

SPECIAL REVENUE FUNDS

Fund Description

Special Revenue Funds are utilized to account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund.





Special Revenue Fund Highlights



FY 2017 special revenue fund expenditures decreased \$8.4M from FY 2016 to \$65.7M. FY 2017 revenue increased \$1.8M to \$66M. The revenue increases are mainly due to increasing growth reinvestment initiative revenue based on the 20 year agreement with the State of Iowa and increasing road use tax revenue relating to increases in the gas tax implemented by the State of Iowa in calendar 2015. These increases are partially offset by decreases in lead based grant revenue and TIF property tax revenue based on needs for funding outstanding debt.

The expenditure decrease is mainly related to a decrease in lead based grant expenditures and transfers out. Overall transfers out decreased by \$4.9M mainly due to a decrease of \$8.9M for associated transfers relating to 90% flood local option sales tax as flood projects budgeted for uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection are coming to a completion. This is offset by increases in transfers out to growth reinvestment initiative projects (\$1.3M), from tax increment financing to fund debt (\$1.6M), and from road use tax revenue used for capital improvement projects (\$1.4M).

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	77,693,725	64,170,162	65,965,200	1,795,038	3%
Expenditures					
Personal Services	1,530,561	1,722,272	1,600,764	(121,508)	
Discretionary	15,033,285	16,121,135	12,702,249	(3,418,886)	
Fleet & Facilities	188,362	162,476	153,267	(9,209)	
Non-Discretionary	195,682	173,686	177,831	4,145	
Capital Outlay	588,534	-	-	-	
Debt Service	15,937	9,564	4,138	(5,426)	
Transfers Out	52,970,358	55,982,992	51,085,002	(4,897,990)	
	70,522,718	74,172,125	65,723,250	(8,448,875)	-11%
Net	7,171,007	(10,001,963)	241,950	10,243,913	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
24.75	19.75	3.00	22.75	(2.00)

The FY 2017 FTE count is decreasing by 2 FTEs to 22.75 FTEs. The budget includes eliminating 2 Library Grant FTEs (Substance Abuse Specialists) due to the end of grant funding from the Iowa Department of Public Health.



Local Option Sales Tax Special Revenue Fund

Local Option Sales Tax - Flood

FY 2014 was the last fiscal year the City collected flood local option sales tax revenue. Due to timing of expenses, in FY 2016 \$2M was budgeted for contributions and \$8.9M for transfers out relating to 90% flood local option sales tax revenue for flood project uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection. The projects are coming to a completion and therefore no expenditures are budgeted in FY 2017. Should transfers be required due to timing reasons, they will be amended into the budget.

Local Option Sales Tax – Street Repairs

In November 2013, the citizens of Cedar Rapids voted to allow a 1% local option sales tax to fund street repairs for a ten year period from July 1, 2014 thru June 30, 2024. These funds will be used for improvements that typically would have required the City to issue debt. It is estimated the City will generate \$200M over ten years. The City began receiving this revenue in FY 2015. \$18M is budgeted in FY 2017, which is unchanged from FY 2016. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2015, \$14.7M was transferred to fund eligible expenses which were used to repair 9.6 miles.

Hotel Motel Tax Special Revenue Fund

In FY 2017, the City is budgeting \$3.4M for hotel motel tax revenue and expenditures, which is an increase of \$359K from FY 2016. Expenditures include transfers for City debt payments (I.E. hotel, portion of convention center, art museum, and ice arena), ice arena operations and capital equipment, and partial funding for usher's ferry historic village operations. In addition, the City will use some of the hotel motel revenue for organizations who submitted requests through the hotel motel three year application program. These expenses are in line with eligible uses of hotel motel tax revenue. The net budget reflects \$96K of revenue over expenses. Due to accounting requirements, this \$96K mainly relates to internal loans where the principle for debt is required to be recorded on the balance sheet.

Road Use Tax Special Revenue Fund

The City is budgeting \$14.2M in FY 2017 for road use tax revenue, which is an increase of \$1.4M from FY 2016. The change relates to an increase in the gas tax implemented by the State of Iowa in calendar 2015. According to the Iowa Code, this revenue can be used for any purpose relating to the construction, maintenance, and supervision of the public streets. The revenue will be received to this special revenue fund and transferred to fund expenses as appropriate.

In FY 2017, \$2.5M will be transferred to street improvement projects. The remainder will be transferred to the City's general fund to pay for operating costs relating to bridge maintenance, the Public Works, and Parks & Recreation Departments as it relates to the Iowa Code.



Special Revenue Fund Highlights



SSMID Special Revenue Fund

The City has three self-supported municipal improvement districts (SSMIDs); the medical district, the downtown district, and the Czech Village-New Bohemia district. The City created the new Czech Village-New Bohemia SSMID as allowed by the Iowa Code. This district was approved in December 2015 by ordinance.

The FY 2017 budgeted property tax revenue for the medical district is \$215K, for the downtown district is \$241K, and for the Czech Village-New Bohemia district is \$12K.

Tax Increment Financing Special Revenue Fund

\$10.1M in property tax revenue is budgeted in TIF districts for FY 2017, which represents a \$241K decrease from FY 2016. The decrease in revenue is mainly due to the winding down of several TIFs, most notably tech park and southwest, which no longer require significant increment to meet the TIF obligations and will expire by 2017. Expenditures will increase \$1M to \$10M. Expenses include transfers for debt payments and capital improvement projects as well as anticipated contributions in FY 2017.

Growth Reinvestment Initiative Special Revenue Fund

The City helped pass legislation that allows the City to use incremental growth from the City's sales tax to pay for flood protection. The legislation created a twenty year program that is estimated to generate \$263M towards the City's \$570.4M flood protection plan. Flood protection can be flood walls, berms, or mitigation programs that lessen the impact of future floods. The City began receiving this revenue in FY 2015. \$9M is budgeted in FY 2017 which is in accordance with the twenty year agreement. This is an increase of \$1.3M from FY 2016. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2015, \$6.8M was transferred to fund eligible expenses such as Sinclair and external consulting/engineering expenses.

Other Special Revenue Funds

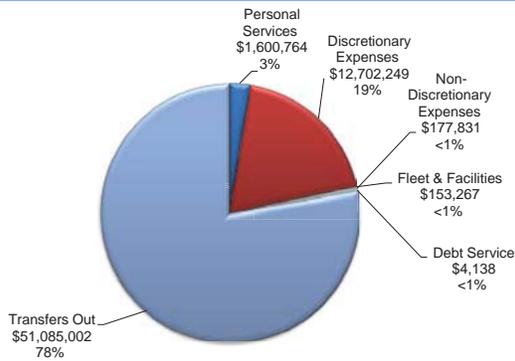
The library grant fund reflects a reduction revenues and expenses of \$155K due to the end of grant funding from the Iowa Department of Public Health. Included is the elimination of 2 FTEs as a result of this funding change.

The lead based grant special revenue fund reflects a \$1M reduction in revenues and expenses based on projected information. Other special revenue funds were adjusted based on projections of actual revenue and expenditures for FY 2017.

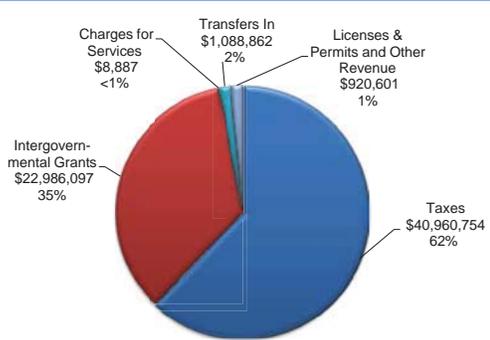
SPECIAL REVENUE FUND

FY 2017 FINANCIAL DETAIL

ALLOCATION OF EXPENSES



FUNDING SOURCES



Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016	
Revenues								
Taxes								
Prop Tax Levy - Current	401100	781,189	767,968	492,488	455,212	468,044	12,832	
Property Tax Levy - Delinquent	401101	185	328	136	-	-	-	
TIF Prop Tax Levy - Current	401102	8,166,934	11,020,627	13,476,880	10,339,576	10,098,660	(240,916)	
TIF Prop Tax Levy - Delinquent	401103	5,028	10,443	43,131	-	-	-	
Other Taxes	401104	20,834,984	21,492,519	22,773,042	28,689,027	30,394,050	1,705,023	
Total Taxes		29,788,320	33,291,885	36,785,677	39,483,815	40,960,754	1,476,939	4%
Licenses & Permits								
Other Licenses	411013	7,700	30,078	43,725	25,000	25,000	-	
Total Licenses & Permits		7,700	30,078	43,725	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	8,631,352	8,518,962	7,656,246	9,620,131	8,530,523	(1,089,608)	
Federal Capital	421003	16,768	53,899	141,609	-	-	-	
Sec 8 Fraud Recovery	421005	132,974	28,802	25,167	-	-	-	
State Operating	422001	202,205	234,269	275,503	167,000	167,000	-	
State Capital	422002	-	-	7,281,851	-	-	-	
Road Use Tax	422102	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	
State Comm Indus Backfill	422104	-	-	60,998	90,978	88,574	(2,404)	
Total Intergovernmental Grants		21,177,769	21,598,291	29,218,122	22,640,109	22,986,097	345,988	2%
Charges for Services								
Other Charges for Services	431010	84,185	251,121	142,804	30,000	3,887	(26,113)	
Admin Charges - External	431012	7,231	8,667	9,311	-	-	-	
Special Police Services	431101	5,950	6,050	5,900	-	-	-	
Special Fire Services	431102	12,388	3,675	2,029	5,000	5,000	-	
Registration Fees	431303	-	43,040	39,582	-	-	-	
Total Charges for Services		109,754	312,552	199,626	35,000	8,887	(26,113)	-75%
Fines & Forfeits								
Library Fines	441001	-	176	8	-	-	-	
Other Fines & Forfeits	441002	6,250	68,621	103,911	-	-	-	
Total Fines & Forfeits		6,250	68,797	103,919	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	492,022	1,412,060	1,180,791	1,113,585	1,088,862	(24,723)	
Operating Transfer In - Intra	483002	13,146,293	58,624,736	8,260,384	-	-	-	
Total Transfers In		13,638,315	60,036,796	9,441,174	1,113,585	1,088,862	(24,723)	-2%
Proceeds of Long Term Liabilities								
TIF GO Bond Proceeds	485008	-	5,000,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		-	5,000,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	44,732	(8,486)	78,891	5,860	360	(5,500)	
Gain (Loss) on Sale of Invest	451002	375	5,151	2,925	-	-	-	
Land Rental	461000	38,550	39,930	40,699	39,930	39,930	-	
Building Rental	461001	-	(150)	-	-	-	-	
Other Rental	461002	300,000	300,000	300,000	300,000	300,000	-	
Vacating Streets & Alleys	461006	-	100	-	-	-	-	
Contributions & Donations	471002	1,503,712	422,172	390,392	87,000	126,000	39,000	
Sale of Inventory	471003	4,425	5,219	11,160	-	-	-	
Other Miscellaneous Revenue	471005	165,287	67,197	197,292	344,705	328,500	(16,205)	
Insurance Premiums	471006	(3,404)	(4,035)	-	-	-	-	
Interest / Div - Proprietary	481000	22	(87)	256	-	-	-	
Sale of Fixed Assets	482001	110,125	632,609	879,867	95,158	100,811	5,653	
Total Other Revenue		2,163,823	1,459,619	1,901,481	872,653	895,601	22,948	3%
Total Revenues		66,891,931	121,798,018	77,693,725	64,170,162	65,965,200	1,795,038	3%
Expenditures								

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Personal Services							
Total Personal Services	1,640,427	1,532,636	1,530,561	1,722,272	1,600,764	(121,508)	-7%
Discretionary Expenses							
Advertising & Marketing	521100	25,889	79,498	19,315	102,030	102,270	240
Architectural Services	521101	-	-	199	-	-	-
Auditing & Accounting Services	521102	-	-	-	4,000	4,000	-
Consulting Services	521103	92,225	14,415	22,220	75,000	-	(75,000)
Consulting & Technical Service	521104	1,634	-	76	275,000	-	(275,000)
External Contracted Labor	521105	18,000	34,808	42,556	56,000	56,000	-
Health Services	521106	7,732	5,924	5,845	700	350	(350)
Legal Services	521107	31,957	42,091	36,034	6,350	6,350	-
Other Professional Services	521108	439,789	369,003	480,372	223,900	58,500	(165,400)
Management Services	521111	-	78,976	-	-	-	-
Computer Hardware	522100	-	975	6,400	-	35,000	35,000
Computer Software Maintenance	522101	9,711	27,503	7,249	7,000	8,000	1,000
IT Services - External	522102	31,033	13,560	16,368	1,000	4,880	3,880
Building & Grounds Services	522104	218	8,129	89,713	1,299,239	450,050	(849,189)
Furniture, Equip, Fixture Serv	522105	5,316	4,595	28,533	50	650	600
Vehicles & Rolling Equip Serv	522106	24,167	24	857	50	-	(50)
NonCapitalized Project Expense	522110	1,209,013	-	-	-	-	-
Landfill Fees	523102	1,553	1,454	2,363	-	-	-
Sewer Services	523105	-	-	512	-	-	-
Phone Services	523107	12,074	10,420	11,474	6,800	2,550	(4,250)
Water	523108	-	-	889	-	-	-
Rental of Equip & Vehicles	524101	5,616	3,390	61	-	-	-
Appraisal, Recording, Abstract	525100	6,705	3,000	8,020	-	-	-
Printing, Binding, & Duplicate	525102	22,519	25,600	23,704	19,200	19,500	300
Other Insurance	525105	571	4,352	13,056	-	-	-
Animal Supplies	531101	10,601	11,975	14,573	14,700	14,700	-
Awards & Recognition	531102	294	2,350	615	-	-	-
Books & Subscriptions	531103	268,869	291,778	27,112	99,474	86,739	(12,735)
Chemical Supplies	531104	38	38	-	150	150	-
Cleaning & Janitorial Supplies	531105	122	-	110	225	225	-
Computer Supplies	531106	73	105	418	500	500	-
Engineering Supplies	531108	-	18	-	-	-	-
Equipment/Furniture/Fixtures	531109	37,762	73,396	52,397	421,550	426,100	4,550
Landscaping Materials	531112	-	2,321	(81)	50	50	-
Cost of Goods Sold	531113	-	-	950	-	-	-
Miscellaneous Supplies	531114	455	603	79	30	30	-
Office Supplies	531116	12,376	10,468	10,011	16,000	14,000	(2,000)
Paint Supplies	531117	30	-	-	100	100	-
Program Supplies	531118	33,682	41,762	32,119	40,000	40,000	-
Shop Supplies	531119	1,639	1,469	875	400	100	(300)
Sign & Signal Supplies	531120	184	1,097	25,664	100	100	-
Uniforms	531123	2,700	6,865	4,279	-	-	-
Personal Protective Gear	531124	20,854	6,012	9,715	200	300	100
LP Gas	532103	46	-	-	-	-	-
Other Lubricants	532106	-	-	72	-	-	-
Building & Grounds Supplies	533100	2,018	6,034	30	6,400	5,900	(500)
Furniture, Equipment, Fixtures	533101	6,733	2,950	7,595	700	200	(500)
Tires & Tubes	533103	1,340	-	-	-	-	-
HAP Occupied Units	541100	5,629,822	5,097,204	4,905,520	5,174,076	5,238,143	64,067
Grants	541105	1,129,868	1,310,846	1,053,950	842,310	-	(842,310)
Grants & Contributions	541106	9,223,944	4,888,061	7,799,383	7,189,751	5,898,312	(1,291,439)
Animals	542100	571	18,685	8,000	6,000	6,000	-
Conferences, Training, Travel	542102	103,351	118,248	105,270	60,500	63,000	2,500
Dues & Memberships	542103	7,336	5,978	4,315	5,200	5,000	(200)
Settlement	542105	-	3,700	-	-	-	-
Licensing Fees	542106	320	150	435	400	400	-
Miscellaneous Costs	542107	13,803	50,348	15,433	50,000	10,000	(40,000)
Postage & Freight	542108	60,932	50,153	59,522	51,000	63,000	12,000
Property Tax	542109	7,116	6,935	7,396	7,500	7,500	-
Recording/Filing Fees/Permits	542110	1,563	3,754	1,373	2,900	2,500	(400)
Mileage Reimbursement	542111	907	1,213	917	4,600	1,100	(3,500)
Bad Debt Expense	542114	240	342,992	69,420	50,000	70,000	20,000
Total Discretionary Expenses	18,525,305	13,085,225	15,033,285	16,121,135	12,702,249	(3,418,886)	-21%
Fleet & Facilities							
City Facility Maint Services	522107	-	653	5,394	-	-	-
City Fleet Services	522108	2,223	1,301	1,162	1,720	1,650	(70)
Rental of Land & Buildings	524100	92,153	172,522	180,827	159,508	150,369	(9,139)
City Fleet Rental Charges	524102	2,650	1,275	979	1,248	1,248	-
Total Fleet & Facilities	97,026	175,751	188,362	162,476	153,267	(9,209)	-6%
Non-Discretionary Expenses							
City Accounting Services	521113	75,028	63,383	59,296	63,138	69,882	6,744
City Inter Department Charges	521114	168,923	72,928	93,701	95,091	95,091	-
City Information Tech Services	522109	-	250	-	-	-	-
Electricity	523100	4,956	6,815	23,750	4,769	4,769	-
Natural Gas	523103	1,696	4,100	8,408	2,090	2,090	-
Liability Insurance	525104	27,499	3,729	4,230	4,369	2,061	(2,308)
Property Insurance	525107	-	-	4,934	-	-	-
Vehicle Insurance	525108	1,200	4,991	-	2,350	2,350	-
Diesel Fuel	532100	228	1,291	243	-	-	-
Gasoline Fuel	532101	2,228	1,257	1,120	1,879	1,588	(291)
Total Non-Discretionary Expenses	281,758	158,744	195,682	173,686	177,831	4,145	2%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Capital Outlay								
Land	551000	3,282,551	271,689	415,500	-	-	-	
Vehicles, Equipment, Software	554000	159,168	57,667	63,654	-	-	-	
Controlled assets	556000	23,212	3,571	109,380	-	-	-	
Total Capital Outlay		<u>3,464,931</u>	<u>332,928</u>	<u>588,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Debt Service								
Other Debt Interest Expense	561003	24,068	19,854	15,937	9,564	4,138	(5,426)	
Total Debt Service		<u>24,068</u>	<u>19,854</u>	<u>15,937</u>	<u>9,564</u>	<u>4,138</u>	<u>(5,426)</u>	<u>-57%</u>
Transfers Out								
Transfer Out-Inter	571100	32,864,119	26,632,987	44,709,975	55,982,992	51,085,002	(4,897,990)	
Transfer Out-Intra	571200	13,146,293	58,624,736	8,260,384	-	-	-	
Total Transfers Out		<u>46,010,412</u>	<u>85,257,723</u>	<u>52,970,358</u>	<u>55,982,992</u>	<u>51,085,002</u>	<u>(4,897,990)</u>	<u>-9%</u>
Total Expenditures		<u>70,043,926</u>	<u>100,562,861</u>	<u>70,522,718</u>	<u>74,172,125</u>	<u>65,723,250</u>	<u>(8,448,875)</u>	<u>-11%</u>
Net Revenues over/(under) Expenditures		<u>(3,151,995)</u>	<u>21,235,157</u>	<u>7,171,007</u>	<u>(10,001,963)</u>	<u>241,950</u>	<u>10,243,913</u>	

ANIMAL CONTROL - SPEC REVENUE

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Other Revenue							
Interest/Div - Nonproprietary	451000	173	(97)	292	-	-	-
Gain (Loss) on Sale of Invest	451002	1	-	-	-	-	-
Contributions & Donations	471002	49,454	41,559	43,485	35,000	35,000	-
Other Miscellaneous Revenue	471005	-	-	-	3,500	3,500	-
Total Other Revenue		<u>49,628</u>	<u>41,462</u>	<u>43,778</u>	<u>38,500</u>	<u>38,500</u>	<u>0%</u>
Total Revenues		<u>49,628</u>	<u>41,462</u>	<u>43,778</u>	<u>38,500</u>	<u>38,500</u>	<u>0%</u>
Expenditures							
Discretionary Expenses							
Other Professional Services	521108	11,987	11,084	25,401	26,500	26,500	-
Computer Software Maintenance	522101	300	-	-	-	-	-
IT Services - External	522102	492	205	779	-	-	-
Building & Grounds Services	522104	-	595	-	-	-	-
Furniture, Equip, Fixture Serv	522105	-	218	237	-	-	-
Printing, Binding, & Duplicate	525102	-	92	121	-	-	-
Animal Supplies	531101	8,636	10,372	13,897	8,500	8,500	-
Cleaning & Janitorial Supplies	531105	-	-	89	-	-	-
Equipment/Furniture/Fixtures	531109	99	955	-	3,500	3,500	-
Miscellaneous Supplies	531114	-	66	-	-	-	-
Office Supplies	531116	186	301	-	-	-	-
Program Supplies	531118	66	-	-	-	-	-
Shop Supplies	531119	527	-	-	-	-	-
Uniforms	531123	-	-	2,060	-	-	-
Personal Protective Gear	531124	145	-	-	-	-	-
Total Discretionary Expenses		<u>22,438</u>	<u>23,887</u>	<u>42,583</u>	<u>38,500</u>	<u>38,500</u>	<u>0%</u>
Capital Outlay							
Controlled assets	556000	4,258	-	-	-	-	-
Total Capital Outlay		<u>4,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures		<u>26,696</u>	<u>23,887</u>	<u>42,583</u>	<u>38,500</u>	<u>38,500</u>	<u>0%</u>
Net Revenues over/(under) Expenditures		<u>22,932</u>	<u>17,574</u>	<u>1,194</u>	<u>-</u>	<u>-</u>	<u>-</u>

CIVIL RIGHTS - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Intergovernmental Grants							
Federal Operating	421001	(14,442)	120,334	173,393	26,000	26,000	-
Total Intergovernmental Grants		(14,442)	120,334	173,393	26,000	26,000	0%
Charges for Services							
Registration Fees	431303	-	7,185	7,752	-	-	-
Total Charges for Services		-	7,185	7,752	-	-	0%
Transfers In							
Operating Transfer In - Inter	483001	-	76,765	-	-	-	-
Operating Transfer In - Intra	483002	2,775	15,000	26,917	-	-	-
Total Transfers In		2,775	91,765	26,917	-	-	0%
Other Revenue							
Interest/Div - Nonproprietary	451000	(0)	(12)	222	-	-	-
Gain (Loss) on Sale of Invest	451002	(0)	-	-	-	-	-
Other Miscellaneous Revenue	471005	-	4	-	-	-	-
Total Other Revenue		(0)	(9)	222	-	-	0%
Total Revenues		(11,668)	219,275	208,285	26,000	26,000	0%
Expenditures							
Personal Services							
Total Personal Services		8,087	40,601	92,371	-	-	0%
Discretionary Expenses							
Advertising & Marketing	521100	1,505	1,188	7,447	-	-	-
Consulting Services	521103	27,000	-	500	-	-	-
External Contracted Labor	521105	-	-	4,589	-	-	-
Other Professional Services	521108	525	3,700	-	-	-	-
Computer Software Maintenance	522101	-	638	-	-	-	-
IT Services - External	522102	5,000	5,000	-	-	-	-
Phone Services	523107	-	-	250	-	-	-
Printing, Binding, & Duplicate	525102	465	5,776	1,813	-	-	-
Awards & Recognition	531102	-	-	600	-	-	-
Books & Subscriptions	531103	-	19	279	-	-	-
Miscellaneous Supplies	531114	255	-	-	-	-	-
Office Supplies	531116	-	621	135	-	-	-
Program Supplies	531118	524	-	263	-	-	-
Grants & Contributions	541106	-	22,910	26,877	-	-	-
Conferences, Training, Travel	542102	9,976	4,212	20,916	1,000	1,000	-
Dues & Memberships	542103	25	399	200	-	-	-
Postage & Freight	542108	6	-	-	-	-	-
Mileage Reimbursement	542111	-	-	164	-	-	-
Total Discretionary Expenses		45,281	44,464	64,030	1,000	1,000	0%
Fleet & Facilities							
Rental of Land & Buildings	524100	29,067	48,065	19,948	25,000	25,000	-
Total Fleet & Facilities		29,067	48,065	19,948	25,000	25,000	0%
Non-Discretionary Expenses							
City Information Tech Services	522109	-	250	-	-	-	-
Total Non-Discretionary Expenses		-	250	-	-	-	0%
Transfers Out							
Transfer Out-Intra	571200	2,775	15,000	26,917	-	-	-
Total Transfers Out		2,775	15,000	26,917	-	-	0%
Total Expenditures		85,210	148,379	203,267	26,000	26,000	0%
Net Revenues over/(under) Expenditures		(96,878)	70,896	5,018	-	-	-

COMMUNITY DEVELOPMENT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
	Federal Operating	421001	1,504,256	1,247,158	1,151,304	1,235,383	1,251,966	16,583
	Total Intergovernmental Grants		1,504,256	1,247,158	1,151,304	1,235,383	1,251,966	16,583 1%
Charges for Services								
	Other Charges for Services	431010	425	175	832	-	-	-
	Admin Charges - External	431012	3,950	4,030	3,490	-	-	-
	Total Charges for Services		4,375	4,205	4,322	-	-	0%
Transfers In								
	Operating Transfer In - Intra	483002	-	-	32	-	-	-
	Total Transfers In		-	-	32	-	-	0%
Other Revenue								
	Other Miscellaneous Revenue	471005	72,777	16,434	32,382	20,000	20,000	-
	Total Other Revenue		72,777	16,434	32,382	20,000	20,000	- 0%
Total Revenues			1,581,408	1,267,797	1,188,040	1,255,383	1,271,966	16,583 1%
Expenditures								
Personal Services								
	Total Personal Services		891,190	463,721	445,006	624,447	642,065	17,618 3%
Discretionary Expenses								
	Advertising & Marketing	521100	5,473	381	225	600	600	-
	Consulting Services	521103	-	567	-	-	-	-
	External Contracted Labor	521105	-	5,094	934	-	-	-
	Health Services	521106	615	82	145	-	-	-
	Other Professional Services	521108	19,592	55	40,531	-	-	-
	Vehicles & Rolling Equip Serv	522106	12	-	-	-	-	-
	Phone Services	523107	1,771	1,529	1,945	2,000	2,000	-
	Rental of Equip & Vehicles	524101	269	-	-	-	-	-
	Printing, Binding, & Duplicate	525102	9,670	8,486	7,525	8,800	8,800	-
	Books & Subscriptions	531103	40	679	156	200	200	-
	Computer Supplies	531106	45	73	48	500	500	-
	Equipment/Furniture/Fixtures	531109	-	-	-	500	500	-
	Miscellaneous Supplies	531114	73	-	-	-	-	-
	Office Supplies	531116	2,319	3,264	3,052	5,000	5,000	-
	Shop Supplies	531119	-	56	-	-	-	-
	Personal Protective Gear	531124	215	154	231	-	-	-
	Grants	541105	555,354	691,487	612,006	545,310	-	(545,310)
	Grants & Contributions	541106	-	-	-	545,310	545,310	545,310
	Animals	542100	571	2,685	-	-	-	-
	Conferences, Training, Travel	542102	20,036	11,658	9,100	8,000	8,000	-
	Dues & Memberships	542103	3,113	2,971	1,885	3,000	3,000	-
	Licensing Fees	542106	320	150	420	-	-	-
	Postage & Freight	542108	3,412	1,864	1,113	3,000	3,000	-
	Recording/Filing Fees/Permits	542110	514	1,801	1,173	2,000	2,000	-
	Mileage Reimbursement	542111	659	740	456	650	650	-
	Total Discretionary Expenses		624,073	733,774	680,945	579,560	579,560	- 0%
Fleet & Facilities								
	City Fleet Services	522108	556	102	-	-	-	-
	Rental of Land & Buildings	524100	32,103	40,297	43,759	35,470	33,164	(2,306)
	City Fleet Rental Charges	524102	1,450	357	88	-	-	-
	Total Fleet & Facilities		34,108	40,756	43,847	35,470	33,164	(2,306) -7%
Non-Discretionary Expenses								
	City Accounting Services	521113	22,901	14,500	14,790	14,790	16,371	1,581
	City Inter Department Charges	521114	-	-	274	-	-	-
	Liability Insurance	525104	2,418	1,054	1,133	1,116	806	(310)
	Gasoline Fuel	532101	858	48	55	-	-	-
	Total Non-Discretionary Expenses		26,177	15,602	16,252	15,906	17,177	1,271 8%
Transfers Out								
	Transfer Out-Intra	571200	-	-	32	-	-	-
	Total Transfers Out		-	-	32	-	-	0%
Total Expenditures			1,575,547	1,253,853	1,186,082	1,255,383	1,271,966	16,583 1%
Net Revenues over/(under) Expenditures			5,860	13,944	1,958	-	-	-

FIRE - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Licenses & Permits							
Other Licenses	411013	7,700	30,078	43,725	25,000	25,000	-
Total Licenses & Permits		7,700	30,078	43,725	25,000	25,000	0%
Intergovernmental Grants							
Federal Operating	421001	292,188	155,950	266,738	185,000	185,000	-
Total Intergovernmental Grants		292,188	155,950	266,738	185,000	185,000	0%
Charges for Services							
Special Fire Services	431102	12,388	3,675	2,029	5,000	5,000	-
Registration Fees	431303	-	35,855	31,830	-	-	-
Total Charges for Services		12,388	39,530	33,859	5,000	5,000	0%
Other Revenue							
Interest/Div - Nonproprietary	451000	121	(39)	155	-	-	-
Gain (Loss) on Sale of Invest	451002	3	-	-	-	-	-
Contributions & Donations	471002	849	-	-	-	-	-
Total Other Revenue		973	(39)	155	-	-	0%
Total Revenues		313,248	225,519	344,477	215,000	215,000	0%
Expenditures							
Personal Services							
Total Personal Services		52,146	22,813	23,601	-	-	0%
Discretionary Expenses							
Advertising & Marketing	521100	996	-	-	-	-	-
Other Professional Services	521108	-	-	39,232	-	-	-
Computer Hardware	522100	-	975	-	-	-	-
IT Services - External	522102	1,440	956	1,200	-	-	-
Building & Grounds Services	522104	-	1,449	57	-	-	-
Furniture, Equip, Fixture Serv	522105	3,305	4,378	27,976	-	-	-
Vehicles & Rolling Equip Serv	522106	15,000	-	845	-	-	-
Phone Services	523107	6,680	6,755	8,241	-	-	-
Rental of Equip & Vehicles	524101	615	-	58	-	-	-
Printing, Binding, & Duplicate	525102	-	3,429	1,647	-	-	-
Animal Supplies	531101	-	75	-	3,000	3,000	-
Awards & Recognition	531102	-	2,350	-	-	-	-
Books & Subscriptions	531103	324	1,099	266	-	-	-
Cleaning & Janitorial Supplies	531105	37	-	-	-	-	-
Computer Supplies	531106	28	-	370	-	-	-
Equipment/Furniture/Fixtures	531109	27,995	42,826	38,181	165,000	165,000	-
Miscellaneous Supplies	531114	127	337	-	-	-	-
Office Supplies	531116	34	208	447	-	-	-
Paint Supplies	531117	30	-	-	-	-	-
Program Supplies	531118	5,012	6,896	6,768	20,000	20,000	-
Shop Supplies	531119	434	1,034	499	-	-	-
Sign & Signal Supplies	531120	38	-	-	-	-	-
Uniforms	531123	2,700	6,654	2,015	-	-	-
Personal Protective Gear	531124	20,355	5,433	9,347	-	-	-
LP Gas	532103	46	-	-	-	-	-
Building & Grounds Supplies	533100	1,437	3,417	-	-	-	-
Furniture, Equipment, Fixtures	533101	6,705	2,913	7,595	-	-	-
Tires & Tubes	533103	1,340	-	-	-	-	-
Conferences, Training, Travel	542102	65,038	57,909	53,615	40,000	40,000	-
Dues & Memberships	542103	-	385	1,585	-	-	-
Postage & Freight	542108	343	(233)	1	-	-	-
Bad Debt Expense	542114	-	-	1,697	-	-	-
Total Discretionary Expenses		160,060	149,245	201,642	228,000	228,000	0%
Fleet & Facilities							
Rental of Land & Buildings	524100	11,975	11,944	24,798	-	-	-
Total Fleet & Facilities		11,975	11,944	24,798	-	-	0%
Non-Discretionary Expenses							
City Inter Department Charges	521114	-	-	16,870	-	-	-
Diesel Fuel	532100	228	1,291	243	-	-	-
Gasoline Fuel	532101	275	37	21	-	-	-
Total Non-Discretionary Expenses		504	1,329	17,134	-	-	0%
Capital Outlay							
Vehicles, Equipment, Software	554000	115,315	24,508	9,743	-	-	-
Controlled assets	556000	18,954	1,717	20,365	-	-	-
Total Capital Outlay		134,269	26,226	30,109	-	-	0%
Transfers Out							
Transfer Out-Inter	571100	72	-	-	-	-	-
Transfer Out-Intra	571200	-	-	0	-	-	-
Total Transfers Out		72	-	0	-	-	0%
Total Expenditures		359,025	211,556	297,284	228,000	228,000	0%
Net Revenues over/(under) Expenditures		(45,777)	13,963	47,193	(13,000)	(13,000)	-

GROWTH REINVESTMENT INITIATIVE

FY 2017 FINANCIAL DETAIL

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted Budget	Budget	From FY 2016	From FY 2016
							Incr / (Decr)	
Revenues								
Taxes								
Other Taxes	401104	-	-	-	7,689,027	9,035,134	1,346,107	
Total Taxes		-	-	-	7,689,027	9,035,134	1,346,107	18%
Intergovernmental Grants								
State Capital	422002	-	-	7,281,851	-	-	-	
Total Intergovernmental Grants		-	-	7,281,851	-	-	-	0%
Total Revenues		-	-	7,281,851	7,689,027	9,035,134	1,346,107	18%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	-	-	6,794,251	7,689,027	9,035,134	1,346,107	
Total Transfers Out		-	-	6,794,251	7,689,027	9,035,134	1,346,107	18%
Total Expenditures		-	-	6,794,251	7,689,027	9,035,134	1,346,107	18%
Net Revenues over/(under) Expenditures		-	-	487,600	-	-	-	

HOME

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
	Federal Operating	421001	352,423	584,555	339,178	310,986	271,085	(39,901)
	Total Intergovernmental Grants		352,423	584,555	339,178	310,986	271,085	(39,901) -13%
Charges for Services								
	Other Charges for Services	431010	-	-	3,887	-	3,887	3,887
	Total Charges for Services		-	-	3,887	-	3,887	3,887 100%
Other Revenue								
	Interest/Div - Nonproprietary	451000	143	(65)	207	-	-	-
	Other Miscellaneous Revenue	471005	52,289	44,438	48,656	40,000	40,000	-
	Total Other Revenue		52,432	44,373	48,863	40,000	40,000	- 0%
Total Revenues			404,855	628,928	391,929	350,986	314,972	(36,014) -10%
Expenditures								
Personal Services								
	Total Personal Services		33,492	30,286	31,874	52,863	42,882	(9,981) -19%
Discretionary Expenses								
	Health Services	521106	63	6	7	-	-	-
	Office Supplies	531116	-	-	92	-	-	-
	Grants	541105	368,555	603,000	353,614	297,000	-	(297,000)
	Grants & Contributions	541106	-	-	-	-	271,000	271,000
	Conferences, Training, Travel	542102	1,283	(188)	163	-	-	-
	Dues & Memberships	542103	-	30	-	-	-	-
	Recording/Filing Fees/Permits	542110	336	386	628	100	500	400
	Mileage Reimbursement	542111	345	412	278	800	350	(450)
	Total Discretionary Expenses		370,581	603,646	354,781	297,900	271,850	(26,050) -9%
Non-Discretionary Expenses								
	City Accounting Services	521113	404	-	-	-	-	-
	Liability Insurance	525104	153	54	67	223	240	17
	Gasoline Fuel	532101	92	6	-	-	-	-
	Total Non-Discretionary Expenses		649	60	67	223	240	17 8%
Total Expenditures			404,722	633,992	386,722	350,986	314,972	(36,014) -10%
Net Revenues over/(under) Expenditures			134	(5,065)	5,207	-	-	-

HOTEL - MOTEL TAX

FY 2017 FINANCIAL DETAIL

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	\$ Change	% Change
Account		Actual	Actual	Actual	Adopted	Budget	From FY 2016	From
					Budget		Incr / (Decr)	FY 2016
Revenues								
Taxes								
Other Taxes	401104	2,895,232	3,035,261	3,441,535	3,000,000	3,358,916	358,916	
Total Taxes		2,895,232	3,035,261	3,441,535	3,000,000	3,358,916	358,916	12%
Transfers In								
Operating Transfer In - Inter	483001	8,434	-	-	-	-	-	
Total Transfers In		8,434	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,683	(175)	1,507	-	-	-	
Gain (Loss) on Sale of Invest	451002	66	-	-	-	-	-	
Contributions & Donations	471002	39,851	-	-	-	-	-	
Total Other Revenue		42,600	(175)	1,507	-	-	-	0%
Total Revenues		2,946,265	3,035,086	3,443,042	3,000,000	3,358,916	358,916	12%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	-	-	21,500	-	-	-	
Other Professional Services	521108	-	300	1,566	-	-	-	
Management Services	521111	-	78,976	-	-	-	-	
Computer Software Maintenance	522101	450	-	-	-	-	-	
Rental of Equip & Vehicles	524101	389	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	580	-	-	-	-	
Office Supplies	531116	53	-	-	-	-	-	
Program Supplies	531118	124	-	-	-	-	-	
Sign & Signal Supplies	531120	-	16	-	-	-	-	
Building & Grounds Supplies	533100	-	675	-	-	-	-	
Furniture, Equipment, Fixtures	533101	28	-	-	-	-	-	
Grants & Contributions	541106	1,991,245	1,725,781	1,713,282	1,707,770	1,925,941	218,171	
Conferences, Training, Travel	542102	664	-	-	-	-	-	
Postage & Freight	542108	-	4	-	-	-	-	
Total Discretionary Expenses		1,992,952	1,806,332	1,736,348	1,707,770	1,925,941	218,171	13%
Non-Discretionary Expenses								
City Accounting Services	521113	2,505	2,200	2,244	2,244	2,483	239	
Electricity	523100	773	1,445	1,123	-	-	-	
Total Non-Discretionary Expenses		3,279	3,645	3,367	2,244	2,483	239	11%
Debt Service								
Other Debt Interest Expense	561003	24,068	19,512	14,683	9,564	4,138	(5,426)	
Total Debt Service		24,068	19,512	14,683	9,564	4,138	(5,426)	-57%
Transfers Out								
Transfer Out-Inter	571100	1,399,763	1,238,392	1,591,088	1,280,422	1,330,492	50,070	
Total Transfers Out		1,399,763	1,238,392	1,591,088	1,280,422	1,330,492	50,070	4%
Total Expenditures		3,420,062	3,067,881	3,345,486	3,000,000	3,263,054	263,054	9%
Net Revenues over/(under) Expenditures		(473,797)	(32,795)	97,556	-	95,862	95,862	

LEASED HOUSING

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
	Federal Operating	421001	5,903,915	5,949,980	5,125,865	6,020,146	6,143,980	123,834
	Sec 8 Fraud Recovery	421005	132,974	28,802	25,167	-	-	-
	Total Intergovernmental Grants		6,036,889	5,978,782	5,151,032	6,020,146	6,143,980	123,834 2%
Charges for Services								
	Other Charges for Services	431010	78,968	246,558	142,472	30,000	-	(30,000)
	Total Charges for Services		78,968	246,558	142,472	30,000	-	(30,000) -100%
Other Revenue								
	Interest/Div - Nonproprietary	451000	(348)	(1,849)	782	-	-	-
	Gain (Loss) on Sale of Invest	451002	12	-	-	-	-	-
	Other Miscellaneous Revenue	471005	10	22	32	-	-	-
	Total Other Revenue		(327)	(1,827)	814	-	-	0%
Total Revenues			6,115,530	6,223,513	5,294,318	6,050,146	6,143,980	93,834 2%
Expenditures								
Personal Services								
	Total Personal Services		346,426	642,757	581,399	653,869	654,793	925 0%
Discretionary Expenses								
	Advertising & Marketing	521100	2,157	25	153	500	500	-
	Auditing & Accounting Services	521102	-	-	-	4,000	4,000	-
	Consulting Services	521103	-	284	-	-	-	-
	External Contracted Labor	521105	-	10,203	19,034	5,000	5,000	-
	Health Services	521106	(366)	112	152	700	300	(400)
	Legal Services	521107	-	-	750	6,350	6,350	-
	Other Professional Services	521108	4,645	5,611	3,823	7,000	6,000	(1,000)
	Computer Software Maintenance	522101	6,465	26,865	7,249	7,000	8,000	1,000
	IT Services - External	522102	-	739	80	-	-	-
	Building & Grounds Services	522104	-	-	-	50	50	-
	Furniture, Equip, Fixture Serv	522105	-	-	-	50	50	-
	Vehicles & Rolling Equip Serv	522106	-	24	12	50	-	(50)
	Phone Services	523107	1,617	1,582	203	1,800	50	(1,750)
	Printing, Binding, & Duplicate	525102	9,512	7,157	7,915	10,000	10,000	-
	Awards & Recognition	531102	-	-	15	-	-	-
	Books & Subscriptions	531103	175	143	156	500	300	(200)
	Chemical Supplies	531104	38	38	-	100	100	-
	Computer Supplies	531106	-	32	-	-	-	-
	Equipment/Furniture/Fixtures	531109	30	1,703	135	100	200	100
	Miscellaneous Supplies	531114	-	-	79	-	-	-
	Office Supplies	531116	3,378	3,851	3,099	6,000	6,000	-
	Shop Supplies	531119	-	-	21	-	-	-
	Uniforms	531123	-	-	174	-	-	-
	Personal Protective Gear	531124	93	-	118	200	200	-
	Furniture, Equipment, Fixtures	533101	-	37	-	-	-	-
	HAP Occupied Units	541100	5,629,822	5,097,204	4,905,520	5,164,076	5,238,143	74,067
	Grants	541105	-	1,620	113	-	-	-
	Grants & Contributions	541106	516	-	-	600	-	(600)
	Conferences, Training, Travel	542102	(4,025)	10,785	5,170	10,000	10,000	-
	Dues & Memberships	542103	1,883	1,087	525	2,000	1,500	(500)
	Settlement	542105	-	3,700	-	-	-	-
	Licensing Fees	542106	-	-	15	400	400	-
	Miscellaneous Costs	542107	7,878	5,946	5,405	10,000	10,000	-
	Postage & Freight	542108	15,039	14,851	17,961	18,000	20,000	2,000
	Mileage Reimbursement	542111	(143)	30	20	-	-	-
	Bad Debt Expense	542114	-	185,861	67,712	50,000	70,000	20,000
	Total Discretionary Expenses		5,678,713	5,379,489	5,045,610	5,304,476	5,397,143	92,667 2%
Fleet & Facilities								
	City Fleet Services	522108	1,668	1,199	1,162	1,720	1,650	(70)
	Rental of Land & Buildings	524100	19,008	32,216	33,182	35,470	33,165	(2,305)
	City Fleet Rental Charges	524102	1,200	918	891	1,248	1,248	-
	Total Fleet & Facilities		21,876	34,333	35,235	38,438	36,063	(2,375) -6%
Non-Discretionary Expenses								
	City Accounting Services	521113	47,597	46,683	42,262	46,104	51,028	4,924
	Liability Insurance	525104	24,928	2,621	3,030	3,030	1,015	(2,015)
	Vehicle Insurance	525108	1,200	4,991	-	2,350	2,350	-
	Gasoline Fuel	532101	1,003	1,165	1,044	1,879	1,588	(291)
	Total Non-Discretionary Expenses		74,728	55,460	46,336	53,363	55,981	2,618 5%
Debt Service								
	Other Debt Interest Expense	561003	-	342	1,254	-	-	-
	Total Debt Service		-	342	1,254	-	-	0%
Total Expenditures			6,121,744	6,112,382	5,709,833	6,050,146	6,143,980	93,834 2%
Net Revenues over/(under) Expenditures			(6,213)	111,131	(415,516)	-	-	0

LIBRARY SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
	Prop Tax Levy - Current	401100	226,948	230,702	6	-	-	-
	Property Tax Levy - Delinquent	401101	185	328	136	-	-	-
	Total Taxes		227,133	231,031	142	-	-	0%
Intergovernmental Grants								
	Federal Operating	421001	380,689	386,112	309,214	330,000	153,690	(176,310)
	State Operating	422001	202,205	234,269	275,503	167,000	167,000	-
	Total Intergovernmental Grants		582,894	620,381	584,717	497,000	320,690	(176,310) -35%
Charges for Services								
	Admin Charges - External	431012	3,281	4,362	5,356	-	-	-
	Total Charges for Services		3,281	4,362	5,356	-	-	0%
Fines & Forfeits								
	Library Fines	441001	-	176	8	-	-	-
	Total Fines & Forfeits		-	176	8	-	-	0%
Transfers In								
	Operating Transfer In - Inter	483001	276,024	-	-	-	-	-
	Operating Transfer In - Intra	483002	143,518	77,846	46,926	-	-	-
	Total Transfers In		419,541	77,846	46,926	-	-	0%
Other Revenue								
	Interest/Div - Nonproprietary	451000	197	(267)	619	-	-	-
	Gain (Loss) on Sale of Invest	451002	(8)	-	-	-	-	-
	Contributions & Donations	471002	1,134,868	88,617	62,657	40,000	75,000	35,000
	Other Miscellaneous Revenue	471005	-	158	-	14,000	-	(14,000)
	Total Other Revenue		1,135,056	88,508	63,276	54,000	75,000	21,000 39%
	Total Revenues		2,367,906	1,022,303	700,426	551,000	395,690	(155,311) -28%
Expenditures								
Personal Services								
	Total Personal Services		265,587	270,773	271,791	287,526	151,451	(136,075) -47%
Discretionary Expenses								
	Advertising & Marketing	521100	14,089	75,029	899	-	1,170	1,170
	Consulting Services	521103	65,225	13,420	-	-	-	-
	External Contracted Labor	521105	18,000	18,000	18,000	23,000	23,000	-
	Health Services	521106	48	44	36	-	50	50
	Other Professional Services	521108	241,706	8,401	-	-	-	-
	Computer Hardware	522100	-	-	-	-	35,000	35,000
	Computer Software Maintenance	522101	139	-	-	-	-	-
	IT Services - External	522102	19,755	3,065	5,705	1,000	4,880	3,880
	Building & Grounds Services	522104	-	872	-	-	-	-
	Furniture, Equip, Fixture Serv	522105	1,871	-	-	-	-	-
	Vehicles & Rolling Equip Serv	522106	49	-	-	-	-	-
	NonCapitalized Project Expense	522110	1,209,013	-	-	-	-	-
	Phone Services	523107	1,949	554	170	3,000	500	(2,500)
	Printing, Binding, & Duplicate	525102	2,822	658	908	-	700	700
	Other Insurance	525105	571	-	-	-	-	-
	Books & Subscriptions	531103	268,260	289,027	16,907	98,774	86,239	(12,535)
	Engineering Supplies	531108	-	18	-	-	-	-
	Equipment/Furniture/Fixtures	531109	486	52	106	-	100	100
	Cost of Goods Sold	531113	-	-	950	-	-	-
	Office Supplies	531116	6,253	2,212	2,822	5,000	3,000	(2,000)
	Program Supplies	531118	19,950	32,001	21,102	20,000	20,000	-
	Shop Supplies	531119	25	21	-	-	-	-
	Sign & Signal Supplies	531120	146	1,081	-	-	-	-
	Grants	541105	-	100	-	-	-	-
	Conferences, Training, Travel	542102	7,239	3,902	4,584	-	4,000	4,000
	Dues & Memberships	542103	2,315	1,056	120	200	500	300
	Miscellaneous Costs	542107	-	37,634	103	40,000	-	(40,000)
	Postage & Freight	542108	42,131	33,567	40,371	30,000	40,000	10,000
	Mileage Reimbursement	542111	40	31	-	2,500	100	(2,400)
	Bad Debt Expense	542114	-	5,581	1	-	-	-
	Total Discretionary Expenses		1,922,081	526,328	112,783	223,474	219,239	(4,235) -2%
Fleet & Facilities								
	Rental of Land & Buildings	524100	-	40,000	40,000	40,000	25,000	(15,000)
	Total Fleet & Facilities		-	40,000	40,000	40,000	25,000	(15,000) -38%
Transfers Out								
	Transfer Out-Intra	571200	143,518	77,846	46,926	-	-	-
	Total Transfers Out		143,518	77,846	46,926	-	-	0%
	Total Expenditures		2,331,185	914,947	471,501	551,000	395,690	(155,311) -28%
	Net Revenues over/(under) Expenditures		36,721	107,356	228,925	-	-	-

LOCAL OPTION SALES TAX

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Other Taxes	401104	17,939,752	18,457,259	19,331,507	18,000,000	18,000,000	-	
Total Taxes		17,939,752	18,457,259	19,331,507	18,000,000	18,000,000	-	0%
Transfers In								
Operating Transfer In - Intra	483002	13,000,000	57,466,886	7,585,377	-	-	-	
Total Transfers In		13,000,000	57,466,886	7,585,377	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	9,864	(11,259)	18,347	-	-	-	
Total Other Revenue		9,864	(11,259)	18,347	-	-	-	0%
Total Revenues		30,949,616	75,912,886	26,935,231	18,000,000	18,000,000	-	0%
Expenditures								
Discretionary Expenses								
Legal Services	521107	-	670	-	-	-	-	
Other Professional Services	521108	1,240	-	-	-	-	-	
Grants	541105	(1,180)	(12,120)	-	-	-	-	
Grants & Contributions	541106	3,845,057	626,121	37,573	2,000,000	-	(2,000,000)	
Recording/Filing Fees/Permits	542110	-	-	(2,293)	-	-	-	
Total Discretionary Expenses		3,845,117	614,671	35,280	2,000,000	-	(2,000,000)	-100%
Capital Outlay								
Land	551000	3,282,551	272,409	-	-	-	-	
Total Capital Outlay		3,282,551	272,409	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,692,323	8,119,944	17,210,468	26,871,572	18,000,000	(8,871,572)	
Transfer Out-Intra	571200	13,000,000	57,466,886	7,585,377	-	-	-	
Total Transfers Out		27,692,323	65,586,830	24,795,845	26,871,572	18,000,000	(8,871,572)	-33%
Total Expenditures		34,819,991	66,473,909	24,831,125	28,871,572	18,000,000	(10,871,572)	-38%
Net Revenues over/(under) Expenditures		(3,870,375)	9,438,977	2,104,106	(10,871,572)	-	10,871,572	

MISC - OTHER SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Intergovernmental Grants							
Federal Operating	421001	212,323	74,873	290,553	1,512,616	498,802	(1,013,814)
Total Intergovernmental Grants		212,323	74,873	290,553	1,512,616	498,802	(1,013,814) -67%
Charges for Services							
Other Charges for Services	431010	4,792	4,387	(4,387)	-	-	-
Admin Charges - External	431012	-	275	395	-	-	-
Total Charges for Services		4,792	4,662	(3,992)	-	-	0%
Transfers In							
Operating Transfer In - Inter	483001	24	1,007,450	750,000	750,000	750,000	-
Operating Transfer In - Intra	483002	-	1,065,005	593,348	-	-	-
Total Transfers In		24	2,072,455	1,343,348	750,000	750,000	- 0%
Other Revenue							
Interest/Div - Nonproprietary	451000	6,156	(2,708)	7,454	-	-	-
Gain (Loss) on Sale of Invest	451002	114	-	-	-	-	-
Building Rental	461001	-	(150)	-	-	-	-
Other Rental	461002	300,000	300,000	300,000	300,000	300,000	-
Vacating Streets & Alleys	461006	-	100	-	-	-	-
Contributions & Donations	471002	10,377	4,721	1,310	-	-	-
Other Miscellaneous Revenue	471005	5,780	11,350	104,570	17,205	15,000	(2,205)
Insurance Premiums	471006	(3,404)	(4,035)	-	-	-	-
Interest / Div - Proprietary	481000	22	(87)	253	-	-	-
Sale of Fixed Assets	482001	110,125	627,469	372,851	95,158	100,811	5,653
Total Other Revenue		429,168	936,660	786,437	412,363	415,811	3,448 1%
Total Revenues		646,307	3,088,652	2,416,345	2,674,979	1,664,613	(1,010,366) -38%
Expenditures							
Personal Services							
Total Personal Services		43,499	61,684	84,520	103,567	109,573	6,006 6%
Discretionary Expenses							
Advertising & Marketing	521100	326	2,174	9,155	100,000	100,000	-
Architectural Services	521101	-	-	199	-	-	-
Consulting Services	521103	-	144	220	75,000	-	(75,000)
Consulting & Technical Service	521104	1,634	-	-	275,000	-	(275,000)
External Contracted Labor	521105	-	-	-	28,000	28,000	-
Health Services	521106	48	44	52	-	-	-
Other Professional Services	521108	9,685	49,647	165,188	170,000	6,000	(164,000)
IT Services - External	522102	-	-	165	-	-	-
Building & Grounds Services	522104	183	1,005	85,113	1,297,689	450,000	(847,689)
Furniture, Equip, Fixture Serv	522105	140	-	320	-	600	600
Sewer Services	523105	-	-	512	-	-	-
Phone Services	523107	-	-	666	-	-	-
Water	523108	-	-	889	-	-	-
Rental of Equip & Vehicles	524101	93	140	3	-	-	-
Appraisal, Recording, Abstract	525100	2,405	3,000	7,415	-	-	-
Printing, Binding, & Duplicate	525102	-	2	3,764	-	-	-
Other Insurance	525105	-	4,352	13,056	-	-	-
Awards & Recognition	531102	294	-	-	-	-	-
Books & Subscriptions	531103	70	-	-	-	-	-
Cleaning & Janitorial Supplies	531105	-	-	21	225	225	-
Equipment/Furniture/Fixtures	531109	-	-	5,216	1,250	5,600	4,350
Office Supplies	531116	154	11	365	-	-	-
Program Supplies	531118	8,390	2,865	3,986	-	-	-
Sign & Signal Supplies	531120	-	-	932	-	-	-
Uniforms	531123	-	211	30	-	-	-
Personal Protective Gear	531124	46	425	19	-	100	100
Building & Grounds Supplies	533100	-	129	30	-	-	-
HAP Occupied Units	541100	-	-	-	10,000	-	(10,000)
Grants	541105	207,139	26,758	88,216	-	-	-
Grants & Contributions	541106	-	-	54,500	97,854	330,486	232,632
Conferences, Training, Travel	542102	-	9,556	11,443	1,500	-	(1,500)
Dues & Memberships	542103	-	50	-	-	-	-
Postage & Freight	542108	-	100	59	-	-	-
Recording/Filing Fees/Permits	542110	215	403	445	800	-	(800)
Mileage Reimbursement	542111	6	-	-	650	-	(650)
Bad Debt Expense	542114	-	151,550	10	-	-	-
Total Discretionary Expenses		230,827	252,566	451,987	2,057,968	921,011	(1,136,957) -55%
Fleet & Facilities							
City Facility Maint Services	522107	-	653	5,394	-	-	-
Rental of Land & Buildings	524100	-	-	19,140	23,568	34,040	10,472
Total Fleet & Facilities		-	653	24,534	23,568	34,040	10,472 44%
Non-Discretionary Expenses							
City Accounting Services	521113	466	-	-	-	-	-
City Inter Department Charges	521114	-	-	(3)	-	-	-
Electricity	523100	-	828	17,944	-	-	-
Natural Gas	523103	-	2,110	6,913	-	-	-
Property Insurance	525107	-	-	4,934	-	-	-
Total Non-Discretionary Expenses		466	2,938	29,788	-	-	0%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Capital Outlay								
Land	551000	-	(720)	415,500	-	-	-	
Total Capital Outlay		-	(720)	415,500	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	942,892	1,151,875	1,552,572	469,277	584,225	114,948	
Transfer Out-Intra	571200	-	1,065,005	593,348	-	-	-	
Total Transfers Out		942,892	2,216,880	2,145,920	469,277	584,225	114,948	24%
Total Expenditures		1,217,684	2,534,002	3,152,249	2,654,379	1,648,849	(1,005,531)	-38%
Net Revenues over/(under) Expenditures		(571,377)	554,650	(735,904)	20,599	15,764	(4,835)	

PARKS AND PUBLIC PROPERTY

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Transfers In							
Operating Transfer In - Inter	483001	-	-	4,662	-	-	-
Total Transfers In		-	-	4,662	-	-	0%
Other Revenue							
Interest/Div - Nonproprietary	451000	27,674	23,840	(1,549)	5,860	360	(5,500)
Gain (Loss) on Sale of Invest	451002	34	5,151	2,925	-	-	-
Land Rental	461000	38,550	39,930	40,699	39,930	39,930	-
Contributions & Donations	471002	10,943	14,428	7,198	5,000	9,000	4,000
Total Other Revenue		77,200	83,348	49,273	50,790	49,290	(1,500)
Total Revenues		77,200	83,348	53,935	50,790	49,290	(1,500)
Expenditures							
Discretionary Expenses							
Advertising & Marketing	521100	-	-	-	930	-	(930)
Other Professional Services	521108	-	-	-	400	-	(400)
Building & Grounds Services	522104	-	4,209	-	1,500	-	(1,500)
Printing, Binding, & Duplicate	525102	-	-	-	400	-	(400)
Animal Supplies	531101	1,965	1,528	677	2,200	2,200	-
Chemical Supplies	531104	-	-	-	50	50	-
Equipment/Furniture/Fixtures	531109	-	17	-	200	200	-
Landscaping Materials	531112	-	2,321	(81)	50	50	-
Miscellaneous Supplies	531114	-	-	-	30	30	-
Paint Supplies	531117	-	-	-	100	100	-
Program Supplies	531118	(384)	-	-	-	-	-
Shop Supplies	531119	-	-	-	400	100	(300)
Sign & Signal Supplies	531120	-	-	-	100	100	-
Building & Grounds Supplies	533100	581	1,813	-	6,400	5,900	(500)
Furniture, Equipment, Fixtures	533101	-	-	-	700	200	(500)
Animals	542100	-	-	-	1,000	1,000	-
Miscellaneous Costs	542107	-	267	-	-	-	-
Property Tax	542109	7,116	6,935	7,396	7,500	7,500	-
Total Discretionary Expenses		9,278	17,090	7,992	21,960	17,430	(4,530)
Non-Discretionary Expenses							
City Accounting Services	521113	755	-	-	-	-	-
Electricity	523100	4,182	4,542	4,683	4,769	4,769	-
Natural Gas	523103	1,696	1,990	1,495	2,090	2,090	-
Total Non-Discretionary Expenses		6,634	6,532	6,178	6,859	6,859	-
Transfers Out							
Transfer Out-Inter	571100	3,254	77,318	89,164	3,000	3,500	500
Total Transfers Out		3,254	77,318	89,164	3,000	3,500	500
Total Expenditures		19,166	100,940	103,333	31,819	27,789	(4,030)
Net Revenues over/(under) Expenditures		58,034	(17,592)	(49,399)	18,971	21,501	2,530

POLICE SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
	Federal Capital	421003	16,768	53,899	141,609	-	-	-
	Total Intergovernmental Grants		16,768	53,899	141,609	-	-	0%
Charges for Services								
	Special Police Services	431101	5,950	6,050	5,900	-	-	-
	Total Charges for Services		5,950	6,050	5,900	-	-	0%
Fines & Forfeits								
	Other Fines & Forfeits	441002	6,250	68,621	103,911	-	-	-
	Total Fines & Forfeits		6,250	68,621	103,911	-	-	0%
Other Revenue								
	Interest/Div - Nonproprietary	451000	1,586	(864)	2,909	-	-	-
	Gain (Loss) on Sale of Invest	451002	44	-	-	-	-	-
	Contributions & Donations	471002	7,371	21,348	24,743	7,000	7,000	-
	Sale of Inventory	471003	4,425	5,219	11,160	-	-	-
	Other Miscellaneous Revenue	471005	33,682	(5,208)	5,653	250,000	250,000	-
	Sale of Fixed Assets	482001	-	5,140	8,199	-	-	-
	Total Other Revenue		47,109	25,635	52,663	257,000	257,000	0%
Total Revenues			76,077	154,205	304,083	257,000	257,000	0%
Expenditures								
Discretionary Expenses								
	Advertising & Marketing	521100	311	337	467	-	-	-
	Health Services	521106	7,324	5,636	5,453	-	-	-
	Other Professional Services	521108	4,132	16,325	-	-	-	-
	Computer Hardware	522100	-	-	6,400	-	-	-
	Computer Software Maintenance	522101	2,357	-	-	-	-	-
	IT Services - External	522102	4,346	3,595	7,904	-	-	-
	Vehicles & Rolling Equip Serv	522106	9,106	-	-	-	-	-
	Landfill Fees	523102	1,553	1,454	2,363	-	-	-
	Rental of Equip & Vehicles	524101	4,250	3,250	-	-	-	-
	Printing, Binding, & Duplicate	525102	50	-	-	-	-	-
	Animal Supplies	531101	-	-	-	1,000	1,000	-
	Books & Subscriptions	531103	-	810	9,349	-	-	-
	Cleaning & Janitorial Supplies	531105	85	-	-	-	-	-
	Equipment/Furniture/Fixtures	531109	9,152	27,264	8,760	251,000	251,000	-
	Miscellaneous Supplies	531114	-	200	-	-	-	-
	Shop Supplies	531119	652	359	355	-	-	-
	Other Lubricants	532106	-	-	72	-	-	-
	Grants & Contributions	541106	62,792	-	3,550	-	-	-
	Animals	542100	-	16,000	8,000	5,000	5,000	-
	Conferences, Training, Travel	542102	3,142	20,414	280	-	-	-
	Miscellaneous Costs	542107	3,125	3,320	4,725	-	-	-
	Recording/Filing Fees/Permits	542110	-	18	-	-	-	-
	Bad Debt Expense	542114	240	-	-	-	-	-
	Total Discretionary Expenses		112,614	98,982	57,679	257,000	257,000	0%
Non-Discretionary Expenses								
	City Accounting Services	521113	399	-	-	-	-	-
	Total Non-Discretionary Expenses		399	-	-	-	-	0%
Capital Outlay								
	Vehicles, Equipment, Software	554000	43,853	33,159	53,910	-	-	-
	Controlled assets	556000	-	1,854	89,015	-	-	-
	Total Capital Outlay		43,853	35,013	142,925	-	-	0%
Transfers Out								
	Transfer Out-Inter	571100	3,634	-	-	500,000	-	(500,000)
	Total Transfers Out		3,634	-	-	500,000	-	(500,000) -100%
Total Expenditures			160,500	133,995	200,604	757,000	257,000	(500,000) -66%
Net Revenues over/(under) Expenditures			(84,423)	20,210	103,479	(500,000)	-	500,000

ROAD USE TAX

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
	Road Use Tax	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	
	Total Intergovernmental Grants	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	11%
Other Revenue								
	Interest/Div - Nonproprietary	5,178	(3,615)	10,688	-	-	-	
	Gain (Loss) on Sale of Invest	168	-	-	-	-	-	
	Total Other Revenue	5,346	(3,615)	10,688	-	-	-	0%
Total Revenues		12,199,816	12,758,743	13,787,437	12,762,000	14,200,000	1,438,000	11%
Expenditures								
Transfers Out								
	Transfer Out-Inter	11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	
	Total Transfers Out	11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	11%
Total Expenditures		11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	11%
Net Revenues over/(under) Expenditures		570,688	1,184,916	2,281,437	-	-	-	

ICE ARENA - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

ICE ARENA - SPECIAL REVENUE		FY 2017 FINANCIAL DETAIL						
	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
	Operating Transfer In - Inter	483001	-	168,538	-	-	-	-
	Total Transfers In		-	168,538	-	-	-	0%
Other Revenue								
	Interest/Div - Nonproprietary	451000	921	260	906	-	-	-
	Gain (Loss) on Sale of Invest	451002	17	-	-	-	-	-
	Total Other Revenue		938	260	906	-	-	0%
Total Revenues			938	168,797	906	-	-	0%
Expenditures								
Transfers Out								
	Transfer Out-Inter	571100	150,000	150,000	52,500	50,000	-	(50,000)
	Total Transfers Out		150,000	150,000	52,500	50,000	-	(50,000) -100%
Total Expenditures			150,000	150,000	52,500	50,000	-	(50,000) -100%
Net Revenues over/(under) Expenditures			(149,062)	18,797	(51,594)	(50,000)	-	50,000

SSMID

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
	Prop Tax Levy - Current	401100	554,241	537,265	492,482	455,212	468,044	12,832
	Total Taxes		554,241	537,265	492,482	455,212	468,044	12,832
								3%
Intergovernmental Grants								
	State Comm Indus Backfill	422104	-	-	60,998	90,978	88,574	(2,404)
	Total Intergovernmental Grants		-	-	60,998	90,978	88,574	(2,404)
								-3%
Transfers In								
	Operating Transfer In - Inter	483001	88,942	159,182	350,055	363,585	338,862	(24,723)
	Total Transfers In		88,942	159,182	350,055	363,585	338,862	(24,723)
								-7%
Other Revenue								
	Interest/Div - Nonproprietary	451000	(13)	(678)	1,835	-	-	-
	Gain (Loss) on Sale of Invest	451002	(1)	-	-	-	-	-
	Contributions & Donations	471002	250,000	251,500	251,000	-	-	-
	Total Other Revenue		249,986	250,822	252,835	-	-	-
								0%
Total Revenues			893,169	947,270	1,156,370	909,775	895,480	(14,295)
								-2%
Expenditures								
Discretionary Expenses								
	Other Professional Services	521108	146,276	251,400	168,131	-	-	-
	IT Services - External	522102	-	-	534	-	-	-
	Building & Grounds Services	522104	-	-	4,280	-	-	-
	Sign & Signal Supplies	531120	-	-	24,732	-	-	-
	Grants & Contributions	541106	328,541	366,327	490,157	909,775	895,480	(14,295)
	Total Discretionary Expenses		474,817	617,727	687,834	909,775	895,480	(14,295)
								-2%
Total Expenditures			474,817	617,727	687,834	909,775	895,480	(14,295)
								-2%
Net Revenues over/(under) Expenditures			418,352	329,542	468,536	-	-	-

TAX INCREMENT FINANCING

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	\$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
	TIF Prop Tax Levy - Current	401102	8,166,934	11,020,627	13,476,880	10,339,576	10,098,660	(240,916)
	TIF Prop Tax Levy - Delinquent	401103	5,028	10,443	43,131	-	-	-
	Total Taxes		<u>8,171,962</u>	<u>11,031,070</u>	<u>13,520,010</u>	<u>10,339,576</u>	<u>10,098,660</u>	<u>(240,916)</u> -2%
Charges for Services								
	Admin Charges - External	431012	-	-	70	-	-	-
	Total Charges for Services		<u>-</u>	<u>-</u>	<u>70</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Transfers In								
	Operating Transfer In - Inter	483001	118,599	125	76,074	-	-	-
	Operating Transfer In - Intra	483002	-	-	7,783	-	-	-
	Total Transfers In		<u>118,599</u>	<u>125</u>	<u>83,856</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Proceeds of Long Term Liabilities								
	TIF GO Bond Proceeds	485008	-	5,000,000	-	-	-	-
	Total Proceeds of Long Term Liabilities		<u>-</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Other Revenue								
	Interest/Div - Nonproprietary	451000	(9,605)	(10,960)	34,517	-	-	-
	Gain (Loss) on Sale of Invest	451002	(73)	-	-	-	-	-
	Other Miscellaneous Revenue	471005	750	-	6,000	-	-	-
	Interest / Div - Proprietary	481000	-	-	3	-	-	-
	Sale of Fixed Assets	482001	-	-	498,817	-	-	-
	Total Other Revenue		<u>(8,927)</u>	<u>(10,960)</u>	<u>539,337</u>	<u>-</u>	<u>-</u>	<u>0%</u>
	Total Revenues		<u>8,281,635</u>	<u>16,020,235</u>	<u>14,143,274</u>	<u>10,339,576</u>	<u>10,098,660</u>	<u>(240,916)</u> -2%
Expenditures								
Discretionary Expenses								
	Advertising & Marketing	521100	1,032	363	968	-	-	-
	Consulting & Technical Service	521104	-	-	76	-	-	-
	External Contracted Labor	521105	-	1,512	-	-	-	-
	Legal Services	521107	31,957	41,421	35,284	-	-	-
	Other Professional Services	521108	-	22,480	36,500	20,000	20,000	-
	Building & Grounds Services	522104	35	-	263	-	-	-
	Phone Services	523107	56	-	-	-	-	-
	Appraisal, Recording, Abstract	525100	4,300	-	605	-	-	-
	Printing, Binding, & Duplicate	525102	-	-	11	-	-	-
	Grants & Contributions	541106	2,995,793	2,146,922	5,473,444	2,473,752	1,930,095	(543,657)
	Miscellaneous Costs	542107	2,800	3,180	5,200	-	-	-
	Postage & Freight	542108	-	-	18	-	-	-
	Recording/Filing Fees/Permits	542110	498	1,146	1,420	-	-	-
	Total Discretionary Expenses		<u>3,036,472</u>	<u>2,217,024</u>	<u>5,553,789</u>	<u>2,493,752</u>	<u>1,950,095</u>	<u>(543,657)</u> -22%
Non-Discretionary Expenses								
	City Inter Department Charges	521114	168,923	72,928	76,560	95,091	95,091	-
	Total Non-Discretionary Expenses		<u>168,923</u>	<u>72,928</u>	<u>76,560</u>	<u>95,091</u>	<u>-</u>	<u>0%</u>
Transfers Out								
	Transfer Out-Inter	571100	4,043,052	4,321,631	5,913,931	6,357,694	7,931,651	1,573,957
	Transfer Out-Intra	571200	-	-	7,783	-	-	-
	Total Transfers Out		<u>4,043,052</u>	<u>4,321,631</u>	<u>5,921,714</u>	<u>6,357,694</u>	<u>7,931,651</u>	<u>1,573,957</u> 25%
	Total Expenditures		<u>7,248,447</u>	<u>6,611,583</u>	<u>11,552,064</u>	<u>8,946,537</u>	<u>9,976,837</u>	<u>1,030,300</u> 12%
	Net Revenues over/(under) Expenditures		<u>1,033,187</u>	<u>9,408,653</u>	<u>2,591,210</u>	<u>1,393,039</u>	<u>121,823</u>	<u>(1,271,216)</u>