

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

Agenda Date: July 15, 2019  
Reviewed by: IL

**SUBJECT:** Fiscal Year 2018-19 Quarterly Financial Update (Q4)  
**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 costs that have been incurred, and revenue that has been collected by the City. The Actual columns do not include yearend items that have yet to be paid or received. This report covers the fourth quarter activity of fiscal year 2018-19 and does not provide final fiscal year amounts. Final revenue and expense numbers will be available with the fiscal year 2018-19 audit, scheduled to be completed by December.

**STAFF RECOMMENDATION**

Report is for informational purposes only.

**BACKGROUND**

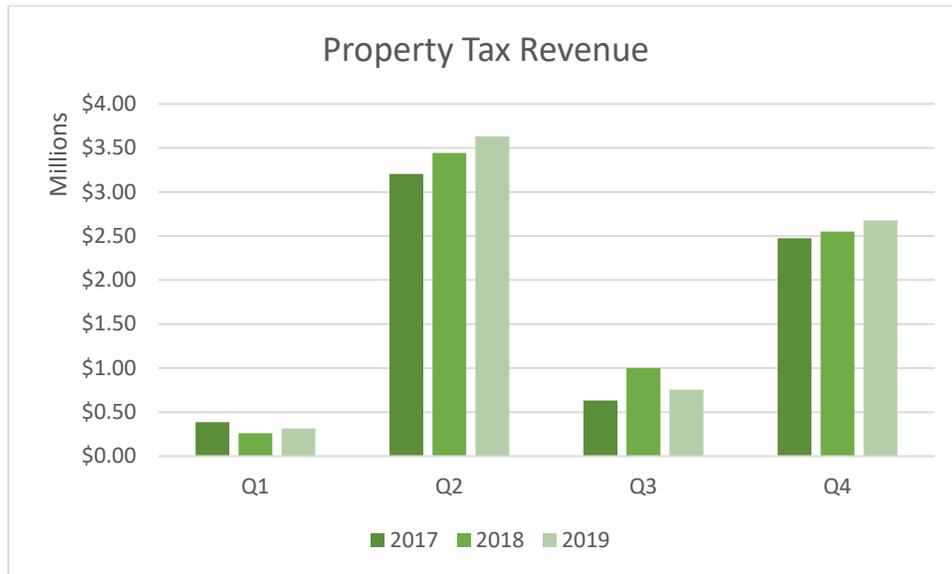
Quarterly the City Council reviews the status of the City's finances. This includes revenues, expenditures, and transfers, compared to the adopted budget for the fiscal year.

**DISCUSSION & ANALYSIS**

This fourth quarter financial report provides an update on the City's finances compared to budgeted amounts. In the Fiscal Year 2018-19 Year to Date Budget to Actuals Report (Attachment 1) the Actual column includes costs that have been incurred, and revenue that has been collected by the City. It is important to note that this report covers the fourth quarter activity of fiscal year 2018-19 and does not provide final fiscal year amounts. While the 2018-19 fiscal year is technically over, some items have yet to be accounted for. These include items such as revenues earned prior to June 30, 2019, but not received until July or August, as well as expenses incurred before June 30, 2019 but not yet invoiced or paid (for example a piece of equipment that was purchased but a check has not yet been cut to the vendor). Final revenue and expense numbers will be available with the fiscal year 2018-19 audit, scheduled to be completed by December.

Keeping that in mind, the City has already met its revenue budget and is just under in budgeted expenses. Staff still have a handful of yearend internal transfers to process which generally occurs around August each year.

While current year property tax revenues are just under budget (94.6%), there has historically been over \$500,000 in catch up contributions for each fiscal year after June 30<sup>th</sup>. Again, these funds will be captured in the fiscal year 2018-19 audit.



The City’s auditors were on site during the week of June 17<sup>th</sup> doing preaudit prep work to review the City’s processes and procedures. The Finance Department is working on finalizing some of the data and backup requests from this visit, and we are still on track for the auditors to come back for final fieldwork the week of September 23<sup>rd</sup>.

In addition, Finance Staff continue to work with Maze & Associates Staff, our accounting services provider, to ensure fiscal year 2018-19 beginning balances are correct and the City is set up for smooth financial processing in the future. Once complete, Staff will begin working with Maze to document processes and procedures and ensure that all work is being done as effectively and efficiently as possible.

**SUSTAINABILITY IMPACT**

Not applicable.

**FINANCIAL IMPACT**

Not applicable

**Attachments**

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

Department	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Total	% Used	
11 - CITY COUNCIL	Expense	118,571	22,584	15,713	19,268	16,245	73,810	62.25%
	Revenue							
12 - CITY MANAGER	Expense	671,675	111,644	141,850	156,546	177,742	587,782	87.51%
	Revenue	26,000	0	0	0	26,000	26,000	100.00%
122 - Human Resources	Expense	463,374	68,144	132,108	146,681	120,271	467,203	100.83%
	Revenue							
123 - Neighborhood Services	Expense	390,930	26,609	48,158	71,112	148,536	294,415	75.31%
	Revenue	100,000	0	7,663	45,462	6,396	59,522	59.52%
13 - CITY CLERK	Expense	277,992	46,227	54,801	99,691	59,644	260,363	93.66%
	Revenue	23,150	6,918	1,008	116	19,785	27,828	120.21%
14 - CITY TREASURER	Expense	70,555	15,014	21,186	19,035	19,877	75,113	106.46%
	Revenue							
15 - CITY ATTORNEY	Expense	453,875	57,780	44,791	67,388	43,673	213,631	47.07%
	Revenue							
161 - INFORMATION SERVICES	Expense	472,241	38,538	78,809	123,977	81,226	322,549	68.30%
	Revenue							
162 - Cable Administration	Expense	243,339	46,426	46,566	88,721	59,701	241,413	99.21%
	Revenue	35,000	3,080	2,500	12,585	2,313	20,478	58.51%
17 - FINANCE & ADMINISTRATIVE SVCS	Expense	1,111,687	304,581	278,690	243,323	228,273	1,054,868	94.89%
	Revenue	19,220	428	773	(54)	1,395	2,542	13.22%
18 - RISK MANAGEMENT	Expense	1,049,602	755,168	33,877	105,473	62,201	956,718	91.15%
	Revenue							
19 - POLICE	Expense	7,416,556	1,385,354	1,426,514	1,561,399	1,821,777	6,195,044	83.53%
	Revenue	279,100	66,318	42,237	59,424	54,595	222,574	79.75%
20 - FIRE	Expense	2,652,939	662,224	668,414	674,111	907,489	2,912,238	109.77%
	Revenue	262,700	12,201	64,686	323,908	(18,260)	382,534	145.62%
21 - PUBLIC WORKS	Expense	1,478,662	242,653	330,566	300,254	368,200	1,241,673	83.97%
	Revenue	0	2,831	3,413	3,112	3,913	13,269	
22 - RECREATION & COMMUNINITY SERVI	Expense	1,996,609	583,579	509,092	481,237	569,356	2,143,263	107.35%
	Revenue	1,217,900	356,995	253,042	211,974	196,612	1,018,624	83.64%
23 - COMMUNITY DEVELOPMENT	Expense	1,656,377	255,381	287,069	300,529	368,614	1,211,594	73.15%
	Revenue	669,800	171,497	204,243	219,422	156,086	751,248	112.16%
80 - NON-DEPARTMENTAL	Expense	1,019,146	1,474,774	75,284	119,415	216,051	1,885,524	185.01%
	Revenue	17,188,676	2,297,551	5,825,772	3,385,084	6,074,590	17,582,997	102.29%
City Wide	Expense	21,544,130	6,096,679	4,193,486	4,578,160	5,268,876	20,137,202	93.47%
	Revenue	19,821,546	2,917,819	6,405,337	4,261,033	6,523,426	20,107,615	101.44%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>Expense</b>							
<b>0001 - GENERAL FUND</b>	<b>20,446,487</b>	<b>5,955,501</b>	<b>3,966,654</b>	<b>4,271,647</b>	<b>4,940,368</b>	<b>1,312,317</b>	<b>93.58%</b>
<b>11 - CITY COUNCIL</b>	<b>118,571</b>	<b>22,584</b>	<b>15,713</b>	<b>19,268</b>	<b>16,245</b>	<b>44,761</b>	<b>62.25%</b>
<b>Salaries and Wages</b>	<b>18,100</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>4,800</b>	<b>(1,100)</b>	<b>106.08%</b>
<b>Benefits</b>	<b>62,571</b>	<b>15,662</b>	<b>10,068</b>	<b>9,961</b>	<b>9,961</b>	<b>16,919</b>	<b>72.96%</b>
Insurance	60,784	15,195	9,598	9,473	9,473	17,046	71.96%
Retirement	472	119	123	123	123	(17)	103.60%
Taxes	1,315	348	347	365	365	(110)	108.33%
<b>Other Expenses</b>	<b>37,900</b>	<b>2,122</b>	<b>844</b>	<b>4,507</b>	<b>1,484</b>	<b>28,942</b>	<b>23.64%</b>
Dues, Memberships, Publications, and Trainings	13,400	1,522	714	3,639	1,360	6,166	53.99%
Administrative and Office Expenses	1,000	601	61	251	124	(36)	103.61%
Professional Services	2,500	0	0	0	0	2,500	0.00%
Misc Expenses	21,000	0	70	618	0	20,312	3.28%
<b>12 - CITY MANAGER</b>	<b>671,675</b>	<b>111,644</b>	<b>141,850</b>	<b>156,546</b>	<b>177,742</b>	<b>83,893</b>	<b>87.51%</b>
<b>Salaries and Wages</b>	<b>487,912</b>	<b>90,075</b>	<b>109,309</b>	<b>123,615</b>	<b>126,626</b>	<b>38,288</b>	<b>92.15%</b>
<b>Benefits</b>	<b>110,113</b>	<b>20,453</b>	<b>20,403</b>	<b>29,426</b>	<b>31,506</b>	<b>8,325</b>	<b>92.44%</b>
Insurance	15,281	2,983	3,695	3,740	4,345	518	96.61%
Retirement	64,246	11,934	13,683	16,445	16,897	5,287	91.77%
Taxes	30,586	5,536	3,025	9,241	10,264	2,520	91.76%
<b>Other Expenses</b>	<b>73,650</b>	<b>1,117</b>	<b>12,138</b>	<b>3,505</b>	<b>19,610</b>	<b>37,280</b>	<b>49.38%</b>
Dues, Memberships, Publications, and Trainings	6,100	0	663	1,048	1,410	2,979	51.16%
Administrative and Office Expenses	3,000	225	326	679	332	1,439	52.04%
Advertising & Promotions	4,500	0	4,281	0	0	219	95.13%
Professional Services	41,050	66	870	890	16,593	22,631	44.87%
Utilities	18,500	798	5,922	889	1,244	9,647	47.85%
Misc Expenses	500	28	76	0	31	365	26.94%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>122 - Human Resources</b>	<b>463,374</b>	<b>68,144</b>	<b>132,108</b>	<b>146,681</b>	<b>120,271</b>	<b>(3,829)</b>	<b>100.83%</b>
<b>Salaries and Wages</b>	<b>238,266</b>	<b>40,377</b>	<b>50,423</b>	<b>56,806</b>	<b>61,963</b>	<b>28,697</b>	<b>87.96%</b>
400002 - SALARIES & WAGES/Salary&Wages	238,266	40,377	50,423	56,806	61,963	28,697	87.96%
<b>Benefits</b>	<b>59,291</b>	<b>11,514</b>	<b>14,746</b>	<b>14,571</b>	<b>17,812</b>	<b>648</b>	<b>98.91%</b>
Insurance	27,033	5,651	8,010	6,350	8,547	(1,524)	105.64%
Retirement	16,701	2,826	3,285	3,973	4,323	2,293	86.27%
Taxes	15,557	3,037	3,451	4,248	4,942	(122)	100.78%
<b>Citywide Benefits</b>	<b>0</b>	<b>12,158</b>	<b>12,274</b>	<b>14,416</b>	<b>9,586</b>	<b>(48,434)</b>	
<b>Other Expenses</b>	<b>165,817</b>	<b>4,095</b>	<b>54,665</b>	<b>60,888</b>	<b>30,909</b>	<b>15,259</b>	<b>90.80%</b>
Dues, Memberships, Publications, and Trainings	3,250	1,226	2,013	259	100	(348)	110.70%
Administrative and Office Expenses	8,300	1,559	1,450	1,471	857	2,963	64.30%
Advertising & Promotions	1,000	0	0	0	53	947	5.26%
Professional Services	152,767	1,310	51,202	58,803	29,932	11,520	92.46%
Misc Expenses	500	0	0	356	(32)	176	64.72%
<b>123 - Neighborhood Services</b>	<b>390,930</b>	<b>26,609</b>	<b>48,158</b>	<b>71,112</b>	<b>148,536</b>	<b>96,515</b>	<b>75.31%</b>
<b>Salaries and Wages</b>	<b>166,596</b>	<b>18,695</b>	<b>24,166</b>	<b>45,545</b>	<b>51,514</b>	<b>26,675</b>	<b>83.99%</b>
<b>Benefits</b>	<b>17,534</b>	<b>6,394</b>	<b>10,965</b>	<b>12,965</b>	<b>14,558</b>	<b>(27,348)</b>	<b>255.97%</b>
Insurance	286	3,310	6,619	6,529	7,617	(23,789)	8417.96%
Retirement	7,945	1,656	2,503	2,957	3,007	(2,178)	127.42%
Taxes	9,303	1,427	1,843	3,478	3,934	(1,380)	114.83%
<b>Other Expenses</b>	<b>206,800</b>	<b>1,520</b>	<b>13,027</b>	<b>12,601</b>	<b>82,464</b>	<b>97,187</b>	<b>53.00%</b>
Administrative and Office Expenses	800	7	14	0	0	779	2.59%
Advertising & Promotions	16,000	1,513	8,377	284	7,018	(1,192)	107.45%
Supplies	10,000	0	2,912	2,871	695	3,522	64.78%
Professional Services	130,000	0	1,500	1,937	39,760	86,803	33.23%
Rental Expense	50,000	0	225	7,509	16,180	26,086	47.83%
Equipment Purchases	0	0	0	0	18,812	(18,812)	



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>13 - CITY CLERK</b>	<b>277,992</b>	<b>46,227</b>	<b>54,801</b>	<b>99,691</b>	<b>59,644</b>	<b>17,629</b>	<b>93.66%</b>
<b>Salaries and Wages</b>	<b>128,370</b>	<b>30,105</b>	<b>34,617</b>	<b>34,126</b>	<b>37,690</b>	<b>(8,168)</b>	<b>106.36%</b>
<b>Benefits</b>	<b>46,822</b>	<b>10,682</b>	<b>11,525</b>	<b>12,546</b>	<b>14,302</b>	<b>(2,233)</b>	<b>104.77%</b>
Insurance	26,024	5,591	6,638	6,567	7,639	(411)	101.58%
Retirement	11,545	3,108	2,488	3,399	3,802	(1,251)	110.84%
Taxes	9,253	1,983	2,400	2,580	2,861	(571)	106.17%
<b>Other Expenses</b>	<b>102,800</b>	<b>5,440</b>	<b>8,659</b>	<b>53,019</b>	<b>7,652</b>	<b>28,031</b>	<b>72.73%</b>
Dues, Memberships, Publications, and Trainings	4,700	817	590	2,740	842	(289)	106.15%
Administrative and Office Expenses	57,400	841	4,151	47,594	1,273	3,541	93.83%
Advertising & Promotions	4,000	0	131	0	128	3,741	6.48%
Professional Services	36,500	3,782	3,786	2,685	5,410	20,838	42.91%
Misc Expenses	200	0	0	0	0	200	0.00%
<b>14 - CITY TREASURER</b>	<b>70,555</b>	<b>15,014</b>	<b>21,186</b>	<b>19,035</b>	<b>19,877</b>	<b>(4,558)</b>	<b>106.46%</b>
<b>Salaries and Wages</b>	<b>39,949</b>	<b>9,216</b>	<b>11,367</b>	<b>12,187</b>	<b>12,187</b>	<b>(5,009)</b>	<b>112.54%</b>
<b>Benefits</b>	<b>26,985</b>	<b>5,798</b>	<b>9,819</b>	<b>6,833</b>	<b>7,660</b>	<b>(3,125)</b>	<b>111.58%</b>
Insurance	20,243	4,218	8,188	4,992	5,823	(2,977)	114.71%
Retirement	3,810	901	924	1,078	1,078	(170)	104.47%
Taxes	2,932	679	708	764	760	22	99.26%
<b>Other Expenses</b>	<b>3,621</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>30</b>	<b>3,576</b>	<b>1.24%</b>
Dues, Memberships, Publications, and Trainings	3,000	0	0	0	0	3,000	0.00%
Administrative and Office Expenses	621	0	0	15	30	576	7.25%
<b>15 - CITY ATTORNEY</b>	<b>453,875</b>	<b>57,780</b>	<b>44,791</b>	<b>67,388</b>	<b>43,673</b>	<b>240,244</b>	<b>47.07%</b>
<b>Other Expenses</b>	<b>453,875</b>	<b>57,780</b>	<b>44,791</b>	<b>67,388</b>	<b>43,673</b>	<b>240,244</b>	<b>47.07%</b>
Professional Services	453,875	57,780	44,791	67,388	43,673	240,244	47.07%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>161 - INFORMATION SERVICES</b>	<b>472,241</b>	<b>38,538</b>	<b>78,809</b>	<b>123,977</b>	<b>81,226</b>	<b>149,692</b>	<b>68.30%</b>
<b>Salaries and Wages</b>	<b>139,877</b>	<b>26,559</b>	<b>35,227</b>	<b>32,491</b>	<b>33,077</b>	12,523	91.05%
<b>Benefits</b>	<b>56,164</b>	<b>11,248</b>	<b>13,324</b>	<b>13,556</b>	<b>14,911</b>	3,124	94.44%
Insurance	30,508	6,357	7,628	7,525	8,778	220	99.28%
Retirement	15,276	2,947	3,093	3,655	3,716	1,865	87.79%
Taxes	10,380	1,943	2,603	2,377	2,417	1,039	89.99%
<b>Other Expenses</b>	<b>276,200</b>	<b>731</b>	<b>30,257</b>	<b>77,930</b>	<b>33,238</b>	<b>134,044</b>	<b>51.47%</b>
Dues, Memberships, Publications, and Trainings	6,300	0	130	299	2,425	3,446	45.30%
Administrative and Office Expenses	1,500	0	0	99	0	1,401	6.58%
Professional Services	218,400	731	29,992	72,796	14,368	100,513	53.98%
Equipment	50,000	0	135	4,736	16,444	28,684	42.63%
<b>162 - Cable Administration</b>	<b>243,339</b>	<b>46,426</b>	<b>46,566</b>	<b>88,721</b>	<b>59,701</b>	<b>1,926</b>	<b>99.21%</b>
<b>Salaries and Wages</b>	<b>110,112</b>	<b>25,797</b>	<b>27,889</b>	<b>32,605</b>	<b>32,679</b>	(8,857)	108.04%
<b>Benefits</b>	<b>42,002</b>	<b>9,516</b>	<b>10,794</b>	<b>11,480</b>	<b>12,344</b>	(2,132)	105.08%
Insurance	21,396	4,458	5,349	5,278	6,157	154	99.28%
Retirement	13,172	3,094	3,148	3,719	3,782	(570)	104.33%
Taxes	7,434	1,965	2,297	2,483	2,406	(1,716)	123.08%
<b>Other Expenses</b>	<b>91,225</b>	<b>11,113</b>	<b>7,883</b>	<b>44,636</b>	<b>14,678</b>	<b>12,915</b>	<b>85.84%</b>
Dues, Memberships, Publications, and Trainings	19,775	2,436	1,155	2,570	679	12,935	34.59%
Administrative and Office Expenses	3,875	817	42	1,136	1,316	563	85.47%
Advertising & Promotions	27,075	0	2,100	6,993	3,129	14,853	45.14%
Professional Services	17,500	4,450	2,222	31,334	6,851	(27,357)	256.33%
Rental Expense	6,950	0	0	1,212	1,336	4,402	36.67%
Utilities	6,700	623	881	869	889	3,438	48.69%
Misc Expenses	250	0	445	164	359	(718)	387.14%
Equipment	9,100	2,787	1,038	357	119	4,800	47.26%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>1,111,687</b>	<b>304,581</b>	<b>278,690</b>	<b>243,323</b>	<b>228,273</b>	<b>56,819</b>	<b>94.89%</b>
<b>Salaries and Wages</b>	<b>556,250</b>	<b>83,302</b>	<b>111,616</b>	<b>115,964</b>	<b>144,153</b>	<b>101,215</b>	<b>81.80%</b>
<b>Benefits</b>	<b>158,453</b>	<b>33,945</b>	<b>46,882</b>	<b>35,704</b>	<b>46,284</b>	<b>(4,362)</b>	<b>102.75%</b>
Insurance	79,242	21,786	31,905	19,277	25,963	(19,688)	124.85%
Retirement	40,057	5,896	6,568	7,717	9,471	10,405	74.02%
Taxes	39,154	6,263	8,409	8,711	10,850	4,920	87.43%
<b>Other Expenses</b>	<b>396,984</b>	<b>187,335</b>	<b>120,192</b>	<b>91,655</b>	<b>37,836</b>	<b>(40,034)</b>	<b>110.08%</b>
Dues, Memberships, Publications, and Trainings	10,500	1,491	4,718	9,138	1,429	(6,277)	159.78%
Administrative and Office Expenses	27,800	7,908	14,758	12,103	9,684	(16,653)	159.90%
Advertising & Promotions	3,000	0	0	0	0	3,000	0.00%
Professional Services	321,234	171,470	89,809	62,587	20,104	(22,736)	107.08%
Rental Expense	4,400	1,428	0	3,118	1,428	(1,574)	135.77%
Utilities	27,250	4,978	9,940	4,468	5,181	2,683	90.15%
Misc Expenses	1,300	60	400	241	10	590	54.63%
Equipment	1,500	0	567	0	0	933	37.82%
<b>18 - RISK MANAGEMENT</b>	<b>1,049,602</b>	<b>755,168</b>	<b>33,877</b>	<b>105,473</b>	<b>62,201</b>	<b>92,884</b>	<b>91.15%</b>
<b>Other Expenses</b>	<b>1,049,602</b>	<b>755,168</b>	<b>33,877</b>	<b>105,473</b>	<b>62,201</b>	<b>92,884</b>	<b>91.15%</b>
Dues, Memberships, Publications, and Trainings	0	0	0	13,500	6,000	(19,500)	
Insurance	1,049,602	755,168	33,877	91,973	56,201	112,384	89.29%
<b>19 - POLICE</b>	<b>7,416,556</b>	<b>1,385,354</b>	<b>1,426,514</b>	<b>1,561,399</b>	<b>1,821,777</b>	<b>1,221,512</b>	<b>83.53%</b>
<b>Salaries and Wages</b>	<b>5,130,787</b>	<b>1,043,347</b>	<b>994,421</b>	<b>1,128,306</b>	<b>1,218,746</b>	<b>745,967</b>	<b>85.46%</b>
<b>Benefits</b>	<b>1,332,889</b>	<b>263,070</b>	<b>289,751</b>	<b>293,300</b>	<b>322,263</b>	<b>164,506</b>	<b>87.66%</b>
Insurance	575,744	116,348	140,565	124,491	146,598	47,742	91.71%
Retirement	627,919	119,294	122,889	140,296	145,434	100,007	84.07%
Taxes	129,226	27,428	26,298	28,512	30,231	16,757	87.03%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>Other Expenses</b>	<b>952,880</b>	<b>78,938</b>	<b>142,341</b>	<b>139,793</b>	<b>280,767</b>	<b>311,040</b>	<b>67.36%</b>
Dues, Memberships, Publications, and Trainings	148,000	2,805	23,893	43,051	28,429	49,821	66.34%
Administrative and Office Expenses	51,500	18,757	(1,822)	9,378	14,283	10,904	78.83%
Supplies	22,200	1,701	25,780	4,047	24,688	(34,015)	253.22%
Professional Services	411,130	20,931	58,259	46,983	155,905	129,052	68.61%
Rental Expense	44,850	12,047	5,588	5,620	5,887	15,709	64.97%
Utilities	80,000	9,768	18,383	7,022	8,264	36,562	54.30%
Safety Supplies	39,200	5,730	1,429	6,678	8,649	16,713	57.36%
Equipment	66,000	0	110	948	21,786	43,155	34.61%
Vehicle/Equipment Maintenance	90,000	6,825	10,721	16,067	12,876	43,511	51.65%
Misc Expenses	0	373	0	0	0	(373)	
<b>20 - FIRE</b>	<b>2,652,939</b>	<b>662,224</b>	<b>668,414</b>	<b>674,111</b>	<b>907,489</b>	<b>(259,299)</b>	<b>109.77%</b>
<b>Salaries and Wages</b>	<b>1,860,714</b>	<b>460,748</b>	<b>481,661</b>	<b>498,673</b>	<b>689,933</b>	<b>(270,301)</b>	<b>114.53%</b>
<b>Benefits</b>	<b>452,598</b>	<b>102,281</b>	<b>114,718</b>	<b>122,122</b>	<b>126,604</b>	<b>(13,126)</b>	<b>102.90%</b>
Insurance	195,454	42,926	51,095	48,779	53,585	(931)	100.48%
Retirement	235,707	51,947	54,955	64,389	61,216	3,200	98.64%
Taxes	21,437	7,408	8,668	8,954	11,803	(15,396)	171.82%
<b>Other Expenses</b>	<b>339,627</b>	<b>99,195</b>	<b>72,035</b>	<b>53,317</b>	<b>90,952</b>	<b>24,128</b>	<b>92.90%</b>
Dues, Memberships, Publications, and Trainings	19,662	2,940	16,541	(8,368)	4,038	4,512	77.05%
Administrative and Office Expenses	21,472	3,911	3,290	11,007	2,375	889	95.86%
Advertising & Promotions	500	269	0	198	0	34	93.29%
Supplies	38,167	6,269	3,365	3,240	28,178	(2,886)	107.56%
Professional Services	60,751	13,642	14,466	19,553	28,859	(15,768)	125.95%
Rental Expense	8,480	2,115	2,125	2,115	2,115	10	99.88%
Utilities	45,648	4,914	14,129	10,316	5,577	10,713	76.53%
Misc Expenses	26,009	1,469	4,000	2,591	1,076	16,872	35.13%
Equipment	68,438	47,679	2,965	7,990	5,677	4,128	93.97%
Vehicle/Equipment Maintenance	50,500	15,988	11,154	4,676	13,058	5,624	88.86%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>21 - PUBLIC WORKS</b>	<b>1,478,662</b>	<b>242,653</b>	<b>330,566</b>	<b>300,254</b>	<b>368,200</b>	<b>236,989</b>	<b>83.97%</b>
Salaries and Wages	479,117	74,652	82,598	93,164	91,599	137,104	71.38%
Benefits	135,435	24,460	28,778	31,194	33,706	17,297	87.23%
Insurance	74,645	13,297	17,069	17,664	19,827	6,788	90.91%
Retirement	25,174	5,538	5,786	6,515	6,928	406	98.39%
Taxes	35,616	5,624	5,923	7,015	6,951	10,102	71.64%
Other Expenses	864,110	143,542	219,189	175,896	242,895	82,588	90.44%
Dues, Memberships, Publications, and Trainings	45,195	1,060	6,725	6,282	7,551	23,577	47.83%
Administrative and Office Expenses	29,885	1,508	36,478	2,230	2,599	(12,929)	143.26%
Supplies	202,930	23,249	46,182	24,050	28,029	81,420	59.88%
Professional Services	349,700	56,794	63,520	87,069	136,932	5,385	98.46%
Rental Expense	136,180	29,893	31,301	32,778	33,613	8,595	93.69%
Utilities	61,595	15,846	22,595	18,292	26,802	(21,940)	135.62%
Equipment	10,300	12,236	7,610	0	0	(9,546)	192.68%
Vehicle/Equipment Maintenance	28,325	2,956	4,779	5,194	7,370	8,026	71.67%
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>1,996,609</b>	<b>583,579</b>	<b>509,092</b>	<b>481,237</b>	<b>569,356</b>	<b>(146,653)</b>	<b>107.35%</b>
Salaries and Wages	923,531	248,148	241,507	265,959	297,087	(129,170)	113.99%
Benefits	293,433	67,768	66,021	77,168	92,311	(9,835)	103.35%
Insurance	157,979	31,440	34,847	37,992	50,577	3,123	98.02%
Retirement	78,404	18,421	15,472	18,870	19,194	6,447	91.78%
Taxes	57,050	17,907	15,702	20,307	22,539	(19,405)	134.01%
Other Expenses	779,645	267,662	201,564	138,110	179,958	(7,648)	100.98%
Dues, Memberships, Publications, and Trainings	13,400	150	1,467	5,256	512	6,015	55.12%
Administrative and Office Expenses	99,950	31,540	25,038	16,603	30,734	(3,965)	103.97%
Advertising & Promotions	45,725	29,339	5,682	1,297	1,738	7,670	83.23%
Supplies	20,151	12,798	10,586	10,788	4,863	(18,884)	193.71%
Professional Services	487,304	136,950	114,192	61,421	104,156	70,585	85.52%
Rental Expense	52,250	27,256	6,284	4,377	4,377	9,954	80.95%
Utilities	5,125	20,010	27,740	25,086	30,961	(98,672)	2025.30%
Equipment	45,440	8,725	10,088	11,340	0	15,287	66.36%
Vehicle/Equipment Maintenance	10,300	894	485	1,941	2,618	4,361	57.66%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>1,656,377</b>	<b>255,381</b>	<b>287,069</b>	<b>300,529</b>	<b>368,614</b>	<b>444,783</b>	<b>73.15%</b>
Salaries and Wages	806,215	164,139	167,937	188,584	199,966	85,589	89.38%
Benefits	187,349	46,186	47,802	55,594	61,151	(23,384)	112.48%
Insurance	63,463	18,689	22,411	21,995	25,842	(25,474)	140.14%
Retirement	65,502	15,638	15,945	19,243	19,378	(4,701)	107.18%
Taxes	58,384	11,859	9,446	14,357	15,931	6,792	88.37%
Other Expenses	662,813	45,057	71,330	56,351	107,497	382,578	42.28%
Dues, Memberships, Publications, and Trainings	36,000	3,271	2,584	3,376	1,231	25,539	29.06%
Administrative and Office Expenses	28,900	2,110	2,057	2,291	4,381	18,062	37.50%
Advertising & Promotions	3,700	0	0	0	0	3,700	0.00%
Professional Services	542,413	38,920	61,544	47,220	59,086	335,643	38.12%
Utilities	16,300	715	5,102	767	1,097	8,619	47.12%
Misc Expenses	33,800	0	43	2,511	800	30,447	9.92%
Equipment	1,000	0	0	0	40,688	(39,688)	4068.84%
Vehicle/Equipment Maintenance	700	42	0	186	215	258	63.19%
<b>80 - NON-DEPARTMENTAL</b>	<b>1,019,146</b>	<b>1,474,774</b>	<b>75,284</b>	<b>119,415</b>	<b>216,051</b>	<b>(866,378)</b>	<b>185.01%</b>
Benefits	21,000	1,459,164	0	4,901	13,983	(1,457,048)	7038.32%
Insurance	21,000	1,459,164	0	4,901	13,983	(1,457,048)	7038.32%
Other Expenses	998,146	15,610	75,284	114,514	202,068	590,670	40.82%
Dues, Memberships, Publications, and Trainings	16,000	6,641	0	7,608	0	1,751	89.06%
Administrative and Office Expenses	71,770	4,031	56,752	61,448	35,679	(86,140)	220.02%
Advertising & Promotions	5,000	0	5,000	0	524	(524)	110.47%
Professional Services	20,000	0	5,000	0	3,300	11,700	41.50%
Utilities	25,000	4,939	7,421	14,883	7,558	(9,801)	139.20%
Misc Expenses	8,800	0	0	21,445	0	(12,645)	243.69%
Vehicle/Equipment	2,000	0	1,110	9,131	5,907	(14,148)	807.41%
Transfers Out	849,576	0	0	0	149,100	700,476	17.55%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>0002 - GF-RECREATION PROGRAM RESERVE</b>							
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>868</b>	<b>0</b>	<b>731</b>	<b>243</b>	<b>(1,842)</b>	
Other Expenses	0	868	0	731	243	(1,842)	
Supplies	0	868	0	731	243	(1,842)	
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>83,000</b>	<b>1,800</b>	<b>1,970</b>	<b>9,418</b>	<b>52,772</b>	<b>17,040</b>	<b>79.47%</b>
Other Expenses	83,000	1,800	1,970	9,418	52,772	17,040	79.47%
Professional Services	58,000	1,800	1,970	5,200	52,772	(3,742)	106.45%
Equipment	25,000	0	0	4,218	0	25,000	0.00%
<b>0003 - GF-SR CENTER PROGRAM RESERVE</b>							
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>15,000</b>	<b>0</b>	<b>1,908</b>	<b>2,695</b>	<b>0</b>	<b>10,397</b>	<b>30.69%</b>
Other Expenses	15,000	0	1,908	2,695	0	10,397	30.69%
Equipment	15,000	0	1,908	2,695	0	10,397	30.69%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>Revenue</b>							
<b>0001 - GENERAL FUND</b>	<b>19,821,546</b>	<b>2,917,819</b>	<b>6,405,337</b>	<b>4,261,033</b>	<b>6,523,426</b>	<b>(286,069)</b>	<b>101.44%</b>
<b>12 - CITY MANAGER</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000</b>	<b>0</b>	<b>100.00%</b>
Current Service Charges	26,000	0	0	0	26,000	0	100.00%
<b>123 - Neighborhood Services</b>	<b>100,000</b>	<b>0</b>	<b>7,663</b>	<b>45,462</b>	<b>6,396</b>	<b>40,478</b>	<b>59.52%</b>
Revenues from Other Agencies	100,000	0	7,663	20,435	0	71,901	28.10%
Other Revenue	0	0	0	25,027	6,396	(31,423)	
<b>13 - CITY CLERK</b>	<b>23,150</b>	<b>6,918</b>	<b>1,008</b>	<b>116</b>	<b>19,785</b>	<b>(4,678)</b>	<b>120.21%</b>
Current Service Charges	3,000	6,860	980	0	0	(4,840)	261.33%
Other Revenue	20,150	58	28	116	19,785	163	99.19%
<b>162 - Cable Administration</b>	<b>35,000</b>	<b>3,080</b>	<b>2,500</b>	<b>12,585</b>	<b>2,313</b>	<b>14,522</b>	<b>58.51%</b>
Current Service Charges	23,000	1,000	0	2,133	134	19,732	14.21%
Other Revenue	12,000	2,080	2,500	10,452	2,179	(5,211)	143.42%
<b>17 - FINANCE &amp; ADMINISTRATIVE SVCS</b>	<b>19,220</b>	<b>428</b>	<b>773</b>	<b>(54)</b>	<b>1,395</b>	<b>16,678</b>	<b>13.22%</b>
Current Service Charges	19,220	428	773	(54)	1,395	16,678	13.22%
<b>19 - POLICE</b>	<b>279,100</b>	<b>66,318</b>	<b>42,237</b>	<b>59,424</b>	<b>54,595</b>	<b>56,526</b>	<b>79.75%</b>
Licenses and Permits	3,000	500	250	250	1,250	750	75.00%
Fines and Forfeitures	270,000	65,744	40,404	55,242	47,579	61,030	77.40%
Revenues from Other Agencies	5,000	41	0	3,830	5,598	(4,468)	189.36%
Current Service Charges	500	0	0	0	0	500	0.00%
Other Revenue	600	33	1,583	102	168	(1,286)	314.32%
<b>20 - FIRE</b>	<b>262,700</b>	<b>12,201</b>	<b>64,686</b>	<b>323,908</b>	<b>(18,260)</b>	<b>(119,834)</b>	<b>145.62%</b>
Licenses and Permits	36,000	7,574	10,653	10,767	11,899	(4,893)	113.59%
Current Service Charges	166,600	3,568	3,615	137,175	17,976	4,266	97.44%
Other Revenue	60,100	1,059	50,417	175,966	(48,136)	(119,207)	298.35%
<b>21 - PUBLIC WORKS</b>	<b>0</b>	<b>2,831</b>	<b>3,413</b>	<b>3,112</b>	<b>3,913</b>	<b>(13,269)</b>	
Current Service Charges	0	2,831	3,413	3,112	3,913	(13,269)	
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>1,217,900</b>	<b>356,995</b>	<b>253,042</b>	<b>211,974</b>	<b>196,612</b>	<b>199,276</b>	<b>83.64%</b>
Revenues from Other Agencies	21,800	27,673	0	0	0	(5,873)	126.94%
Current Service Charges	1,149,000	315,231	249,134	200,197	176,847	207,590	81.93%
Other Revenue	47,100	14,091	3,908	11,777	19,766	(2,442)	105.18%



	Budget	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	Remaining	% Used
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>669,800</b>	<b>171,497</b>	<b>204,243</b>	<b>219,422</b>	<b>156,086</b>	<b>(81,448)</b>	<b>112.16%</b>
Licenses and Permits	415,000	107,338	96,936	146,783	121,049	(57,105)	113.76%
Current Service Charges	200,600	52,950	34,150	72,607	35,012	5,882	97.07%
Other Revenue	54,200	11,209	73,157	32	26	(30,224)	155.76%
<b>80 - NON-DEPARTMENTAL</b>	<b>17,188,676</b>	<b>2,297,551</b>	<b>5,825,772</b>	<b>3,385,084</b>	<b>6,074,590</b>	<b>(394,321)</b>	<b>102.29%</b>
Property Taxes	7,205,901	315,629	3,632,586	728,408	3,110,346	(581,067)	108.06%
Sales Taxes	4,330,100	969,655	1,194,851	1,106,481	768,938	290,175	93.30%
Franchise and Other Taxes	4,557,480	909,666	944,378	1,489,792	1,248,819	(35,175)	100.77%
Licenses and Permits	1,200	454	283	415	1,082	(1,034)	186.16%
Earnings on Investments	14,485	0	0	0	0	14,485	0.00%
Revenues from Other Agencies	130,000	35,553	35,278	37,141	33,356	(11,328)	108.71%
Current Service Charges	45,000	14,148	10,471	19,291	19,471	(18,382)	140.85%
Other Revenue	13,410	52,446	7,925	3,556	1,478	(51,995)	487.74%
Transfers In	891,100	0	0	0	891,100	0	100.00%
<b>0002 - GF-RECREATION PROGRAM RESERVE</b>							
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>90,000</b>	<b>22,852</b>	<b>28,232</b>	<b>34,795</b>	<b>22,572</b>	<b>(18,450)</b>	<b>120.50%</b>
Current Service Charges	90,000	22,852	28,232	34,795	22,572	(18,450)	120.50%
<b>0003 - GF-SR CENTER PROGRAM RESERVE</b>							
<b>22 - RECREATION &amp; COMMUNITY SERVI</b>	<b>15,000</b>	<b>12,493</b>	<b>7,038</b>	<b>5,904</b>	<b>25,036</b>	<b>(35,471)</b>	<b>336.47%</b>
Current Service Charges	15,000	12,493	7,038	5,904	25,036	(35,471)	336.47%
<b>0004 - GF-GENERAL PLAN</b>							
<b>23 - COMMUNITY DEVELOPMENT</b>	<b>5,000</b>	<b>1,488</b>	<b>1,512</b>	<b>1,296</b>	<b>1,464</b>	<b>(760)</b>	<b>115.20%</b>
Current Service Charges	5,000	1,488	1,512	1,296	1,464	(760)	115.20%
<b>0005 - GF-DESIGNATED DONATIONS</b>							
<b>80 - NON-DEPARTMENTAL</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>231</b>	<b>215</b>	<b>554</b>	<b>44.59%</b>
Other Revenue	1,000	0	0	231	215	554	44.59%