

COMMITTEE OF THE WHOLE MEETING

The Common Council of the City of Ashland will meet as the Committee of the Whole on September 24, 2020 immediately following the City Council meeting which begins at 5:30 PM
September 24, 2020 Committee of the Whole Budget Meeting
Thu, Sep 24, 2020 5:30 PM - 8:30 PM (CDT)

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The following items will be considered:

1. Roll Call
2. Presentation and Discussion Regarding the 2021 Budget and Budget Development
3. Confirmation of Date and Time of Future Budget Work Sessions
4. Adjournment

The City of Ashland does not discriminate on the basis of sex, race, creed, color, national origin, sexual orientation, age or disability in employment or provision of services, programs or activities.

NOTE: Upon reasonable notice, the City of Ashland will accommodate the needs of disabled individuals or individuals with limited English proficiency through auxiliary aids or services. For additional information or to request this service, contact Denise Oliphant at 715-682-7071 (not a TDD telephone number) or FAX: 715-682-7048

SUBJECT: Presentation and Discussion Regarding the 2021 Budget and Budget Development

RECOMMENDATION: Presentation and Discussion

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: Administration

EXHIBITS: 1. DRAFT 2021 budget - Sept 24 2020

SUMMARY STATEMENT:

The following is the 2021 budget approval process timeline:

Thursday, October 8, 2020 - Budget Work Session: Committee of the Whole deliberates the 2021 proposed budget presentation by the Administrator

Thursday, October 22, 2020 - Budget work session in which the Committee of the Whole continues deliberation of the 2021 budget and recommends a budget to Council and for public hearing

Tuesday, November 17, 2020 - Public Hearing on the proposed 2021 budget and Council approves a 2021 Budget

COUNCIL 2021 BUDGET WORK SESSION
September 24, 2020

Affect of COVID-19 on revenues and expenses:

For 2020 estimating overall decrease in revenues from budgeted (\$166,000)
 Affected revenues include Parks, Leisure Programs-Recreation Fees (APR), Interest Income
 Council development of Strategic Plan has been put on hold and training expense is down
 COVID related expenses incurred is around \$30-35K and to receive reimbursement
 COVID related revenues - Ambulance Services \$30,000 and JFK Airport \$30,000
 Finance reports to the Administrator monthly on the 2020 budget to actual for various revenues
 and expenses, and cash flows in the general fund and utilities
 For the 2021 Budget - the State Shared revenues decreased by only \$2,631

2021 Budget Development - Draft as of 9/24/2020:

The debt levy increased by \$244,200
 Levy Limit - allows tax revenues to increase by \$4,852 for operations
 State Shared revenues decreased by only (\$2,631)
 General Transportation Aid has not been released by the State
 Expenditure Restraint has not been released by the State
 Health Insurance Premium increase currently at 9.5% - City staff will be discussing this with the insurance company
 Employee wage increase is 2%
 Current budget draft includes the use of General Fund - Fund Balance in the amount of \$341,613
 As more of the above items are finalized, it is anticipated that the use of fund balance will be lowered

Capital Project Budgets are to be distributed at the October 8, 2020 budget work session

**CITY OF ASHLAND
2021 BUDGET
SUMMARY WORKSHEET**

DRAFT AS OF 9/24/2020

2

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020-21 \$ %	
Property Tax Levy								
Assessed Value	412,459,670	415,577,050	413,813,750	420,745,300	420,745,300	421,531,995	786,695	0.19%
Mill Rate	9.7495	9.6842	9.7651	9.8898	9.8898	10.4414	0.5516	5.58%
Gross Levy	\$ 4,021,290	\$ 4,024,512	\$ 4,040,950	\$ 4,161,103	\$ 4,161,103	\$ 4,401,397	\$ 240,294	5.77%
Less Restricted Levy:								
TIF Levy	(185,714)	(134,761)	(173,243)	(234,690)	(234,690)	(225,932)	8,758	-3.73%
Debt Service Levy								NA
Total G.O. Debt Service	(1,154,705)	(1,164,405)	(1,150,834)	(1,149,937)	(1,149,937)	(1,394,137)	(244,200)	21.24%
Debt Service Reserve Applied	-	-	-	-	-	-	-	NA
Net Debt Service Levy	(1,154,705)	(1,164,405)	(1,150,834)	(1,149,937)	(1,149,937)	(1,394,137)	(244,200)	21.24%
Total Restricted Levy	(1,340,419)	(1,299,166)	(1,324,077)	(1,384,627)	(1,384,627)	(1,620,069)	(235,442)	17.00%
Net Expendable Levy	\$ 2,680,871	\$ 2,725,346	\$ 2,716,873	\$ 2,776,476	\$ 2,776,476	\$ 2,781,328	\$ 4,852	0.17%
Less Direct Expense Levy:								
SR - Recycling	-	-	-	-	-	-	-	NA
CP - Public Works Capital Equip.								NA
CP - Fire Capital Equip.	(55,000)	(55,000)	-	-	-	-	-	NA
CP 462 Police Capital Equip.	(25,000)	(40,000)	(40,000)	-	-	-	-	NA
Total Direct Expense Levy	\$ (80,000)	\$ (95,000)	\$ (40,000)	\$ -	\$ -	\$ -	\$ -	NA
Net Levy Available for General Fund	\$ 2,600,871	\$ 2,630,346	\$ 2,676,873	\$ 2,776,476	\$ 2,776,476	\$ 2,781,328	4,852	0.17%
Post-Levy Property Tax Adjustments	83	418	394	-	-	-	-	NA
Non-Tax General Fund Revenues	7,788,125	7,786,066	8,018,672	8,092,539	7,915,411	8,095,758	3,219	0.04%
Appropriation of Fund Balance				-		341,613	341,613	NA
Total General Fund Revenues	\$ 10,389,079	\$ 10,416,830	\$ 10,695,939	\$ 10,869,015	\$ 10,691,887	\$ 11,218,699	\$ 349,684	3.22%
Uses of General Funds								
General Fund Transfer to Other Funds:								
SR 215 - Vaughn Library	(312,000)	(316,000)	(316,000)	(322,320)	(322,320)	(314,262)	8,058	-2.50%
SR 229 - Insured Loss Deductible	(5,000)	(5,000)	-	-	-	-	-	NA
SR 245 - Planning & Redevelopment	(50,000)	(12,000)	(14,000)	(14,000)	(14,000)	(14,000)	-	0.00%
SR 246 - Home Improvement Programs	-	-	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
SR 260 - Recycling	(72,500)	(76,502)	(79,835)	(78,600)	(78,600)	(83,100)	(4,500)	5.73%
SR 277 - Wetland Mitigation	(12,500)	(12,000)	(11,000)	(11,000)	(11,000)	(11,000)	-	0.00%
SR 233 - Police Programs	-	(1,000)	-	-	-	-	-	NA
SR 281 - Tax Increment Dist #6	-	-	(3,641)					
CP 414 - Tax Increment Dist #10	(13,000)							
CP 450 - Building Facilities.	-	(26,850)	(9,914)	-	-	-	-	NA
CP 454 - Parks & Rec. Capital Equip.	(5,000)	(5,000)	-	-	-	-	-	NA
CP 460 - Public Works Capital Equip.	(70,292)	(45,000)	-	(50,000)	(50,000)	(50,000)	-	0.00%
CP 461 - Fire/Amb Capital Equip.	(20,827)	-	(95,714)	-	-	-	-	NA
CP 463 - Computer Capital Equip.	(23,500)	(10,950)	(25,760)	-	-	-	-	NA
CP 470 - Capital Street Improvements	(128,361)	(121,850)	(241,105)	(190,000)	(190,000)	(190,000)	-	0.00%
CP 481 - Parks & Rec	(12,500)	(10,000)	-	-	-	-	-	NA
EF 610 - JFK Airport	(43,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	-	0.00%
CP 470 - Storm Water	(15,000)	(10,000)	-	-	-	-	-	NA
IS 750 - Post Retirement Benefits Reserve	(50,000)	(90,000)	(114,850)	(85,000)	(85,000)	(85,000)	-	0.00%
CP 491 / TA 810 - Landfill (LTC)	(15,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	\$ (848,480)	\$ (792,152)	\$ (966,819)	\$ (805,920)	\$ (805,920)	\$ (802,362)	\$ 3,558	-0.44%
Net Available for General Fund Operations	\$ 9,540,599	\$ 9,624,678	\$ 9,729,120	\$ 10,063,095	\$ 9,885,967	\$ 10,416,337	\$ 353,242	3.51%

**CITY OF ASHLAND
2021 BUDGET
SUMMARY WORKSHEET**

DRAFT AS OF 9/24/2020

3

	2017	2018	2019	2020	2020	2021	2020-21	
Act	Actual	Actual	Actual	Budget	Projected	Budget	\$	%
General Fund Operations								
GENERAL GOVERNMENT								
Mayor	(28,383)	(27,649)	(26,148)	(30,740)	(27,928)	(29,940)	800	-2.60%
City Council	(39,277)	(41,174)	(39,966)	(66,400)	(41,180)	(63,130)	3,270	-4.92%
City Administrator	(120,050)	(91,278)	(132,557)	(136,175)	(135,735)	(139,375)	(3,200)	2.35%
Police & Fire Commission	(3,704)	(4,008)	(6,967)	(5,300)	(5,300)	(5,300)	-	0.00%
City Attorney	(61,827)	(100,970)	(40,381)	(70,000)	(60,000)	(60,000)	10,000	-14.29%
City Clerk	(69,881)	(85,046)	(88,166)	(98,640)	(97,002)	(101,225)	(2,585)	2.62%
Human Resources (Personnel)	(87,550)	(80,159)	(52,500)	(55,120)	(64,405)	(70,170)	(15,050)	27.30%
Elections	(47,376)	(70,155)	(48,505)	(107,765)	(74,055)	(41,720)	66,045	-61.29%
Technology Services	(274,460)	(277,301)	(263,494)	(282,320)	(282,280)	(285,940)	(3,620)	1.28%
Other City Hall	(143,743)	(151,278)	(138,139)	(124,230)	(174,867)	(89,505)	34,725	-27.95%
Finance	(443,953)	(442,305)	(449,663)	(419,165)	(418,975)	(435,130)	(15,965)	3.81%
Assessor	(31,137)	(56,755)	(61,823)	(62,650)	(62,550)	(63,150)	(500)	0.80%
Buildings & Facilities Maintenance	(379,913)	(385,316)	(422,712)	(457,951)	(421,000)	(477,468)	(19,517)	4.26%
Misc, Insurance & Contingency	(118,970)	(121,624)	(139,553)	(131,100)	(131,100)	(131,100)	-	0.00%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	\$ (1,850,224)	\$ (1,935,018)	\$ (1,910,574)	\$ (2,047,556)	\$ (1,996,377)	\$ (1,993,153)	\$ 54,403	-2.66%
PUBLIC SAFETY								
Police	(2,024,005)	(2,021,061)	(2,139,315)	(2,111,480)	(2,082,872)	(2,251,759)	(140,279)	6.64%
Fire	(1,336,826)	(1,253,860)	(1,082,791)	(1,416,790)	(1,186,315)	(1,476,646)	(59,856)	4.22%
Ambulance	(1,389,188)	(1,462,096)	(1,576,808)	(1,411,060)	(1,535,662)	(1,500,725)	(89,665)	6.35%
Public Fire Protection Fee	(19,779)	(18,684)	(19,069)	(19,200)	(19,200)	(19,200)	-	0.00%
Building Inspection	(96,878)	(74,325)	(121,394)	(109,050)	(122,206)	(125,425)	(16,375)	15.02%
TOTAL PUBLIC SAFETY	\$ (4,866,676)	\$ (4,830,026)	\$ (4,939,377)	\$ (5,067,580)	\$ (4,946,255)	\$ (5,373,755)	\$ (306,175)	6.04%
HEALTH & SOCIAL SERVICES								
Animal Control	(79,035)	(83,396)	(76,531)	(78,930)	(76,537)	(79,960)	(1,030)	1.30%
Pest Control	(7,761)	(7,761)	(7,761)	(8,000)	(8,094)	(8,500)	(500)	6.25%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	-	0.00%
TOTAL HEALTH & SOCIAL SERVICES	\$ (147,796)	\$ (152,157)	\$ (145,292)	\$ (147,930)	\$ (145,631)	\$ (149,460)	\$ (1,530)	1.03%
PUBLIC WORKS								
Public Works	(1,586,829)	(1,525,591)	(1,646,487)	(1,651,902)	(1,655,279)	(1,679,083)	(27,181)	1.65%
Transportation	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	-	0.00%
Sanitation	(336,823)	(356,587)	(350,560)	(376,892)	(354,758)	(381,733)	(4,841)	1.28%
TOTAL PUBLIC WORKS	\$ (1,953,652)	\$ (1,912,178)	\$ (2,027,047)	\$ (2,058,794)	\$ (2,040,037)	\$ (2,090,816)	\$ (32,022)	1.56%
LEISURE ACTIVITIES								
Community Programs	(26,139)	(26,192)	(29,900)	(26,550)	(27,300)	(27,550)	(1,000)	3.77%
Parks	(217,097)	(195,377)	(232,712)	(221,105)	(180,224)	(236,262)	(15,157)	6.86%
Recreation Programs (APR)	(275,833)	(276,524)	(282,346)	(301,440)	(285,080)	(306,630)	(5,190)	1.72%
Municipal Band	(5,123)	(4,919)	(4,557)	(4,950)	-	(4,950)	-	0.00%
TOTAL LEISURE ACTIVITIES	\$ (524,192)	\$ (503,012)	\$ (549,515)	\$ (554,045)	\$ (492,604)	\$ (575,392)	\$ (21,347)	3.85%
CONSERVATION & DEVELOPMENT								
Planning and Development	(200,129)	(193,754)	(121,995)	(187,190)	(177,466)	(233,760)	(46,570)	24.88%
TOTAL CONSERVATION & DEVELOPMENT	\$ (200,129)	\$ (193,754)	\$ (121,995)	\$ (187,190)	\$ (177,466)	\$ (233,760)	\$ (46,570)	24.88%
Total General Fund Expenditures for Operations	\$ (9,542,669)	\$ (9,526,145)	\$ (9,693,799)	\$ (10,063,095)	\$ (9,798,371)	\$ (10,416,337)	\$ (353,242)	3.51%
Total Uses of General Funds	\$ (10,391,149)	\$ (10,318,297)	\$ (10,660,618)	\$ (10,869,015)	\$ (10,604,291)	\$ (11,218,699)	\$ (349,684)	3.22%
Net (Expenditures) over Revenue	\$ (2,070)	\$ 98,533	\$ 35,321	\$ (0)	\$ 87,596	\$ 0	\$ (1)	na

2021 BUDGET

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION			2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
TAXES											
100	41110	GENERAL PROPERTY TAXES	2,584,094	2,600,954	2,630,764	2,677,267	2,776,476	1,853,431	2,776,476	2,781,328	0.17%
100	41140	MOBILE HOME TAXES	22,859	25,165	23,388	22,968	24,000	24,195	24,195	24,000	0.00%
100	41210	MOTEL/HOTEL TAXES	8,827	8,123	8,042	8,669	10,000	0	8,700	10,000	0.00%
100	41222	SALES TAX - CITY SHARE	130	141	141	136	120	61	120	120	0.00%
100	41310	TAXES - WATER UTILITY PILOT	376,112	388,558	382,076	385,353	392,000	198,870	392,000	392,000	0.00%
100	41320	TAXES - TAX EXEMPT PILOT	49,622	47,892	32,015	35,599	32,000	30	35,000	35,000	9.38%
100	41800	PENALTIES ON DELINQUENT TAXES-PP	791	532	655	422	1,000	845	2,445	1,000	0.00%
100	41810	PENALTIES ON DELINQUENT TAXES-Utilities	1,464	1,126	2,609	1,507	1,500	143	1,500	1,500	0.00%
100	41900	OTHER TAXES	0	0	22	7,884	0	10,148	10,148	0	NA
TOTAL TAXES:			3,043,899	3,072,491	3,079,712	3,139,805	3,237,096	2,087,723	3,250,584	3,244,948	0.24%
SPECIAL ASSESSMENTS											
100	42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:			0	0	0	0	0	0	0	0	NA
INTERGOVERNMENTAL											
100	43300	FEDERAL GRANTS		0	0	0	0	0	60,000	0	NA
100	43410	SHARED REVENUES	3,720,903	3,712,690	3,710,592	3,707,961	3,723,661	0	3,723,661	3,707,485	-0.43%
100	43411	EXPENDITURE RESTRAINT	135,572	134,724	124,740	118,006	115,497	0	115,497	114,042	-1.26%
100	43412	EXEMPT COMPUTER AID	22,196	16,121	18,091	18,529	19,000	0	19,000	19,000	0.00%
100	43413	PERSONAL PROPERTY TAX AID	0	0	0	46,268	47,871	47,870	47,870	49,474	3.35%
100	43414	VIDEO SERVICE PROVIDER AID	0	0	0	0	9,527	0	9,527	9,527	0.00%
100	43420	STATE FIRE DUES	17,703	19,733	19,109	20,947	20,000	0	21,057	21,000	5.00%
100	43529	OTHER PUBLIC REVENUE	40,347	46,585	50,378	52,088	34,000	0	34,000	49,000	44.12%
100	43531	STATE GENERAL TRANS AID	501,029	450,926	497,460	520,446	598,513	299,257	598,513	598,513	0.00%
100	43530	STATE GRANT REVENUE	461	7,031	18,645	10,097	100	0	5,080	100	0.00%
100	43533	STATE CONNECTING HWY AID	86,118	73,737	74,143	74,092	73,907	36,954	73,907	73,907	0.00%
100	43610	PAYMENT FOR MUNICIPAL SERVICE	12,116	17,449	12,556	12,533	12,500	8,793	12,500	12,500	0.00%
100	43799	OTHER LOCAL GOVT GRANTS	181	2,413	3,598	16,988	250	500	3,776	250	0.00%
TOTAL INTERGOVERNMENTAL:			4,536,626	4,481,409	4,529,312	4,597,955	4,654,826	393,374	4,724,388	4,654,798	0.00%
LICENSES & PERMITS											
100	44100	LICENSES - BUSINESS & OCCUPATIONAL	27,243	28,320	27,017	38,934	31,400	18,440	27,800	28,000	-10.83%
100	44110	CABLE FRANCHISE FEE	92,124	89,863	95,270	92,664	81,673	20,842	82,100	82,100	0.52%
100	44200	LICENSES - NON BUSINESS	16	16	19	11	10	1	10	10	0.00%
100	44300	BUILDING & STREET-CUT PERMITS	30,976	52,264	29,513	43,364	45,000	43,972	61,700	37,000	-17.78%
100	44400	ZONING PERMITS & FEES	9,130	8,305	6,890	8,845	8,845	490	2,830	8,000	-9.55%
TOTAL LICENSES & PERMITS:			159,489	178,768	158,709	183,818	166,928	83,745	174,440	155,110	-7.08%
FINES, FORFEITS & PENALTIES											
100	45100	LAW & ORDINANCE VIOLATIONS	30,128	29,326	28,605	21,070	25,000	6,453	20,000	20,000	-20.00%
TOTAL FINES, FORFEITS & PENALTIES:			30,128	29,326	28,605	21,070	25,000	6,453	20,000	20,000	-20.00%
PUBLIC CHARGES FOR SERVICES											
100	46100	OTHER REVENUES - GENERAL GOVT	8,381	12,836	8,699	9,207	9,000	3,900	8,900	9,000	0.00%
100	46210	POLICE SERVICES	3,259	2,561	2,574	4,445	3,500	1,711	3,500	3,500	0.00%
100	46220	FIRE PROTECTION FEES	0	1,364	1,085	1,171	1,000	0	1,000	1,000	0.00%
100	46230	AMBULANCE/EMS FEES	1,090,776	1,063,511	1,055,175	1,123,826	1,069,000	546,988	1,069,000	1,069,000	0.00%
100	46231	AMB PROTECTION FEES	12,209	13,125	13,405	16,244	13,400	210	13,400	13,400	0.00%
100	46290	SPECIAL CHARGES	14,225	5,195	925	947	5,800	80	5,800	5,800	0.00%
100	46310	PUBLIC WORKS CHARGES	48,404	45,721	61,939	74,141	49,000	20,094	49,715	50,000	2.04%
100	46330	PARKING RENT & FINES	14,762	14,575	15,233	13,228	14,500	4,900	10,000	14,500	0.00%

2021 BUDGET

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION			2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
PUBLIC CHARGES FOR SERVICES Cont.											
100	46420	REFUSE/GARBAGE COLLECTION FEES	345,873	348,324	347,748	346,862	348,000	183,570	348,000	348,000	0.00%
100	46421	RECYCLING FEES (started February 2016)	17,619	19,307	19,315	19,270	19,300	0	19,290	19,300	0.00%
100	46431	SPRING CLEANUP FEES	1,625	1,876	2,000	1,440	1,800	0	0	1,800	0.00%
100	46435	BLUE BIN SALES	0	0			0	0		0	NA
100	46440	WEED/NUISANCE CONTROL		0	0	0	0	950	2,000	2,000	NA
100	46510	ANIMAL CONTROL FEES	3,270	2,370	1,944	2,652	2,500	1,812	2,500	2,500	0.00%
100	46720	PARKS REVENUE	98,713	113,135	123,009	109,326	136,000	17,983	110,000	119,250	-12.32%
100	46721	PW FUEL TAX REFUND	3,371	1,227	3,499	3,638	3,500	2,184	3,500	3,500	0.00%
100	46722	PW ADMIN FEE	4,181	4,467	5,405	5,587	5,400	1,711	5,400	5,400	0.00%
100	46755	LEISURE PROGRAMS & REC FEES	84,928	83,045	78,858	80,056	85,000	19,088	39,400	80,000	-5.88%
TOTAL PUBLIC CHARGES:			1,751,596	1,732,639	1,740,813	1,812,040	1,766,700	805,181	1,691,405	1,747,950	-1.06%
INTERGOVERNMENTAL CHARGES FOR SERVICE											
100	47321	LIAISON OFFICER-REIMBURSE	68,102	69,509	66,986	85,105	75,000	25,632	58,000	75,000	0.00%
100	47323	FIRE- TOWNSHIP CONTRACTS	160,646	163,107	165,757	169,042	170,600	65,321	136,150	138,290	-18.94%
100	47324	AMBULANCE - TOWNSHIP CONTRACTS	288,162	223,278	226,628	230,025	233,475	116,739	233,475	305,980	31.05%
100	47330	GIS REIMBURSEMENT (COUNTY)	0	0	0	1,650	0	0	0	0	NA
100	47400	ATTORNEY - UTILITY REIMBURSE	12,775	12,171	5,689	0	5,000	0	5,000	5,000	0.00%
100	47401	UTILITY COST SHARE	267,358	280,353	267,917	281,130	235,620	117,810	235,620	247,130	4.88%
100	47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100	47405	CHARGES TO LIBRARY	35,761	39,874	38,876	43,841	42,500	18,541	38,600	42,500	0.00%
TOTAL INTERGOVERNMENTAL CHARGES:			840,804	796,292	779,853	818,793	770,195	348,043	714,845	821,900	6.71%
MISCELLANEOUS REVENUES											
100	48110	INTEREST ON CASH & INVESTMENTS	15,339	10,863	23,400	45,250	40,000	125	18,000	15,000	-62.50%
100	48200	PROPERTY RENTS & LEASES	25,560	27,129	27,011	28,148	30,000	8,725	25,000	27,430	-8.57%
100	48309	SALES OF OTHER EQUIP & PROPERTY	0	1,998	95	235	0	0	0	0	NA
100	48500	GENERAL DONATIONS & GIFTS	6,575	847	607	1,479	1,000	2,051	2,100	1,000	0.00%
100	48900	WORKERS COMP WAGE REIMB	3,024	12,309	1,444	5,688	2,000	3,386	6,780	2,000	0.00%
100	48901	MISCELLANEOUS	80	1,394	2,924	2,672	320	2,251	3,500	2,000	525.00%
100	48910	INSURANCE DIVIDENDS	0	32,614	33,345	27,986	30,000	0	40,345	40,000	33.33%
TOTAL MISCELLANEOUS:			50,578	87,154	88,826	111,458	103,320	16,538	95,725	87,430	-15.38%
OTHER FINANCING SOURCES & TRANSFERS											
100	49220	TRANS FROM SPEC REVENUE	1,952	0	0	0	2,800	0	2,800	2,800	0.00%
100	49240	TRANS FROM CAPITAL PROJ (Waterfront)	11,456	11,000	11,000	11,000	17,700	0	17,700	17,700	0.00%
100	49270	TRANS FROM INTERNAL SERVICE FUND	0	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:			13,408	11,000	11,000	11,000	144,950	0	20,500	144,950	0.00%
TOTAL GENERAL FUND REVENUES:			10,426,528	10,389,079	10,416,830	10,695,939	10,869,015	3,741,057	10,691,887	10,877,086	0.07%
Non Property Tax GF Revenues			7,842,434	7,788,125	7,786,066	8,018,672	8,092,539	1,887,626	7,915,411	8,095,758	0.04%