

EXPENDITURE CLASSIFICATIONS, BY FUND TYPE AND DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Administrative Services					
Personnel Services	\$ 4,629,650	\$ 4,723,713	\$ 4,586,204	\$ 5,391,365	\$ 5,419,362
Contractual	477,400	734,794	595,630	723,030	759,090
Materials and Supplies	327,354	278,025	236,619	274,745	224,679
Utilities	1,187	1,077	-	-	-
Administrative Services Total	5,435,592	5,737,610	5,418,453	6,389,140	6,403,131
Elected Officials - City Council					
Personnel Services	132,603	140,602	141,466	99,352	99,243
Contractual	4,715	1,500	11,000	161,000	11,000
Materials and Supplies	30,679	23,494	18,007	20,300	20,300
Utilities	1,551	2,018	840	1,000	-
Elected Officials - City Council Total	169,548	167,614	171,313	281,652	130,543
Elected Officials - City Treasurer					
Personnel Services	8,297	16,908	15,873	15,942	15,935
Materials and Supplies	290	-	-	-	-
Elected Officials - City Treasurer Total	8,587	16,908	15,873	15,942	15,935
Community Development					
Personnel Services	3,057,303	2,717,442	2,987,901	3,015,278	3,058,376
Contractual	1,295,554	1,457,177	1,028,000	1,564,206	1,627,696
Materials and Supplies	160,853	139,444	133,701	166,362	131,308
Utilities	16,132	17,650	16,982	17,386	16,282
Community Development Total	4,529,841	4,331,712	4,166,584	4,763,232	4,833,662
Debt Service					
Contractual	1,500	4,965	1,500	1,500	1,500
Materials and Supplies	4,254,426	4,250,494	4,255,873	4,247,474	4,141,374
Debt Service Total	4,255,926	4,255,459	4,257,373	4,248,974	4,142,874
Fire					
Personnel Services	23,882,863	25,109,691	24,108,882	24,143,092	24,716,662
Contractual	251,208	334,119	258,200	226,700	226,700
Materials and Supplies	1,678,725	1,382,149	854,148	1,070,632	2,021,212
Utilities	42,407	50,032	42,674	44,300	44,300
Fire Total	25,855,202	26,875,991	25,263,904	25,484,724	27,008,874
General Government					
Personnel Services	7,300,751	14,681,958	12,132,260	14,208,302	12,595,844
Contractual	5,163,646	643,150	1,186,730	1,168,000	1,024,000
Materials and Supplies	1,452,549	1,583,423	6,995,376	7,000,610	7,212,968
Utilities	2,977,767	3,086,757	3,228,772	3,350,625	3,387,255
General Government Total	16,894,713	19,995,287	23,543,138	25,727,537	24,220,067
Information Technology					
Personnel Services	1,778,570	2,104,913	-	-	-
Contractual	452,985	900,404	-	-	-
Materials and Supplies	1,206,207	1,208,993	-	-	-
Utilities	129,307	161,633	-	-	-

EXPENDITURE CLASSIFICATIONS, BY FUND TYPE AND DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Info Tech Total	3,567,069	4,375,944	-	-	-
Legal & Risk Management					
Personnel Services	1,528,680	1,544,177	1,602,448	1,682,463	1,692,555
Contractual	50,402	94,534	120,000	120,000	133,000
Materials and Supplies	13,214	20,381	17,577	17,377	17,797
Utilities	1,551	1,400	1,150	1,150	1,150
Legal & Risk Management Total	1,593,847	1,660,492	1,741,175	1,820,990	1,844,502
Library & Recreation Services					
Personnel Services	4,260,315	4,030,565	4,265,676	4,473,713	4,493,630
Contractual	371,566	624,771	582,409	563,753	563,753
Materials and Supplies	550,096	501,141	351,640	367,969	366,214
Utilities	10,071	10,415	12,284	12,735	12,735
Library & Recreation Services Total	5,192,049	5,166,892	5,212,009	5,418,170	5,436,332
Maintenance Services					
Personnel Services	2,712,061	3,239,302	3,229,488	3,423,315	3,435,926
Contractual	1,342,163	1,238,705	1,408,027	1,689,566	1,670,873
Materials and Supplies	3,304,812	3,886,104	4,192,468	4,048,011	4,104,248
Utilities	88,436	99,746	92,190	108,867	110,592
Maintenance Services Total	7,447,473	8,463,858	8,922,173	9,269,759	9,321,639
Management Services					
Personnel Services	1,844,751	1,817,109	2,126,944	2,365,054	2,284,261
Contractual	323,560	105,798	253,800	1,229,600	1,383,592
Materials and Supplies	235,469	237,387	190,428	201,609	202,609
Utilities	2,981	3,207	3,040	2,674	2,674
Management Services Total	2,406,761	2,163,501	2,574,212	3,798,937	3,873,136
Police					
Personnel Services	42,030,981	42,650,720	40,972,326	42,170,709	43,146,876
Contractual	1,341,309	1,168,968	920,587	927,798	1,060,827
Materials and Supplies	2,812,714	2,748,751	2,763,403	2,949,805	2,870,157
Utilities	97,630	98,667	109,140	105,965	105,965
Police Total	46,282,633	46,667,106	44,765,456	46,154,277	47,183,825
Public Works					
Personnel Services	1,936,615	1,974,987	2,171,061	2,282,502	2,297,046
Contractual	464,476	386,918	201,200	200,000	200,000
Materials and Supplies	764,645	1,646,986	1,248,544	1,163,391	1,050,588
Utilities	8,250	9,613	6,450	7,050	7,050
Public Works Total	3,173,986	4,018,503	3,627,255	3,652,943	3,554,684
Capital Improvement Projects					
Capital Improvement Projects	2,766,201	3,440,926	4,574,042	2,633,000	4,119,660
Capital Improvement Projects Total	2,766,201	3,440,926	4,574,042	2,633,000	4,119,660
Grand Total	\$ 129,579,428	\$ 137,337,803	\$ 134,252,960	\$ 139,659,277	\$ 142,088,864

EXPENDITURE CLASSIFICATIONS, BY FUND TYPE AND DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
By Classification:					
Personnel Services	\$ 95,103,441	\$ 104,752,089	\$ 98,340,529	\$ 103,271,087	\$ 103,255,716
Contractual	11,540,483	7,695,803	6,567,083	8,575,153	8,662,031
Materials and Supplies	16,792,033	17,906,772	21,257,784	21,528,285	22,363,454
Utilities	3,377,270	3,542,214	3,513,522	3,651,752	3,688,003
Capital Improvement Projects	2,766,201	3,440,926	4,574,042	2,633,000	4,119,660
Grand Total	\$ 129,579,428	\$ 137,337,803	\$ 134,252,960	\$ 139,659,277	\$ 142,088,864

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: Special Revenue Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Community Development					
Personnel Services	\$ 6,580	\$ 4,606	\$ 5,062	\$ 5,150	\$ 5,150
Contractual	3,000	7,223	3,500	3,500	-
Materials and Supplies	56,076	45,986	101,014	64,256	-
Utilities	5,313	6,068	19,000	19,000	-
Community Development Total	70,969	63,882	128,576	91,906	5,150
Debt Service					
Contractual	4,258	7,332	13,145	-	-
Materials and Supplies	3,703	13,587	18,275	-	-
Debt Service Total	7,961	20,919	31,420	-	-
Fire					
Materials and Supplies	43	866	875	547	552
Fire Total	43	866	875	547	552
Library & Recreation Services					
Personnel Services	-	12,466	-	22,790	-
Contractual	6,211	2,257	-	-	-
Materials and Supplies	11,555	14,448	-	18,646	18,646
Library & Recreation Services Total	17,766	29,171	-	41,436	18,646
Maintenance Services					
Personnel Services	349,382	10,050	49,666	14,470	14,470
Contractual	7,740,004	8,930,026	9,060,206	9,619,799	9,628,843
Materials and Supplies	2,750,099	3,687,206	3,919,721	3,869,346	3,780,737
Utilities	1,943,592	1,792,240	2,129,094	1,887,158	1,927,300
Maintenance Services Total	12,783,077	14,419,522	15,158,687	15,390,773	15,351,350
Police					
Personnel Services	440,892	445,956	511,641	455,950	446,200
Contractual	13,670	236,393	202,500	112,000	112,000
Materials and Supplies	149,741	89,190	7,930	47,838	47,838
Utilities	393	314	600	600	600
Police Total	604,695	771,854	722,671	616,388	606,638
Public Works					
Personnel Services	1,365,185	954,701	1,056,462	1,044,885	1,057,045
Contractual	36,294	130,573	114,707	134,542	134,542
Materials and Supplies	1,075,910	1,687,886	1,884,767	1,412,908	1,432,564
Utilities	155,501	161,192	224,866	228,923	228,923
Public Works Total	2,632,890	2,934,352	3,280,802	2,821,258	2,853,074
Capital Improvement Projects					
Capital Improvement Projects	17,145,286	9,426,126	14,686,696	11,693,744	8,601,541
Capital Improvement Projects Total	17,145,286	9,426,126	14,686,696	11,693,744	8,601,541
Grand Total	\$ 33,262,687	\$ 27,666,693	\$ 34,009,727	\$ 30,656,052	\$ 27,436,951

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: Special Revenue Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
By Classification:					
Personnel Services	\$ 2,162,039	\$ 1,427,778	\$ 1,622,831	\$ 1,543,245	\$ 1,522,865
Contractual	7,803,437	9,313,804	9,394,058	9,869,841	9,875,385
Materials and Supplies	4,047,126	5,539,169	5,932,582	5,413,541	5,280,337
Utilities	2,104,798	1,959,815	2,373,560	2,135,681	2,156,823
Capital Improvement Projects	17,145,286	9,426,126	14,686,696	11,693,744	8,601,541
Grand Total	\$ 33,262,687	\$ 27,666,693	\$ 34,009,727	\$ 30,656,052	\$ 27,436,951

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: Capital Project Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Community Development					
Personnel Services	\$ 167,785	\$ 204,065	\$ 196,807	\$ 180,479	\$ 180,664
Contractual	158,355	147,305	219,781	189,980	191,000
Materials and Supplies	50,022	63,250	13,580	8,780	9,080
Utilities	5,682	4,390	5,000	800	800
Community Development Total	381,843	419,010	435,168	380,039	381,544
Library & Recreation Services					
Personnel Services	10,973	-	-	-	-
Materials and Supplies	31,313	10,087	-	-	-
Library & Recreation Services Total	42,286	10,087	-	-	-
Maintenance Services					
Personnel Services	530,185	747,829	689,409	655,970	658,925
Contractual	6,931	2,422	4,590	4,590	4,682
Materials and Supplies	282,983	314,678	384,828	418,072	461,003
Utilities	-	1,180	1,309	1,317	1,343
Maintenance Services Total	820,099	1,066,109	1,080,136	1,079,949	1,125,953
Public Works					
Personnel Services	95,865	42,505	39,603	37,657	37,767
Contractual	2,250	6,510	-	-	-
Materials and Supplies	-	119	21	21	21
Utilities	-	1	-	-	-
Public Works Total	98,115	49,135	39,624	37,678	37,788
Capital Improvement Projects					
Capital Improvement Projects	10,746,627	23,093,674	1,585,678	869,639	20,180,000
Capital Improvement Projects Total	10,746,627	23,093,674	1,585,678	869,639	20,180,000
Grand Total	\$ 12,088,970	\$ 24,638,014	\$ 3,140,606	\$ 2,367,305	\$ 21,725,285
By Classification:					
Personnel Services	\$ 804,808	\$ 994,399	\$ 925,819	\$ 874,106	\$ 877,356
Contractual	167,536	156,237	224,371	194,570	195,682
Materials and Supplies	364,318	388,134	398,429	426,873	470,104
Utilities	5,682	5,571	6,309	2,117	2,143
Capital Improvement Projects	10,746,627	23,093,674	1,585,678	869,639	20,180,000
Grand Total	\$ 12,088,970	\$ 24,638,014	\$ 3,140,606	\$ 2,367,305	\$ 21,725,285

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: Debt Service Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Debt Services					
Contractual	\$ 282,466	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	29,342,378	2,115,900	-	2,112,350	2,106,250
Debt Services Total	29,624,844	2,115,900	-	2,112,350	2,106,250

Grand Total	\$ 29,624,844	\$ 2,115,900	\$ -	\$ 2,112,350	\$ 2,106,250
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By Classification:

Contractual	\$ 282,466	\$ -	\$ -	\$ -	\$ -
Materials and Supplies	29,342,378	2,115,900	-	2,112,350	2,106,250
Grand Total	\$ 29,624,844	\$ 2,115,900	\$ -	\$ 2,112,350	\$ 2,106,250

	29624843.81	2115900	0	2112350	2106250
\$	-	\$ -	\$ -	\$ -	\$ -

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Proprietary

Fund Type: Enterprise

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Administrative Services					
Personnel Services	\$ -	\$ -	\$ -	\$ 136,217	\$ 142,024
Administrative Services Total	-	-	-	136,217	142,024
Department of Water and Power					
Personnel Services	15,050,546	15,253,020	17,897,487	16,611,115	16,824,989
Contractual	4,524,394	4,683,764	4,225,442	4,943,838	4,684,862
Materials and Supplies	45,215,736	45,781,540	51,550,539	51,662,140	52,066,538
Utilities	16,146,796	17,102,471	18,442,402	18,676,130	19,049,652
Depreciation	10,769,689	12,014,304	-	-	-
Department of Water and Power Total	91,707,160	94,835,099	92,115,870	91,893,223	92,626,041
Maintenance Services					
Contractual	10,597	5,686	13,306	17,051	17,357
Materials and Supplies	96,553	95,020	113,015	132,333	135,069
Utilities	8,937	8,857	9,237	9,376	9,564
Depreciation	37,297	25,797	-	-	-
Maintenance Services Total	153,384	135,360	135,558	158,760	161,990
Management Services					
Personnel Services	-	-	-	4,100	4,100
Management Services Total	-	-	-	4,100	4,100
Public Works					
Personnel Services	297,343	1,917,522	2,388,204	2,177,634	2,201,592
Contractual	1,634,568	1,587,663	2,547,280	1,948,000	1,920,000
Materials and Supplies	128,224	1,503,725	231,580	143,297	106,283
Utilities	210,500	186,156	237,950	222,120	238,050
Depreciation	629,943	473,173	-	-	-
Public Works Total	2,900,578	5,668,239	5,405,014	4,491,051	4,465,925
Capital Improvement Projects					
Capital Improvement Projects	222,732	1,361,791	11,577,952	25,943,206	11,947,660
Capital Improvement Projects Total	222,732	1,361,791	11,577,952	25,943,206	11,947,660
Grand Total	\$ 94,983,854	\$ 102,000,490	\$ 109,234,394	\$ 122,626,557	\$ 109,347,740
By Classification:					
Personnel Services	\$ 15,347,889	\$ 17,170,542	\$ 20,285,691	\$ 18,929,066	\$ 19,172,705
Contractual	6,169,559	6,277,114	6,786,028	6,908,889	6,622,219
Materials and Supplies	45,440,513	47,380,285	51,895,134	51,937,770	52,307,890
Utilities	16,366,233	17,297,484	18,689,589	18,907,626	19,297,266
Depreciation	11,436,929	12,513,274	-	-	-
Capital Improvement Projects	222,732	1,361,791	11,577,952	25,943,206	11,947,660
Grand Total	\$ 94,983,854	\$ 102,000,490	\$ 109,234,394	\$ 122,626,557	\$ 109,347,740

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Proprietary
Fund Type: Internal Service Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Information Technology					
Personnel Services	\$ -	\$ -	\$ 3,214,935	\$ 3,597,280	\$ 3,661,740
Contractual	-	-	2,949,231	2,741,353	2,967,116
Materials and Supplies	-	-	1,702,602	1,372,282	1,260,860
Utilities	-	-	185,336	513,315	514,635
Information Technology Total	-	-	8,052,104	8,224,230	8,404,351
Legal & Risk Management					
Contractual	1,353,850	1,585,867	1,673,000	1,347,000	1,341,440
Materials and Supplies	1,070,648	1,184,549	1,172,389	1,424,234	1,494,245
Claims Expense	3,297,402	749,835	2,174,176	1,659,176	1,659,176
Legal & Risk Management Total	5,721,900	3,520,251	5,019,565	4,430,410	4,494,861
Maintenance Services					
Personnel Services	1,004,321	1,072,194	1,497,905	1,472,525	1,497,021
Contractual	173,072	114,570	206,739	190,785	186,645
Materials and Supplies	1,565,596	3,019,213	2,476,664	3,120,831	4,367,441
Utilities	919,253	823,406	1,258,509	989,225	1,009,010
Depreciation	-	13,423	-	-	-
Maintenance Services Total	3,662,242	5,042,805	5,439,817	5,773,366	7,060,117
Capital Improvement Projects					
Capital Improvement Projects	622,120	157,670	-	77,500	-
Capital Improvement Projects Total	622,120	157,670	-	77,500	-
Grand Total	\$ 10,006,262	\$ 8,720,726	\$ 18,511,486	\$ 18,505,506	\$ 19,959,329

By Classification:

Personnel Services	\$ 1,004,321	\$ 1,072,194	\$ 4,712,840	\$ 5,069,805	\$ 5,158,761
Contractual	1,526,922	1,700,437	4,828,970	4,279,138	4,495,201
Materials and Supplies	2,636,244	4,203,762	5,351,655	5,917,347	7,122,546
Utilities	919,253	823,406	1,443,845	1,502,540	1,523,645
Depreciation	-	13,423	-	-	-
Claims Expense	3,297,402	749,835	2,174,176	1,659,176	1,659,176
Capital Improvement Projects	622,120	157,670	-	77,500	-
Grand Total	\$ 10,006,262	\$ 8,720,726	\$ 18,511,486	\$ 18,505,506	\$ 19,959,329

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: **Fiduciary**
Fund Type: **Agency Funds**

	Actuals	Actuals	Adopted	Recommended	Forecast
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Debt Service					
Contractual	\$ 865,918	\$ 519,710	\$ 113,598	\$ 115,294	\$ 119,344
Materials and Supplies	42,640,394	13,518,266	13,342,910	14,120,775	12,652,917
Debt Service Total	43,506,312	14,037,975	13,456,508	14,236,069	12,772,261
Grand Total	\$ 43,506,312	\$ 14,037,975	\$ 13,456,508	\$ 14,236,069	\$ 12,772,261

By Classification:

Contractual	\$ 865,918	\$ 519,710	\$ 113,598	\$ 115,294	\$ 119,344
Materials and Supplies	42,640,394	13,518,266	13,342,910	14,120,775	12,652,917
Grand Total	\$ 43,506,312	\$ 14,037,975	\$ 13,456,508	\$ 14,236,069	\$ 12,772,261

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: **Fiduciary**
Fund Type: **Private Purpose Trust Funds**

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Recommended FY 2019-20	Forecast FY 2020-21
Community Development					
Personnel Services	\$ 139,129	\$ 145,230	\$ 31,560	\$ 31,446	\$ 31,379
Contractual	15,913	5,369	15,000	15,000	15,000
Materials and Supplies	93,421	41,431	42,000	19,566	19,770
Utilities	479	1,061	-	-	-
Community Development Total	248,943	193,090	88,560	66,012	66,149
Debt Service					
Contractual	13,832	11,152	11,152	11,152	11,152
Materials and Supplies	3,027,676	2,909,280	2,799,875	2,625,996	2,431,691
Bond Sale Discount	2,785	2,785	-	-	-
Debt Service Total	3,044,293	2,923,217	2,811,027	2,637,148	2,442,843
Capital Improvement Projects					
Capital Improvement Projects	2,145,526	1,619,625	1,971,945	2,025,328	2,068,868
Capital Improvement Projects Total	2,145,526	1,619,625	1,971,945	2,025,328	2,068,868
Grand Total	\$ 5,438,762	\$ 4,735,933	\$ 4,871,532	\$ 4,728,488	\$ 4,577,860

By Classification:

Personnel Services	\$ 139,129	\$ 145,230	\$ 31,560	\$ 31,446	\$ 31,379
Contractual	29,745	16,521	26,152	26,152	26,152
Materials and Supplies	3,121,098	2,950,711	2,841,875	2,645,562	2,451,461
Utilities	479	1,061	-	-	-
Bond Sale Discount	2,785	2,785	-	-	-
Capital Improvement Projects	2,145,526	1,619,625	1,971,945	2,025,328	2,068,868
Grand Total	\$ 5,438,762	\$ 4,735,933	\$ 4,871,532	\$ 4,728,488	\$ 4,577,860