

**BEACHWOOD CITY COUNCIL
FINANCE AND INSURANCE COMMITTEE MEETING AGENDA
MONDAY, AUGUST 17, 2020, 6:00 PM**

** Please note, this meeting will be held by video conference via Zoom and
livestreamed on the City of Beachwood [website at www.beachwoodohio.com](http://www.beachwoodohio.com) and can be
viewed on Spectrum Channel 1020 and AT&T U-Verse Channel 99.*

*This Finance and Insurance Committee Meeting has been duly noticed
and is being held in accordance with Ohio Revised Code Section 121.22 specific to
recent Amendments made in light of the current
COVID-19 declared emergency.*

Eric Synenberg
Barbara Bellin Janovitz
June E. Taylor

Agenda Items

1. Mayor's Report
2. Discussion regarding City of Beachwood Finances in light of the current COVID-19 Emergency
3. Any other matters coming before the Finance and Insurance Committee

###

City of Beachwood Seven Year Cash Flow Projection

	Actual			Projected							
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
1 General Fund											
2 Local Taxes											
3 Property Taxes	\$ 2,564,499	\$ 2,550,043	\$ 2,792,450	\$ 3,065,200	\$ 3,068,265	\$ 3,071,333	\$ 3,086,690	\$ 3,089,777	\$ 3,092,867	\$ 3,108,331	\$ 3,123,873
4 Municipal Income Tax	\$ 30,549,274	\$ 32,160,000	\$ 34,688,301	\$ 34,410,000	\$ 35,270,250	\$ 36,152,006	\$ 37,055,806	\$ 37,982,201	\$ 38,931,756	\$ 39,905,050	\$ 40,902,676
5 Other Local Taxes	\$ 1,568,026	\$ 1,539,982	\$ 1,469,722	\$ 1,515,000	\$ 1,545,300	\$ 1,576,206	\$ 1,607,730	\$ 1,639,885	\$ 1,672,683	\$ 1,706,137	\$ 1,740,260
6 Total Local Taxes	\$ 34,681,799	\$ 36,183,825	\$ 38,970,474	\$ 38,990,200	\$ 39,883,815	\$ 40,799,545	\$ 41,750,226	\$ 42,711,863	\$ 43,697,306	\$ 44,719,518	\$ 45,766,809
7 Intergovernmental Revenues											
8 Local Government Fund	\$ 122,524	\$ 98,395	\$ 146,766	\$ 119,500	\$ 119,500	\$ 119,500	\$ 119,500	\$ 119,500	\$ 119,500	\$ 119,500	\$ 119,500
9 Estate Tax	\$ 16,795	\$ 1,325	\$ 4,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Other Intergovernmental	\$ 21,895	\$ 23,116	\$ 22,176	\$ 28,200	\$ 28,764	\$ 29,339	\$ 29,926	\$ 30,525	\$ 31,136	\$ 31,759	\$ 32,394
11 Rollbacks/Homestead	\$ 184,380	\$ 183,970	\$ 199,916	\$ 186,700	\$ 187,634	\$ 188,572	\$ 189,515	\$ 190,463	\$ 191,415	\$ 192,372	\$ 193,334
12 Miscellaneous	\$ 576,984	\$ 15,458	\$ 19,767	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	\$ 8,695	\$ 8,955	\$ 9,224
13 Total Intergovernmental	\$ 922,578	\$ 322,264	\$ 392,879	\$ 341,900	\$ 343,623	\$ 345,368	\$ 347,136	\$ 348,929	\$ 350,746	\$ 352,586	\$ 354,452
14 Charges for Services											
15 General Government	\$ 1,700,039	\$ 2,023,379	\$ 2,031,973	\$ 2,012,000	\$ 2,072,360	\$ 2,134,531	\$ 2,198,567	\$ 2,264,524	\$ 2,332,460	\$ 2,402,434	\$ 2,474,507
16 Recreation Programs	\$ 1,053,113	\$ 1,102,454	\$ 1,141,131	\$ 1,180,000	\$ 1,215,400	\$ 1,251,862	\$ 1,289,418	\$ 1,328,101	\$ 1,367,944	\$ 1,408,982	\$ 1,451,251
17 Miscellaneous	\$ 12,515	\$ 11,515	\$ 4,268	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,976	\$ 10,176	\$ 10,380	\$ 10,588	\$ 10,800
18 Total Charges for Services	\$ 2,765,667	\$ 3,137,348	\$ 3,177,371	\$ 3,201,400	\$ 3,297,348	\$ 3,396,173	\$ 3,497,961	\$ 3,602,801	\$ 3,710,784	\$ 3,822,004	\$ 3,936,558
19 Fines, Permits, and Licenses											
20 Fines and Forfeitures	\$ 258,074	\$ 194,925	\$ 262,033	\$ 250,250	\$ 257,758	\$ 265,490	\$ 273,455	\$ 281,659	\$ 290,108	\$ 298,812	\$ 307,776
21 Permits and Licenses	\$ 1,009,278	\$ 891,666	\$ 803,468	\$ 1,100,000	\$ 1,122,000	\$ 1,144,440	\$ 1,167,329	\$ 1,190,676	\$ 1,214,490	\$ 1,238,780	\$ 1,263,556
22 Total Fines, Permits and Licenses	\$ 1,267,352	\$ 1,086,591	\$ 1,065,501	\$ 1,350,250	\$ 1,379,758	\$ 1,409,930	\$ 1,440,784	\$ 1,472,335	\$ 1,504,598	\$ 1,537,592	\$ 1,571,332
23 Other Revenue											
24 Miscellaneous Revenue	\$ 531,439	\$ 834,385	\$ 1,120,616	\$ 934,000	\$ 952,680	\$ 971,734	\$ 991,168	\$ 1,010,992	\$ 1,031,211	\$ 1,051,836	\$ 1,072,872
25 Sale of Assets	\$ 4,658	\$ 650,041	\$ 18,635	\$ 49,250	\$ 50,728	\$ 52,249	\$ 53,817	\$ 55,431	\$ 57,094	\$ 58,807	\$ 60,571
26 Reimbursements	\$ 693,562	\$ 849,597	\$ 1,072,530	\$ 1,082,000	\$ 1,103,640	\$ 1,125,713	\$ 1,148,227	\$ 1,171,192	\$ 1,194,615	\$ 1,218,508	\$ 1,242,878
27 Refunds	\$ 20,357	\$ 58,895	\$ 19,728	\$ 16,000	\$ 16,480	\$ 16,974	\$ 17,484	\$ 18,008	\$ 18,548	\$ 19,105	\$ 19,678
28 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Total Other Revenue	\$ 1,250,016	\$ 2,392,918	\$ 2,231,509	\$ 2,081,250	\$ 2,123,528	\$ 2,166,670	\$ 2,210,696	\$ 2,255,623	\$ 2,301,470	\$ 2,348,255	\$ 2,396,000
30 Total General Fund Revenue	\$ 40,887,412	\$ 43,122,945	\$ 45,837,733	\$ 45,965,000	\$ 47,028,071	\$ 48,117,686	\$ 49,246,803	\$ 50,391,551	\$ 51,564,903	\$ 52,779,955	\$ 54,025,151
31 Percentage Increase/Decrease	-3.154%	5.468%	6.295%	0.278%	2.313%	2.317%	2.347%	2.325%	2.328%	2.356%	2.359%
35 Expenditures											
36 Council	\$ 199,529	\$ 214,346	\$ 165,208	\$ 162,012	\$ 167,682	\$ 173,551	\$ 179,625	\$ 185,912	\$ 192,419	\$ 199,154	\$ 206,124
37 Mayor's Office	\$ 613,883	\$ 553,797	\$ 592,732	\$ 662,400	\$ 685,584	\$ 709,579	\$ 734,414	\$ 760,118	\$ 786,722	\$ 814,257	\$ 842,756
38 Economic Development	\$ 278,449	\$ 212,696	\$ 130,856	\$ 199,364	\$ 206,342	\$ 213,564	\$ 221,039	\$ 228,775	\$ 236,782	\$ 245,069	\$ 253,646
39 Economic Dev. Incentives	\$ 293,309	\$ 258,778	\$ 294,514	\$ 378,000	\$ 391,230	\$ 404,923	\$ 419,095	\$ 433,763	\$ 448,945	\$ 464,658	\$ 480,921
40 Finance Department	\$ 2,861,770	\$ 2,999,066	\$ 2,861,823	\$ 3,123,344	\$ 3,232,661	\$ 3,345,804	\$ 3,462,907	\$ 3,584,109	\$ 3,709,553	\$ 3,839,387	\$ 3,973,766
Human Resources Department	\$ 198,662	\$ 228,712	\$ 236,717	\$ 245,002	\$ 253,577	\$ 262,452	\$ 271,638	\$ 281,145	\$ 290,985	\$ 299,985	\$ 309,985
41 Law Department	\$ 507,010	\$ 567,645	\$ 541,573	\$ 608,396	\$ 629,690	\$ 651,729	\$ 674,540	\$ 698,149	\$ 722,584	\$ 747,874	\$ 774,050
42 Police Department	\$ 9,312,680	\$ 9,752,408	\$ 9,935,966	\$ 10,529,768	\$ 10,898,310	\$ 11,279,751	\$ 11,674,542	\$ 12,083,151	\$ 12,506,061	\$ 12,943,773	\$ 13,396,805
43 Fire Department	\$ 7,517,447	\$ 7,740,587	\$ 8,867,127	\$ 7,569,116	\$ 7,834,035	\$ 8,108,226	\$ 8,392,014	\$ 8,685,734	\$ 8,989,735	\$ 9,304,376	\$ 9,630,029
44 Service Department	\$ 9,208,701	\$ 9,433,918	\$ 8,963,082	\$ 11,057,168	\$ 11,444,169	\$ 11,844,715	\$ 12,259,280	\$ 12,688,355	\$ 13,132,447	\$ 13,592,083	\$ 14,067,806
45 Human Services Department	\$ 588,977	\$ 609,710	\$ 623,472	\$ 702,420	\$ 727,005	\$ 752,450	\$ 778,786	\$ 806,044	\$ 834,256	\$ 863,455	\$ 893,676
46 Recreation Department	\$ 2,493,497	\$ 2,415,005	\$ 2,493,762	\$ 2,740,956	\$ 2,836,889	\$ 2,936,180	\$ 3,038,946	\$ 3,145,309	\$ 3,255,395	\$ 3,369,334	\$ 3,487,261
47 Property and Equipment	\$ 1,311,594	\$ 1,013,727	\$ 1,049,607	\$ 1,761,930	\$ 1,823,598	\$ 1,887,424	\$ 1,953,484	\$ 2,021,856	\$ 2,092,621	\$ 2,165,863	\$ 2,241,668
49 Building Department	\$ 1,129,695	\$ 1,172,025	\$ 1,168,549	\$ 1,354,148	\$ 1,401,543	\$ 1,450,597	\$ 1,501,368	\$ 1,553,916	\$ 1,608,303	\$ 1,664,594	\$ 1,722,855
50 One-Time Transfer to Self Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Total General Fund Expenditures	\$ 36,316,540	\$ 36,943,708	\$ 37,886,932	\$ 41,077,734	\$ 42,515,455	\$ 44,003,495	\$ 45,543,617	\$ 47,137,643	\$ 48,787,461	\$ 50,495,022	\$ 52,262,348
52 Percentage Increase/Decrease	1.630%	1.727%	2.553%	8.422%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%
55 Excess Revenue over Expenditures	\$ 4,570,872	\$ 6,179,237	\$ 7,950,802	\$ 4,887,266	\$ 4,512,616	\$ 4,114,191	\$ 3,703,186	\$ 3,253,908	\$ 2,777,442	\$ 2,284,933	\$ 1,762,803
56 Bond Proceeds	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57 Transfers Out	\$ (12,761,000)	\$ (4,000,000)	\$ (6,000,000)	\$ (6,300,000)	\$ (4,100,000)	\$ (4,400,000)	\$ (4,400,000)	\$ (4,400,000)	\$ (3,700,000)	\$ (3,650,000)	\$ (3,725,000)
58 Transfers/Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Beginning Balance	\$ 23,742,976	\$ 24,552,848	\$ 26,749,438	\$ 28,700,239	\$ 27,287,508	\$ 27,700,121	\$ 27,414,313	\$ 26,717,499	\$ 25,571,406	\$ 24,648,849	\$ 23,283,782
60 Prior Period Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Ending Balance	\$ 24,552,848	\$ 26,749,438	\$ 28,700,239	\$ 27,287,508	\$ 27,700,121	\$ 27,414,313	\$ 26,717,499	\$ 25,571,406	\$ 24,648,849	\$ 23,283,782	\$ 21,321,585

**CITY OF BEACHWOOD
FINANCE DEPARTMENT
INTER-OFFICE COMMUNICATION**

TO: Mayor Martin Horwitz
FROM: Larry A. Heiser, Finance Director *LAH*
RE: Budget Changes
DATE: June 22, 2020

Mayor-

I am requesting the following budget amendments for the next Council meeting.

- 1) The HB 481 language requires the City of Beachwood to establish a Local Coronavirus Relief Fund (271) for the purposes of tracking revenues/expenses related to the Coronavirus Relief Fund monies from the State of Ohio. The Local Coronavirus Relief Fund 271 is budgeted for \$160,000.
- 2) The Debt Service fund is approximately \$15,000 short due to fees charged by the County for expenses related to property tax assessments which I did not include in the 2020 Budget. I am requesting to increase appropriations by \$25,000 in the Debt Service Fund by \$25,000 and to increase transfers out of the General Fund by \$100,000 and increase transfers into the Debt Service fund by \$100,000.
- 3) In reviewing the balance with NOPEC for energy related projects there was a \$10.00 difference which I added to appropriations to be expended this year.
- 4) Based upon the current projections- I have reduced revenue by approximately 10% for 2020. Over a \$1 million dollar decrease in recreation, \$2.4 million in income taxes, and \$800,000 in hotel taxes. Although we are only through the half way point of the year spending reductions and hiring freeze more than offsets the revenue reductions.

With your approval I would like to place the transfer and budget amendment on the next Council agenda.

Please let me know if you have any questions.

Thank You.

2020 Cost Savings measures
2020 Budget changes

City of Beachwood

Hiring Freeze	6 police positions		\$	635,400
	2 service positions		\$	202,112
	Seasonal Help (Includes camps and pools)		\$	370,268
	Camps and Pools		\$	594,094
Property and Equipment inside the General Fund not purchased at this time			\$	866,000
Expenses relative to camps/senior trips/pool			\$	867,935
Application of ORC 124.393/124.394			\$	
	(use 10% - which would be cutting pay by 1 day per pay period)		\$	130,616
Unions may agree to reduction of pay/hours to save jobs - 0% over year			\$	342,020
No out of State Travel for the rest of 2020.			\$	7,957
No transfer to Capital Projects Fund			\$	3,000,000
				\$ 7,016,402
Known Increases half year	Health Insurance		\$	250,000
Increased Unemployment costs			\$	85,000
BWC 2020			\$	450,000
				\$ 785,000
Lost Revenue (Pool/Camps/senior trips)			\$	1,133,758
Lost Hotel Tax 60% decrease			\$	605,622
Local Govt Fund 50% decrease			\$	73,383
EMS 20 % decrease			\$	232,145
Fines 50% decrease			\$	129,716
Income Tax (Net Profit, Withholding, Individual)		Loss	\$	366,766
	\$ 4,100,000 4/29/2020	Delay	\$	2,603,819
				\$ 5,145,209
Total losses/increases				\$ 5,930,209

City of Beachwood Seven Year Cash Flow Projection

Assumption total loss of income tax revenue over 3 years at 10.5 million; Loss of other taxes \$800,000 Other losses such as Recreation/ EMS / Fines 1 year loss 1.3 million Local Govt loss ongoing

	Actual			Projected								
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
1 General Fund												
2 Local Taxes												
3 Property Taxes	\$ 2,564,499	\$ 2,550,043	\$ 2,792,450	\$ 3,065,200	\$ 3,068,265	\$ 3,071,333	\$ 3,086,690	\$ 3,089,777	\$ 3,092,867	\$ 3,108,331	\$ 3,123,873	\$ 3,139,492
4 Municipal Income Tax	\$ 30,549,274	\$ 32,160,000	\$ 34,688,301	\$ 32,000,000	\$ 33,800,000	\$ 35,645,000	\$ 36,536,125	\$ 37,449,528	\$ 38,385,766	\$ 39,345,410	\$ 40,329,045	\$ 41,337,271
5 Other Local Taxes	\$ 1,568,026	\$ 1,539,982	\$ 1,469,722	\$ 700,000	\$ 1,014,000	\$ 1,034,280	\$ 1,054,966	\$ 1,076,065	\$ 1,097,586	\$ 1,119,538	\$ 1,141,929	\$ 1,164,768
6 Total Local Taxes	\$ 34,681,799	\$ 36,183,825	\$ 38,970,474	\$ 35,765,200	\$ 37,882,265	\$ 39,750,613	\$ 40,677,781	\$ 41,615,370	\$ 42,576,219	\$ 43,573,279	\$ 44,594,847	\$ 45,641,531
7 Intergovernmental Revenues												
8 Local Government Fund	\$ 122,524	\$ 98,395	\$ 146,766	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
9 Estate Tax	\$ 16,795	\$ 1,325	\$ 4,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Other Intergovernmental	\$ 21,895	\$ 23,116	\$ 22,176	\$ 26,200	\$ 26,724	\$ 27,258	\$ 27,803	\$ 28,359	\$ 28,926	\$ 29,505	\$ 30,095	\$ 30,697
11 Rollbacks/Homestead	\$ 184,380	\$ 183,970	\$ 199,916	\$ 186,700	\$ 187,634	\$ 188,572	\$ 189,515	\$ 190,463	\$ 191,415	\$ 192,372	\$ 193,334	\$ 194,301
12 Miscellaneous	\$ 576,984	\$ 15,458	\$ 19,767	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	\$ 8,695	\$ 8,955	\$ 9,224	\$ 9,501
13 Total Intergovernmental	\$ 922,578	\$ 322,264	\$ 392,879	\$ 330,400	\$ 332,083	\$ 333,787	\$ 335,513	\$ 337,263	\$ 339,036	\$ 340,832	\$ 342,653	\$ 344,499
14 Charges for Services												
15 General Government	\$ 1,700,039	\$ 2,023,379	\$ 2,031,973	\$ 1,991,500	\$ 2,031,973	\$ 2,092,932	\$ 2,155,720	\$ 2,220,392	\$ 2,287,004	\$ 2,355,614	\$ 2,426,282	\$ 2,499,070
16 Recreation Programs	\$ 1,053,113	\$ 1,102,454	\$ 1,141,131	\$ 115,000	\$ 1,141,131	\$ 1,175,365	\$ 1,210,626	\$ 1,246,945	\$ 1,284,353	\$ 1,322,884	\$ 1,362,571	\$ 1,403,448
17 Miscellaneous	\$ 12,515	\$ 11,515	\$ 4,268	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,976	\$ 10,176	\$ 10,380	\$ 10,588	\$ 10,800	\$ 11,016
18 Total Charges for Services	\$ 2,765,667	\$ 3,137,348	\$ 3,177,371	\$ 2,115,900	\$ 3,182,692	\$ 3,278,077	\$ 3,376,322	\$ 3,477,513	\$ 3,581,737	\$ 3,689,086	\$ 3,799,653	\$ 3,913,534
19 Fines, Permits, and Licenses												
20 Fines and Forfeitures	\$ 258,074	\$ 194,925	\$ 262,033	\$ 245,000	\$ 245,000	\$ 252,350	\$ 259,921	\$ 267,718	\$ 275,750	\$ 284,022	\$ 292,543	\$ 301,319
21 Permits and Licenses	\$ 1,009,278	\$ 891,666	\$ 803,468	\$ 1,000,000	\$ 1,020,000	\$ 1,040,400	\$ 1,061,208	\$ 1,082,432	\$ 1,104,081	\$ 1,126,163	\$ 1,148,686	\$ 1,171,660
22 Total Fines, Permits and Licenses	\$ 1,267,352	\$ 1,086,591	\$ 1,065,501	\$ 1,245,000	\$ 1,265,000	\$ 1,292,750	\$ 1,321,129	\$ 1,350,150	\$ 1,379,831	\$ 1,410,185	\$ 1,441,229	\$ 1,472,979
23 Other Revenue												
24 Miscellaneous Revenue	\$ 531,439	\$ 834,385	\$ 1,120,616	\$ 900,000	\$ 918,000	\$ 936,360	\$ 955,087	\$ 974,189	\$ 993,673	\$ 1,013,546	\$ 1,033,817	\$ 1,054,493
25 Sale of Assets	\$ 4,658	\$ 650,041	\$ 18,635	\$ 49,250	\$ 50,728	\$ 52,249	\$ 53,817	\$ 55,431	\$ 57,094	\$ 58,807	\$ 60,571	\$ 62,388
26 Reimbursements	\$ 693,562	\$ 849,597	\$ 1,072,530	\$ 950,000	\$ 969,000	\$ 988,380	\$ 1,008,148	\$ 1,028,311	\$ 1,048,877	\$ 1,069,854	\$ 1,091,251	\$ 1,113,076
27 Refunds	\$ 20,357	\$ 58,895	\$ 19,728	\$ 16,000	\$ 16,480	\$ 16,974	\$ 17,484	\$ 18,008	\$ 18,548	\$ 19,105	\$ 19,678	\$ 20,268
28 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Total Other Revenue	\$ 1,250,016	\$ 2,392,918	\$ 2,231,509	\$ 1,915,250	\$ 1,954,208	\$ 1,993,964	\$ 2,034,535	\$ 2,075,939	\$ 2,118,192	\$ 2,161,312	\$ 2,205,318	\$ 2,250,227
30 Total General Fund Revenue	\$ 40,887,412	\$ 43,122,945	\$ 45,837,733	\$ 41,371,750	\$ 44,616,248	\$ 46,649,190	\$ 47,745,280	\$ 48,856,235	\$ 49,995,014	\$ 51,174,695	\$ 52,383,700	\$ 53,622,769
31 Percentage Increase/Decrease	-3.154%	5.468%	6.295%	-9.743%	7.842%	4.557%	2.350%	2.327%	2.331%	2.360%	2.363%	2.365%
32 Expenditures												
33 Council	\$ 199,529	\$ 214,346	\$ 165,208	\$ 162,012	\$ 167,682	\$ 173,551	\$ 179,625	\$ 185,912	\$ 192,419	\$ 199,154	\$ 206,124	\$ 213,338
34 Mayor's Office	\$ 613,883	\$ 553,797	\$ 592,732	\$ 662,400	\$ 685,584	\$ 709,579	\$ 734,414	\$ 760,118	\$ 786,722	\$ 814,257	\$ 842,756	\$ 872,252
35 Economic Development	\$ 278,449	\$ 212,696	\$ 130,856	\$ 160,724	\$ 201,349	\$ 208,396	\$ 215,690	\$ 223,239	\$ 231,052	\$ 239,139	\$ 247,509	\$ 256,172
36 Economic Dev. Incentives	\$ 293,309	\$ 258,778	\$ 294,514	\$ 300,000	\$ 310,500	\$ 321,368	\$ 332,616	\$ 344,258	\$ 356,307	\$ 368,778	\$ 381,685	\$ 395,044
37 Finance Department	\$ 2,861,770	\$ 2,999,066	\$ 2,861,823	\$ 3,468,344	\$ 3,589,736	\$ 3,715,377	\$ 3,845,415	\$ 3,980,005	\$ 4,119,305	\$ 4,263,481	\$ 4,412,703	\$ 4,567,148
38 Human Resources Department	\$ -	\$ 198,662	\$ 228,712	\$ 236,717	\$ 245,002	\$ 253,577	\$ 262,452	\$ 271,638	\$ 281,145	\$ 290,985	\$ 301,169	\$ -
39 Law Department	\$ 507,010	\$ 567,645	\$ 541,573	\$ 608,396	\$ 629,690	\$ 651,729	\$ 674,540	\$ 698,149	\$ 722,584	\$ 747,874	\$ 774,050	\$ 801,142
40 Police Department	\$ 9,312,680	\$ 9,752,408	\$ 9,935,966	\$ 9,945,200	\$ 10,293,282	\$ 10,653,547	\$ 11,026,421	\$ 11,412,346	\$ 11,811,778	\$ 12,225,190	\$ 12,653,072	\$ 13,095,930
41 Fire Department	\$ 7,517,447	\$ 7,740,587	\$ 8,867,127	\$ 7,569,116	\$ 7,834,035	\$ 8,108,226	\$ 8,392,014	\$ 8,685,734	\$ 8,989,735	\$ 9,304,376	\$ 9,630,029	\$ 9,967,080
42 Service Department	\$ 9,208,701	\$ 9,433,918	\$ 8,963,082	\$ 10,472,600	\$ 10,839,141	\$ 11,218,511	\$ 11,611,159	\$ 12,017,550	\$ 12,438,164	\$ 12,873,500	\$ 13,324,073	\$ 13,790,416
43 Human Services Department	\$ 588,977	\$ 609,710	\$ 623,472	\$ 680,340	\$ 704,152	\$ 728,797	\$ 754,305	\$ 780,706	\$ 808,031	\$ 836,312	\$ 865,583	\$ 895,878
44 Recreation Department	\$ 2,493,497	\$ 2,415,005	\$ 2,493,762	\$ 1,563,356	\$ 1,618,073	\$ 1,674,706	\$ 1,733,321	\$ 1,793,987	\$ 1,856,777	\$ 1,921,764	\$ 1,989,026	\$ 2,058,642
45 Property and Equipment	\$ 1,311,594	\$ 1,013,727	\$ 1,049,607	\$ 1,761,930	\$ 1,823,598	\$ 1,887,424	\$ 1,953,484	\$ 2,021,856	\$ 2,092,621	\$ 2,165,863	\$ 2,241,668	\$ 2,320,126
46 Building Department	\$ 1,129,695	\$ 1,172,025	\$ 1,168,549	\$ 1,354,148	\$ 1,401,543	\$ 1,450,597	\$ 1,501,368	\$ 1,553,916	\$ 1,608,303	\$ 1,664,594	\$ 1,722,855	\$ 1,783,155
47 One-Time Transfer to Self Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Total General Fund Expenditures	\$ 36,316,540	\$ 36,943,708	\$ 37,886,932	\$ 38,937,278	\$ 40,335,082	\$ 41,746,810	\$ 43,207,949	\$ 44,720,228	\$ 46,285,436	\$ 47,905,427	\$ 49,582,118	\$ 51,317,492
49 Percentage Increase/Decrease	1.630%	1.727%	2.553%	2.772%	3.590%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%
50 Excess Revenue over Expenditures	\$ 4,570,872	\$ 6,179,237	\$ 7,950,802	\$ 2,434,472	\$ 4,281,166	\$ 4,902,380	\$ 4,537,331	\$ 4,136,007	\$ 3,709,578	\$ 3,269,268	\$ 2,801,582	\$ 2,305,277
51 Bond Proceeds	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Transfers Out	\$ (12,761,000)	\$ (4,000,000)	\$ (6,000,000)	\$ (3,400,000)	\$ (4,100,000)	\$ (4,400,000)	\$ (4,400,000)	\$ (4,400,000)	\$ (3,700,000)	\$ (3,650,000)	\$ (3,725,000)	\$ (3,675,000)
53 Transfers/Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Beginning Balance	\$ 23,742,976	\$ 24,552,848	\$ 26,749,438	\$ 28,700,239	\$ 27,734,711	\$ 27,915,877	\$ 28,418,257	\$ 28,555,589	\$ 28,291,596	\$ 28,301,174	\$ 27,920,442	\$ 26,997,024
55 Prior Period Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
60 Ending Balance	\$ 24,552,848	\$ 26,749,438	\$ 28,700,239	\$ 27,734,711	\$ 27,915,877	\$ 28,418,257	\$ 28,555,589	\$ 28,291,596	\$ 28,301,174	\$ 27,920,442	\$ 26,997,024	\$ 25,627,301