
TRANSMITTAL

TO: Mayor Bill McMurray and City Council Members
THROUGH: J. Bruce Woody, City Manager
FROM: Tom Mahoney, Director of Administrative Services
DATE: November 8, 2019
SUBJECT: FY2020 First Quarter Financial Report

Attached is the FY2020 First Quarter Financial Report.

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

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

Attachment

cc: Department Directors
Administrative Services Managers

FY2020 1st Quarter Financial Report

For the Month Ending September 30, 2019

ES 1

Actual Expenses vs Budget as of 9/30/19

Recap By Element

GL Code	GL Group	Expense as of 9/30/18	CY Budget	Expense as of 9/30/19	Change from Prior Year YTD	CY Encumbrance Balance	% of Budget	CY Budget Balance
11	Salary & Wages	\$8,098,449	\$35,077,011	\$8,076,378	(\$22,071)	\$0	23.0%	\$27,000,632
12	Employee Benefits	\$4,112,641	\$18,632,630	\$4,191,902	\$79,261	\$0	22.5%	\$14,440,728
13	Material and Supplies	\$773,715	\$5,888,783	\$658,396	(\$115,319)	\$783,741	24.5%	\$4,446,646
14	Outside Services	\$4,950,090	\$27,012,987	\$4,861,324	(\$88,766)	\$4,669,286	35.3%	\$17,482,378
15	Other Charges including Debt Service	\$7,375,429	\$29,797,433	\$7,143,591	(\$231,837)	\$0	24.0%	\$22,653,842
16	Capital Outlay (Over \$5,000)	\$37,317	\$9,649,922	\$393,721	\$356,404	\$275,231	6.9%	\$8,980,970
17	Capital Improvements	\$1,199,156	\$48,592,012	\$146,490	(\$1,052,666)	\$4,151,924	8.8%	\$44,293,598
Grand Total		\$26,546,797	\$174,650,777	\$25,471,802	(\$1,074,995)	\$9,880,182	20.2%	\$139,298,793

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

RS 1

Revenues vs Budget as of 9/30/19

Recap By Element

Element #	Element Name	Revenue as of 9/30/2018	CY Budget	Revenue as of 9/30/19	% of Budget	CY Budget Balance	Change Prior Year
20	Real Property Tax	\$193,593	\$9,293,104	\$209,696	2.3%	\$9,083,408	\$16,104
21	Personal Property Tax	\$85,973	\$3,806,633	\$92,315	2.4%	\$3,714,318	\$6,343
22	Other Personal Property	\$0	\$663,656	\$0	0.0%	\$663,656	\$0
23	Utility Based Taxes	\$1,928,779	\$7,409,100	\$1,783,908	24.1%	\$5,625,192	(\$144,871)
24	Sales Tax	\$4,678,726	\$44,978,250	\$11,780,880	26.2%	\$33,197,370	\$7,102,154
26	Licenses	\$180,128	\$1,358,060	\$343,468	25.3%	\$1,014,592	\$163,339
28	Permits	\$38,548	\$236,761	\$54,650	23.1%	\$182,111	\$16,103
30	Fines	\$164,710	\$743,525	\$213,857	28.8%	\$529,668	\$49,147
32	Rents	\$343,767	\$1,304,985	\$301,666	23.1%	\$1,003,320	(\$42,101)
34	Parking Fees	\$26,454	\$119,200	\$22,142	18.6%	\$97,058	(\$4,312)
35	Inspection Fees	\$85,541	\$393,290	\$91,248	23.2%	\$302,042	\$5,707
36	Health Fees	\$80,729	\$360,290	\$90,919	25.2%	\$269,371	\$10,190
37	Recreation Fees	\$162,324	\$691,630	\$134,908	19.5%	\$556,722	(\$27,416)
38	Nature Center User Fees	\$21,068	\$119,500	\$21,079	17.6%	\$98,421	\$11
39	Civic Facilities Charges	\$49,896	\$463,261	\$71,775	15.5%	\$391,486	\$21,878
40	Municipal Golf Charges	\$201,899	\$692,900	\$206,535	29.8%	\$486,365	\$4,636
41	Bode Ice Arena Charges	\$43,961	\$247,500	\$53,182	21.5%	\$194,318	\$9,222
42	User Charges	\$74,636	\$305,000	\$77,347	25.4%	\$227,653	\$2,711
43	Sanitary Sewer Charges	\$8,099,591	\$31,953,996	\$8,089,017	25.3%	\$23,864,979	(\$10,574)
44	Landfill Charges	\$1,320,325	\$5,260,000	\$1,809,037	34.4%	\$3,450,963	\$488,712
46	Charges for Services	\$243,692	\$1,925,056	\$274,443	14.3%	\$1,650,613	\$30,751
50	Other Revenues	\$1,749,203	\$1,002,389	\$256,535	25.6%	\$745,854	(\$1,492,668)
5020	Bond & Loan Proceeds	\$7,195,667	\$15,926,446	\$2,056,702	12.9%	\$13,869,744	(\$5,138,966)
53	Principal Earnings	\$3,303	\$21,750	\$2,779	12.8%	\$18,971	(\$524)
54	Interest Earnings	\$550,096	\$1,598,696	\$276,023	17.3%	\$1,322,673	(\$274,073)
56	Grants & Entitlements	\$619,304	\$24,514,901	\$611,654	2.5%	\$23,903,247	(\$7,650)
57	Computer Network Transfer	\$25,500	\$77,000	\$19,250	25.0%	\$57,750	(\$6,250)
58	Interfund Transfers	\$2,894,628	\$11,828,294	\$2,405,296	20.3%	\$9,422,998	(\$489,332)
Grand Total		\$31,062,038	\$167,295,172	\$31,350,312	18.7%	\$135,944,860	\$288,274

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

RE 1**Revenue and Expense by Fund as of 9/30/19**

Fund#	Fund Name	Revenue	Expense	RV - XP
001	General	\$12,025,095	\$12,515,019	(\$489,924)
101	Streets Maintenance	\$891,806	\$364,903	\$526,903
105	Parks Maintenance	\$128,403	\$252,791	(\$124,388)
125	Public Safety Tax	\$1,684,563	\$1,517,257	\$167,306
140	Community Development	\$175,082	\$203,238	(\$28,156)
150	Special Allocation	\$1,327,288	\$389,580	\$937,708
170	Gaming Initiatives	\$204,233	\$237,452	(\$33,219)
190	St. Joseph Museums Tax	\$15,604	\$100,906	(\$85,302)
398	Capital Projects	\$1,678,853	\$114,375	\$1,564,478
400	Aviation	\$125,560	\$126,603	(\$1,042)
410	Public Parking	\$51,317	\$76,039	(\$24,722)
420	Water Protection	\$10,352,477	\$7,477,952	\$2,874,525
430	Municipal Golf	\$220,635	\$228,010	(\$7,375)
460	Mass Transit	\$1,903,365	\$1,274,274	\$629,091
470	Landfill	\$1,893,318	\$982,983	\$910,336
612	Workers Compensation	\$370,733	\$1,014,108	(\$643,374)
760	Community Dev Rehab Loan	\$21,451	\$0	\$21,451
765	Home Loan	\$7,628	\$24,498	(\$16,870)
Grand Total		\$33,077,413	\$26,899,988	\$6,177,425

RE 1a**General Fund Revenue and Expense - By Department as of 9/30/19**

Fund #	Fund Name	Department	Revenue	Expense	RV - XP
001	General	Mayor & City Council	\$0	\$51,338	(\$51,338)
		City Clerk	\$0	\$42,249	(\$42,249)
		Municipal Court	\$148,728	\$152,114	(\$3,386)
		City Manager	\$0	\$177,208	(\$177,208)
		Human Resources	\$0	\$99,797	(\$99,797)
		Legal	\$2,586	\$172,136	(\$169,550)
		Community Services	\$463,800	\$454,142	\$9,658
		Administrative Services	\$29,479	\$672,635	(\$643,156)
		Police	\$817,795	\$3,714,223	(\$2,896,428)
		Fire	\$522,920	\$3,049,346	(\$2,526,426)
		Parks, Recreation, and Civic Facilities	\$521,569	\$1,276,262	(\$754,693)
		Public Health	\$683,200	\$859,974	(\$176,773)
		Public Works	\$3,004,783	\$1,608,459	\$1,396,324
		Non-Departmental	\$5,830,234	\$185,135	\$5,645,099
		Grand Total	\$12,025,095	\$12,515,019	(\$489,924)

RE 2**Revenue and Expense by Function as of 9/30/19**

Function	Revenue	Expense	RV - XP
Workers Compensation	\$370,733	\$1,014,108	(\$643,374)
General Govt	\$8,072,833	\$2,839,128	\$5,233,705
Public Safety	\$3,025,278	\$8,163,318	(\$5,138,039)
Hwys & Streets	\$3,896,589	\$1,973,362	\$1,923,228
Health & Welfare	\$834,949	\$1,051,719	(\$216,770)
Parks & Rec	\$649,972	\$1,529,054	(\$879,082)
Golf Services	\$220,635	\$228,010	(\$7,375)
Public Works	\$1,532	\$49,063	(\$47,532)
Aviation Services	\$125,560	\$126,603	(\$1,042)
Parking Services	\$51,317	\$76,039	(\$24,722)
Sewer Services	\$10,352,477	\$7,477,952	\$2,874,525
Transit Services	\$1,903,365	\$1,274,274	\$629,091
Landfill Services	\$1,893,318	\$982,983	\$910,336
Capital Outlay	\$1,678,853	\$114,375	\$1,564,478
Grand Total	\$33,077,413	\$26,899,988	\$6,177,425

RE 3**Revenue and Expense by Department as of 9/30/19**

Department	Revenue	Expense	RV - XP
Mayor & City Council	\$0	\$51,338	(\$51,338)
City Clerk	\$0	\$42,249	(\$42,249)
Municipal Court	\$148,728	\$152,114	(\$3,386)
City Manager	\$0	\$177,208	(\$177,208)
Human Resources	\$0	\$99,797	(\$99,797)
Legal	\$2,586	\$172,136	(\$169,550)
St. Joseph Museums	\$15,604	\$96,081	(\$80,477)
Community Services	\$638,882	\$657,380	(\$18,499)
Administrative Services	\$33,811	\$833,497	(\$799,685)
Police	\$818,295	\$4,611,212	(\$3,792,917)
Fire	\$522,920	\$3,552,106	(\$3,029,186)
Parks, Recreation, and Civic Facilities	\$864,203	\$1,754,801	(\$890,598)
Public Health	\$683,200	\$977,483	(\$294,282)
Public Works	\$15,918,038	\$7,104,311	\$8,813,727
Special Allocation	\$1,311,357	\$389,580	\$921,777
Gaming Initiatives	\$204,233	\$237,452	(\$33,219)
Non-Departmental	\$7,930,041	\$1,224,725	\$6,705,316
Capital Projects	\$3,985,514	\$4,766,518	(\$781,004)
Grand Total	\$33,077,413	\$26,899,988	\$6,177,425

EB 1**Actual Expenses vs Budget as of 9/30/19****Recap By Fund**

Fund #	Fund Name	Expense as of 9/30/18	CY Budget	Expense as of 9/30/19	Change from Prior Year YTD	CY Encumbrance Balance	% of Budget	CY Budget Balance
001	General	\$12,730,032	\$61,186,556	\$12,515,019	(\$215,013)	\$2,649,132	24.8%	\$46,022,405
101	Streets Maintenance	\$560,907	\$4,267,145	\$364,903	(\$196,004)	\$501,821	20.3%	\$3,400,422
105	Parks Maintenance	\$232,866	\$1,294,099	\$252,791	\$19,925	\$48,089	23.3%	\$993,219
125	Public Safety Tax	\$1,717,410	\$6,906,024	\$1,517,257	(\$200,153)	\$214,287	25.1%	\$5,174,480
140	Community Development	\$225,889	\$2,318,836	\$203,238	(\$22,651)	\$42,453	10.6%	\$2,073,145
170	Gaming Initiatives	\$251,967	\$998,249	\$237,452	(\$14,515)	\$141,750	38.0%	\$619,047
190	St. Joseph Museums Tax	\$101,369	\$600,650	\$100,906	(\$463)	\$24,500	20.9%	\$475,244
398	Capital Projects	\$423,494	\$9,029,085	\$114,375	(\$309,119)	\$3,143,124	36.1%	\$5,771,585
400	Aviation	\$152,606	\$13,334,680	\$126,603	(\$26,004)	\$3,659	1.0%	\$13,204,418
410	Public Parking	\$62,611	\$665,886	\$76,039	\$13,428	\$230	11.5%	\$589,617
420	Water Protection	\$7,638,726	\$52,331,850	\$7,477,952	(\$160,774)	\$2,046,866	18.2%	\$42,807,033
430	Municipal Golf	\$240,185	\$787,772	\$228,010	(\$12,175)	\$106,294	42.4%	\$453,468
460	Mass Transit	\$1,618,871	\$15,835,767	\$1,274,274	(\$344,596)	\$761,622	12.9%	\$13,799,871
470	Landfill	\$589,864	\$5,094,179	\$982,983	\$393,118	\$196,356	23.2%	\$3,914,840
Grand Total		\$26,546,797	\$174,650,777	\$25,471,802	(\$1,074,995)	\$9,880,182	20.2%	\$139,298,793

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

EB 2

Actual Expenses vs Budget as of 9/30/19

Recap By Department

Department	Expense as of 9/30/18	CY Budget	Expense as of 9/30/19	Change from Prior Year YTD	CY Encumbrance Balance	% of Budget	CY Budget Balance
Mayor & City Council	\$43,141	\$232,187	\$51,338	\$8,197	\$0	22.1%	\$180,849
City Clerk	\$77,969	\$185,892	\$42,249	(\$35,720)	\$0	22.7%	\$143,643
Municipal Court	\$149,288	\$540,288	\$152,114	\$2,826	\$0	28.2%	\$388,174
City Manager	\$290,240	\$893,558	\$177,208	(\$113,032)	\$20,724	22.2%	\$695,626
Human Resources	\$0	\$472,047	\$99,797	\$99,797	\$253	21.2%	\$371,996
Legal	\$175,732	\$758,249	\$172,136	(\$3,596)	\$10,071	24.0%	\$576,042
St. Joseph Museums	\$101,369	\$525,650	\$96,081	(\$5,288)	\$0	18.3%	\$429,569
Community Services	\$611,779	\$4,332,192	\$657,380	\$45,601	\$103,661	17.6%	\$3,571,152
Administrative Services	\$772,960	\$3,470,245	\$833,497	\$60,536	\$322,561	33.3%	\$2,314,187
Police	\$4,702,877	\$19,793,728	\$4,611,212	(\$91,665)	\$767,705	27.2%	\$14,414,811
Fire	\$3,478,188	\$14,941,832	\$3,552,106	\$73,918	\$58,868	24.2%	\$11,330,858
Parks, Recreation, and Civic Facilities	\$1,824,585	\$7,736,571	\$1,754,801	(\$69,784)	\$341,803	27.1%	\$5,639,968
Public Health	\$962,489	\$4,933,373	\$977,483	\$14,994	\$491,006	29.8%	\$3,464,884
Public Works	\$11,421,614	\$59,700,641	\$7,104,311	(\$4,317,303)	\$4,154,064	18.9%	\$48,442,267
Gaming Initiatives	\$251,967	\$998,249	\$237,452	(\$14,515)	\$141,750	38.0%	\$619,047
Non-Departmental	\$520,290	\$1,916,279	\$186,120	(\$334,171)	\$87,050	14.3%	\$1,643,109
Capital Projects	\$1,162,307	\$53,219,795	\$4,766,518	\$3,604,211	\$3,380,667	15.3%	\$45,072,610
Grand Total	\$26,546,797	\$174,650,777	\$25,471,802	(\$1,074,995)	\$9,880,182	20.2%	\$139,298,793

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

EB 3**Actual Expenses vs Budget as of 9/30/19****Recap By Function**

Function	Expense as of 9/30/18	CY Budget	Expense as of 9/30/19	Change from Prior Year YTD	CY Encumbrance Balance	% of Budget	CY Budget Balance
General Govt	\$2,686,747	\$11,482,038	\$2,425,051	(\$261,696)	\$543,010	25.8%	\$8,513,977
Public Safety	\$8,181,065	\$34,735,560	\$8,163,318	(\$17,748)	\$826,573	25.9%	\$25,745,670
Hwys & Streets	\$2,265,107	\$17,508,781	\$1,973,362	(\$291,745)	\$1,470,870	19.7%	\$14,064,550
Health & Welfare	\$1,047,933	\$6,613,260	\$1,051,719	\$3,786	\$523,150	23.8%	\$5,038,391
Parks & Rec	\$1,586,663	\$6,964,351	\$1,529,054	(\$57,610)	\$248,350	25.5%	\$5,186,948
Golf Services	\$240,185	\$787,772	\$228,010	(\$12,175)	\$106,294	42.4%	\$453,468
Public Works	\$52,924	\$267,568	\$49,063	(\$3,861)	\$10,079	22.1%	\$208,426
Aviation Services	\$152,606	\$13,334,680	\$126,603	(\$26,004)	\$3,659	1.0%	\$13,204,418
Parking Services	\$62,611	\$665,886	\$76,039	\$13,428	\$230	11.5%	\$589,617
Sewer Services	\$7,638,726	\$52,331,850	\$7,477,952	(\$160,774)	\$2,046,866	18.2%	\$42,807,033
Transit Services	\$1,618,871	\$15,835,767	\$1,274,274	(\$344,596)	\$761,622	12.9%	\$13,799,871
Landfill Services	\$589,864	\$5,094,179	\$982,983	\$393,118	\$196,356	23.2%	\$3,914,840
Capital Outlay	\$423,494	\$9,029,085	\$114,375	(\$309,119)	\$3,143,124	36.1%	\$5,771,585
Grand Total	\$26,546,797	\$174,650,777	\$25,471,802	(\$1,074,995)	\$9,880,182	20.2%	\$139,298,793

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

EB 4

Detail Expense Budget by Fund as of 9/30/19

Fund #	Fund Name	2 Digit GL #	GL Group	Adopted Budget	Changes to Budget	Current Budget	Expense as of 9/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance		
001	General	11	Salary & Wages	\$27,855,583	\$164,060	\$28,019,643	\$6,543,575	\$0	23.4%	\$21,476,068		
		12	Employee Benefits	\$15,223,691	\$71,690	\$15,295,381	\$3,482,366	\$0	22.8%	\$11,813,015		
		13	Material and Supplies	\$1,398,474	\$104,992	\$1,503,466	\$234,986	\$167,588	26.8%	\$1,100,892		
		14	Outside Services	\$7,176,268	\$118,570	\$7,294,838	\$1,708,726	\$1,656,943	46.1%	\$3,929,169		
		15	Other Charges including Debt Service	\$3,042,349	\$190,879	\$3,233,228	\$539,034	\$0	16.7%	\$2,694,194		
		16	Capital Outlay (Over \$5,000)	\$415,000	\$0	\$415,000	\$6,332	\$24,600	7.5%	\$384,068		
		17	Capital Improvments	\$5,425,000	\$0	\$5,425,000	\$0	\$800,000	14.7%	\$4,625,000		
			General Total		\$60,536,365	\$650,191	\$61,186,556	\$12,515,019	\$2,649,132	24.8%	\$46,022,405	
		101	Streets Maintenance	13	Material and Supplies	\$1,603,400	\$0	\$1,603,400	\$57,317	\$342,144	24.9%	\$1,203,939
				14	Outside Services	\$2,260,150	\$0	\$2,260,150	\$281,594	\$159,676	19.5%	\$1,818,880
				15	Other Charges including Debt Service	\$111,595	\$0	\$111,595	\$25,992	\$0	23.3%	\$85,603
				16	Capital Outlay (Over \$5,000)	\$92,000	\$0	\$92,000	\$0	\$0	0.0%	\$92,000
				17	Capital Improvments	\$200,000	\$0	\$200,000	\$0	\$0	0.0%	\$200,000
					Streets Maintenance Total		\$4,267,145	\$0	\$4,267,145	\$364,903	\$501,821	20.3%
		105	Parks Maintenance	13	Material and Supplies	\$194,850	\$15,000	\$209,850	\$41,780	\$0	19.9%	\$168,070
				14	Outside Services	\$788,810	\$0	\$788,810	\$161,572	\$48,089	26.6%	\$579,149
				15	Other Charges including Debt Service	\$182,439	\$0	\$182,439	\$43,645	\$0	23.9%	\$138,794
16	Capital Outlay (Over \$5,000)			\$113,000	\$0	\$113,000	\$5,720	\$0	5.1%	\$107,280		
17	Capital Improvments			\$0	\$0	\$0	\$74	\$0	0.0%	(\$74)		
	Parks Maintenance Total				\$1,279,099	\$15,000	\$1,294,099	\$252,791	\$48,089	23.3%	\$993,219	
125	Public Safety Tax	11	Salary & Wages	\$1,006,817	\$0	\$1,006,817	\$212,812	\$0	21.1%	\$794,005		
		12	Employee Benefits	\$550,437	\$0	\$550,437	\$123,714	\$0	22.5%	\$426,723		
		13	Material and Supplies	\$182,675	\$0	\$182,675	\$3,128	\$0	1.7%	\$179,547		
		14	Outside Services	\$152,990	\$0	\$152,990	\$3,979	\$0	2.6%	\$149,011		
		15	Other Charges including Debt Service	\$4,695,349	\$0	\$4,695,349	\$1,173,625	\$0	25.0%	\$3,521,724		
		16	Capital Outlay (Over \$5,000)	\$317,756	\$0	\$317,756	\$0	\$214,287	67.4%	\$103,469		
	Public Safety Tax Total		\$6,906,024	\$0	\$6,906,024	\$1,517,257	\$214,287	25.1%	\$5,174,480			
140	Community Development	11	Salary & Wages	\$247,411	\$0	\$247,411	\$58,356	\$0	23.6%	\$189,055		
		12	Employee Benefits	\$134,731	(\$0)	\$134,731	\$27,111	\$0	20.1%	\$107,620		
		13	Material and Supplies	\$9,172	\$0	\$9,172	\$243	\$0	2.6%	\$8,929		
		14	Outside Services	\$1,695,122	\$19,000	\$1,714,122	\$69,107	\$42,453	6.5%	\$1,602,562		
		15	Other Charges including Debt Service	\$213,400	\$0	\$213,400	\$48,422	\$0	22.7%	\$164,978		
			Community Development Total		\$2,299,836	\$19,000	\$2,318,836	\$203,238	\$42,453	10.6%	\$2,073,144	
170	Gaming Initiatives	14	Outside Services	\$800,160	\$16,589	\$816,749	\$205,827	\$141,750	42.6%	\$469,172		
		15	Other Charges including Debt Service	\$181,500	\$0	\$181,500	\$31,625	\$0	17.4%	\$149,875		
	Gaming Initiatives Total		\$981,660	\$16,589	\$998,249	\$237,452	\$141,750	38.0%	\$619,047			
190	St. Joseph Museums Tax	14	Outside Services	\$449,200	\$0	\$449,200	\$91,659	\$0	20.4%	\$357,541		
		15	Other Charges including Debt Service	\$76,450	\$0	\$76,450	\$4,422	\$0	5.8%	\$72,028		
		17	Capital Improvments	\$75,000	\$0	\$75,000	\$4,825	\$24,500	39.1%	\$45,675		
			St. Joseph Museums Tax Total		\$600,650	\$0	\$600,650	\$100,906	\$24,500	20.9%	\$475,244	
398	Capital Projects	14	Outside Services	\$0	\$0	\$0	\$1,147	\$0	0.0%	(\$1,147)		
		15	Other Charges including Debt Service	\$1,204,200	\$277,365	\$1,481,565	\$0	\$0	0.0%	\$1,481,565		
		17	Capital Improvments	\$7,044,705	\$502,815	\$7,547,520	\$113,229	\$3,143,124	43.1%	\$4,291,167		
	Capital Projects Total		\$8,248,905	\$780,180	\$9,029,085	\$114,375	\$3,143,124	36.1%	\$5,771,585			
400	Aviation	11	Salary & Wages	\$304,830	\$0	\$304,830	\$61,854	\$0	20.3%	\$242,976		
		12	Employee Benefits	\$139,975	\$0	\$139,975	\$27,248	\$0	19.5%	\$112,727		
		13	Material and Supplies	\$44,040	\$0	\$44,040	\$15,918	\$0	36.1%	\$28,122		
		14	Outside Services	\$387,832	(\$19,147)	\$368,685	\$15,125	\$3,659	5.1%	\$349,901		
		15	Other Charges including Debt Service	\$26,728	\$19,147	\$45,875	\$6,458	\$0	14.1%	\$39,417		
		16	Capital Outlay (Over \$5,000)	\$30,000	\$0	\$30,000	\$0	\$0	0.0%	\$30,000		

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Detail Expense Budget by Fund as of 9/30/19

Fund #	Fund Name	2 Digit GL #	GL Group	Adopted Budget	Changes to Budget	Current Budget	Expense as of 9/30/19	CY Encumbrance Balance	% of Budget	CY Budget Balance
		17	Capital Improvments	\$9,592,000	\$2,809,275	\$12,401,275	\$0	\$0	0.0%	\$12,401,275
	Aviation Total			\$10,525,405	\$2,809,275	\$13,334,680	\$126,603	\$3,659	1.0%	\$13,204,418
410	Public Parking	11	Salary & Wages	\$175,698	\$0	\$175,698	\$39,682	\$0	22.6%	\$136,016
		12	Employee Benefits	\$88,447	\$0	\$88,447	\$21,328	\$0	24.1%	\$67,119
		13	Material and Supplies	\$8,200	\$0	\$8,200	\$931	\$0	11.4%	\$7,269
		14	Outside Services	\$126,300	\$0	\$126,300	\$11,165	\$230	9.0%	\$114,905
		15	Other Charges including Debt Service	\$13,390	\$0	\$13,390	\$2,932	\$0	21.9%	\$10,458
		17	Capital Improvments	\$253,852	(\$1)	\$253,851	\$0	\$0	0.0%	\$253,851
	Public Parking Total			\$665,886	(\$1)	\$665,886	\$76,039	\$230	11.5%	\$589,617
420	Water Protection	11	Salary & Wages	\$4,065,250	\$0	\$4,065,250	\$858,525	\$0	21.1%	\$3,206,724
		12	Employee Benefits	\$1,877,091	\$0	\$1,877,091	\$389,819	\$0	20.8%	\$1,487,272
		13	Material and Supplies	\$1,011,735	\$0	\$1,011,735	\$120,743	\$170,680	28.8%	\$720,311
		14	Outside Services	\$6,085,138	(\$6,664)	\$6,078,474	\$1,072,972	\$1,697,938	45.6%	\$3,307,564
		15	Other Charges including Debt Service	\$18,521,606	\$6,664	\$18,528,270	\$5,005,729	\$0	27.0%	\$13,522,541
		16	Capital Outlay (Over \$5,000)	\$615,166	(\$1)	\$615,165	\$1,800	\$0	0.3%	\$613,365
		17	Capital Improvments	\$20,155,865	\$0	\$20,155,865	\$28,363	\$178,247	1.0%	\$19,949,255
	Water Protection Total			\$52,331,850	(\$1)	\$52,331,850	\$7,477,952	\$2,046,866	18.2%	\$42,807,032
430	Municipal Golf	11	Salary & Wages	\$324,296	\$0	\$324,296	\$84,549	\$0	26.1%	\$239,747
		12	Employee Benefits	\$92,712	\$0	\$92,712	\$20,826	\$0	22.5%	\$71,886
		13	Material and Supplies	\$168,900	\$0	\$168,900	\$55,356	\$59,097	67.8%	\$54,446
		14	Outside Services	\$185,472	(\$1,621)	\$183,851	\$65,192	\$41,144	57.8%	\$77,515
		15	Other Charges including Debt Service	\$9,892	\$1,621	\$11,513	\$2,087	\$0	18.1%	\$9,426
		17	Capital Improvments	\$6,500	\$0	\$6,500	\$0	\$6,052	93.1%	\$448
	Municipal Golf Total			\$787,772	\$0	\$787,772	\$228,010	\$106,294	42.4%	\$453,468
460	Mass Transit	12	Employee Benefits	\$6,700	\$0	\$6,700	\$1,194	\$0	17.8%	\$5,506
		13	Material and Supplies	\$728,695	\$0	\$728,695	\$44,884	\$39,281	11.6%	\$644,530
		14	Outside Services	\$6,023,462	(\$15,275)	\$6,008,187	\$1,163,972	\$722,341	31.4%	\$4,121,874
		15	Other Charges including Debt Service	\$321,910	\$15,275	\$337,185	\$64,225	\$0	19.0%	\$272,960
		16	Capital Outlay (Over \$5,000)	\$6,998,000	\$0	\$6,998,000	\$0	\$0	0.0%	\$6,998,000
		17	Capital Improvments	\$1,757,000	\$0	\$1,757,000	\$0	\$0	0.0%	\$1,757,000
	Mass Transit Total			\$15,835,767	\$0	\$15,835,767	\$1,274,275	\$761,622	12.9%	\$13,799,871
470	Landfill	11	Salary & Wages	\$933,067	\$0	\$933,067	\$217,025	\$0	23.3%	\$716,042
		12	Employee Benefits	\$447,157	\$0	\$447,157	\$98,296	\$0	22.0%	\$348,861
		13	Material and Supplies	\$418,650	\$0	\$418,650	\$83,110	\$4,950	21.0%	\$330,590
		14	Outside Services	\$770,630	\$0	\$770,630	\$9,288	\$155,062	21.3%	\$606,281
		15	Other Charges including Debt Service	\$685,675	\$0	\$685,675	\$195,395	\$0	28.5%	\$490,280
		16	Capital Outlay (Over \$5,000)	\$1,069,000	\$0	\$1,069,000	\$379,869	\$36,344	38.9%	\$652,787
		17	Capital Improvments	\$770,000	\$0	\$770,000	\$0	\$0	0.0%	\$770,000
	Landfill Total			\$5,094,179	\$0	\$5,094,179	\$982,983	\$196,356	23.2%	\$3,914,840
Grand Total				\$170,360,543	\$4,290,234	\$174,650,777	\$25,471,802	\$9,880,182	20.2%	\$139,298,793

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