



DATE: September 30, 2022
TO: Darrel Pyle, City Manager
FROM: Kim Coffman, Budget Manager *KC*
THROUGH: Anthony Francisco, Director of Finance *A Francisco*
SUBJECT: Clean-up of FYE 2022 – All Expenditure Accounts

BACKGROUND & DISCUSSION:

Accounting is in the process of posting year-end closing entries. In order to help with the process some divisions require a transfer to cover their negative balances. Most of these transfers can be made from savings in other line items within the individual department. Legally we must have each division balanced at the object category of expenditures which includes: total salaries and benefits, total materials and supplies, total services and maintenance, and total capital equipment. Finance policy requires the City Manager's approval for items requiring a transfer of funds from one department to another, transfers involving any Salaries and Benefit general ledger line items, and transfers from operating accounts to capital equipment accounts.

RECOMMENDATION:

We recommend the attached list of transfer requests be approved in order to clean up all FYE 2022 expenditure accounts and to comply with the Municipal Budget Act.

As always, we stand ready to respond to any questions you have regarding this matter.


APPROVED

DENIED

Reviewed by: Clint Mercer, Chief Accountant 

office memorandum

FUND	ORG	OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	Entry
GENERAL FUND							
10	10110005	42001	Salaries-Full-Time	138,005	0.00	138,005	\$ (196,000)
10	10110006	42997	City Share-Payroll Accrual	0	2,850.82	-2,851	\$ 4,491
10	10110006	44009	Prof Svs-Consultant-Other	65,000	7,950.00	57,050	\$ (126,000)
10	10110101	44097	Prof Svs-1% Reserve	835,527	0.00	835,527	\$ (1,000,000)
10	10110101	44802	Internal Serv Fleet Auto Repai	3,500	8,972.60	-5,473	\$ 6,483
10	10110110	44199	Business Services-Other Busine	1,333,979	20,702.24	1,313,277	\$ (1,300,000)
10	10110110	44821	Internal Service Charges-Print	22,305	37,765.00	-15,460	\$ 19,105
10	10110111	42001	Salaries-Full-Time	183,700	190,443.26	-6,743	\$ 14,101
10	10110111	44303	Utility Services-Telephone - S	1,500	8,745.35	-7,245	\$ 963
10	10110111	44811	Internal Serv Build Overhead	313	342.17	-29	\$ 29
10	10110113	44811	Internal Serv Build Overhead	157	171.06	-14	\$ 14
10	10120280	44812	Internal Serv Build Custodial	92,986	101,274.63	-8,289	\$ 1,196
10	10120420	42210	Other Benefits-Medical Insuran	62,918	69,400.50	-6,483	\$ 13,809
10	10120420	44812	Internal Serv Build Custodial	6,128	9,260.87	-3,133	\$ 3,630
10	10122220	42001	Salaries-Full-Time	718,071	750,925.57	-32,855	\$ 19,354
10	10122220	44813	Internal Serv Building Repair	13,956	15,843.21	-1,887	\$ 1,455
10	10330122	44821	Internal Service Charges-Print	40,187	44,587.80	-4,401	\$ 5,286
10	10330123	42110	Other Salary-Overtime-Regular	2,234	14,026.26	-11,792	\$ 14,305
10	10330123	43002	Gen Sup-Copy Service	26,835	30,456.41	-3,622	\$ 3,738
10	10330125	42041	Salaries-Termination Payout	0	16,145.79	-16,146	\$ 39,038
10	10330125	44822	Internal Service Charges-Mail	2,150	2,235.12	-85	\$ 143
10	10330130	42001	Salaries-Full-Time	136,319	138,563.09	-2,244	\$ 3,200
10	10330130	43016	Gen Sup-Reception & Meeting	275	705.13	-430	\$ 273
10	10330130	44130	Business Services-Printing - G	2,300	2,943.94	-644	\$ 181
10	10330242	44343	Utility Services-Trash	0	15,703.89	-15,704	\$ 25,413
10	10330301	42001	Salaries-Full-Time	186,269	193,461.45	-7,192	\$ 9,433
10	10330301	44813	Internal Serv Building Repair	72,108	81,856.53	-9,749	\$ 8,500
10	10330320	42001	Salaries-Full-Time	407,988	449,208.54	-41,221	\$ 62,354
10	10330320	44012	Prof Svs-Auditing & Accounting	141,600	151,905.00	-10,305	\$ 14,726
10	10330320	44821	Internal Service Charges-Print	9,114	9,860.32	-746	\$ 919
10	10131232	42001	Salaries-Full-Time	60,621	62,656.58	-2,036	\$ 2,581
10	10131530	42041	Salaries-Termination Payout	0	89,170.95	-89,171	\$ 129,166
10	10440140	42003	Salaries-Temporary	24,000	31,181.25	-7,181	\$ 4,347
10	10440140	43801	Internal Serv Mat Fleet Fuel	245	7,964.00	-7,719	\$ 9,672
10	10440140	44813	Internal Serv Building Repair	60,478	68,653.88	-8,176	\$ 11,000
10	10440150	42001	Salaries-Full-Time	272,948	279,213.92	-6,266	\$ 7,671
10	10440150	44812	Internal Serv Build Custodial	7,600	8,277.89	-678	\$ 621
10	10440151	43801	Internal Serv Mat Fleet Fuel	10,610	16,590.72	-5,981	\$ 2,345
10	10440151	44622	Employ Trav Prof LicenseCert	885	3,706.00	-2,821	\$ 129
10	10440152	44821	Internal Service Charges-Print	1,748	2,444.40	-696	\$ 901
10	10440153	42001	Salaries-Full-Time	104,385	147,457.45	-43,072	\$ 76,671
10	10440153	44811	Internal Serv Build Overhead	313	342.17	-29	\$ 29
10	10550170	43801	Internal Serv Mat Fleet Fuel	225	576.66	-352	\$ 99
10	10550170	44320	Utility Services-Natural Gas	4,445	8,218.97	-3,774	\$ 460
10	10550175	42001	Salaries-Full-Time	58,148	69,624.50	-11,477	\$ 14,686
10	10550175	43126	Oth Sup-Mat-Outside Fuel - CNG	197,806	210,331.67	-12,526	\$ 12,232
10	10550201	42001	Salaries-Full-Time	223,539	227,889.80	-4,351	\$ 5,810
10	10550201	44601	Employ Trav Prof Memberships	560	556.42	-3,471	\$ 1,320
10	10550201	44813	Internal Serv Building Repair	30,239	34,326.93	-4,088	\$ 7,202
10	10550223	42001	Salaries-Full-Time	1,117,705	1,212,640.03	-94,935	\$ 145,514
10	10550223	43227	Maint Sup-Street Light Supplie	0	3,107.33	-6,343	\$ 2,351
10	10660115	42001	Salaries-Full-Time	1,309,016	1,330,023.09	-21,007	\$ 15,765
10	10660139	42001	Salaries-Full-Time	0	1,237,703.12	-1,237,703	\$ 144,702
10	10660139	43219	Maint Sup-Computer	7,850	6,504.25	-4,254	\$ 242
10	10660139	44801	Internal Serv Fleet Overhead	1,018	1,209.60	-192	\$ 37
10	10660230	42110	Oth Sal-Overtime-Regular	26,125	90,672.54	-64,548	\$ 21,814
10	10660230	43801	Internal Serv Mat Fleet Fuel	20,294	24,972.21	-4,678	\$ 7,172
10	10660270	43114	Oth Sup-Mat-Animal Food	20,431	35,847.43	-17,209	\$ 2,482
10	10660270	44802	Internal Serv Fleet Auto Repai	9,577	12,719.82	-3,143	\$ 2,657
10	10660310	43802	Internal Serv Fleet Parts	1,000	2,628.30	-1,628	\$ 396
10	10660310	44307	Utility Services-Computer Netw	0	5,795.76	-5,796	\$ 8,583
10	10660310	44813	Internal Serv Building Repair	78,156	105,835.67	-27,680	\$ 25,047
10	10660321	42110	Oth Sal-Overtime-Regular	30,938	122,704.31	-91,766	\$ 143,011
10	10660322	42111	Oth Sal Overtime-Holiday	0	456,849.19	-456,849	\$ 552,863
10	10660322	43801	Internal Serv Mat Fleet Fuel	156,857	192,485.72	-35,629	\$ 33,399
10	10664141	42041	Salaries-Termination Payout	0	62,411.41	-62,411	\$ 41,944
10	10664142	43121	Oth Sup-Mat-Smoke Detectors	0	1,610.70	-1,611	\$ 1,359
10	10664143	42001	Salaries-Full-Time	8,354,370	8,870,437.12	-516,067	\$ 637,877
10	10664144	42003	Salaries-Temporary	0	2,401.75	-2,402	\$ 4,653
10	10664144	43113	Oth Sup-Mat-Batteries	5,000	6,401.40	-1,401	\$ 398
10	10664240	44621	Employee Travel-Tuition & Educ	18,000	25,121.28	-7,121	\$ 11,615
10	10770126	42110	Other Salary-Overtime-Regular	0	7,507.48	-7,507	\$ 16,368
10	10770131	42997	City Share-Payroll Accrual	0	6,510.10	-6,510	\$ 5,321
10	10770131	44801	Int Svs-Fleet Overhead	509	604.81	-96	\$ 4
10	10770132	42997	City Share-Payroll Accrual	0	21,624.33	-21,624	\$ 10,219
10	10770182	44320	Utility Services-Natural Gas	1,667	7,008.81	-5,342	\$ 1,132
10	10770182	44813	Internal Serv Building Repair	0	91.34	-91	\$ 91
10	10770183	44813	Internal Serv Building Repair	6,427	6,613.51	-187	\$ 187
10	10770281	44320	Utility Services-Natural Gas	1,578	1,927.90	-350	\$ 648
10	10770284	43016	Gen Sup-Reception & Meeting	467	804.86	-338	\$ 72
10	10770370	44341	Utility Services-Water	119,664	151,999.15	-32,335	\$ 84,074
10	10770370	44812	Internal Serv Build Custodial	4,464	7,450.08	-2,986	\$ 3,912
10	10770410	42997	City Share-Payroll Accrual	0	6,010.90	-6,011	\$ (53,438)
10	10770410	43801	Internal Serv Mat Fleet Fuel	48,154	69,202.98	-21,049	\$ 13,154
10	10770410	44320	Utility Svs-Natural Gas	0	30,464.12	-30,464	\$ 17,518

10	10770410	44801	Internal Serv Fleet Overhead	42,736	50,803.62	-8,068	\$	11,700
10	10770421	42110	Other Salary-Overtime-Regular	5,995	32,013.14	-26,018	\$	71,025
10	10770421	44799	Miscellaneous Serv Other	38,430	65,059.00	-26,629	\$	19,869
10	10770421	44813	Internal Serv Building Repair	30,252	36,262.27	-6,010	\$	353
10	10770425	42002	Salaries-Part-Time	74,207	84,606.39	-10,399	\$	33,425
10	10770430	42041	Salaries-Termination Payout	0	17,548.45	-17,548	\$	22,221
10	10770430	44320	Utility Svs-Natural Gas	4,382	6,756.17	-2,374	\$	1,183
10			Total 10 General Fund	99,175,495	90,915,859.37	4,372,238	\$	47,948

PUBLIC SAFETY SALES TAX FUND

15	15930149	47202	Debt Service-Charges - Revenue	2,500	1,833.36	667	\$	(667)
15	15550172	42001	Salaries-Full-Time	93,231	51,719.89	41,511	\$	(80,741)
15	15550172	43018	Gen Sup-Software	1,190	59.99	1,130	\$	(1,085)
15	15550172	44201	Maint & Rep Svs-Auto Rep Outsi	10,000	3,563.43	6,437	\$	(19,978)
15	15550172	44803	Int Svs Charges-Sublet	100	0.00	100	\$	(100)
15	15550172	45199	Plant & Op Eq-Other	42,500	32,756.77	9,490	\$	(21,756)
15	15661321	42001	Salaries-Full-Time	444,430	424,251.81	20,178	\$	(15,467)
15	15661321	43801	Internal Svs Mat Fleet Fuel	2,651	3,693.54	-1,043	\$	637
15	15661321	44802	Int Svs-Fleet Auto Repair	3,322	2,268.63	1,053	\$	(1,503)
15	15661139	42001	Salaries-Full-Time	91,239	81,008.90	10,230	\$	(14,804)
15	15661139	44604	Employ Trav Wkshop & Seminar	1,684	1,615.82	68	\$	(68)
15	15661313	42110	Oth Sal-Overtime-Regular	0	155,798.42	-155,798	\$	188,204
15	15661322	42001	Salaries-Full-Time	2,344,703	2,461,932.07	-117,229	\$	372,574
15	15661322	43801	Internal Svs Mat Fleet Fuel	74,450	93,449.52	-19,000	\$	14,751
15	15661322	44226	Maint & Rep ContractData Proc	40,993	34,353.28	6,640	\$	(750)
15	15661322	44802	Int Svs-Fleet Auto Repair	52,976	42,857.47	10,119	\$	(17,808)
15	15661322	45002	Service Equip-Police Cars	124,630	1,749.80	6,003	\$	(6,003)
15	15665143	42001	Salaries-Full-Time	2,192,233	2,335,822.77	-143,590	\$	183,299
15	15665143	43802	Internal Svs Fleet Parts	35,000	77,781.56	-42,782	\$	33,934
15	15665143	44226	Maint & Rep ContractData Proc	24,832	9,345.05	15,487	\$	(42,976)
15	15665143	44803	Int Svs-Charges-Sublet	15,000	17,209.32	-2,209	\$	2,510
15	15665143	45302	Telecom Equip Personal Compute	12,000	9,959.87	428	\$	(500)
15			Total 15 Public Safety Sales Tax Fu	21,116,884	14,219,363.61	4,533,542	\$	571,703

Fund Balance Appr

CDBG FUND

21	21240010	42001	Salaries-Full-Time	0	5,000.00	-5,000	\$	5,000
21	21240010	44712	Miscellaneous Services-Rental	213,726	0.00	213,726	\$	(5,000)
21	21240017	42001	Salaries-Full-Time	133,000	135,490.81	-2,491	\$	2,195
21	21240017	44710	Misc Svs-Owner Rehab Loans	256,617	86,663.20	169,954	\$	(2,195)
21			Total 21 Community Development Fund	5,886,033	1,999,058.54	3,755,298	\$	-

SPECIAL REVENUE FUND

22	22790097	46201	Capital Projects-Design	-626	0.00	-626	\$	s/b TR0082 in 50596688-46201 - Design
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ROOM TAX FUND

23	23930149	47002	Debt Service-Principal-Revenue	0	149,000.00	-149,000	\$	264,290
23	23930194	48051	Interfund Transfer-Norman Forw	0	3,801,683.00	-3,801,683	\$	3,592,239
23	23330243	44774	Miscellaneous Services-Visito	740,074	631,200.00	108,874	\$	(108,874)
23	23330340	44901	Cost Alloc Management	52,500	71,311.00	-18,811	\$	18,811
23			Total 23 Room Tax Fund	1,675,888	5,172,958.33	-3,516,402	\$	3,766,466

Fund Balance Appr

SEIZURE FUND

25	25660138	44750	Miscellaneous Services-Bank Se	0	569.66	-570	\$	570
25	25660235	43610	Minor Equip & Tools-Minor Tool	52	0.00	52	\$	(52)
25			Total 25 Seizures and Restitutions	27,352	27,869.66	-518	\$	518

Fund Balance Appr

PUBLIC TRANSPORTATION FUND

27	27930194	48010	Interfund Transfer-To General	0	3,221,610.00	-3,221,610	\$	3,756,036
27	27550276	42001	Salaries-Full-Time	375,796	383,669.79	-7,874	\$	24,011
27	27550276	43801	Internal Serv Mat Fleet Fuel	125,204	178,439.34	-53,235	\$	20,906
27	27550276	44201	Maint & Rep Auto Rep Outside	73,683	64,357.47	9,288	\$	(9,491)
27	27550276	44803	Internal Service Charges-Suble	9,200	2,040.00	7,160	\$	(7,443)
27	27550276	45007	Service Equipment / Bus	2,202,559	0.00	481,761	\$	(500,684)
27	27550277	42001	Salaries-Full-Time	244,779	160,810.84	83,968	\$	(83,784)
27	27550277	43001	Gen Sup-Office	2,553	2,293.46	260	\$	(749)
27	27550277	44766	Misc Svs-Transit Op Contract	3,815,706	3,258,312.68	557,393	\$	(634,978)
27	27550277	44821	Internal Service Charges-Print	100	0.00	100	\$	(100)
27	27550277	45304	Telecom Eq Computer Software	6,400	392.90	6,007	\$	(11,940)
27			Total 27 Public Transportation & Pa	8,319,842	9,335,738.31	-2,782,345	\$	2,551,784

Fund Balance Appr

ART FUND

28	28930199	49005	Audit Adjustments-Bad Debt Exp	0	5.00	-5	\$	5
28	28730241	44741	Misc Svs-Contributions-Organiz	22,213	5,983.00	230	\$	(5)
28			Total 28 Art in Public Places Fund	22,213	5,988.00	225	\$	-

WESTWOOD FUND

29	29930149	47102	Debt Service-Interest - Revenu	11,944	2,985.94	8,958	\$	(11,041)
29	29930194	48023	Interfund Transfer-Room Tax Fu	0	12,051.57	-12,052	\$	12,052
29	29770035	42003	Salaries-Temporary	45,000	53,643.35	-8,643	\$	16,729
29	29770035	44140	Business Serv-Advertise-Gen	8,500	831.69	7,668	\$	(1,884)
29	29770035	45010	Service Equip-Trailers	19,000	0.00	595	\$	(595)
29	29970133	42997	City Share-Payroll Accrual	0	52,090.95	-52,091	\$	65,990
29	29970133	44708	Miscellaneous Services-Sales	18,000	0.00	18,000	\$	(403)
29	29970133	44813	Internal Serv Building Repair	5,422	5,634.98	-213	\$	133
29	29970231	42003	Salaries-Temporary	55,000	9,569.00	45,431	\$	(1,930)
29	29970231	43221	Maint Sup-Irrigation Systems	4,000	8,430.71	-4,431	\$	1,639

29	29970231	44341	Utility Services-Water	13,174	119,897.95	-106,724	\$	167,650
29	29970231	44813	Internal Serv Building Repair	13,073	18,942.86	-5,870	-7,318	\$ 7,318
29	29970231	45099	Service Equip-Other	13,330	12,976.51	354	354	\$ (354)
29	29970332	42003	Salaries-Temporary	41,562	52,814.43	-11,252		\$ 27,655
29	29970332	43609	Minor Equipment & Tools-Minor	10,350	2,889.21	7,461	3,391	\$ (3,391)
29	29970332	44750	Miscellaneous Services-Bank S	2,000	50,398.92	-48,399		\$ 22,393
29	29970332	44821	Internal Service Charges-Print	321	40.00	281		\$ (251)
29	29970332	45302	Telecom Eq Pers Computer	3,595	3,532.15	62	62	\$ (62)
29			Total 29 Westwood Park Fund	2,498,435	2,700,704.55	-301,647		\$ 301,648

Fund Balance Appr

WATER FUND

31	31950510	42001	Salaries-Full-Time	29,456	30,326.37	-870	\$	1,111
31	31955233	42001	Salaries-Full-Time	69,644	70,762.45	-1,118	\$	1,633
31	31955234	43123	Oth Sup-Mat-Outside Water Reso	1,273,970	1,048,478.99	225,491		\$ (146,022)
31	31955251	43218	Maint Sup-Meter Set-Repairs	262,154	238,540.92	-20,602		\$ 5,136
31	31955251	44304	Utility Services-Wireless Data	900	5,813.92	-4,914		\$ 620
31	31955330	42001	Salaries-Full-Time	511,423	522,304.07	-10,881		\$ 15,034
31	31955330	44813	Internal Serv Building Repair	9,304	10,562.15	-1,258		\$ 637
31	31955335	44310	Utility Services-Electricity -	374,051	482,702.73	-108,652		\$ 40,925
31	31955350	42041	Salaries-Termination Payout	0	74,172.30	-74,172		\$ 78,235
31	31955350	44310	Utility Services-Electricity -	55,737	63,027.97	-7,291		\$ 2,691
31			Total 31 Water Fund	60,631,020	27,991,048.21	28,541,956		\$ -

WATER RECLAMATION FUND

32	32950510	42001	Salaries-Full-Time	29,456	30,326.37	-870	\$	1,111
32	32955145	42210	Other Benefits-Medical Insuran	35,614	43,993.20	-8,379		\$ 11,513
32	32955145	44211	Maint. & Repair Services-Plant	14,000	18,022.61	-5,323		\$ 515
32	32955145	45010	Service Equipment-Trailers	159,565	0.00	159,565		\$ (169,000)
32	32955244	44211	Maint. & Repair Services-Plant	2,273	2,979.19	-706		\$ 146
32	32955244	44822	Internal Service Charges-Mail	31	32.44	-1	-1	\$ 1
32	32955244	44901	Cost Alloc Management	36,923	42,662.00	-5,739		\$ 2,112
32	32955246	42110	Other Salary-Overtime-Regular	2,150	14,600.70	-12,451		\$ 21,634
32	32955246	44310	Utility Services-Electricity -	453,453	581,977.52	-128,525		\$ 135,473
32	32955246	44813	Internal Serv Building Repair	11,346	13,971.03	-2,625		\$ 4,343
32	32955246	45199	Plant & Operating Equip-Other	220,000	0.00	220,000	220,023	\$ (220,000)
32	32955252	42041	Salaries-Termination Payout	0	27,872.76	-27,873		\$ 72,252
32	32955252	43801	Internal Serv Mat Fleet Fuel	46,859	53,578.62	-6,720		\$ 6,260
32	32955252	44803	Internal Service Charges-Suble	2,000	6,716.91	-4,717		\$ 4,256
32	32955252	44901	Cost Alloc Management	365,060	437,977.00	-72,917		\$ 53,427
32	32955341	42997	City Share-Payroll Accrual	0	2,008.39	-2,008	-398	\$ 398
32	32955341	44099	Prof Svs-Other Professional	39,030	143.91	38,886		\$ (52,563)
32	32955341	44901	Cost Alloc Management	501,590	616,148.00	-114,558		\$ 112,515
32	32955343	44821	Internal Service Charges-Print	2,466	3,414.12	-948		\$ 1,963
32	32955343	44901	Cost Alloc Management	110,770	127,982.00	-17,212		\$ 13,644
32			Total 32 Wastewater Fund	38,780,561	22,211,570.23	13,991,951		\$ -

SANITATION FUND

33	33930122	42001	Salaries-Full-Time	50,167	42,801.18	7,366		\$ (2,542)
33	33950171	42001	Salaries-Full-Time	63,359	69,117.61	-5,759		\$ 4,372
33	33955160	42110	Other Salary-Overtime-Regular	2,063	13,914.64	-11,852		\$ 21,978
33	33955160	43299	Maint Sup-Other Repairs	10,200	0.00	10,200		\$ (16,096)
33	33955160	44105	Bus Svs-Account Collection	18,664	4,027.60	9,666		\$ (13,017)
33	33955160	44813	Internal Serv Building Repair	7,564	13,571.09	-6,007		\$ 6,060
33	33955160	44906	Cost Alloc Billing-Collection	14,942	13,445.00	1,497	1,744	\$ (1,744)
33	33955160	45302	Telecom Eq Pers Computer	10,149	5,212.74	4,749		\$ (5,199)
33	33955161	42110	Other Salary-Overtime-Regular	104,500	195,199.90	-90,700		\$ 141,907
33	33955161	43801	Internal Serv Mat Fleet Fuel	108,641	138,195.35	-29,554		\$ 49,819
33	33955161	44117	Bus Svs-Fleet Car Wash	22,900	11,250.00	11,650		\$ (4,463)
33	33955161	44802	Internal Serv Fleet Auto Repai	175,101	149,630.00	25,471		\$ (8,887)
33	33955161	44906	Cost Alloc Billing-Collection	73,662	66,280.00	7,382	8,596	\$ (8,596)
33	33955161	45004	Service Equipment-Sanitation T	1,060,776	936,665.08	123,311		\$ (147,560)
33	33955162	42110	Other Salary-Overtime-Regular	66,000	190,753.43	-124,753		\$ 94,806
33	33955162	43802	Internal Serv Fleet Parts	124,435	143,908.16	-19,473	-28,751	\$ 28,751
33	33955162	44117	Bus Svs-Fleet Car Wash	12,095	9,020.00	3,075		\$ (2,225)
33	33955162	44803	Internal Service Charges-Suble	25,000	3,019.04	21,981		\$ (30,732)
33	33955162	44906	Cost Alloc Billing-Collection	59,704	53,719.00	5,985	6,971	\$ (6,971)
33	33955162	45108	Plant & Operating Equip-Refuse	187,954	162,821.85	25,133		\$ (67,300)
33	33955163	42110	Other Salary-Overtime-Regular	71,500	188,828.79	-117,329		\$ 155,725
33	33955163	43801	Internal Serv Mat Fleet Fuel	159,385	233,669.94	-74,285		\$ 75,102
33	33955163	44803	Internal Service Charges-Suble	41,000	30,613.03	10,387		\$ (13,222)
33	33955163	44906	Cost Alloc Billing-Collection	29,852	26,859.00	2,993	3,486	\$ (3,486)
33	33955163	45302	Telecom Eq Pers Computer	8,300	3,950.56	4,349		\$ (8,519)
33	33955165	42110	Other Salary-Overtime-Regular	24,200	69,379.90	-45,180		\$ 58,121
33	33955165	43801	Internal Serv Mat Fleet Fuel	24,655	40,426.47	-15,771		\$ 5,493
33	33955165	44342	Utility Services-Sewer	358	3,086.69	-2,729		\$ 2,465
33	33955165	44802	Internal Serv Fleet Auto Repai	13,080	25,967.37	-12,887		\$ 6,962
33	33955165	44901	Cost Alloc Management	110,037	107,653.00	2,384		\$ (4,057)
33	33955165	45301	Telecom Eq Computer Hardware	40,000	4,768.01	35,232		\$ (39,115)
33	33955166	42110	Other Salary-Overtime-Regular	9,455	23,356.39	-13,901		\$ 26,091
33	33955166	43801	Internal Serv Mat Fleet Fuel	20,353	41,445.34	-21,092		\$ 29,072
33	33955166	44199	Business Services-Other Busine	1,214,769	1,173,492.36	41,276		\$ (41,426)
33	33955166	44803	Internal Service Charges-Suble	10,000	7,223.93	2,776		\$ (1,381)
33	33955166	44904	Cost Alloc Data Processing	10,046	7,966.00	2,080		\$ (2,714)
33	33955166	45108	Plant & Operating Equip-Refuse	57,125	0.00	12,195	13,297	\$ (13,297)
33	33955168	42001	Salaries-Full-Time	475,178	406,939.72	68,238		\$ (69,931)
33	33955168	43801	Internal Serv Mat Fleet Fuel	46,979	69,305.11	-22,326		\$ 8,272
33	33955168	44101	Bus Svs-Temporary Employment	180,154	112,057.08	67,547		\$ (49,286)

33	33955168	44802	Internal Serv Fleet Auto Repair	49,026	39,418.37	9,608		\$	(16,532)
33	33955168	44906	Cost Alloc Billing-Collection	125,399	112,827.00	12,572	13,114	\$	(13,114)
33	33955168	45004	Service Equipment-Sanitation T	1,138,775	292,975.00	14,100	14,100	\$	(14,100)
33			Total 33 Sanitation Fund	25,024,426	18,001,325.67	2,533,315		\$	109,484
									Fund Balance Appr
RISK MANAGEMENT FUND									
43	43122351	44718	Misc Serv Special Claims	50,000	36,105.57	13,894		\$	(1,945)
43	43330102	42131	Other Salary-Orders-Settlement	439,681	126,286.70	313,394		\$	(370,244)
43	43330102	44018	Prof Serv-Work Comp Medical	980,000	544,490.40	434,520		\$	(612,684)
43	43330103	42132	Other Salary-Unemployment	21,700	11,245.53	10,454	10,454	\$	(10,454)
43	43330103	44099	Prof Svs-Other Professional	500	0.00	500	500	\$	(500)
43	43330104	42001	Salaries-Full-Time	185,393	189,159.49	-3,766		\$	6,546
43	43330104	44798	Miscellaneous Services-Uninsu	28,123	17,023.13	11,100	2,697	\$	(2,697)
43	43330105	42041	Salaries-Termination Payout	0	10,643.53	-10,644		\$	1,389
43	43330105	44420	Self Insurance-Health Claim Pa	11,105,284	14,158,687.92	-3,053,404		\$	3,088,162
43	43330199	42996	City Share-Compensated Absence	0	-8,646.31	8,646	8,646	\$	(8,646)
43			Total 43 Risk Management Fund	16,409,360	18,497,155.39	-2,088,926		\$	2,088,927
									Fund Balance Appr
CAPITAL FUND									
50	50120430	42041	Salaries-Termination Payout	0	52,645.34	-52,645		\$	38,111
50	50550411	42001	Salaries-Full-Time	883,079	758,142.00	124,937		\$	(38,111)
50			Total 50 Capital Projects Fund	95,883,201	37,062,440.29	45,137,937		\$	-
NORMAN FORWARD FUND									
51	51110111	44003	Prof Serv Consult-Plan-Dev	2,105,105	689,524.02	1,000,000	1,000,000	\$	(5,128)
51	51930149	47202	Debt Service-Charges - Revenue	7,500	12,627.87	-5,128	-5,128	\$	5,128
52			Total 52 Park Land Fund	381,184	308,387.00	72,797		\$	-
UNIVERSITY NORTH PARK TIF									
57	57930194	48051	Interfund Transfer-Norman Forw	0	380,559.00	-380,559	-380,559	\$	380,559
57	57330199	44709	Miscellaneous Services-Propor	7,849	0.00	7,849		\$	(9,871)
57			Total 57 Northpark TIF Fund	5,428,115	271,959.68	4,953,779		\$	370,688
									Fund Balance Appr
Debt Service Fund									
60	60930149	47101	Debt Service-Interest - GO Bon	2,001,629	2,136,626.26	-134,997		\$	131,747
60	60930149	48043	Interfund Transfer-To Insuranc	500,000	468,293.04	31,707	31,707	\$	(31,707)
60			Total 60 General L-T Debt Fund	11,591,629	11,691,669.30	-100,040		\$	100,040
									Fund Balance Appr