office memorandum

DATE: October 26, 2026

TO: Darrel Pyle, City Manager

FROM: Jamie Vaughn, Budget Manager

THROUGH: Clint Mercer, Director of Finance

SUBJECT: Clean-up of FYE 2026 – 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 2026 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: Kim Coffman, Chief Accountant

ORG	OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	ADJ
10110005	42001	SAL FT	132,330	193,882.24	-61,552	$ 49,593.00
		Total AA Salaries & Benefits	188,537	238,129.67	-49,593	
10110101	44097	PS 1% RESE	759,712	0.00	759,712	$ (766,728.00)
		Total AC Services & Maint	1,209,148	442,420.84	766,728	
10110101	44811	ISC BLG OH	9,327	13,173.91	-3,847	$ 2,781.00
		Total AD Internal Serv/Maint	36,294	39,075.31	-2,781	
10110110	42041	SAL TERM	0	18,965.93	-18,966	$ 23,225.00
		Total AA Salaries & Benefits	704,125	727,349.95	-23,225	
10110110	44029	PS COMMINT	895,967	804,020.73	91,946	$ (105,486.00)
		Total AC Services & Maint	1,021,039	915,553.16	105,486	
10110110	44812	ISC BLG CS	9,653	14,095.84	-4,443	$ 1,238.00
		Total AD Internal Serv/Maint	35,427	36,664.94	-1,238	
10110111	42997	CS PR ACC	0	617.79	-618	$ 237.00
		Total AA Salaries & Benefits	154,996	155,232.75	-237	
10110111	44811	ISC BLG OH	2,073	2,927.54	-855	$ 853.00
		Total AD Internal Serv/Maint	3,432	4,285.09	-853	
10110113	44811	ISC BLG OH	1,036	1,463.77	-428	$ 428.00
		Total AD Internal Serv/Maint	3,749	4,176.77	-428	
10110225	42210	MED INSUR	39,966	46,117.67	-6,152	$ 638.00
		Total AA Salaries & Benefits	309,530	310,167.90	-638	
10110343	44811	ISC BLG OH	5,182	7,318.84	-2,137	$ 1,577.00
		Total AD Internal Serv/Maint	29,697	31,273.14	-1,577	
10120420	42041	SAL TERM	0	79,142.33	-79,142	$ 1,109.00
		Total AA Salaries & Benefits	628,570	629,679.37	-1,109	
10120420	44812	ISC BLG CS	10,699	15,623.26	-4,924	$ 4,023.00
		Total AD Internal Serv/Maint	37,580	41,602.53	-4,023	
10121120	44811	ISC BLG OH	19,690	27,811.61	-8,122	$ 12,076.00
		Total AD Internal Serv/Maint	58,267	70,342.92	-12,076	
10122220	44812	ISC BLG CS	9,534	13,921.27	-4,387	$ 3,488.00
		Total AD Internal Serv/Maint	49,646	53,133.94	-3,488	
10123121	42001	SAL FT	1,805,346	1,846,128.25	-40,782	$ 66,108.00
		Total AA Salaries & Benefits	2,426,875	2,492,982.71	-66,108	
10123121	44811	ISC BLG OH	12,436	17,565.23	-5,129	$ 8,705.00
		Total AD Internal Serv/Maint	43,738	52,442.63	-8,705	
10330122	42001	SAL FT	309,701	313,839.98	-4,139	$ 2,999.00
		Total AA Salaries & Benefits	454,180	457,179.35	-2,999	
10330122	44701	MS POSTAGE	384,866	346,329.43	38,537	$ (49,842.00)
		Total AC Services & Maint	415,050	365,208.27	49,842	
10930194	48043	IT INSURA	0	2,280,760.00	-2,280,760	$ 3,009,209.00
		Total AI Interfund Transfers	509,321	3,518,530.17	-3,009,209	
10330301	42041	SAL TERM	0	111,729.62	-111,730	$ 79,914.00
		Total AA Salaries & Benefits	306,549	386,463.37	-79,914	
10330320	44012	PS AUD ACC	225,000	198,525.00	26,475	$ (49,828.00)
		Total AC Services & Maint	288,436	233,728.69	54,707	
10131190	44303	US Tele Sp	356	1,111.58	-756	$ 1,015.00
		Total AC Services & Maint	4,858	5,873.22	-1,015	
10131530	42001	SAL FT	550,259	355,179.01	195,080	$ (261,072.00)
		Total AA Salaries & Benefits	764,968	503,896.13	261,072	
10440140	42001	SAL FT	295,686	309,884.36	-14,199	$ 18,864.00
		Total AA Salaries & Benefits	384,349	403,213.49	-18,864	
10440150	44603	ET CONFER	9,000	10,856.61	-1,857	$ 78.00
		Total AC Services & Maint	127,903	127,980.92	-78	
10440150	44812	ISC BLG CS	9,564	13,964.92	-4,401	$ 5,677.00
		Total AD Internal Serv/Maint	16,792	22,468.77	-5,677	
10440151	42001	SAL FT	1,456,969	1,304,975.74	151,993	$ (200,771.00)
		Total AA Salaries & Benefits	2,022,151	1,821,379.85	200,771	
10440152	44811	ISC BLG OH	7,254	10,246.38	-2,992	$ 663.00
		Total AD Internal Serv/Maint	35,000	35,662.85	-663	
10440153	42001	SAL FT	465,724	393,042.47	72,682	$ (123,367.00)
		Total AA Salaries & Benefits	656,358	532,991.45	123,367	
10440153	44811	ISC BLG OH	2,073	2,927.54	-855	$ 855.00
		Total AD Internal Serv/Maint	9,106	9,960.50	-855	
10550171	42001	SAL FT	442,241	479,777.87	-37,537	$ 46,694.00
		Total AA Salaries & Benefits	631,871	678,564.76	-46,694	
10550171	43802	IS FLT PAR	9,325	21,921.99	-12,597	$ 1,350.00
		Total AB Supplies & Materials	32,896	34,246.09	-1,350	
10550172	42001	SAL FT	578,691	465,549.54	113,141	$ (145,062.00)
		Total AA Salaries & Benefits	829,936	684,873.95	145,062	
10550173	43118	OSM OSFUEL	1,954,422	1,471,681.22	482,740	$ (828,515.00)
		Total AB Supplies & Materials	4,188,690	3,360,174.63	828,515	
10550173	44241	MR OS AULD	105,109	58,698.11	46,411	$ (112,807.00)
		Total AC Services & Maint	650,498	537,691.43	112,807	
10550175	43126	OSM OS CNG	87,536	213,814.79	-126,279	$ 87,836.00
		Total AB Supplies & Materials	213,651	301,487.12	-87,836	
10550175	44229	MR CONT OT	171,298	111,275.89	60,022	$ (54,902.00)
		Total AC Services & Maint	188,337	133,435.05	54,902	
10550210	44811	ISC BLG OH	17,618	24,884.07	-7,266	$ 10,891.00
		Total AD Internal Serv/Maint	63,616	74,507.44	-10,891	

10550221	42001	SAL FT	2,093,996	1,999,460.62	94,535	$	(225,784.00)
		Total AA Salaries & Benefits	3,116,869	2,891,085.48	225,784		
10550222	42001	SAL FT	1,265,396	1,142,367.28	123,029	$	(74,473.00)
		Total AA Salaries & Benefits	1,842,930	1,768,457.03	74,473		
10550223	43212	MS SIGNAPA	124,608	77,355.40	47,253	$	(78,200.00)
		Total AB Supplies & Materials	291,004	212,804.23	78,200		
10550223	44311	US ELEC SL	1,769,234	1,600,499.40	168,735	$	(415,389.00)
		Total AC Services & Maint	2,226,348	1,810,959.51	415,389		
10550225	42997	CS PR ACC	0	986.02	-986	$	986.00
		Total AA Salaries & Benefits	0	986.02	-986		
10550225	44821	ISC PRINT	0	4,227.65	-4,228	$	4,228.00
		Total AD Internal Serv/Maint	0	4,227.65	-4,228		
10660115	42110	OVT REG	13,263	208,138.37	-194,875	$	389,003.00
		Total AA Salaries & Benefits	4,429,306	4,818,308.95	-389,003		
10660115	43112	OSM FIRAMM	165,760	113,214.91	52,545	$	(99,132.00)
		Total AB Supplies & Materials	330,415	231,283.23	99,132		
10660115	44111	BS PRIS CR	300,000	257,907.88	42,092	$	(48,311.00)
		Total AC Services & Maint	585,267	535,422.10	49,845		
10660115	44812	ISC BLG CS	25,792	37,661.66	-11,870	$	17,417.00
		Total AD Internal Serv/Maint	222,591	240,007.80	-17,417		
10660139	42110	OVT REG	18,294	184,046.10	-165,752	$	145,047.00
		Total AA Salaries & Benefits	2,196,460	2,341,506.52	-145,047		
10660139	44599	RL OTHER	128,849	95,532.41	33,317	$	(78,072.00)
		Total AC Services & Maint	802,353	724,281.19	78,072		
10660139	44811	ISC BLG OH	22,799	32,202.91	-9,404	$	4,466.00
		Total AD Internal Serv/Maint	99,289	103,755.40	-4,466		
10660230	43801	IS FLT FUE	21,824	24,786.26	-2,962	$	3,582.00
		Total AB Supplies & Materials	38,615	42,197.19	-3,582		
10660310	42001	SAL FT	1,011,452	1,047,822.78	-36,371	$	53,703.00
		Total AA Salaries & Benefits	1,356,928	1,410,630.94	-53,703		
10660310	44107	BS DATAPR	75,000	24,250.00	50,750	$	(65,809.00)
		Total AC Services & Maint	301,009	235,200.28	65,809		
10660310	44813	ISC BLG RP	52,709	66,183.61	-13,475	$	16,763.00
		Total AD Internal Serv/Maint	92,626	109,388.77	-16,763		
10660310	45110	POE AutoVi	163,150	38,950.00	124,200	$	(127,883.00)
		Total AF Capital Equipment	180,867	52,984.24	127,883		
10660321	42001	SAL FT	2,303,279	2,087,976.38	215,303	$	(57,628.00)
		Total AA Salaries & Benefits	3,572,119	3,514,490.92	57,628		
10660322	42110	OVT REG	87,499	499,372.18	-411,873	$	449,577.00
		Total AA Salaries & Benefits	11,170,391	11,619,968.44	-449,577		
10660322	43801	IS FLT FUE	152,057	190,166.72	-38,110	$	14,488.00
		Total AB Supplies & Materials	327,831	342,319.19	-14,488		
10660322	44802	ISC FLTAR	173,767	111,624.90	62,142	$	(108,083.00)
		Total AD Internal Serv/Maint	663,177	555,094.30	108,083		
10660322	45309	TE PC	74,391	38,307.34	36,084	$	(94,438.00)
		Total AF Capital Equipment	722,792	628,353.73	94,438		
10664141	42001	SAL FT	157,147	201,026.41	-43,879	$	102,888.00
		Total AA Salaries & Benefits	207,674	310,562.47	-102,888		
10664142	42110	OVT REG	14,500	89,674.53	-75,175	$	86,476.00
		Total AA Salaries & Benefits	803,007	889,483.24	-86,476		
10664142	43011	GS REPORT	600	2,124.00	-1,524	$	708.00
		Total AB Supplies & Materials	26,980	27,688.41	-708		
10664143	42110	OVT REG	447,799	1,797,303.10	-1,349,504	$	369,417.00
		Total AA Salaries & Benefits	17,156,614	17,526,031.23	-369,417		
10664143	43802	IS FLT PAR	45,652	81,355.27	-35,703	$	10,135.00
		Total AB Supplies & Materials	251,932	262,066.65	-10,135		
10664143	44811	ISC BLG OH	125,396	177,116.00	-51,720	$	47,546.00
		Total AD Internal Serv/Maint	1,018,555	1,066,100.90	-47,546		
10664143	45005	SE FIR TRU	357,211	0.00	357,211	$	(488,153.00)
		Total AF Capital Equipment	986,968	498,814.52	488,153		
10664144	42003	SAL TEMP	0	12,918.75	-12,919	$	14,138.00
		Total AA Salaries & Benefits	145,058	159,195.98	-14,138		
10664144	45799	MS EQU OTH	79,500	0.00	79,500	$	(80,211.00)
		Total AF Capital Equipment	98,413	18,202.00	80,211		
10664240	42110	OVT REG	3,000	43,750.72	-40,751	$	59,466.00
		Total AA Salaries & Benefits	1,237,199	1,296,665.16	-59,466		
10664240	43801	IS FLT FUE	3,721	8,320.28	-4,599	$	3,454.00
		Total AB Supplies & Materials	10,181	13,634.34	-3,454		
10770126	42003	SAL TEMP	0	38,731.75	-38,732	$	42,853.00
		Total AA Salaries & Benefits	0	42,853.47	-42,853		
10770131	44303	US Tele Sp	400	486.06	-86	$	86.00
		Total AC Services & Maint	400	486.06	-86		
10770132	44210	MR BLG FAC	221,300	101,513.37	119,787	$	(120,651.00)
		Total AC Services & Maint	237,563	116,911.89	120,651		
10770271	44802	ISC FLTAR	268	927.62	-660	$	125.00
		Total AD Internal Serv/Maint	5,324	5,448.75	-125		
10770280	44812	ISC BLG CS	117,006	170,852.14	-53,846	$	44,558.00
		Total AD Internal Serv/Maint	151,370	195,928.25	-44,558		
10770281	44741	MS ORG CON	120,000	122,251.60	-2,252	$	1,736.00

		Total AC Services & Maint	136,993	138,729.25	-1,736		
10770326	44310	US BAS ELE	30,717	66,318.02	-35,601	$	43,065.00
		Total AC Services & Maint	135,736	178,801.08	-43,065		
10770370	42997	CS PR ACC	0	7,591.42	-7,591	$	20,267.00
		Total AA Salaries & Benefits	531,232	551,498.43	-20,267		
10770370	44813	ISC BLG RP	11,802	16,264.92	-4,463	$	10,544.00
		Total AD Internal Serv/Maint	30,050	40,594.20	-10,544		
10770410	44229	MR CONT OT	41,513	5,603.50	35,910	$	(73,759.00)
		Total AC Services & Maint	510,847	437,087.97	73,759		
10770410	44813	ISC BLG RP	238,143	110,090.04	128,053	$	(140,682.00)
		Total AD Internal Serv/Maint	477,590	336,908.30	140,682		
10770410	45008	SE HEAVYD	270,116	174,968.22	95,148	$	(220,869.00)
		Total AF Capital Equipment	742,983	522,113.61	220,869		
10770421	42003	SAL TEMP	20,152	80,703.60	-60,552	$	39,000.00
		Total AA Salaries & Benefits	686,513	725,512.70	-39,000		
10770421	44813	ISC BLG RP	194,060	94,819.60	99,240	$	(104,991.00)
		Total AD Internal Serv/Maint	282,878	177,886.93	104,991		
10770425	42210	MED INSUR	0	8,487.79	-8,488	$	10,959.00
		Total AA Salaries & Benefits	195,117	206,075.75	-10,959		
10770430	42001	SAL FT	160,151	188,124.32	-27,973	$	36,762.00
		Total AA Salaries & Benefits	207,997	244,758.57	-36,762		
10770430	44299	MR OTH MIS	43,150	0.00	43,150	$	(84,669.00)
		Total AC Services & Maint	689,075	604,405.75	84,669		
		Total 10 General Fund	**114,859,383**	**112,558,384.88**	**2,300,999**	$	-
15930194	48043	IT INSURA	0	336,887.00	-336,887	$	336,887.00
15550172	42001	SAL FT	138,462	106,814.52	31,647	$	(42,331.00)
		Total AA Salaries & Benefits	202,894	160,563.35	42,331		
15661321	42001	SAL FT	516,873	483,692.35	33,181	$	(44,184.00)
		Total AA Salaries & Benefits	846,375	802,191.40	44,184		
15661321	43802	IS FLT PAR	1,914	2,437.68	-524	$	204.00
		Total AB Supplies & Materials	5,343	5,547.06	-204		
15661139	42110	OVT REG	1,450	21,957.35	-20,507	$	4,676.00
		Total AA Salaries & Benefits	264,274	268,949.88	-4,676		
15661313	42110	OVT REG	0	300,666.91	-300,667	$	363,829.00
		Total AA Salaries & Benefits	1,909,568	2,273,397.06	-363,829		
15661313	43801	IS FLT FUE	477	7,010.63	-6,534	$	4,399.00
		Total AB Supplies & Materials	4,540	8,939.42	-4,399		
15661322	43801	IS FLT FUE	98,617	81,709.78	16,907	$	(5,624.00)
		Total AB Supplies & Materials	257,963	215,452.58	42,511		
15661322	44802	ISC FLTAR	102,104	66,180.79	35,923	$	(49,950.00)
		Total AD Internal Serv/Maint	251,444	201,494.61	49,950		
15665143	42110	OVT REG	120,870	465,607.72	-344,738	$	196,593.00
		Total AA Salaries & Benefits	4,255,038	4,451,630.68	-196,593		
15665143	43802	IS FLT PAR	269,500	148,715.90	120,784	$	(138,163.00)
		Total AB Supplies & Materials	391,438	253,275.22	138,163		
15665143	44802	ISC FLTAR	109,864	61,753.91	48,110	$	(87,109.00)
		Total AD Internal Serv/Maint	213,570	126,461.28	87,109		
15665143	45005	SE FIR TRU	1,263,384	781,654.94	481,729	$	(539,227.00)
		Total AF Capital Equipment	1,405,075	865,847.46	539,227		
		Total 15 Public Safety Sales Tax Fu	**19,008,681**	**17,427,036.58**	**1,581,644**	$	-
21930194	48050	IT CAP PRO	0	2,383,888.67	-2,383,889	$	2,383,889.00
		Total AI Interfund Transfers	0	2,383,888.67	-2,383,889		
21240014	44712	MS RENTREH	12,781	12,050.00	731	$	(731.00)
		Total AC Services & Maint	12,781	12,050.00	731		
21240020	44712	MS RENTREH	83,217	65,000.00	18,217	$	(18,217.00)
		Total AC Services & Maint	83,217	65,000.00	18,217		
21240025	43199	OSM MISC	32,816	10,404.40	22,411	$	(22,411.00)
		Total AB Supplies & Materials	32,816	10,404.40	22,411		
21240026	42001	SAL FT	4,789	1,839.44	2,950	$	(2,950.00)
		Total AA Salaries & Benefits	4,789	1,839.44	2,950		
21240026	44712	MS RENTREH	331,170	70,000.00	261,170	$	(261,170.00)
		Total AC Services & Maint	331,170	70,000.00	261,170		
21240028	44710	MS OWNREHA	19,956	18,063.00	1,893	$	(1,893.00)
		Total AC Services & Maint	19,956	18,063.00	1,893		
21240029	44710	MS OWNREHA	90,461	1,691.00	88,770	$	(88,770.00)
		Total AC Services & Maint	90,461	1,691.00	88,770		
21240030	42001	SAL FT	30,000	0.00	30,000	$	(30,000.00)
		Total AA Salaries & Benefits	30,000	0.00	30,000		
21240030	44712	MS RENTREH	283,765	70,000.00	213,765	$	(273,765.00)
		Total AC Services & Maint	343,765	70,000.00	273,765		
21240032	44710	MS OWNREHA	96,817	95,631.78	1,185	$	(1,185.00)
		Total AC Services & Maint	96,817	95,631.78	1,185		
21240034	42001	SAL FT	24,000	0.00	24,000	$	(24,000.00)
		Total AA Salaries & Benefits	24,000	0.00	24,000		
21240034	44712	MS RENTREH	221,065	70,000.00	151,065	$	(211,065.00)
		Total AC Services & Maint	281,065	70,000.00	211,065		
21240155	42001	SAL FT	108,087	70,726.25	37,361	$	(36,728.00)
		Total AA Salaries & Benefits	144,995	108,267.03	36,728		

21240155	44003	PS CONS PL	5,461	0.00	5,461	$ (9,221.00)	
		Total AC Services & Maint	37,573	28,352.25	9,221		
21240156	42001	SAL FT	126,151	114,186.70	11,964	$ (28,225.00)	
		Total AA Salaries & Benefits	177,455	149,230.28	28,225		
21240156	44710	MS OWNREHA	375,490	278,784.55	96,705	$ (97,659.00)	
		Total AC Services & Maint	394,329	296,670.50	97,659		
21240158	44710	MS OWNREHA	60,000	1,000.00	59,000	$ (59,000.00)	
		Total AC Services & Maint	60,000	1,000.00	59,000		
21240157	44303	US Tele Sp	180	200.77	-21	$ 21.00	
		Total AC Services & Maint	27,122	27,142.92	-21		
21240159	42001	SAL FT	29,000	0.00	29,000	$ (29,000.00)	
		Total AA Salaries & Benefits	29,000	0.00	29,000		
21240159	44712	MS RENTREH	398,510	67,000.00	331,510	$ (331,510.00)	
		Total AC Services & Maint	413,510	82,000.00	331,510		
21240303	42001	SAL FT	234,000	33,442.04	200,558	$ (200,558.00)	
		Total AA Salaries & Benefits	234,000	33,442.04	200,558		
21240303	44009	PS CONS OT	100,000	0.00	100,000	$ (100,000.00)	
		Total AC Services & Maint	100,000	0.00	100,000		
		Total 21 Community Development Fund	**6,250,288**	**4,467,586.96**	1,782,701	$ 555,852.00	MVE CDBG DR TO CAP FUND
22930194	48050	IT CAP PRO	0	2,990,821.74	-2,990,822	$ 3,007,364.00	
		Total AI Interfund Transfers	0	3,007,364.10	-3,007,364		
22330303	45799	MS EQU OTH	4,500,000	3,066,336.65	1,433,663	$ (1,049,969.00)	
		Total AF Capital Equipment	**4,500,000**	**3,066,336.65**	1,433,663		
22550070	45007	Equip/Bus	1,957,395	0.00	1,957,395	$ (1,957,395.00)	
		Total AF Capital Equipment	1,957,395	0.00	1,957,395		
		Total 22 Special Revenue Fund	**16,195,097**	**12,615,309.33**	3,579,788	$ -	
23730241	44741	MS ORG CON	1,000,000	1,333,324.00	-333,324	$ 333,324.00	
		Total AC Services & Maint	1,000,000	1,333,324.00	-333,324		
23330243	44774	MS HFH	2,246,641	3,239,468.00	-992,827	$ 992,827.00	
		Total 243 Convention and Tourism	2,246,641	3,239,468.00	-992,827		
		Total 23 Room Tax Fund	**4,081,422**	**5,376,071.26**	-1,294,649	$ 1,326,151.00	True up for the NAC and
24770035	42002	SAL PT	0	29,227.29	-29,227	$ 66,031.00	NCVB allocations from the
		Total AA Salaries & Benefits	0	66,030.58	-66,031		Room Tax Fund FYE 26 revenues
24770035	43131	YFACConc	101,900	87,980.32	13,920	$ (13,920.00)	
		Total AB Supplies & Materials	101,900	87,980.32	13,920		
24770035	44750	MS BNK SVC	0	5,008.88	-5,009	$ 1,092.00	
		Total AC Services & Maint	8,000	9,092.28	-1,092		
24770412	42110	OVT REG	5,000	17,328.73	-12,329	$ 3,297.00	
		Total AA Salaries & Benefits	447,490	450,786.59	-3,297		
24770412	43209	MS JANITOR	7,500	91.21	7,409	$ (7,062.00)	
		Total AB Supplies & Materials	39,250	32,188.01	7,062		
24770412	44229	MR CONT OT	180,560	166,810.78	13,749	$ (6,761.00)	
		Total AC Services & Maint	744,542	737,781.31	6,761		
24770412	44811	ISC BLG OH	4,145	0.00	4,145	$ (4,145.00)	
		Total AD Internal Serv/Maint	13,428	9,283.04	4,145		
24770413	42997	CS Pay Acc	0	4,114.47	-4,114	$ 4,114.00	
		Total AA Salaries & Benefits	158,735	162,848.83	-4,114		
24770414	42002	SAL PT	218,916	208,436.76	10,479	$ (8,471.00)	
		Total AA Salaries & Benefits	246,571	238,099.65	8,471		
		Total 24 YFAC Special Revenue Fund	**1,759,916**	**1,794,090.61**	-34,175	$ 34,175.00	Higher than anticipated Salaries
25660138	44750	MS BNK SVC	0	1,119.74	-1,120	$ 1,120.00	
		Total AC Services & Maint	0	1,119.74	-1,120		
25660235	45002	SE PD CARS	582,979	557,329.32	25,650	$ (1,120.00)	
		Total AF Capital Equipment	728,329	693,481.55	34,847		
		Total 25 Seizures and Restitutions	**758,329**	**724,601.29**	33,728	$ -	
		Total 26 CLEET Training Fund	**35,030**	**17,285.41**	17,745	$ -	
27930194	48050	IT CAP PRO	0	52,848.00	-52,848	$ 52,848.00	
		Total AI Interfund Transfers	0	52,848.00	-52,848		
27550276	44821	ISC PRINT	632	553.85	78	$ (27.00)	
		Total AD Internal Serv/Maint	9,522	9,549.38	-27		
27550277	42001	SAL FT	210,753	250,510.35	-39,757	$ 27,433.00	
		Total AA Salaries & Benefits	309,244	336,677.33	-27,433		
27550277	43802	IS FLT PAR	200,000	289,700.02	-89,700	$ 101,032.00	
		Total AB Supplies & Materials	311,154	412,185.84	-101,032		
27550277	44766	MiscSvsOp	5,660,070	4,897,769.47	762,301	$ (232,574.00)	
		Total AC Services & Maint	5,758,190	4,981,558.89	776,631		
27550277	44803	ISC FLTSR	20,000	78,109.37	-58,109	$ 51,288.00	
		Total AD Internal Serv/Maint	51,745	103,032.78	-51,288		
		Total 27 Public Transportation & Pa	**8,573,736**	**6,962,001.10**	1,611,735	$ -	
		Total 28 Art in Public Places Fund	**16,000**	**3,623.00**	12,377		
29770035	42997	CS Pay Acc	0	1,806.54	-1,807	$ 801.00	
		Total AA Salaries & Benefits	121,153	121,953.78	-801		
29770035	43133	GolfConcss	85,184	51,268.68	33,915	$ (12,703.00)	
		Total AB Supplies & Materials	201,371	188,667.28	12,703		
29770035	44140	BS GEN ADV	2,500	480.00	2,020	$ (2,627.00)	
		Total AC Services & Maint	18,000	15,372.99	2,627		
29770035	45302	TE PERS CP	2,250	94.49	2,156	$ (2,156.00)	
		Total AF Capital Equipment	2,250	94.49	2,156		
29970133	42002	SAL PT	50,133	24,712.13	25,421	$ (506.00)	

		Total AA Salaries & Benefits	694,096	693,590.24	506		
29970133	44299	MR OTH MIS	42,000	20,854.64	21,145	$	(1,677.00)
		Total AC Services & Maint	165,533	163,856.05	1,677		
29970133	44813	ISC BLG RP	30,458	27,887.53	2,570	$	(2,570.00)
		Total AD Internal Serv/Maint	32,371	29,800.57	2,570		
29970231	42003	SAL TEMP	23,466	12,948.50	10,518	$	(3,477.00)
		Total AA Salaries & Benefits	631,766	628,289.40	3,477		
29970231	43199	OSM MISC	13,100	1,371.42	11,729	$	(6,865.00)
		Total AB Supplies & Materials	141,035	134,169.53	6,865		
29970231	44341	US WATER	45,000	62,984.87	-17,985	$	18,542.00
		Total AC Services & Maint	95,245	113,787.23	-18,542		
29970231	44811	ISC BLG OH	6,218	8,782.61	-2,565	$	4,835.00
		Total AD Internal Serv/Maint	41,910	46,744.89	-4,835		
29970332	42003	SAL TEMP	45,000	61,342.82	-16,343	$	14,341.00
		Total AA Salaries & Benefits	305,240	319,580.79	-14,341		
29970332	43129	OSM MERSUP	177,361	168,140.34	9,221	$	(2,963.00)
		Total AB Supplies & Materials	187,253	184,290.16	2,963		
29970332	44811	ISC BLG OH	2,073	2,927.54	-855	$	851.00
		Total AD Internal Serv/Maint	5,068	5,918.93	-851		
29970332	45302	TE PERS CP	5,091	188.98	4,902	$	(3,826.00)
		Total AF Capital Equipment	5,091	188.98	4,902		
		Total 29 Westwood Park Fund	**3,062,570**	**3,048,185.86**	14,384	$	-
31930199	42996	CS COMP AB	0	-575,098.73	575,099	$	(575,099.00)
		Total AA Salaries & Benefits	0	-575,098.73	575,099		
31950510	42041	SAL TERM	0	7,137.48	-7,137	$	2,615.00
		Total AA Salaries & Benefits	49,966	52,581.09	-2,615		
31955122	42997	CS Pay Acc	0	7,164.03	-7,164	$	7,164.00
		Total AA Salaries & Benefits	0	7,164.03	-7,164		
31955136	42001	SAL FT	139,320	143,692.68	-4,373	$	4,560.00
		Total AA Salaries & Benefits	210,553	215,112.66	-4,560		
31955136	44020	PS TESTING	101,025	59,657.61	41,368	$	(58,501.00)
		Total AC Services & Maint	145,136	82,214.16	62,922		
31955233	42997	CS PR ACC	0	520.71	-521	$	286.00
		Total AA Salaries & Benefits	113,730	114,015.72	-286		
31955234	43108	OSM OPCHEM	1,372,548	1,235,149.08	137,399	$	(173,351.00)
		Total AB Supplies & Materials	3,453,704	3,280,353.19	173,351		
31955234	44803	ISC FLTSR	3,000	6,760.47	-3,760	$	2,788.00
		Total AD Internal Serv/Maint	21,842	24,630.04	-2,788		
31955251	42001	SAL FT	2,076,192	1,903,134.41	173,058	$	(202,434.00)
		Total AA Salaries & Benefits	2,956,985	2,754,551.45	202,434		
31955251	44904	CAC DATAPR	258,716	450,695.00	-191,979	$	99,369.00
		Total AE Cost Allocation Chgs	1,107,719	1,207,088.00	-99,369		
31955330	42210	MED INSUR	80,557	89,160.61	-8,604	$	15,861.00
		Total AA Salaries & Benefits	872,257	888,118.30	-15,861		
31955330	44904	CAC DATAPR	51,723	90,104.00	-38,381	$	19,862.00
		Total AE Cost Allocation Chgs	221,458	241,320.00	-19,862		
31955330	48010	IT GEN FUN	1,565,797	2,108,841.96	-543,045	$	759,892.00
		Total AI Interfund Transfers	1,565,797	2,325,688.96	-759,892		
31955331	44811	ISC BLG OH	17,618	24,884.07	-7,266	$	6,802.00
		Total AD Internal Serv/Maint	65,124	71,926.61	-6,802		
31955331	44904	CAC DATAPR	165,615	288,510.00	-122,895	$	42,647.00
		Total AE Cost Allocation Chgs	897,677	940,324.00	-42,647		
31955335	42001	SAL FT	158,739	184,705.71	-25,967	$	34,834.00
		Total AA Salaries & Benefits	233,488	268,321.98	-34,834		
31955335	44310	US BAS ELE	521,641	539,674.38	-18,033	$	4.00
		Total AC Services & Maint	708,485	708,488.13	-4		
31955350	42997	CS PR ACC	0	1,316.11	-1,316	$	398.00
		Total AA Salaries & Benefits	228,663	229,061.25	-398		
31955350	44811	ISC BLG OH	4,145	5,855.09	-1,710	$	387.00
		Total AD Internal Serv/Maint	10,743	11,130.20	-387		
31955350	44904	CAC DATAPR	31,034	54,062.00	-23,028	$	11,916.00
		Total AE Cost Allocation Chgs	132,875	144,791.00	-11,916		
		Total 31 Water Fund	**87,238,585**	**32,981,055.83**	54,257,529	$	-
32930149	48043	IT INSURA	0	158,763.00	-158,763	$	158,763.00
		Total AI Interfund Transfers	0	158,763.00	-158,763		
32930194	48010	IT GEN FUN	579,819	607,299.00	-27,480	$	27,480.00
		Total AI Interfund Transfers	654,819	682,299.00	-27,480		
32950510	42041	SAL TERM	0	7,137.48	-7,137	$	2,615.00
		Total AA Salaries & Benefits	49,966	52,581.09	-2,615		
32955145	43801	IS FLT FUE	12,986	39,704.61	-26,719	$	5,260.00
		Total AB Supplies & Materials	380,942	386,201.80	-5,260		
32955145	44121	BS RESI RE	395,303	152,936.36	242,367	$	(245,550.00)
		Total AC Services & Maint	437,244	191,693.59	245,550		
32955244	44811	ISC BLG OH	0	2,025.88	-2,026	$	2,020.00
		Total AD Internal Serv/Maint	1,402	3,421.95	-2,020		
32955246	42041	SAL TERM	0	48,277.09	-48,277	$	53,183.00
		Total AA Salaries & Benefits	943,730	996,913.24	-53,183		
32955246	43801	IS FLT FUE	14,066	21,516.06	-7,450	$	2,149.00
		Total AB Supplies & Materials	224,875	227,023.60	-2,149		

32955246	44310	US BAS ELE	593,332	641,151.54	-47,820	$	38,224.00
		Total AC Services & Maint	709,515	747,739.35	-38,224		
32955246	44811	ISC BLG OH	15,184	24,321.96	-9,138	$	9,138.00
		Total AD Internal Serv/Maint	53,329	62,467.44	-9,138		
32955341	42041	SAL TERM	0	87,615.59	-87,616	$	64,167.00
		Total AA Salaries & Benefits	544,949	609,116.48	-64,167		
32955341	44901	CAC MGMT	516,093	332,349.00	183,744	$	(144,821.00)
		Total AE Cost Allocation Chgs	707,386	476,148.00	231,238		
32955343	44811	ISC BLG OH	2,531	4,391.31	-1,860	$	1,001.00
		Total AD Internal Serv/Maint	9,345	10,345.57	-1,001		
32955343	44901	CAC MGMT	0	27,162.00	-27,162	$	26,371.00
		Total AE Cost Allocation Chgs	6,068	32,439.00	-26,371		
		Total 32 Wastewater Fund	**47,198,258**	**23,817,204.68**	23,381,053	$	-
33930194	48043	IT INSURA	0	228,463.00	-228,463	$	228,463.00
		Total AI Interfund Transfers	0	228,463.00	-228,463		
33930199	42996	CS COMP AB	0	-490,182.37	490,182	$	(490,182.00)
		Total AA Salaries & Benefits	0	-490,182.37	490,182		
33950172	42001	SAL FT	79,444	45,099.11	34,345	$	(21,966.00)
		Total AA Salaries & Benefits	115,822	56,525.57	59,296		
33955160	42001	SAL FT	299,099	305,992.87	-6,894	$	18,853.00
		Total AA Salaries & Benefits	429,189	448,042.34	-18,853		
33955160	44199	BS OTH BS	19,818	47,900.21	-28,082	$	2,820.00
		Total AC Services & Maint	101,044	103,864.39	-2,820		
33955160	44813	ISC BLG RP	9,168	20,919.38	-11,751	$	12,105.00
		Total AD Internal Serv/Maint	24,892	36,997.19	-12,105		
33955160	44904	CAC DATAPR	22,970	40,016.00	-17,046	$	13,582.00
		Total AE Cost Allocation Chgs	88,069	101,651.00	-13,582		
33955161	42110	OVT REG	104,500	259,579.44	-155,079	$	297,226.00
		Total AA Salaries & Benefits	1,200,246	1,497,472.14	-297,226		
33955161	43802	IS FLT PAR	219,716	282,510.58	-62,795	$	67,473.00
		Total AB Supplies & Materials	299,766	367,238.93	-67,473		
33955161	44803	ISC FLTSR	45,000	81,770.17	-36,770	$	9,014.00
		Total AD Internal Serv/Maint	315,056	324,070.51	-9,014		
33955161	44904	CAC DATAPR	113,234	197,258.00	-84,024	$	24,953.00
		Total AE Cost Allocation Chgs	811,318	836,271.00	-24,953		
33955162	42110	OVT REG	66,000	270,233.97	-204,234	$	273,943.00
		Total AA Salaries & Benefits	1,115,455	1,389,398.11	-273,943		
33955162	44802	ISC FLTAR	151,293	101,235.99	50,057	$	(67,373.00)
		Total AD Internal Serv/Maint	237,192	169,819.00	67,373		
33955162	44904	CAC DATAPR	91,779	159,883.00	-68,104	$	54,221.00
		Total AE Cost Allocation Chgs	351,893	406,114.00	-54,221		
33955163	42110	OVT REG	71,500	256,612.47	-185,112	$	279,617.00
		Total AA Salaries & Benefits	876,845	1,156,462.11	-279,617		
33955163	43802	IS FLT PAR	177,435	121,306.66	56,128	$	(66,582.00)
		Total AB Supplies & Materials	459,925	393,343.44	66,582		
33955163	44331	US REF TIP	3,103,555	2,106,037.89	997,517	$	(755,834.00)
		Total AC Services & Maint	3,175,819	2,419,985.09	755,834		
33955163	44803	ISC FLTSR	45,000	109,276.49	-64,276	$	30,233.00
		Total AD Internal Serv/Maint	204,664	234,896.53	-30,233		
33955163	44904	CAC DATAPR	45,889	79,940.00	-34,051	$	27,099.00
		Total AE Cost Allocation Chgs	175,946	203,045.00	-27,099		
33955165	42110	OVT REG	24,200	99,236.88	-75,037	$	101,399.00
		Total AA Salaries & Benefits	318,716	420,115.49	-101,399		
33955165	44343	US TRASH	7,062	9,030.30	-1,968	$	1,003.00
		Total AC Services & Maint	8,176	9,179.45	-1,003		
33955165	44803	ISC FLTSR	15,000	18,451.78	-3,452	$	4,850.00
		Total AD Internal Serv/Maint	35,404	40,254.09	-4,850		
33955165	44904	CAC DATAPR	22,970	40,016.00	-17,046	$	13,582.00
		Total AE Cost Allocation Chgs	88,069	101,651.00	-13,582		
33955166	44199	BS OTH BS	522,670	261,931.88	260,738	$	(251,315.00)
		Total AC Services & Maint	522,820	271,505.38	251,315		
33955166	44802	ISC FLTAR	24,377	36,211.28	-11,834	$	9,369.00
		Total AD Internal Serv/Maint	53,738	63,107.64	-9,369		
33955166	44904	CAC DATAPR	15,246	26,560.00	-11,314	$	8,999.00
		Total AE Cost Allocation Chgs	58,455	67,454.00	-8,999		
33955168	42110	OVT REG	50,000	124,675.60	-74,676	$	44,439.00
		Total AA Salaries & Benefits	1,001,691	1,046,130.46	-44,439		
33955168	43801	IS FLT FUE	36,338	52,970.26	-16,632	$	11,910.00
		Total AB Supplies & Materials	99,424	111,333.95	-11,910		
33955168	44811	ISC BLG OH	25,905	36,594.15	-10,689	$	4,234.00
		Total AD Internal Serv/Maint	126,778	131,011.96	-4,234		
33955168	44904	CAC DATAPR	192,745	335,771.00	-143,026	$	113,865.00
		Total AE Cost Allocation Chgs	739,052	852,917.00	-113,865		
		Total 33 Sanitation Fund	**22,563,100**	**17,963,419.02**	4,599,681	$	-
43122351	44718	MS SPEC CL	50,000	0.00	50,000	$	(16,508.00)
		Total AC Services & Maint	584,410	567,901.83	16,508		
43330102	42131	ORD SETTLE	360,000	199,009.78	160,990	$	(196,394.00)
		Total AA Salaries & Benefits	481,000	284,605.76	196,394		
43330102	44021	PS WC AUDI	14,000	187,055.56	-173,056	$	20,249.00

		Total AC Services & Maint	1,594,609	1,614,857.35	-20,249		
43330103	42132	UNEMPL	21,700	38,773.40	-17,073	$ 17,073.00	
		Total AA Salaries & Benefits	21,700	38,773.40	-17,073		
43330103	44099	PS OTH PRO	500	0.00	500	$ (500.00)	
		Total AC Services & Maint	500	0.00	500		
43330104	42001	SAL FT	216,214	219,887.76	-3,674	$ 3,140.00	
		Total AA Salaries & Benefits	295,178	298,317.88	-3,140		
43330104	44403	SI LIABPR	868,000	766,216.00	101,784	$ (132,132.00)	
		Total AC Services & Maint	966,318	834,186.39	132,132		
43330105	42001	SAL FT	88,645	69,917.40	18,728	$ (18,674.00)	
		Total AA Salaries & Benefits	112,738	94,064.34	18,674		
43330105	44420	SI HEA CLM	18,399,171	18,861,387.84	-462,217	$ 1,840,746.00	
		Total AC Services & Maint	20,402,677	22,243,423.34	-1,840,746		
43330199	42996	CS COMP AB	0	-44,862.29	44,862	$ (44,862.00)	
		Total 199 Audit Accruals	0	-44,862.29	44,862		
		Total 43 Risk Management Fund	**24,462,345**	**25,934,482.58**	-1,472,138	$ 1,472,138.00	Health Claim Payments
50930149	47203	DS ISSUANC	0	203,040.00	-203,040	$ 203,040.00	
		Total AH Debt Service	0	203,040.00	-203,040		
50930194	48060	IT DEBT SV	0	1,053,784.75	-1,053,785	$ 2,411,540.00	
		Total AI Interfund Transfers	6,423,200	8,834,740.17	-2,411,540		
50550411	42001	SAL FT	929,610	897,052.20	32,558	$ (41,178.00)	
		Total AA Salaries & Benefits	1,210,388	1,169,210.37	41,178		
50590051	46301	CP MATERI	75,000	0.00	75,000	$ (100,000.00)	
		Total AG Capital Projects	100,000	0.00	100,000		
		Total 50 Capital Projects Fund	**93,933,961**	**33,153,216.36**	60,780,744	$ 2,473,402.00	Interfund Transfer to General,
51930149	47202	DS CHG RV	7,500	8,188.72	-689	$ 687.00	PSST, and Debt Service Funds
		Total AH Debt Service	9,648,688	9,649,374.72	-687		
		Total 51 Norman Forward Sales Tax F	**18,549,418**	**14,248,632.01**	4,300,786	$ 687.00	Trustee Fee
		Total 52 Park Land Fund	**608,645**	**3,700.00**	604,945	$ -	
		Total 57 Northpark TIF Fund	**3,022,187**	**240,809.19**	2,781,378	$ -	
		Total 58 Center City TIF Fund	**324,866**	**206,065.54**	118,800	$ -	
60930149	47101	DS INT GO	3,062,232	3,027,468.79	34,763	$ (37,113.00)	
		Total AH Debt Service	16,272,232	16,235,118.79	37,113		
60930149	48043	IT INSURA	0	339,497.00	-339,497	$ 339,497.00	
		Total AI Interfund Transfers	500,000	839,497.04	-339,497		
		Total 60 General L-T Debt Fund	**16,772,232**	**17,074,615.83**	-302,384	$ 302,384.00	True up of interest & principal payments from judgments awarded against the city