

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Estimated FY 2019-20	Forecast FY 2020-21
Administrative Services					
Personnel Services	\$ 4,629,650	\$ 4,723,713	\$ 4,586,204	\$ 5,304,391	\$ 5,348,256
Contractual	477,400	734,794	595,630	633,030	669,090
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	6,212,166	6,242,025
Elected Officials - City Council					
Personnel Services	132,603	140,602	141,466	100,341	100,232
Contractual	4,715	1,500	11,000	11,000	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	132,641	131,532
Elected Officials - City Treasurer					
Personnel Services	8,297	16,908	15,873	15,991	15,984
Materials and Supplies	290	-	-	-	-
Elected Officials - City Treasurer Total	8,587	16,908	15,873	15,991	15,984
Community Development					
Personnel Services	3,057,303	2,717,442	2,987,901	2,737,180	2,773,332
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	156,362	130,408
Utilities	16,132	17,650	16,982	17,386	16,282
Community Development Total	4,529,841	4,331,712	4,166,584	4,475,134	4,547,718
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	24,547,635	25,132,878
Contractual	251,208	334,119	258,200	265,800	265,800
Materials and Supplies	1,678,725	1,382,149	854,148	908,512	958,644
Utilities	42,407	50,032	42,674	44,300	44,300
Fire Total	25,855,202	26,875,991	25,263,904	25,766,247	26,401,622
General Government					
Personnel Services	7,300,751	14,681,958	12,132,260	11,778,404	10,862,579
Contractual	5,163,646	643,150	1,186,730	718,000	724,000
Materials and Supplies	1,452,549	1,583,423	6,995,376	6,811,102	6,980,338
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	22,658,131	21,954,172
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 DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Estimated 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	1,629,373	1,642,559
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	1,767,900	1,794,506
Library & Recreation Services					
Personnel Services	4,260,315	4,030,565	4,265,676	4,382,555	4,404,851
Contractual	371,566	624,771	582,409	563,753	563,753
Materials and Supplies	550,096	501,141	351,640	351,225	353,604
Utilities	10,071	10,415	12,284	12,035	12,035
Library & Recreation Services Total	5,192,049	5,166,892	5,212,009	5,309,568	5,334,243
Maintenance Services					
Personnel Services	2,712,061	3,239,302	3,229,488	3,281,410	3,297,382
Contractual	1,342,163	1,238,705	1,408,027	1,630,996	1,662,303
Materials and Supplies	3,304,812	3,886,104	4,192,468	3,844,082	3,915,823
Utilities	88,436	99,746	92,190	86,199	87,924
Maintenance Services Total	7,447,473	8,463,858	8,922,173	8,842,687	8,963,432
Management Services					
Personnel Services	1,844,751	1,817,109	2,126,944	2,321,310	2,245,124
Contractual	323,560	105,798	253,800	104,800	253,800
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	2,630,393	2,704,207
Police					
Personnel Services	42,030,981	42,650,720	40,972,326	42,014,707	42,993,801
Contractual	1,341,309	1,168,968	920,587	901,146	1,048,876
Materials and Supplies	2,812,714	2,748,751	2,763,403	2,772,271	2,840,592
Utilities	97,630	98,667	109,140	105,965	105,965
Police Total	46,282,633	46,667,106	44,765,456	45,794,089	46,989,234
Public Works					
Personnel Services	1,936,615	1,974,987	2,171,061	2,240,281	2,256,644
Contractual	464,476	386,918	201,200	200,000	200,000
Materials and Supplies	764,645	1,646,986	1,248,544	963,391	850,588
Utilities	8,250	9,613	6,450	7,050	7,050
Public Works Total	3,173,986	4,018,503	3,627,255	3,410,722	3,314,282
Capital Improvement Projects					
Capital Improvement Projects	2,766,201	3,440,926	4,574,042	1,400,000	1,000,000
Capital Improvement Projects Total	2,766,201	3,440,926	4,574,042	1,400,000	1,000,000
Grand Total	\$ 129,579,428	\$ 137,337,803	\$ 134,252,960	\$ 132,664,643	\$ 133,535,831

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: General Fund

	Actuals		Actuals		Adopted		Estimated		Forecast	
	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21	
By Classification:										
Personnel Services	\$	95,103,441	\$	104,752,089	\$	98,340,529	\$	100,353,578	\$	101,073,622
Contractual		11,540,483		7,695,803		6,567,083		6,714,231		7,160,818
Materials and Supplies		16,792,033		17,906,772		21,257,784		20,568,450		20,636,756
Utilities		3,377,270		3,542,214		3,513,522		3,628,384		3,664,635
Capital Improvement Projects		2,766,201		3,440,926		4,574,042		1,400,000		1,000,000
Grand Total	\$	129,579,428	\$	137,337,803	\$	134,252,960	\$	132,664,643	\$	133,535,831

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	Estimated 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	13,145	13,145
Materials and Supplies	3,703	13,587	18,275	18,275	18,275
Debt Service Total	7,961	20,919	31,420	31,420	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	9,591,541	9,602,135
Materials and Supplies	2,750,099	3,687,206	3,919,721	3,837,343	2,390,536
Utilities	1,943,592	1,792,240	2,129,094	2,007,158	2,047,300
Maintenance Services Total	12,783,077	14,419,522	15,158,687	15,450,512	14,054,441
Police					
Personnel Services	440,310	445,956	511,641	527,827	528,522
Contractual	13,670	236,393	202,500	112,000	112,000
Materials and Supplies	149,741	89,190	7,930	47,930	47,930
Utilities	393	314	600	600	600
Police Total	604,114	771,854	722,671	688,357	689,052
Public Works					
Personnel Services	1,365,185	954,701	1,056,462	1,136,206	1,114,965
Contractual	36,294	130,573	114,707	124,707	124,707
Materials and Supplies	1,075,910	1,687,886	1,884,767	1,306,046	1,310,429
Utilities	155,501	161,192	224,866	225,756	225,756
Public Works Total	2,632,890	2,934,352	3,280,802	2,792,715	2,775,857
Capital Improvement Projects					
Capital Improvement Projects	17,145,286	9,426,126	14,686,696	11,427,569	8,851,541
Capital Improvement Projects Total	17,145,286	9,426,126	14,686,696	11,427,569	8,851,541
Grand Total	\$ 33,262,106	\$ 27,666,693	\$ 34,009,727	\$ 30,524,462	\$ 26,426,659

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	Estimated FY 2019-20	Forecast FY 2020-21
By Classification:					
Personnel Services	\$ 2,161,458	\$ 1,427,778	\$ 1,622,831	\$ 1,706,443	\$ 1,663,107
Contractual	7,803,437	9,313,804	9,394,058	9,844,893	9,851,987
Materials and Supplies	4,047,126	5,539,169	5,932,582	5,293,043	3,786,368
Utilities	2,104,798	1,959,815	2,373,560	2,252,514	2,273,656
Capital Improvement Projects	17,145,286	9,426,126	14,686,696	11,427,569	8,851,541
Grand Total	\$ 33,262,106	\$ 27,666,693	\$ 34,009,727	\$ 30,524,462	\$ 26,426,659

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	Estimated FY 2019-20	Forecast FY 2020-21
Community Development					
Personnel Services	\$ 167,785	\$ 204,065	\$ 196,807	\$ 191,702	\$ 187,868
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	391,262	388,748
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	710,192	691,911
Contractual	6,931	2,422	4,590	4,590	4,682
Materials and Supplies	282,983	314,678	384,828	279,540	249,360
Utilities	-	1,180	1,309	1,317	1,343
Maintenance Services Total	820,099	1,066,109	1,080,136	995,639	947,296
Public Works					
Personnel Services	95,865	42,505	39,603	41,606	40,257
Contractual	2,250	6,510	-	-	-
Materials and Supplies	-	292	21	21	21
Utilities	-	1	-	-	-
Public Works Total	98,115	49,308	39,624	41,627	40,278
Capital Improvement Projects					
Capital Improvement Projects	10,746,627	23,093,674	1,585,678	869,639	180,000
Capital Improvement Projects Total	10,746,627	23,093,674	1,585,678	869,639	180,000
Grand Total	\$ 12,088,970	\$ 24,638,187	\$ 3,140,606	\$ 2,298,167	\$ 1,556,322

By Classification:

Personnel Services	\$ 804,808	\$ 994,399	\$ 925,819	\$ 943,500	\$ 920,036
Contractual	167,536	156,237	224,371	194,570	195,682
Materials and Supplies	364,318	388,307	398,429	288,341	258,461
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	180,000
Grand Total	\$ 12,088,970	\$ 24,638,187	\$ 3,140,606	\$ 2,298,167	\$ 1,556,322

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Governmental
Fund Type: Debt Service Funds

	Actuals		Actuals		Adopted		Estimated		Forecast	
	FY 2016-17		FY 2017-18		FY 2018-19		FY 2019-20		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

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

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Proprietary
Fund Type: Enterprise

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Estimated FY 2019-20	Forecast FY 2020-21
Administrative Services					
Personnel Services	\$ -	\$ -	\$ -	\$ 133,740	\$ 139,730
Administrative Services Total	-	-	-	133,740	139,730
Department of Water and Power					
Personnel Services	15,050,546	15,253,020	17,897,487	17,367,708	17,040,402
Contractual	4,524,394	4,683,764	4,225,442	4,602,708	4,684,862
Materials and Supplies	45,215,736	45,781,540	51,550,539	51,420,927	51,914,832
Utilities	16,146,796	17,102,471	18,442,402	18,676,130	19,049,652
Depreciation	12,907,827	14,127,948	-	-	-
Department of Water and Power Total	93,845,298	96,948,743	92,115,870	92,067,473	92,689,748
Maintenance Services					
Contractual	10,597	5,686	13,306	15,278	15,584
Materials and Supplies	96,553	95,020	113,015	107,352	79,992
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	132,006	105,140
Management Services					
Personnel Services	-	-	-	4,181	4,181
Management Services Total	-	-	-	4,181	4,181
Public Works					
Personnel Services	297,343	1,917,522	2,388,204	2,388,149	2,338,495
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	143,109	106,047
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	4,701,378	4,602,592
Capital Improvement Projects					
Capital Improvement Projects	222,732	1,361,791	11,577,952	30,707,266	16,587,373
Capital Improvement Projects Total	222,732	1,361,791	11,577,952	30,707,266	16,587,373
Grand Total	\$ 97,121,992	\$ 104,114,134	\$ 109,234,394	\$ 127,746,044	\$ 114,128,764
By Classification:					
Personnel Services	\$ 15,347,889	\$ 17,170,542	\$ 20,285,691	\$ 19,893,778	\$ 19,522,808
Contractual	6,169,559	6,277,114	6,786,028	6,565,986	6,620,446
Materials and Supplies	45,440,513	47,380,285	51,895,134	51,671,388	52,100,871
Utilities	16,366,233	17,297,484	18,689,589	18,907,626	19,297,266
Depreciation	13,575,067	14,626,918	-	-	-
Capital Improvement Projects	222,732	1,361,791	11,577,952	30,707,266	16,587,373
Grand Total	\$ 97,121,992	\$ 104,114,134	\$ 109,234,394	\$ 127,746,044	\$ 114,128,764

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	Estimated FY 2019-20	Forecast FY 2020-21
Information Technology					
Personnel Services	\$ -	\$ -	\$ 3,214,935	\$ 3,868,535	\$ 3,827,374
Contractual	-	-	2,949,231	2,741,353	2,967,116
Materials and Supplies	-	-	1,702,602	1,220,907	1,109,660
Utilities	-	-	185,336	513,315	514,635
Information Technology Total	-	-	8,052,104	8,344,110	8,418,785
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	1,567,247	1,539,778
Contractual	173,072	114,570	206,739	182,985	186,645
Materials and Supplies	1,565,596	3,019,213	2,476,664	1,531,987	4,245,314
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	4,271,444	6,980,747
Capital Improvement Projects					
Capital Improvement Projects	622,120	157,670			
Capital Improvement Projects Total	622,120	157,670			
Grand Total	\$ 10,006,262	\$ 8,720,726	\$ 18,511,486	\$ 17,045,964	\$ 19,894,393

By Classification:

Personnel Services	\$ 1,004,321	\$ 1,072,194	\$ 4,712,840	\$ 5,435,782	\$ 5,367,152
Contractual	1,526,922	1,700,437	4,828,970	4,271,338	4,495,201
Materials and Supplies	2,636,244	4,203,762	5,351,655	4,177,128	6,849,219
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	-	-	-
Grand Total	\$ 10,006,262	\$ 8,720,726	\$ 18,511,486	\$ 17,045,964	\$ 19,894,393

EXPENDITURE CLASSIFICATIONS, BY DEPARTMENT

Fund Type Category: Fiduciary
Fund Type: Agency Funds

	Actuals FY 2016-17	Actuals FY 2017-18	Adopted FY 2018-19	Estimated FY 2019-20	Forecast FY 2020-21
Debt Service					
Contractual	\$ 865,918	\$ 519,710	\$ 113,598	\$ 109,189	\$ 113,239
Materials and Supplies	42,640,394	13,518,266	13,342,910	14,110,243	12,628,488
Debt Service Total	43,506,312	14,037,975	13,456,508	14,219,432	12,741,727
Grand Total	\$ 43,506,312	\$ 14,037,975	\$ 13,456,508	\$ 14,219,432	\$ 12,741,727

By Classification:

Contractual	\$ 865,918	\$ 519,710	\$ 113,598	\$ 109,189	\$ 113,239
Materials and Supplies	42,640,394	13,518,266	13,342,910	14,110,243	12,628,488
Grand Total	\$ 43,506,312	\$ 14,037,975	\$ 13,456,508	\$ 14,219,432	\$ 12,741,727

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	Estimated FY 2019-20	Forecast FY 2020-21
Community Development					
Personnel Services	\$ 139,129	\$ 145,230	\$ 31,560	\$ 31,248	\$ 31,196
Contractual	15,913	5,369	15,000	15,000	15,000
Materials and Supplies	93,421	41,431	42,000	19,538	19,742
Utilities	479	1,061	-	-	-
Community Development Total	248,943	193,090	88,560	65,786	65,938
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	\$ 4,728,262	\$ 4,577,649

By Classification:

Personnel Services	\$ 139,129	\$ 145,230	\$ 31,560	\$ 31,248	\$ 31,196
Contractual	29,745	16,521	26,152	26,152	26,152
Materials and Supplies	3,121,098	2,950,711	2,841,875	2,645,534	2,451,433
Utilities	479	1,061	-	-	-
Capital Improvement Projects	2,145,526	1,619,625	1,971,945	2,025,328	2,068,868
Grand Total	\$ 5,435,977	\$ 4,733,148	\$ 4,871,532	\$ 4,728,262	\$ 4,577,649