

Fiscal Year 2018-19  
Fund: 110  
Name: General Fund

	2018-19 Adjusted Budget	2018-19 Unaudited Actuals		
<b>Revenue Sources</b>				
Taxes	\$ 4,749,040	\$ 4,944,009	\$ 194,969	4%
Franchises	206,000	336,004	130,004	63%
Licenses	1,550	620	(930)	-60%
Permits	72,500	102,420	29,920	41%
Fines, forfeitures, and penalties	15,500	27,017	11,517	74%
Use of money and property	52,000	110,172	58,172	112%
Income from other agencies	140,000	421,408	281,408	201%
Federal funding	3,500	1,726	(1,774)	-51%
State funding	100,500	127,480	26,980	27%
Charges for service	54,510	79,475	24,965	46%
Interfund services provided	169,000	-	(169,000)	-100%
Other revenue	163,060	158,871	(4,189)	-3%
<b>Total revenue</b>	<b>5,727,160</b>	<b>6,309,202</b>	<b>582,042</b>	<b>10%</b>
<b>Expenditures</b>				
Salaries and benefits	2,939,066	2,476,325	(462,741)	-16%
Operations	1,535,561	1,657,308	121,747	8%
Debt service	37,115	37,114	(1)	0%
Capital outlay/CIP	1,420,031	1,207,196	(212,835)	-15%
<b>Total expenditures</b>	<b>5,931,773</b>	<b>5,377,943</b>	<b>(553,830)</b>	<b>-9%</b>
<b>Financing Sources (Uses)</b>				
Use of fund balance	-	-	-	0%
Transfers in	29,500	29,500	-	0%
Transfers (out)	(253,722)	(338,140)	84,418	33%
<b>Net sources (uses)</b>	<b>(224,222)</b>	<b>(323,129)</b>		
<b>Resources - Use</b>				
<b>Surplus (deficit)</b>	<b>\$ (428,835)</b>	<b>\$ 608,130</b>		

Adjusted General Fund Balance	\$ (6,255,566)	\$ (6,255,566)		
Compensated Absences	233,729	233,729		
Pension Obligation Bonds	2,630,765	2,630,765		
Net Pension Liability	3,872,745	3,872,745		
OPEB	3,636,650	3,636,650		
Net Deferred Inflows and Outflows Related to Pensions	(166,935)	(166,935)		
<b>Audited Beginning General Fund Balance Available for Appropriations</b>	<b>3,951,388</b>	<b>3,951,388</b>		
Less Non spendable and Restricted Amounts	(299,868)	(299,868)		
<b>Audited Beginning General Fund Balance</b>	<b>3,651,520</b>	<b>3,651,520</b>		
Inflows	5,756,660	6,338,702		
Outflows	6,185,495	5,716,083		
Change to fund balance	(428,835)	622,619		
<b>Anticipated Ending Fund Balance</b>	<b>\$ 3,222,685</b>	<b>\$ 4,274,139</b>		
<b>Anticipated Ending Fund Balance Available for Appropriations</b>	<b>\$ 3,522,553</b>	<b>\$ 4,574,007</b>		

Departmental Use	Adjusted Budget	Unaudited Actuals		
Non-Departmental	474,721	656,646	181,925	38%
Legislative	92,556	87,430	(5,126)	-6%
Administration	325,171	261,588	(63,583)	-20%
Economic Development	83,000	79,806	(3,194)	-4%
City Attorney	58,000	95,491	37,491	65%
Finance and Information Technology	237,338	236,178	(1,160)	0%
Community Development:				
Planning	270,453	177,566	(92,887)	-34%
Building	170,522	141,722	(28,800)	-17%
Engineering	137,974	187,343	49,369	36%
Police	2,229,683	1,946,402	(283,281)	-13%
Public Works:				
Administration and Compliance	136,603	237,015	100,412	74%
Roads and Infrastructure	1,275,439	1,002,368	(273,071)	-21%
Parks, Buildings, and Grounds	691,035	620,449	(70,586)	-10%
Westshore Pool	3,000	568	(2,432)	-81%
<b>Total use</b>	<b>6,185,495</b>	<b>5,730,572</b>		

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Fund: 501

Name: Water Utility M & O Fund

	2018-19 Adjusted Budget	2018-19 Unaudited Actuals		
<b>Revenue Sources</b>				
Use of money and property	-	5,137	5,137	0%
Charges for service	2,265,000	2,254,274	(10,726)	0%
Interfund services provided	13,000	28,053	15,053	116%
Other revenue	-	1,366	1,366	
Total revenue	2,278,000	2,288,830	10,830	0%
<b>Expenditures</b>				
Salaries and benefits	1,047,143	965,648	(81,495)	-8%
Operations	756,191	500,797	(255,394)	-34%
Debt service	347,937	313,634	(34,303)	-10%
Capital outlay/CIP	290,909	178,542	(112,367)	-39%
Total expenditures	2,442,180	1,958,621	(483,559)	-20%
Surplus (deficit)	(164,180)	330,209		

Audited Beginning Unrestricted Net Assets	\$ (1,663,443)	\$ (1,663,443)
Compensated Absences	65,681	65,681
Pension Obligation Bonds	475,617	475,617
Net Pension Liability	1,297,085	1,297,085
Net Deferred Inflows and Outflows Related to Pensions	20,963	20,963
OPEB	664,570	664,570
Adjusted Audited Beginning Unrestricted Net Assets	860,473	860,473
Inflows	2,278,000	2,288,830
Outflows	2,442,180	1,958,621
Change to fund balance	(164,180)	330,209
Anticipated Adjusted Ending Net Assets	\$ 696,293	\$ 1,190,682

Departmental Use	0	Adjusted Budget	Unaudited Actuals		
Non-Departmental	0	410,437	416,942	6,505	2%
Legislative		8,084	7,547	(537)	-7%
Administration		115,528	104,832	(10,696)	-9%
City Attorney		26,000	18,805	(7,195)	-28%
Finance and Information Technology		202,666	207,344	4,678	2%
Community Development:				-	
Planning		28,096	19,345	(8,751)	-31%
Building		44,420	34,597	(9,823)	-22%
Engineering		52,699	20,740	(31,959)	-61%
Public Works:				-	
Administration and Compliance		196,952	169,214	(27,738)	-14%
Roads and Infrastructure		11,200	760	(10,440)	-93%
Parks, Buildings, and Grounds		21,000	-	(21,000)	-100%
Water O&M		1,325,098	958,495	(366,603)	-28%
Total use		2,442,180	1,958,621		

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Fund: 601

Name: Sewer Utility M & O Fund

	2018-19 Adjusted Budget	2018-19 Unaudited Actuals		
<b>Revenue Sources</b>				
Taxes	53,550	53,717	167	0%
Use of money and property	24,500	82,961	58,461	239%
Charges for service	2,715,000	2,753,451	38,451	1%
Interfund services provided	25,000	16,619	(8,381)	-34%
Other revenue	-	1,500	1,500	100%
<b>Total revenue</b>	<b>2,818,050</b>	<b>2,908,248</b>	<b>90,198</b>	<b>3%</b>
<b>Expenditures</b>				
Salaries and benefits	1,045,920	950,700	(95,220)	-9%
Operations	985,100	782,128	(202,972)	-21%
Debt service	444,192	437,975	(6,217)	-1%
Capital outlay/CIP	618,703	464,169	(154,534)	-25%
<b>Total expenditures</b>	<b>3,093,915</b>	<b>2,634,972</b>		
<b>Resources - Use</b>				
<b>Surplus (deficit)</b>	<b>(275,865)</b>	<b>273,276</b>		
Audited Beginning Unrestricted Net Assets	\$ 1,599,567	\$ 1,599,567		
Compensated Absences	89,933	89,933		
Pension Obligation Bonds	475,615	475,615		
Net Pension Liability	1,487,878	1,487,878		
Net Deferred Inflows and Outflows Related to Pensions	60,642	60,642		
OPEB	11,472	11,472		
<b>Adjusted Audited Beginning Unrestricted Net Assets</b>	<b>3,725,107</b>	<b>3,725,107</b>		
Inflows	2,818,050	2,908,248		
Outflows	3,093,915	2,634,972		
Change to fund balance	(275,865)	273,276		
<b>Anticipated Adjusted Ending Net Assets</b>	<b>\$ 3,449,242</b>	<b>\$ 3,998,383</b>		

Departmental Use	Adjusted Budget	Unaudited Actuals		
Non-Departmental	509,693	489,836	(19,857)	-4%
Legislative	8,084	7,526	(558)	-7%
Administration	115,528	104,674	(10,854)	-9%
City Attorney	26,000	18,830	(7,170)	-28%
Finance and Information Technology	207,710	209,960	2,250	1%
Community Development:				
Planning	28,096	28,296	200	1%
Building	44,420	34,514	(9,906)	-22%
Engineering	52,699	20,689	(32,010)	-61%
Public Works:				
Administration and Compliance	199,682	166,235	(33,447)	-17%
Roads and Infrastructure	59,900	5,931	(53,969)	-90%
Parks, Buildings, and Grounds	21,000	-	(21,000)	-100%
Water O&M	-	-	-	0%
Sewer O&M	1,821,103	1,548,481	(272,622)	-15%
<b>Total use</b>	<b>3,093,915</b>	<b>2,634,972</b>		