
TRANSMITTAL

TO: Mayor Bill McMurray and City Council Members
THROUGH: J. Bruce Woody, City Manager
FROM: Tom Mahoney, Director of Administrative Services
DATE: September 4, 2019
SUBJECT: FY2019 Year End Financial Report

Attached is the FY2019 Year End Financial Report.

The purpose of the following report is to update the City's financial position as of June 30th, 2019.

1. Tables/Charts for Key Revenue Sources
2. Tables/Charts for Key Expenditures

Attachment

cc: Department Directors
Administrative Services Managers

FY2019 Year End Financial Report

For the Month Ending June 30, 2019

ES 1

Actual Expenses vs Budget as of 6/30/19

Recap By 2 Digit GL Code

2 digit GL #	GL Group	CY Budget	Estimated Changes to Budget	Estimated Projected Actuals	Expense as of 6/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance
11	Salary & Wages	\$37,048,928	(\$1,886,260)	\$35,162,668	\$34,768,820	\$0	93.8%	\$2,280,108
12	Employee Benefits	\$19,022,999	(\$1,100,769)	\$17,922,229	\$17,787,682	\$1,386	93.5%	\$1,233,931
13	Material and Supplies	\$5,911,675	(\$362,035)	\$5,549,639	\$4,625,501	\$478,157	86.3%	\$808,017
14	Outside Services	\$28,459,850	\$772,376	\$29,232,225	\$24,372,365	\$3,034,514	96.3%	\$1,052,971
15	Other Charges including Debt Service	\$31,448,545	(\$2,400,612)	\$29,047,933	\$29,474,517	\$27,600	93.8%	\$1,946,428
16	Capital Outlay (Over \$5,000)	\$10,532,503	(\$393,521)	\$10,138,982	\$2,420,549	\$535,709	28.1%	\$7,576,246
17	Capital Improvments	\$55,605,133	(\$21,239,510)	\$34,365,623	\$9,503,810	\$18,693,304	50.7%	\$27,408,019
Grand Total		\$188,029,632	(\$26,610,332)	\$161,419,300	\$122,953,243	\$22,770,670	77.5%	\$42,305,720

*Does not include Special Allocations, Workers Compensation, Community Development Home & Rehab Loans Funds

RS 1

Revenues vs Budget as of 6/30/19

Recap By Element

Element #	Element Name	Revenue as of 6/30/2018	CY Budget	Estimated Changes to Budget	Estimated Projected Actuals	Revenue as of 6/30/19	% of Budget	CY Budget Balance	Change Prior Year
20	Real Property Tax	\$9,120,453	\$9,080,324	\$128,988	\$9,209,312	\$9,236,388	101.7%	(\$156,064)	\$115,935
21	Personal Property Tax	\$3,739,381	\$3,702,492	\$199,554	\$3,902,046	\$3,916,686	105.8%	(\$214,194)	\$177,306
22	Other Personal Property	\$4,128,806	\$4,009,735	\$757,225	\$4,766,960	\$4,677,903	116.7%	(\$668,168)	\$549,097
23	Utility Based Taxes	\$7,467,103	\$7,247,100	(\$132,000)	\$7,115,100	\$6,798,741	93.8%	\$448,359	(\$668,362)
24	Sales Tax	\$49,164,622	\$49,548,170	\$1,502,708	\$51,050,878	\$48,808,368	98.5%	\$739,802	(\$356,254)
26	Licenses	\$1,282,651	\$1,418,000	(\$60,500)	\$1,357,500	\$1,466,657	103.4%	(\$48,657)	\$184,006
28	Permits	\$247,208	\$234,060	\$14,860	\$248,920	\$240,233	102.6%	(\$6,173)	(\$6,976)
30	Fines	\$972,668	\$860,425	(\$268,829)	\$591,596	\$583,837	67.9%	\$276,588	(\$388,831)
32	Rents	\$1,592,839	\$1,508,722	(\$98,824)	\$1,409,898	\$1,305,084	86.5%	\$203,638	(\$287,754)
34	Parking Fees	\$109,237	\$89,500	\$28,615	\$118,115	\$121,911	136.2%	(\$32,411)	\$12,674
35	Inspection Fees	\$279,666	\$350,000	\$6,000	\$356,000	\$416,641	119.0%	(\$66,641)	\$136,974
36	Health Fees	\$357,389	\$324,240	\$22,300	\$346,540	\$341,102	105.2%	(\$16,862)	(\$16,287)
37	Recreation Fees	\$723,136	\$776,045	(\$101,386)	\$674,659	\$465,505	60.0%	\$310,540	(\$257,631)
38	Nature Center User Fees	\$99,780	\$119,500	(\$29,508)	\$89,992	\$90,685	75.9%	\$28,815	(\$9,095)
39	Civic Facilities Charges	\$511,592	\$461,275	\$1,039	\$462,314	\$463,718	100.5%	(\$2,443)	(\$47,874)
40	Municipal Golf Charges	\$668,981	\$736,300	(\$93,932)	\$642,368	\$630,485	85.6%	\$105,815	(\$38,496)
41	Bode Ice Arena Charges	\$266,416	\$247,000	\$1,787	\$248,787	\$245,047	99.2%	\$1,953	(\$21,369)
42	User Charges	\$331,304	\$300,000	\$11,640	\$311,640	\$296,342	98.8%	\$3,658	(\$34,962)
43	Sanitary Sewer Charges	\$31,822,252	\$30,556,000	\$1,213,131	\$31,769,131	\$31,673,176	103.7%	(\$1,117,176)	(\$149,076)
44	Landfill Charges	\$4,755,239	\$5,051,350	\$447,566	\$5,498,916	\$5,500,426	108.9%	(\$449,076)	\$745,187
46	Charges for Services	\$1,861,001	\$1,878,476	(\$37,885)	\$1,840,591	\$1,829,291	97.4%	\$49,185	(\$31,710)
50	Other Revenues	\$7,886,051	\$2,478,422	\$449,029	\$2,927,451	\$2,638,461	106.5%	(\$160,039)	(\$5,247,590)
5020	Bond & Loan Proceeds	\$32,986,127	\$43,049,986	(\$7,085,076)	\$35,964,910	\$39,397,729	91.5%	\$3,652,257	\$6,411,602
53	Principal Earnings	\$36,172	\$21,750	\$19,650	\$41,400	\$41,728	191.9%	(\$19,978)	\$5,556
54	Interest Earnings	\$1,743,473	\$262,870	\$1,864,906	\$2,127,776	\$2,845,843	1082.6%	(\$2,582,973)	\$1,102,371
56	Grants & Entitlements	\$7,220,000	\$19,789,405	(\$406,229)	\$19,383,176	\$7,088,668	35.8%	\$12,700,737	(\$131,332)
57	Computer Network Transfer	\$96,000	\$102,000	(\$36,000)	\$66,000	\$66,000	64.7%	\$36,000	(\$30,000)
58	Interfund Transfers	\$12,775,501	\$16,522,179	\$959,935	\$17,482,114	\$16,197,819	98.0%	\$324,360	\$3,422,317
Grand Total		\$182,245,048	\$200,725,326	(\$721,236)	\$200,004,091	\$187,384,474	93.4%	\$13,340,852	\$5,139,426

*Does not include Workers Compensation, Community Development Home & Rehab Loans Funds

RE 1**Revenue and Expense by Fund as of 6/30/19**

Fund#	Fund Name	Revenue	Expense	RV - XP
001	General	\$59,727,699	\$55,767,532	\$3,960,167
101	Streets Maintenance	\$4,285,946	\$3,227,833	\$1,058,114
105	Parks Maintenance	\$1,237,126	\$1,127,638	\$109,488
125	Public Safety Tax	\$6,116,852	\$7,450,302	(\$1,333,450)
140	Community Development	\$3,437,640	\$2,544,457	\$893,182
150	Special Allocation	\$30,073,947	\$39,235,918	(\$9,161,971)
170	Gaming Initiatives	\$827,068	\$768,335	\$58,733
190	St. Joseph Museums Tax	\$577,274	\$949,680	(\$372,405)
398	Capital Projects	\$11,664,622	\$4,966,684	\$6,697,938
400	Aviation	\$1,294,138	\$791,315	\$502,823
410	Public Parking	\$641,265	\$617,967	\$23,298
420	Water Protection	\$52,625,310	\$34,022,778	\$18,602,532
430	Municipal Golf	\$676,922	\$790,194	(\$113,272)
460	Mass Transit	\$8,387,789	\$5,771,079	\$2,616,711
470	Landfill	\$5,810,875	\$4,157,450	\$1,653,425
612	Workers Compensation	\$1,822,123	\$2,159,348	(\$337,225)
760	Community Dev Rehab Loan	\$29,340	\$1,157,109	(\$1,127,769)
765	Home Loan	\$31,641	\$119,478	(\$87,837)
Grand Total		\$189,267,578	\$165,625,097	\$23,642,482

RE 1a**General Fund Revenue and Expense - By Department as of 6/30/19**

Fund #	Fund Name	Department	Revenue	Expense	RV - XP
001	General	Administrative Services	\$93,191	\$2,447,765	(\$2,354,573)
		City Clerk	\$0	\$221,166	(\$221,166)
		City Manager	\$5,288	\$1,288,847	(\$1,283,559)
		Community Services	\$2,022,220	\$1,942,209	\$80,011
		Fire	\$2,737,437	\$12,833,178	(\$10,095,741)
		Legal	\$57,463	\$755,432	(\$697,969)
		Mayor & City Council	\$935	\$205,898	(\$204,963)
		Municipal Court	\$513,633	\$532,648	(\$19,016)
		Non-Departmental	\$29,989,794	\$1,554,321	\$28,435,472
		Parks, Recreation, and Civic Facilities	\$4,518,112	\$5,530,544	(\$1,012,432)
		Police	\$4,155,872	\$15,921,494	(\$11,765,622)
		Public Health	\$4,608,738	\$3,878,880	\$729,859
		Public Works	\$11,025,016	\$8,655,151	\$2,369,865
		Grand Total	\$59,727,699	\$55,767,532	\$3,960,167

RE 2**Revenue and Expense by Function as of 6/30/19**

Function	Revenue	Expense	RV - XP
Aviation Service	\$1,294,138	\$791,315	\$502,823
Capital Outlay	\$11,664,622	\$4,966,684	\$6,697,938
General Govt	\$65,884,475	\$51,537,441	\$14,347,034
Golf Services	\$676,922	\$790,194	(\$113,272)
Health & Welfare	\$6,378,587	\$6,324,681	\$53,906
Hwys & Streets	\$15,310,962	\$11,882,983	\$3,427,979
Landfill Service	\$5,810,875	\$4,157,450	\$1,653,425
Parking Services	\$641,265	\$617,967	\$23,298
Parks & Rec	\$5,755,238	\$6,658,182	(\$902,944)
Public Safety	\$13,010,161	\$35,719,203	(\$22,709,042)
Public Works	\$5,109	\$225,791	(\$220,682)
Sewer Services	\$52,625,310	\$34,022,778	\$18,602,532
Transit Services	\$8,387,789	\$5,771,079	\$2,616,711
Workers Compensation	\$1,822,123	\$2,159,348	(\$337,225)
Grand Total	\$189,267,578	\$165,625,097	\$23,642,482

RE 3**Revenue and Expense by Department as of 6/30/19**

Department	Revenue	Expense	RV - XP
Administrative Services	\$130,887	\$3,270,209	(\$3,139,321)
Capital Projects	\$33,552,055	\$25,628,398	\$7,923,657
City Clerk	\$0	\$221,166	(\$221,166)
City Manager	\$5,288	\$1,288,847	(\$1,283,559)
Community Services	\$5,459,860	\$4,486,666	\$973,193
Fire	\$2,738,637	\$15,186,479	(\$12,447,841)
Gaming Initiatives	\$827,068	\$768,335	\$58,733
Legal	\$57,463	\$755,432	(\$697,969)
Mayor & City Council	\$935	\$205,898	(\$204,963)
Municipal Court	\$513,633	\$532,648	(\$19,016)
Non-Departmental	\$37,987,318	\$4,990,256	\$32,997,062
Parks, Recreation, and Civic Facilities	\$6,416,350	\$7,439,324	(\$1,022,974)
Police	\$4,157,103	\$20,532,724	(\$16,375,621)
Public Health	\$4,608,738	\$4,364,651	\$244,088
Public Works	\$62,236,022	\$36,192,679	\$26,043,343
Special Allocation	\$30,073,947	\$39,235,918	(\$9,161,971)
St. Joseph Museums	\$502,274	\$525,468	(\$23,193)
Grand Total	\$189,267,578	\$165,625,097	\$23,642,482

EB 1**Actual Expenses vs Budget as of 6/30/19****Recap By Fund**

Fund #	Fund Name	CY Budget	Estimated	Estimated	Expense as	CY Encumbrance	% of	CY Budget
			Changes to Budget					
001	General	\$64,614,417	(\$4,707,754)	\$59,906,663	\$55,767,532	\$5,240,819	94.4%	\$3,606,066
101	Streets Maintenance	\$4,350,940	\$136,824	\$4,487,764	\$3,227,833	\$463,003	84.8%	\$660,105
105	Parks Maintenance	\$1,400,330	(\$203,979)	\$1,196,351	\$1,127,638	\$49,757	84.1%	\$222,935
125	Public Safety Tax	\$7,891,509	(\$71,514)	\$7,819,995	\$7,450,302	\$189,288	96.8%	\$251,919
140	Community Development	\$3,585,273	(\$85,983)	\$3,499,290	\$2,544,457	\$582,451	87.2%	\$458,365
170	Gaming Initiatives	\$1,270,160	(\$173,660)	\$1,096,500	\$768,335	\$190,708	75.5%	\$311,117
190	St. Joseph Museums Tax	\$957,410	\$1,993	\$959,403	\$949,680	\$22,995	101.6%	(\$15,265)
398	Capital Projects	\$12,831,057	(\$3,456,800)	\$9,374,257	\$4,966,684	\$5,106,115	78.5%	\$2,758,258
400	Aviation	\$8,025,520	(\$17,293)	\$8,008,227	\$791,315	\$6,783	9.9%	\$7,227,422
410	Public Parking	\$764,477	(\$100,139)	\$664,338	\$617,967	\$2,328	81.1%	\$144,182
420	Water Protection	\$61,689,331	(\$18,450,291)	\$43,239,040	\$34,022,778	\$10,107,263	71.5%	\$17,559,290
430	Municipal Golf	\$794,708	\$57,371	\$852,079	\$790,194	\$17,878	101.7%	(\$13,363)
460	Mass Transit	\$14,141,908	\$213,909	\$14,355,817	\$5,771,079	\$546,700	44.7%	\$7,824,129
470	Landfill	\$5,712,593	\$246,984	\$5,959,576	\$4,157,450	\$244,581	77.1%	\$1,310,562
Grand Total		\$188,029,632	(\$26,610,332)	\$161,419,300	\$122,953,244	\$22,770,670	77.5%	\$42,305,719

*Does not include Special Allocations, Workers Compensation, Community Development Home & Rehab Loans Funds

EB 2

Actual Expenses vs Budget as of 6/30/19

Recap By Department

Department	CY Budget	Estimated Changes to Budget	Estimated Projected Actuals	Expense as of 6/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance
Administrative Services	\$3,567,098	(\$199,459)	\$3,367,639	\$3,270,209	\$29,496	92.5%	\$267,393
Capital Projects	\$75,062,805	(\$20,910,010)	\$54,152,795	\$25,628,398	\$14,437,479	53.4%	\$34,996,928
City Clerk	\$226,727	\$665	\$227,392	\$221,166	\$0	97.5%	\$5,561
City Manager	\$1,584,730	(\$229,709)	\$1,355,022	\$1,288,847	\$12,082	82.1%	\$283,801
Community Services	\$6,006,754	(\$234,872)	\$5,771,881	\$4,486,666	\$866,033	89.1%	\$654,054
Fire	\$15,827,768	(\$498,407)	\$15,329,361	\$15,186,479	\$77,682	96.4%	\$563,607
Gaming Initiatives	\$1,270,160	(\$173,660)	\$1,096,500	\$768,335	\$190,708	75.5%	\$311,117
Legal	\$828,887	(\$36,823)	\$792,065	\$755,432	\$2,203	91.4%	\$71,253
Mayor & City Council	\$252,894	(\$38,251)	\$214,643	\$205,898	\$0	81.4%	\$46,996
Municipal Court	\$541,174	\$12,938	\$554,112	\$532,648	\$0	98.4%	\$8,526
Non-Departmental	\$2,104,917	(\$524,485)	\$1,580,432	\$1,554,321	\$22,284	74.9%	\$528,312
Parks, Recreation, and Civic Facilities	\$8,440,255	(\$627,615)	\$7,812,641	\$7,439,324	\$556,893	94.7%	\$444,038
Police	\$22,204,898	(\$1,449,571)	\$20,755,327	\$20,532,724	\$237,110	93.5%	\$1,435,064
Public Health	\$4,858,810	(\$102,934)	\$4,755,877	\$4,364,651	\$123,779	92.4%	\$370,381
Public Works	\$44,726,285	(\$1,600,134)	\$43,126,151	\$36,192,679	\$6,214,921	94.8%	\$2,318,686
St. Joseph Museums	\$525,470	\$1,993	\$527,463	\$525,468	\$0	100.0%	\$2
Grand Total	\$188,029,632	(\$26,610,332)	\$161,419,300	\$122,953,244	\$22,770,670	77.5%	\$42,305,719

*Does not include Special Allocations, Workers Compensation, Community Development Home & Rehab Loans Funds

EB 3**Actual Expenses vs Budget as of 6/30/19****Recap By Function**

Function	CY Budget	Estimated Changes to Budget	Estimated Projected Actuals	Expense as of 6/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance
Aviation Service	\$8,025,520	(\$17,293)	\$8,008,227	\$791,315	\$6,783	9.9%	\$7,227,422
Capital Outlay	\$12,831,057	(\$3,456,800)	\$9,374,257	\$4,966,684	\$5,106,115	78.5%	\$2,758,258
General Govt	\$13,266,817	(\$1,319,663)	\$11,947,154	\$11,024,937	\$540,827	87.2%	\$1,701,054
Golf Services	\$794,708	\$57,371	\$852,079	\$790,194	\$17,878	101.7%	(\$13,363)
Health & Welfare	\$7,614,277	(\$91,996)	\$7,522,282	\$6,324,681	\$700,214	92.3%	\$589,382
Hwys & Streets	\$17,105,511	(\$1,020,884)	\$16,084,627	\$11,882,983	\$4,637,449	96.6%	\$585,078
Landfill Service	\$5,712,593	\$246,984	\$5,959,576	\$4,157,450	\$244,581	77.1%	\$1,310,562
Parking Services	\$764,477	(\$100,139)	\$664,338	\$617,967	\$2,328	81.1%	\$144,182
Parks & Rec	\$7,654,599	(\$684,985)	\$6,969,614	\$6,658,182	\$539,770	94.0%	\$456,647
Public Safety	\$38,032,666	(\$1,947,978)	\$36,084,688	\$35,719,203	\$314,792	94.7%	\$1,998,671
Public Works	\$396,169	(\$38,567)	\$357,602	\$225,791	\$5,970	58.5%	\$164,408
Sewer Services	\$61,689,331	(\$18,450,291)	\$43,239,040	\$34,022,778	\$10,107,263	71.5%	\$17,559,290
Transit Services	\$14,141,908	\$213,909	\$14,355,817	\$5,771,079	\$546,700	44.7%	\$7,824,129
Grand Total	\$188,029,632	(\$26,610,332)	\$161,419,300	\$122,953,244	\$22,770,670	77.5%	\$42,305,719

*Does not include Special Allocations, Workers Compensation, Community Development Home & Rehab Loans Funds

EB 4

Detail Expense Budget by Fund as of 6/30/19

Fund #	Fund Name	2 Digit GL #	GL Group	CY Budget	Estimated	Estimated Projected Actuals	Expense as of 6/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance		
					Changes to Budget							
001	General	11	Salary & Wages	\$29,975,010	(\$1,702,882)	\$28,272,128	\$28,164,905	\$0	94.0%	\$1,810,105		
		12	Employee Benefits	\$15,791,892	(\$927,241)	\$14,864,650	\$14,900,807	\$0	94.4%	\$891,084		
		13	Material and Supplies	\$2,060,830	(\$253,847)	\$1,806,983	\$1,455,665	\$123,484	76.6%	\$481,680		
		14	Outside Services	\$7,732,077	(\$143,274)	\$7,588,804	\$6,592,886	\$632,088	93.4%	\$507,103		
		15	Other Charges including Debt Service	\$3,343,856	(\$373,294)	\$2,970,562	\$2,864,908	\$0	85.7%	\$478,948		
		16	Capital Outlay (Over \$5,000)	\$836,606	(\$144,217)	\$692,389	\$523,470	\$62,802	70.1%	\$250,335		
		17	Capital Improvments	\$4,874,146	(\$1,163,000)	\$3,711,146	\$1,264,890	\$4,422,445	116.7%	(\$813,189)		
			General Total			\$64,614,417	(\$4,707,754)	\$59,906,663	\$55,767,532	\$5,240,819	94.4%	\$3,606,066
		101	Streets Maintenance	13	Material and Supplies	\$1,425,325	\$25,992	\$1,451,317	\$986,410	\$222,203	84.8%	\$216,712
				14	Outside Services	\$2,085,625	\$164,232	\$2,249,857	\$1,920,085	\$98,973	96.8%	\$66,567
				15	Other Charges including Debt Service	\$92,990	(\$1,500)	\$91,490	\$91,486	\$0	98.4%	\$1,504
				16	Capital Outlay (Over \$5,000)	\$183,000	(\$51,900)	\$131,100	\$127,702	\$91,839	120.0%	(\$36,541)
				17	Capital Improvments	\$564,000	\$0	\$564,000	\$102,151	\$49,987	27.0%	\$411,862
			Streets Maintenance Total			\$4,350,940	\$136,824	\$4,487,764	\$3,227,833	\$463,003	84.8%	\$660,105
		105	Parks Maintenance	13	Material and Supplies	\$197,745	(\$13,995)	\$183,750	\$196,307	\$0	99.3%	\$1,438
				14	Outside Services	\$788,715	(\$10,058)	\$778,657	\$761,999	\$23,016	99.5%	\$3,700
				15	Other Charges including Debt Service	\$174,370	\$4,075	\$178,445	\$169,333	\$0	97.1%	\$5,037
16	Capital Outlay (Over \$5,000)			\$186,000	(\$157,500)	\$28,500	\$0	\$26,741	14.4%	\$159,259		
17	Capital Improvments			\$53,500	(\$26,500)	\$27,000	\$0	\$0	0.0%	\$53,500		
	Parks Maintenance Total			\$1,400,330	(\$203,979)	\$1,196,351	\$1,127,638	\$49,757	84.1%	\$222,935		
125	Public Safety Tax	11	Salary & Wages	\$994,214	(\$48,399)	\$945,815	\$926,380	\$0	93.2%	\$67,834		
		12	Employee Benefits	\$575,854	(\$15,268)	\$560,586	\$491,106	\$0	85.3%	\$84,748		
		13	Material and Supplies	\$219,321	\$0	\$219,321	\$191,337	\$8,895	91.3%	\$19,089		
		14	Outside Services	\$190,215	\$2,057	\$192,272	\$135,851	\$30,144	87.3%	\$24,221		
		15	Other Charges including Debt Service	\$5,519,120	\$0	\$5,519,120	\$5,518,270	\$0	100.0%	\$850		
		16	Capital Outlay (Over \$5,000)	\$392,785	(\$9,904)	\$382,881	\$187,358	\$150,249	86.0%	\$55,178		
	Public Safety Tax Total			\$7,891,509	(\$71,514)	\$7,819,995	\$7,450,302	\$189,288	96.8%	\$251,919		
140	Community Development	11	Salary & Wages	\$385,935	(\$67,056)	\$318,880	\$313,675	\$0	81.3%	\$72,260		
		12	Employee Benefits	\$196,037	(\$26,403)	\$169,634	\$132,929	\$0	67.8%	\$63,108		
		13	Material and Supplies	\$10,272	(\$703)	\$9,569	\$2,942	\$0	28.6%	\$7,330		
		14	Outside Services	\$2,780,280	\$8,179	\$2,788,459	\$1,883,515	\$582,451	88.7%	\$314,314		
		15	Other Charges including Debt Service	\$212,749	\$0	\$212,749	\$211,396	\$0	99.4%	\$1,353		
	Community Development Total			\$3,585,273	(\$85,983)	\$3,499,290	\$2,544,457	\$582,451	87.2%	\$458,365		
170	Gaming Initiatives	14	Outside Services	\$1,063,660	(\$173,660)	\$890,000	\$571,793	\$190,708	71.7%	\$301,158		
		15	Other Charges including Debt Service	\$206,500	\$0	\$206,500	\$196,542	\$0	95.2%	\$9,959		
	Gaming Initiatives Total			\$1,270,160	(\$173,660)	\$1,096,500	\$768,335	\$190,708	75.5%	\$311,117		
190	St. Joseph Museums Tax	14	Outside Services	\$449,500	\$240	\$449,740	\$449,505	\$0	100.0%	(\$5)		
		15	Other Charges including Debt Service	\$75,970	\$1,753	\$77,723	\$75,963	\$0	100.0%	\$7		
		17	Capital Improvments	\$431,940	\$0	\$431,940	\$424,212	\$22,995	103.5%	(\$15,268)		
	St. Joseph Museums Tax Total			\$957,410	\$1,993	\$959,403	\$949,680	\$22,995	101.6%	(\$15,265)		
398	Capital Projects	13	Material and Supplies	\$27,955	\$0	\$27,955	\$27,955	\$0	100.0%	(\$0)		
		14	Outside Services	\$162,070	\$0	\$162,070	\$141,013	\$88,500	141.6%	(\$67,443)		
		15	Other Charges including Debt Service	\$956,500	(\$940,000)	\$16,500	\$185,110	\$0	19.4%	\$771,390		
		17	Capital Improvments	\$11,684,532	(\$2,516,800)	\$9,167,732	\$4,612,606	\$5,017,615	82.4%	\$2,054,311		
	Capital Projects Total			\$12,831,057	(\$3,456,800)	\$9,374,257	\$4,966,684	\$5,106,115	78.5%	\$2,758,258		
400	Aviation	11	Salary & Wages	\$304,846	\$1,863	\$306,708	\$300,342	\$0	98.5%	\$4,503		
		12	Employee Benefits	\$133,779	\$442	\$134,221	\$127,408	\$0	95.2%	\$6,371		
		13	Material and Supplies	\$61,200	(\$1,737)	\$59,463	\$61,198	\$0	100.0%	\$2		
		14	Outside Services	\$394,062	\$6,350	\$400,412	\$134,954	\$6,064	35.8%	\$253,044		
		15	Other Charges including Debt Service	\$28,790	\$5,790	\$34,580	\$28,781	\$0	100.0%	\$9		
		16	Capital Outlay (Over \$5,000)	\$131,493	(\$30,000)	\$101,493	\$46,076	\$719	35.6%	\$84,698		

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Detail Expense Budget by Fund as of 6/30/19

Fund #	Fund Name	2 Digit GL #	GL Group	CY Budget	Estimated	Estimated Projected Actuals	Expense as of 6/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance
					Changes to Budget					
		17	Capital Improvments	\$6,971,350	\$0	\$6,971,350	\$92,555	\$0	1.3%	\$6,878,795
	Aviation Total			\$8,025,520	(\$17,293)	\$8,008,227	\$791,315	\$6,783	9.9%	\$7,227,422
410	Public Parking	11	Salary & Wages	\$177,417	(\$11,679)	\$165,738	\$163,736	\$0	92.3%	\$13,681
		12	Employee Benefits	\$82,715	(\$1,640)	\$81,075	\$81,514	\$0	98.5%	\$1,201
		13	Material and Supplies	\$9,200	(\$1,811)	\$7,389	\$5,029	\$0	54.7%	\$4,171
		14	Outside Services	\$131,400	(\$5,008)	\$126,392	\$108,474	\$2,328	84.3%	\$20,598
		15	Other Charges including Debt Service	\$11,290	\$0	\$11,290	\$259,214	\$0	2296.0%	(\$247,924)
		17	Capital Improvments	\$352,455	(\$80,000)	\$272,455	\$0	\$0	0.0%	\$352,455
	Public Parking Total			\$764,477	(\$100,139)	\$664,338	\$617,967	\$2,328	81.1%	\$144,182
420	Water Protection	11	Salary & Wages	\$3,983,604	(\$114,139)	\$3,869,465	\$3,671,886	\$0	92.2%	\$311,717
		12	Employee Benefits	\$1,765,587	(\$120,952)	\$1,644,635	\$1,581,730	\$1,386	89.7%	\$182,471
		13	Material and Supplies	\$763,132	\$87,387	\$850,519	\$717,382	\$96,255	106.6%	(\$50,505)
		14	Outside Services	\$6,516,227	\$189,100	\$6,705,327	\$5,935,867	\$802,751	103.4%	(\$222,390)
		15	Other Charges including Debt Service	\$19,535,144	(\$1,038,477)	\$18,496,667	\$18,641,334	\$0	95.4%	\$893,810
		16	Capital Outlay (Over \$5,000)	\$672,427	\$0	\$672,427	\$576,374	\$194,594	114.7%	(\$98,541)
		17	Capital Improvments	\$28,453,210	(\$17,453,210)	\$11,000,000	\$2,898,205	\$9,012,277	41.9%	\$16,542,728
	Water Protection Total			\$61,689,331	(\$18,450,291)	\$43,239,040	\$34,022,778	\$10,107,263	71.5%	\$17,559,290
430	Municipal Golf	11	Salary & Wages	\$317,583	(\$8,988)	\$308,595	\$317,577	\$0	100.0%	\$6
		12	Employee Benefits	\$86,998	(\$913)	\$86,085	\$86,989	\$0	100.0%	\$9
		13	Material and Supplies	\$184,650	\$17,940	\$202,590	\$180,164	\$14,141	105.2%	(\$9,655)
		14	Outside Services	\$197,837	\$49,833	\$247,670	\$197,832	\$3,737	101.9%	(\$3,732)
		15	Other Charges including Debt Service	\$7,640	(\$500)	\$7,140	\$7,631	\$0	99.9%	\$9
	Municipal Golf Total			\$794,708	\$57,371	\$852,079	\$790,194	\$17,878	101.7%	(\$13,363)
460	Mass Transit	12	Employee Benefits	\$13,200	\$0	\$13,200	\$8,264	\$0	62.6%	\$4,936
		13	Material and Supplies	\$574,995	(\$247,061)	\$327,934	\$424,063	\$13,061	76.0%	\$137,871
		14	Outside Services	\$5,134,849	\$519,428	\$5,654,277	\$4,788,123	\$452,475	102.1%	(\$105,749)
		15	Other Charges including Debt Service	\$508,864	(\$58,459)	\$450,405	\$450,669	\$27,600	94.0%	\$30,595
		16	Capital Outlay (Over \$5,000)	\$6,780,000	\$0	\$6,780,000	\$8,764	\$8,764	0.3%	\$6,762,472
		17	Capital Improvments	\$1,130,000	\$0	\$1,130,000	\$91,195	\$44,800	12.0%	\$994,005
	Mass Transit Total			\$14,141,908	\$213,909	\$14,355,817	\$5,771,079	\$546,700	44.7%	\$7,824,129
470	Landfill	11	Salary & Wages	\$910,320	\$65,019	\$975,339	\$910,318	\$0	100.0%	\$2
		12	Employee Benefits	\$376,937	(\$8,793)	\$368,144	\$376,934	\$0	100.0%	\$3
		13	Material and Supplies	\$377,050	\$25,800	\$402,850	\$377,048	\$118	100.0%	(\$116)
		14	Outside Services	\$833,332	\$164,957	\$998,289	\$750,468	\$121,279	104.6%	(\$38,415)
		15	Other Charges including Debt Service	\$774,762	\$0	\$774,762	\$773,880	\$0	99.9%	\$882
		16	Capital Outlay (Over \$5,000)	\$1,350,192	\$0	\$1,350,192	\$950,805	\$0	70.4%	\$399,387
		17	Capital Improvments	\$1,090,000	\$0	\$1,090,000	\$17,996	\$123,184	13.0%	\$948,820
	Landfill Total			\$5,712,593	\$246,984	\$5,959,576	\$4,157,450	\$244,581	77.1%	\$1,310,562
Grand Total				\$188,029,632	(\$26,610,332)	\$161,419,300	\$122,953,244	\$22,770,670	77.5%	\$42,305,719