

**CITY OF ALBANY  
CITY COUNCIL AGENDA  
STAFF REPORT**

Agenda Date: October 15, 2018  
Reviewed by: NA

**SUBJECT:** Quarterly Financial Update

**REPORT BY:** Heather Rowden, Finance Director

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**SUMMARY**

This report provides an update on the City's finances compared to budgeted amounts. The "Actual" column includes amounts that have already been paid out, as well as all expenses that have been incurred. The Actual column does not include contracted amounts the City expects to spend during the year. This report covers the first quarter of Fiscal Year 2018-19.

**STAFF RECOMMENDATION**

Report is for informational purposes only.

**BACKGROUND**

Quarterly the City Council reviews the status of the City's finances. This includes revenues, expenditures, and transfers, compared to the adopted budget for the fiscal year. This report does not show prior year balances that have been carried forward.

**DISCUSSION**

The City is in good financial health overall. 25% of the way through the year, general fund expenses are at 21.5% of total budgeted expenditures. While some accounts may appear to be overspent this far into the year, certain expenses happen all at once at the beginning of the year. A good example of this is the Risk Management account on the top of page 3 of the general fund report. While the account shows at 71.95% spent, the majority of the bills are due in the beginning of the fiscal year and the City will not continue to spend at the same rate.

While revenues are at 9.24% of budget, property tax bills, which make up 36.4% of overall budgeted revenues, have not gone out to taxpayers yet this year. Looking back at the previous two fiscal years, almost 50% of property tax revenue was received in the second quarter.

**ANALYSIS**

For the first quarter of the FY 2018-19 there have been no major unplanned expenditures and revenues are coming in as expected.

**SUSTAINABILITY IMPACT**

Not applicable.

**FINANCIAL IMPACT**

Not applicable

**Attachments**

1. Fiscal Year 2018-19 Year to Date Budget to Actuals Report



## Fiscal Year 2018-19 Year to Date Budget to Actuals Report

Expense	Budget	Actual	Remaining	% Used
<b>0001 - GENERAL FUND</b>	<b>21,204,054</b>	<b>4,552,933</b>	<b>16,651,121</b>	<b>21.47%</b>
<b>11 - CITY COUNCIL</b>	<b>118,571</b>	<b>22,442</b>	<b>96,129</b>	<b>18.93%</b>
<b>Salaries and Wages</b>	<b>18,100</b>	<b>4,800</b>	<b>13,300</b>	<b>26.52%</b>
<b>Benefits</b>	<b>62,571</b>	<b>15,662</b>	<b>46,909</b>	<b>25.03%</b>
Insurance	60,784	15,195	45,589	25.00%
Retirement	472	119	353	25.31%
Taxes	1,315	348	967	26.47%
<b>Other Expenses</b>	<b>37,900</b>	<b>1,980</b>	<b>35,920</b>	<b>5.22%</b>
Dues, Memberships, Publications, and Trainings	13,400	1,522	11,878	11.36%
Administrative and Office Expenses	1,000	458	542	45.79%
Professional Services	2,500	0	2,500	0.00%
Misc Expenses	21,000	0	21,000	0.00%
<b>12 - CITY MANAGER</b>	<b>1,502,462</b>	<b>191,500</b>	<b>1,310,962</b>	<b>12.75%</b>
<b>Salaries and Wages</b>	<b>892,774</b>	<b>149,147</b>	<b>743,627</b>	<b>16.71%</b>
<b>Benefits</b>	<b>186,938</b>	<b>38,361</b>	<b>148,577</b>	<b>20.52%</b>
Insurance	42,600	11,944	30,656	28.04%
Retirement	88,892	16,416	72,476	18.47%
Taxes	55,446	10,000	45,446	18.04%
<b>Other Expenses</b>	<b>422,750</b>	<b>3,992</b>	<b>418,758</b>	<b>0.94%</b>
Dues, Memberships, Publications, and Trainings	9,350	0	9,350	0.00%
Administrative and Office Expenses	12,100	318	11,782	2.63%
Advertising & Promotions	21,500	1,500	20,000	6.98%
Supplies	10,000	0	10,000	0.00%
Professional Services	300,300	1,376	298,925	0.46%
Rental Expense	50,000	0	50,000	0.00%
Utilities	18,500	798	17,702	4.31%
Misc Expenses	1,000	0	1,000	0.00%
<b>13 - CITY CLERK</b>	<b>277,992</b>	<b>45,410</b>	<b>232,582</b>	<b>16.33%</b>
<b>Salaries and Wages</b>	<b>128,370</b>	<b>30,105</b>	<b>98,265</b>	<b>23.45%</b>
<b>Benefits</b>	<b>46,822</b>	<b>10,682</b>	<b>36,140</b>	<b>22.81%</b>
Insurance	26,024	5,591	20,433	21.48%
Retirement	11,545	3,108	8,437	26.92%
Taxes	9,253	1,983	7,270	21.43%
<b>Other Expenses</b>	<b>102,800</b>	<b>4,622</b>	<b>98,178</b>	<b>4.50%</b>
Dues, Memberships, Publications, and Trainings	4,700	0	4,700	0.00%
Administrative and Office Expenses	57,400	841	56,559	1.46%
Advertising & Promotions	4,000	0	4,000	0.00%
Professional Services	36,500	3,782	32,718	10.36%
Misc Expenses	200	0	200	0.00%

	<b>Budget</b>	<b>Actual</b>	<b>Remaining</b>	<b>% Used</b>
<b>14 - CITY TREASURER</b>	<b>70,555</b>	<b>15,014</b>	<b>55,541</b>	<b>21.28%</b>
<b>Salaries and Wages</b>	<b>39,949</b>	<b>9,216</b>	<b>30,733</b>	<b>23.07%</b>
400005 - SALARIES & WAGES/Elected	39,949	9,216	30,733	23.07%
<b>Benefits</b>	<b>26,985</b>	<b>5,798</b>	<b>21,187</b>	<b>21.49%</b>
Insurance	20,243	4,218	16,025	20.84%
Retirement	3,810	901	2,909	23.66%
Taxes	2,932	679	2,253	23.16%
<b>Other Expenses</b>	<b>3,621</b>	<b>0</b>	<b>3,621</b>	<b>0.00%</b>
Dues, Memberships, Publications, and Trainings	3,000	0	3,000	0.00%
Administrative and Office Expenses	621	0	621	0.00%
<b>15 - CITY ATTORNEY</b>	<b>340,000</b>	<b>57,780</b>	<b>282,221</b>	<b>16.99%</b>
<b>Other Expenses</b>	<b>340,000</b>	<b>57,780</b>	<b>282,221</b>	<b>16.99%</b>
Professional Services	340,000	57,780	282,221	16.99%
<b>16 - INFORMATION SERVICES</b>	<b>715,580</b>	<b>79,174</b>	<b>636,406</b>	<b>11.06%</b>
<b>Salaries and Wages</b>	<b>249,989</b>	<b>52,355</b>	<b>197,634</b>	<b>20.94%</b>
<b>Benefits</b>	<b>98,166</b>	<b>20,764</b>	<b>77,402</b>	<b>21.15%</b>
Insurance	51,904	10,815	41,089	20.84%
Retirement	28,448	6,041	22,407	21.23%
Taxes	17,814	3,908	13,906	21.94%
<b>Other Expenses</b>	<b>367,425</b>	<b>6,055</b>	<b>361,370</b>	<b>1.65%</b>
Dues, Memberships, Publications, and Trainings	26,075	0	26,075	0.00%
Administrative and Office Expenses	5,375	250	5,125	4.66%
Advertising & Promotions	27,075	0	27,075	0.00%
Professional Services	235,900	5,181	230,719	2.20%
Rental Expense	6,950	0	6,950	0.00%
Utilities	6,700	623	6,077	9.30%
Misc Expenses	250	0	250	0.00%
Equipment	59,100	0	59,100	0.00%
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,042,978</b>	<b>299,748</b>	<b>743,230</b>	<b>28.74%</b>
<b>Salaries and Wages</b>	<b>556,250</b>	<b>83,302</b>	<b>472,948</b>	<b>14.98%</b>
<b>Benefits</b>	<b>158,453</b>	<b>32,272</b>	<b>126,181</b>	<b>20.37%</b>
Insurance	79,242	20,113	59,129	25.38%
Retirement	40,057	5,896	34,161	14.72%
Taxes	39,154	6,263	32,891	16.00%
<b>Other Expenses</b>	<b>328,275</b>	<b>184,175</b>	<b>144,100</b>	<b>56.10%</b>
Dues, Memberships, Publications, and Trainings	10,500	419	10,081	3.99%
Administrative and Office Expenses	27,800	5,881	21,919	21.15%
Advertising & Promotions	3,000	0	3,000	0.00%
Professional Services	252,525	171,470	81,055	67.90%
Rental Expense	4,400	1,428	2,972	32.46%
Utilities	27,250	4,978	22,272	18.27%
Misc Expenses	1,300	0	1,300	0.00%
Equipment	1,500	0	1,500	0.00%

	Budget	Actual	Remaining	% Used
<b>18 - RISK MANAGEMENT</b>	<b>1,049,602</b>	<b>755,168</b>	<b>294,434</b>	<b>71.95%</b>
<b>Other Expenses</b>	<b>1,049,602</b>	<b>755,168</b>	<b>294,434</b>	<b>71.95%</b>
Insurance	1,049,602	755,168	294,434	71.95%
<b>19 - POLICE</b>	<b>7,416,556</b>	<b>1,375,859</b>	<b>6,040,697</b>	<b>18.55%</b>
<b>Salaries and Wages</b>	<b>5,130,787</b>	<b>1,043,347</b>	<b>4,087,440</b>	<b>20.34%</b>
<b>Benefits</b>	<b>1,332,889</b>	<b>261,963</b>	<b>1,070,926</b>	<b>19.65%</b>
Insurance	575,744	115,242	460,502	20.02%
Retirement	627,919	119,294	508,626	19.00%
Taxes	129,226	27,428	101,798	21.23%
<b>Other Expenses</b>	<b>952,880</b>	<b>70,549</b>	<b>882,331</b>	<b>7.40%</b>
Dues, Memberships, Publications, and Trainings	148,000	1,510	146,490	1.02%
Administrative and Office Expenses	51,500	15,071	36,429	29.26%
Supplies	22,200	1,561	20,639	7.03%
Professional Services	411,130	18,579	392,551	4.52%
Rental Expense	44,850	11,439	33,411	25.50%
Utilities	80,000	9,768	70,232	12.21%
Safety Supplies	39,200	5,657	33,543	14.43%
Equipment	66,000	270	65,730	0.41%
Vehicle/Equipment Maintenance	90,000	6,694	83,306	7.44%
<b>20 - FIRE</b>	<b>2,647,387</b>	<b>658,706</b>	<b>1,988,681</b>	<b>24.88%</b>
<b>Salaries and Wages</b>	<b>1,860,714</b>	<b>460,748</b>	<b>1,399,966</b>	<b>24.76%</b>
<b>Benefits</b>	<b>452,598</b>	<b>101,294</b>	<b>351,304</b>	<b>22.38%</b>
Insurance	195,454	41,939	153,515	21.46%
Retirement	235,707	51,947	183,760	22.04%
Taxes	21,437	7,408	14,029	34.56%
<b>Other Expenses</b>	<b>334,075</b>	<b>96,664</b>	<b>237,411</b>	<b>28.93%</b>
Dues, Memberships, Publications, and Trainings	19,662	1,355	18,307	6.89%
Administrative and Office Expenses	21,472	3,141	18,331	14.63%
Advertising & Promotions	500	269	231	53.78%
Supplies	35,700	6,269	29,431	17.56%
Professional Services	57,675	13,642	44,033	23.65%
Rental Expense	8,480	2,115	6,365	24.94%
Utilities	45,648	4,914	40,734	10.76%
Misc Expenses	26,000	1,347	24,653	5.18%
Equipment	68,438	47,679	20,759	69.67%
Vehicle/Equipment Maintenance	50,500	15,934	34,566	31.55%

	Budget	Actual	Remaining	% Used
<b>21 - PUBLIC WORKS</b>	<b>1,452,047</b>	<b>245,201</b>	<b>1,206,846</b>	<b>16.89%</b>
Salaries and Wages	479,117	74,316	404,801	15.51%
Benefits	135,435	24,298	111,137	17.94%
Insurance	74,645	13,160	61,485	17.63%
Retirement	25,174	5,538	19,636	22.00%
Taxes	35,616	5,599	30,017	15.72%
Other Expenses	837,495	146,587	690,908	17.50%
Dues, Memberships, Publications, and Trainings	40,395	675	39,720	1.67%
Administrative and Office Expenses	29,885	1,352	28,533	4.52%
Supplies	202,930	22,418	180,512	11.05%
Professional Services	327,885	61,499	266,386	18.76%
Rental Expense	136,180	29,893	106,288	21.95%
Utilities	61,595	15,723	45,872	25.53%
Equipment	10,300	12,072	(1,772)	117.21%
Vehicle/Equipment Maintenance	28,325	2,956	25,369	10.43%
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>2,049,714</b>	<b>539,638</b>	<b>1,510,076</b>	<b>26.33%</b>
Salaries and Wages	953,531	248,148	705,383	26.02%
Benefits	293,433	68,292	225,141	23.27%
Insurance	157,979	31,596	126,383	20.00%
Retirement	78,404	18,639	59,765	23.77%
Taxes	57,050	18,058	38,992	31.65%
Other Expenses	802,750	223,197	579,553	27.80%
Dues, Memberships, Publications, and Trainings	13,400	0	13,400	0.00%
Administrative and Office Expenses	99,950	21,432	78,518	21.44%
Advertising & Promotions	45,725	26,228	19,497	57.36%
Supplies	55,500	2,954	52,546	5.32%
Professional Services	494,500	121,125	373,375	24.49%
Rental Expense	52,250	26,836	25,414	51.36%
Utilities	5,125	20,010	(14,885)	390.44%
Equipment	26,000	3,725	22,275	14.33%
Vehicle/Equipment Maintenance	10,300	886	9,414	8.61%
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>1,501,464</b>	<b>252,110</b>	<b>1,249,354</b>	<b>16.79%</b>
Salaries and Wages	806,215	164,139	642,076	20.36%
Benefits	187,349	46,186	141,163	24.65%
Insurance	63,463	18,689	44,774	29.45%
Retirement	65,502	15,638	49,864	23.87%
Taxes	58,384	11,859	46,525	20.31%
Other Expenses	507,900	41,786	466,114	8.23%
Dues, Memberships, Publications, and Trainings	36,000	271	35,729	0.75%
Administrative and Office Expenses	28,900	1,910	26,990	6.61%
Advertising & Promotions	3,700	0	3,700	0.00%
Professional Services	387,500	38,920	348,581	10.04%
Utilities	16,300	685	15,615	4.20%
Misc Expenses	33,800	0	33,800	0.00%
Equipment	1,000	0	1,000	0.00%
Vehicle/Equipment Maintenance	700	0	700	0.00%

	Budget	Actual	Remaining	% Used
<b>80 - NON-DEPARTMENTAL</b>	<b>1,019,146</b>	<b>15,185</b>	<b>1,003,961</b>	<b>1.49%</b>
<b>Benefits</b>	<b>21,000</b>	<b>0</b>	<b>21,000</b>	<b>0.00%</b>
Insurance	21,000	0	21,000	0.00%
400113 - P-ROLL BEN/Unemployment Ins.	21,000	0	21,000	0.00%
<b>Other Expenses</b>	<b>998,146</b>	<b>15,185</b>	<b>982,961</b>	<b>1.52%</b>
Dues, Memberships, Publications, and Trainings	16,000	6,641	9,359	41.51%
Administrative and Office Expenses	71,770	3,605	68,165	5.02%
Advertising & Promotions	5,000	0	5,000	0.00%
Professional Services	20,000	0	20,000	0.00%
Utilities	25,000	4,939	20,061	19.75%
Misc Expenses	8,800	0	8,800	0.00%
Vehicle/Equipment Maintenance	2,000	0	2,000	0.00%
Transfers Out	849,576	0	849,576	0.00%
<b>0002 - GF-RECREATION PROGRAM RESERVE</b>				
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>868</b>	<b>(868)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>868</b>	<b>(868)</b>	
Supplies	0	868	(868)	
<b>22 - RECREATION &amp; COMMUNINITY SERVI</b>	<b>83,000</b>	<b>1,800</b>	<b>81,200</b>	<b>2.17%</b>
<b>Other Expenses</b>	<b>83,000</b>	<b>1,800</b>	<b>81,200</b>	<b>2.17%</b>
Professional Services	58,000	1,800	56,200	3.10%
Equipment	25,000	0	25,000	0.00%
<b>0003 - GF-SR CENTER PROGRAM RESERVE</b>				
<b>22 - RECREATION &amp; COMMUNINITY SERVI</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>0.00%</b>
Equipment	15,000	0	15,000	0.00%

	Budget	Actual	Remaining	% Used
<b>Revenue</b>				
<b>0001 - GENERAL FUND</b>	<b>19,821,546</b>	<b>1,832,063</b>	<b>17,989,483</b>	<b>9.24%</b>
<b>12 - CITY MANAGER</b>	<b>126,000</b>	<b>0</b>	<b>126,000</b>	<b>0.00%</b>
Revenues from Other Agencies	100,000	0	100,000	0.00%
Current Service Charges	26,000	0	26,000	0.00%
<b>13 - CITY CLERK</b>	<b>23,150</b>	<b>6,918</b>	<b>16,232</b>	<b>29.89%</b>
Current Service Charges	3,000	6,860	(3,860)	228.67%
Other Revenue	20,150	58	20,092	0.29%
<b>16 - INFORMATION SERVICES</b>	<b>35,000</b>	<b>3,080</b>	<b>31,920</b>	<b>8.80%</b>
Current Service Charges	23,000	1,000	22,000	4.35%
Other Revenue	12,000	2,080	9,920	17.33%
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>19,220</b>	<b>428</b>	<b>18,792</b>	<b>2.23%</b>
Current Service Charges	19,220	428	18,792	2.23%
<b>19 - POLICE</b>	<b>279,100</b>	<b>62,540</b>	<b>216,560</b>	<b>22.41%</b>
Licenses and Permits	3,000	500	2,500	16.67%
Fines and Forfeitures	270,000	61,967	208,033	22.95%
Revenues from Other Agencies	5,000	41	4,959	0.81%
Current Service Charges	500	0	500	0.00%
Other Revenue	600	33	567	5.47%
<b>20 - FIRE</b>	<b>262,700</b>	<b>12,126</b>	<b>250,574</b>	<b>4.62%</b>
Licenses and Permits	36,000	7,574	28,426	21.04%
Current Service Charges	166,600	3,493	163,107	2.10%
Other Revenue	60,100	1,059	59,041	1.76%
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>2,831</b>	<b>(2,831)</b>	
Current Service Charges	0	2,831	(2,831)	
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>1,217,900</b>	<b>174,661</b>	<b>1,043,239</b>	<b>14.34%</b>
Revenues from Other Agencies	21,800	27,673	(5,873)	126.94%
Current Service Charges	1,149,000	132,897	1,016,103	11.57%
Other Revenue	47,100	14,091	33,009	29.92%
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>669,800</b>	<b>171,611</b>	<b>498,189</b>	<b>25.62%</b>
Licenses and Permits	415,000	107,452	307,548	25.89%
Current Service Charges	200,600	52,950	147,650	26.40%
Other Revenue	54,200	11,209	42,991	20.68%
<b>80 - NON-DEPARTMENTAL</b>	<b>17,188,676</b>	<b>1,397,869</b>	<b>15,790,807</b>	<b>8.13%</b>
Property Taxes	7,205,901	0	7,205,901	0.00%
Sales Taxes	4,330,100	623,335	3,706,765	14.40%
Franchise and Other Taxes	4,557,480	721,305	3,836,175	15.83%
Licenses and Permits	1,200	454	746	37.84%
Earnings on Investments	14,485	0	14,485	0.00%
Revenues from Other Agencies	130,000	35,553	94,447	27.35%
Current Service Charges	45,000	14,191	30,809	31.54%
Other Revenue	13,410	3,031	10,379	22.60%
Transfers In	891,100	0	891,100	0.00%



	Budget	Actual	Remaining	% Used
<b>0002 - GF-RECREATION PROGRAM RESERVE</b>				
<b>22 - RECREATION &amp; COMMUNINITY SERVI</b>	<b>90,000</b>	<b>11,543</b>	<b>78,457</b>	<b>12.83%</b>
Current Service Charges	90,000	11,543	78,457	12.83%
<b>0003 - GF-SR CENTER PROGRAM RESERVE</b>				
<b>22 - RECREATION &amp; COMMUNINITY SERVI</b>	<b>15,000</b>	<b>1,965</b>	<b>13,035</b>	<b>13.10%</b>
Current Service Charges	15,000	1,965	13,035	13.10%
<b>0004 - GF-GENERAL PLAN</b>				
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>5,000</b>	<b>1,488</b>	<b>3,512</b>	<b>29.76%</b>
Current Service Charges	5,000	1,488	3,512	29.76%
<b>0005 - GF-DESIGNATED DONATIONS</b>				
<b>80 - NON-DEPARTMENTAL</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0.00%</b>
Other Revenue	1,000	0	1,000	0.00%



## Fiscal Year 2018-19 Year to Date Budget to Actuals Report

	Budget	Actual	Remaining	% Used
<b>1001 - SR-PENSION PROPERTY TAX</b>				
<b>Expense</b>	<b>1,184,807</b>	<b>0</b>	<b>1,184,807</b>	<b>0.00%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>1,184,807</b>	<b>0</b>	<b>1,184,807</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>1,184,807</b>	<b>0</b>	<b>1,184,807</b>	<b>0.00%</b>
Transfers Out	1,184,807	0	1,184,807	0.00%
<b>Revenue</b>	<b>1,116,400</b>	<b>0</b>	<b>1,116,400</b>	<b>0.00%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>1,116,400</b>	<b>0</b>	<b>1,116,400</b>	<b>0.00%</b>
Property Taxes	1,105,000	0	1,105,000	0.00%
Earnings on Investments	11,400	0	11,400	0.00%
<b>1002 - SR-EMERGENCY MEDICAL SERVICES</b>				
<b>Expense</b>	<b>2,518,415</b>	<b>568,958</b>	<b>1,949,457</b>	<b>22.59%</b>
<b>20 - FIRE</b>	<b>2,518,415</b>	<b>568,958</b>	<b>1,949,457</b>	<b>22.59%</b>
<b>Salaries and Wages</b>	<b>1,774,068</b>	<b>414,530</b>	<b>1,359,538</b>	<b>23.37%</b>
<b>Benefits</b>	<b>417,572</b>	<b>94,204</b>	<b>323,368</b>	<b>22.56%</b>
Insurance	183,217	43,168	140,049	23.56%
Retirement	214,273	45,110	169,163	21.05%
Taxes	20,082	5,925	14,157	29.51%
<b>Other Expenses</b>	<b>326,775</b>	<b>60,223</b>	<b>266,552</b>	<b>18.43%</b>
Dues, Memberships, Publications, and Trainings	13,678	988	12,691	7.22%
Administrative and Office Expenses	18,976	2	18,974	0.01%
Insurance	34,000	34,000	0	100.00%
Supplies	1,500	410	1,090	27.30%
Professional Services	118,160	3,371	114,789	2.85%
Utilities	37,700	3,889	33,811	10.31%
Safety Supplies	44,000	4,834	39,166	10.99%
Equipment	28,500	0	28,500	0.00%
Vehicle/Equipment Maintenance	30,261	12,731	17,530	42.07%
<b>Revenue</b>	<b>2,518,415</b>	<b>163,270</b>	<b>2,355,145</b>	<b>6.48%</b>
<b>20 - FIRE</b>	<b>2,518,415</b>	<b>163,270</b>	<b>2,355,145</b>	<b>6.48%</b>
Property Taxes	785,000	0	785,000	0.00%
Current Service Charges	718,232	163,270	554,962	22.73%
Transfers In	1,015,183	0	1,015,183	0.00%
<b>1101 - SR-MSR B-LCL STRTS &amp; RDS(ACTC)</b>				
<b>Expense</b>	<b>2,350</b>	<b>1,300</b>	<b>1,050</b>	<b>55.34%</b>
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>2,350</b>	<b>1,078</b>	<b>1,272</b>	<b>45.88%</b>
Professional Services	2,350	1,078	1,272	45.88%
<b>92 - CIP-STREETS / BIKE/ PEDESTRIAN</b>	<b>0</b>	<b>222</b>	<b>(222)</b>	
Equipment	0	222	(222)	
<b>Revenue</b>	<b>395,980</b>	<b>76,141</b>	<b>319,839</b>	<b>19.23%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>395,980</b>	<b>76,141</b>	<b>319,839</b>	<b>19.23%</b>
Earnings on Investments	130	0	130	0.00%
Revenues from Other Agencies	395,850	76,141	319,709	19.23%

	Budget	Actual	Remaining	% Used
<b>1102 - SR-MSR B-BYCYCL &amp; PDSTRN(ACTC)</b>				
<b>Expense</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>0.00%</b>
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>2,200</b>	<b>0</b>	<b>2,200</b>	<b>0.00%</b>
Professional Services	2,200	0	2,200	0.00%
<b>Revenue</b>	<b>55,985</b>	<b>9,824</b>	<b>46,161</b>	<b>17.55%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>55,985</b>	<b>9,824</b>	<b>46,161</b>	<b>17.55%</b>
Earnings on Investments	160	0	160	0.00%
Revenues from Other Agencies	55,825	9,824	46,001	17.60%
<b>1103 - SR-MSR B-PARATRANSIT (ACTC)</b>				
<b>Expense</b>	<b>25,706</b>	<b>14,292</b>	<b>11,414</b>	<b>55.60%</b>
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	<b>0.00%</b>
Professional Services	1,300	0	1,300	0.00%
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>24,406</b>	<b>14,292</b>	<b>10,114</b>	<b>58.56%</b>
<b>Salaries and Wages</b>	<b>5,270</b>	<b>11,440</b>	<b>(6,170)</b>	<b>217.07%</b>
<b>Benefits</b>	<b>1,026</b>	<b>1,401</b>	<b>(375)</b>	<b>136.59%</b>
Insurance	1,022	428	594	41.89%
Retirement	0	103	(103)	
Taxes	4	870	(866)	21748.75%
<b>Other Expenses</b>	<b>18,110</b>	<b>1,451</b>	<b>16,659</b>	<b>8.01%</b>
Administrative and Office Expenses	250	0	250	0.00%
Professional Services	6,000	0	6,000	0.00%
Utilities	360	0	360	0.00%
Vehicle/Equipment Maintenance	11,500	1,451	10,049	12.62%
<b>Revenue</b>	<b>31,716</b>	<b>5,427</b>	<b>26,289</b>	<b>17.11%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>31,716</b>	<b>5,427</b>	<b>26,289</b>	<b>17.11%</b>
Revenues from Other Agencies	31,716	5,427	26,289	17.11%
<b>1104 - SR-MSR F - VEHICLE REG (ACTC)</b>				
<b>Expense</b>	<b>8,000</b>	<b>1,294</b>	<b>6,706</b>	<b>16.17%</b>
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>0.00%</b>
Professional Services	4,000	0	4,000	0.00%
<b>80 - NON-DEPARTMENTAL</b>	<b>4,000</b>	<b>1,294</b>	<b>2,706</b>	<b>32.35%</b>
Professional Services	4,000	1,294	2,706	32.35%
<b>Revenue</b>	<b>79,380</b>	<b>13,780</b>	<b>65,600</b>	<b>17.36%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>79,380</b>	<b>13,780</b>	<b>65,600</b>	<b>17.36%</b>
Earnings on Investments	50	0	50	0.00%
Revenues from Other Agencies	79,330	13,780	65,550	17.37%
<b>1105 - SR-GAS TAXES</b>			<b>0</b>	
<b>Expense</b>	<b>388,698</b>	<b>58,360</b>	<b>330,338</b>	<b>15.01%</b>
<b>21 - PUBLIC WORKS</b>	<b>388,698</b>	<b>58,360</b>	<b>330,338</b>	<b>15.01%</b>
<b>Salaries and Wages</b>	<b>91,073</b>	<b>19,413</b>	<b>71,660</b>	<b>21.32%</b>
<b>Benefits</b>	<b>28,970</b>	<b>7,241</b>	<b>21,729</b>	<b>24.99%</b>
Insurance	14,745	4,011	10,734	27.20%
Retirement	7,810	1,754	6,056	22.46%
Taxes	6,415	1,476	4,939	23.01%

	Budget	Actual	Remaining	% Used
<b>Other Expenses</b>	<b>268,655</b>	<b>31,705</b>	<b>236,950</b>	<b>11.80%</b>
Supplies	25,750	12,020	13,730	46.68%
Professional Services	144,200	9,381	134,819	6.51%
Utilities	62,830	8,917	53,913	14.19%
Vehicle/Equipment Maintenance	12,875	1,388	11,487	10.78%
Debt Service	23,000	0	23,000	0.00%
<b>Revenue</b>	<b>401,990</b>	<b>62,398</b>	<b>339,592</b>	<b>15.52%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>401,990</b>	<b>62,398</b>	<b>339,592</b>	<b>15.52%</b>
Earnings on Investments	1,800	0	1,800	0.00%
Revenues from Other Agencies	400,190	62,398	337,792	15.59%
<b>1107 - SR-TDA - TRANSPORTATION DEV AC</b>				
<b>Expense</b>	<b>0</b>	<b>1,078</b>	<b>(1,078)</b>	
<b>80 - NON-DEPARTMENTAL</b>	<b>0</b>	<b>1,078</b>	<b>(1,078)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>1,078</b>	<b>(1,078)</b>	
Professional Services	0	1,078	(1,078)	
<b>Revenue</b>	<b>0</b>	<b>198,618</b>	<b>(198,618)</b>	
<b>92 - CIP-STREETS / BIKE/ PEDESTRIAN</b>	<b>0</b>	<b>198,618</b>	<b>(198,618)</b>	
Revenues from Other Agencies	0	198,618	(198,618)	
<b>1108 - SR-SAFE ROUTES TO SCHOOL</b>				
<b>Revenue</b>	<b>0</b>	<b>12,264</b>	<b>(12,264)</b>	
<b>80 - NON-DEPARTMENTAL</b>	<b>0</b>	<b>12,264</b>	<b>(12,264)</b>	
Revenues from Other Agencies	0	12,264	(12,264)	
<b>1201 - SR-MSR BB-LCL STRTS &amp; RDS(ACTC)</b>				
<b>Expense</b>	<b>0</b>	<b>647</b>	<b>(647)</b>	
<b>80 - NON-DEPARTMENTAL</b>	<b>0</b>	<b>647</b>	<b>(647)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>647</b>	<b>(647)</b>	
Professional Services	0	647	(647)	
<b>Revenue</b>	<b>375,550</b>	<b>71,677</b>	<b>303,873</b>	<b>19.09%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>375,550</b>	<b>71,677</b>	<b>303,873</b>	<b>19.09%</b>
Revenues from Other Agencies	375,550	71,677	303,873	19.09%
<b>1202 - SR-MSR BB-BYCYCL &amp; PDSTRN(ACTC)</b>				
<b>Revenue</b>	<b>42,630</b>	<b>8,024</b>	<b>34,606</b>	<b>18.82%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>42,630</b>	<b>8,024</b>	<b>34,606</b>	<b>18.82%</b>
Revenues from Other Agencies	42,630	8,024	34,606	18.82%
<b>1203 - SR-MSR BB-PARATRANSIT (ACTC)</b>				
<b>Expense</b>	<b>5,000</b>	<b>5,892</b>	<b>(892)</b>	<b>117.84%</b>
<b>22 - RECREATION &amp; COMMUNINITY SERVI</b>	<b>5,000</b>	<b>5,892</b>	<b>(892)</b>	<b>117.84%</b>
Salaries and Wages	5,000	0	5,000	0.00%
<b>Other Expenses</b>	<b>0</b>	<b>5,892</b>	<b>(5,892)</b>	
Professional Services	0	5,892	(5,892)	
<b>Revenue</b>	<b>32,994</b>	<b>5,590</b>	<b>27,404</b>	<b>16.94%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>32,994</b>	<b>5,590</b>	<b>27,404</b>	<b>16.94%</b>
Revenues from Other Agencies	32,994	5,590	27,404	16.94%

	Budget	Actual	Remaining	% Used
<b>1301 - SR-LLD 1996-1 OPEN SPACE</b>				
<b>Expense</b>	<b>2,000</b>	<b>29,124</b>	<b>(27,124)</b>	<b>1456.20%</b>
<b>21 - PUBLIC WORKS</b>	<b>2,000</b>	<b>29,124</b>	<b>(27,124)</b>	<b>1456.20%</b>
<b>Other Expenses</b>	<b>2,000</b>	<b>29,124</b>	<b>(27,124)</b>	<b>1456.20%</b>
Professional Services	2,000	29,124	(27,124)	1456.20%
<b>1302 - SR-LLD 1996-1 RCREATN PLAYFLD</b>				
<b>Expense</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>0.00%</b>
<b>21 - PUBLIC WORKS</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>32,000</b>	<b>0</b>	<b>32,000</b>	<b>0.00%</b>
Professional Services	32,000	0	32,000	0.00%
<b>1303 - SR-LLD 1996-1 CREEK MNTENANCE</b>				
<b>Expense</b>	<b>0</b>	<b>24</b>	<b>(24)</b>	
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>24</b>	<b>(24)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>24</b>	<b>(24)</b>	
Supplies	0	24	(24)	
<b>1304 - SR-LLD 1988-1 LGHTNG&amp;LNDSCPNG</b>				
<b>Expense</b>	<b>610,297</b>	<b>126,771</b>	<b>483,526</b>	<b>20.77%</b>
<b>21 - PUBLIC WORKS</b>	<b>605,297</b>	<b>126,771</b>	<b>478,526</b>	<b>20.94%</b>
<b>Salaries and Wages</b>	<b>230,573</b>	<b>47,908</b>	<b>182,665</b>	<b>20.78%</b>
<b>Benefits</b>	<b>71,934</b>	<b>16,314</b>	<b>55,620</b>	<b>22.68%</b>
Insurance	33,004	7,983	25,021	24.19%
Retirement	22,018	4,681	17,337	21.26%
Taxes	16,912	3,650	13,262	21.58%
<b>Other Expenses</b>	<b>302,790</b>	<b>62,549</b>	<b>240,241</b>	<b>20.66%</b>
Supplies	5,150	0	5,150	0.00%
Professional Services	258,500	58,175	200,325	22.50%
Utilities	39,140	4,355	34,785	11.13%
Vehicle/Equipment Maintenance	0	19	(19)	
<b>80 - NON-DEPARTMENTAL</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0.00%</b>
<b>Other Expenses</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>0.00%</b>
Administrative and Office Expenses	5,000	0	5,000	0.00%
<b>Revenue</b>	<b>535,150</b>	<b>0</b>	<b>535,150</b>	<b>0.00%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>535,150</b>	<b>0</b>	<b>535,150</b>	<b>0.00%</b>
Franchise and Other Taxes	530,500	0	530,500	0.00%
Earnings on Investments	4,650	0	4,650	0.00%
<b>1305 - SR-SIDEWALK PARCEL TAX</b>			0	
<b>Expense</b>	<b>1,000</b>	<b>2,095</b>	<b>(1,095)</b>	<b>209.48%</b>
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>996</b>	<b>(996)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>996</b>	<b>(996)</b>	
Professional Services	0	996	(996)	
<b>80 - NON-DEPARTMENTAL</b>	<b>1,000</b>	<b>216</b>	<b>784</b>	<b>21.56%</b>
<b>Other Expenses</b>	<b>1,000</b>	<b>216</b>	<b>784</b>	<b>21.56%</b>
Administrative and Office Expenses	1,000	0	1,000	0.00%
Professional Services	0	216	(216)	

	Budget	Actual	Remaining	% Used
<b>92 - CIP-STREETS / BIKE/ PEDESTRIAN</b>	<b>0</b>	<b>883</b>	<b>(883)</b>	
<b>Other Expenses</b>	<b>0</b>	<b>883</b>	<b>(883)</b>	
Professional Services	0	883	(883)	
<b>1401 - SR-LIBRARY OPERATIONS</b>				
<b>Expense</b>	<b>48,200</b>	<b>9,551</b>	<b>38,649</b>	<b>19.81%</b>
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>48,200</b>	<b>9,551</b>	<b>38,649</b>	<b>19.81%</b>
Salaries and Wages	2,700	0	2,700	0.00%
<b>Other Expenses</b>	<b>45,500</b>	<b>9,551</b>	<b>35,949</b>	<b>20.99%</b>
Administrative and Office Expenses	12,500	0	12,500	0.00%
Professional Services	764,860	11,227	753,633	1.47%
<b>Revenue</b>	<b>781,400</b>	<b>6,625</b>	<b>774,775</b>	<b>0.85%</b>
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>781,400</b>	<b>6,625</b>	<b>774,775</b>	<b>0.85%</b>
Property Taxes	750,500	0	750,500	0.00%
Earnings on Investments	400	0	400	0.00%
Other Revenue	30,500	6,625	23,875	21.72%
<b>1402 - SR-CABLE TV (PEG)</b>				
<b>Expense</b>	<b>12,000</b>	<b>6,552</b>	<b>5,448</b>	<b>54.60%</b>
<b>16 - INFORMATION SERVICES</b>	<b>12,000</b>	<b>6,552</b>	<b>5,448</b>	<b>54.60%</b>
<b>Other Expenses</b>	<b>12,000</b>	<b>6,552</b>	<b>5,448</b>	<b>54.60%</b>
Administrative and Office Expenses	3,500	0	3,500	0.00%
Equipment	8,500	6,552	1,948	77.08%
<b>Revenue</b>	<b>36,040</b>	<b>6,953</b>	<b>29,087</b>	<b>19.29%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>36,040</b>	<b>6,953</b>	<b>29,087</b>	<b>19.29%</b>
Franchise and Other Taxes	36,040	6,953	29,087	19.29%
<b>1405 - SR-CDBG -CMNTY DVELPMNT BLCK G</b>				
<b>Revenue</b>	<b>48,600</b>	<b>59,379</b>	<b>(10,779)</b>	<b>122.18%</b>
<b>12 - CITY MANAGER</b>	<b>48,600</b>	<b>0</b>	<b>48,600</b>	<b>0.00%</b>
Revenues from Other Agencies	48,600	0	48,600	0.00%
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>0</b>	<b>5,561</b>	<b>(5,561)</b>	
Revenues from Other Agencies	0	5,561	(5,561)	
<b>92 - CIP-STREETS / BIKE/ PEDESTRIAN</b>	<b>0</b>	<b>53,818</b>	<b>(53,818)</b>	
Revenues from Other Agencies	0	53,818	(53,818)	
<b>1501 - SR-SLESF/COPS-STATE GRANT</b>				
<b>Revenue</b>	<b>135,000</b>	<b>0</b>	<b>135,000</b>	<b>0.00%</b>
<b>19 - POLICE</b>	<b>135,000</b>	<b>0</b>	<b>135,000</b>	<b>0.00%</b>
Earnings on Investments	310	0	310	0.00%
Revenues from Other Agencies	135,000	0	135,000	0.00%
<b>1504 - SR-OUTSIDE FUNDED SERVICES-GRA</b>				
<b>Revenue</b>	<b>40</b>	<b>5,041</b>	<b>(5,001)</b>	
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>0</b>	<b>5,041</b>	<b>(5,041)</b>	
Revenues from Other Agencies	0	5,041	(5,041)	
<b>80 - NON-DEPARTMENTAL</b>	<b>40</b>	<b>0</b>	<b>40</b>	<b>0.00%</b>
Earnings on Investments	40	0	40	0.00%

	Budget	Actual	Remaining	% Used
<b>1601 - SR-STORM DRAINAGE / NPDES</b>				
<b>Revenue</b>	<b>400,123</b>	<b>14,352</b>	<b>385,771</b>	<b>3.59%</b>
<b>21 - PUBLIC WORKS</b>	<b>400,123</b>	<b>14,352</b>	<b>385,771</b>	<b>3.59%</b>
Property Taxes	297,550	0	297,550	0.00%
Earnings on Investments	1,350	0	1,350	0.00%
Current Service Charges	100,395	14,020	86,375	13.97%
Other Revenue	828	331	497	39.99%
<b>1602 - SR-STOPWASTE - COUNTY MSR D</b>				
<b>Revenue</b>	<b>50,200</b>	<b>15,135</b>	<b>35,065</b>	<b>30.15%</b>
<b>80 - NON-DEPARTMENTAL</b>	<b>50,200</b>	<b>15,135</b>	<b>35,065</b>	<b>30.15%</b>
Earnings on Investments	200	0	200	0.00%
Revenues from Other Agencies	50,000	15,135	34,865	30.27%