

City of La Vista, Nebraska

FY 2017-2018 MID - BIENNIAL BUDGET REVIEW

Mayor Douglas Kindig

Council Members

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Mid-Biennium Budget Message

July 2017

Honorable Mayor Kindig and Members of the City Council:

This is the mid-point of the City of La Vista's first biennial budget. The FY17/FY18 Biennial Budget and FY17 – FY21 Capital Improvement Program were approved by the City Council on September 6, 2016. This document represents the mid-biennium update and is intended to review and refine revenue and expenditure estimates and to ensure that any fiscal decisions made in the current year are reflected in the FY18 budget.

FY16 & FY17 Performance

The City's overall financial performance in FY16 remained strong. In most cases, the ending fund balances exceeded the budget and are shown in the following table.

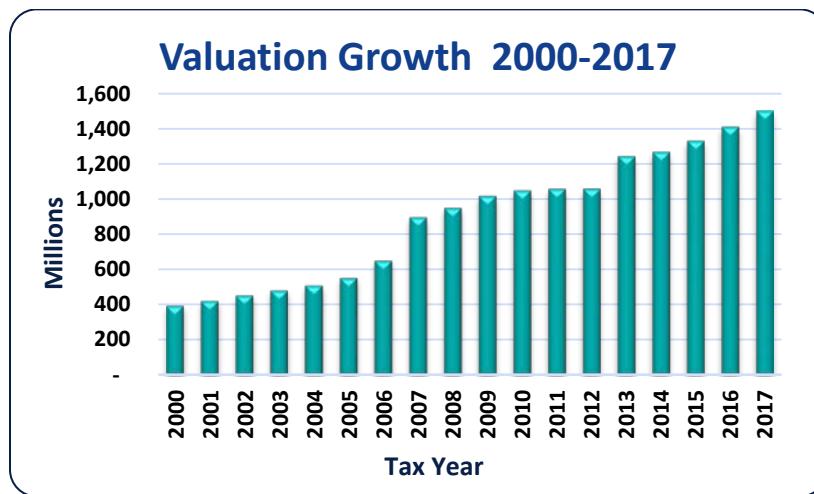
FY16 Ending Fund Balances				
	FY16 Budget	FY16 Actual	Change	% Change
General Fund	\$5,286,192	\$7,937,166	\$2,154,537	50%
Sewer Fund	\$681,471	643,446	(\$38,025)	-6%
Debt Service Fund	4,327,632	5,977,077	\$1,649,445	38%
Capital Improvement Fund	\$236,976	(\$116,940)	(\$353,916)	-149%
Lottery Fund	432,197	1,950,034	\$1,517,837	351%
Economic Development Fund	16,545	319,069	\$302,524	1828%
Off-Street Parking Fund	30,809	130,625	\$99,816	324%
Redevelopment Fund	\$1,961,120	14,379,936	\$12,418,816	633%

The only real anomaly pertains to the Capital Improvement Fund, which is not intended to have a fund balance; rather, it is a transfer in/out fund that helps us track project revenues and expenditures. The revenues and expenditures should result in a zero balance and because there are many factors that impact project timing, the actual numbers are not likely to coincide with the budget.

The FY17 year-end revenue and expenditure estimates are indicative that we are on track and that budget amendments are not necessary.

FY18 Budget

Continued improvement in the overall economy is evidenced by the City's increasing property values. Based on the June 20, 2017 estimate from the County Assessor, the City's assessed valuation is projected to increase 6.48% from \$1,410,681,076 to \$1,502,152,635. This is important, because it is the highest percentage increase in valuation in well over a decade that is not the result of annexation.



Recommendations

There are very few modifications to the FY18 budget being put forth for consideration. The proposed FY18 Budget amendments take into account revised estimates of revenues and expenditures and fiscal decisions made in the current year but not reflected in the adopted budget. Operating costs have been updated based on various factors, including pay for performance data, salary range adjustments, position reclassification, new information and carryforwards of budgeted projects in FY17, all of which are detailed in their respective fund narratives.

The following notes identify the significant budget recommendations and the table that follows is a summary of all recommendations.

- Change the property tax revenue in the General and Debt Service funds to reflect the estimated property valuation and maintain a property tax levy of \$0.55 per \$100,000 of valuation.

- Eliminate the 75/25 funding split between the General Fund and Sewer Fund for Administration, Administrative Services, and Human Resources. (There is also a 50/50 split for the City Engineer and a 75/25 split for Streets Administration to the Sewer Fund that is recommended to continue.)

Considering the Sewer Fund's FY16 performance (which is described in the Sewer Fund narrative) and a decreased revenue projection of \$300,000 for FY17, not eliminating the split would result in an unacceptable fund operating reserve level of 10%. As such, it was determined that immediate changes were warranted. Removing the 75/25 General Fund/Sewer Fund split and those function areas being solely funded in the General Fund equates to a \$455,818 increase in General Fund expenditures. The 50/50 City Engineer and 75/25 Streets Administration split will continue until a process for direct billing can be identified.

- Personnel Adjustments — Several factors contribute to the recommended personnel adjustments. Additional detail can be found in the respective fund budget.
- Increase funding for the Fire Services Contract — The final contract numbers are still be evaluated, however because the grant funding (\$210,000) for the firefighter positions that was awarded when the department began providing services for La Vista is ending, the budget for FY18 has increased higher than originally projected a year ago. Additionally, three new firefighter positions (\$240,000) were added to the department in January. The fire budget, excluding personnel costs (which also includes increased salaries related to the Union contract), is essentially flat from FY17 to FY18.

The total Fire Department budget is \$9,259,253. EMS billing revenue is estimated at \$850,000, which reduces the budget to be split between the three agencies to \$8,409,253. La Vista's obligation, based on the valuation formula has decreased to 25% and is \$2,102,313.

- Create new fund for Police Academy.

Summary of FY18 Recommended Budget Amendments		
Fund	Description	Recommended Change
General	Revenue	
	Property Taxes	375,034
	Highway Allocation	49,395
	School District Reimbursement for SRO Costs	54,677
	Recreation Adult Softball	(9,000)
	Interest (due to fund balance change)	(1,054)
		Total Revenue
		469,052
	Expenditures	
	Personnel	
	Pay for Performance	(16,158)
	Salary Range Adjustments (<i>Compensation Study</i>)	68,067
	Transition HR Manager to HR Director	29,736
	Fill Deputy City Clerk Position	71,154
	Eliminate (2) PT Accountant positions to create (1) Full-Time Accountant position	11,846
	School Resource Officer	94,554
		Total Personnel
		259,199
	Commodities	
	Outfitting School Resource Officer position	10,000
		Total Commodities
		10,000
	Contractual Services	
	Public Safety Records Management & Mobile Data Computers	9,681
	Fire Contract	226,274
	Police Academy Transfer	20,000
	Other Base Changes due to FY18 Assumptions	23,733
		Total Contractual
		279,688
	Other	
	Eliminate 75/25 Sewer split (Administration, Administrative Services & Human Resources)	455,818
		Total Other
		455,818
		Total Expenditures
		1,004,705
	Net General Fund Impact	(535,653)

Summary of FY18 Recommended Budget Amendments		
Fund	Description	Recommended Change
Sewer	Revenue	
	Sewer Fee Adjustments (including interest change)	(333,999)
Expenditures		
	Contract Billing from Omaha related to Sewer Fee Adj. (Reduction)	(80,000)
	Pay for Performance	(2,922)
	Other Base Changes due to FY18 Assumptions	
Other		
	Eliminate 75/25 Sewer split (Administration, Administrative Services & Human Resources)	(455,818)
	Net Sewer Fund Impact	
	199,233	
Debt Service		
	Revenue	
	Property Taxes	128,060
	Interest	115
	Net Debt Service Impact	
	128,175	
Police Academy Fund (NEW)		
	Revenue	100,000
	Expenditures	91,728
	Net Police Academy Impact	
	8,272	

Conclusion

Updating the Mid-Biennium Budget is a team effort, and I wish to thank the Leadership Team for their assistance and support. I especially want to thank Finance Director Cindy Miserez, Administrative Services Director Kevin Pokorny, City Clerk Pam Buethe, and Assistant to the City Administrator Tommy Prouhet for their ongoing leadership and efforts to plan, develop and, improve upon the City's budget document and process.

Respectfully Submitted,

Brenda S. Gunn
City Administrator

Summary of Revenue & Expenditures by Fund				
	FY17 Budget	FY17 Estimate	FY18 Budget	FY18 Recommended
Revenues by Fund				
General	15,800,755	15,821,069	16,466,963	16,936,015
Sewer	4,160,873	3,870,900	4,577,468	4,243,469
Debt Service	15,041,969	15,041,969	5,376,226	5,504,401
CIP - Capital Improvement Program	136,617	117	117	117
Lottery	1,394,657	1,404,461	1,395,461	1,395,461
Golf	0	1,967	0	0
Economic Development Program	17,027,331	17,027,331	30,060	30,060
Off-Street Parking	514	514	514	514
Redevelopment	15,298,932	15,298,932	22,388,991	22,388,991
Police Academy				80,012
TOTAL REVENUES	68,861,648	68,467,260	50,235,800	50,579,040
Expenditures Including Capital Items by Fund				
General	15,759,564	15,452,023	16,649,284	17,633,989
Sewer	3,787,942	3,728,129	4,178,179	3,644,947
Debt Service	3,942,953	3,736,928	4,481,471	4,481,471
CIP - Capital Improvement Program	17,141,700	9,842,728	28,044,751	28,044,751
Lottery	709,076	637,627	692,994	692,994
Golf	0	6,200	0	0
Economic Development Program	2,005,741	2,006,241	16,425,000	16,425,000
Off-Street Parking	595,619	595,619	585,523	585,523
Redevelopment	11,476,229	11,647,647	1,025,825	1,025,825
Police Academy				91,728
TOTAL EXPENDITURES INCLUDING CAPITAL ITEMS	55,418,824	47,653,142	72,083,027	72,626,228
Transfers by Fund				
General	(1,365,825)	(1,362,325)	(1,096,375)	(1,116,375)
Sewer	0	(200,000)	(380,000)	(380,000)
Debt Service	(7,661,200)	(1,206,185)	(5,528,600)	(5,528,600)
CIP - Capital Improvement Program	17,005,200	9,842,728	28,044,751	28,044,751
Lottery	(549,832)	(298,367)	(372,269)	(372,269)
Golf	(170,843)	(223,249)	0	0
Economic Development Program	800,000	800,000	600,000	600,000
Off-Street Parking	590,000	590,000	590,000	590,000
ReDevelopment	(8,647,500)	(7,942,602)	(21,857,507)	(21,857,507)
Police Academy				20,000
NET TRANSFERS	0	0	0	0
Net Change in Fund Balance				
General	(1,324,634)	(993,279)	(1,278,696)	(1,814,349)
Sewer	372,931	(57,229)	19,289	218,522
Debt Service	3,437,816	10,098,856	(4,633,845)	(4,505,670)
CIP - Capital Improvement Program	117	117	117	117
Lottery	135,749	468,467	330,198	330,198
Golf	(170,843)	(227,482)	0	0
Economic Development	15,821,590	15,821,090	(15,794,940)	(15,794,940)
Off-Street Parking	(5,105)	(5,105)	4,991	4,991
ReDevelopment	(4,824,797)	(4,291,317)	(494,341)	(494,341)

Ending Fund Balance				
	FY17 Budget	FY17 Estimate	FY18 Budget	FY18 Recommended
Ending Fund Balance				
General	6,752,379	7,083,734	5,805,038	5,269,385
Sewer	904,296	474,136	493,425	692,658
Debt Service	9,047,899	15,708,939	11,075,094	11,203,269
CIP - Capital Improvement Program	(116,824)	(116,824)	(116,707)	(116,707)
Lottery	2,269,259	2,603,652	2,933,850	2,933,850
Golf	54,542	(2,097)	(2,097)	(2,097)
Economic Development	16,140,661	16,140,161	345,221	345,221
Off-Street Parking	125,521	125,521	130,512	130,512
Redevelopment	9,555,139	10,088,619	9,594,278	9,594,278
Police Academy				8,284
TOTAL	44,732,872	52,105,841	30,258,614	30,058,653

Expenditures Including Capital Items by Fund				
General	15,759,564	15,452,023	16,649,284	17,633,989
Sewer	3,787,942	3,728,129	4,178,179	3,644,947
Debt Service	3,942,953	3,736,928	4,481,471	4,481,471
CIP - Capital Improvement Program	17,141,700	9,842,728	28,044,751	28,044,751
Lottery	709,076	637,627	692,994	692,994
Golf	0	6,200	0	0
Economic Development	2,005,741	2,006,241	16,425,000	16,425,000
Off-Street Parking	595,619	595,619	585,523	585,523
ReDevelopment	11,476,229	11,647,647	1,025,825	1,025,825
Police Academy				91,728
TOTAL	55,418,824	47,653,142	72,083,027	72,626,228

Operating Reserve Percentage (Selected Funds)				
General	43%	46%	35%	30%
Sewer	24%	13%	12%	19%
Off-Street Parking	21%	21%	22%	22%
Police Academy				9%

General Fund

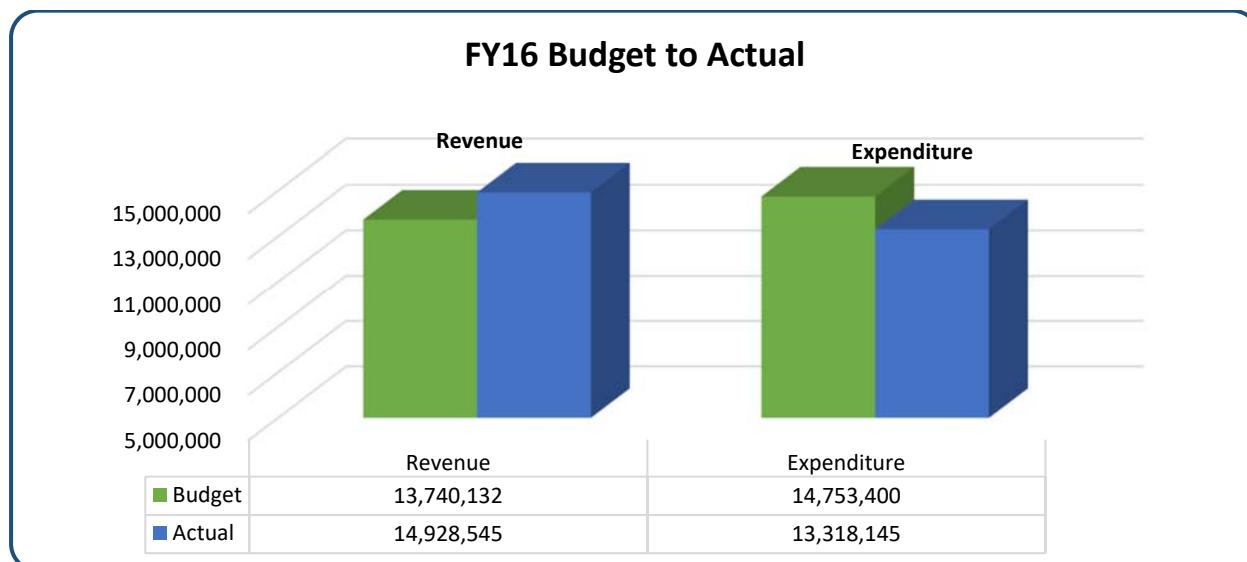
The General Fund is the primary operating fund of the City. It is used to account for all revenues and expenditures not accounted for in other designated funds. It provides for a broad spectrum of programs and critical services such as police, fire, parks and recreation, public works and administrative services. The General Fund is primarily supported by property tax, sales & use tax, occupation tax, franchise fees, and license and permit fees.

The financial strength of the General Fund is significant and receives considerable focus and review during the budget process because of the implications that it has on the City's overall property tax levy, bond rating, operating cash flows and ability to handle contingencies.

FY16 Financial Performance

Revenues - Actual FY16 revenues totaled \$14,928,545, which is an increase of \$1,188,413 (8.6%) over the budget. This increase was primarily due to sales tax revenue exceeding budget estimates by \$1,011,078.

Expenditures – Actual FY16 expenditures totaled \$13,318,145, which is \$1,435,255 (9.7%) less than the budgeted amount of \$14,753,400.



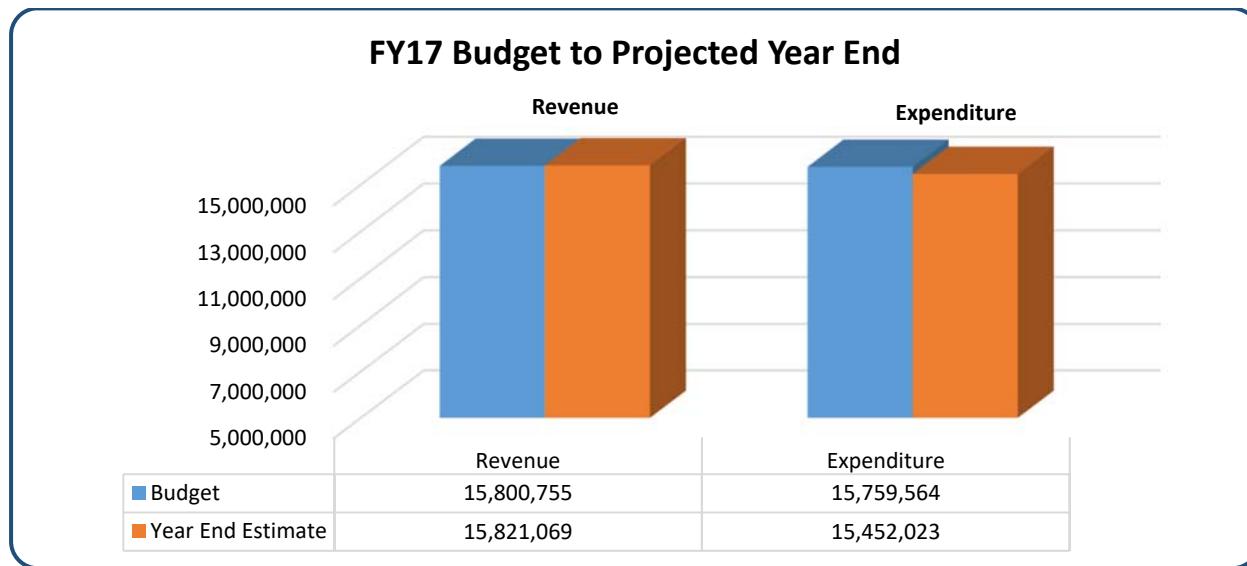
GENERAL FUND

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Property Tax	5,557,668	5,413,541	(144,127)
Property Tax Other Items	420,000	491,442	71,442
Franchise Fee and Occupation Tax	1,030,000	948,616	(81,384)
Sales Tax	3,108,225	4,119,303	1,011,078
Intergovernmental	1,461,035	1,591,215	130,180
In-Lieu of Tax	275,000	240,990	(34,010)
Grant Income	215,917	105,442	(110,475)
Permits and Licensing	341,300	447,441	106,141
Hotel Occupancy Tax	900,000	956,583	56,583
Other Income	240,865	387,331	146,466
Recreation Revenue	156,100	179,559	23,459
Public Transportation Revenue	22,500	23,715	1,215
Interest Income	11,522	23,367	11,845
Total Revenues	13,740,132	14,928,545	1,188,413
Administrative Services	590,974	542,390	(48,584)
Mayor & Council	191,343	143,805	–
Boards & Commissions	9,160	4,842	(4,318)
Building Maintenance	510,328	454,065	(56,263)
Administration	500,043	486,453	(13,590)
Police	4,427,985	4,119,527	(308,458)
Animal Control	51,750	53,270	1,520
Fire	1,705,949	1,635,720	(70,229)
Community Development	598,148	476,301	(121,847)
Street Administration	241,129	225,123	(16,006)
Street Operating	2,152,947	1,859,785	(293,162)
Park Maintenance	866,577	734,816	(131,761)
Recreation	549,198	520,560	(28,638)
Sports Complex	462,318	441,873	(20,445)
Library	766,945	707,777	(59,168)
Information Technology	208,485	183,260	(25,225)
Pool	121,147	99,936	(21,211)
Human Resources	693,497	541,764	(151,733)
Public Transportation	5,400	6,293	893
Special Services Bus	99,777	80,585	(19,192)
Total Expenditures	14,753,100	13,318,145	(1,434,955)
Operating Transfers In	70,663	84,439	13,776
Operating Transfers Out	(1,265,000)	(1,251,170)	13,830
Net Transfers	(1,194,337)	(1,166,731)	27,606
Total Net Impact	(2,207,305)	443,669	2,650,974
Ending Fund Balance	\$5,286,192	\$7,937,166	\$2,154,537

FY17 Year-End Estimates

Revenues – The FY17 year-end revenue estimates are projected to be on target with the budget of \$15,821,069.

Expenditures – The FY17 year-end estimated expenditures are \$15,452,023, which is \$307,541 less (2%) than the budget.



FY18 Budget Recommendations

REVENUES

Property Tax - The FY18 budget was based on the same assessed valuation as FY17 in conjunction with the preparation of a biennial budget. Based on the preliminary property tax valuations received from the County Assessor on June 20, 2017, an increase of 6.48% is anticipated. As a result, the projected property tax receipts for FY18 are expected to increase by \$503,094 based on a .55 levy. Final property tax valuations will be received on or before August 20, 2017.

Other Income – On May 16, 2017, via Resolution 17-065, the City approved an interlocal agreement with the Papillion La Vista School District to provide a full-time School Resource Officer (SRO) at La Vista Junior High School. The agreement provides that the School District will reimburse the City 50% of the personnel, benefits, and equipment costs which totals \$104,554.

Recreation – The Recreation Department projects a \$9,000 decrease in revenue related to an ongoing trend of fewer adult softball team registrations. In the spring of 2015 we had a total of 53 teams. In 2016 there were 47 teams and this past Spring only 16 teams. Fall numbers have followed a similar trend. Teams not returning this year have indicated the size of our fields (short outfield fence) and a lack of divisions (we have an open division, no classes A, B, C etc.) as contributing factors. There is also the availability of multiple other options in the Omaha metro area for adult softball. Recreation staff has met and adjustments have been made to the program. This information has been communicated via social media and we are hopeful the changes will help with league numbers.

EXPENDITURES

The primary factors necessitating a recommended increase in the FY18 budgeted expenditures include elimination of the Administration Sewer split in the General Fund; personnel related costs and a Fire Service contract increase.

The most significant factor relates to the determination to eliminate the 75/25 split with the Sewer Fund for Administration, Administrative Services and Human Resources. While more explanation on this can be found in the Sewer Fund narrative, the result is a total \$455,818 increase to these department budgets. The 50/50 split for the City Engineer and 75/25 split for Streets Administration staff to the Sewer Fund is recommended to continue until an appropriate billing system can be developed.

Other significant factors leading to the recommended increase in FY18 expenditures are related to the Fire Service Contract with Papillion and personnel costs which are detailed as follows:

Personnel

Pay for Performance – The City has modified the Pay for Performance program with all pay increases taking effect October 1, 2017. The FY18 budget anticipated that the overall increase from FY17 to FY18 would be 3.75%. The actual increase from FY17 to FY18 is 3.66%. As a result of the new system, some departments have seen a decrease in personnel cost; whereas, others have seen an increase in personnel costs. The actual Pay for Performance cost is less than budgeted in FY18 by \$16,158.

Administrative Services Staffing – The FY18 budget identified the need for Administrative Services to evaluate their staffing needs, as a result the budget narrative noted a FY18 Administrative Services position was to be determined. The following recommendations are the results.

Accountant

Combine the (2) Part-time Accountant positions into (1) Full-time Accountant position. The part-time accountant position was originally created for the purpose of monthly bank and credit card reconciliations. Because the Finance Director works from 65 – 75 hours a week on many accounting tasks that can be handled by others with financial background, we tried to provide support with (2) part-time Accountant positions, but have been challenged to fill them. As a result, there is not enough time for the Finance Director to provide quality oversight of the Finance Department and have adequate time to plan and direct fiscal management programs, debt and investment management, assure integrity of the financial work products, monitor accounting documents and procedures for accuracy or completeness and prepare for the audit. A full-time accountant would be expected to provide:

- Support in management of the financial software
- Backup accounts payable and payroll
- Handle receivables
- Prepare cash and investment reports
- Prepare cash flow reports
- Maintain the fixed assets
- Monthly closing of the financial books
- Preparing and filing tax returns
- Reconciling Tax Increment Financing (TIF) expenditures and filing reports
- Cash deposit verifications
- Bank and credit card monthly reconciliations
- Conduct department internal cash audits and audit various income accounts
- Prepare and roll up the monthly financial reports
- Manage grant revenue
- Assist in preparation for the yearly audit

The fiscal impact to the FY18 budget would be an increase of \$11,846 in salary and benefits. The Pay Grade for this position would be 165 (\$47,173 - \$61,090).

Deputy City Clerk

This position was most recently filled by the Human Resources Manager prior to her departure. While Deputy Clerk assignments evolved over the years based on organizational needs at the time, the City Clerk position is required by statute (§16-308) to have back up and a succession plan. Currently there is no back up for the City Clerk, short or long term.

In addition to serving as back up to the City Clerk, the Deputy City Clerk provides the necessary back up for coverage of City Council meetings and assists the City Clerk in Civil Service matters such as testing and hiring. The Deputy City Clerk is also key in overseeing

records management process. There are also responsibilities that have not been attended to in the manner in which we would like. These include:

- Oversight of subject and permanent files
- Maintaining a suspense file
- Analysis and maintenance of the city insurance (liability, workman's compensation, etc.)
- Serve as ADA coordinator to monitor laws and cases that could affect us
- Incident tracking reports and analysis for the Safety Committee
- Updating policies and procedures

The current workload of the City Clerk is such that she has minimal time for departmental planning and analysis; nor is she able to be out of the office without having to stay connected in the event of an emergency.

The fiscal impact to the FY18 budget would be an increase of \$71,154 in salary and benefits. The Pay Grade for this position would be 165 (\$47,173 - \$61,090).

Human Resources – As a result of the recent departure of the HR Manager, staff recommended at the June 20, 2017 City Council meeting that the HR Manager position be modified to that of HR Director based on the needs of the organization. On July 5, the Council approved the compensation range for this position. This results in an increase in wages and benefits in the amount of \$29,736.

Police Department – As mentioned in *Revenue - Other Income*, the City has entered into an interlocal agreement with the Papillion/La Vista School District to provide a full-time School Resource Officer at La Vista Junior High School. The full salary and benefits are expensed in the Police Department and 50% will be reimbursed by the School District. The cost of this initiative is \$94,554 in salary and benefits and \$10,000 for equipment and training. The adopted FY18 budget includes funding for (1) Police Sergeant and (1) Police Officer.

Contractual

Fire Department – The final contract numbers are still be evaluated, however because the grant funding (\$210,000) for the firefighter positions that was awarded when the department began providing services for La Vista is ending, the budget for FY18 has increased higher than originally projected a year ago. Additionally, three new firefighter positions (\$240,000) were added to the department in January. The fire budget, excluding personnel costs (which also includes increased salaries related to the Union contract), is essentially flat from FY17 to FY18.

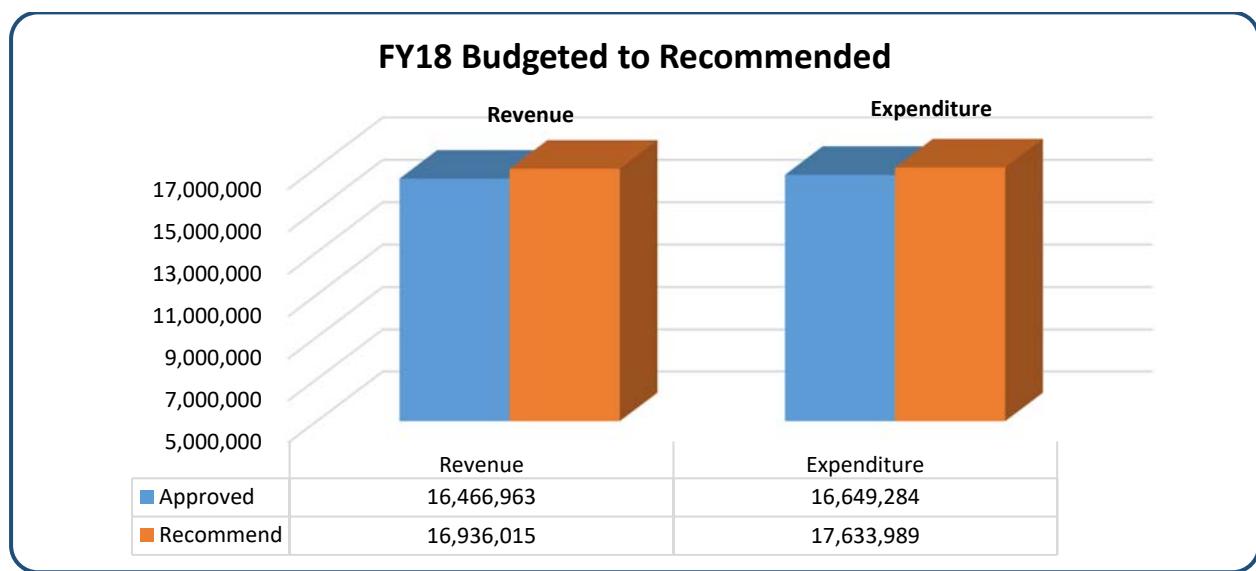
The total Fire Department budget is \$9,259,253. EMS billing revenue is estimated at \$850,000, which reduces the budget to be split between the three agencies to \$8,409,253.

La Vista's obligation, based on the valuation formula has decreased to 25% and is \$2,102,313.

General Fund Transfer to Police Academy Fund – A \$20,000 General Fund cash transfer is recommended to the Police Academy Fund to fulfill the city's share of the new interlocal agreement as described in the Police Academy Fund section.

Commodities

Police Department – The addition of a School Resource Officer will result in additional costs for uniforms and equipment. The City will initially fund the entire \$10,000 cost of the uniforms and equipment and invoice the Papillion/La Vista School District for 50% of that amount up to reimbursement limit of \$5,000.



SUMMARY

The increase in revenue for FY18 is anticipated to be \$469,052. With the elimination of the Sewer Fund Split, updated Fire budget, and the positions requested, the proposed changes to the FY18 original budget increased \$984,705. Proposed transfers increased \$20,000. The net impact to the FY18 budget is a decrease in the fund balance of \$535,653 resulting in a 30% cash reserve of \$5,269,385.

GENERAL FUND

FY 17-18 Overview of Revenues and Expenditures

	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Property Tax	5,783,792	5,705,120	5,783,792	375,034
Property Tax Other Items	430,000	510,000	456,250	–
Franchise Fee and Occupation Tax	1,049,200	1,084,200	1,070,492	–
Sales Tax	4,349,841	4,349,841	5,028,839	–
Intergovernmental	1,663,713	1,663,713	1,671,028	49,395
In-Lieu of Tax	275,000	260,206	275,000	–
Grant Income	258,945	249,600	256,759	–
Permits and Licensing	537,536	546,500	537,536	–
Hotel Occupancy Tax	950,000	950,000	997,500	–
Other Income	293,229	301,390	181,759	54,677
Recreation Revenue	159,730	150,730	162,455	(9,000)
Public Transportation Revenue	23,175	23,175	23,889	–
Interest Income	26,594	26,594	21,664	(1,054)
Total Revenues	15,800,755	15,821,069	16,466,963	469,052
Administrative Services	599,146	587,730	617,469	261,761
Mayor & Council	231,537	217,042	234,444	–
Boards & Commissions	9,934	7,213	10,133	–
Building Maintenance	703,515	675,417	726,138	1,976
Administration	540,122	523,978	575,330	210,022
Police	4,438,546	4,390,046	4,798,487	119,545
Animal Control	53,000	52,000	54,934	–
Fire	1,918,317	1,916,286	1,905,319	226,274
Community Development	638,192	615,298	630,178	(2,653)
Street Administration	310,213	300,308	318,922	1,240
Street Operating	2,117,818	2,077,460	2,229,479	14,857
Park Maintenance	1,017,282	1,055,890	1,171,779	4,222
Recreation	667,363	605,998	703,273	10,202
Sports Complex	433,852	425,884	517,142	10,559
Library	802,913	805,364	826,311	8,622
Information Technology	231,478	221,277	244,423	–
Pool	121,897	122,447	125,989	1,204
Human Resources	828,425	756,275	860,463	117,281
Public Transportation	6,000	6,000	6,120	–
Special Services Bus	90,014	90,110	92,951	(407)
Total Expenditures	15,759,564	15,452,023	16,649,284	984,705
Operating Transfers In	90,675	90,675	93,625	–
Operating Transfers Out	(1,456,500)	(1,453,000)	(1,190,000)	(20,000)
Net Transfers	(1,365,825)	(1,362,325)	(1,096,375)	(20,000)
Total Net Impact	(1,324,634)	(993,279)	(1,278,696)	(535,653)
Ending Fund Balance	\$6,752,379	\$7,083,734	\$5,805,038	(\$554,031)

PERSONNEL SUMMARY

	Original FY-18		Recommended FY-18	
	Full Time	Part Time (FTE)	Full Time	Part Time (FTE)
Administrative Services	6.0	1.5	8.0	0.5
Administration	5.0	0.0	5.0	0.0
Community Development	5.0	0.0	5.0	0.0
Community Development - Intern	0.0	0.5	0.0	0.5
Police Sworn	36.0	0.0	37.0	0.0
Police Civilian	5.0	0.7	5.0	0.7
Police Academy	0.0	0.0	1.0	0.0
Public Works - Bldg. Maint.	2.0	0.5	2.0	0.5
Public Works - Streets Admin	5.0	0.7	5.0	0.7
Public Works - Streets	15.0	0.6	15.0	0.6
Public Works - Streets (Seasonal)	0.0	1.9	0.0	1.9
Public Works - Parks	9.0	0.4	9.0	0.4
Public Works - Parks (Seasonal)	0.0	4.2	0.0	4.2
Sports Complex	4.0	0.0	4.0	0.0
Sports Complex (Seasonal)	0.0	1.8	0.0	1.8
Library	5.0	7.6	5.0	7.6
Library (Seasonal)	0.0	0.1	0.0	0.1
Recreation	6.0	3.3	6.0	3.3
Senior Bus	0.0	1.8	0.0	1.8
Swimming Pool (Seasonal)	0.0	4.0	0.0	4.0
Human Resources	2.0	0.0	2.0	0.0
General Fund Total	105.0	29.7	109.0	28.7
Sewer Fund Total	6.0	2.1	6.0	2.1
Total	111.0	31.8	115.0	30.8

Administrative Services Add Deputy City Clerk and Full Time Accountant. Subtract two Part Time Accountants.

Police Sworn Add School Resource Officer.

Police Academy Add Training Coordinator.



Administrative Services Organizational Chart

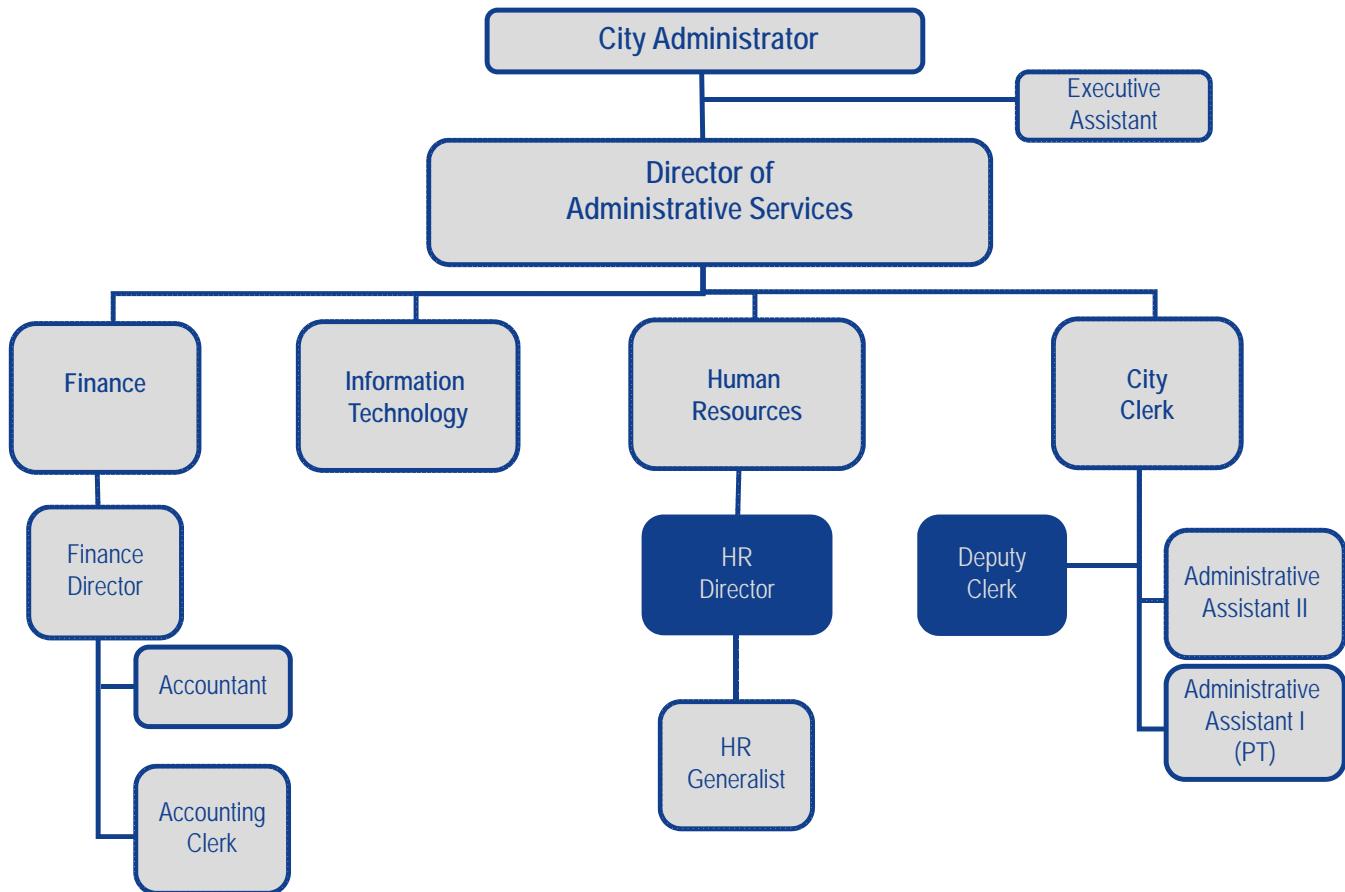
Proposed Changes

HR Director

HR Manager position upgraded to HR Director

Deputy Clerk

Deputy Clerk split separated into a stand-alone position





Public Safety Organizational Chart

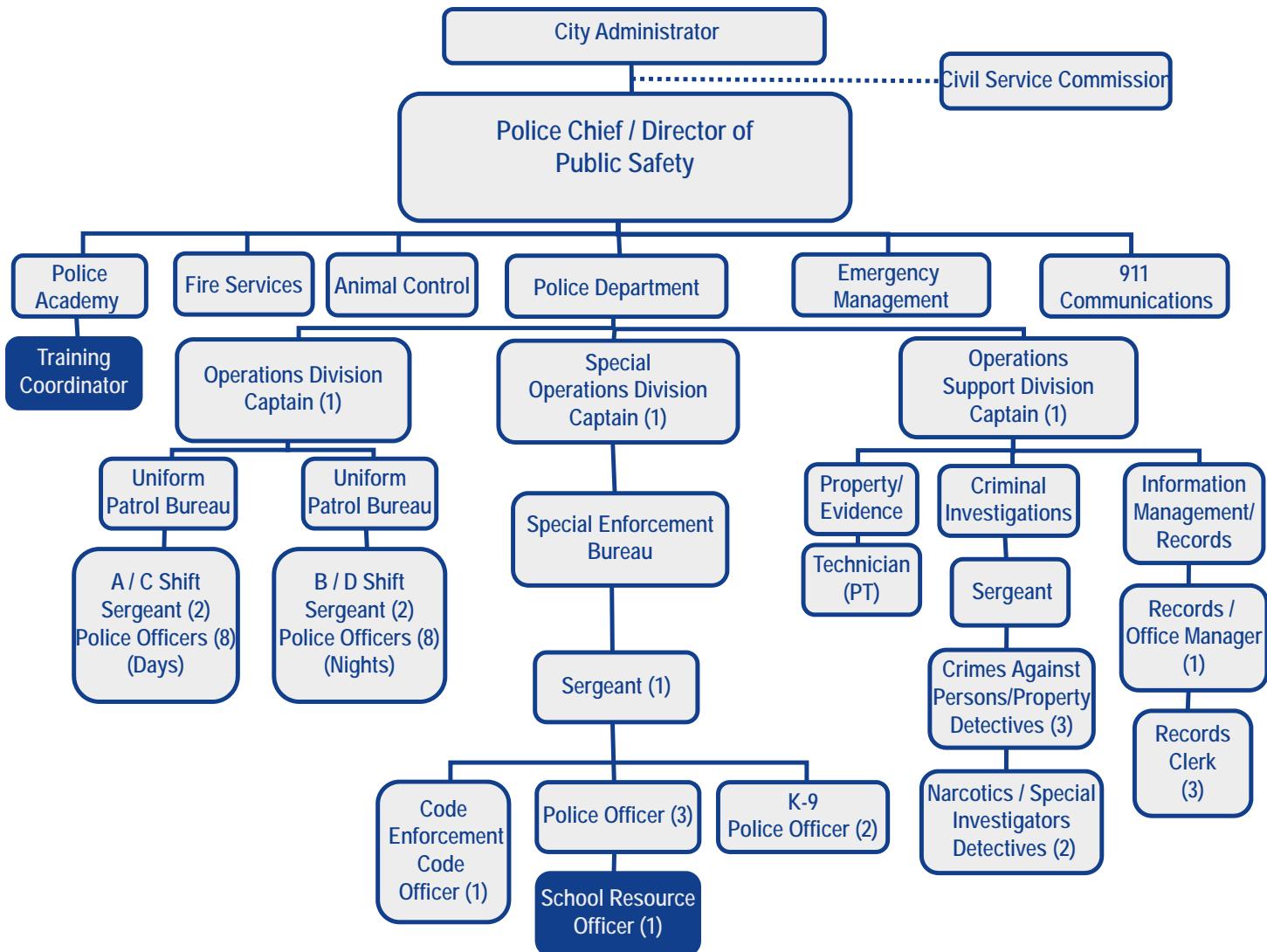
Proposed Changes

Training Coordinator

Position added to facilitate interlocal Police Academy
(Will be funded jointly)

School Resource Officer

Position added as full-time SRO for Papillion La Vista Community Schools
(Will be funded jointly)



Sewer Fund

The Sewer Fund is an enterprise fund which accounts for business-type activities supported largely through user charges. The main purpose of this business-like approach is to provide services to consumers at a price that will cover both the current cost of operations (expenditures) and the maintenance and financing of the necessary capital assets.

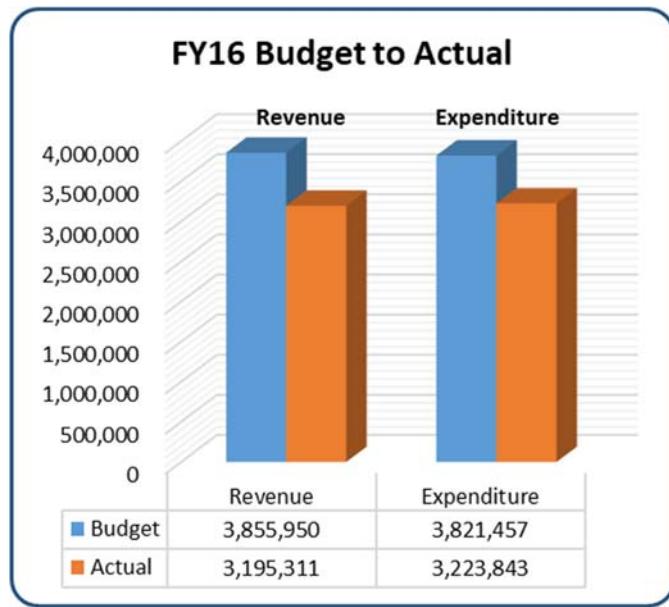
The primary source of funding for the Sewer Fund is sewer use fee revenue. Wastewater treatment provided by the City of Omaha is a significant portion the fund's expenditures.

FY16 Financial Performance

Revenues - Actual FY16 revenues totaled \$3,195,311, which is \$660,639 (17%) less than the budgeted amount of \$3,855,950. There are three reasons for this decline in revenue.

- The Sewer Rate Study for FY15 – FY19 assumed that the average single family sewer usage would be 6.18 CCF/month. Actual sewer usage, however, has been 5.72 CCF/month. This resulted in a 7% decrease from projected usage. This decline in usage can be attributed to households using more conservation methods.
- The tract connection fees have been lower than projected from the Sewer Rate Study. The Study projected more growth in the number of acres developed in La Vista. The actual development, however, has occurred in areas under Sarpy and Omaha control, which necessitated the fees to be remitted to them.
- The Study projected that SID 59 and SID 214 areas would be converted to La Vista sewer use fees in FY16. This did not happen until March 2017. La Vista is not the only community to be affected by the decline.
- All the Metro Area Agencies are seeing a similar decline. This is projected to continue as households and the community discover more ways to conserve water.

Expenditures – The FY16 actual expenditures totaled \$3,223,843, which is \$597,614 (15.6%) less than the budgeted amount of \$3,821,457. The decrease in expenditures is mostly attributed to the decline in revenues. A significant portion of the Sewer Fund expenditures are payments to Omaha for water treatment. Therefore, as household usage declines so will the payments to Omaha.



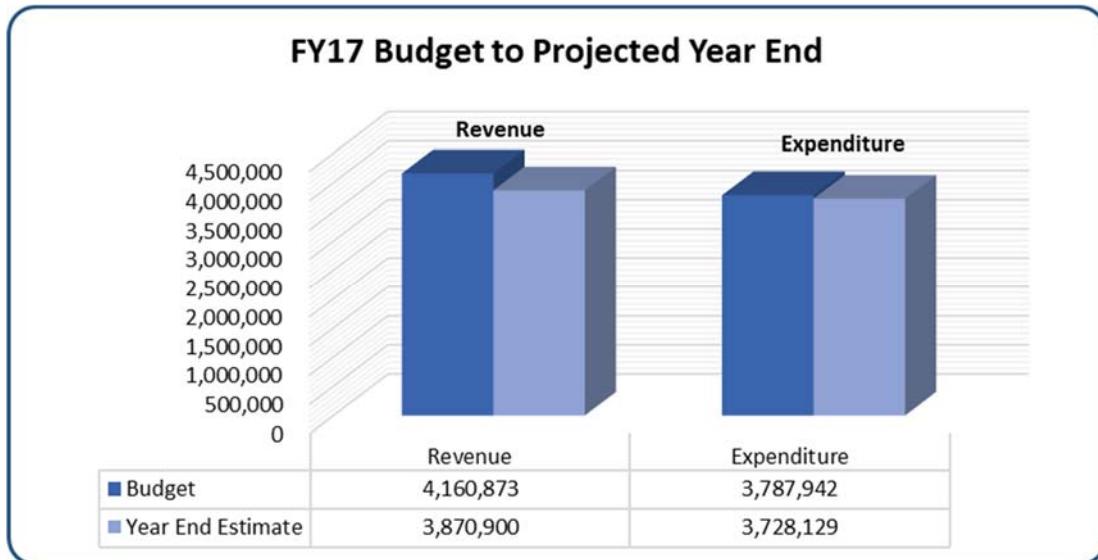
SEWER FUND

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Grant Income	22,918	22,918	—
Sewer Charge & Hook-Up Fees	3,829,271	3,143,986	(685,285)
Other Income	450	26,980	26,530
Interest Income	3,311	1,427	(1,884)
Total Revenues	3,855,950	3,195,311	(660,639)
Personnel Services	815,229	737,064	(78,165)
Commodities	43,767	24,903	(18,864)
Contract Services	2,475,698	2,024,721	(450,977)
Maintenance	43,166	37,328	(5,838)
Other Charges	38,297	48,941	10,644
Capital Outlay	405,300	350,886	(54,414)
Total Expenditures	3,821,457	3,223,843	(597,614)
Operating Transfers Out	(50,000)	(25,000)	25,000
Total Transfers	(50,000)	(25,000)	25,000
Total Net Impact	(15,507)	(53,532)	(38,025)
Ending Fund Balance	\$681,471	\$643,446	(\$38,025)

FY17 Year-End Estimates

Revenues - Estimated FY17 year-end revenues are \$3,870,900, which is \$289,973 (6.9%) less than the budgeted amount of \$4,160,873. This potential shortfall can be attributed to the declines identified in FY16 which remain applicable in FY17.

Expenditures – The FY17 year-end estimate for expenditures is \$3,728,129, which is \$59,813 (1.5%) less than budgeted amount of \$3,787,942. The decrease is also related to the decline in revenues affecting the payments remitted to Omaha for water treatment.



FY18 Budget Recommendations

Revenues

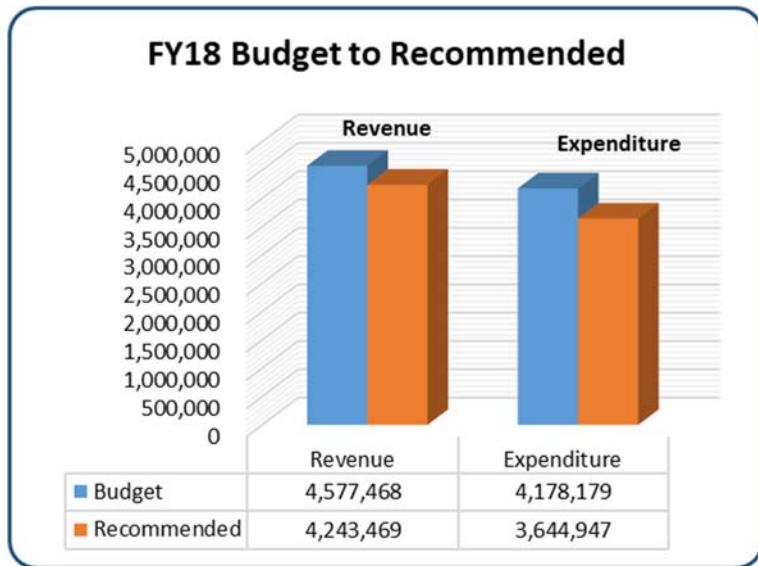
Based on the FY16 and FY17 trends in declining sewer use fees, it is recommended that the budget revenue be decreased by \$333,999.

Expenditures

The primary need to recommend a decrease in the FY18 budgeted expenditures relates to eliminating the Sewer Fund splits with Administration, Administrative Services and Human Resources. The elimination of the splits between Administration, Administrative Services and Human Resources and the Sewer Fund results in a 25% increase to those department budgets. At the same time the Sewer Fund will see a significant decrease in expenditures.

Pay for Performance – The City has modified the Pay for Performance program with all pay increases taking effect October 1, 2017. The FY18 budget had projected the overall increase from FY17 to FY18 would be at 3.75% or \$10,232 in salary increases. City-wide, the actual increase from FY17 to FY18 is 3.66%. The actual increase from FY17 to FY18 in Sewer Operations is \$7,310, a decrease of \$2,922 from FY18 budget.

Contract Services – As noted in *Revenue* above, staff is expecting a decrease in billing from the City of Omaha for sewer usage in the amount of 3% or \$80,000. A significant portion of the Sewer Fund expenditures are to remit payments to Omaha for water treatment. With a decrease sewer usage, many of the contractually committed expenditures also decrease.



Summary

The projected decrease in revenue for FY18 is \$333,999. By eliminating the 75/25 split with the sewer fund for Administration, Administrative Services and Human Resources, expenditures will decrease by \$455,818 (a 69% decrease from Original FY-18 Sewer Administration expense). The resulting cash reserve would be \$692,658.

SEWER FUND

FY 17-18 Overview of Revenues and Expenditures

	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Grant Income	22,918	10,046	22,918	(12,918)
Sewer Charge & Hook-Up Fees	4,134,818	3,857,717	4,551,073	(321,252)
Other Income	450	450	457	–
Interest Income	2,687	2,687	3,020	171
Total Revenues	4,160,873	3,870,900	4,577,468	(333,999)
Personnel Services	853,677	818,678	883,658	(314,038)
Commodities	43,376	34,727	43,088	(4,385)
Contract Services	2,698,098	2,690,213	3,078,349	(202,314)
Maintenance	70,539	67,309	71,380	–
Other Charges	42,472	37,422	40,224	(12,495)
Capital Outlay	79,780	79,780	61,480	–
Total Expenditures	3,787,942	3,728,129	4,178,179	(533,232)
Operating Transfers Out	–	(200,000)	(380,000)	–
Net Transfers	–	(200,000)	(380,000)	–
Total Net Impact	372,931	(57,229)	19,289	579,233
Ending Fund Balance	\$904,296	\$474,136	\$493,425	\$199,233

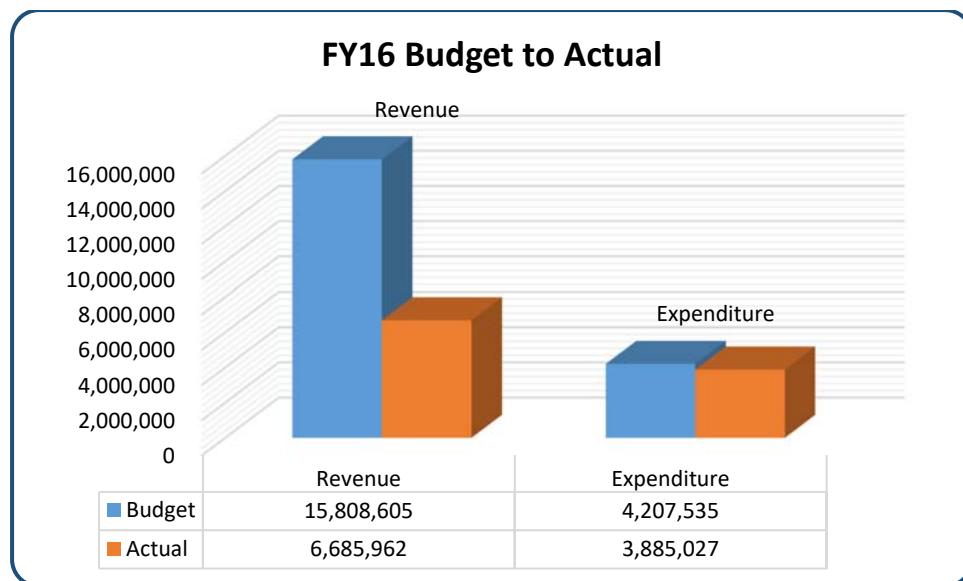
Debt Service Fund

The Debt Service Fund provides direct transfers of property tax, sales tax and bond proceeds to the Capital Fund for infrastructure projects. The primary sources of funding for the Debt Service Fund budget includes the revenue from a 0.14 property tax rate and one-half of one percent local option sales tax.

FY16 Financial Performance

Revenues –FY16 revenue totaled \$6,685,962, which was \$9,122,642 (57.7%) less than the budgeted amount of \$15,808,604. The significant difference is related to a planned \$10M bond issue that did not occur. Sales tax came in over budget by \$500,000. Special Assessments were under budget by \$157,000, and a transfer of \$339,145 from the lottery fund was not made.

Expenditures –FY16 expenditures totaled \$3,885,027, which was \$322,508 (7.6%) less than the budget of \$4,207,535. Again, because \$10M in planned debt was not issued, \$322,508 of bond related interest and fees were not incurred.



DEBT SERVICES FUND

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Property Tax	1,863,594	1,842,518	(21,076)
Property Tax - Other Items	1,100	10,333	9,233
Sales Tax	1,554,113	2,059,652	505,539
In-Lieu of Tax	30,000	82,289	52,289
Other Income	527,795	518,133	(9,662)
Interest Income	7,002	3,213	(3,789)
Special Assessments	325,000	167,966	(157,034)
Bond Proceeds	11,500,000	2,001,858	(9,498,142)
Total Revenues	15,808,604	6,685,962	(9,122,642)
Other Charges	4,207,535	3,885,027	(322,508)
Total Expenditures	4,207,535	3,885,027	(322,508)
Transfers Out	(12,333,489)	(1,544,764)	10,788,725
Lottery Transfer	339,145	—	(339,145)
Total Transfers	(11,994,344)	(1,544,764)	10,788,725
Total Net Impact	(393,275)	1,256,171	1,649,446
Ending Fund Balance	\$4,327,632	\$5,977,077	\$1,649,445

FY17 Year-End Estimates

Revenues – Estimated FY17 year-end revenues are on target to meet the budgeted amount of \$15,041,969.

Expenditures – Estimated FY17 year-end expenditures and transfers to CIP are \$4,943,113 which is \$6,661,040 (134.8%) less than budgeted amount \$11,604,153. A \$10M bond was not issued in FY16 and bond interest expense is \$206,025 less than the FY17 budget. The transfer to the CIP fund is projected to be \$6,455,015 less than the FY17 budget due to the construction timing of the following major projects:

- NMSC	\$5,000,000
- 132 nd & West Giles	258,500
- Hell Creek	115,000
- Giles Road Resurfacing	395,000
- City Parking Lot Service Road	300,000
- Giles Road Widening	200,000
- 66 th Street Reconstruction	100,000
- Smaller projects	86,515

FY18 Budget Recommendations

Revenues

The biennial budget process defined by state statute requires the use of the FY17 property valuation in the FY18 budget to calculate the property tax revenue. This amendment is being requested to reflect the updated property valuation that will be used in the calculation of FY18 property tax and to maintain our levy at 0.0055. Preliminary property tax valuations received June 20, 2017 from Sarpy County Assessor show an increase of 6.48% in property valuation. As a result, the projected property tax receipts for FY18 are expected will increase by \$128,060. Final property tax valuations will be received on or before August 20, 2017. (See Tax History Table in Appendix)

Expenditures

There are no recommended changes to expenditures for FY18.

DEBT SERVICES FUND

FY 17-18 Overview of Revenues and Expenditures

	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Property Tax	1,974,954	1,974,954	1,974,954	128,060
Property Tax - Other Items	15,000	15,000	15,000	–
Sales Tax	2,174,920	2,174,920	2,514,420	–
In-Lieu of Tax	15,000	15,000	15,000	–
Other Income	526,008	526,008	521,843	–
Interest Income	11,087	11,087	10,009	115
Special Assessments	325,000	325,000	325,000	–
Bond Proceeds	10,000,000	10,000,000	–	–
Total Revenues	15,041,969	15,041,969	5,376,226	128,175
Other Charges	3,942,953	3,736,928	4,481,471	–
Total Expenditures	3,942,953	3,736,928	4,481,471	–
Transfers Out	(7,661,200)	(1,206,185)	(5,528,600)	–
Total Transfers	(7,661,200)	(1,206,185)	(5,528,600)	–
Total Net Impact	3,437,816	10,098,856	(4,633,845)	128,175
Ending Fund Balance	\$9,047,899	\$15,708,939	\$11,075,094	\$128,175

Capital Improvement Program Fund

The Capital Improvement Program (CIP) Fund is designed to prioritize and strategically plan the City's large capital projects in a fiscally responsible manner. Projects approved through the CIP process are included in the Capital Improvement Program Fund budget. In conjunction with the new biennial budget process, the first two years of the CIP were adopted.

FY16 Financial Performance

Revenue – FY16 actual revenue was \$1,060,826 which was \$876,274 less than budgeted \$1,937,100.

Expenditures – FY16 actual expenditures of \$3,182,246 were \$27,665,534 below FY16 budget \$30,847,780. A significant bond issuance of \$26,500,000, planned to purchase and demolish the old Walmart property, did not occur in FY16.

FY16 Completed Projects		
	FY16 Budget	Final Cost
Thompson Creek Phase VI	\$1,069,000	\$1,186,791
Parks Facility Improvements (Hupp Dr. Rehab)	\$25,727	\$27,716
Sarpy County Sewer Study	\$25,000	\$25,000
Gertrude Circle Storm Sewer	\$25,000	\$12,500
Southport West Quiet Zone	\$11,000	\$5,946
Giles Rd. Traffic Signal Coordination	\$2,000	\$0
Hell Creek Channel Repairs	\$28,500	\$8,999
66th St. Asphalt Overlay (Interim Repairs)	\$400,000	\$272,442
Total	\$1,586,227	\$1,539,394

FY17 Year-End Estimates

Revenues – FY17 projected revenue and transfers are estimated to be \$9,842,845. Interfund transfers and other revenue have been reduced by \$7.2 million due to timing of projects.

Expenditures – FY17 projected expenditures are estimated to be \$9,842,728 which is \$7,298,972 less than the budget due to timing of projects.

A project status is included in this section.

FY18 Budget Recommendations

No changes are recommended at this time to the FY18 adopted budget. A preliminary look at FY17 carry-over projects and revised FY18 project expenditures has been prepared. The actual project progress for FY18 will be more predictable closer to the end of FY18. Therefore, any needed amendment to FY18 may be recommended at the time of the FY19/FY20 Biennial Budget submission in August of 2018.

FY 17 Carryover / FY 18 Budgeted Projects			
	FY17 Carryover	FY18 Budget	Proposed FY18
City Centre Mixed Use Red. Project:			
Demolition, Grading & Site Prep	\$300,000	\$2,500,000	\$2,800,000
84th St. Public Improvement Redevelopment Project:			
Summer Dr. Intersection	\$2,500,000		\$2,500,000
Public Infrastructure		\$8,139,417	\$8,139,417
Public Off-street Parking Facilities		\$8,018,090	\$8,018,090
Golf Course Transformation	\$2,450,000	\$3,200,000	\$5,650,000
City Hall Facility Improvements	\$20,000	\$85,000	\$105,000
IT Strategic Plan	\$30,000		\$30,000
Mini Park Plan Improvements		\$50,000	\$50,000
Portal Drainageway	\$30,000		\$30,000
132nd and West Giles Road	\$258,500		\$258,500
108 th & Chandler Drainage way Stabilization	\$105,000		\$105,000
84 th St. Adaptive Signals	\$79,000		\$79,000
84th Street - Harrison to Giles (from FY19)			\$1,000,000
Harrison St. Bridge	\$115,000		\$115,000
Harrison St. Sidewalks	\$5,000		\$5,000
Giles Rd. Resurfacing	\$395,000		\$395,000
Giles Rd. Widening	\$200,000	\$306,000	\$506,000
Public improvements - sod farm area	\$5,000,000	\$5,000,000	\$10,000,000
66th St. Reconstruction	\$98,700	\$12,600	\$111,300
Records/Agenda Management System		\$100,000	\$100,000
Big Papio Sewer Siphon Replacement		\$380,000	\$380,000
Westport Pkwy Connector Street	\$300,000		\$300,000
96th and Brentwood Traffic Signal		\$210,000	\$210,000
Total	\$11,886,200	\$28,001,107	\$40,887,307

CAPITAL IMPROVEMENT PROGRAM FUND

FY 17-18 Overview of Revenues and Expenditures

	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Other Income	131,500	–	–	–
Interest Income	117	117	117	–
Special Assessments	5,000	–	–	–
Total Revenues	136,617	117	117	–
Capital Improvement Project	17,141,700	9,842,728	28,044,751	–
Total Expenditures	17,141,700	9,842,728	28,044,751	–
Transfers In	17,005,200	9,842,728	27,766,107	–
Total Transfers	\$17,005,200	\$9,842,728	\$28,044,751	–
Total Net Impact	117	117	117	–
Ending Fund Balance	(\$116,824)	(\$116,824)	(\$116,707)	–

CAPITAL IMPROVEMENT PLAN UPDATE

Project	Project #	Cost	Percent Complete
2017			
City Hall Facility Improvements	ADM-15-002	\$20,000	10%
<i>Aniticipated start date of Fall 2017. Design plan needs to be developed to facilitate construction.</i>			
Comprehensive Plan Update	CD-14-001	\$40,000	85%
<i>In progress.</i>			
Facility Improvements Former Police Station	CD-15-001	\$85,000	100%
<i>Complete.</i>			
City Centre Mixed Use Redevelopment Project	CD-17-007	\$1,897,500	50%
<i>Demo is in progress and on track; will work on lease buy outs of pad sites in FY 18.</i>			
84th St. Public Improvements Red. Project	CD-17-008	\$2,500,000	20%
<i>90% design plans for public infrastructure are complete, with Phase 1 construction to be completed this fall. Phase 2 and 3 construction and public parking garage scheduled for completion in fall of 2018.</i>			
Fire Station #4 Generator	FD-17-001	\$53,000	90%
<i>Installation and testing in progress.</i>			
Financial Software	IT-12-002	\$335,000	100%
<i>Complete.</i>			
IT Strategic Plan Update	IT-17-001	\$30,000	0%
<i>Delayed</i>			
Public Works Facility Improvements	PWG-15-001	\$20,000	100%
<i>Complete.</i>			
Mini Park Plan Improvements	PWP-17-001	\$60,000	10%
<i>Aniticipated start date of Fall 2017.</i>			
Thompson Creek Landscaping	PWP-17-002	\$30,000	100%
<i>Complete.</i>			
Golf Course Transformation	PWP-17-009	\$4,250,000	35%
<i>Temporary relocation of OPPD transmission line is complete. Lake construction and primary site grading to be completed in late fall of 2018. Permanent relocation of OPPD transmission line scheduled for completion</i>			
108th & Chandler Drainageway Stabilization	PWSE-16-001	\$105,000	50%
<i>Working with Sarpy County on potential agreement with developer on this lot. Potential agreement to be proposed in FY18.</i>			
Hell Creek Grade Control Structure	PWSE-16-002	\$200,000	100%
<i>Complete.</i>			

CAPITAL IMPROVEMENT PLAN UPDATE

Project	Project #	Cost	Percent Complete
2017			
Portal Drainageway	PWSE-17-001	\$90,000	50%
<i>Papillion to go out to bids for construction this summer; anticipate lump sum payment to Papillion in early FY18.</i>			
Thompson Creek Culvert Rehab	PWSE-17-002	\$200,000	100%
<i>Project was completed in FY16 due to immediate safety concerns.</i>			
132nd & West Giles Road M376 (190)	PWST-08-001	\$273,500	50%
<i>Engineering and design work is complete; construction to begin on July 15th per Sarpy County.</i>			
Harrison Street M376 (201)	PWST-13-005	\$300,000	50%
<i>Anticipate bidding in July with construction and payments to be completed prior to fiscal year end.</i>			
Harrison Street Bridge M376 (202)	PWST-13-006	\$115,000	5%
<i>City of Omaha is the lead agent; project delayed until 2019.</i>			
84th Street Adaptive Signals M376 (220)	PWST-13-011	\$79,000	50%
<i>Project scheduled to be bid out in July, with completion and payment by La Vista in the summer of FY18.</i>			
Harrison Street Sidewalks	PWST-15-001	\$5,000	0%
<i>Project will likely need to be pushed into FY 18; determination still needs to be made on the creation of a Special Assessment District.</i>			
Giles Road Resurfacing M376 (219)	PWST-15-002	\$395,000	50%
<i>Construction to begin in July 2017 with NDOR as the lead agent; anticipate completion prior to FY 18.</i>			
Fuel Island	PWST-15-007	\$50,000	100%
<i>Project is complete. Last payment to Papillion scheduled for FY18.</i>			
City Parking Lot Service Road	PWST-16-002	\$500,000	99%
<i>Waiting on final payment to consultant.</i>			
Multi-sports Complex - Public Infrastructure	PWST-16-003	\$5,000,000	15%
<i>Design work is in progress.</i>			
66th St. Reconstruction M376 (379)	PWST-17-002	\$98,700	5%
<i>Project is no longer being considered for Federal aid. Potentially will be working on design work of bridges in FY18.</i>			
Giles Road Widening M376 (230)	PWST-17-003	\$200,000	0%
<i>Work to be completed in conjunction with Multi-sport Complex, looking into doing traffic study on I-80 exit #442 in FY18.</i>			

CAPITAL IMPROVEMENT PLAN UPDATE

<i>Project</i>	<i>Project #</i>	<i>Cost</i>	<i>Percent Complete</i>
2018			
City Hall Facility Improvements Administration	ADM-15-002	\$85,000	
City Centre Mixed Use Redevelopment Project	CD-17-007	\$2,500,000	
84th St. Public Improvements Red. Project	CD-17-008	\$16,157,507	
Records/Agenda Management System	IT-12-001	\$100,000	
Mini Park Plan Improvements	PWP-17-001	\$50,000	
Golf Course Transformation	PWP-17-009	\$3,200,000	
Big Papio Sewer Siphon Replacement	PWSE-18-001	\$380,000	50%
<i>Reviewing bids and anticipate temporary repairs to be completed in FY17.</i>			
Fuel Island	PWST-15-007	\$43,644	
96th & Brentwood Traffic Signal M376 (222)	PWST-16-001	\$210,000	15%
<i>In-progress – Olsson Associates working on design work for signal with installation to take place in spring of 2018.</i>			
Multi-sports Complex - Public Infrastructure	PWST-16-003	\$5,000,000	
66th St. Reconstruction M376 (379)	PWST-17-002	\$12,600	
Giles Road Widening M376 (230)	PWST-17-003	\$306,000	

Lottery Fund

On May 16, 1989, the City awarded the first contract to begin the operation of a municipal keno-type lottery. Since that time the Mayor and City Council have conscientiously utilized the community betterment proceeds from the City's keno lottery to improve the quality of public services and facilities in the City.

On April 5, 2016, the City's lottery operations contractor, La Vista Keno, Inc., requested that the City approve the sale and assumption of the Lottery Operator Agreement to LVK Holdings LLC and EHPV Lottery Services LLC. The City Council approved the request with an effective date of May 1, 2016, for the remainder of the current term and the additional five-year term ending September 30, 2023.

FY16 Financial Performance

Revenues – The FY16 revenue totaled \$1,319,872, which is slightly higher than the budgeted amount of \$1,308,472.

Expenditures – Final FY16 expenditures totaled \$583,240, which is \$101,666 (14.8%) less than budgeted amount of \$684,906.

Transfers – Budgeted transfers of \$550,000 to the Debt Service Fund for a bond payment and to the Golf Fund were not made in FY16 due to the available fund balance in each of those funds. Transfers to the CIP were \$1,000,000 less than budgeted due to changes in project schedules.

LOTTERY FUND

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Other Income	30,500	27,924	(2,576)
Interest Income	2,972	3,016	44
Lottery	1,275,000	1,288,932	13,932
Total Revenues	1,308,472	1,319,872	11,400
Contract Services	320,906	250,712	(70,194)
Other Charges	350,000	332,528	(17,472)
Capital Improvement Project	14,000	–	(14,000)
Total Expenditures	684,906	583,240	(101,666)
Transfers	(1,461,999)	(246,009)	1,215,990
Net Transfers	(1,461,999)	(246,009)	1,215,990
Total Net Impact	(838,433)	490,623	1,329,056
Ending Fund Balance	\$432,197	\$1,950,034	\$1,517,837

FY17 Year-End Estimates

Revenues – Estimated FY17 year-end revenue is \$1,404,461, an estimated increase of \$9,804 which is slightly higher than the budgeted amount of \$1,394,657.

Expenditures – Projected FY17 year-end expenditures are \$637,627, which is less than \$71,449 (10%) from the budgeted amount of \$709,076.

FY18 Budget Recommendations

No changes are recommended.

LOTTERY FUND

Overview of Revenues and Expenditures				
	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Other Income	25,700	35,504	25,700	–
Interest Income	8,957	8,957	9,761	–
Lottery	1,360,000	1,360,000	1,360,000	–
Total Revenues	1,394,657	1,404,461	1,395,461	–
Contract Services	345,076	277,627	332,994	–
Capital Outlay	4,000	–	–	–
Other Charges	360,000	360,000	360,000	–
Total Expenditures	709,076	637,627	692,994	–
Transfers In	170,843	223,249	–	–
Capital Improvement Project	(720,675)	(521,616)	(372,269)	–
Total Transfers	(549,832)	(298,367)	(372,269)	–
Total Net Impact	135,749	468,467	330,198	–
Ending Fund Balance	\$2,269,259	\$2,603,652	\$334,393	–

Economic Development Program Fund

Under the City's Local Option Economic Development Program (EDP), the debt service payment on the \$3 million grant and \$18 million construction loan made to John Q. Hammons (JQH) to facilitate construction of the JQH Embassy Suites/Conference Center/Marriott Courtyard is funded primarily through a transfer from the General Fund. Quarterly interest payments received from JQH also contribute to the debt service payments. The \$15.8 million construction loan is expected to be repaid in September 2017.

FY16 Financial Performance

Revenue – FY16 revenues totaled \$1,483,236, an increase of \$296,397 (20%) from the budgeted amount of \$1,186,839. The increase was the result the previous quarter's interest receivable being booked in FY16.

Expenditures – FY16 expenditures totaled \$2,000,300, slightly less than the budgeted amount of \$2,006,427.

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Other Income	1,186,573	1,483,217	296,644
Interest Income	266	19	(247)
Total Revenues	1,186,839	1,483,236	296,397
Contract Services	10,000	2,970	(7,030)
Other Charges	1,996,427	1,997,330	903
Total Expenditures	2,006,427	2,000,300	(6,127)
Operating Transfers In	600,000	600,000	–
Total Transfers	600,000	600,000	1,200,000
Total Net Impact	(219,588)	82,936	302,524
Ending Fund Balance	\$16,545	\$319,069	\$302,524

FY17 Year-End Estimates

Revenues – The budgeted revenue is expected to be on target with the FY17 budget, but will depend on the timing of the loan repayment.

Expenditures – Estimated FY17 year-end expenditures are \$2,006,241 which is consistent with the FY17 budget.

FY18 Budget Recommendations

No changes are recommended at this time. In FY18, the principal remaining on the EDP bond will be \$16,420,000. The anticipated balloon payment of \$15,810,691 will leave \$609,309 remaining in principal on the bond. The FY18 fund balance is projected to be \$345,221. The recommendation is to apply the balloon payment to the bond principal and refinance any remaining principal.

ECONOMIC DEVELOPMENT PROGRAM FUND

Overview of Revenues and Expenditures				
	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Other Income	16,997,264	16,997,264	30,060	–
Interest Income	30,067	30,067	–	–
Total Revenues	17,027,331	17,027,331	30,060	–
Contract Services	10,000	10,000	5,000	–
Other Charges	1,995,741	1,996,241	16,420,000	–
Total Expenditures	2,005,741	2,006,241	16,425,000	–
Operating Transfers In	800,000	800,000	600,000	–
Total Transfers	800,000	800,000	600,000	–
Total Net Impact	15,821,590	15,821,090	(15,794,940)	–
Ending Fund Balance	\$16,140,661	\$16,140,161	\$345,221	–

Off-Street Parking Fund

On January 17, 2006, the City Council approved Ordinance No. 979 for the creation of Vehicle Off-Street Parking District No. 1 of the City of La Vista in Southport West, as a means to address the immediate and future needs for public parking in the Southport West development. (*The district includes all lots, land, and right-of-way within the Southport West subdivision*).

The Off-Street Parking Fund was subsequently created as a means to monitor and track expenses related to annual debt service and maintenance. On March 21, 2006, the Council approved Ordinance No. 983 authorizing the issuance of General Obligation Off-Street Parking Bonds, Series 2006, in the principal amount of \$7,940,000 to facilitate the construction/acquisition of the first phase of parking improvements in the Off-Street Parking District.

FY16 Financial Performance

Revenue – The FY16 revenue from interest of \$24 and a transfer of \$615,000 from the General Fund, is consistent with the budget.

Expenditures – Final FY16 expenditures totaled \$513,710, a decrease of \$99,837 (16%) from the budgeted amount of \$613,547.

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Interest Income	45	24	(21)
Total Revenues	45	24	(21)
Commodities	9,000	9,000	–
Contract Services	19,467	19,763	296
Other Charges	574,580	479,924	(94,656)
Maintenance	10,500	5,023	(5,477)
Total Expenditures	613,547	513,710	(99,837)
Operating Transfers In	615,000	615,000	–
Total Transfers	615,000	615,000	–
Total Net Impact	1,498	101,314	99,816
Ending Fund Balance	\$30,809	\$130,625	\$99,816

FY17 Year-End Estimates

Revenues – Revenues and transfers are estimated to equal the FY17 budgeted amount of \$590,514.

Expenditures – Expenditures are estimated to equal the FY17 budgeted amount of \$595,619.

FY18 Budget Recommendations

No changes are recommended.

OFF-STREET PARKING FUND

FY 17-18 Overview of Revenues and Expenditures				
	Budget FY-17	Projected FY-17	Original FY-18	Proposed Change
Interest Income	514	514	514	–
Total Revenues	514	514	514	–
Commodities	9,000	9,000	9,180	–
Contract Services	20,116	20,116	20,518	–
Maintenance	556,003	556,003	10,710	–
Other Charges	10,500	10,500	545,115	–
Total Expenditures	595,619	595,619	585,523	–
Operating Transfers In	590,000	590,000	590,000	–
Total Transfers	590,000	590,000	590,000	–
Total Net Impact	(5,105)	(5,105)	4,991	–
Ending Fund Balance	\$125,521	\$125,521	\$130,512	–

Redevelopment Fund

The Redevelopment Fund was initially created as a means for the City to monitor and track its progress related to the voter approved one-half cent sales and use tax that went into effect on October 1, 2014. Other City funds or expenditures may be included in the Redevelopment Fund

FY16 Financial Performance

Revenue – FY16 actual revenue of \$13,166,611 was \$3,391,085 (20.4%) less than the budget of \$16,557,696. The decrease in revenue was related to issuing bond anticipation notes in a lesser amount. Sales tax revenue exceeded the FY16 budget by \$500,000. As a result of increased sales tax revenue, interest income exceeded the FY16 budget by \$2,000.

Expenditures – FY16 actual expenditures were \$221,481. This is \$316,019 below the FY16 budget of \$537,500. The transfer to Capital Improvement Program (CIP) for land purchase did not occur in FY16, but did occur in early FY17.

FY 16 Budget to Actual Revenues and Expenditures			
	Budget FY-16	Actual FY-16	Change
Sales Tax	1,554,113	2,059,652	505,539
Interest Income	3,583	5,321	1,738
Bond Proceeds	15,000,000	11,101,638	(3,898,362)
Total Revenues	16,557,696	13,166,611	(3,391,085)
Contract Services	537,500	221,481	(316,019)
Total Expenditures	537,500	221,481	(316,019)
Transfers Out	(15,550,000)	(56,118)	(56,118)
Total Transfers	(15,550,000)	(56,118)	15,493,882
Total Net Impact	470,196	12,889,012	12,418,816
Ending Fund Balance	\$1,961,120	\$14,379,936	\$12,418,816

FY17 Year-End Estimates

Revenue – FY17 projected revenue is anticipated to be \$15,298,932 which is on target for the budget.

Expenditures – FY17 projected expenditures are anticipated to be \$11,647,647 which is \$171,418 (1.4%) more than budget of \$11,476,229. The bond anticipation notes have a redemption date of March 15, 2018.

FY18 Budget Recommendations

No changes are recommended for the FY18 adopted budget. It is possible that the FY17 bond issue may be moved to FY18 and the subsequent bond issue pushed to FY19. Expending the bond proceeds is dependent on construction progress. During the development of the FY19/FY20 Biennial Budget a determination will be made regarding the need for an FY18 budget amendment that reflects the actual timing of the bond issues and construction progress.

REDEVELOPMENT FUND

FY 17-18 Overview of Revenues and Expenditures				
	Budgeted FY-17	Projected FY-17	Original FY-18	Proposed Change
Sales Tax	2,174,920	2,174,920	2,514,420	—
Interest Income	23,842	23,842	17,064	—
Bond Proceeds	13,100,170	13,100,170	19,857,507	—
Total Revenues	15,298,932	15,298,932	22,388,991	—
Contract Services	102,000	215,052	56,000	—
Other Charges	11,374,229	11,432,595	969,825	—
Total Expenditures	11,476,229	11,647,647	1,025,825	—
Transfers Out	(8,647,500)	(7,942,602)	(21,857,507)	—
Total Transfers	(8,647,500)	(7,942,602)	(21,857,507)	—
Total Net Impact	(4,824,797)	(4,291,317)	(494,341)	—
Ending Fund Balance	\$9,555,139	\$10,088,619	\$9,594,278	—

Police Academy Fund (New)

As a result of the interlocal cooperation agreement to create the joint Sarpy-Douglas Law Enforcement Academy approved by the City Council via Resolution 17-048, on April 4, 2017, it was necessary to create a fund as La Vista was selected as the Fiscal agent. As the Fiscal Agent, La Vista will hire a Training Coordinator to facilitate the academy. The position will be funded by the annual participation fees paid by each member agency (La Vista, Papillion, Bellevue police; and Sarpy County and Douglas County Sheriff). The Training Coordinator will be housed at the La Vista Police Station and supervised by the Chief of Police or his designee.

Revenue

The interlocal agreement requires each party to contribute \$20,000 per year with a true-up conducted at year end. There are five member agencies, including La Vista, which combines for a total of \$100,000. The City's portion is funded by a transfer from the General Fund.

Expenditures

The personnel, commodities, contractual services, and other charges associated with the Police Academy Fund include one full-time Academy Training Coordinator and the costs to operate the Law Enforcement Academy.

Summary

Because the agreement was entered into during the current Fiscal year, it is necessary to amend the City's FY18 budget to incorporate the fund. Recommended revenue for FY18 is in the amount of \$100,000. Additionally, staff recommends expenditures of \$91,728. The net impact to the FY18 budget is a fund balance of \$8,284.

POLICE ACADEMY FUND

FY 17-18 Overview of Revenues and Expenditures		
	Original FY-18	Proposed Change
Operating Transfers In	—	20,000
Other Income	—	80,000
Interest Income	—	12
Total Revenues	—	100,012
Personnel Services	—	72,228
Commodities	—	3,500
Contract Services	—	11,000
Other Charges	—	5,000
Total Expenditures	—	91,728
Total Net Impact	—	8,284
Ending Fund Balance	—	\$8,284

Appendix A – Property Tax History

Tax History										
Year	Growth	Assessed Valuations	Total Tax Levy per/\$100	General Tax Levy per/\$100	Debt Tax Levy per/\$100	Total Tax Revenue	General Fund	Debt Service	One Cent Levy	
1999	21.09%	335,928,777	0.4500	0.4300	0.02	\$1,511,679	\$1,444,494	\$67,186	\$ 33,593	
2000	18.03%	396,504,904	0.4500	0.4300	0.02	\$1,784,272	\$1,704,971	\$79,301	\$ 39,650	
2001	6.85%	423,659,368	0.4500	0.4300	0.02	\$1,906,467	\$1,821,735	\$84,732	\$ 42,366	
2002	7.45%	455,212,777	0.4500	0.4300	0.02	\$2,048,457	\$1,957,415	\$91,043	\$ 45,521	
2003	6.09%	482,934,886	0.4935	0.4735	0.02	\$2,383,284	\$2,286,697	\$96,587	\$ 48,293	
2004	5.99%	511,881,414	0.4935	0.4735	0.02	\$2,526,135	\$2,423,758	\$102,376	\$ 51,188	
2005	8.18%	553,757,119	0.4935	0.4735	0.02	\$2,732,791	\$2,622,040	\$110,751	\$ 55,376	
2006	17.69%	651,690,883	0.498435	0.4784	0.02	\$3,248,255	\$3,117,917	\$130,338	\$ 65,169	
2007	37.77%	897,837,113	0.5235	0.4435	0.08	\$4,700,177	\$3,981,908	\$718,270	\$ 89,784	
2008	5.88%	950,626,037	0.5235	0.4435	0.08	\$4,976,527	\$4,216,026	\$760,501	\$ 95,063	
2009	7.19%	1,018,941,739	0.5235	0.4435	0.08	\$5,334,160	\$4,519,007	\$815,153	\$ 101,894	
2010	3.04%	1,049,942,564	0.5235	0.4735	0.05	\$5,496,449	\$4,971,478	\$524,971	\$ 104,994	
2011	0.89%	1,059,337,658	0.5500	0.5000	0.05	\$5,826,357	\$5,296,688	\$529,669	\$ 105,934	
2012	0.10%	1,060,374,615	0.5500	0.4900	0.06	\$5,832,060	\$5,195,836	\$636,225	\$ 106,037	
2013	17.31%	1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$ 124,397	
2014	2.02%	1,269,085,286	0.5500	0.4900	0.06	\$6,979,969	\$6,218,518	\$761,451	\$ 126,909	
2015	4.89%	1,331,138,549	0.5500	0.4100	0.14	\$7,321,262	\$5,457,668	\$1,863,594	\$ 133,114	
2016	5.98%	1,410,681,076	0.5500	0.4100	0.14	\$7,758,746	\$5,783,792	\$1,974,954	\$ 141,068	
2017	6.48%	1,502,152,635	0.5500	0.4100	0.14	\$8,261,839	\$6,158,826	\$2,103,014	\$ 150,215	



Appendix B – Financial Detail

07/08/2017

BUDGET REPORT FOR LAVISTA NE

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE	
ESTIMATED REVENUES											
Dept 04-REVENUES											
OPERATING TRANSFERS IN											
01.04.4010.000	LOTTERY TRANSFER (BUDGETED)	70,663	(411,988)	(482,651)	90,675	90,675		93,625	93,625		
OPERATING TRANSFERS IN											
01.04.1001.000	REAL ESTATE TAX (COUNTY)	5,181,812	4,868,164	(313,648)	5,119,153	5,119,153		5,110,760	5,485,794	375,034	
01.04.1002.000	PERSONAL PROPERTY TAX (COUNTY)		217,896	217,896	250,000	250,000		252,500	252,500		
01.04.1004.000	HOMESTEAD EXEMPTIONS (COUNTY)	100,000	120,379	20,379	120,000	120,000		120,000	120,000		
01.04.1008.000	REAL ESTATE TAX CREDIT	275,856	207,102	(68,754)	294,639	215,967	(78,672)	300,532	300,532		
PROPERTY TAX											
		5,557,668	5,413,541	(144,127)	5,783,792	5,705,120	(78,672)	5,783,792	6,158,826	375,034	
PROPERTY TAX - OTHER ITEMS											
01.04.1003.000	BACK YEAR TAXES (ALL TYPES)	40,000	51,282	11,282	40,000	40,000		40,000	40,000		
01.04.1005.000	MOTOR VEHICLE TAXES (COUNTY)	365,000	424,246	59,246	375,000	450,000	75,000	401,250	401,250		
01.04.2006.000	MOTOR VEHICLE PRO-RATE (S.CTY)	15,000	15,914	914	15,000	20,000	5,000	15,000	15,000		
PROPERTY TAX - OTHER ITEMS											
		420,000	491,442	71,442	430,000	510,000	80,000	456,250	456,250		
FRANCHISE FEE & OCCUPATION TAX											
01.04.1006.000	%GROSS REV-FRAN/OCCU/UTIL STAT	920,000	840,294	(79,706)	929,200	929,200		938,492	938,492		
01.04.3001.000	OCCUPATION/VENDING LICENSES	110,000	108,322	(1,678)	120,000	155,000	35,000	132,000	132,000		
FRANCHISE FEE & OCCUPATION TAX											
		1,030,000	948,616	(81,384)	1,049,200	1,084,200	35,000	1,070,492	1,070,492		
SALES TAX											
01.04.1007.000	SALES TAX (ST. NE MONTHLY)	3,108,225	4,119,303	1,011,078	4,349,841	4,349,841		5,028,839	5,028,839		
SALES TAX											
		3,108,225	4,119,303	1,011,078	4,349,841	4,349,841		5,028,839	5,028,839		
INTERGOVERNMENTAL											
01.04.2003.000	HIGHWAY ALLOCATION (NE)	1,447,735	1,456,004	8,269	1,528,502	1,528,502		1,528,502	1,577,897	49,395	
01.04.2004.000	INCENTIVE PAYMENT (NE)	13,300	13,300		13,300	13,300		13,300	13,300		
01.04.2020.000	STATE MOTOR VEHICLE FEE		121,911	121,911	121,911	121,911		129,226	129,226		
INTERGOVERNMENTAL											
		1,461,035	1,591,215	130,180	1,663,713	1,663,713		1,671,028	1,720,423	49,395	
IN-LIEU OF TAX											
01.04.2007.000	IN-LIEU OF TAX(OPPD VIA S.CTY)	275,000	240,990	(34,010)	275,000	260,206	(14,794)	275,000	275,000		
IN-LIEU OF TAX											
		275,000	240,990	(34,010)	275,000	260,206	(14,794)	275,000	275,000		
GRANT INCOME											

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
01.04.2008.000	CITY/LOCAL GRANTS - _____	6,100	2,500	(3,600)	7,600	7,600		3,100	3,100	
01.04.2009.000	COUNTY GRANTS-LANDFILL/_____	5,750	5,750		5,750		(5,750)	5,750	5,750	
01.04.2010.000	STATE GRANT-LIB AID/MIRF/_____	144,578	54,329	(90,249)	177,686	182,000	4,314	180,000	180,000	
01.04.2011.000	FEDERAL GRANTS-CRIME/_____	59,489	42,863	(16,626)	67,909	60,000	(7,909)	67,909	67,909	
GRANT INCOME		215,917	105,442	(110,475)	258,945	249,600	(9,345)	256,759	256,759	
OPERATING TRANSFERS OUT										
01.04.2017.000	EDP TRANSFER	(600,000)	(600,000)		(800,000)	(800,000)		(600,000)	(600,000)	
01.04.2018.000	OSP TRANSFER	(615,000)	(615,000)		(590,000)	(590,000)		(590,000)	(590,000)	
01.04.2019.000	CIP TRANSFER	(50,000)	(36,170)	13,830	(66,500)	(63,000)	3,500			
01.04.2022.000	TRF - POLICE ACADEMY								(20,000)	(20,000)
OPERATING TRANSFERS OUT										
		(1,265,000)	(1,251,170)	13,830	(1,456,500)	(1,453,000)	3,500	(1,190,000)	(1,210,000)	(20,000)
PERMITS & LICENSES										
01.04.3000.000	RENTAL INSPECTION FEES	32,000	27,596	(4,404)	32,000	32,000		32,000	32,000	
01.04.3002.000	TOBACCO/LIQUOR LICENSES OFYE		910	910						
01.04.3003.000	PLUMBING / TILE LICENSES	2,000	2,085	85	2,000	2,000		2,000	2,000	
01.04.3004.000	FIREWORKS PERMIT FEE 94> OFYE	22,000	22,060	60	22,000	22,000		22,000	22,000	
01.04.4000.000	PLAT AND ZONING FEES	13,000	18,250	5,250	13,000	29,000	16,000	13,000	13,000	
01.04.4001.000	BUILDING & SIGN PERMITS	220,000	308,795	88,795	396,883	390,000	(6,883)	396,883	396,883	
01.04.4002.000	ELECTRICAL PERMITS	5,000	5,416	416	5,000	5,000		5,000	5,000	
01.04.4003.000	PLUMBING PERMITS	20,000	26,395	6,395	30,253	30,000	(253)	30,253	30,253	
01.04.4004.000	SIDEWALK & DRIVEWAY PERMITS	2,000	2,805	805	2,200	2,200		2,200	2,200	
01.04.4005.000	CURB CUTS/DRIVEWAY APPROACHES	1,300	1,254	(46)	1,100	2,200	1,100	1,100	1,100	
01.04.4006.000	CERTIFICATE OF OCCUPANCY	4,000	2,300	(1,700)	3,600	2,600	(1,000)	3,600	3,600	
01.04.4013.000	MECHANICAL HVAC PERMITS/LIC'S	20,000	29,575	9,575	29,500	29,500		29,500	29,500	
PERMITS & LICENSES		341,300	447,441	106,141	537,536	546,500	8,964	537,536	537,536	
HOTEL OCCUPANCY TAX										
01.04.3005.000	HOTEL OCCUPANCY TAX	900,000	956,583	56,583	950,000	950,000		997,500	997,500	
HOTEL OCCUPANCY TAX										
		900,000	956,583	56,583	950,000	950,000		997,500	997,500	
OTHER INCOME										
01.04.3006.000	FIRE INSPECTION FEES	6,500	6,947	447	22,250	22,250		22,250	22,250	
01.04.4014.000	RESCUE REVENUE		229	229	850	100	(750)	300	300	
01.04.5012.000	PARKING VIOLATIONS (ADM FEE)	6,000	4,710	(1,290)	6,000	5,000	(1,000)	6,000	6,000	
01.04.5015.000	LIBRARY FEES	18,000	19,007	1,007	20,500	16,000	(4,500)	20,500	20,500	
01.04.5022.000	.025 NE S TX COLL'N FEE INCOME		38	38	34		(34)	34	34	
01.04.6004.000	CONCESSION REVENUE-SPORTS COMP	2,000	2,088	88	2,040	2,040		2,080	2,080	
01.04.7080.000	SALE OF FIXED ASSET + / -	1,000		(1,000)	1,000		(1,000)	1,000	1,000	
01.04.8001.000	MISCELLANEOUS/LIBR/HANDI/RPTS	75,000	58,237	(16,763)	100,000	105,000	5,000	100,000	154,677	54,677
01.04.8030.000	PFD REIMBURSEMENT	132,365	151,733	19,368	110,555	151,000	40,445	24,595	24,595	
01.04.8040.000	FORFEITURES USED		144,342	144,342	30,000		(30,000)	5,000	5,000	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
OTHER INCOME		240,865	387,331	146,466	293,229	301,390	8,161	181,759	236,436	54,677
RECREATION REVENUE										
01.04.5001.000	RECREATIONAL & REC RENTAL FEES	125,000	(120)	(125,120)	127,000	118,000	(9,000)	129,000	120,000	(9,000)
01.04.5001.002	ZUMBA		270	270						
01.04.5001.003	YOGA		100	100						
01.04.5001.007	BASEBALL		7,357	7,357						
01.04.5001.012	BASKETBALL		5,838	5,838						
01.04.5001.013	BASKETBALL - GIRL'S		(55)	(55)						
01.04.5001.022	SQUARE DANCING		325	325						
01.04.5001.024	DANCE - BALLROOM		959	959						
01.04.5001.026	BELLY DANCING		484	484						
01.04.5001.027	SWING DANCE		72	72						
01.04.5001.030	DROP-IN-FEES		4,222	4,222						
01.04.5001.031	GYM RENTALS		1,161	1,161						
01.04.5001.033	FOOTBALL-FLAG		5,972	5,972						
01.04.5001.034	FOOTBALL - TACKLE		(120)	(120)						
01.04.5001.038	PUNCH CARD REC SALES		984	984						
01.04.5001.039	MARTIAL ARTS-KARATE		548	548						
01.04.5001.040	RACQUETBALL-WALLEYBALL		3,166	3,166						
01.04.5001.041	MARTIAL ARTS-AIKIDO		1,016	1,016						
01.04.5001.042	MARTIAL ARTS-SOSHI GO RIN		130	130						
01.04.5001.043	ROOM RENTAL FEES		10,064	10,064						
01.04.5001.045	FIELD RENTAL & FEES		60,612	60,612						
01.04.5001.047	SOCCER		8,836	8,836						
01.04.5001.052	SOFTBALL		4,200	4,200						
01.04.5001.053	SOFTBALL - MEN'S		8,790	8,790						
01.04.5001.056	SOFTBALL - ADULT COED		3,825	3,825						
01.04.5001.065	VOLLEYBALL		1,279	1,279						
01.04.5001.071	VOLLEYBALL - WOMEN'S		1,650	1,650						
01.04.5001.073	SENIOR ARTS		263	263						
01.04.5001.074	SENIORS		975	975						
01.04.5001.085	EVENTS		545	545						
01.04.5001.086	COMMUNITY GARDENS		400	400						
01.04.5001.090	PARK RENTAL		1,465	1,465						
01.04.5002.000	POOL ADMISSIONS (NET S TAX)	14,000	18,812	4,812	15,500	15,500		16,000	16,000	
01.04.5003.000	POOL MBRSHIP/PASS/TAG(NET S.TX)	6,000	12,598	6,598	6,000	6,000		6,000	6,000	
01.04.5004.000	SWIMMING LESSONS / PARTIES	4,600	5,430	830	4,600	4,600		4,692	4,692	
01.04.5006.000	POOL CONCESSIONS	6,500	7,506	1,006	6,630	6,630		6,763	6,763	
RECREATION REVENUE		156,100	179,559	23,459	159,730	150,730	(9,000)	162,455	153,455	(9,000)
PUBLIC TRANSPORTATION REVENUE										
01.04.5007.000	SPECIAL SERVICES INTERLOCAL	15,000	15,857	857	15,450	15,450		15,932	15,932	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
01.04.5008.000	SPECIAL SERVICES FARE	7,500	7,858	358	7,725	7,725		7,957	7,957	
	PUBLIC TRANSPORTATION REVENUE	22,500	23,715	1,215	23,175	23,175		23,889	23,889	
	INTEREST INCOME									
01.04.8010.000	INTEREST INCOME & GAIN/LOSS	11,522	23,357	11,835	26,594	26,594		21,664	20,610	(1,054)
	INTEREST INCOME	11,522	23,357	11,835	26,594	26,594		21,664	20,610	(1,054)
	Totals for dept 04-REVENUES	12,545,795	13,265,377	719,582	14,434,930	14,458,744	23,814	15,370,588	15,819,640	449,052
	TOTAL ESTIMATED REVENUES	12,545,795	13,265,377	719,582	14,434,930	14,458,744	23,814	15,370,588	15,819,640	449,052

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
APPROPRIATIONS										
Dept 10-ADMINISTRATIVE SERVICES										
PERSONNEL SERVICES										
01.10.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	320,664	305,740	(14,924)	283,243	283,243		291,364	491,558	200,194
01.10.0102.000	P/T SALARY EXPENSE	39,463	24,530	(14,933)	54,756	54,756		56,810	13,624	(43,186)
01.10.0103.000	O/T SALARY EXPENSE	790	561	(229)	817	1,875	1,058	847	1,124	277
01.10.0104.000	FICA PAYROLL TAX EXPENSE	27,610	24,337	(3,273)	26,057	26,057		26,839	38,916	12,077
01.10.0105.000	EMPLOY BENE-INS'S (UNION NET)	27,592	35,396	7,804	32,516	32,516		34,467	78,766	44,299
01.10.0107.000	CIVILIAN PENSION CITY'S EXPENS	14,503	14,313	(190)	12,092	12,092		12,384	22,645	10,261
01.10.0108.000	POLICE/ICMA/OTHER PENSION EXP	5,582	5,438	(144)	5,777	5,777		5,948	8,069	2,121
PERSONNEL SERVICES		436,204	410,315	(25,889)	415,258	416,316	1,058	428,659	654,702	226,043
COMMODITIES										
01.10.0201.000	OFFICE SUPPLIES	6,075	6,228	153	6,200	6,200		6,324	8,432	2,108
01.10.0202.000	BOOKS & PERIODICALS	397	23	(374)	397	397		405	540	135
01.10.0203.000	FOOD SUPPLIES	23		(23)	23	23		23	31	8
COMMODITIES		6,495	6,251	(244)	6,620	6,620		6,752	9,003	2,251
CONTRACT SERVICES										
01.10.0301.000	POSTAGE	3,214	1,845	(1,369)	3,225	2,250	(975)	3,290	4,387	1,097
01.10.0302.000	TELEPHONE/CELLULAR/PAGER	2,723	1,710	(1,013)	2,775	2,775		2,831	3,775	944
01.10.0303.000	PROFESSIONAL SERVICES-OTHER	563	56	(507)						
01.10.0304.000	UTILITIES	10,424	10,627	203	10,650	10,650		10,863	14,484	3,621
01.10.0307.000	CAR ALLOWANCE	1,800	1,980	180	1,800	1,800		1,800	2,400	600
01.10.0308.000	LEGAL ADS	375	49	(326)	375	300	(75)	383	511	128
01.10.0309.000	PRINTING	161	1,011	850	1,050	1,200	150	1,071	1,428	357
01.10.0310.000	DUES & SUBSCRIPTIONS	1,575	1,917	342	2,055	2,055		2,096	2,795	699
01.10.0311.000	TRAVEL EXPENSE	5,795	5,027	(768)	6,494	5,744	(750)	6,620	8,828	2,208
01.10.0313.000	TRAINING	6,354	3,011	(3,343)	7,769	6,906	(863)	7,656	10,297	2,641
01.10.0314.000	OTHER CONTRACTUAL	2,505	1,622	(883)	2,569	1,069	(1,500)	2,620	3,493	873
01.10.0320.000	PROFESSIONAL-AUDIT	40,000	38,873	(1,127)	51,720	51,720		54,306	70,598	16,292
01.10.0321.000	PROFESSIONAL - LEGAL	8,036	291	(7,745)	8,036	1,575	(6,461)	8,197	10,929	2,732
CONTRACT SERVICES		83,525	68,019	(15,506)	98,518	88,044	(10,474)	101,733	133,925	32,192
OTHER CHARGES										
01.10.0505.000	OTHER CHARGES	3,750	1,300	(2,450)	3,750	3,750		3,825	5,100	1,275
01.10.0510.000	COUNTY TREASURER FEES	61,000	56,505	(4,495)	75,000	73,000	(2,000)	76,500	76,500	
OTHER CHARGES		64,750	57,805	(6,945)	78,750	76,750	(2,000)	80,325	81,600	1,275
Totals for dept 10-ADMINISTRATIVE SERVICES		590,974	542,390	(48,584)	599,146	587,730	(11,416)	617,469	879,230	261,761

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 11-MAYOR & COUNCIL										
PERSONNEL SERVICES										
01.11.0102.000	P/T SALARY EXPENSE	45,360	43,998	(1,362)	80,000	72,207	(7,793)	80,000	80,000	
01.11.0104.000	FICA PAYROLL TAX EXPENSE	3,470	3,494	24	6,258	5,524	(734)	6,258	6,258	
PERSONNEL SERVICES		48,830	47,492	(1,338)	86,258	77,731	(8,527)	86,258	86,258	
COMMODITIES										
01.11.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	1,000	951	(49)	1,000	1,000		1,020	1,020	
01.11.0203.000	FOOD SUPPLIES	250	10	(240)	250	250		255	255	
COMMODITIES		1,250	961	(289)	1,250	1,250		1,275	1,275	
CONTRACT SERVICES										
01.11.0301.000	POSTAGE	650	667	17	713	713		727	727	
01.11.0302.000	TELE/CELL/PAGER (A/P DEFAULT)	1,080	1,080		1,080	1,080		1,102	1,102	
01.11.0303.000	PROFESSIONAL SERVICE-OTHER		50	50						
01.11.0307.000	CAR ALLOWANCE	1,800	1,800		1,800	1,800		1,836	1,836	
01.11.0308.000	LEGAL ADVERTISING	7,500	6,298	(1,202)	7,500	7,000	(500)	7,650	7,650	
01.11.0309.000	PRINTING	2,623	2,651	28	3,326	3,326		3,393	3,393	
01.11.0310.000	DUES & SUBSCRIPTIONS	43,217	39,894	(3,323)	45,217	45,217		46,121	46,121	
01.11.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	9,505	6,189	(3,316)	9,505	9,000	(505)	9,695	9,695	
01.11.0313.000	TRAINING ASSISTANCE	12,963	2,255	(10,708)	12,963	8,000	(4,963)	13,223	13,223	
01.11.0314.000	OTHER CONTRACTUAL SERVICES	26,000	10,211	(15,789)	26,000	26,000		26,520	26,520	
01.11.0321.000	PROFESSIONAL SERVICE-LEGAL	26,000	21,250	(4,750)	26,000	26,000		26,520	26,520	
CONTRACT SERVICES		131,338	92,345	(38,993)	134,104	128,136	(5,968)	136,787	136,787	
OTHER CHARGES										
01.11.0505.000	OTHER CHARGES	9,925	3,007	(6,918)	9,925	9,925		10,124	10,124	
OTHER CHARGES		9,925	3,007	(6,918)	9,925	9,925		10,124	10,124	
Totals for dept 11-MAYOR & COUNCIL		191,343	143,805	(47,538)	231,537	217,042	(14,495)	234,444	234,444	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 12-BOARDS & COMMISSIONS										
COMMODITIES										
01.12.0201.000	OFFICE SUPPLIES	100	77	(23)	100	100		102	102	
COMMODITIES		100	77	(23)	100	100		102	102	
CONTRACT SERVICES										
01.12.0301.000	POSTAGE	642	649	7	713	713		727	727	
01.12.0308.000	LEGAL ADVERTISING	1,000	601	(399)	1,000	1,000		1,020	1,020	
01.12.0309.000	PRINTING	2,623	2,651	28	3,326	3,000	(326)	3,393	3,393	
01.12.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	3,085	190	(2,895)	3,085	1,000	(2,085)	3,147	3,147	
01.12.0313.000	TRAINING ASSISTANCE	810	285	(525)	810	500	(310)	826	826	
01.12.0321.000	PROFESSIONAL SERVICE-LEGAL	500	193	(307)	500	500		510	510	
CONTRACT SERVICES		8,660	4,569	(4,091)	9,434	6,713	(2,721)	9,623	9,623	
OTHER CHARGES										
01.12.0505.000	OTHER CHARGES	400	196	(204)	400	400		408	408	
OTHER CHARGES		400	196	(204)	400	400		408	408	
Totals for dept 12-BOARDS & COMMISSIONS		9,160	4,842	(4,318)	9,934	7,213	(2,721)	10,133	10,133	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 13-BUILDING MAINTENANCE										
PERSONNEL SERVICES										
01.13.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	111,170	99,835	(11,335)	90,345	90,345		93,733	94,983	1,250
01.13.0102.000	P/T SALARY EXPENSE	10,902	11,132	230	12,178	12,178		12,634	13,032	398
01.13.0103.000	O/T SALARY EXPENSE	2,004	2,146	142	1,629	2,600	971	1,690	1,712	22
01.13.0104.000	FICA PAYROLL TAX EXPENSE	9,492	8,620	(872)	7,968	7,698	(270)	8,266	8,394	128
01.13.0105.000	EMPLOY BENE-INS'S (UNION NET)	12,071	6,390	(5,681)	6,218	6,218		6,451	6,451	
01.13.0107.000	CIVILIAN PENSION CITY'S EXPENS	6,790	6,314	(476)	5,518	5,518		5,624	5,802	178
PERSONNEL SERVICES		152,429	134,437	(17,992)	123,856	124,557	701	128,398	130,374	1,976
COMMODITIES										
01.13.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	370	78	(292)	370	370		377	377	
01.13.0203.000	FOOD SUPPLIES	50	11	(39)	50	50		51	51	
01.13.0204.000	WEARING APPAREL (NEW)	500	391	(109)	500	500		510	510	
01.13.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	3,000	1,536	(1,464)	3,000	3,000		3,060	3,060	
01.13.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	800	713	(87)	800	800		816	816	
01.13.0207.000	JANITOR SUPPLIES	5,500	4,314	(1,186)	5,500	5,500		5,610	5,610	
01.13.0208.000	CHEMICAL SUPPLY	1,000	91	(909)	1,000	1,000		1,020	1,020	
01.13.0211.000	OTHER COMMODITIES & SPORTS EQ	8,500	3,499	(5,001)	8,500	8,500		8,670	8,670	
COMMODITIES		19,720	10,633	(9,087)	19,720	19,720		20,114	20,114	
CONTRACT SERVICES										
01.13.0301.000	POSTAGE	642	649	7	713	713		727	727	
01.13.0302.000	TELEPHONE/CELLULAR/PAGER	1,585	1,106	(479)	1,350	1,350		1,365	1,365	
01.13.0304.000	UTILITIES O.H.	23,317	9,570	(13,747)						
01.13.0306.000	RENTALS	150		(150)	150	150		153	153	
01.13.0309.000	PRINTING	2,650	2,651	1	3,326	3,326		3,393	3,393	
01.13.0310.000	DUES & SUBSCRIPTIONS	1,200	60	(1,140)	200		(200)	204	204	
01.13.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	3,725		(3,725)	2,304	100	(2,204)	2,350	2,350	
01.13.0313.000	TRAINING ASSISTANCE	1,855	160	(1,695)	2,610	200	(2,410)	2,662	2,662	
01.13.0314.000	OTHER CONTRACTUAL SERVICES	254,155	251,028	(3,127)	328,386	328,386		334,954	334,954	
CONTRACT SERVICES		289,279	265,224	(24,055)	339,039	334,225	(4,814)	345,808	345,808	
OTHER CHARGES										
01.13.0505.000	OTHER CHARGES	10,500	10,865	365	10,500	10,500		10,710	10,710	
OTHER CHARGES		10,500	10,865	365	10,500	10,500		10,710	10,710	
CAPITAL OUTLAY										
01.13.0613.000	MOTOR VEHICLES				25,000	25,515	515	25,000	25,000	
01.13.0618.000	OTHER CAPITAL OUTLAY				150,000	125,000	(25,000)	160,000	160,000	
CAPITAL OUTLAY					175,000	150,515	(24,485)	185,000	185,000	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
MAINTENANCE										
01.13.0401.000	BUILDING & GROUNDS R & M	35,000	31,379	(3,621)	32,000	32,000		32,640	32,640	
01.13.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	500	400	(100)	500	500		510	510	
01.13.0410.000	VEHICLE MAINTENANCE	1,500	92	(1,408)	1,500	2,200	700	1,530	1,530	
01.13.0411.000	RADIO R & M/CONTRACTS	400	10	(390)	400	200	(200)	408	408	
01.13.0412.000	OTHER REPAIR & MAINTENANCE	1,000	1,025	25	1,000	1,000		1,020	1,020	
MAINTENANCE		38,400	32,906	(5,494)	35,400	35,900	500	36,108	36,108	
Totals for dept 13-BUILDING MAINTENANCE		510,328	454,065	(56,263)	703,515	675,417	(28,098)	726,138	728,114	1,976

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 14-ADMINISTRATION										
PERSONNEL SERVICES										
01.14.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	296,561	269,315	(27,246)	302,769	300,000	(2,769)	311,168	434,789	123,621
01.14.0103.000	O/T SALARY EXPENSE	518		(518)	566	1,000	434	587	792	205
01.14.0104.000	FICA PAYROLL TAX EXPENSE	21,485	19,519	(1,966)	22,059	21,000	(1,059)	24,146	32,533	8,387
01.14.0105.000	EMPLOY BENE-INS'S (UNION NET)	33,314	30,857	(2,457)	48,889	48,900	11	51,822	69,096	17,274
01.14.0107.000	CIVILIAN PENSION CITY'S EXPENS	10,977	10,325	(652)	11,634	11,000	(634)	12,057	17,089	5,032
01.14.0108.000	POLICE/ICMA/OTHER PENSION EXP	6,535	6,395	(140)	6,566	6,600	34	6,614	9,139	2,525
PERSONNEL SERVICES		369,390	336,411	(32,979)	392,483	388,500	(3,983)	406,394	563,438	157,044
COMMODITIES										
01.14.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	4,800	4,809	9	4,800	4,800		4,896	6,528	1,632
01.14.0202.000	BOOK & PERIODICAL-NET DAM/LOSS	536	465	(71)	500	250	(250)	510	680	170
01.14.0203.000	FOOD SUPPLIES	450	77	(373)	450	450		459	612	153
COMMODITIES		5,786	5,351	(435)	5,750	5,500	(250)	5,865	7,820	1,955
CONTRACT SERVICES										
01.14.0301.000	POSTAGE	600	277	(323)	600	450	(150)	612	816	204
01.14.0302.000	TELEPHONE/CELLULAR/PAGER	2,000	1,706	(294)	2,270	2,000	(270)	2,310	3,080	770
01.14.0303.000	PROFESSIONAL SERVICE-OTHER	450		(450)		58	58			
01.14.0304.000	UTILITIES O.H.	10,265	10,627	362	11,317	11,300	(17)	11,705	15,607	3,902
01.14.0307.000	CAR ALLOWANCE	3,690	3,771	81	3,870	3,870		3,870	5,160	1,290
01.14.0308.000	LEGAL ADVERTISING	750	2,678	1,928	750	500	(250)	765	1,020	255
01.14.0309.000	PRINTING	2,500	1,113	(1,387)	1,800	1,500	(300)	1,836	2,448	612
01.14.0310.000	DUES & SUBSCRIPTIONS	3,556	4,652	1,096	5,100	5,000	(100)	5,202	6,936	1,734
01.14.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	12,930	12,560	(370)	9,118	7,000	(2,118)	15,151	20,201	5,050
01.14.0313.000	TRAINING ASSISTANCE	6,076	8,513	2,437	6,751	3,000	(3,751)	9,301	12,401	3,100
01.14.0314.000	OTHER CONTRACTUAL SERVICES	2,625	68	(2,557)	15,000	5,000	(10,000)	15,300	20,400	5,100
01.14.0321.000	PROFESSIONAL SERVICE-LEGAL	75,000	81,188	6,188	75,000	80,000	5,000	86,500	112,000	25,500
CONTRACT SERVICES		120,442	127,153	6,711	131,576	119,678	(11,898)	152,552	200,069	47,517
OTHER CHARGES										
01.14.0505.000	OTHER CHARGES	4,425	3,762	(663)	10,313	10,300	(13)	10,519	14,025	3,506
OTHER CHARGES		4,425	3,762	(663)	10,313	10,300	(13)	10,519	14,025	3,506
CAPITAL OUTLAY										
01.14.0610.000	OFFICE EQUIPMENT		13,776	13,776						
CAPITAL OUTLAY			13,776	13,776						
Totals for dept 14-ADMINISTRATION		500,043	486,453	(13,590)	540,122	523,978	(16,144)	575,330	785,352	210,022

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 15-POLICE										
PERSONNEL SERVICES										
01.15.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	2,766,100	2,582,362	(183,738)	2,758,505	2,758,505		2,984,561	3,041,118	56,557
01.15.0102.000	P/T SALARY EXPENSE	25,210	21,583	(3,627)	26,343	26,000	(343)	27,331	27,662	331
01.15.0103.000	O/T SALARY EXPENSE	214,671	208,090	(6,581)	226,823	200,000	(26,823)	247,060	251,764	4,704
01.15.0104.000	FICA PAYROLL TAX EXPENSE	229,310	204,723	(24,587)	230,393	230,393		249,306	254,116	4,810
01.15.0105.000	EMPLOY BENE-INS'S (UNION NET)	451,653	425,176	(26,477)	422,108	422,108		494,752	511,437	16,685
01.15.0107.000	CIVILIAN PENSION CITY'S EXPENS	10,963	10,805	(158)	11,434	10,900	(534)	11,776	12,379	603
01.15.0108.000	POLICE/ICMA/OTHER PENSION EXP	194,755	188,493	(6,262)	195,633	195,633		199,885	216,059	16,174
PERSONNEL SERVICES		3,892,662	3,641,232	(251,430)	3,871,239	3,843,539	(27,700)	4,214,671	4,314,535	99,864
COMMODITIES										
01.15.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	5,300	4,641	(659)	5,300	6,000	700	5,406	5,406	
01.15.0202.000	BOOK & PERIODICAL-NET DAM/LOSS	500	470	(30)	500	600	100	510	510	
01.15.0203.000	FOOD SUPPLIES	200	128	(72)	200	200		204	204	
01.15.0204.000	WEARING APPAREL (NEW)	17,000	22,149	5,149	20,000	32,000	12,000	28,000	38,000	10,000
01.15.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	80,000	33,744	(46,256)	60,000	40,000	(20,000)	61,200	61,200	
01.15.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	1,000	744	(256)	1,000	1,000		1,020	1,020	
01.15.0208.000	CHEMICAL SUPPLY	300	14	(286)	300	300		306	306	
COMMODITIES		104,300	61,890	(42,410)	87,300	80,100	(7,200)	96,646	106,646	10,000
CONTRACT SERVICES										
01.15.0301.000	POSTAGE	2,500	2,765	265	2,800	2,800		2,856	2,856	
01.15.0302.000	TELEPHONE/CELLULAR/PAGER	12,500	13,788	1,288	16,872	16,872		17,209	17,209	
01.15.0303.000	PROFESSIONAL SERVICE-OTHER	2,000	4,041	2,041	1,300	2,300	1,000	2,600	2,600	
01.15.0304.000	UTILITIES O.H.	55,000	53,479	(1,521)	56,650	55,000	(1,650)	57,783	57,783	
01.15.0306.000	RENTALS	150		(150)	150	150		153	153	
01.15.0307.000	CAR ALLOWANCE		240	240						
01.15.0308.000	LEGAL ADVERTISING	50	22	(28)	50	50		51	51	
01.15.0309.000	PRINTING	6,000	4,146	(1,854)	6,000	5,000	(1,000)	6,120	6,120	
01.15.0310.000	DUES & SUBSCRIPTIONS	1,200	1,076	(124)	1,200	1,200		1,224	1,224	
01.15.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	10,998	12,638	1,640	22,750	18,500	(4,250)	23,205	23,205	
01.15.0312.000	TOWEL/UNIFORM/CLEANING SERVICE	1,500	934	(566)	1,500	1,500		1,530	1,530	
01.15.0313.000	TRAINING ASSISTANCE	12,000	10,953	(1,047)	17,950	17,950		18,309	18,309	
01.15.0314.000	OTHER CONTRACTUAL SERVICES	111,925	95,641	(16,284)	107,335	107,335		100,000	109,681	9,681
01.15.0321.000	PROFESSIONAL SERVICE-LEGAL	2,500	2,400	(100)	2,500	2,500		2,550	2,550	
CONTRACT SERVICES		218,323	202,123	(16,200)	237,057	231,157	(5,900)	233,590	243,271	9,681
OTHER CHARGES										
01.15.0505.000	OTHER CHARGES	47,700	46,896	(804)	53,700	51,000	(2,700)	53,000	53,000	
OTHER CHARGES		47,700	46,896	(804)	53,700	51,000	(2,700)	53,000	53,000	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
CAPITAL OUTLAY										
01.15.0613.000	MOTOR VEHICLES	110,000	111,018	1,018	135,000	135,000		145,000	145,000	
01.15.0618.000	OTHER CAPITAL OUTLAY	23,000	23,007	7	25,250	25,250		26,000	26,000	
CAPITAL OUTLAY		133,000	134,025	1,025	160,250	160,250		171,000	171,000	
MAINTENANCE										
01.15.0401.000	BUILDING & GROUNDS R & M		171	171						
01.15.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	1,500	1,316	(184)	1,500	1,500		1,530	1,530	
01.15.0410.000	MOTOR VEHICLE MAINTENANCE	28,000	29,959	1,959	25,000	20,000	(5,000)	25,500	25,500	
01.15.0411.000	RADIO R & M/CONTRACTS/	1,250	1,073	(177)	1,250	1,250		1,275	1,275	
01.15.0412.000	OTHER REPAIR & MAINTENANCE	1,250	842	(408)	1,250	1,250		1,275	1,275	
MAINTENANCE		32,000	33,361	1,361	29,000	24,000	(5,000)	29,580	29,580	
Totals for dept 15-POLICE		4,427,985	4,119,527	(308,458)	4,438,546	4,390,046	(48,500)	4,798,487	4,918,032	119,545

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 16-ANIMAL CONTROL										
CONTRACT SERVICES										
01.16.0314.000	OTHER CONTRACTUAL SERVICES	50,750	53,270	2,520	52,000	51,000	(1,000)	53,934	53,934	
01.16.0321.000	PROFESSIONAL SERVICE-LEGAL	1,000		(1,000)	1,000	1,000		1,000	1,000	
CONTRACT SERVICES		51,750	53,270	1,520	53,000	52,000	(1,000)	54,934	54,934	
Totals for dept 16-ANIMAL CONTROL		51,750	53,270	1,520	53,000	52,000	(1,000)	54,934	54,934	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 17-FIRE										
PERSONNEL SERVICES										
01.17.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	96,803	91,599	(5,204)	80,449	81,147	698			
01.17.0104.000	FICA PAYROLL TAX EXPENSE	1,438	1,265	(173)	1,201	1,128	(73)			
01.17.0105.000	EMPLOY BENE-INS'S (UNION NET)	17,061	15,748	(1,313)	9,598	9,558	(40)			
01.17.0108.000	FIRE PENSION EXPENSE	12,893	12,276	(617)	10,765	10,549	(216)			
PERSONNEL SERVICES		128,195	120,888	(7,307)	102,013	102,382	369			
CONTRACT SERVICES										
01.17.0302.000	TELEPHONE/CELLULAR/PAGER	960	857	(103)	600	700	100			
01.17.0304.000	UTILITIES O.H.	14,000	10,623	(3,377)	14,000	14,000		14,280	14,280	
01.17.0314.000	OTHER CONTRACTUAL SERVICES	1,547,794	1,496,705	(51,089)	1,786,704	1,786,704		1,876,039	2,102,313	226,274
01.17.0321.000	PROFESSIONAL SERVICE-LEGAL	5,000	140	(4,860)	5,000	5,000		5,000	5,000	
CONTRACT SERVICES		1,567,754	1,508,325	(59,429)	1,806,304	1,806,404	100	1,895,319	2,121,593	226,274
MAINTENANCE										
01.17.0401.000	BUILDING & GROUNDS R & M	10,000	6,287	(3,713)	10,000	7,500	(2,500)	10,000	10,000	
01.17.0410.000	MOTOR VEHICLE MAINTENANCE	220	220							
MAINTENANCE		10,000	6,507	(3,493)	10,000	7,500	(2,500)	10,000	10,000	
Totals for dept 17-FIRE		1,705,949	1,635,720	(70,229)	1,918,317	1,916,286	(2,031)	1,905,319	2,131,593	226,274

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 18-COMMUNITY DEVELOPMENT										
PERSONNEL SERVICES										
01.18.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	298,693	289,267	(9,426)	307,585	307,585		314,129	311,698	(2,431)
01.18.0102.000	P/T SALARY EXPENSE	23,032	11,888	(11,144)	23,175	23,175		24,044	24,102	58
01.18.0103.000	O/T SALARY EXPENSE	537	504	(33)	537	537		558	571	13
01.18.0104.000	FICA PAYROLL TAX EXPENSE	24,653	21,675	(2,978)	25,436	25,436		26,005	25,824	(181)
01.18.0105.000	EMPLOY BENE-INS'S (UNION NET)	55,964	53,210	(2,754)	52,230	52,230		55,364	55,364	
01.18.0107.000	CIVILIAN PENSION CITY'S EXPENS	17,954	17,913	(41)	18,487	18,487		18,848	18,736	(112)
PERSONNEL SERVICES		420,833	394,457	(26,376)	427,450	427,450		438,948	436,295	(2,653)
COMMODITIES										
01.18.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	9,000	6,710	(2,290)	9,200	9,200		9,384	9,384	
01.18.0202.000	BOOK & PERIODICAL-NET DAM/LOSS	1,000	810	(190)	1,000		(1,000)	1,020	1,020	
01.18.0203.000	FOOD SUPPLIES	600		(600)	400	400		408	408	
01.18.0204.000	WEARING APPAREL (NEW)	1,000	381	(619)	1,000	300	(700)	1,020	1,020	
01.18.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	2,300	1,593	(707)	2,000	800	(1,200)	2,040	2,040	
COMMODITIES		13,900	9,494	(4,406)	13,600	10,700	(2,900)	13,872	13,872	
CONTRACT SERVICES										
01.18.0301.000	POSTAGE	3,500	2,627	(873)	3,500	1,700	(1,800)	3,570	3,570	
01.18.0302.000	TELEPHONE/CELLULAR/PAGER	1,200	978	(222)	1,560	1,560		1,584	1,584	
01.18.0303.000	PROFESSIONAL SERVICE-OTHER	40,000	13,939	(26,061)	40,000	40,000		40,800	40,800	
01.18.0304.000	UTILITIES				15,000	10,000	(5,000)	15,300	15,300	
01.18.0307.000	CAR ALLOWANCE	720	840	120	1,200	1,200		1,200	1,200	
01.18.0308.000	LEGAL ADVERTISING	2,000	814	(1,186)	2,000	1,000	(1,000)	2,040	2,040	
01.18.0309.000	PRINTING	4,000	2,906	(1,094)	4,000	4,000		4,080	4,080	
01.18.0310.000	DUES & SUBSCRIPTIONS	2,300	994	(1,306)	2,300	2,300		2,346	2,346	
01.18.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	12,227	5,854	(6,373)	11,157	5,900	(5,257)	11,381	11,381	
01.18.0313.000	TRAINING ASSISTANCE	5,080	3,004	(2,076)	4,385	2,692	(1,693)	4,476	4,476	
01.18.0314.000	OTHER CONTRACTUAL SERVICES	8,388	15,812	7,424	7,740	7,740		9,695	9,695	
01.18.0321.000	PROFESSIONAL SERVICE-LEGAL	75,000	21,908	(53,092)	70,000	65,000	(5,000)	71,400	71,400	
CONTRACT SERVICES		154,415	69,676	(84,739)	162,842	143,092	(19,750)	167,872	167,872	
OTHER CHARGES										
01.18.0505.000	OTHER CHARGES	8,500	1,985	(6,515)	8,500	3,000	(5,500)	8,670	8,670	
OTHER CHARGES		8,500	1,985	(6,515)	8,500	3,000	(5,500)	8,670	8,670	
CAPITAL OUTLAY										
01.18.0618.000	OTHER CAPITAL OUTLAY				25,000	29,750	4,750			
CAPITAL OUTLAY					25,000	29,750	4,750			
MAINTENANCE										

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
01.18.0410.000	MOTOR VEHICLE MAINTENANCE	500	689	189	500	1,000	500	510	510	
01.18.0411.000	RADIO R & M/CONTRACTS				300	306	6	306	306	
	MAINTENANCE	500	689	189	800	1,306	506	816	816	
Totals for dept 18-COMMUNITY DEVELOPMENT		598,148	476,301	(121,847)	638,192	615,298	(22,894)	630,178	627,525	(2,653)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 19-STREET ADMINISTRATION										
PERSONNEL SERVICES										
01.19.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	178,585	173,616	(4,969)	237,509	232,500	(5,009)	243,867	244,921	1,054
01.19.0102.000	P/T SALARY EXPENSE	9,365	6,814	(2,551)	9,455	9,455		9,810	9,810	
01.19.0103.000	O/T SALARY EXPENSE	671	259	(412)	699	350	(349)	725	724	(1)
01.19.0104.000	FICA PAYROLL TAX EXPENSE	14,486	13,399	(1,087)	18,946	18,537	(409)	19,462	19,542	80
01.19.0105.000	EMPLOY BENE-INS'S (UNION NET)	19,731	13,557	(6,174)	14,099	10,000	(4,099)	14,945	14,945	
01.19.0107.000	CIVILIAN PENSION CITY'S EXPENS	10,755	10,746	(9)	14,293	13,971	(322)	14,632	14,739	107
PERSONNEL SERVICES		233,593	218,391	(15,202)	295,001	284,813	(10,188)	303,441	304,681	1,240
COMMODITIES										
01.19.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	86	74	(12)	86	86		88	88	
COMMODITIES		86	74	(12)	86	86		88	88	
CONTRACT SERVICES										
01.19.0302.000	TELEPHONE/CELLULAR/PAGER	990	810	(180)	1,980	1,700	(280)	1,980	1,980	
01.19.0303.000	PROFESSIONAL SERVICE-OTHER		13	13						
01.19.0307.000	CAR ALLOWANCE					368	368			
01.19.0309.000	PRINTING	45	113	68	45	157	112	46	46	
01.19.0310.000	DUES & SUBSCRIPTIONS	482	499	17	598	990	392	610	610	
01.19.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	2,000	1,595	(405)	5,269	4,500	(769)	5,376	5,376	
01.19.0313.000	TRAINING ASSISTANCE	2,235	1,205	(1,030)	5,491	5,491		5,603	5,603	
01.19.0314.000	OTHER CONTRACTUAL SERVICES	1,527	1,776	249	1,527	1,527		1,558	1,558	
01.19.0321.000	PROFESSIONAL SERVICE-LEGAL		430	430						
CONTRACT SERVICES		7,279	6,441	(838)	14,910	14,733	(177)	15,173	15,173	
OTHER CHARGES										
01.19.0505.000	OTHER CHARGES	171	217	46	216	676	460	220	220	
OTHER CHARGES		171	217	46	216	676	460	220	220	
Totals for dept 19-STREET ADMINISTRATION		241,129	225,123	(16,006)	310,213	300,308	(9,905)	318,922	320,162	1,240

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 20-STREET OPERATING										
PERSONNEL SERVICES										
01.20.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	704,770	655,573	(49,197)	688,346	683,093	(5,253)	699,046	709,844	10,798
01.20.0102.000	P/T SALARY EXPENSE	67,000	52,516	(14,484)	73,000	45,000	(28,000)	75,738	76,260	522
01.20.0103.000	O/T SALARY EXPENSE	36,985	20,610	(16,375)	33,360	20,000	(13,360)	34,611	34,666	55
01.20.0104.000	FICA PAYROLL TAX EXPENSE	62,135	53,423	(8,712)	61,114	57,229	(3,885)	61,917	62,789	872
01.20.0105.000	EMPLOY BENE-INS'S (UNION NET)	141,716	121,540	(20,176)	145,539	120,000	(25,539)	154,268	154,268	
01.20.0107.000	CIVILIAN PENSION CITY'S EXPENS	44,390	41,850	(2,540)	43,187	42,186	(1,001)	41,940	44,550	2,610
PERSONNEL SERVICES		1,056,996	945,512	(111,484)	1,044,546	967,508	(77,038)	1,067,520	1,082,377	14,857
COMMODITIES										
01.20.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	1,250	1,225	(25)	1,250	1,250		1,275	1,275	
01.20.0203.000	FOOD SUPPLIES	170	569	399	170	170		173	173	
01.20.0204.000	WEARING APPAREL (NEW)	3,800	1,912	(1,888)	3,800	3,200	(600)	3,876	3,876	
01.20.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	73,025	68,079	(4,946)	62,255	40,000	(22,255)	63,500	63,500	
01.20.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	3,000	2,601	(399)	3,000	3,000		3,060	3,060	
01.20.0207.000	JANITOR SUPPLIES	1,550	1,519	(31)	1,550	1,550		1,581	1,581	
01.20.0209.000	WELDING SUPPLIES	2,100	1,926	(174)	2,100	2,100		2,142	2,142	
COMMODITIES		84,895	77,831	(7,064)	74,125	51,270	(22,855)	75,607	75,607	
CONTRACT SERVICES										
01.20.0301.000	POSTAGE	805	727	(78)	805	805		821	821	
01.20.0302.000	TELEPHONE/CELLULAR/PAGER	2,600	2,261	(339)	2,600	2,800	200	2,652	2,652	
01.20.0303.000	PROFESSIONAL SERVICE-OTHER	5,270	1,008	(4,262)	8,000	1,500	(6,500)	8,160	8,160	
01.20.0304.000	UTILITIES O.H.	470,868	472,160	1,292	490,168	490,168		499,971	499,971	
01.20.0308.000	LEGAL ADVERTISING	50	306	256		9	9			
01.20.0309.000	PRINTING	2,835	3,027	192	3,500	3,500		3,570	3,570	
01.20.0310.000	DUES & SUBSCRIPTIONS	744	829	85	744	800	56	759	759	
01.20.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	6,850	6,854	4	6,850	8,000	1,150	6,987	6,987	
01.20.0312.000	TOWEL/UNIFORM/CLEANING SERVICE	4,700	6,785	2,085	4,800	6,790	1,990	4,896	4,896	
01.20.0313.000	TRAINING ASSISTANCE	5,425	3,530	(1,895)	5,425	7,500	2,075	5,534	5,534	
01.20.0314.000	OTHER CONTRACTUAL SERVICES	73,068	61,275	(11,793)	16,853	20,302	3,449	17,926	17,926	
01.20.0321.000	PROFESSIONAL SERVICE-LEGAL	1,000		(1,000)	1,000	500	(500)	1,020	1,020	
CONTRACT SERVICES		574,215	558,762	(15,453)	540,745	542,674	1,929	552,296	552,296	
OTHER CHARGES										
01.20.0505.000	OTHER CHARGES	400	914	514	450	450		459	459	
OTHER CHARGES		400	914	514	450	450		459	459	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
CAPITAL OUTLAY										
01.20.0613.000	MOTOR VEHICLES	143,999	(393)	(144,392)	143,202	206,243	63,041	138,452	138,452	
01.20.0618.000	OTHER CAPITAL OUTLAY	27,500	26,524	(976)	20,000	15,365	(4,635)	94,500	94,500	
CAPITAL OUTLAY		171,499	26,131	(145,368)	163,202	221,608	58,406	232,952	232,952	
MAINTENANCE										
01.20.0401.000	BUILDING & GROUNDS R & M	11,500	12,100	600	25,500	25,500		26,010	26,010	
01.20.0406.000	STORM SEWER R & M	1,500	674	(826)	1,500	1,500		1,530	1,530	
01.20.0407.000	SIDEWALK & CURB MAINTENANCE	6,000	3,513	(2,487)	6,000	6,000		6,120	6,120	
01.20.0408.000	STREET MAINTENANCE	76,109	69,692	(6,417)	80,000	80,000		81,600	81,600	
01.20.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	3,500	2,320	(1,180)	3,500	2,500	(1,000)	3,570	3,570	
01.20.0410.000	MOTOR VEHICLE MAINTENANCE	52,910	49,672	(3,238)	63,000	63,000		64,260	64,260	
01.20.0411.000	RADIO R & M/CONTRACTS/_____	250		(250)	250	450	200	255	255	
01.20.0412.000	WINTER MAINTENANCE	78,598	78,846	248	80,000	80,000		81,600	81,600	
01.20.0413.000	TRAFFIC SIGNS & MARKERS	34,575	33,818	(757)	35,000	35,000		35,700	35,700	
MAINTENANCE		264,942	250,635	(14,307)	294,750	293,950	(800)	300,645	300,645	
Totals for dept 20-STREET OPERATING		2,152,947	1,859,785	(293,162)	2,117,818	2,077,460	(40,358)	2,229,479	2,244,336	14,857

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 22-PARK MAINTENANCE										
PERSONNEL SERVICES										
01.22.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	359,104	322,628	(36,476)	402,661	402,661		421,540	422,955	1,415
01.22.0102.000	P/T SALARY EXPENSE	70,077	69,321	(756)	70,152	80,000	9,848	72,783	73,349	566
01.22.0103.000	O/T SALARY EXPENSE	20,799	8,223	(12,576)	23,291	13,000	(10,291)	24,164	24,845	681
01.22.0104.000	FICA PAYROLL TAX EXPENSE	34,461	29,510	(4,951)	37,952	37,952		39,665	39,868	203
01.22.0105.000	EMPLOY BENE-INS'S (UNION NET)	59,176	62,318	3,142	78,842	68,842	(10,000)	83,574	83,574	
01.22.0107.000	CIVILIAN PENSION CITY'S EXPENS	22,963	21,318	(1,645)	25,344	25,344		25,292	26,649	1,357
PERSONNEL SERVICES		566,580	513,318	(53,262)	638,242	627,799	(10,443)	667,018	671,240	4,222
COMMODITIES										
01.22.0201.000	OFFICE SUPPLIES				86	86		88	88	
01.22.0203.000	FOOD SUPPLIES	70	77	7	100	100		102	102	
01.22.0204.000	WEARING APPAREL (NEW)	2,312	2,152	(160)	2,712	2,712		2,766	2,766	
01.22.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	30,860	23,450	(7,410)	31,860	25,000	(6,860)	32,497	32,497	
01.22.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	2,700	3,618	918	3,200	3,200		3,264	3,264	
01.22.0207.000	JANITOR SUPPLIES	1,000	1,597	597	1,100	1,100		1,122	1,122	
01.22.0208.000	CHEMICAL SUPPLY	4,650	4,573	(77)	6,650	6,650		6,783	6,783	
01.22.0209.000	WELDING SUPPLIES	400	410	10	600	600		612	612	
01.22.0210.000	BOTANICAL SUPPLIES	25,000	19,383	(5,617)	23,000	18,000	(5,000)	23,460	23,460	
COMMODITIES		66,992	55,260	(11,732)	69,308	57,448	(11,860)	70,694	70,694	
CONTRACT SERVICES										
01.22.0301.000	POSTAGE	35	4	(31)	50	50		51	51	
01.22.0302.000	TELEPHONE/CELLULAR/PAGER	720	720		1,070	1,070		1,091	1,091	
01.22.0303.000	PROFESSIONAL SERVICE-OTHER	2,120	999	(1,121)	1,200	1,200		1,224	1,224	
01.22.0304.000	UTILITIES O.H.	24,105	30,353	6,248	31,346	31,346		31,973	31,973	
01.22.0308.000	LEGAL ADVERTISING	100		(100)	100	100		102	102	
01.22.0309.000	PRINTING	200	90	(110)	200	260	60	204	204	
01.22.0310.000	DUES & SUBSCRIPTIONS	600	485	(115)	600	600		612	612	
01.22.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	2,009	1,855	(154)	3,581	2,800	(781)	3,653	3,653	
01.22.0312.000	TOWEL/UNIFORM/CLEANING SERVICE	1,650	3,195	1,545	3,420	3,420		3,488	3,488	
01.22.0313.000	TRAINING ASSISTANCE	2,915	2,768	(147)	4,465	3,800	(665)	4,555	4,555	
01.22.0314.000	OTHER CONTRACTUAL SERVICES	16,634	14,123	(2,511)	15,800	15,800		16,116	16,116	
CONTRACT SERVICES		51,088	54,592	3,504	61,832	60,446	(1,386)	63,069	63,069	
OTHER CHARGES										
01.22.0505.000	OTHER CHARGES	400	358	(42)	500	500		510	510	
OTHER CHARGES		400	358	(42)	500	500		510	510	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
CAPITAL OUTLAY										
01.22.0613.000	MOTOR VEHICLES	64,000		(64,000)	54,000	109,366	55,366			
01.22.0618.000	OTHER CAPITAL OUTLAY	36,000	32,205	(3,795)	89,000	95,500	6,500	264,000	264,000	
CAPITAL OUTLAY		100,000	32,205	(67,795)	143,000	204,866	61,866	264,000	264,000	
MAINTENANCE										
01.22.0401.000	BUILDING & GROUNDS R & M	29,867	30,781	914	36,000	36,000		36,720	36,720	
01.22.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	3,000	3,529	529	13,500	13,500		13,770	13,770	
01.22.0410.000	MOTOR VEHICLE MAINTENANCE	32,500	31,267	(1,233)	36,500	36,500		37,230	37,230	
01.22.0411.000	RADIO R & M/CONTRACTS/	150	150		400	831	431	408	408	
01.22.0412.000	OTHER REPAIR & MAINTENANCE	16,000	13,356	(2,644)	18,000	18,000		18,360	18,360	
MAINTENANCE		81,517	79,083	(2,434)	104,400	104,831	431	106,488	106,488	
Totals for dept 22-PARK MAINTENANCE		866,577	734,816	(131,761)	1,017,282	1,055,890	38,608	1,171,779	1,176,001	4,222

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 23-RECREATION										
PERSONNEL SERVICES										
01.23.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	269,979	265,738	(4,241)	336,393	289,093	(47,300)	349,008	350,983	1,975
01.23.0102.000	P/T SALARY EXPENSE	65,933	57,327	(8,606)	68,386	68,386		70,950	77,177	6,227
01.23.0103.000	O/T SALARY EXPENSE	97	463	366	97	1,400	1,303	101	1,200	1,099
01.23.0104.000	FICA PAYROLL TAX EXPENSE	25,705	24,036	(1,669)	31,182	27,519	(3,663)	32,344	33,055	711
01.23.0105.000	EMPLOY BENE-INS'S (UNION NET)	37,916	42,873	4,957	47,612	38,655	(8,957)	50,467	50,467	
01.23.0107.000	CIVILIAN PENSION CITY'S EXPENS	16,205	16,278	73	20,189	17,351	(2,838)	20,941	21,131	190
PERSONNEL SERVICES		415,835	406,715	(9,120)	503,859	442,404	(61,455)	523,811	534,013	10,202
COMMODITIES										
01.23.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	2,100	1,422	(678)	2,100	2,100		2,142	2,142	
01.23.0203.000	FOOD SUPPLIES	6,983	4,256	(2,727)	6,611	6,611		6,743	6,743	
01.23.0203.074	FOOD SUPPLIES-SENIOR CENTER		289	289						
01.23.0204.000	WEARING APPAREL (NEW)	13,030	910	(12,120)	12,158	12,158		12,401	12,401	
01.23.0204.010	WEARING APPAREL-BASEBALL-YOUTH		2,611	2,611						
01.23.0204.011	WEARING APPL-BASEBL-YOUTH COED		585	585						
01.23.0204.012	WEARING APPAREL-BASKTBL CLINC		134	134						
01.23.0204.016	WEARING APPAREL-BASKTBALL-BOYS		78	78						
01.23.0204.033	WEARING APPAREL-FOOTBALL FLAG		930	930						
01.23.0204.047	WEARING APPAREL-SOCCER-YOUTH		1,236	1,236						
01.23.0204.052	WEARING APPAREL-SOFTBALL-YOUTH		898	898						
01.23.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	250	30	(220)	250	250		255	255	
01.23.0211.000	OTHER COMMODITIES & SPORTS EQ	11,580	8,856	(2,724)	10,980	10,980		14,200	14,200	
01.23.0211.010	OTH COMMODITIES-BASEBALL-YOUTH		475	475						
01.23.0211.011	OTH COMMDTIES-BASEBL-YTH COED		588	588						
01.23.0211.012	OTH COMMODITIES-BASKTBALL CLIN		43	43						
01.23.0211.033	OTH COMMODITIES-FOOTBALL FLAG		565	565						
01.23.0211.047	OTH COMMODITIES-SOCCER-YOUTH		429	429						
01.23.0211.052	OTH COMMODITIES-SOFTBALL-YOUTH		56	56						
01.23.0211.065	OTH COMMODITIES-VOLLEYBALL YTH		213	213						
01.23.0211.071	OTH COMMDTIES-VOLLEYBL-WOMEN'S		60	60						
01.23.0211.074	OTH COMMODITIES-SENIOR CENTER		26	26						
COMMODITIES		33,943	24,690	(9,253)	32,099	32,099		35,741	35,741	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
CONTRACT SERVICES										
01.23.0301.000	POSTAGE	1,965	1,500	(465)	1,965	1,965		2,004	2,004	
01.23.0302.000	TELEPHONE/CELLULAR/PAGER	2,276	1,719	(557)	4,469	4,469		4,523	4,523	
01.23.0303.000	PROFESSIONAL SERVICE-OTHER	500	50	(450)		25	25			
01.23.0304.000	UTILITIES O.H.	47,333	52,966	5,633	55,730	55,730		56,845	56,845	
01.23.0306.000	RENTALS	300	742	442		65	65			
01.23.0307.000	AUTO ALLOWANCE	1,200	1,164	(36)	2,741	2,741		2,765	2,765	
01.23.0308.000	LEGAL ADVERTISING	3,000	13	(2,987)	3,000	3,000		3,060	3,060	
01.23.0309.000	PRINTING	3,220	2,993	(227)	3,800	3,800		20,800	20,800	
01.23.0310.000	DUES & SUBSCRIPTIONS	750	207	(543)	750	750		765	765	
01.23.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	1,822	38	(1,784)	2,428	2,428		2,476	2,476	
01.23.0313.000	TRAINING ASSISTANCE	2,350	325	(2,025)	2,750	2,750		2,805	2,805	
01.23.0314.000	OTHER CONTRACTUAL SERVICES	17,675	6,017	(11,658)	18,525	18,525		18,896	18,896	
01.23.0314.010	OTH CONTR SERV-BASEBALL-YOUTH		1,240	1,240						
01.23.0314.033	OTH CONTR SVCS-FOOTBALL-FLAG		2,453	2,453						
01.23.0314.053	OTH CONTR SVCS-SOFTBALL-MEN'S		1,722	1,722						
01.23.0314.056	OTH CONTR SVC-SOFTBL-ADLT COED		506	506						
01.23.0321.000	PROFESSIONAL SERVICE-LEGAL	500	(500)		500	500		510	510	
CONTRACT SERVICES		82,891	73,655	(9,236)	96,658	96,748	90	115,449	115,449	
OTHER CHARGES										
01.23.0505.000	OTHER CHARGES	8,720	5,212	(3,508)	11,100	11,100		9,894	9,894	
01.23.0505.033	OTH MISC.EXP-FOOTBALL FLAG		55	55						
01.23.0505.052	OTH MISC.EXP-SOFTBALL-YOUTH		1,725	1,725						
01.23.0505.053	OTH MISC. EXP-SOFTBALL MEN'S		825	825						
01.23.0505.056	OTH MISC.EXP-SOFTBALL ADULT CO		350	350						
OTHER CHARGES		8,720	8,167	(553)	11,100	11,100		9,894	9,894	
CAPITAL OUTLAY										
01.23.0618.000	OTHER CAPITAL OUTLAY				14,247	14,247		8,790	8,790	
CAPITAL OUTLAY					14,247	14,247		8,790	8,790	
MAINTENANCE										
01.23.0401.000	BUILDING & GROUNDS R & M	5,239	6,226	987	6,830	6,830		6,967	6,967	
01.23.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	1,820	1,098	(722)	1,820	1,820		1,856	1,856	
01.23.0410.000	MOTOR VEHICLE MAINTENANCE	250	(250)		250	250		255	255	
01.23.0412.000	OTHER REPAIR & MAINTENANCE	500	9	(491)	500	500		510	510	
MAINTENANCE		7,809	7,333	(476)	9,400	9,400		9,588	9,588	
Totals for dept 23-RECREATION										
		549,198	520,560	(28,638)	667,363	605,998	(61,365)	703,273	713,475	10,202

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 24-SPORTS COMPLEX										
PERSONNEL SERVICES										
01.24.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	173,113	168,047	(5,066)	176,277	176,277		179,798	186,339	6,541
01.24.0102.000	P/T SALARY EXPENSE	22,500	22,462	(38)	22,500	22,500		44,144	46,347	2,203
01.24.0103.000	O/T SALARY EXPENSE	12,682	5,852	(6,830)	12,845	7,500	(5,345)	13,326	13,407	81
01.24.0104.000	FICA PAYROLL TAX EXPENSE	15,935	13,623	(2,312)	16,189	15,780	(409)	18,150	18,826	676
01.24.0105.000	EMPLOY BENE-INS'S (UNION NET)	46,735	47,948	1,213	47,100	47,100		49,925	49,925	
01.24.0107.000	CIVILIAN PENSION CITY'S EXPENS	11,130	10,732	(398)	11,329	11,027	(302)	10,788	11,846	1,058
PERSONNEL SERVICES		282,095	268,664	(13,431)	286,240	280,184	(6,056)	316,131	326,690	10,559
COMMODITIES										
01.24.0203.000	FOOD SUPPLIES	30	11	(19)	30	30		31	31	
01.24.0204.000	WEARING APPAREL	1,240	384	(856)	1,240	1,240		1,265	1,265	
01.24.0205.000	MOTOR VEHICLE SUPPLIES	8,700	4,677	(4,023)	7,700	5,500	(2,200)	7,854	7,854	
01.24.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	1,000	416	(584)	1,000	1,000		1,020	1,020	
01.24.0207.000	JANITORIAL SUPPLIES	750	749	(1)	750	1,000	250	765	765	
01.24.0208.000	CHEMICAL SUPPLY	2,000	1,942	(58)	3,000	3,000		3,060	3,060	
COMMODITIES		13,720	8,179	(5,541)	13,720	11,770	(1,950)	13,995	13,995	
CONTRACT SERVICES										
01.24.0302.000	TELEPHONE/CELLULAR/PAGER	450	504	54	450	450		459	459	
01.24.0303.000	PROFESSIONAL SERVICE-OTHER	300	228	(72)						
01.24.0304.000	UTILITIES O.H.	41,742	45,596	3,854	42,995	42,995		43,855	43,855	
01.24.0311.000	TRAVEL EXPENSE	1,562	1,724	162	168	168		528	528	
01.24.0312.000	TOWEL/CLEANING	800	1,700	900	1,700	1,700		1,734	1,734	
01.24.0313.000	TRAINING	1,470	1,100	(370)	2,400	2,400		3,907	3,907	
01.24.0314.000	OTHER CONTRACTUAL SERVICES	3,596	2,263	(1,333)	3,596	3,596		3,668	3,668	
CONTRACT SERVICES		49,920	53,115	3,195	51,309	51,309		54,151	54,151	
OTHER CHARGES										
01.24.0505.000	OTHER CHARGES	150	392	242	150	188	38	153	153	
OTHER CHARGES		150	392	242	150	188	38	153	153	
CAPITAL OUTLAY										
01.24.0618.000	OTHER CAPITAL OUTLAY	78,500	79,000	500	43,500	43,500		93,000	93,000	
CAPITAL OUTLAY		78,500	79,000	500	43,500	43,500		93,000	93,000	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
MAINTENANCE										
01.24.0401.000	BUILDING & GROUNDS R & M	25,176	23,360	(1,816)	25,976	25,976		26,496	26,496	
01.24.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	4,257	3,905	(352)	4,457	4,457		4,546	4,546	
01.24.0410.000	MOTOR VEHICLE MAINTENANCE	8,500	5,258	(3,242)	8,500	8,500		8,670	8,670	
MAINTENANCE		37,933	32,523	(5,410)	38,933	38,933		39,712	39,712	
Totals for dept 24-SPORTS COMPLEX		462,318	441,873	(20,445)	433,852	425,884	(7,968)	517,142	527,701	10,559

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 25-LIBRARY										
PERSONNEL SERVICES										
01.25.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	284,388	285,995	1,607	303,340	303,340		311,804	312,179	375
01.25.0102.000	P/T SALARY EXPENSE	159,390	137,636	(21,754)	169,638	158,693	(10,945)	175,998	183,483	7,485
01.25.0103.000	O/T SALARY EXPENSE		299	299		240	240			
01.25.0104.000	FICA PAYROLL TAX EXPENSE	33,959	31,911	(2,048)	36,321	36,321		37,317	38,056	739
01.25.0105.000	EMPLOY BENE-INS'S (UNION NET)	33,682	36,785	3,103	39,469	39,469		41,837	41,837	
01.25.0107.000	CIVILIAN PENSION CITY'S EXPENS	17,193	17,687	494	18,200	17,997	(203)	18,708	18,731	23
01.25.0109.000	SELF INSURANCE EXPENSE		(1,349)	(1,349)						
PERSONNEL SERVICES		528,612	508,964	(19,648)	566,968	556,060	(10,908)	585,664	594,286	8,622
COMMODITIES										
01.25.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	10,863	9,662	(1,201)	11,163	19,809	8,646	11,386	11,386	
01.25.0201.001	CD ROM	20,234	15,143	(5,091)	20,755	21,170	415	21,170	21,170	
01.25.0202.000	BOOK & PERIODICAL-NET DAM/LOSS	64,777	56,529	(8,248)	64,777	65,877	1,100	66,073	66,073	
01.25.0203.000	FOOD SUPPLIES	2,100	1,641	(459)	2,400	2,400		2,448	2,448	
01.25.0211.000	OTHER COMMODITIES&PROGRAMMING	2,200	2,182	(18)	1,200	1,100	(100)	1,224	1,224	
01.25.0212.000	MEDIA	26,000	16,432	(9,568)	20,000	21,000	1,000	20,400	20,400	
01.25.0213.000	LIBRARY SUMMER READING PROGRAM	6,000	5,153	(847)	6,000	6,250	250	6,120	6,120	
COMMODITIES		132,174	106,742	(25,432)	126,295	137,606	11,311	128,821	128,821	
CONTRACT SERVICES										
01.25.0301.000	POSTAGE	3,600	3,442	(158)	3,400	3,400		3,468	3,468	
01.25.0302.000	TELEPHONE/CELLULAR/PAGER	390	495	105	390	390		398	398	
01.25.0303.000	PROFESSIONAL SERVICE-OTHER		2,050	2,050		2,000	2,000			
01.25.0304.000	UTILITIES O.H.	65,500	56,002	(9,498)	60,000	60,000		61,200	61,200	
01.25.0306.000	RENTALS	6,000	6,048	48	6,000	6,000		6,120	6,120	
01.25.0307.000	CAR ALLOWANCE	1,900	1,875	(25)	1,950	1,950		1,989	1,989	
01.25.0308.000	LEGAL ADVERTISING		45	45		16	16			
01.25.0309.000	PRINTING	2,623	2,930	307	3,326	3,326		3,393	3,393	
01.25.0310.000	DUES & SUBSCRIPTIONS	500	675	175	770	655	(115)	770	770	
01.25.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	6,866	5,420	(1,446)	4,284	4,431	147	3,723	3,723	
01.25.0313.000	TRAINING ASSISTANCE	2,755	2,368	(387)	2,290	2,290		1,659	1,659	
01.25.0314.000	OTHER CONTRACTUAL SERVICES		114	114	10,702	10,702		10,916	10,916	
01.25.0315.000	INTER-LIBRARY EXPENSE	275	279	4	275	275		281	281	
CONTRACT SERVICES		90,409	81,743	(8,666)	93,387	95,435	2,048	93,917	93,917	
OTHER CHARGES										
01.25.0505.000	OTHER CHARGES	2,000	1,994	(6)	11,661	11,661		13,215	13,215	
OTHER CHARGES		2,000	1,994	(6)	11,661	11,661		13,215	13,215	
MAINTENANCE										

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
01.25.0401.000	BUILDING & GROUNDS R & M		144	144						
01.25.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	13,750	8,190	(5,560)	4,602	4,602		4,694	4,694	
	MAINTENANCE	13,750	8,334	(5,416)	4,602	4,602		4,694	4,694	
Totals for dept 25-LIBRARY		766,945	707,777	(59,168)	802,913	805,364	2,451	826,311	834,933	8,622

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 26-INFORMATION TECHNOLOGY										
CONTRACT SERVICES										
01.26.0314.000	OTHER CONTRACTUAL SERVICE	158,485	140,992	(17,493)	163,678	155,577	(8,101)	189,423	189,423	
CONTRACT SERVICES		158,485	140,992	(17,493)	163,678	155,577	(8,101)	189,423	189,423	
OTHER CHARGES										
01.26.0505.000	OTHER CHARGES	50,000	42,268	(7,732)	67,800	65,700	(2,100)	55,000	55,000	
OTHER CHARGES		50,000	42,268	(7,732)	67,800	65,700	(2,100)	55,000	55,000	
Totals for dept 26-INFORMATION TECHNOLOGY		208,485	183,260	(25,225)	231,478	221,277	(10,201)	244,423	244,423	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 27-POOL										
PERSONNEL SERVICES										
01.27.0102.000	P/T SALARY EXPENSE	87,778	70,628	(17,150)	87,778	87,778		91,070	92,189	1,119
01.27.0104.000	FICA PAYROLL TAX EXPENSE	6,715	5,404	(1,311)	6,715	6,715		6,967	7,052	85
PERSONNEL SERVICES		94,493	76,032	(18,461)	94,493	94,493		98,037	99,241	1,204
COMMODITIES										
01.27.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	300	267	(33)	300	300		306	306	
01.27.0203.000	POOL CONCESSIONS	2,500	6,017	3,517	5,500	5,500		5,610	5,610	
01.27.0204.000	WEARING APPAREL (NEW)	700	394	(306)	500	500		510	510	
01.27.0208.000	CHEMICAL SUPPLY	2,800	2,444	(356)	2,800	2,800		2,856	2,856	
01.27.0211.000	OTHER COMMODITIES & SPORTS EQ	1,370	3,766	2,396	1,370	1,370		1,397	1,397	
COMMODITIES		7,670	12,888	5,218	10,470	10,470		10,679	10,679	
CONTRACT SERVICES										
01.27.0302.000	TELEPHONE/CELLULAR/PAGER	868		(868)	500	500		510	510	
01.27.0303.000	PROFESSIONAL SERVICE-OTHER	2,000	450	(1,550)		550	550			
01.27.0304.000	UTILITIES O.H.	7,966	6,913	(1,053)	8,284	8,284		8,450	8,450	
01.27.0308.000	LEGAL ADVERTISING	600		(600)	600	600		612	612	
01.27.0314.000	OTHER CONTRACTUAL SERVICES	250		(250)	250	250		255	255	
CONTRACT SERVICES		11,684	7,363	(4,321)	9,634	10,184	550	9,827	9,827	
OTHER CHARGES										
01.27.0505.000	OTHER CHARGES	500	852	352	500	500		510	510	
OTHER CHARGES		500	852	352	500	500		510	510	
MAINTENANCE										
01.27.0401.000	BUILDING & GROUNDS R & M	3,450	1,448	(2,002)	3,450	3,450		3,519	3,519	
01.27.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	900		(900)	900	900		918	918	
01.27.0412.000	OTHER REPAIR & MAINTENANCE	2,450	1,353	(1,097)	2,450	2,450		2,499	2,499	
MAINTENANCE		6,800	2,801	(3,999)	6,800	6,800		6,936	6,936	
Totals for dept 27-POOL		121,147	99,936	(21,211)	121,897	122,447	550	125,989	127,193	1,204

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 28-HUMAN RESOURCES										
PERSONNEL SERVICES										
01.28.0101.000	FULL TIME SALARY	33,963	26,851	(7,112)	82,156	52,000	(30,156)	85,237	129,852	44,615
01.28.0103.000	O/T SALARY EXPENSE		24	24	775		(775)	804	1,072	268
01.28.0104.000	FICA	2,598	1,891	(707)	6,344	5,000	(1,344)	6,583	10,015	3,432
01.28.0105.000	EMPLOY BENE-INS'S (UNION NET)	12,707	2,272	(10,435)	16,117	5,000	(11,117)	17,084	32,810	15,726
01.28.0107.000	CIVILIAN PENSION	2,038	1,667	(371)	4,976	3,500	(1,476)	5,114	7,856	2,742
01.28.0109.000	SELF INSURANCE	193,861	129,600	(64,261)	250,783	250,000	(783)	265,830	265,830	
PERSONNEL SERVICES		245,167	162,305	(82,862)	361,151	315,500	(45,651)	380,652	447,435	66,783
COMMODITIES										
01.28.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	375	56	(319)	525	525		536	715	179
COMMODITIES		375	56	(319)	525	525		536	715	179
CONTRACT SERVICES										
01.28.0303.000	PROF SERVICES - OTHER	3,750	58	(3,692)	3,750	3,750		3,825	5,100	1,275
01.28.0305.000	INSURANCE AND BONDS	340,000	329,010	(10,990)	318,750	325,000	6,250	328,313	328,313	
01.28.0310.000	DUES AND SUBSCRIPTIONS	1,710	1,272	(438)	2,610	1,500	(1,110)	2,662	3,549	887
01.28.0311.000	TRAVEL EXPENSE	3,391	2,657	(734)	8,972	5,000	(3,972)	9,151	12,201	3,050
01.28.0313.000	TRAINING ASSISTANCE	5,966	1,950	(4,016)	8,761	5,000	(3,761)	8,939	11,918	2,979
01.28.0314.000	OTHER CONTRACTUAL SERVICES	41,050	34,380	(6,670)	72,718	60,000	(12,718)	74,173	98,897	24,724
01.28.0321.000	PROFESSIONAL SERVICE-LEGAL	28,500	3,257	(25,243)	28,500	20,000	(8,500)	29,070	38,760	9,690
CONTRACT SERVICES		424,367	372,584	(51,783)	444,061	420,250	(23,811)	456,133	498,738	42,605
OTHER CHARGES										
01.28.0505.000	OTHER CHARGES	23,588	6,819	(16,769)	22,688	20,000	(2,688)	23,142	30,856	7,714
OTHER CHARGES		23,588	6,819	(16,769)	22,688	20,000	(2,688)	23,142	30,856	7,714
Totals for dept 28-HUMAN RESOURCES		693,497	541,764	(151,733)	828,425	756,275	(72,150)	860,463	977,744	117,281

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	Dept 29-PUBLIC TRANSPORTATION									
	OTHER CHARGES									
01.29.0505.000	OTHER CHARGES	5,400	6,293	893	6,000	6,000		6,120	6,120	
	OTHER CHARGES	5,400	6,293	893	6,000	6,000		6,120	6,120	
	Totals for dept 29-PUBLIC TRANSPORTATION	5,400	6,293	893	6,000	6,000		6,120	6,120	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 30-SPECIAL SERVICES BUS										
PERSONNEL SERVICES										
01.30.0101.000	SALARIES - FULL TIME	8,567	8,013	(554)	8,855	8,855		9,187	9,028	(159)
01.30.0102.000	P/T SALARY EXPENSE	46,406	42,143	(4,263)	47,101	47,101		48,868	48,665	(203)
01.30.0103.000	O/T SALARY EXPENSE	199	379	180	199	199		206	199	(7)
01.30.0104.000	FICA PAYROLL TAX EXPENSE	4,221	3,825	(396)	4,298	4,298		4,460	4,431	(29)
01.30.0105.000	INSURANCE CHARGES	1,900	1,868	(32)	1,729	1,729		1,832	1,832	
01.30.0107.000	PENSION	514	518	4	531	531		551	542	(9)
PERSONNEL SERVICES		61,807	56,746	(5,061)	62,713	62,713		65,104	64,697	(407)
COMMODITIES										
01.30.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	300		(300)	300	300		306	306	
01.30.0204.000	WEARING APPAREL (NEW)	1,300	1,139	(161)	1,300	1,300		1,326	1,326	
01.30.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	17,784	6,679	(11,105)	17,784	17,784		18,140	18,140	
01.30.0211.000	OTHER COMMODITIES & SPORTS EQ	1,400		(1,400)	1,400	1,400		1,428	1,428	
COMMODITIES		20,784	7,818	(12,966)	20,784	20,784		21,200	21,200	
CONTRACT SERVICES										
01.30.0302.000	TELEPHONE/CELLULAR/PAGER	1,100	1,078	(22)	1,107	1,107		1,129	1,129	
01.30.0303.000	PROFESSIONAL SERVICE-OTHER	200		(200)		100	100			
01.30.0307.000	AUTO ALLOWANCE		16	16	24	20	(4)	24	24	
CONTRACT SERVICES		1,300	1,094	(206)	1,131	1,227	96	1,153	1,153	
CAPITAL OUTLAY										
01.30.0613.000	MOTOR VEHICLES	10,500	10,235	(265)						
CAPITAL OUTLAY		10,500	10,235	(265)						
MAINTENANCE										
01.30.0410.000	MOTOR VEHICLE MAINTENANCE	5,386	4,692	(694)	5,386	5,386		5,494	5,494	
MAINTENANCE		5,386	4,692	(694)	5,386	5,386		5,494	5,494	
Totals for dept 30-SPECIAL SERVICES BUS		99,777	80,585	(19,192)	90,014	90,110	96	92,951	92,544	(407)

GL NUMBER	DESCRIPTION	FY16	FY16	FY16	FY17	FY17	FY17	FY18	FY18	FY18
		ADOPTED	ACTUAL	AMOUNT	ADOPTED	YEAR-END	AMOUNT	ADOPTED	RECOMMENDED	AMOUNT
		BUDGET		CHANGE	BUDGET	ESTIMATE	CHANGE	BUDGET	BUDGET	CHANGE
TOTAL APPROPRIATIONS		14,753,100	13,318,145	(1,434,955)	15,759,564	15,452,023	(307,541)	16,649,284	17,633,989	984,705
NET OF REVENUES/APPROPRIATIONS - FUND 01		(2,207,305)	(52,768)	2,154,537	(1,324,634)	(993,279)	331,355	(1,278,696)	(1,814,349)	(535,653)
BEGINNING FUND BALANCE		9,314,926	9,314,926	0	9,250,737	9,250,737	0	7,065,356	7,065,356	0
FUND BALANCE ADJUSTMENTS		(1,333,533)	(1,333,533)	0	(1,192,102)	(1,192,102)	0			0
ENDING FUND BALANCE		5,774,088	7,928,625	2,154,537	6,734,001	7,065,356	331,355	5,786,660	5,251,007	(535,653)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 02 - SEWER FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
GRANT INCOME										
02.04.2010.000	STATE GRANTS - DOEQ	22,918	22,918		22,918	10,046	(12,872)	22,918	10,000	(12,918)
GRANT INCOME		22,918	22,918		22,918	10,046	(12,872)	22,918	10,000	(12,918)
OTHER INCOME										
02.04.5022.000	.025 NE S TX COLL'N FEE INCOME	450	310	(140)	450	450		457	457	
02.04.8001.000	MISCELLANEOUS/SEW BI PERMITS/		26,670	26,670						
OTHER INCOME		450	26,980	26,530	450	450		457	457	
INTEREST INCOME										
02.04.8010.000	INTEREST INCOME & GAIN/LOSS	3,311	1,427	(1,884)	2,687	2,687		3,020	3,191	171
INTEREST INCOME		3,311	1,427	(1,884)	2,687	2,687		3,020	3,191	171
SEWER CHARGE & HOOK-UP FEES										
02.04.5020.000	SEWER SERVICE CHARGES BILLED	283,285	199,795	(83,490)	142,806	142,806		106,806	106,806	
02.04.5021.000	SEWER USE FEES-MUD PD MONTHLY	3,345,986	2,804,922	(541,064)	3,890,730	3,657,286	(233,444)	4,279,803	4,023,015	(256,788)
02.04.5025.000	SEWER HOOKUPS B.I. PERMITS	200,000	139,269	(60,731)	101,282	57,625	(43,657)	164,464	100,000	(64,464)
SEWER CHARGE & HOOK-UP FEES		3,829,271	3,143,986	(685,285)	4,134,818	3,857,717	(277,101)	4,551,073	4,229,821	(321,252)
Totals for dept 04-REVENUES		3,855,950	3,195,311	(660,639)	4,160,873	3,870,900	(289,973)	4,577,468	4,243,469	(333,999)
TOTAL ESTIMATED REVENUES		3,855,950	3,195,311	(660,639)	4,160,873	3,870,900	(289,973)	4,577,468	4,243,469	(333,999)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
APPROPRIATIONS										
Dept 41-SEWER ADMINISTRATION										
PERSONNEL SERVICES										
02.41.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	318,536	299,076	(19,460)	345,446	345,446		355,733	127,624	(228,109)
02.41.0102.000	P/T SALARY EXPENSE	22,520	14,990	(7,530)	27,707	27,707		28,746	9,810	(18,936)
02.41.0103.000	O/T SALARY EXPENSE	730	951	221	1,028	1,028		1,067	321	(746)
02.41.0104.000	FICA PAYROLL TAX EXPENSE	25,752	22,862	(2,890)	28,290	28,290		29,639	10,538	(19,101)
02.41.0105.000	EMPLOY BENE-INS'S (UNION NET)	40,747	33,077	(7,670)	42,849	42,849		45,421	10,963	(34,458)
02.41.0107.000	CIVILIAN PENSION CITY'S EXPENS	15,278	14,871	(407)	16,950	16,950		17,442	7,677	(9,765)
02.41.0108.000	POLICE/ICMA/OTHER PENSION EXP	4,039	3,978	(61)	4,114	4,114		4,188		(4,188)
PERSONNEL SERVICES		427,602	389,805	(37,797)	466,384	466,384		482,236	166,933	(315,303)
COMMODITIES										
02.41.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	3,779	4,078	299	3,870	3,870		3,948	29	(3,919)
02.41.0202.000	BOOK & PERIODICAL-NET DAM/LOSS	311	162	(149)	299	299		305		(305)
02.41.0203.000	FOOD SUPPLIES	158		(158)	158	158		161		(161)
COMMODITIES		4,248	4,240	(8)	4,327	4,327		4,414	29	(4,385)
CONTRACT SERVICES										
02.41.0301.000	POSTAGE	1,271	748	(523)	1,275	1,275		1,301		(1,301)
02.41.0302.000	TELEPHONE/CELLULAR/PAGER	1,905	1,777	(128)	2,342	2,342		2,374	660	(1,714)
02.41.0303.000	PROFESSIONAL SERVICE-OTHER	1,588	51	(1,537)	1,250	1,250		1,275		(1,275)
02.41.0304.000	UTILITIES	6,897	6,970	73	7,322	7,322		7,523		(7,523)
02.41.0307.000	CAR ALLOWANCE	1,830	1,917	87	1,890	1,890		1,890		(1,890)
02.41.0308.000	LEGAL ADVERTISING	375	792	417	375	375		383		(383)
02.41.0309.000	PRINTING	902	1,008	106	965	965		984	15	(969)
02.41.0310.000	DUES & SUBSCRIPTIONS	2,441	2,680	239	3,454	3,454		3,523	203	(3,320)
02.41.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	8,039	7,298	(741)	9,951	9,951		12,100	1,792	(10,308)
02.41.0313.000	TRAINING ASSISTANCE	6,877	4,112	(2,765)	9,591	9,591		10,587	1,867	(8,720)
02.41.0314.000	OTHER CONTRACTUAL SERVICES	8,569	9,933	1,364	30,605	30,605		31,217	520	(30,697)
02.41.0320.000	PROFESSIONAL SERVICE-AUDITING	13,600	13,217	(383)	15,516	15,516		16,292		(16,292)
02.41.0321.000	PROFESSIONAL SERVICE-LEGAL	37,179	27,595	(9,584)	37,179	37,179		37,922		(37,922)
CONTRACT SERVICES		91,473	78,098	(13,375)	121,715	121,715		127,371	5,057	(122,314)
OTHER CHARGES										
02.41.0505.000	OTHER CHARGES	10,645	3,592	(7,053)	12,322	12,322		12,569	74	(12,495)
OTHER CHARGES		10,645	3,592	(7,053)	12,322	12,322		12,569	74	(12,495)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
TRANSFERS										
02.41.0200.000	INTER-FUND TRANSFER(S)		25,000	25,000		200,000	200,000	380,000	380,000	
	TRANSFERS		25,000	25,000		200,000	200,000	380,000	380,000	
Totals for dept 41-SEWER ADMINISTRATION		533,968	500,735	(33,233)	604,748	804,748	200,000	1,006,590	552,093	(454,497)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 42-SEWER MAINTENANCE										
PERSONNEL SERVICES										
02.42.0101.000	F/T SALARY/SICK/VAC/HOL/PERS	247,992	241,275	(6,717)	254,281	254,281		263,160	264,082	922
02.42.0102.000	P/T SALARY EXPENSE	29,138	14,210	(14,928)	30,078	15,300	(14,778)	31,206	30,915	(291)
02.42.0103.000	O/T SALARY EXPENSE	13,350	4,630	(8,720)	13,669	6,000	(7,669)	14,181	13,958	(223)
02.42.0104.000	FICA PAYROLL TAX EXPENSE	22,304	19,005	(3,299)	22,899	21,097	(1,802)	23,603	23,734	131
02.42.0105.000	EMPLOY BENE-INS'S (UNION NET)	58,238	52,948	(5,290)	50,456	40,000	(10,456)	53,484	53,484	
02.42.0107.000	CIVILIAN PENSION CITY'S EXPENS	16,605	15,191	(1,414)	15,910	15,616	(294)	15,788	16,514	726
PERSONNEL SERVICES		387,627	347,259	(40,368)	387,293	352,294	(34,999)	401,422	402,687	1,265
COMMODITIES										
02.42.0201.000	OFFICE/COPY/COMPUTER SUPPLIES	200	195	(5)	1,330	500	(830)	200	200	
02.42.0203.000	FOOD SUPPLIES	100	107	7	100	100		102	102	
02.42.0204.000	WEARING APPAREL (NEW)	1,580	1,741	161	1,580	1,200	(380)	1,612	1,612	
02.42.0205.000	MOTOR VEHICLE SUPPLIES+FUEL TX	27,239	10,745	(16,494)	25,639	20,000	(5,639)	26,152	26,152	
02.42.0206.000	MAINT/LAB/MEDICAL TOOL SUPPLY	1,000	843	(157)	1,000	800	(200)	1,020	1,020	
02.42.0207.000	JANITOR SUPPLIES	200	72	(128)	200	100	(100)	204	204	
02.42.0208.000	CHEMICAL SUPPLY	8,500	6,960	(1,540)	8,500	7,000	(1,500)	8,670	8,670	
02.42.0209.000	WELDING SUPPLIES	700		(700)	700	700		714	714	
COMMODITIES		39,519	20,663	(18,856)	39,049	30,400	(8,649)	38,674	38,674	
CONTRACT SERVICES										
02.42.0301.000	POSTAGE	642	649	7	713	713		727	727	
02.42.0302.000	TELEPHONE/CELLULAR/PAGER	480	480		1,680	480	(1,200)	1,714	1,714	
02.42.0303.000	PROFESSIONAL SERVICE-OTHER	2,814	261	(2,553)	2,814	2,200	(614)	77,870	77,870	
02.42.0304.000	UTILITIES O.H.	9,270	3,740	(5,530)	8,500	6,200	(2,300)	8,670	8,670	
02.42.0305.000	INSURANCE AND BONDS	98,404	95,188	(3,216)	106,250	106,700	450	109,438	109,438	
02.42.0308.000	LEGAL ADVERTISING	150		(150)	150		(150)	153	153	
02.42.0309.000	PRINTING	2,623	2,652	29	3,500	3,300	(200)	3,570	3,570	
02.42.0310.000	DUES & SUBSCRIPTIONS	40		(40)	40		(40)	41	41	
02.42.0311.000	T & E-AIR/LODGE/MEALS/MILEAGE	9,366	7,564	(1,802)	6,550	4,506	(2,044)	6,681	6,681	
02.42.0312.000	TOWEL/UNIFORM/CLEANING SERVICE	1,500	2,108	608	2,184	2,184		1,922	1,922	
02.42.0313.000	TRAINING ASSISTANCE	2,895	1,513	(1,382)	2,495	1,540	(955)	2,851	2,851	
02.42.0314.000	OTHER CONTRACTUAL SERVICES	2,236,241	1,812,443	(423,798)	2,420,473	2,420,473		2,715,705	2,635,705	(80,000)
02.42.0320.000	PROFESSIONAL SERVICE-AUDITING	4,800	4,665	(135)	6,034	5,202	(832)	6,336	6,336	
02.42.0321.000	PROFESSIONAL SERVICE-LEGAL	15,000	15,360	360	15,000	15,000		15,300	15,300	
CONTRACT SERVICES		2,384,225	1,946,623	(437,602)	2,576,383	2,568,498	(7,885)	2,950,978	2,870,978	(80,000)
OTHER CHARGES										
02.42.0505.000	OTHER CHARGES	150	10	(140)	150	100	(50)	153	153	
OTHER CHARGES		150	10	(140)	150	100	(50)	153	153	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
CAPITAL OUTLAY										
02.42.0613.000	MOTOR VEHICLES				79,780	79,780		52,280	52,280	
02.42.0618.000	OTHER CAPITAL OUTLAY	405,300	350,886	(54,414)				9,200	9,200	
CAPITAL OUTLAY		405,300	350,886	(54,414)	79,780	79,780		61,480	61,480	
MAINTENANCE										
02.42.0401.000	BUILDING & GROUNDS R & M	10,500	8,682	(1,818)	10,500	10,000	(500)	10,710	10,710	
02.42.0405.000	SANITARY SEWER R & M	4,527	1,877	(2,650)	5,000	4,300	(700)	5,100	5,100	
02.42.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	8,309	8,786	477	10,509	10,509		10,719	10,719	
02.42.0410.000	MOTOR VEHICLE MAINTENANCE	18,330	17,983	(347)	14,530	13,000	(1,530)	14,821	14,821	
02.42.0411.000	RADIO R & M/CONTRACTS/_____	1,500		(1,500)	1,500	1,000	(500)	1,530	1,530	
MAINTENANCE		43,166	37,328	(5,838)	42,039	38,809	(3,230)	42,880	42,880	
TRANSFERS										
02.42.0200.000	INTER-FUND TRANSFER	50,000		(50,000)						
TRANSFERS		50,000		(50,000)						
Totals for dept 42-SEWER MAINTENANCE		3,309,987	2,702,769	(607,218)	3,124,694	3,069,881	(54,813)	3,495,587	3,416,852	(78,735)

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 43-STORM WATER MANAGEMENT										
OTHER CHARGES										
02.43.0505.000	OTHER CHARGES	27,502	45,339	17,837	30,000	25,000	(5,000)	27,502	27,502	
OTHER CHARGES		27,502	45,339	17,837	30,000	25,000	(5,000)	27,502	27,502	
MAINTENANCE										
02.43.0401.000	HELL CREEK MAINTENANCE				28,500	28,500		28,500	28,500	
MAINTENANCE					28,500	28,500		28,500	28,500	
Totals for dept 43-STORM WATER MANAGEMENT		27,502	45,339	17,837	58,500	53,500	(5,000)	56,002	56,002	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
TOTAL APPROPRIATIONS		3,871,457	3,248,843	(622,614)	3,787,942	3,928,129	140,187	4,558,179	4,024,947	(533,232)
NET OF REVENUES/APPROPRIATIONS - FUND 02		(15,507)	(53,532)	(38,025)	372,931	(57,229)	(430,160)	19,289	218,522	199,233
BEGINNING FUND BALANCE		5,992,316	5,992,316	0	5,938,783	5,938,783	0	474,136	474,136	0
FUND BALANCE ADJUSTMENTS		(5,295,338)	(5,295,338)	0	(5,407,418)	(5,407,418)	0			0
ENDING FUND BALANCE		681,471	643,446	(38,025)	904,296	474,136	(430,160)	493,425	692,658	199,233

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	Fund 03 - COMMUNITY DEVELOPMENT BLOCK GRANT									
	ESTIMATED REVENUES									
	Dept 04-REVENUES									
	OPERATING TRANSFERS IN									
	03.04.4010.000 LOTTERY TRANSFER	496,427	496,427							
	OPERATING TRANSFERS IN	496,427	496,427							
	INTEREST INCOME									
	03.04.8010.000 INTEREST INCOME & GAIN/LOSS	10	10							
	INTEREST INCOME	10	10							
	Totals for dept 04-REVENUES	496,437	496,437							
	TOTAL ESTIMATED REVENUES	496,437	496,437							
	NET OF REVENUES/APPROPRIATIONS - FUND 03	496,437	496,437				0			0
	BEGINNING FUND BALANCE	(487,896)	(487,896)	0	18,378	18,378	0	18,378	18,378	0
	ENDING FUND BALANCE	(487,896)	8,541	496,437	18,378	18,378	0	18,378	18,378	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 04 - DEBT SERVICES FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
04.04.4010.000	LOTTERY TRANSFER (BUDGETED)	339,145		(339,145)						
OPERATING TRANSFERS IN		339,145		(339,145)						
PROPERTY TAX										
04.04.1001.000	REAL ESTATE TAX (COUNTY)	1,829,816	1,656,733	(173,083)	1,838,875	1,838,875		1,838,153	1,966,213	128,060
04.04.1002.000	PERSONAL PROPERTY TAX (COUNTY)		73,868	73,868	80,000	80,000		80,000	80,000	
04.04.1004.000	HOMESTEAD EXEMPTIONS (COUNTY)		41,199	41,199	20,000	20,000		20,000	20,000	
04.04.1008.000	REAL ESTATE TAX CREDIT	33,778	70,718	36,940	36,079	36,079		36,801	36,801	
PROPERTY TAX		1,863,594	1,842,518	(21,076)	1,974,954	1,974,954		1,974,954	2,103,014	128,060
PROPERTY TAX - OTHER ITEMS										
04.04.1003.000	BACK YEAR TAXES (ALL TYPES)	1,000	6,279	5,279	10,000	10,000		10,000	10,000	
04.04.2006.000	MOTOR VEHICLE PRO-RATE (S.CTY)	100	4,054	3,954	5,000	5,000		5,000	5,000	
PROPERTY TAX - OTHER ITEMS		1,100	10,333	9,233	15,000	15,000		15,000	15,000	
SALES TAX										
04.04.1007.000	SALES TAX (ST. NE MONTHLY)	1,554,113	2,059,652	505,539	2,174,920	2,174,920		2,514,420	2,514,420	
SALES TAX		1,554,113	2,059,652	505,539	2,174,920	2,174,920		2,514,420	2,514,420	
IN-LIEU OF TAX										
04.04.2007.000	IN-LIEU OF TAX(OPPD VIA S CTY)	30,000	82,289	52,289	15,000	15,000		15,000	15,000	
IN-LIEU OF TAX		30,000	82,289	52,289	15,000	15,000		15,000	15,000	
OTHER INCOME										
04.04.8001.000	MISC. REVENUE/MISC. BILLING AR		117	117						
04.04.8030.000	PFD REIMBURSEMENT	527,796	518,016	(9,780)	526,008	526,008		521,843	521,843	
OTHER INCOME		527,796	518,133	(9,663)	526,008	526,008		521,843	521,843	
INTEREST INCOME										
04.04.8010.000	INTEREST INCOME & GAIN/LOSS	7,002	3,213	(3,789)	11,087	11,087		10,009	10,124	115
INTEREST INCOME		7,002	3,213	(3,789)	11,087	11,087		10,009	10,124	115
SPECIAL ASSESSMENTS										
04.04.8012.000	INTEREST/SPECIAL ASSESSMENTS	75,000	38,165	(36,835)	75,000	75,000		75,000	75,000	
04.04.8061.000	SPECIAL ASSESSMENT-PRINCIPAL	250,000	129,801	(120,199)	250,000	250,000		250,000	250,000	
SPECIAL ASSESSMENTS		325,000	167,966	(157,034)	325,000	325,000		325,000	325,000	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
BOND PROCEEDS										
04.04.8060.000	BOND PROCEEDS	11,500,000	2,001,858	(9,498,142)	10,000,000	10,000,000				
	BOND PROCEEDS	11,500,000	2,001,858	(9,498,142)	10,000,000	10,000,000				
Totals for dept 04-REVENUES		16,147,750	6,685,962	(9,461,788)	15,041,969	15,041,969		5,376,226	5,504,401	128,175
TOTAL ESTIMATED REVENUES		16,147,750	6,685,962	(9,461,788)	15,041,969	15,041,969		5,376,226	5,504,401	128,175
APPROPRIATIONS										
Dept 61-DEBT SERVICE EXPENSES										
OTHER CHARGES										
04.61.0501.000	BOND / PRINCIPAL EXPENSE	2,947,400	2,900,000	(47,400)	2,780,000	2,780,000		3,123,200	3,123,200	
04.61.0502.000	BOND / INTEREST EXPENSE	871,458	655,183	(216,275)	772,897	566,872	(206,025)	968,215	968,215	
04.61.0510.000	COUNTY TREASURER FEES	15,000	19,849	4,849	15,000	15,000		15,000	15,000	
04.61.0514.000	FINANCIAL/LENDING/BOND FEES	75,000	8,097	(66,903)	75,000	75,000		75,000	75,000	
04.61.0519.000	DEBT-PFD	298,677	301,898	3,221	300,056	300,056		300,056	300,056	
	OTHER CHARGES	4,207,535	3,885,027	(322,508)	3,942,953	3,736,928	(206,025)	4,481,471	4,481,471	
TRANSFERS										
04.61.0200.000	INTER-FUND TRANSFER(S)	12,333,489	1,544,764	(10,788,725)	7,661,200	1,206,185	(6,455,015)	5,528,600	5,528,600	
	TRANSFERS	12,333,489	1,544,764	(10,788,725)	7,661,200	1,206,185	(6,455,015)	5,528,600	5,528,600	
Totals for dept 61-DEBT SERVICE EXPENSES		16,541,024	5,429,791	(11,111,233)	11,604,153	4,943,113	(6,661,040)	10,010,071	10,010,071	
TOTAL APPROPRIATIONS		16,541,024	5,429,791	(11,111,233)	11,604,153	4,943,113	(6,661,040)	10,010,071	10,010,071	
NET OF REVENUES/APPROPRIATIONS - FUND 04										
BEGINNING FUND BALANCE										
		4,711,026	4,711,026	0	5,967,199	5,967,199	0	15,708,939	15,708,939	0
FUND BALANCE ADJUSTMENTS										
		9,880	9,880	0	(357,116)	(357,116)	0			0
	ENDING FUND BALANCE	4,327,632	5,977,077	1,649,445	9,047,899	15,708,939	6,661,040	11,075,094	11,203,269	128,175

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 05 - CAPITAL FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
05.04.1000.000	(NET) INTER-FUND TRANSFER(S)	50,000	1,605,934	1,555,934	16,375,200	9,411,787	(6,963,413)	27,766,107	27,766,107	
05.04.4010.000	LOTTERY TRANSFER (BUDGETED)	927,191	161,570	(765,621)	630,000	430,941	(199,059)	278,644	278,644	
OPERATING TRANSFERS IN		977,191	1,767,504	790,313	17,005,200	9,842,728	(7,162,472)	28,044,751	28,044,751	
SALES TAX										
05.04.1007.000	SALES TAX (ST. NE MONTHLY)	1,383,489		(1,383,489)						
SALES TAX		1,383,489		(1,383,489)						
GRANT INCOME										
05.04.2008.000	GRANTS - _____	1,011,000	995,430	(15,570)						
GRANT INCOME		1,011,000	995,430	(15,570)						
OTHER INCOME										
05.04.8001.000	MISC. REVENUE/MISC. BILLING AR	926,100	9,232	(916,868)	131,500		(131,500)			
OTHER INCOME		926,100	9,232	(916,868)	131,500		(131,500)			
INTEREST INCOME										
05.04.8010.000	INTEREST INCOME & GAIN/LOSS		46	46	117	117		117	117	
INTEREST INCOME			46	46	117	117		117	117	
SPECIAL ASSESSMENTS										
05.04.8061.000	SPECIAL ASSESSMENT				5,000		(5,000)			
SPECIAL ASSESSMENTS					5,000		(5,000)			
BOND PROCEEDS										
05.04.8060.000	BOND PROCEEDS	26,500,000	56,118	(26,443,882)						
BOND PROCEEDS		26,500,000	56,118	(26,443,882)						
CDBG										
05.04.2000.000	CDBG FUNDS	50,000		(50,000)						
CDBG		50,000		(50,000)						
Totals for dept 04-REVENUES		30,847,780	2,828,330	(28,019,450)	17,141,817	9,842,845	(7,298,972)	28,044,868	28,044,868	
TOTAL ESTIMATED REVENUES		30,847,780	2,828,330	(28,019,450)	17,141,817	9,842,845	(7,298,972)	28,044,868	28,044,868	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	APPROPRIATIONS									
	Dept 71-CAPITAL IMPROVEMENT PROGRAM									
	CAPITAL IMPROVEMENT PROJECT									
05.71.0645.000	THOMPSON CREEK PROJECT							1	1	
05.71.0645.001	PLANNING/STUDY	21,000		(21,000)						
05.71.0645.002	ENGINEERING DESIGN	20,000		(20,000)						
05.71.0645.003	ENGINEERING	35,000		(35,000)						
05.71.0818.000	HARRISON STREET							1	1	
05.71.0818.002	ENGINEERING DESIGN				50,000	50,000				
05.71.0818.003	CONSTRUCTION				250,000	250,000				
05.71.0820.000	132ND & WEST GILES							1	1	
05.71.0820.002	ENGINEERING DESIGN					15,000	15,000			
05.71.0820.003	CONSTRUCTION COSTS				273,500		(273,500)			
05.71.0820.007	ROW ACQUISITION	15,000		(15,000)						
05.71.0824.000	QUIET ZONE							1	1	
05.71.0824.002	ENGINEERING (CONSTRUCTION)	1,000		(1,000)						
05.71.0824.003	CONSTRUCTION COSTS	10,000		(10,000)						
05.71.0830.000	VISION 84							1	1	
05.71.0830.004	LEGAL	50,000		(50,000)						
05.71.0830.007	ROW/LAND ACQUISITION	15,000,000		(15,000,000)						
05.71.0842.000	HELL CRK/HARRISON ST BRDG							1	1	
05.71.0842.002	ENGINEERING DESIGN				15,000		(15,000)			
05.71.0842.003	CONSTRUCTION COSTS				100,000		(100,000)			
05.71.0846.000	96TH - GILES TO HARRISON							1	1	
05.71.0846.009	OTHER	11,089	5,946	(5,143)						
05.71.0855.000	THOMPSON CREEK PHASE VI/PART2							(51)	(51)	
05.71.0855.001	PLANNING/STUDY							1	1	
05.71.0855.002	ENGINEERING							1	1	
05.71.0855.003	CONSTRUCTION		318,256	318,256						
05.71.0856.000	GILES ROAD TRAFFIC SIGNAL					1,185	1,185			
05.71.0856.009	OTHER	2,000		(2,000)						
05.71.0859.000	FINANCIAL SOFTWARE							1	1	
05.71.0859.001	FINANCIAL SOFTWARE DESIGN	105,000	27,584	(77,416)	60,000	3,168	(56,832)			
05.71.0859.005	EQUIPMENT	275,000	193,270	(81,730)	275,000	88,818	(186,182)			
05.71.0863.000	66TH STREET							1	1	
05.71.0863.001	PLANNING/STUDY	200,000		(200,000)						
05.71.0863.003	CONSTRUCTION	200,000	272,442	72,442						
05.71.0865.000	HELL CREEK CHANNEL II							1	1	
05.71.0865.002	ENG-CONSTRUCTION	128,000		(128,000)						
05.71.0865.003	CONSTRUCTION	800,000		(800,000)	200,000	220,000	20,000			
05.71.0865.009	OTHER	64,000		(64,000)						

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
05.71.0866.000	84TH ST ADAPTIVE SIGNALS							1	1	
05.71.0866.003	CONSTRUCTION	79,000		(79,000)	79,000		(79,000)			
05.71.0870.000	THOMPSON CREEK - NRD							1	1	
05.71.0870.003	CONSTRUCTION	500,000	300,000	(200,000)						
05.71.0871.000	THOMPSON CREEK - NET							1	1	
05.71.0871.001	PLANNING/STUDY		1,000	1,000						
05.71.0871.003	CONSTRUCTION	493,000	383,235	(109,765)						
05.71.0874.000	COMPREHENSIVE PLAN UPDATE							1	1	
05.71.0874.001	PLANNING & STUDY	50,000	36,787	(13,213)	40,000	10,000	(30,000)			
05.71.0880.000	CITY HALL FACILITY IMPRVMNTS							1	1	
05.71.0880.001	PLANNING				20,000		(20,000)			
05.71.0880.003	CONSTRUCTION	25,000	1,747	(23,253)				85,000	85,000	
05.71.0881.000	POLICE STATION FACILITY IMPRV							1	1	
05.71.0881.003	CONSTRUCTION	85,000	11,380	(73,620)	85,000	138,955	53,955			
05.71.0882.000	PUBLIC WORKS FACILITY IMPRV							1	1	
05.71.0882.003	CONSTRUCTION	54,746	8,372	(46,374)	20,000	19,000	(1,000)			
05.71.0883.000	96TH & ROBIN PLZ TRAFFIC SGNL							1	1	
05.71.0883.002	ENGINEERING (CONSTRUCTION)				30,000	30,000		30,000	30,000	
05.71.0883.003	CONSTRUCTION				180,000	180,000		180,000	180,000	
05.71.0884.000	PARKS FACILITY IMPROVEMENTS							1	1	
05.71.0884.003	CONSTRUCTION	25,727	27,716	1,989						
05.71.0885.000	STORM SEWER HEAD WALL REPAIR							1	1	
05.71.0885.003	CONSTRUCTION	30,000	4,262	(25,738)						
05.71.0887.000	HARRISON STREET SIDEWALKS							1	1	
05.71.0887.004	LEGAL				5,000		(5,000)			
05.71.0889.000	FUEL ISLAND							1	1	
05.71.0889.003	CONSTRUCTION		50,000	50,000						
05.71.0889.009	OTHER	50,000		(50,000)	50,000	50,000		43,644	43,644	
05.71.0891.000	HELL CREEK CHNL INTERIM MAINT							1	1	
05.71.0891.003	CONSTRUCTION	25,000	6,449	(18,551)						
05.71.0891.009	OTHER	3,500	2,550	(950)						
05.71.0892.000	EAST LV SEWER/PAVEMENT REHAB							1	1	
05.71.0892.001	PLANNING/STUDY/DESIGN	25,000		(25,000)		200,000	200,000			
05.71.0893.000	RECORDS/AGENDA MGMT SYSTEM							1	1	
05.71.0893.005	EQUIPMENT							100,000	100,000	
05.71.0894.000	CIVIC CENTER PARK PHASE I							1	1	
05.71.0894.002	ENGINEERING DESIGN	500,000	60,561	(439,439)						
05.71.0895.000	108TH & CHANDLER DRAINAGEWAY							1	1	
05.71.0895.003	CONSTRUCTION	105,000		(105,000)	105,000		(105,000)			
05.71.0895.007	ROW ACQUISITIONS		10,000	(10,000)						
05.71.0895.009	OTHER		5,000	(5,000)						
05.71.0896.000	GERTRUDE CIRCLE STORM SEWER							1	1	
05.71.0896.003	CONSTRUCTION		25,000	(25,000)						

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
05.71.0897.000	SARPY COUNTY SEWER STUDY							1	1	
05.71.0897.001	PLANNING/STUDY	25,000	25,000							
05.71.0898.000	GILES ROAD RESURFACING				22,000		(22,000)	1	1	
05.71.0898.002	ENGINEERING DESIGN				373,000		(373,000)			
05.71.0898.003	CONSTRUCTION									
05.71.0899.000	CITY PARKING LOT SERVICE ROAD							1	1	
05.71.0899.002	ENGINEERING DESIGN	300,000	220,248	(79,752)		81,000	81,000			
05.71.0899.003	CONSTRUCTION	1,200,000	1,075,082	(124,918)	500,000	119,000	(381,000)			
05.71.0900.000	MULTI-SPORTS COMPLEX INFRASTR							1	1	
05.71.0900.001	PLANNING/STUDY	1,000,000	38,938	(961,062)	1,000,000		(1,000,000)			
05.71.0900.003	CONSTRUCTION	9,000,000	39	(8,999,961)	4,000,000		(4,000,000)	5,000,000	5,000,000	
05.71.0901.000	GILES ROAD WIDENING M376 (230)							1	1	
05.71.0901.001	PLANNING/STUDY				200,000		(200,000)			
05.71.0901.002	ENGINEERING DESIGN							306,000	306,000	
05.71.0905.001	84TH STREET HARRISON TO GILES							1	1	
05.71.0905.003	CONSTRUCTION							1	1	
05.71.0906.001	LOTTERY BOND - AVAILABLE							1	1	
05.71.0906.003	CONSTRUCTION	294,718		(294,718)						
05.71.0907.000	CITY CENTRE - LAND ACQUISITION							1	1	
05.71.0907.003	CONSTRUCTION				4,265,102	4,265,102				
05.71.0908.000	CITY CENTRE - MIXED USE REDEVELOPMENT							1	1	
05.71.0908.002	ENGINEERING DESIGN	78,440	78,440		280,000	280,000				
05.71.0908.003	CONSTRUCTION				1,897,500	1,597,500	(300,000)	2,500,000	2,500,000	
05.71.0909.000	84TH ST PUBLIC IMPRMTS REDEVELOPMENT				2,500,000		(2,500,000)	16,157,507	16,157,507	
05.71.0909.003	CONSTRUCTION							1	1	
05.71.0913.000	FIRE DISTRICT 4 GENERATOR (GF MFO)							1	1	
05.71.0913.003	CONSTRUCTION				14,000	14,000				
05.71.0913.005	EQUIPMENT				39,000	39,000				
05.71.0914.000	MINI PARK IMPROVEMENTS							1	1	
05.71.0914.005	EQUIPMENT				60,000	60,000		50,000	50,000	
05.71.0915.000	THOMSON CREEK LANDSCAPING							1	1	
05.71.0915.001	PLANNING/STUDY				2,000	2,000				
05.71.0915.003	CONSTRUCTION	27,286	27,286		28,000	69,000	41,000			
05.71.0916.000	GOLF COURSE TRANSFORMATION							1	1	
05.71.0916.003	CONSTRUCTION				4,250,000	1,800,000	(2,450,000)	3,200,000	3,200,000	
05.71.0925.000	THOMPSON CREEK CULVERT							1	1	
05.71.0925.003	CONSTRUCTION	5,656	5,656		200,000	200,000				
05.71.0926.000	BIG PAPIO SEWER SIPHON REPLACEMENT							1	1	
05.71.0926.002	ENGINEERING DESIGN							30,000	30,000	
05.71.0926.003	CONSTRUCTION							350,000	350,000	
05.71.0927.000	66TH ST RECONSTRUCTION (M376) (379)							1	1	
05.71.0927.002	ENGINEERING DESIGN				98,700		(98,700)			
05.71.0927.007	ROW ACQUISITIONS							12,600	12,600	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
05.71.0929.000	IT STRATEGIC PLAN UPDATE				30,000		(30,000)	1	1	
05.71.0929.001	PLANNING/STUDY									
05.71.0930.000	PORTAL DRAINAGAEWAY (INTERLOCAL)				90,000	60,000	(30,000)	1	1	
05.71.0930.003	CONSTRUCTION									
CAPITAL IMPROVEMENT PROJECT		30,847,780	3,182,246	(27,665,534)	17,141,700	9,842,728	(7,298,972)	28,044,751	28,044,751	
Totals for dept 71-CAPITAL IMPROVEMENT PROGRAM		30,847,780	3,182,246	(27,665,534)	17,141,700	9,842,728	(7,298,972)	28,044,751	28,044,751	
TOTAL APPROPRIATIONS		30,847,780	3,182,246	(27,665,534)	17,141,700	9,842,728	(7,298,972)	28,044,751	28,044,751	
NET OF REVENUES/APPROPRIATIONS - FUND 05		(353,916)	(353,916)		117	117	0	117	117	0
BEGINNING FUND BALANCE		236,976	236,976	0	(116,941)	(116,941)	0	(116,824)	(116,824)	0
ENDING FUND BALANCE		236,976	(116,940)	(353,916)	(116,824)	(116,824)	0	(116,707)	(116,707)	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 08 - LOTTERY FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
08.04.1000.000	(NET) INTER-FUND TRANSFER(S)				223,249	223,249				
08.04.4010.000	LOTTERY TRANSFER (BUDGETED)				170,843		(170,843)			
OPERATING TRANSFERS IN					170,843	223,249	52,406			
OTHER INCOME										
08.04.8001.000	MISCELLANEOUS INCOME		6,258	6,258						
08.04.8001.050	SALUTE TO SUMMER-FOUNDATION	13,300		(13,300)	13,500	13,500		13,500	13,500	
08.04.8001.051	RECREATION EVENTS	4,500	225	(4,275)	4,500	4,500		4,500	4,500	
08.04.8001.052	SALUTE TO SUMMER-CARNIVAL	10,000	21,441	11,441	5,000	14,804	9,804	5,000	5,000	
08.04.8001.053	SALUTE TO SUMMER-PARADE(FDTN)	1,700		(1,700)	1,700	1,700		1,700	1,700	
08.04.8001.054	SALUTE TO SUMMER-COOKOUT(FDTN)	1,000		(1,000)	1,000	1,000		1,000	1,000	
OTHER INCOME		30,500	27,924	(2,576)	25,700	35,504	9,804	25,700	25,700	
INTEREST INCOME										
08.04.8010.000	INTEREST INCOME & GAIN/LOSS	2,972	3,016	44	8,957	8,957		9,761	9,761	
INTEREST INCOME		2,972	3,016	44	8,957	8,957		9,761	9,761	
LOTTERY										
08.04.8011.000	COMM. BETTERMENT REVENUE ONLY	925,000	956,404	31,404	1,000,000	1,000,000		1,000,000	1,000,000	
08.04.8014.000	LOTT REVENUE FOR TX FORM 51	350,000	332,528	(17,472)	360,000	360,000		360,000	360,000	
LOTTERY		1,275,000	1,288,932	13,932	1,360,000	1,360,000		1,360,000	1,360,000	
Totals for dept 04-REVENUES		1,308,472	1,319,872	11,400	1,565,500	1,627,710	62,210	1,395,461	1,395,461	
TOTAL ESTIMATED REVENUES		1,308,472	1,319,872	11,400	1,565,500	1,627,710	62,210	1,395,461	1,395,461	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
APPROPRIATIONS										
Dept 81-KENO FUND										
CONTRACT SERVICES										
08.81.0303.000	PROFESSIONAL SERVICE-OTHER		267	267		4,215	4,215			
08.81.0303.001	STS-SALUTE TO SUMMER	200	971	771						
08.81.0303.002	LV50-KICKOFF		14	14						
08.81.0303.003	CONCERT & MOVIE NIGHTS	9,800	6,442	(3,358)	10,200	8,700	(1,500)	10,506	10,506	
08.81.0303.010	LV50-COOKBOOK		734	734						
08.81.0303.011	EVENTS MARKETING - OTHER	5,600	2,599	(3,001)	9,600	9,600		9,888	9,888	
08.81.0303.013	PS-EMPLOYEE EVENTS	1,500	470	(1,030)	1,000	1,007	7	1,000	1,000	
08.81.0303.014	STS-FLOAT	500	628	128	500	500		510	510	
08.81.0303.017	RE-URBAN RACE	5,550	3,298	(2,252)	5,150	5,150		5,305	5,305	
08.81.0303.018	RE-SPLASH BASH	1,450	742	(708)	1,350	1,350		1,391	1,391	
08.81.0303.019	RE-NEW EVENT	3,000	432	(2,568)	2,900	2,900		2,987	2,987	
08.81.0303.020	CE-COMMUNITY EVENTS-MISC	2,000	4,167	2,167	1,000	1,000		1,030	1,030	
08.81.0303.021	PS-TASTE OF LA VISTA	6,500	9,462	2,962	7,700	7,700		7,931	7,931	
08.81.0303.022	PS-CITIZEN SURVEY	15,066	11,450	(3,616)						
08.81.0303.023	PS-CITY WIDE MARKTG/REBRANDING	50,000		(50,000)	75,000		(75,000)	50,000	50,000	
08.81.0303.024	PS-HOLIDAY LIGHTS	50,000	50,971	971	50,000	49,000	(1,000)	50,000	50,000	
08.81.0303.025	PS-MUSIC LICENSE	1,000	1,040	40	1,031	1,000	(31)	1,062	1,062	
08.81.0303.026	PS-ECONOMIC DEVLMNT CONSULTING	25,000		(25,000)	25,000	25,000		25,000	25,000	
08.81.0303.027	PS-CONSULTING - OTHER	25,000		(25,000)	25,000	25,000		25,000	25,000	
08.81.0303.028	PS-PERFORMANCE MEASUREMENT PRG	5,595	5,315	(280)	10,000	10,000		10,000	10,000	
08.81.0303.029	PS-YEAR-END REPORT TO RESIDENT	8,000		(8,000)	10,000	10,000		10,000	10,000	
08.81.0303.030	PS-ICSC	12,000	32,765	20,765	12,000	10,000	(2,000)	12,000	12,000	
08.81.0303.031	PS-BANNERS	3,500	8,348	4,848	3,500	2,000	(1,500)	7,500	7,500	
08.81.0303.032	EVENTS MKTNG-SALUTE TO SUMMER	17,000	14,054	(2,946)	17,000	17,000		17,340	17,340	
08.81.0303.033	CE-EASTER EGG HUNT	800	1,161	361	2,900	2,252	(648)	2,987	2,987	
08.81.0303.034	CE-ARBOR DAY	500	72	(428)	500	500		515	515	
08.81.0303.035	CE-DINOSAUR EGG HUNT	200		(200)	200	200		206	206	
08.81.0303.036	CE-NATIONAL NIGHT OUT	1,300		(1,300)						
08.81.0303.037	CE-NEW EVENTS	500		(500)	500	500		515	515	
08.81.0303.038	CE-HALLOWEEN SAFE NIGHT	1,390	902	(488)	1,390	2,356	966	1,418	1,418	
08.81.0303.039	CE-HOLIDAY NIGHT/CHILI FEED	2,600	2,355	(245)	2,600	3,297	697	2,678	2,678	
08.81.0303.040	STS-POOL PARTY	400	375	(25)	500	500		510	510	
08.81.0303.041	STS-HOT WHEELS RACES	300	289	(11)	400	400		408	408	
08.81.0303.042	STS-GLOW BALL	600	658	58						
08.81.0303.043	STS-CAR SHOW	1,600	856	(744)	1,900	1,900		1,938	1,938	
08.81.0303.044	STS-NEW EVENTS	2,500	9,715	7,215	2,700	2,700		2,754	2,754	
08.81.0303.045	STS-CARNIVAL & VENDORS	4,535	7,806	3,271	6,400	6,400		6,528	6,528	
08.81.0303.046	STS-PARADE	1,700	2,087	387	2,400	2,400		2,448	2,448	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
08.81.0303.047	STS-COMMUNITY COOKOUT	7,000	7,871	871	9,100	9,100		9,282	9,282	
08.81.0303.048	STS-MAYOR'S LUNCH	2,000	2,102	102	2,700	2,700		2,754	2,754	
08.81.0303.049	STS-INSURANCE	1,200		(1,200)	1,500	1,500		1,530	1,530	
08.81.0303.050	STS-HOMETOWN HEROES EVENT				1,800	1,800		1,836	1,836	
08.81.0303.052	PS-EMPLOYEE RECOGNITION				1,000		(1,000)	1,000	1,000	
08.81.0311.000	TRAVEL	10,020	8,923	(1,097)	10,020	10,000	(20)	10,500	10,500	
08.81.0313.000	TRAINING	3,400	1,100	(2,300)	3,400	3,000	(400)	3,500	3,500	
08.81.0314.000	OTHER CONTRACTUAL SERVICES	100	100		100		(100)	100	100	
08.81.0320.000	PROFESSIONAL SERVICE-AUDITING	20,000	25,541	5,541	20,135	35,000	14,865	21,137	21,137	
08.81.0321.000	PROFESSIONAL SERVICE-LEGAL	10,000	24,630	14,630	5,000		(5,000)	10,000	10,000	
CONTRACT SERVICES		320,906	250,712	(70,194)	345,076	277,627	(67,449)	332,994	332,994	
OTHER CHARGES										
08.81.0505.000	OTHER CHARGES (+TX FORM 51)	350,000	332,528	(17,472)	360,000	360,000		360,000	360,000	
OTHER CHARGES		350,000	332,528	(17,472)	360,000	360,000		360,000	360,000	
CAPITAL OUTLAY										
08.81.0610.000	OFFICE EQUIPMENT	14,000		(14,000)	4,000		(4,000)			
CAPITAL OUTLAY		14,000		(14,000)	4,000		(4,000)			
TRANSFERS										
08.81.0620.000	TRF TO GENERAL FUND (1)	70,663	84,439	13,776	90,675	89,000	(1,675)	93,625	93,625	
08.81.0621.000	TRF TO DEBT SERVICE FUND (4)	339,145		(339,145)						
08.81.0622.000	TRF TO GOLF FUND (9)	125,000		(125,000)						
08.81.0631.000	TRF TO BOND PROJECTS FUND (5)	927,191	(27,211)	(954,402)	630,000	430,941	(199,059)	278,644	278,644	
TRANSFERS		1,461,999	57,228	(1,404,771)	720,675	519,941	(200,734)	372,269	372,269	
Totals for dept 81-KENO FUND		2,146,905	640,468	(1,506,437)	1,429,751	1,157,568	(272,183)	1,065,263	1,065,263	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
TOTAL APPROPRIATIONS		2,146,905	640,468	(1,506,437)	1,429,751	1,157,568	(272,183)	1,065,263	1,065,263	
NET OF REVENUES/APPROPRIATIONS - FUND 08		(838,433)	679,404	1,517,837	135,749	470,142	334,393	330,198	330,198	0
BEGINNING FUND BALANCE		1,565,490	1,565,490	0	2,244,893	2,244,893	0	2,603,652	2,603,652	0
FUND BALANCE ADJUSTMENTS		(294,860)	(294,860)	0	(111,383)	(111,383)	0			0
ENDING FUND BALANCE		432,197	1,950,034	1,517,837	2,269,259	2,603,652	334,393	2,933,850	2,933,850	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 09 - GOLF FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
09.04.4010.000	G&A-LOTTERY TRANSFER(BUDGETED)	125,000		(125,000)	(170,843)		170,843			
OPERATING TRANSFERS IN		125,000		(125,000)	(170,843)		170,843			
OTHER INCOME										
09.04.5022.000	.025 NE S TX COLL'N FEE INCOME	200	292	92		77	77			
09.04.8001.000	G&A-MISCELLANEOUS INCOME & +/-	100	12	(88)						
OTHER INCOME		300	304	4		77	77			
INTEREST INCOME										
09.04.8010.000	G&A-INTEREST INC & GAIN/LOSS	503	266	(237)		134	134			
INTEREST INCOME		503	266	(237)		134	134			
GOLF COURSE - GREENS FEES										
09.04.7100.000	SALE-CLUB HOUSE/PLAY GREEN FEE	138,000	87	(137,913)						
09.04.7100.003	GREEN FEE 9-HOLE (NET W/COMPL)		73,529	73,529		297	297			
09.04.7100.004	GREEN FEE 9-HOLE WEEKEND		4,561	4,561						
09.04.7100.006	GIFT CERTIFICATES		781	781						
09.04.7100.009	PUNCH CARDS		1,209	1,209						
09.04.7100.012	SEASON PASSES		907	907						
09.04.7100.015	GREEN FEE 9-HOLE JR/SR WK DAY		33,609	33,609		372	372			
09.04.7100.016	GREEN FEE 9-HOLE JR/SR WK END		15,065	15,065						
09.04.7100.027	GREEN FEE 18-HOLE WEEKDAY		745	745						
09.04.7100.033	G FEE 9-HOLE CONTINUED ADULT		1,841	1,841		205	205			
09.04.7100.034	G FEE 9-HOLE CONTINUED JR/SR		332	332						
09.04.7100.036	GREEN FEE 18-HOLE WEEKEND		1,981	1,981						
09.04.7100.037	G FEE 18-HOLE JR/SR WEEKEND		176	176						
09.04.7100.039	G FEE 18-HOLE JR/SR WEEKDAY		1,117	1,117						
09.04.7100.040	G FEE 9-HOLE ADULT FOOTGOLF		2,941	2,941						
09.04.7100.041	G FEE 9-HOLE JR FOOTGOLF		729	729						
09.04.7100.042	ELECTRIC CAR RENT FOOTGOLF		15	15						
09.04.7100.043	BALL RENT FOOTGOLF		257	257						
09.04.7100.050	RENTAL-CLUBS & BAG / BAG		293	293						
09.04.7100.099	MISC CLUB HOUSE/PLAY SALES		400	400						
GOLF COURSE - GREENS FEES		138,000	140,575	2,575		874	874			
GOLF COURSE - CARTS										
09.04.7100.060	ELECTRIC CART 9-HOLE		50,000	54,095	4,095		241	241		

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
09.04.7100.066	ELECTRIC CART 18-HOLE		20	20						
09.04.7100.072	PULL CARTS		1,575	1,575		9	9			
GOLF COURSE - CARTS		50,000	55,690	5,690		250	250			
UNCLASSIFIED										
09.04.7100.069	ELECTRIC CART 18-HOLE SENIOR		13	13						
UNCLASSIFIED			13	13						
GOLF COURSE - PRO SHOP MERCHANDISE										
09.04.7300.000	SALES-L V FALL'S PRO SHOP	4,750	6,649	1,899		25	25			
GOLF COURSE - PRO SHOP MERCHANDISE		4,750	6,649	1,899		25	25			
CONCESSIONS - FOOD & BEVERAGE										
09.04.7400.000	SALES - LV FALLS CONCESSIONS	33,500		(33,500)						
09.04.7400.020	SALES CONC - FOOD PRODUCTS		2,328	2,328		37	37			
09.04.7400.050	SALES CONC - COFFEE PRODUCTS		288	288						
09.04.7400.060	SALES CONC-BEVERAGES NON-ALCOH		7,421	7,421		54	54			
09.04.7400.080	SALES CONC - BEER/ALCOHOL		30,458	30,458		516	516			
CONCESSIONS - FOOD & BEVERAGE		33,500	40,495	6,995		607	607			
Totals for dept 04-REVENUES		352,053	243,992	(108,061)	(170,843)	1,967	172,810			
TOTAL ESTIMATED REVENUES		352,053	243,992	(108,061)	(170,843)	1,967	172,810			

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	APPROPRIATIONS									
	Dept 91-GOLF CLUBHOUSE									
	PERSONNEL SERVICES									
09.91.0101.000	O H-F/T SALARY(BD&HOL) - OTHER	52,213	52,911	698		2,058	2,058			
09.91.0102.000	O H-P/T SALARY EXPENSE-OTHER	46,813	37,160	(9,653)		1,735	1,735			
09.91.0104.000	O H-FICA PR TAX EXP-OTHER	7,576	7,021	(555)		287	287			
09.91.0105.000	O H-"EE" BENEFIT EXP-OTHER	10,652	5,980	(4,672)						
09.91.0107.000	O H-CIV PENSION EXP-OTHER	3,133	3,265	132		123	123			
	PERSONNEL SERVICES	120,387	106,337	(14,050)		4,203	4,203			
	COMMODITIES									
09.91.0201.000	G&A-OFFICE/COPY/COMPUTER-OTHER	580	498	(82)						
09.91.0204.000	WEARING APPAREL	400	419	19						
09.91.0207.000	G&A-JANITORIAL SUPPLY-OTHER	792	475	(317)						
	COMMODITIES	1,772	1,392	(380)						
	CONTRACT SERVICES									
09.91.0301.000	G&A-POSTAGE	614	528	(86)		87	87			
09.91.0302.000	G&A-TELE/CELL/PAGER-OTHER	2,500	1,040	(1,460)		(62)	(62)			
09.91.0303.000	G&A-PROFESSIONAL SERVICE-OTHER	200	125	(75)						
09.91.0304.000	G&A-UTILITIES O.H.- OTHER	11,151	9,552	(1,599)						
09.91.0305.000	G&A-INSURANCE AND BONDS	4,278	4,139	(139)						
09.91.0306.000	G&A-RENTALS - OTHER	750	747	(3)						
09.91.0308.000	G&A-ADVERTISING - OTHER	1,800	1,192	(608)						
09.91.0309.000	G&A-PRINTING EXP - OTHER	2,154	1,252	(902)		325	325			
09.91.0310.000	G&A-DUES & SUBSCRIPT-OTHER	310	195	(115)						
09.91.0314.000	G&A-OTHER CONTRACTUAL SERVICES	900	1,418	518						
09.91.0320.000	G&A-PROFESSIONAL SERV-AUDITING	800	777	(23)						
	CONTRACT SERVICES	25,457	20,965	(4,492)		350	350			
	OTHER CHARGES									
09.91.0505.000	OTHER CHARGES	5,200	5,540	340		675	675			
09.91.8500.000	LEAGUE BANQUET		904	904						
	OTHER CHARGES	5,200	6,444	1,244		675	675			
	MAINTENANCE									
09.91.0401.000	G&A-BLDG & GROUNDS R&M-OTHER	3,775	1,688	(2,087)						
	MAINTENANCE	3,775	1,688	(2,087)						

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
TRANSFERS										
09.91.0200.000	G&A-INTER-FUND TRANSFER(S)				223,249	223,249				
TRANSFERS					223,249	223,249				
COST OF GOODS SOLD										
09.91.8100.000	COST OF SALES-CLUB HOUSE/PLAY	4,164		(4,164)						
09.91.8100.060	COS-ELECTRIC CART LEASE/RENTAL		1,835	1,835						
09.91.8100.065	COS-ELECTRIC CART - OTHER COST		325	325						
09.91.8300.000	COST OF SALES-LV FALL PRO SHOP	4,500	2,327	(2,173)						
09.91.8400.000	COST OF SALE-LV FALL CONCESS'N	10,000	888	(9,112)						
09.91.8400.020	COS-CONC-FOOD PRODUCTS		2,201	2,201						
09.91.8400.023	COS-CONC-FOOD PAPER PRODUCTS		81	81						
09.91.8400.050	COS-CONC-COFFEE PRODUCTS		157	157						
09.91.8400.060	COS-CONC-POP PRODUCTS		3,263	3,263						
09.91.8400.080	COS-CONC-BEER/ALCOHOL PRODUCTS		10,108	10,108						
COST OF GOODS SOLD		18,664	21,185	2,521						
Totals for dept 91-GOLF CLUBHOUSE		175,255	158,011	(17,244)		228,477	228,477			

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Dept 92-GOLF MAINTENANCE										
PERSONNEL SERVICES										
09.92.0101.000	SALARIES - FULL TIME	48,554	45,086	(3,468)						
09.92.0102.000	SALARIES - PART TIME	39,000	22,420	(16,580)		190	190			
09.92.0103.000	OVERTIME SALARIES	400	139	(261)						
09.92.0104.000	FICA	6,728	5,100	(1,628)		15	15			
09.92.0105.000	INSURANCE CHARGES	6,614	6,558	(56)						
09.92.0107.000	PENSION	2,913	2,785	(128)						
PERSONNEL SERVICES		104,209	82,088	(22,121)		205	205			
COMMODITIES										
09.92.0201.000	OFFICE SUPPLIES	26	11	(15)						
09.92.0203.000	FOOD SUPPLIES	60		(60)						
09.92.0205.000	MOTOR VEHICLE SUPPLIES & FUEL	7,000	3,176	(3,824)		375	375			
09.92.0207.000	JANITORIAL SUPPLY	100		(100)						
09.92.0208.000	CHEMICAL SUPPLY	3,500	3,278	(222)						
09.92.0210.000	BOTANICAL SUPPLY	6,500	6,395	(105)						
COMMODITIES		17,186	12,860	(4,326)		375	375			
CONTRACT SERVICES										
09.92.0301.000	POSTAGE	291	326	35		79	79			
09.92.0302.000	TELEPHONE EXPENSE	1,000	307	(693)		26	26			
09.92.0303.000	PROFESSIONAL SERVICE-OTHER	80	125	45						
09.92.0304.000	UTILITIES	5,235	3,254	(1,981)		47	47			
09.92.0305.000	INSURANCE AND BONDS	4,278	4,139	(139)						
09.92.0309.000	PRINTING	1,190	1,252	62		325	325			
09.92.0310.000	DUES AND SUBSCRIPTIONS	540	530	(10)						
09.92.0311.000	TRAVEL EXPENSE	30	54	24						
09.92.0313.000	TRAINING	440	435	(5)						
09.92.0314.000	OTHER CONTRACTUAL SERVICES	522	803	281						
09.92.0320.000	PROFESSIONAL SVCS - AUDIT	800	777	(23)						
CONTRACT SERVICES		14,406	12,002	(2,404)		477	477			
OTHER CHARGES										
09.92.0505.000	OTHER CHARGES	100	84	(16)						
OTHER CHARGES		100	84	(16)						
CAPITAL OUTLAY										
09.92.0618.000	OTHER CAPITAL OUTLAY	22,000	21,500	(500)						
CAPITAL OUTLAY		22,000	21,500	(500)						

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
MAINTENANCE										
09.92.0401.000	BUILDING & GROUNDS R & M	11,887	7,349	(4,538)		(85)	(85)			
09.92.0409.000	R & M-MACH/EQUIP/COMPUTER/TOOL	3,000	954	(2,046)						
09.92.0410.000	MOTOR VEHICLE MAINTENANCE	5,500	5,966	466						
09.92.0412.000	OTHER REPAIR & MAINTENANCE	4,000	300	(3,700)						
MAINTENANCE		24,387	14,569	(9,818)		(85)	(85)			
Totals for dept 92-GOLF MAINTENANCE		182,288	143,103	(39,185)		972	972			
TOTAL APPROPRIATIONS										
NET OF REVENUES/APPROPRIATIONS - FUND 09										
BEGINNING FUND BALANCE		357,543	301,114	(56,429)		229,449	229,449			
FUND BALANCE ADJUSTMENTS		(5,490)	(57,122)	(51,632)	(170,843)	(227,482)	(56,639)			0
ENDING FUND BALANCE		669,261	669,261	0	612,141	612,141	0	(2,097)	(2,097)	0
				0	(386,756)	(386,756)	0			0
		663,771	612,139	(51,632)	54,542	(2,097)	(56,639)	(2,097)	(2,097)	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 14 - ECONOMIC DEVELOPMENT										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
14.04.1000.000 (NET) INTER-FUND TRANSFERS		600,000	600,000		800,000	800,000		600,000	600,000	
OPERATING TRANSFERS IN		600,000	600,000		800,000	800,000		600,000	600,000	
OTHER INCOME										
14.04.8062.000 JQH INTEREST PAYMENT		1,186,573	1,483,217	296,644	16,997,264	16,997,264				
OTHER INCOME		1,186,573	1,483,217	296,644	16,997,264	16,997,264				
INTEREST INCOME										
14.04.8010.000 INTEREST INCOME		266	19	(247)	30,067	30,067		30,060	30,060	
INTEREST INCOME		266	19	(247)	30,067	30,067		30,060	30,060	
Totals for dept 04-REVENUES		1,786,839	2,083,236	296,397	17,827,331	17,827,331		630,060	630,060	
TOTAL ESTIMATED REVENUES		1,786,839	2,083,236	296,397	17,827,331	17,827,331		630,060	630,060	
APPROPRIATIONS										
Dept 51-ECONOMIC DEVELOPMENT										
CONTRACT SERVICES										
14.51.0321.000 PROFESSIONAL SERVICE - LEGAL		10,000	2,970	(7,030)	10,000	10,000		5,000	5,000	
CONTRACT SERVICES		10,000	2,970	(7,030)	10,000	10,000		5,000	5,000	
OTHER CHARGES										
14.51.0501.000 DEBT SERVICE-BOND PRINCIPAL		685,000	685,000		730,000	730,000		16,420,000	16,420,000	
14.51.0502.000 DEBT SERVICE - BOND INTEREST		1,311,427	1,311,427		1,265,741	1,265,741				
14.51.0514.000 FINANCIAL FEES		903	903		500	500				
OTHER CHARGES		1,996,427	1,997,330	903	1,995,741	1,996,241	500	16,420,000	16,420,000	
Totals for dept 51-ECONOMIC DEVELOPMENT		2,006,427	2,000,300	(6,127)	2,005,741	2,006,241	500	16,425,000	16,425,000	
TOTAL APPROPRIATIONS		2,006,427	2,000,300	(6,127)	2,005,741	2,006,241	500	16,425,000	16,425,000	
NET OF REVENUES/APPROPRIATIONS - FUND 14		(219,588)	82,936	302,524	15,821,590	15,821,090	(500)	(15,794,940)	(15,794,940)	0
BEGINNING FUND BALANCE		16,343,468	16,343,468	0	16,426,406	16,426,406	0	16,140,161	16,140,161	0
FUND BALANCE ADJUSTMENTS		(16,107,335)	(16,107,335)	0	(16,107,335)	(16,107,335)	0			0
ENDING FUND BALANCE		16,545	319,069	302,524	16,140,661	16,140,161	(500)	345,221	345,221	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 15 - OFF STREET PARKING FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
OPERATING TRANSFERS IN										
15.04.1000.000	NET INTER-FUND TRANSFERS	615,000	615,000		590,000	590,000		590,000	590,000	
OPERATING TRANSFERS IN										
INTEREST INCOME										
15.04.8010.000	INTEREST INCOME	45	24	(21)	514	514		514	514	
INTEREST INCOME										
Totals for dept 04-REVENUES										
TOTAL ESTIMATED REVENUES										
		615,045	615,024	(21)	590,514	590,514		590,514	590,514	
		615,045	615,024	(21)	590,514	590,514		590,514	590,514	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	APPROPRIATIONS									
	Dept 52-OFF STREET PARKING									
	COMMODITIES									
15.52.0210.000	BOTANICAL SUPPLIES	9,000	9,000		9,000	9,000		9,180	9,180	
COMMODITIES		9,000	9,000		9,000	9,000		9,180	9,180	
	CONTRACT SERVICES									
15.52.0304.000	UTILITIES	19,467	19,763	296	20,116	20,116		20,518	20,518	
CONTRACT SERVICES		19,467	19,763	296	20,116	20,116		20,518	20,518	
	OTHER CHARGES									
15.52.0501.000	BOND/PRINCIPAL EXPENSE	430,000	430,000		475,000	475,000		470,000	470,000	
15.52.0502.000	BOND/INTEREST EXPENSE	144,580	49,021	(95,559)	81,003	81,003		75,115	75,115	
15.52.0514.000	FINANCIAL FEES		903	903						
OTHER CHARGES		574,580	479,924	(94,656)	556,003	556,003		545,115	545,115	
	MAINTENANCE									
15.52.0401.000	BUILDINGS & GROUNDS	2,000	1,701	(299)	2,000	2,000		2,040	2,040	
15.52.0408.000	STREET MAINTENANCE	1,000		(1,000)	1,000	1,000		1,020	1,020	
15.52.0410.000	MOTOR VEHICLE MAINTENANCE	1,000	581	(419)	1,000	1,000		1,020	1,020	
15.52.0412.000	OTHER MAINTENANCE	6,000	2,741	(3,259)	6,000	6,000		6,120	6,120	
15.52.0413.000	TRAFFIC SIGNS & MARKERS	500		(500)	500	500		510	510	
MAINTENANCE		10,500	5,023	(5,477)	10,500	10,500		10,710	10,710	
	Totals for dept 52-OFF STREET PARKING	613,547	513,710	(99,837)	595,619	595,619		585,523	585,523	
	TOTAL APPROPRIATIONS	613,547	513,710	(99,837)	595,619	595,619		585,523	585,523	
	NET OF REVENUES/APPROPRIATIONS - FUND 15	1,498	101,314	99,816	(5,105)	(5,105)	0	4,991	4,991	0
	BEGINNING FUND BALANCE	(5,343,467)	(5,343,467)	0	(5,242,152)	(5,242,152)	0	125,521	125,521	0
	FUND BALANCE ADJUSTMENTS	5,372,778	5,372,778	0	5,372,778	5,372,778	0			0
	ENDING FUND BALANCE	30,809	130,625	99,816	125,521	125,521	0	130,512	130,512	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
Fund 16 - REDEVELOPMENT FUND										
ESTIMATED REVENUES										
Dept 04-REVENUES										
SALES TAX										
16.04.1007.000	SALES TAX	1,554,113	2,059,652	505,539	2,174,920	2,174,920		2,514,420	2,514,420	
	SALES TAX	1,554,113	2,059,652	505,539	2,174,920	2,174,920		2,514,420	2,514,420	
INTEREST INCOME										
16.04.8010.000	INTEREST INCOME	3,583	5,321	1,738	23,842	23,842		17,064	17,064	
	INTEREST INCOME	3,583	5,321	1,738	23,842	23,842		17,064	17,064	
BOND PROCEEDS										
16.04.8060.000	BOND PROCEEDS	15,000,000	11,101,638	(3,898,362)	13,100,170	13,100,170		19,857,507	19,857,507	
	BOND PROCEEDS	15,000,000	11,101,638	(3,898,362)	13,100,170	13,100,170		19,857,507	19,857,507	
Totals for dept 04-REVENUES										
		16,557,696	13,166,611	(3,391,085)	15,298,932	15,298,932		22,388,991	22,388,991	
TOTAL ESTIMATED REVENUES										
		16,557,696	13,166,611	(3,391,085)	15,298,932	15,298,932		22,388,991	22,388,991	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	APPROPRIATIONS									
	Dept 53-RE-DEVELOPMENT									
	CONTRACT SERVICES									
16.53.0303.000	PROFESSIONAL SERVICE-OTHER	150,000	60,931	(89,069)	100,000	100,000		25,000	25,000	
16.53.0308.000	LEGAL ADVERTISING		5,685	5,685	2,000	2,000		1,000	1,000	
16.53.0314.000	OTHER CONTRACTUAL SERVICES	30,000		(30,000)		2,500	2,500	30,000	30,000	
16.53.0321.000	PROFESSIONAL SERVICE-LEGAL		154,860	154,860		110,552	110,552			
CONTRACT SERVICES		180,000	221,476	41,476	102,000	215,052	113,052	56,000	56,000	
	OTHER CHARGES									
16.53.0501.000	BOND/PRINCIPAL EXPENSE							395,000	395,000	
16.53.0502.000	BOND / INTEREST EXPENSE	307,500		(307,500)		58,256	58,256	468,800	468,800	
16.53.0503.000	BAN PRINCIPAL EXPENSE				11,210,000	11,210,000				
16.53.0504.000	BAN INTEREST EXPENSE				114,229	114,229		56,025	56,025	
16.53.0505.000	OTHER CHARGES		5	5		110	110			
16.53.0508.000	LAND & CONSTRUCTION PAYMENTS	15,550,000		(15,550,000)						
16.53.0514.000	FINANCIAL/LENDING/BOND FEES	50,000		(50,000)	50,000	50,000		50,000	50,000	
OTHER CHARGES		15,907,500	5	(15,907,495)	11,374,229	11,432,595	58,366	969,825	969,825	
	TRANSFERS									
16.53.0200.000	INTER FUND TRANSFERS		56,118	56,118	8,647,500	7,942,602	(704,898)	21,857,507	21,857,507	
TRANSFERS			56,118	56,118	8,647,500	7,942,602	(704,898)	21,857,507	21,857,507	
Totals for dept 53-RE-DEVELOPMENT		16,087,500	277,599	(15,809,901)	20,123,729	19,590,249	(533,480)	22,883,332	22,883,332	
TOTAL APPROPRIATIONS		16,087,500	277,599	(15,809,901)	20,123,729	19,590,249	(533,480)	22,883,332	22,883,332	
NET OF REVENUES/APPROPRIATIONS - FUND 16		470,196	12,889,012	12,418,816	(4,824,797)	(4,291,317)	533,480	(494,341)	(494,341)	0
BEGINNING FUND BALANCE		1,848,041	1,848,041	0	14,737,053	14,737,053	0	10,088,619	10,088,619	0
FUND BALANCE ADJUSTMENTS		(357,117)	(357,117)	0	(357,117)	(357,117)	0			0
ENDING FUND BALANCE		1,961,120	14,379,936	12,418,816	9,555,139	10,088,619	533,480	9,594,278	9,594,278	0

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	Fund 17 - POLICE ACADEMY									
	ESTIMATED REVENUES									
	Dept 04-REVENUES									
	OPERATING TRANSFERS IN									
	17.04.2021.000 TRF - POLICE ACADEMY							20,000	20,000	
	OPERATING TRANSFERS IN							20,000	20,000	
	OTHER INCOME									
	17.04.8600.000 POLICE ACADEMY REVENUE							80,000	80,000	
	OTHER INCOME							80,000	80,000	
	INTEREST INCOME									
	17.04.8010.000 INTEREST INCOME							12	12	
	INTEREST INCOME							12	12	
	Totals for dept 04-REVENUES							100,012	100,012	
	TOTAL ESTIMATED REVENUES							100,012	100,012	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	APPROPRIATIONS									
	Dept 32-POLICE ACADEMY									
	PERSONNEL SERVICES									
17.32.0101.000	SALARIES - FULL TIME							50,003	50,003	
17.32.0104.000	FICA							3,825	3,825	
17.32.0105.000	INSURANCE CHARGES							15,400	15,400	
17.32.0107.000	PENSION							3,000	3,000	
	PERSONNEL SERVICES							72,228	72,228	
	COMMODITIES									
17.32.0201.000	OFFICE SUPPLIES							1,000	1,000	
17.32.0202.000	BOOK & PERIODICAL-NET DAM/LOSS							500	500	
17.32.0204.000	WEARING APPAREL							500	500	
17.32.0205.000	MOTOR VEHICLE SUPPLIES & FUEL							500	500	
17.32.0208.000	CHEMICAL SUPPLY							1,000	1,000	
	COMMODITIES							3,500	3,500	
	CONTRACT SERVICES									
17.32.0301.000	POSTAGE							500	500	
17.32.0309.000	PRINTING							2,000	2,000	
17.32.0310.000	DUES AND SUBSCRIPTIONS							500	500	
17.32.0311.000	TRAVEL EXPENSE							1,500	1,500	
17.32.0313.000	TRAINING							1,500	1,500	
17.32.0314.000	OTHER CONTRACTUAL SERVICES							5,000	5,000	
	CONTRACT SERVICES							11,000	11,000	
	OTHER CHARGES									
17.32.0505.000	OTHER CHARGES							5,000	5,000	
	OTHER CHARGES							5,000	5,000	
	Totals for dept 32-POLICE ACADEMY							91,728	91,728	
	TOTAL APPROPRIATIONS							91,728	91,728	
	NET OF REVENUES/APPROPRIATIONS - FUND 17							8,284	8,284	
	BEGINNING FUND BALANCE									
	ENDING FUND BALANCE							8,284	8,284	

GL NUMBER	DESCRIPTION	FY16 ADOPTED BUDGET	FY16 ACTUAL	FY16 AMOUNT CHANGE	FY17 ADOPTED BUDGET	FY17 YEAR-END ESTIMATE	FY17 AMOUNT CHANGE	FY18 ADOPTED BUDGET	FY18 RECOMMENDED BUDGET	FY18 AMOUNT CHANGE
	ESTIMATED REVENUES - ALL FUNDS	84,017,380	43,900,152	(40,117,228)	85,891,023	78,560,912	(7,330,111)	78,374,176	78,717,416	343,240
	APPROPRIATIONS - ALL FUNDS	87,225,283	28,912,216	(58,313,067)	72,448,199	57,745,119	(14,703,080)	100,221,403	100,764,604	543,201
	NET OF REVENUES/APPROPRIATIONS - ALL FUNDS	(3,207,903)	14,987,936	18,195,839	13,442,824	20,815,793	7,372,969	(21,847,227)	(22,047,188)	(199,961)
	BEGINNING FUND BALANCE - ALL FUNDS	34,850,141	34,850,141	0	49,836,495	49,836,495	0	52,105,838	52,105,838	0
	FUND BALANCE ADJUSTMENTS - ALL FUNDS	(18,005,525)	(18,005,525)	0	(18,546,450)	(18,546,450)	0			0
	ENDING FUND BALANCE - ALL FUNDS	13,636,713	31,832,552	18,195,839	44,732,869	52,105,838	7,372,969	30,258,611	30,058,650	(199,961)