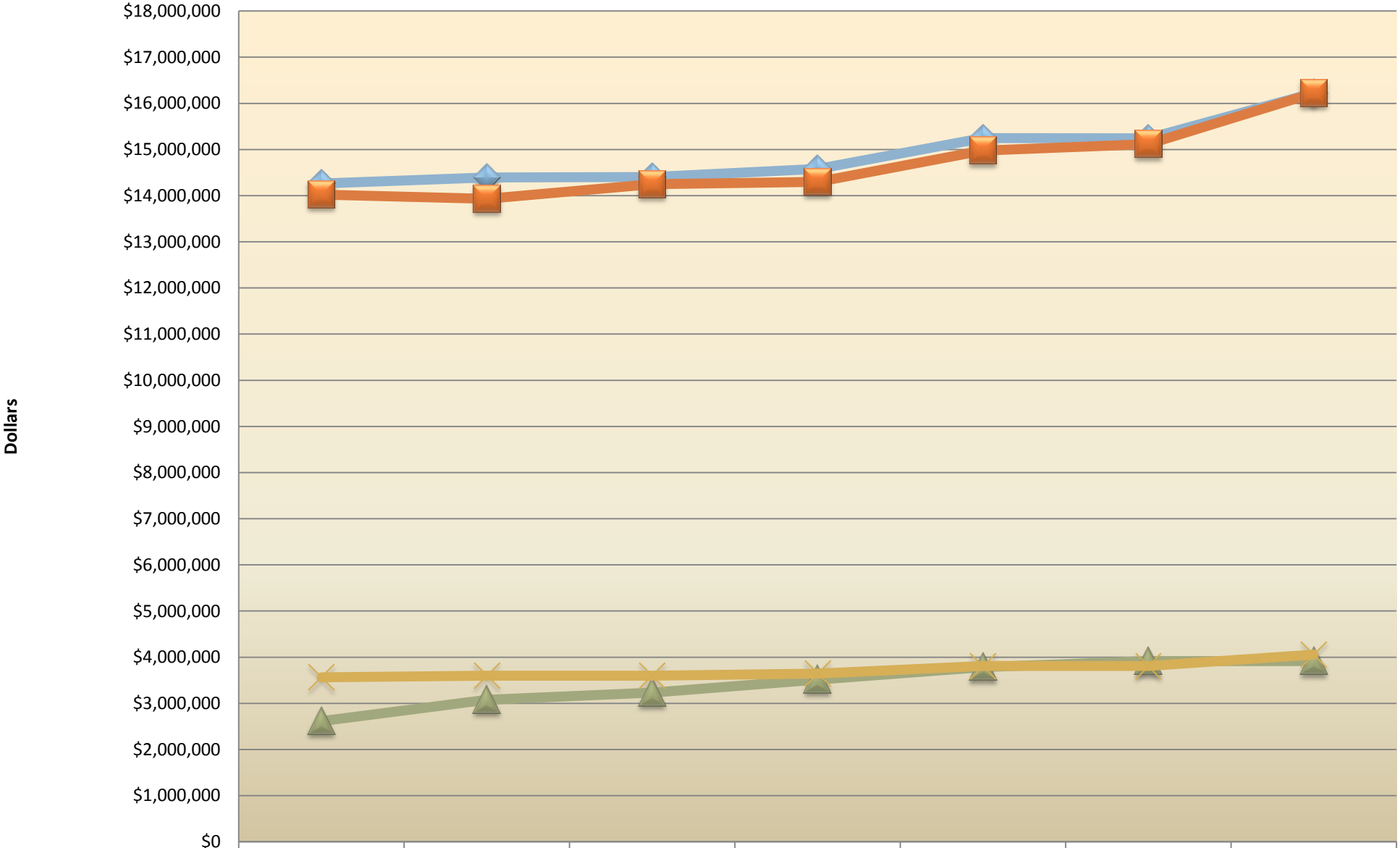
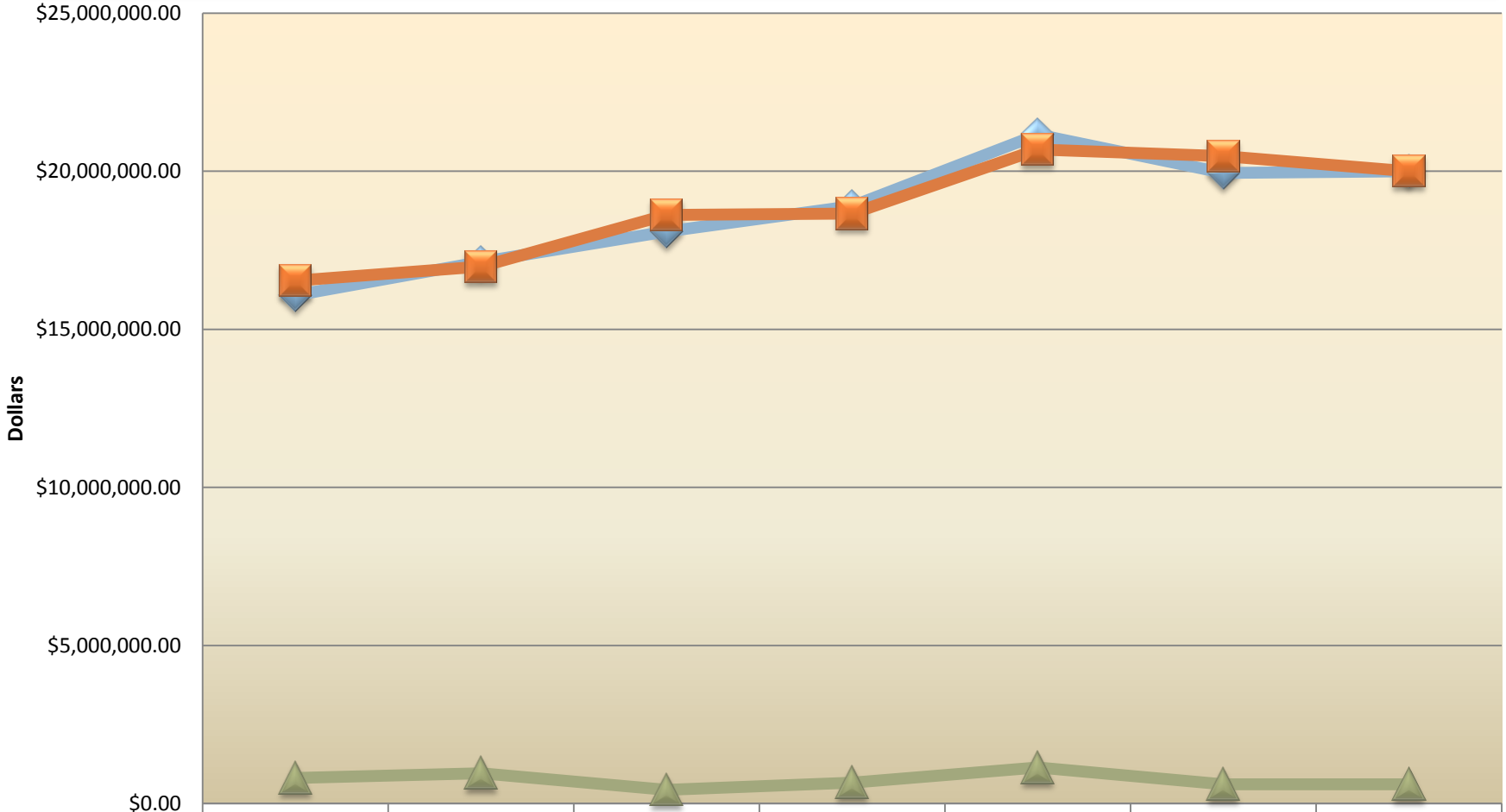
General Fund



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$14,263,419.74	$14,392,643.42	$14,402,544.65	$14,577,952.15	$15,248,777.75	$15,241,936.85	$16,219,653.00
Expense	$14,023,064.73	$13,932,148.02	$14,248,240.51	$14,298,070.72	$14,973,306.52	$15,114,751.68	$16,219,653.00
Balance	$2,617,028.06	$3,077,523.46	$3,231,827.60	$3,511,709.03	$3,787,180.26	$3,914,365.43	$3,914,365.43
Targeted Fund Balance	$3,565,855.00	$3,598,161.00	$3,600,636.00	$3,644,488.00	$3,812,194.00	$3,810,484.00	$4,054,913.00

1011 Income Tax

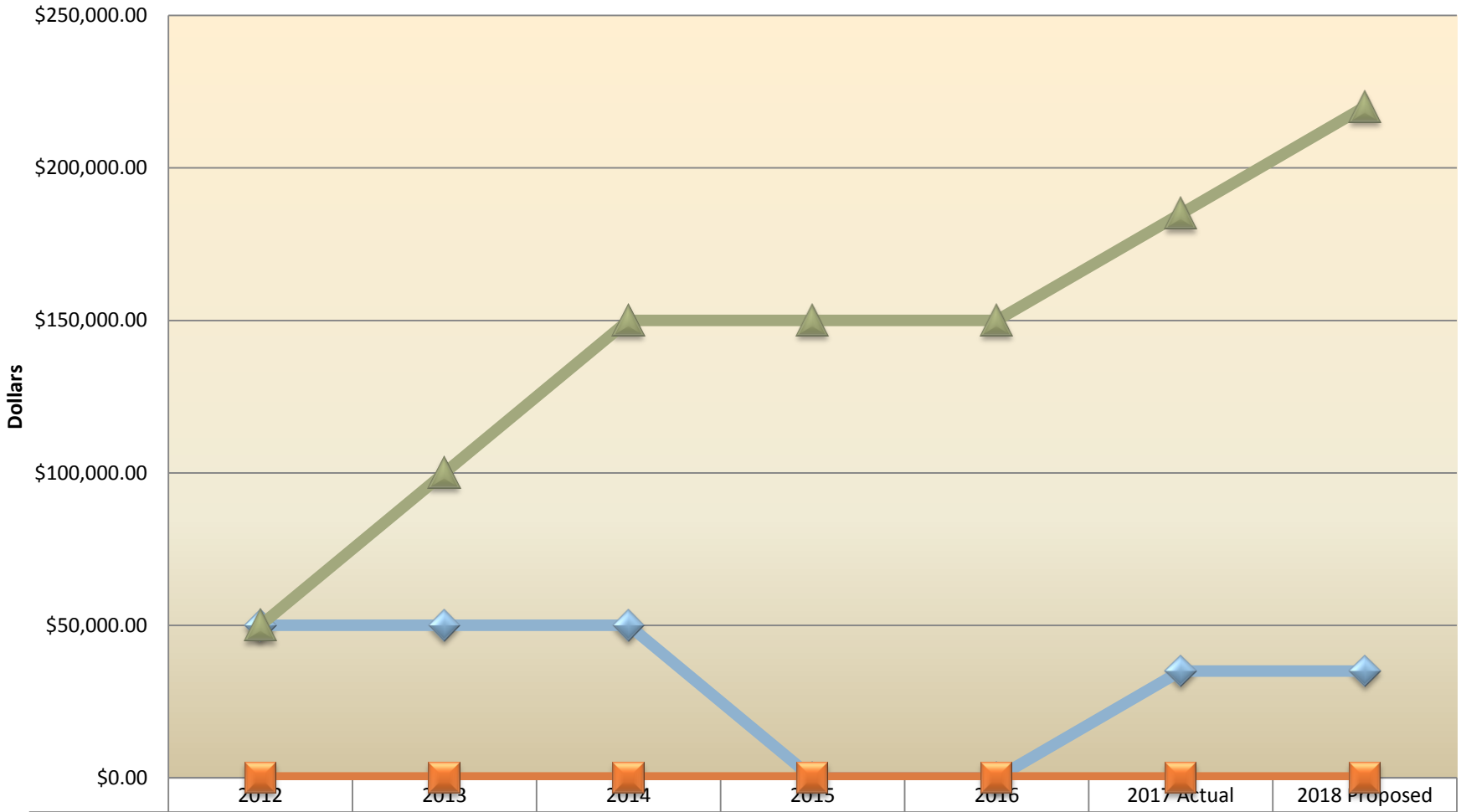
To account for income tax revenues and the resulting costs of operations. The income tax fund is split between several funds based upon various voter passed ballot issues.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$16,077,218.60	$17,131,127.93	$18,093,744.44	$18,896,210.77	$21,162,824.89	$19,944,466.97	$20,000,000.00
Expense	$16,535,293.66	$16,983,967.54	$18,619,083.64	$18,661,418.36	$20,689,129.46	$20,475,584.49	$20,000,001.00
Balance	$808,030.19	$955,190.58	$429,851.38	$664,643.79	$1,138,339.22	$607,221.70	$607,220.70

2007 Payroll Stablization Fund

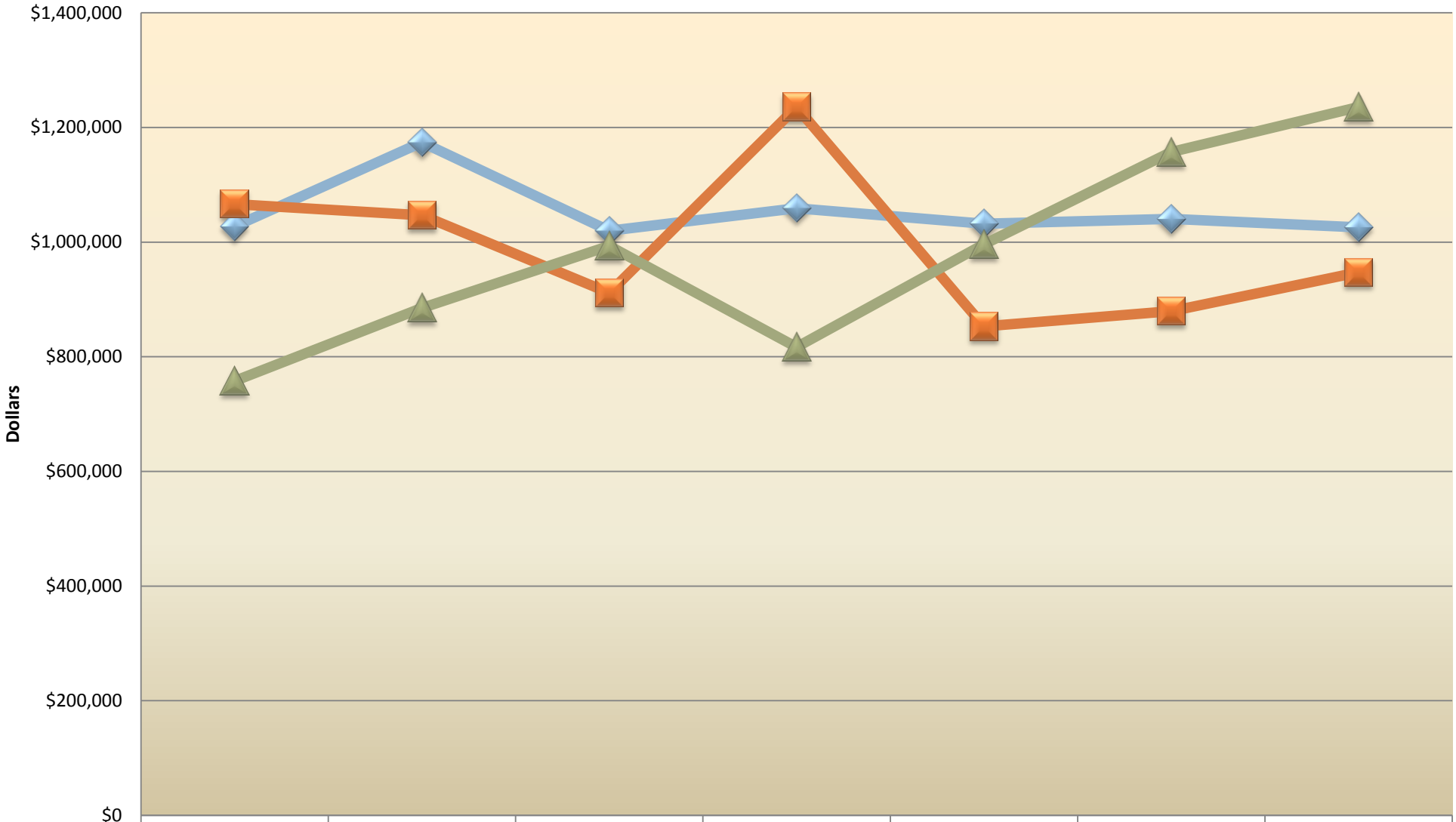
These monies are for non-utility payroll costs for accumulated sick leave, compensation time and vacation time for retiring or terminated employees. In addition, these monies are for those years with 27 pay periods.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$50,000.00	$50,000.00	$50,000.00	$0.00	$0.00	$35,000.00	$35,000.00
Expense	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Balance	$50,000.00	$100,000.00	$150,000.00	$150,000.00	$150,000.00	$185,000.00	$220,000.00

2012 Street Construction, Maintenance and Repair

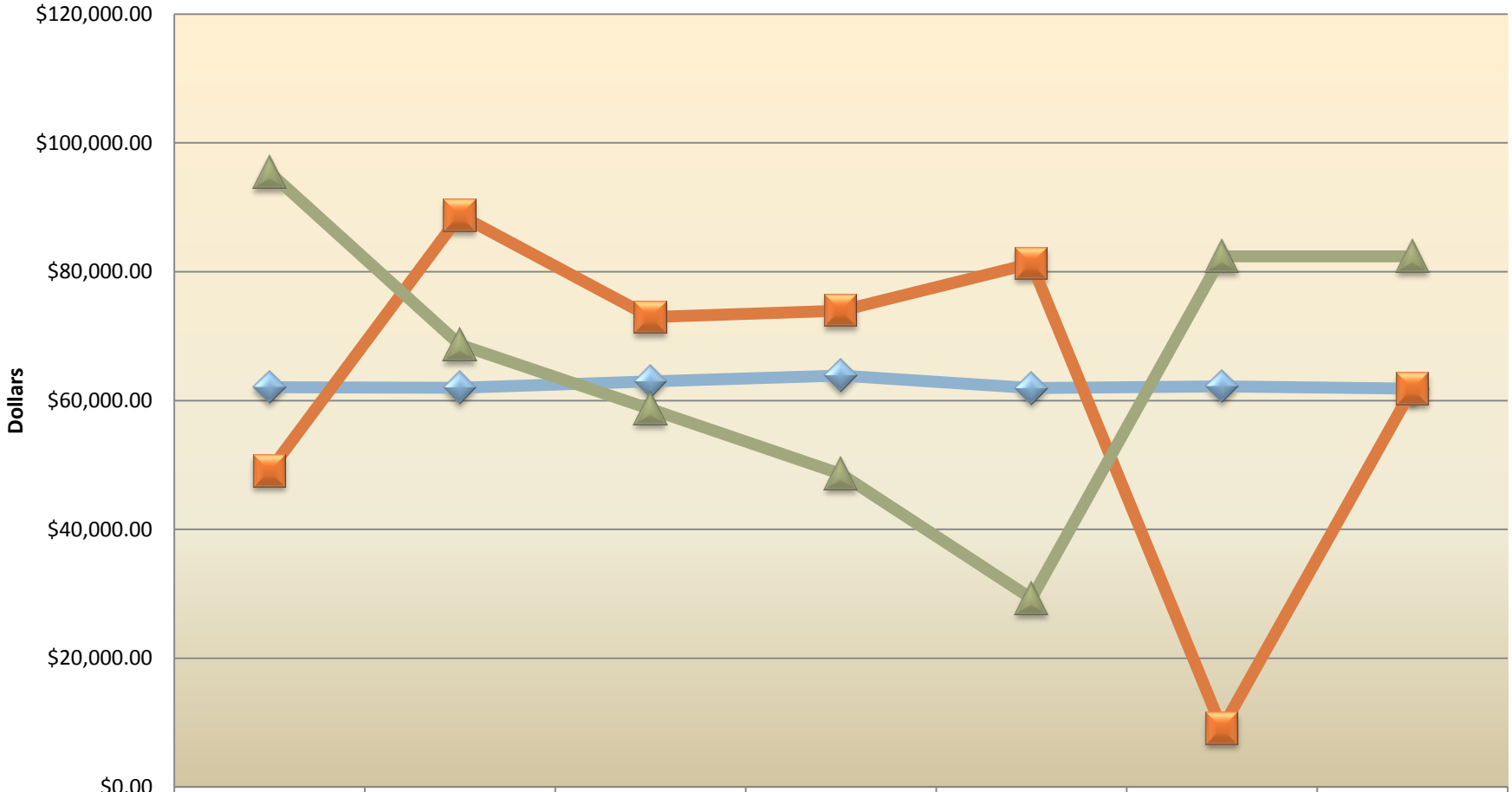
To account for that portion of state gasoline tax and motor vehicle registration fees designated for maintenance and repair of dedicated streets within the City.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$1,027,388.41	$1,173,882.47	$1,020,023.69	$1,059,177.76	$1,032,104.75	$1,040,355.31	$1,025,650.00
Expense	$1,066,180.63	$1,046,786.08	$911,431.97	$1,235,698.17	$852,898.88	$879,466.77	$947,136.00
Balance	$757,751.67	$884,848.06	$993,439.78	$816,919.37	$996,125.24	$1,157,013.78	$1,235,527.78

2013 State Highway Improvement

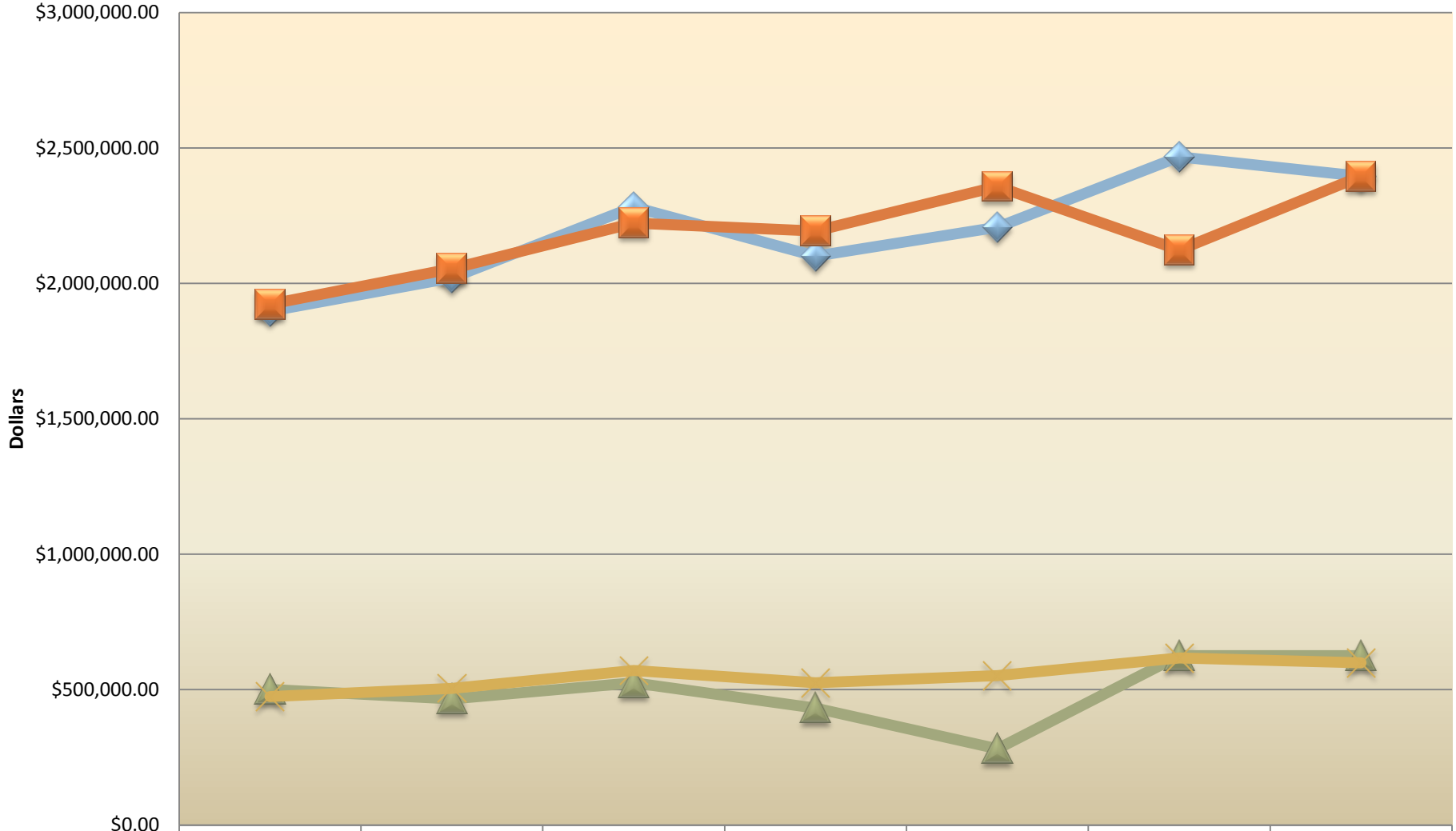
To account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$62,077.55	$61,983.41	$62,971.54	$63,877.29	$61,932.84	$62,204.73	$61,850.00
Expense	$49,047.00	$88,748.34	$72,940.63	$73,953.78	$81,288.47	$9,088.37	$61,850.00
Balance	$95,417.71	$68,652.78	$58,683.69	$48,607.20	$29,251.57	$82,367.93	$82,367.93

2016 Park, Playground, and Recreation

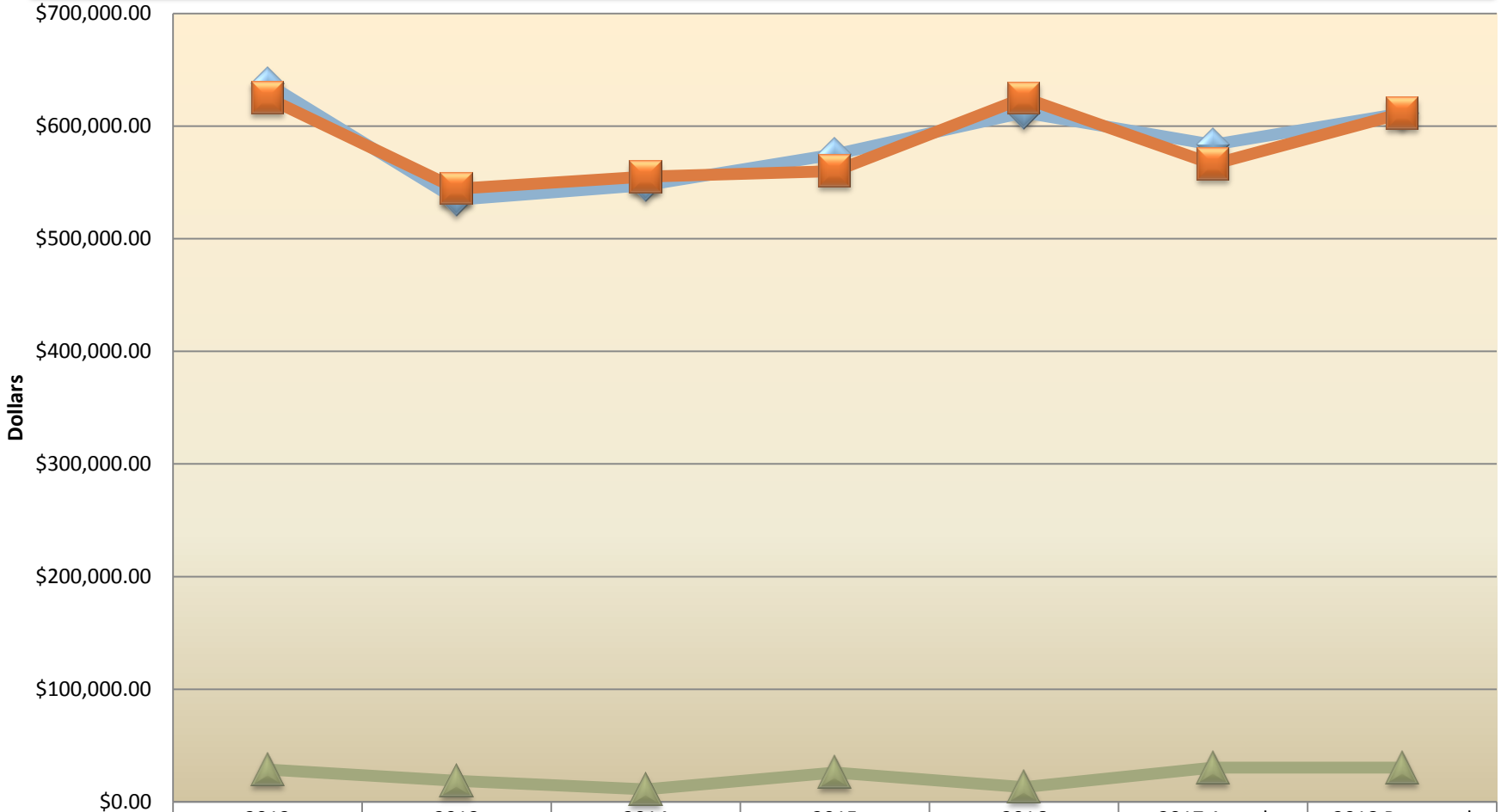
To account for revenue received from charges for services, donations, and transfer from the General Fund used to provide leisure time activities for the citizens of the City.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$1,897,666.51	$2,020,102.46	$2,281,574.29	$2,100,301.73	$2,206,876.68	$2,467,394.25	$2,395,182.00
Expense	$1,922,789.00	$2,054,685.97	$2,222,536.45	$2,193,460.52	$2,357,867.08	$2,123,093.70	$2,394,943.00
Balance	$501,005.50	$466,421.99	$525,459.83	$432,301.04	$281,310.64	$625,611.19	$625,850.19
Targeted Fund Balance	$474,417.00	$505,026.00	$570,394.00	$525,075.00	$551,719.00	$616,849.00	$598,796.00

2021 ODOT Transporation Grant

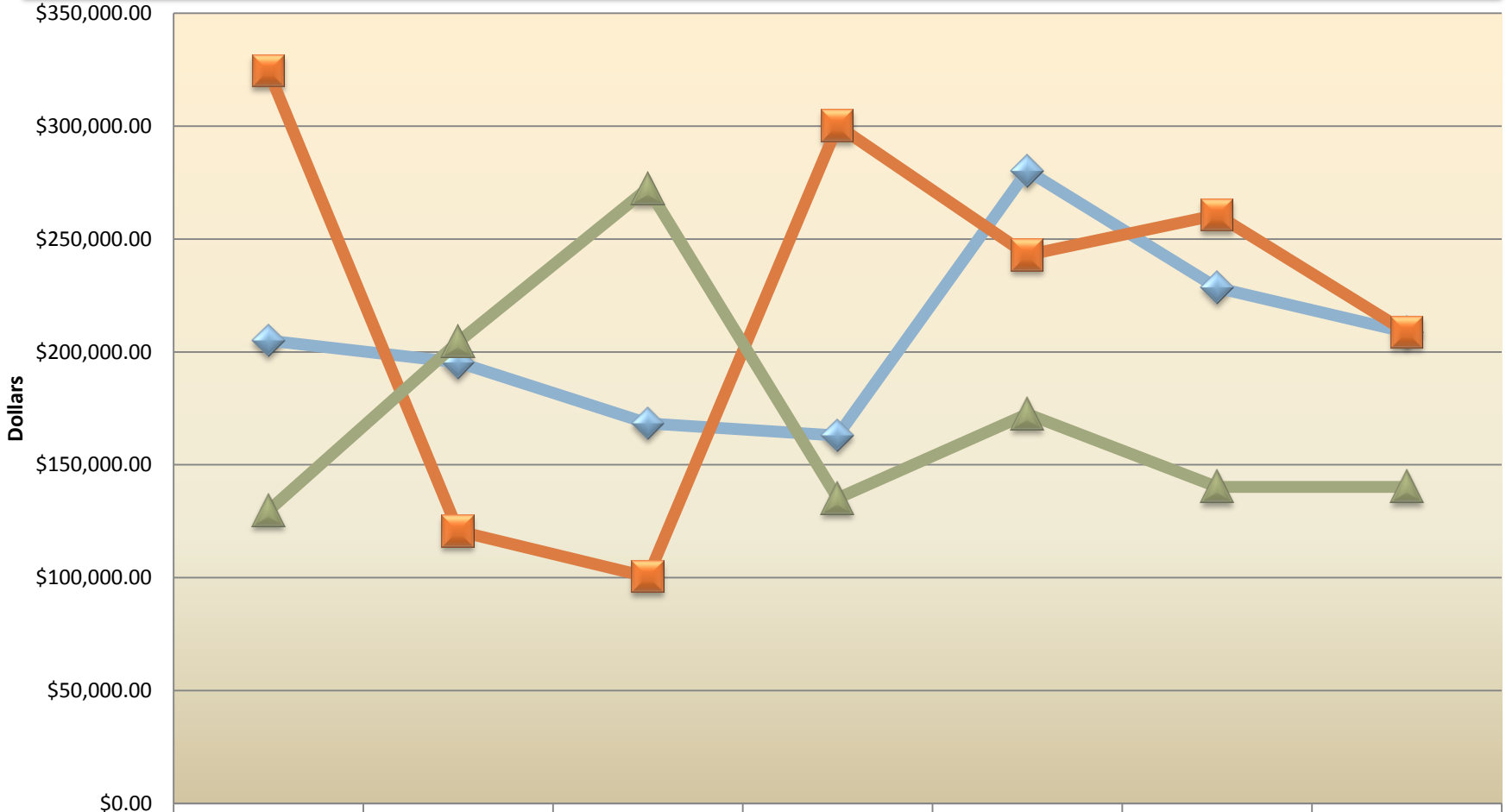
To account for a grants from the Ohio Department of Transportation and transit fare revenues used for the operation and capital costs of operating the City's public transit program.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$637,562.44	$534,539.30	$547,432.97	$574,885.00	$611,918.25	$583,423.45	$611,304.00
Expense	$625,018.29	$544,425.80	$555,029.55	$559,991.42	$624,871.28	$566,150.22	$611,304.00
Balance	$28,626.34	$18,739.84	$11,143.26	$26,036.84	$13,083.81	$30,357.04	$30,357.04

2023 Revolving Loan

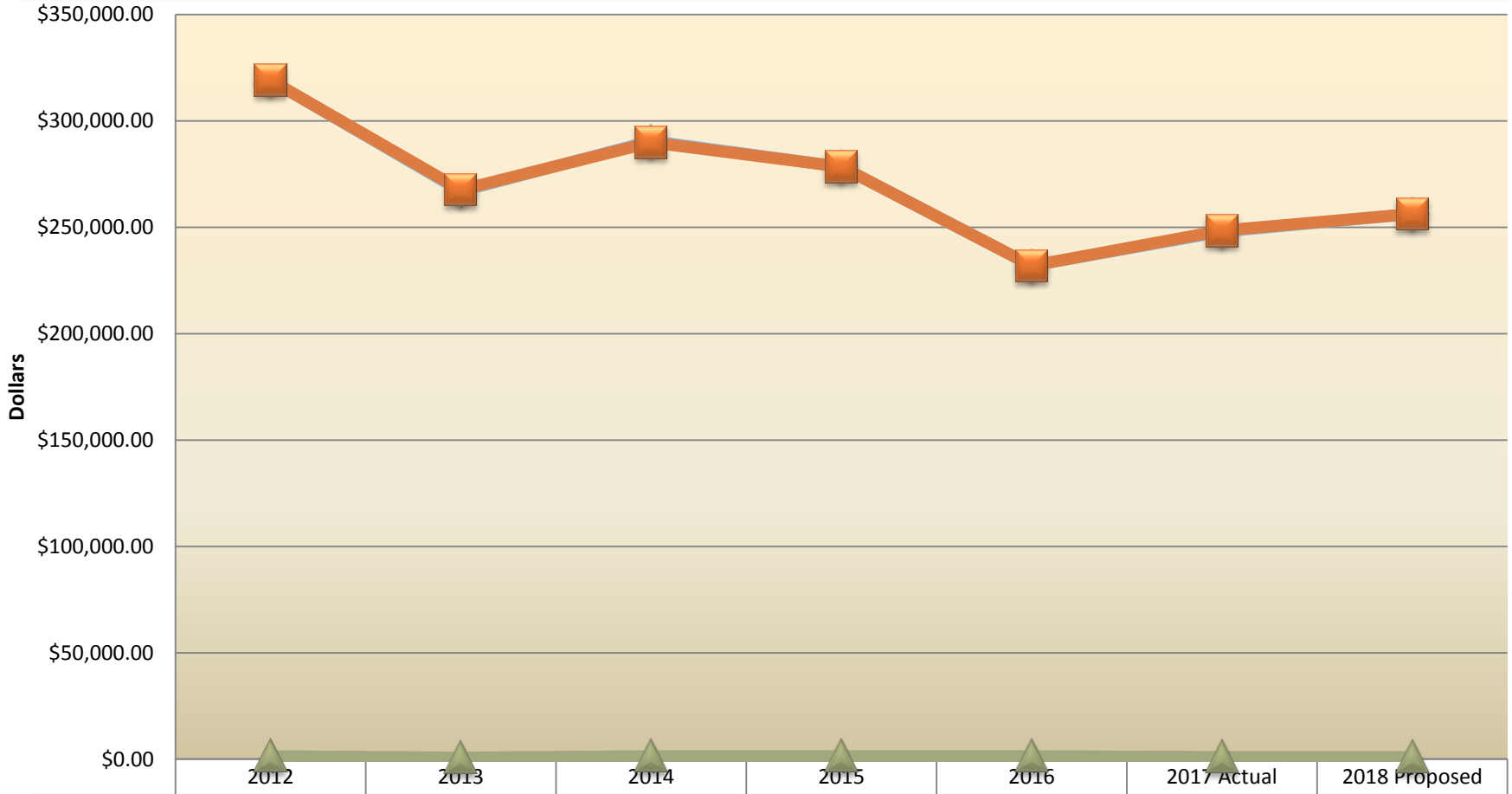
To account for the grants, loan payments (principal and interest), and the issuance of new Community Development Block Grant (CDBG) loans.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$205,022.22	$195,322.76	$168,347.75	$162,962.46	$280,179.34	$228,434.26	$208,715.00
Expense	$324,399.11	$120,623.87	$100,378.96	$300,155.75	$242,868.23	$260,646.32	$208,715.00
Balance	$129,669.99	$204,368.88	$272,337.67	$135,144.38	$172,455.49	$140,243.43	$140,243.43

2024 Community Development Block Grant (CDBG)

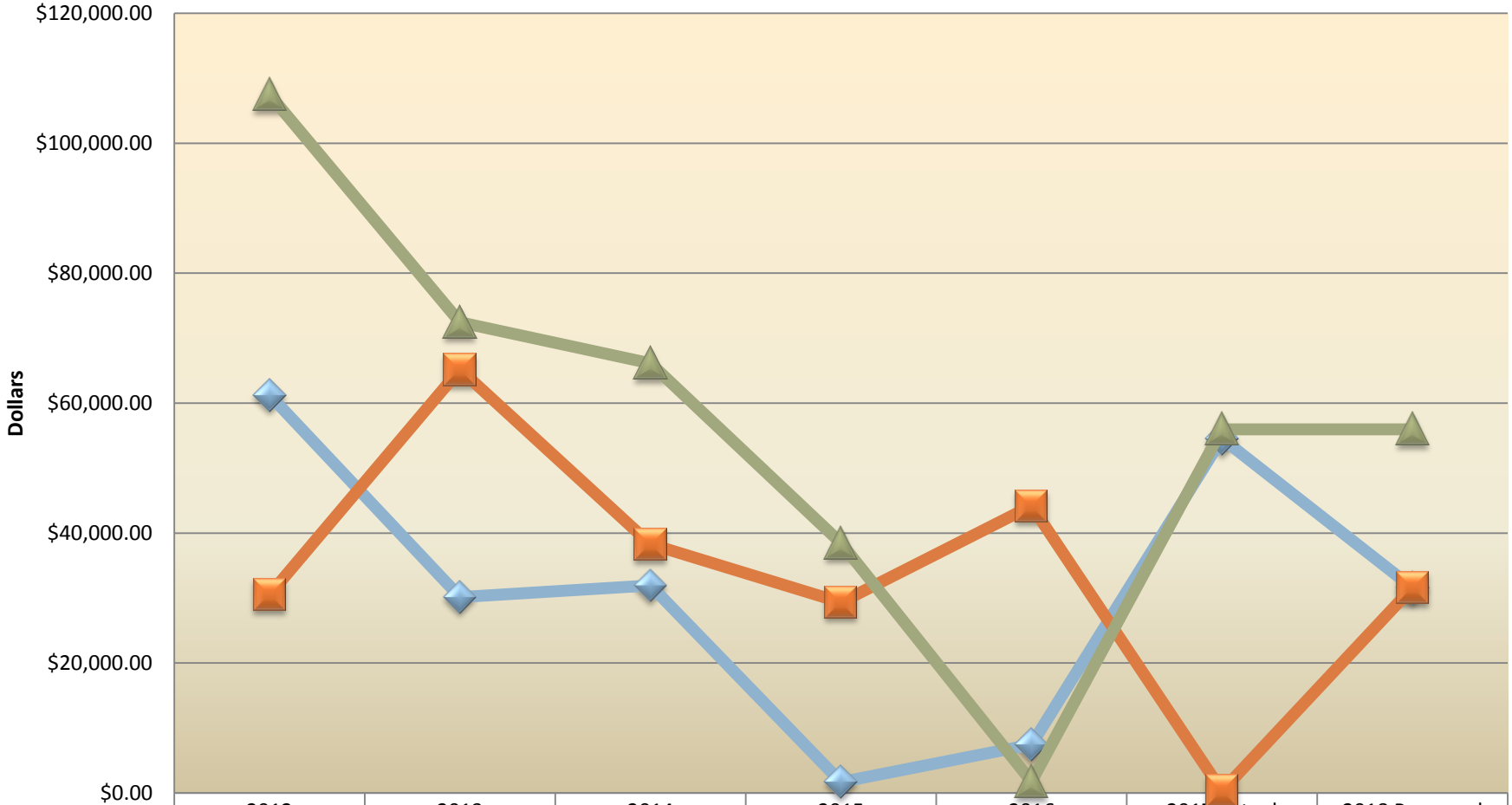
To account for an entitlement grant from the US Department of Housing and Urban Development to be used in five general purpose areas to benefit low and moderate income families and individuals within the City. The five areas are: housing, public services, public facilities, public improvement, and economic development.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$319,069.23	$266,957.84	$290,600.02	$278,496.85	$231,939.92	$248,015.85	$256,324.00
Expense	$319,069.13	$267,656.12	$289,901.74	$278,496.85	$231,910.78	$248,451.39	$256,324.00
Balance	$1,438.59	$740.31	$1,438.59	$1,438.59	$1,467.73	$1,032.19	$1,032.19

2025 Housing Revolving Loan Fund

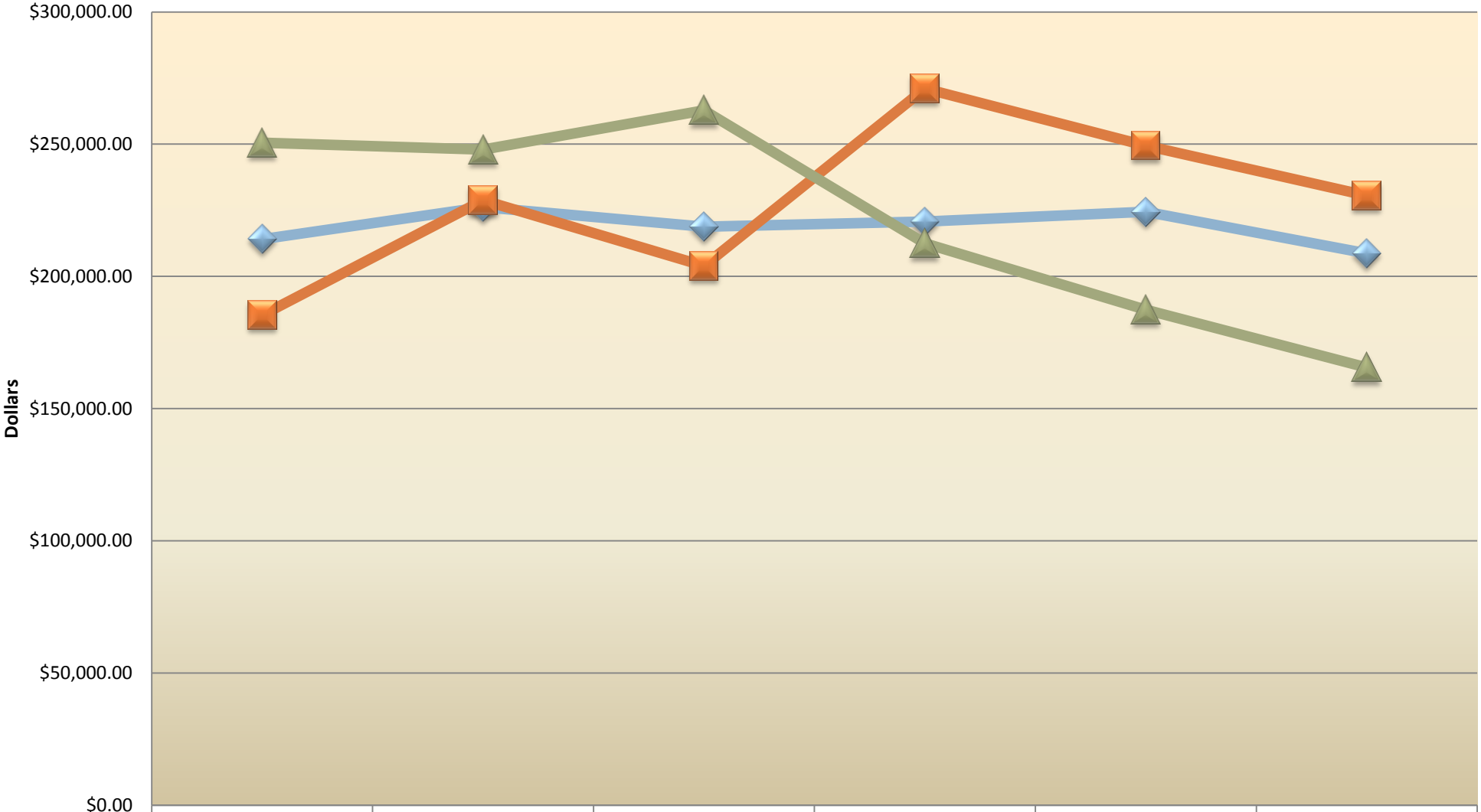
To account for a grant from the U.S. Department of Housing and Urban Development to fund rental payments on behalf of very low income City residents as determined by HUD's income limits



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$61,258.22	$30,166.42	$31,962.65	$1,697.58	$7,460.34	$54,556.64	$31,615.00
Expense	$30,524.90	$65,177.55	$38,284.97	$29,354.80	$44,177.20	$334.37	$31,615.00
Balance	$107,467.76	$72,456.63	$66,134.31	$38,477.09	$1,760.23	$55,982.50	$55,982.50

2030 Parking

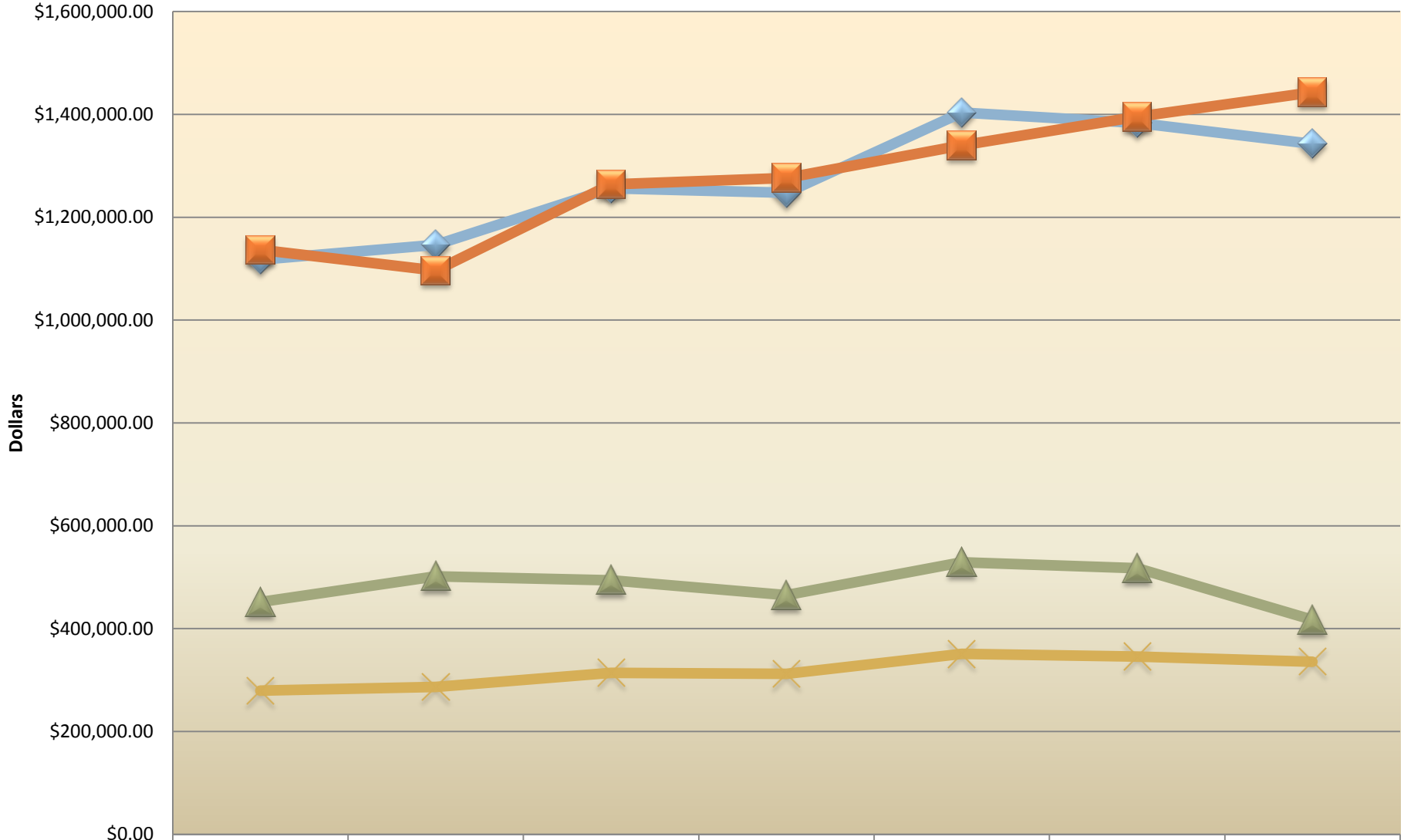
To account for the parking meter revenue that is used to pay for the monitoring of parking meters and issuing citations for parking violations and for transfers from the general fund for the maintenance of parking lots owned and operated by the City.



	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$214,085.15	$226,183.82	$218,824.73	$220,700.63	$224,388.04	$208,650.00
Expense	$185,375.49	$228,775.20	$203,943.59	$271,026.14	$249,434.78	$230,502.00
Balance	$250,505.42	$247,914.04	$262,795.18	$212,469.67	$187,422.93	$165,570.93

2031 Police Levy

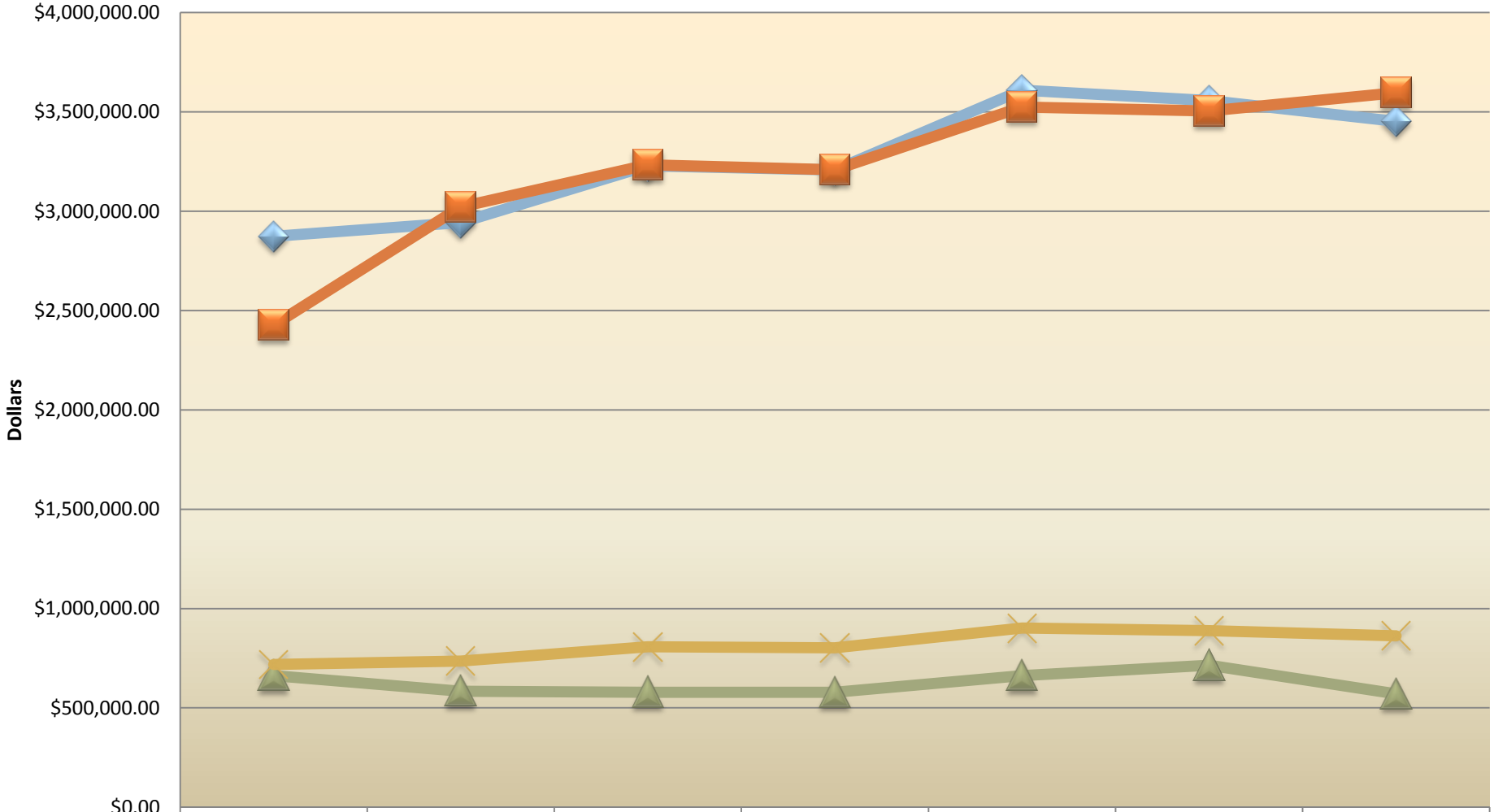
To account for the voted .14 percent income tax levy to pay for the costs of employing and supplying fourteen police officers.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$1,117,264.00	$1,146,432.03	$1,256,083.67	$1,247,523.00	$1,403,433.96	$1,383,528.63	$1,342,741.00
Expense	$1,136,551.23	$1,096,136.99	$1,263,911.94	$1,276,395.75	$1,339,502.84	$1,395,270.04	$1,442,925.00
Balance	$451,538.12	$501,833.16	$494,004.89	$465,132.14	$529,063.26	$517,321.85	$417,137.85
Targeted Fund Balance	$279,316.00	$286,608.00	$314,021.00	$311,881.00	$350,858.00	$345,882.00	$335,685.00

2032 Fire Levy

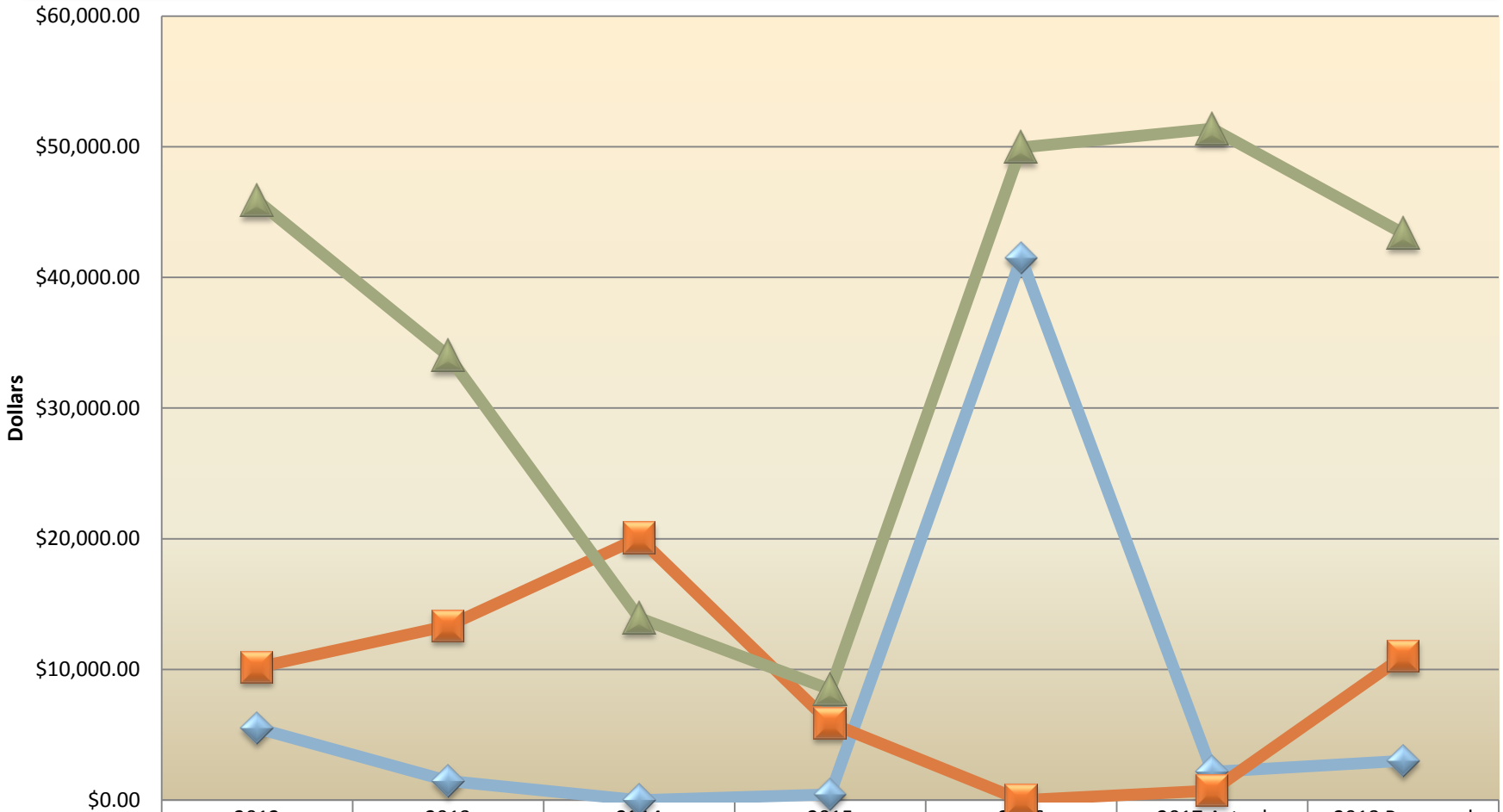
To account for three voted income tax levies for .09 percent, .19 percent, and .08 percent. The .09 percent levy is to pay for the costs of employing and supplying up to eight firefighters. The .19 percent levy is to pay for the costs of employing and supplying at least nineteen additional firefighters, and the .08 percent levy is to help with ongoing operations.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$2,872,965.00	$2,942,491.50	$3,228,064.53	$3,207,917.00	$3,608,763.53	$3,556,543.03	$3,452,764.00
Expense	$2,427,258.72	$3,021,042.85	$3,233,389.80	$3,209,109.53	$3,524,200.47	$3,504,713.84	$3,596,890.00
Balance	$662,937.51	$584,386.16	$579,060.89	$577,868.36	$662,431.42	$714,260.61	$570,134.61
Targeted Fund Balance	$718,241.00	$735,623.00	$807,016.00	$801,979.00	$902,191.00	$889,136.00	$863,191.00

2033 Unclaimed Money

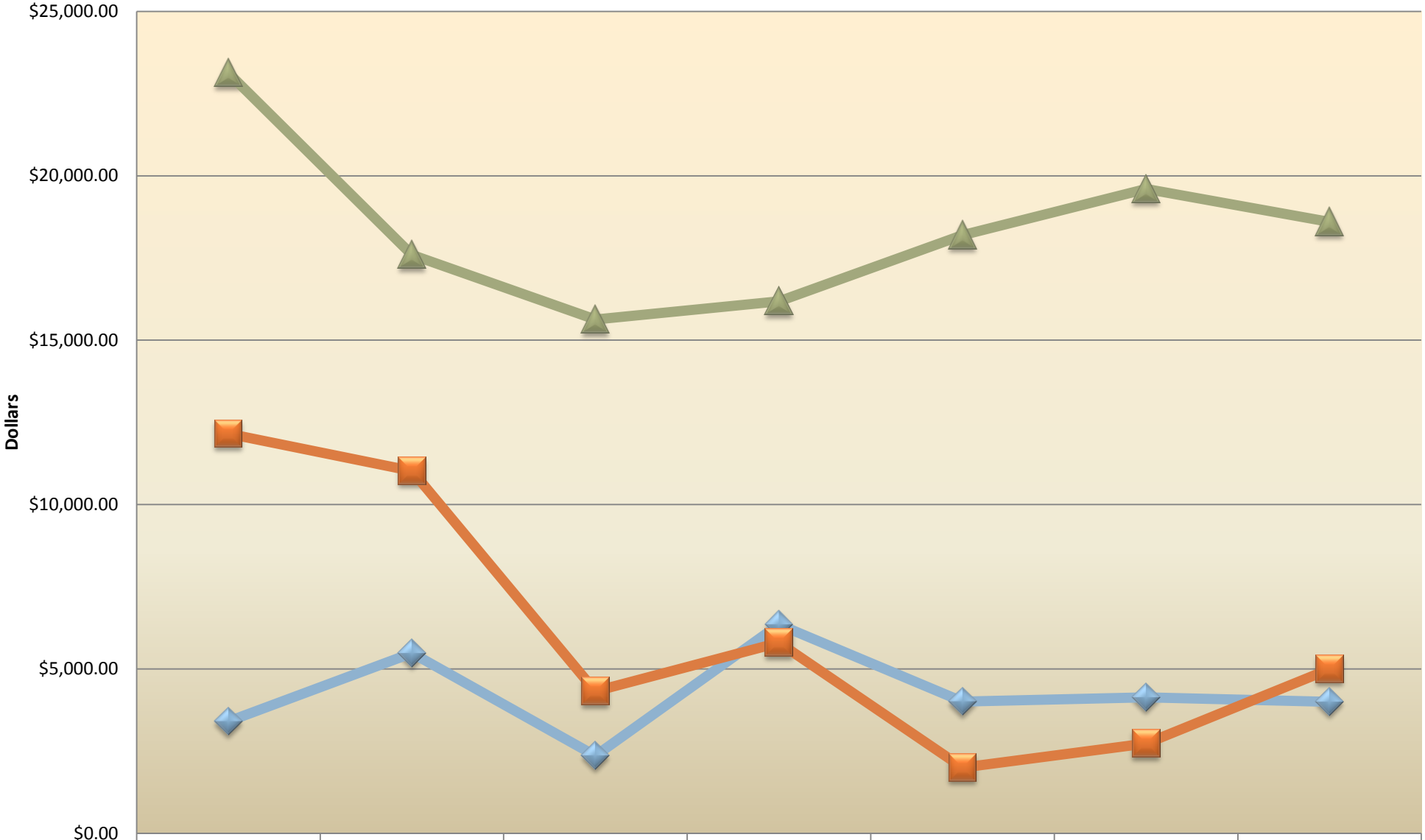
To account for monies which have yet to be claimed by their rightful owners. These monies include outstanding checks and overpayments on taxes.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$5,497.44	$1,463.76	$0.00	$428.50	$41,472.45	$2,170.78	$3,000.00
Expense	$10,164.71	$13,338.00	$20,066.00	$5,894.00	$0.00	$737.19	$11,000.00
Balance	$45,866.53	$33,992.29	$13,926.29	$8,460.79	$49,933.24	$51,366.83	$43,366.83

2034 Oak Grove Endowment

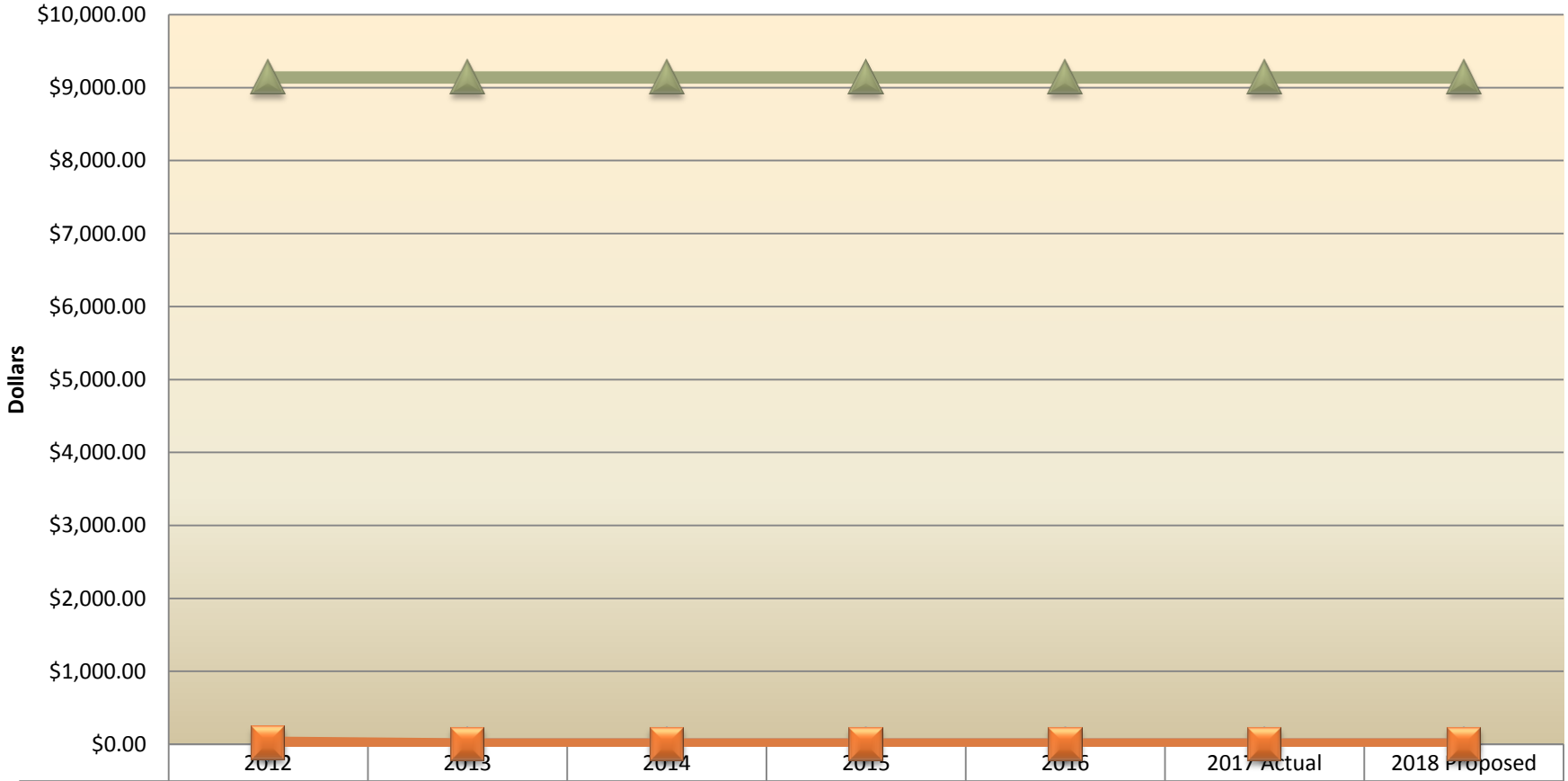
To account for bequests and 15 percent of lot sales for the maintenance and improvement of the City's cemetery.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$3,408.75	$5,485.50	$2,362.50	$6,355.00	$4,008.75	$4,140.00	$4,000.00
Expense	$12,153.86	$11,022.51	$4,325.19	$5,798.80	$2,000.00	$2,734.17	$5,000.00
Balance	$23,127.15	$17,590.14	$15,627.45	$16,183.65	$18,192.40	$19,598.23	$18,598.23

2035 Oak Grove Cemetery--Robinson

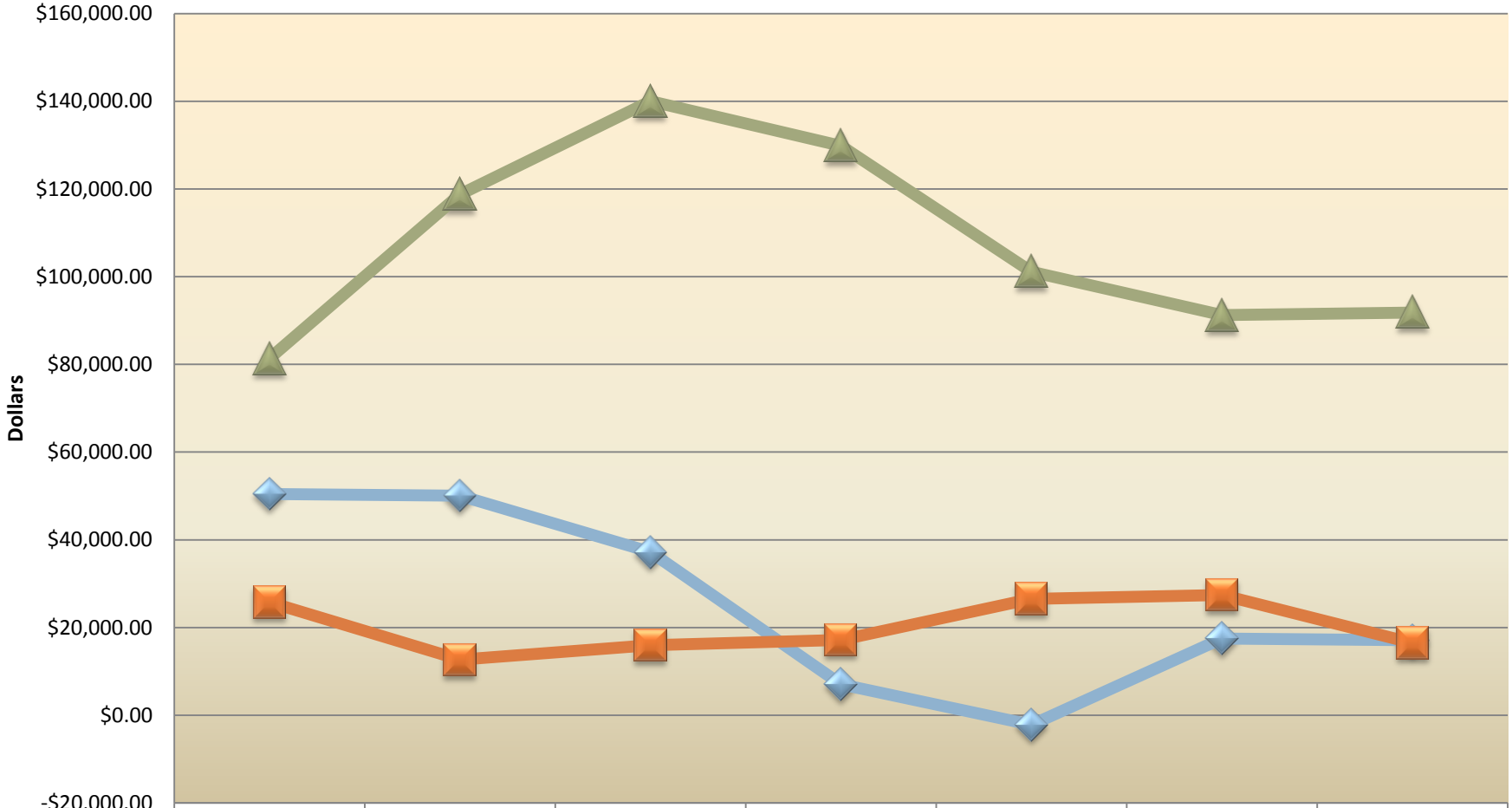
To account for a donation of $8,000 by R. Donald Robinson for providing flowers, plants and wreaths for the summer season and at Christmas and to replace the urns of R. Donald Robinson, his wife, as well as the graves of the E.B. Wilcox Family, E.S. Wilcox, and Susan Miller. There was no permanent restriction of principal and interest on these bequests.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Expense	$21.32	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Balance	$9,136.47	$9,136.47	$9,136.47	$9,136.47	$9,136.47	$9,136.47	$9,136.47

2072 Law Enforcement Trust

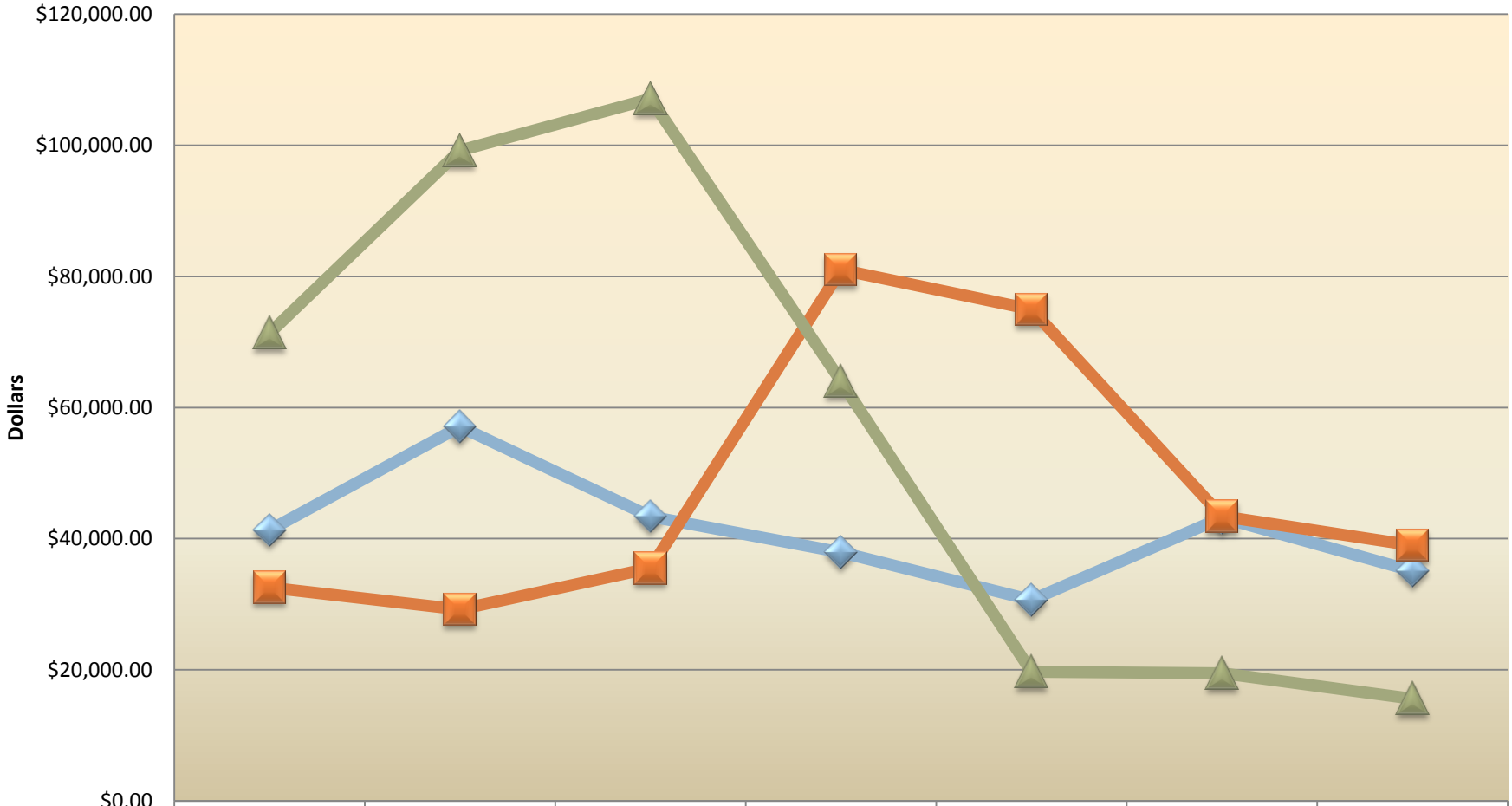
To account for contraband seizure forteiture to be used for law enforcement purposes as established by Section 2981.13, Ohio Revised Code.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$50,468.23	$50,073.61	$37,197.41	$7,051.92	-$2,169.58	$17,507.04	$17,100.00
Expense	$25,763.86	$12,651.56	$15,980.69	$17,181.00	$26,553.37	$27,427.31	$16,500.00
Balance	$81,348.69	$118,770.74	$139,987.46	$129,858.38	$101,135.43	$91,215.16	$91,815.16

2073 Law Enforcement Mandatory Drug Fund

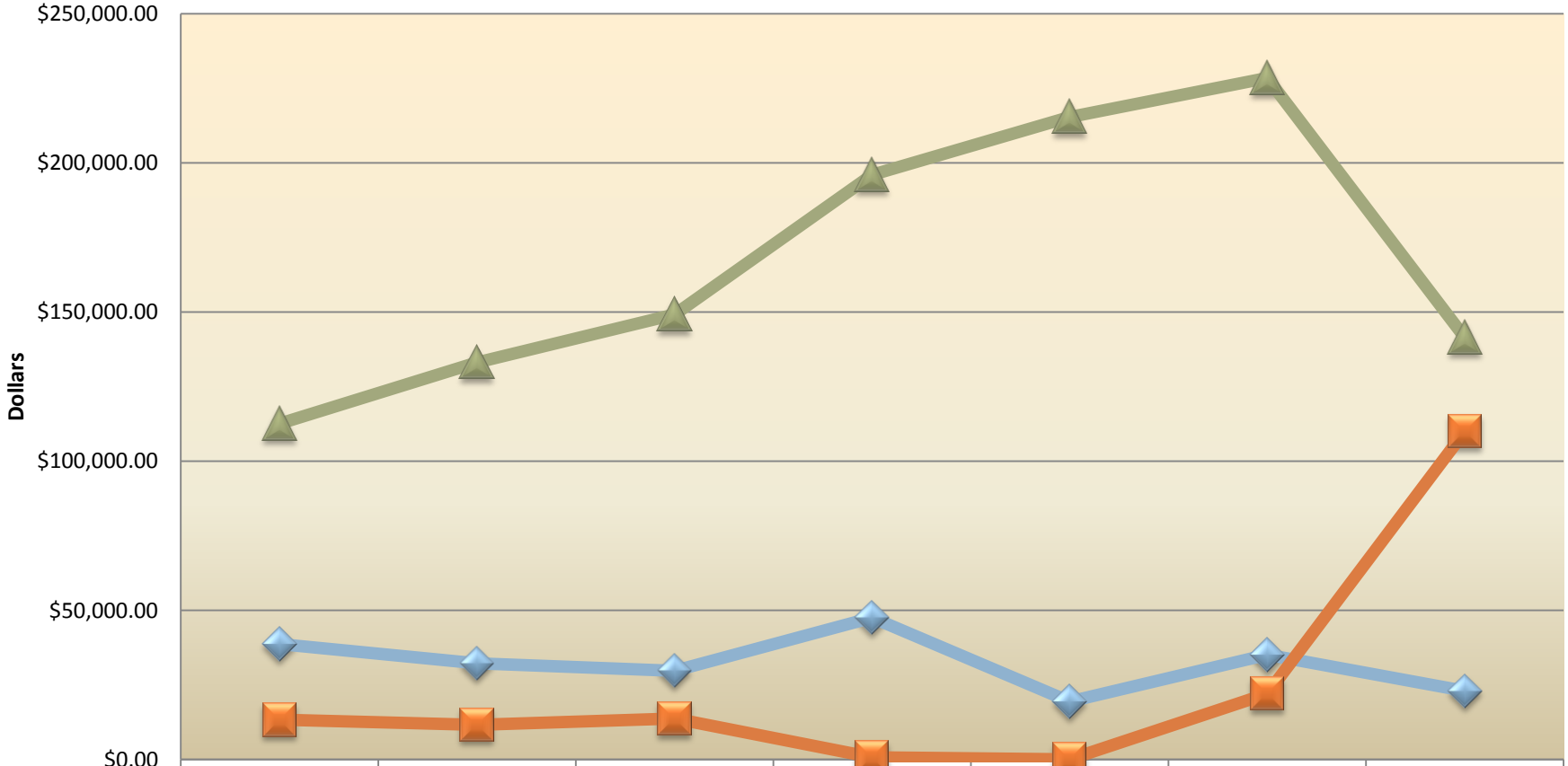
To account for fine monies collected under Section 29.03 of the Ohio Revised Code. The fines are used to subsidize law enforcement efforts that pertain to drug offenses.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$41,322.35	$57,070.95	$43,381.12	$37,933.06	$30,662.90	$43,216.55	$35,100.00
Expense	$32,570.35	$29,201.33	$35,496.14	$81,008.14	$74,969.15	$43,439.15	$39,000.00
Balance	$71,335.37	$99,204.99	$107,089.97	$64,014.89	$19,708.64	$19,486.04	$15,586.04

2074 Indigent Driver's Alcohol Treatment

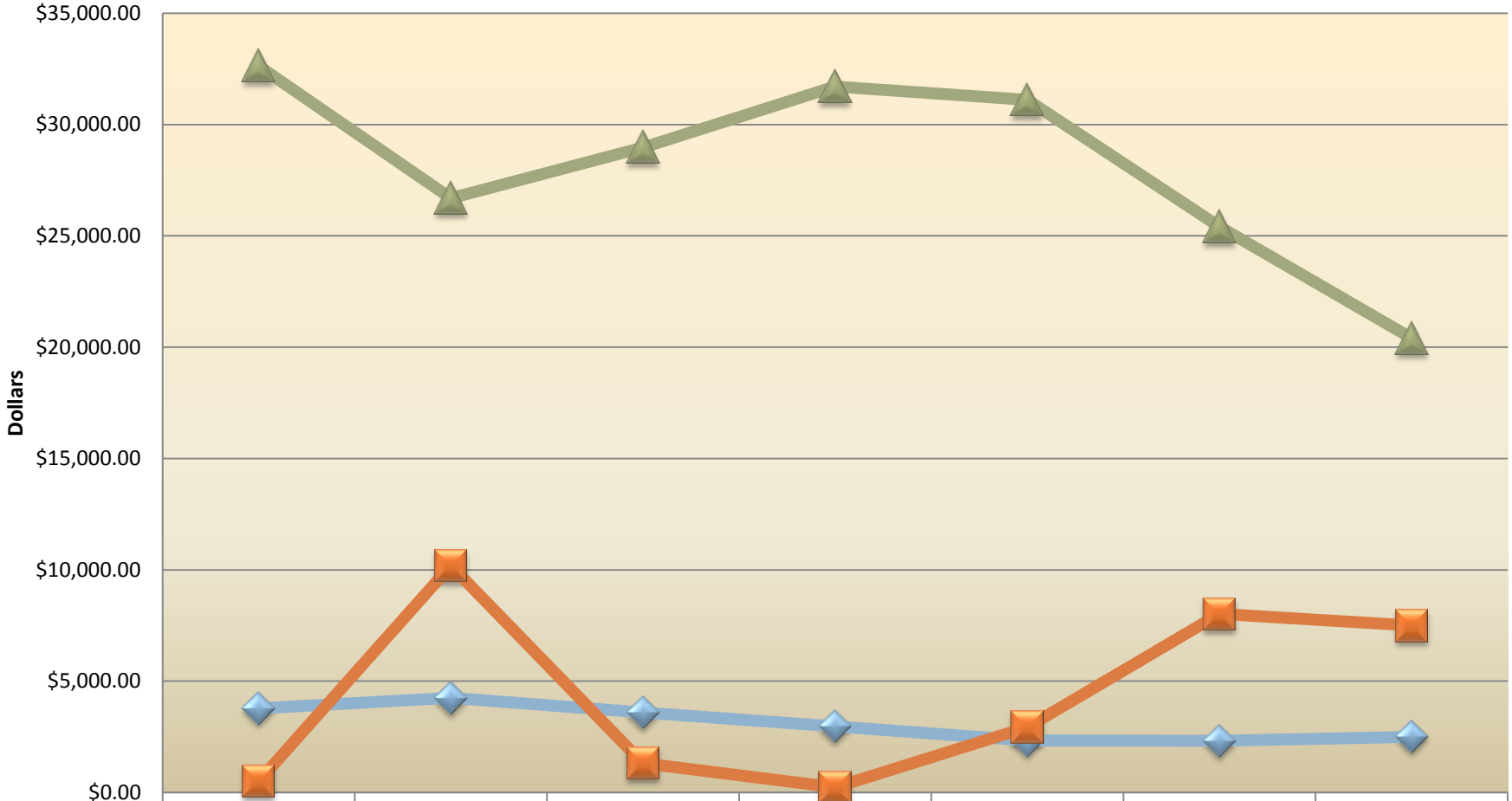
To account for the 50% of fines collected related to OMVI violations. These funds go into an Indigent Drivers Alcohol Treatment Fund as required by ORC Section 4511.191(M) and 4511.191(J). Expenditures are to operate an alcohol treatment program for drivers convicted of DUI and can only be made on order of one of the Municipal Court Judges.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$38,742.36	$32,229.95	$29,797.40	$47,586.04	$19,472.15	$35,146.65	$23,000.00
Expense	$13,384.66	$11,690.14	$13,754.10	$752.10	$77.50	$22,066.15	$110,000.00
Balance	$112,579.66	$133,119.47	$149,162.77	$195,996.71	$215,391.36	$228,471.86	$141,471.86

2075 Enforcement and Education

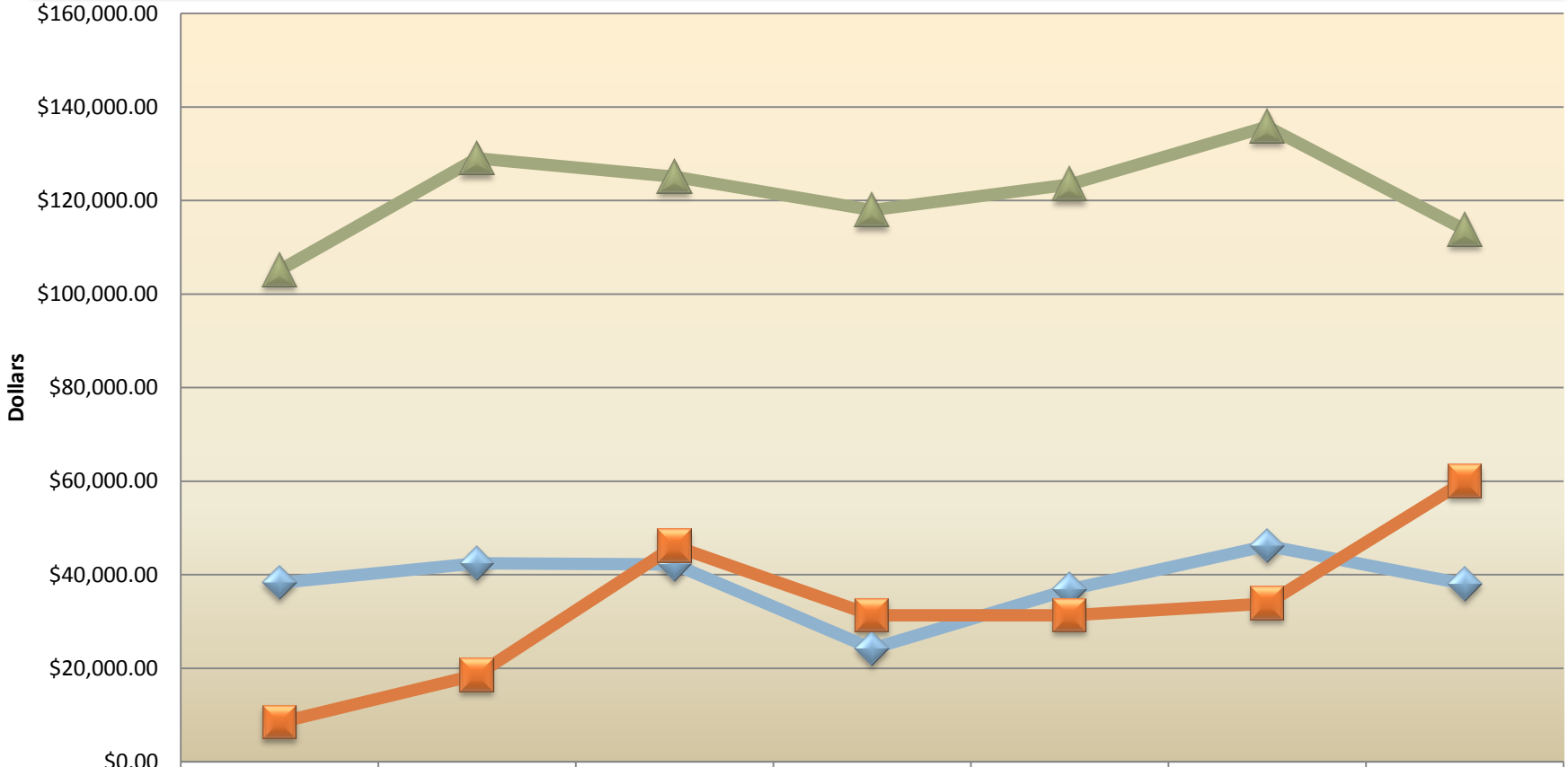
To account for fines charged for driving while intoxicated to be used for enforcement and education programs to prevent DUI from occurring.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$3,782.00	$4,249.00	$3,595.00	$2,970.32	$2,339.00	$2,318.00	$2,500.00
Expense	$500.00	$10,183.39	$1,320.76	$234.85	$2,935.00	$8,021.60	$7,500.00
Balance	$32,628.78	$26,694.39	$28,968.63	$31,704.10	$31,108.10	$25,404.50	$20,404.50

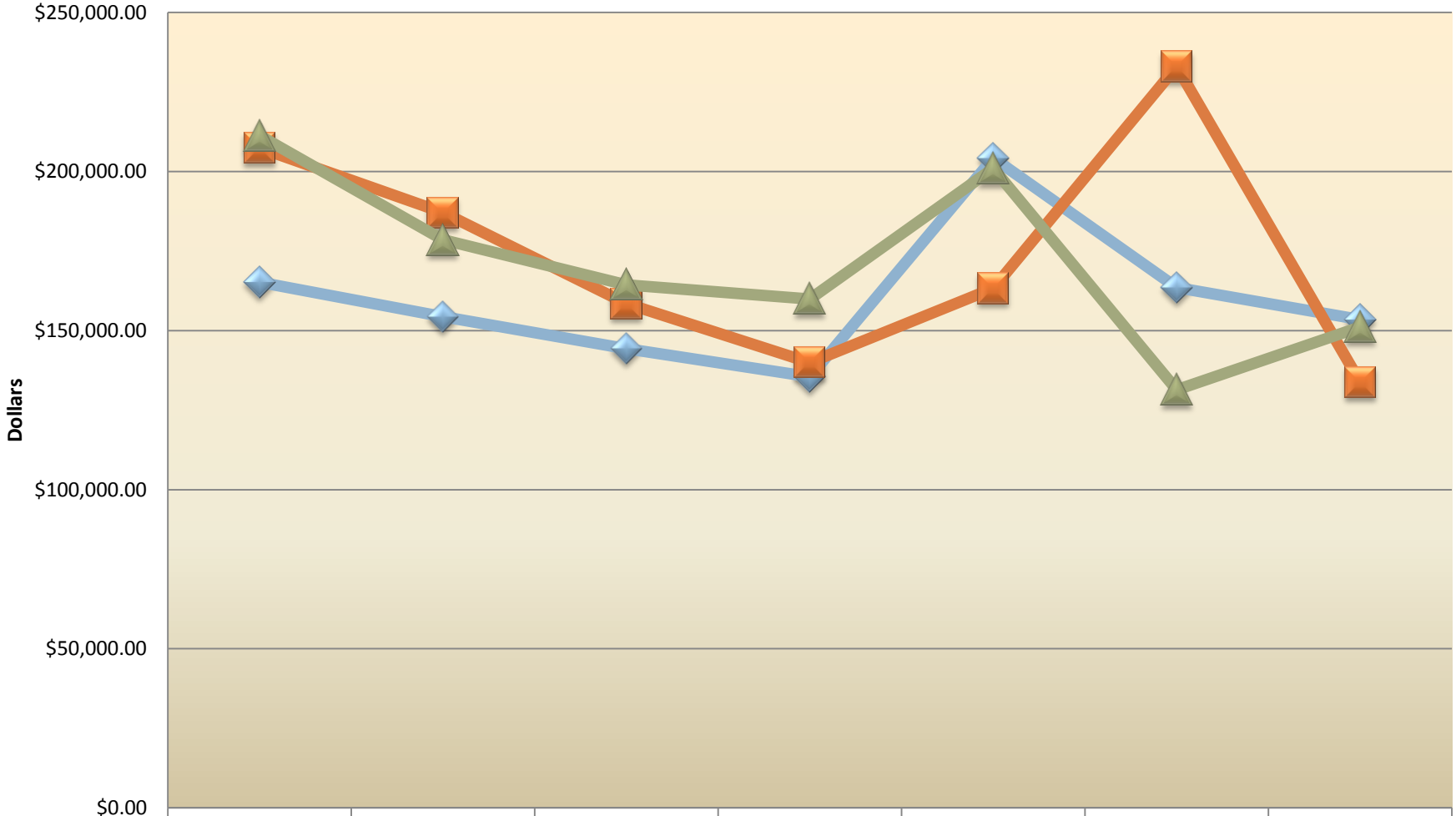
2076 Interlock & Alcohol Monitoring

To account for monies received from the Department of Public Safety, due to the enactment of Senate Bill 17 by the State of Ohio, which mandates the establishment of this fund. The funds are used only to pay the costs of an immobilizing or disabling device used by an offender or juvenile offender determined not to have the means to pay for the use of the device.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$38,283.36	$42,465.88	$42,206.99	$24,198.72	$36,852.72	$46,208.29	$38,000.00
Expense	$8,405.00	$18,572.74	$46,130.13	$31,325.50	$31,343.50	$33,861.00	$60,000.00
Balance	$105,094.58	$128,987.72	$125,064.58	$117,937.80	$123,447.02	$135,794.31	$113,794.31

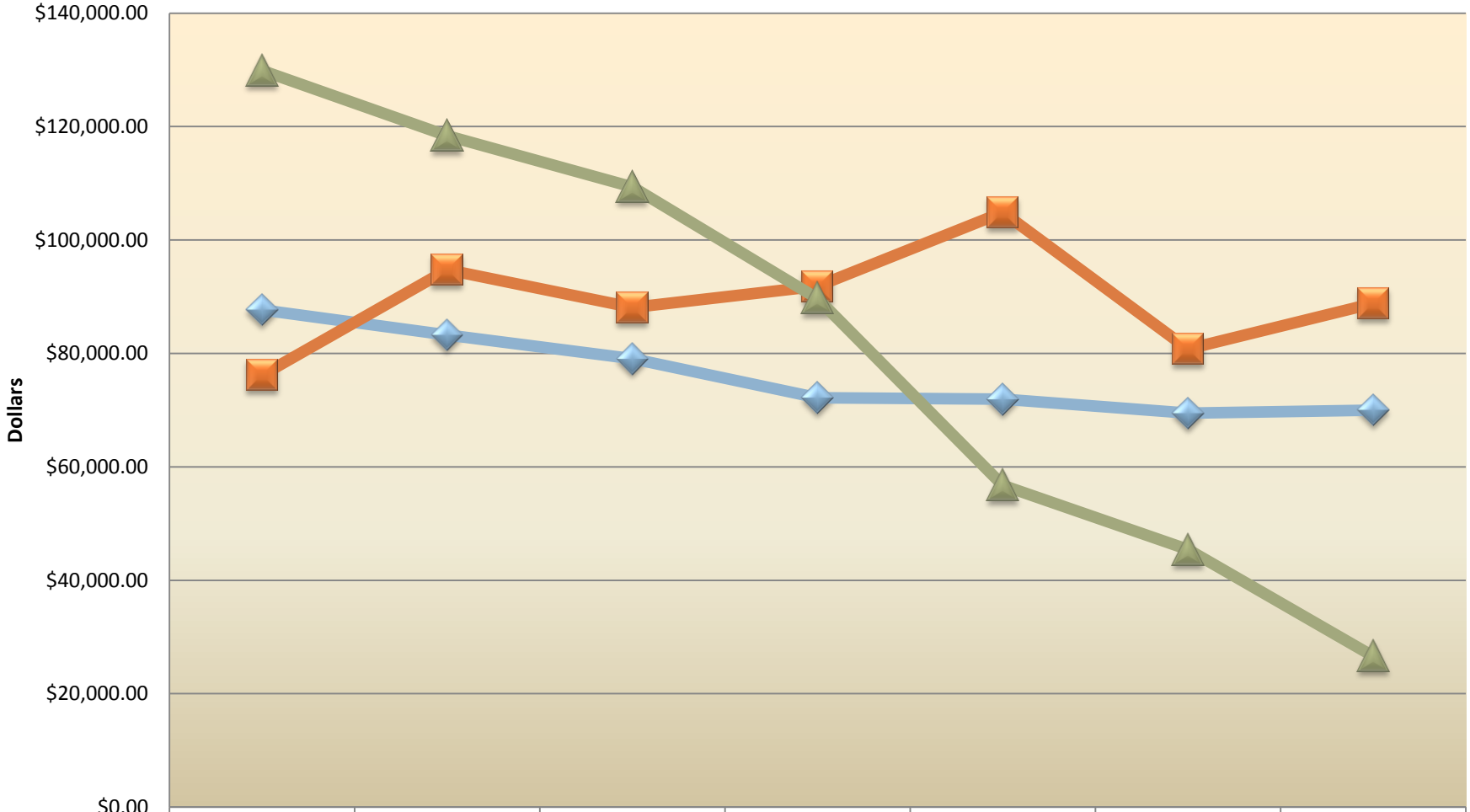
2078 Municipal Court Special Projects



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$165,229.77	$154,368.78	$144,337.14	$135,515.18	$204,233.98	$163,519.09	$153,500.00
Expense	$207,454.80	$187,086.58	$158,481.04	$139,979.41	$163,252.30	$233,013.59	$133,809.00
Balance	$211,269.49	$178,551.69	$164,407.79	$159,943.56	$200,925.24	$131,430.74	$151,121.74

2080 Municipal Probation Services

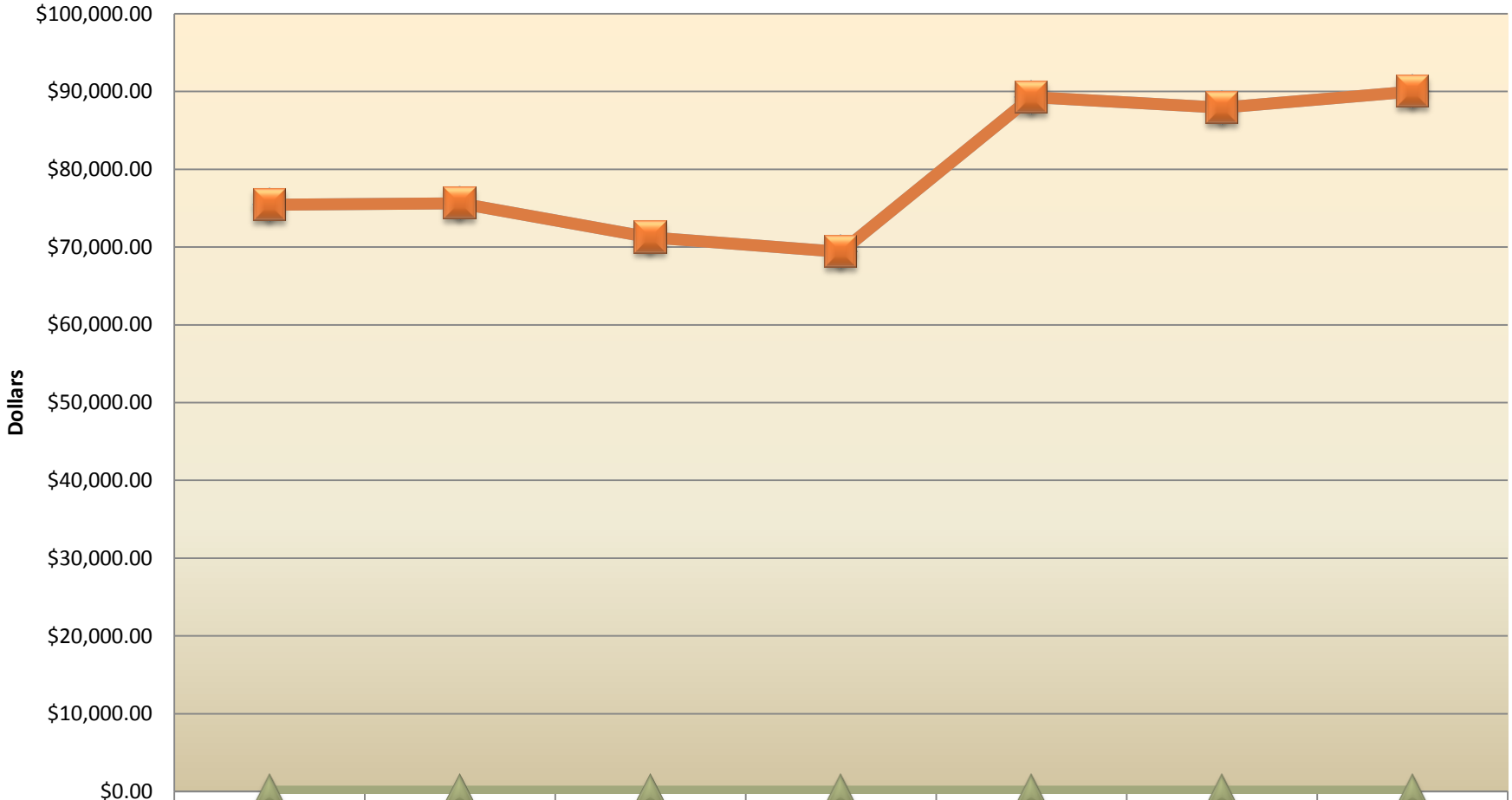
To account for probation supervision fees from misdemeanor offenders.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$87,683.20	$83,264.52	$79,060.96	$72,178.56	$71,925.87	$69,460.26	$70,000.00
Expense	$76,184.31	$94,760.42	$88,079.41	$91,853.81	$104,876.86	$80,775.20	$88,815.00
Balance	$129,871.27	$118,375.37	$109,356.92	$89,681.67	$56,730.68	$45,415.74	$26,600.74

2090 Special Improvement District

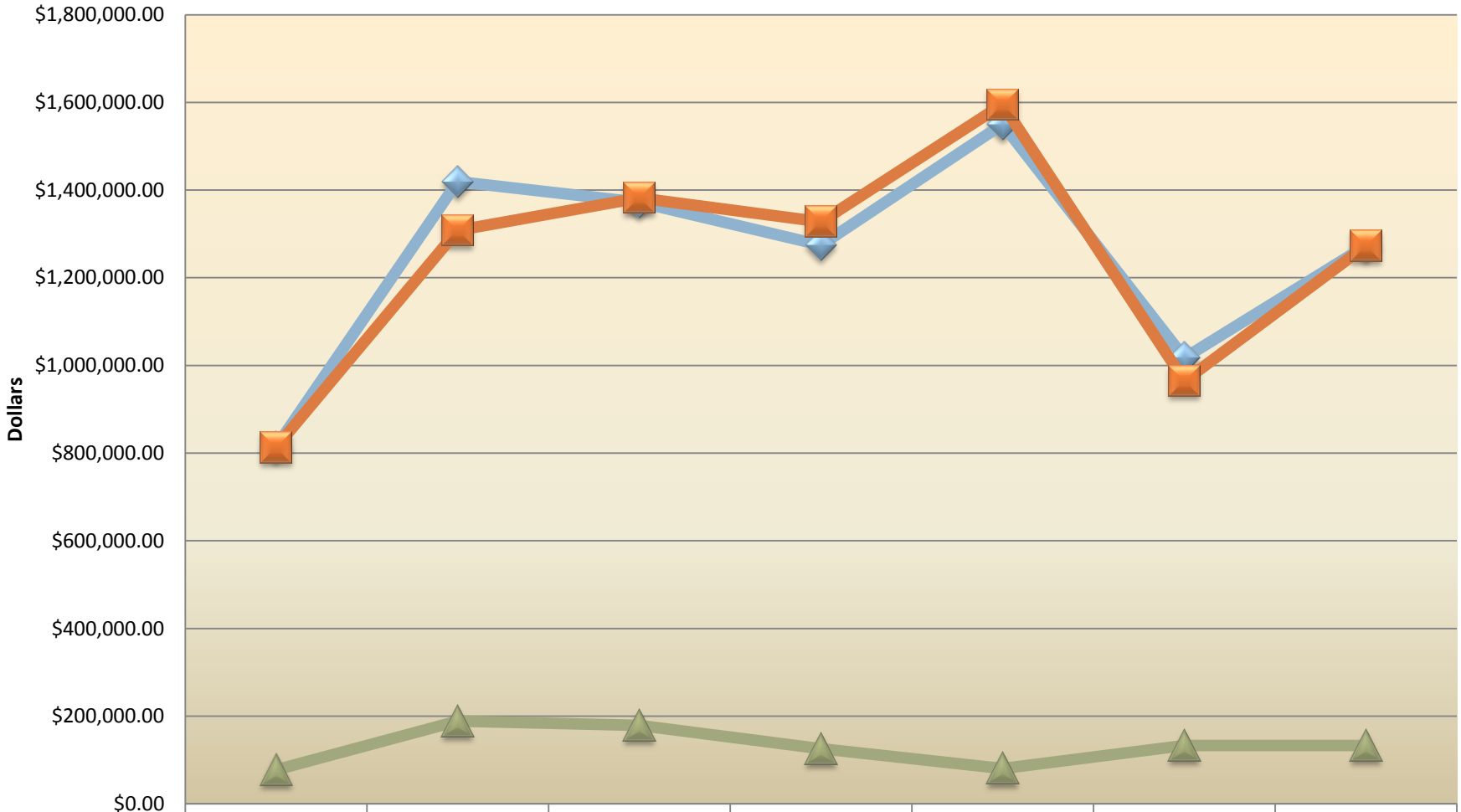
To account for fees for services provided by the Bowling Green Central Business Special Improvement District, Inc, via special assessments for services provided.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$75,441.93	$75,631.87	$71,246.01	$69,393.35	$89,268.52	$87,922.63	$90,000.00
Expense	$75,441.93	$75,631.87	$71,246.01	$69,393.35	$89,268.52	$87,922.63	$90,000.00
Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

3025 Debt Service

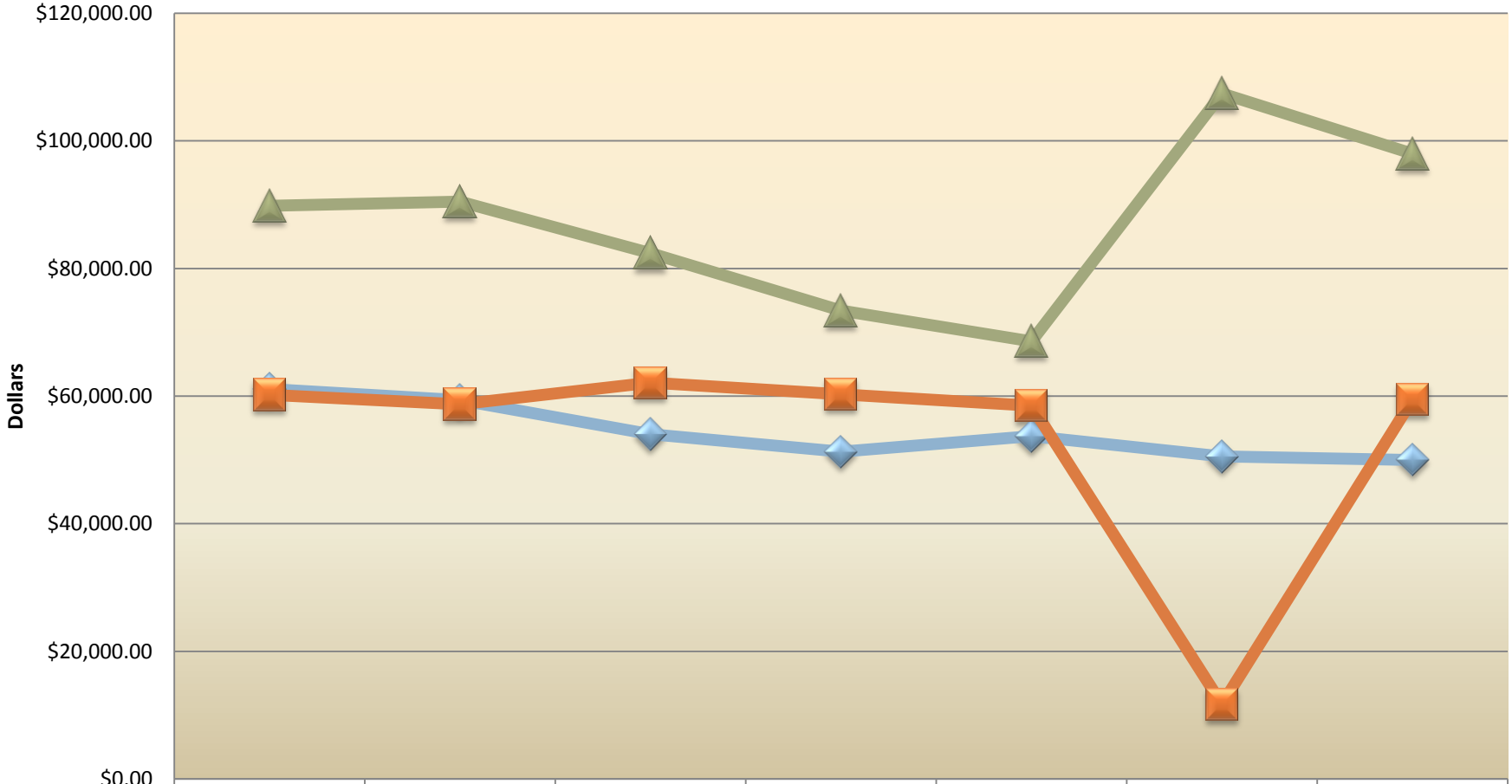
To account for the payment of principal and interest on various purpose bonds.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$814,567.32	$1,419,254.17	$1,372,157.00	$1,274,764.00	$1,549,955.00	$1,017,421.84	$1,273,147.00
Expense	$812,951.07	$1,308,139.28	$1,382,156.26	$1,327,838.26	$1,595,256.26	$964,760.08	$1,273,147.00
Balance	$77,483.95	$188,598.84	$178,599.58	$125,525.32	$80,224.06	$132,885.82	$132,885.82

3026 Special Assessment Bond Retirement

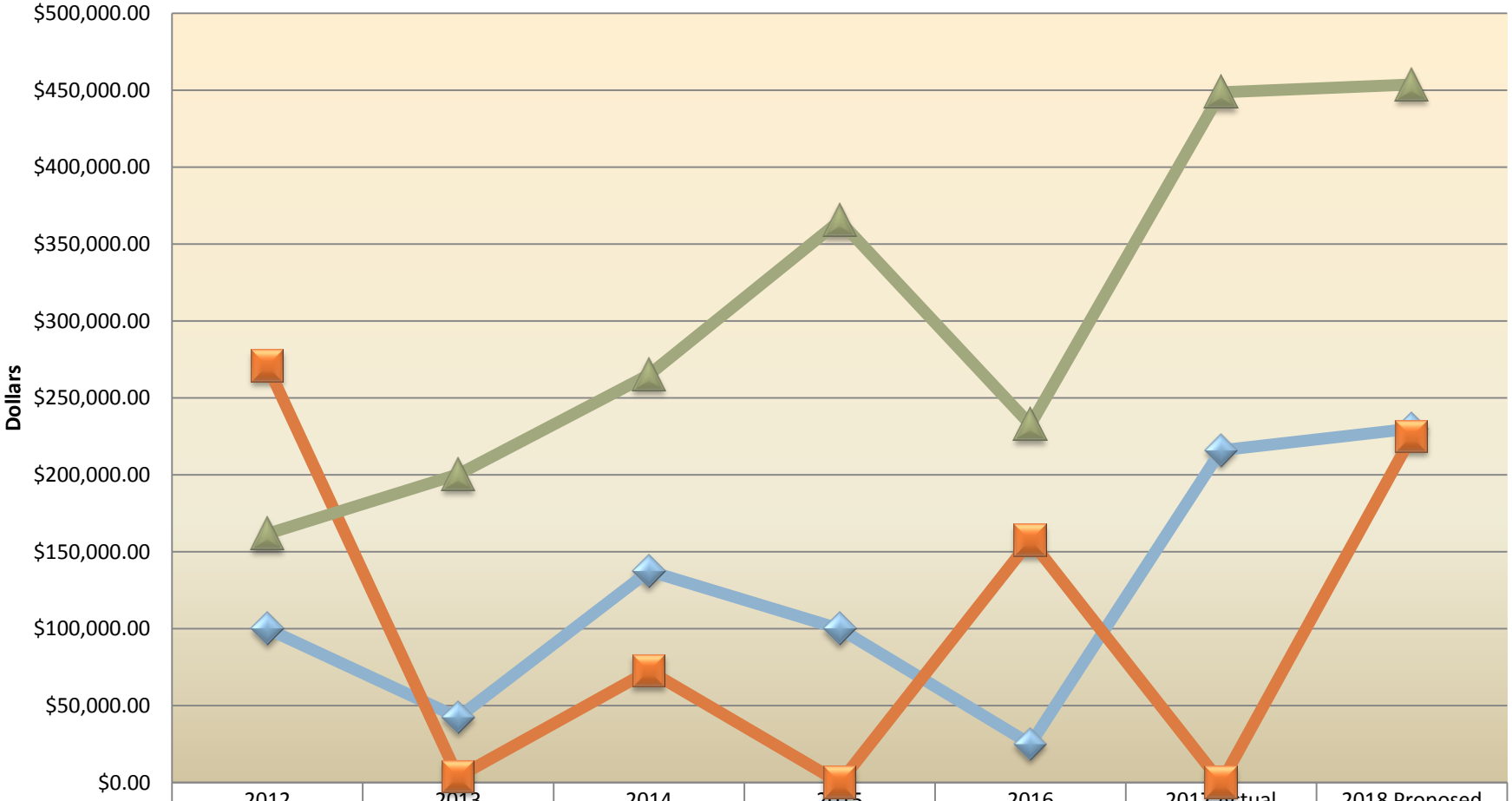
To account for the payment of principal and interest on bonds, notes and loans to be paid by assessments levied against the property owners that received the benefit of the improvements made with the original debt proceeds.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$61,100.96	$59,365.45	$54,016.62	$51,276.26	$53,710.44	$50,541.60	$50,000.00
Expense	$60,200.00	$58,700.00	$62,100.00	$60,300.00	$58,500.00	$11,695.20	$59,450.00
Balance	$89,822.94	$90,488.39	$82,405.01	$73,381.27	$68,591.71	$107,438.11	$97,988.11

4005 Equipment Capitalization

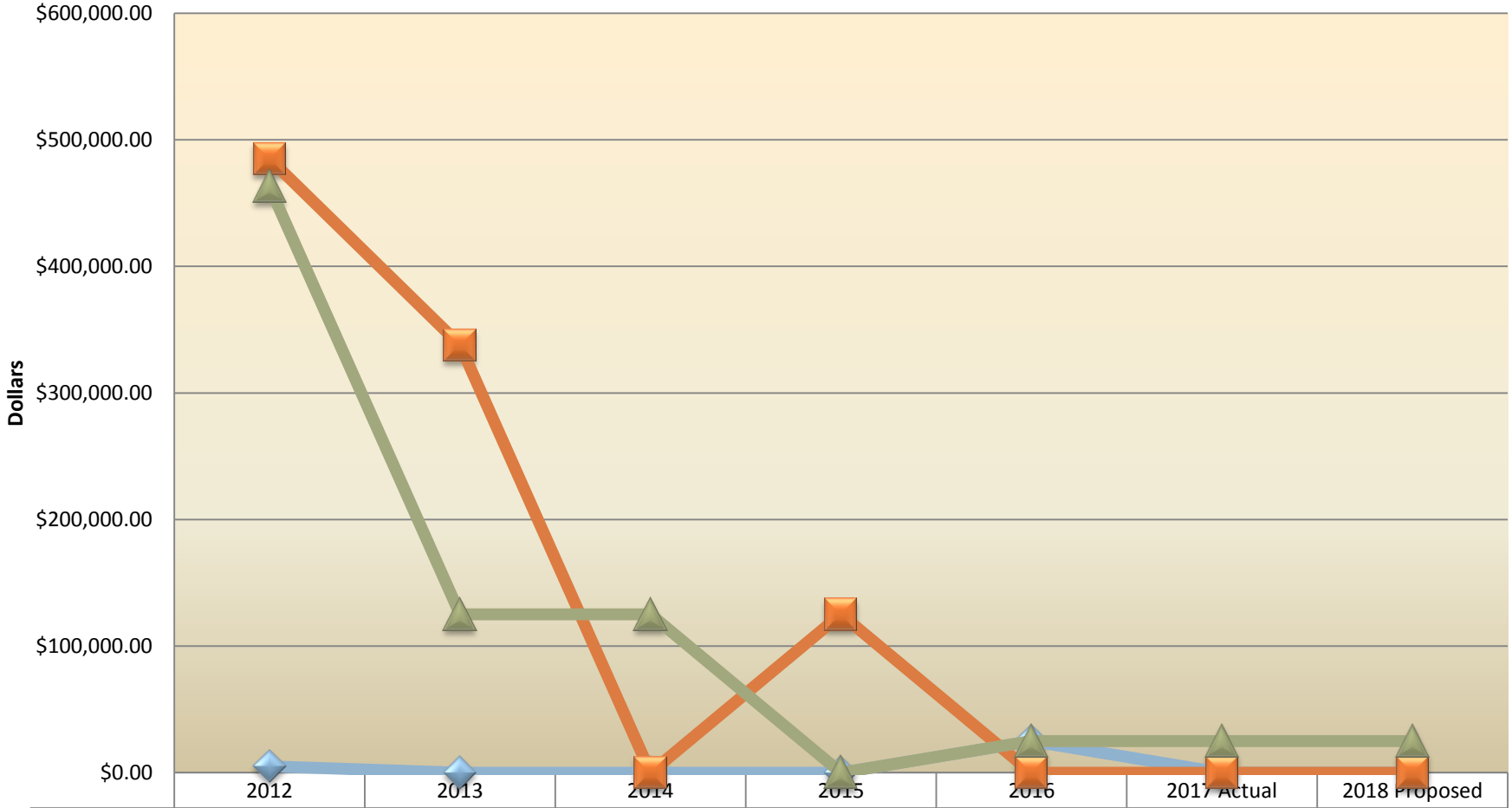
To account for the resources accumulated, for a period no longer than 10 years, for the purpose of purchasing equipment.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$100,000.00	$42,461.32	$137,500.00	$100,000.00	$25,000.00	$216,000.00	$230,000.00
Expense	$270,834.85	$3,788.74	$72,698.28	$0.00	$157,525.00	$0.00	$225,000.00
Balance	$161,690.15	$200,362.73	$265,164.45	$365,164.45	$232,639.45	$448,639.45	$453,639.45

4010 Facility Capitalization

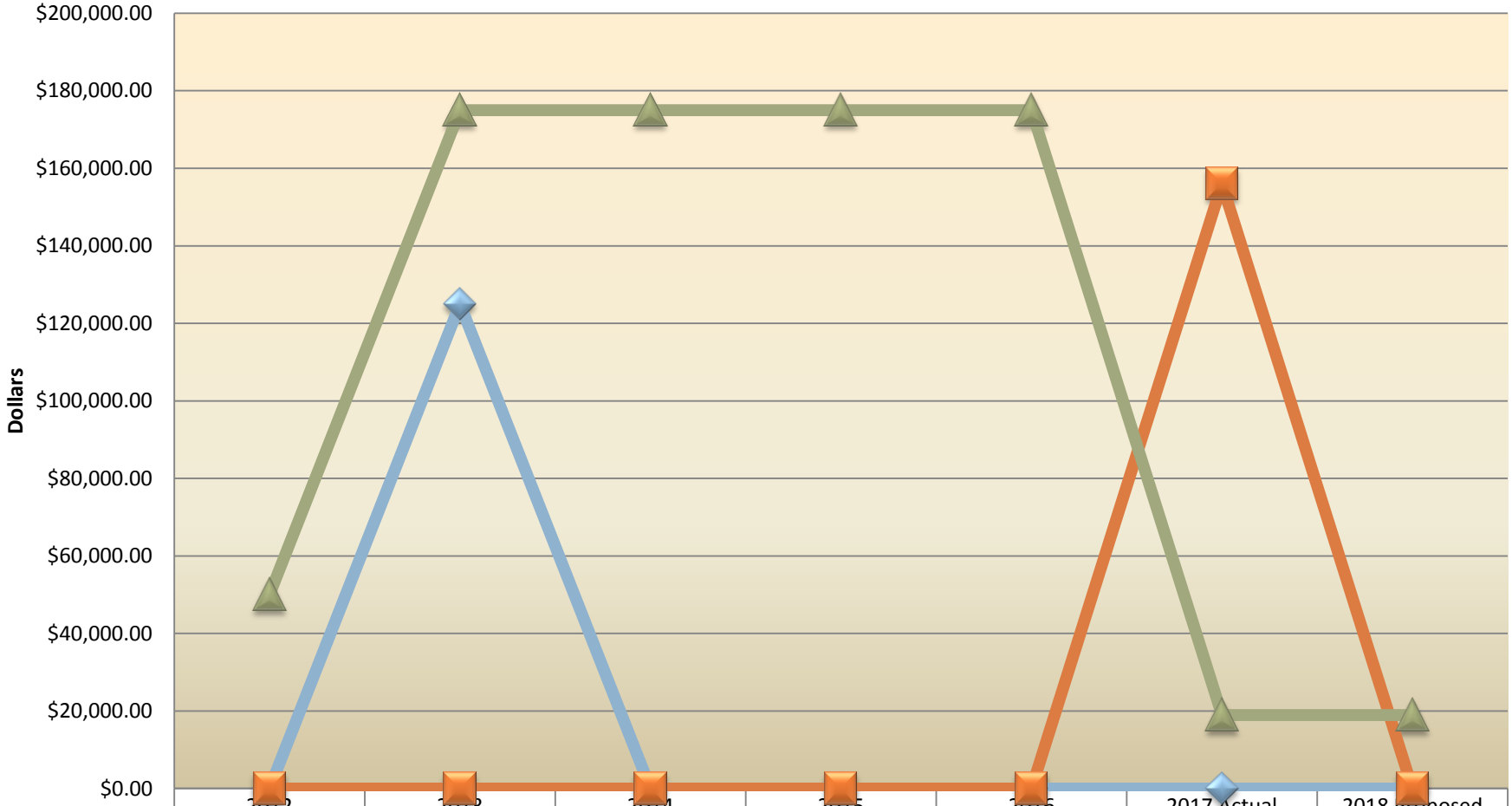
To account for resources accumulated, for a period no longer than 10 years, for the purpose of the acquisition, construction, or improvement of fixed assets.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$5,000.00	$0.00	$0.00	$0.00	$25,000.00	$0.00	$0.00
Expense	$485,000.00	$337,906.00	$0.00	$125,000.00	$0.00	$0.00	$0.00
Balance	$462,906.00	$125,000.00	$125,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00

4015 Roadway Capitalization

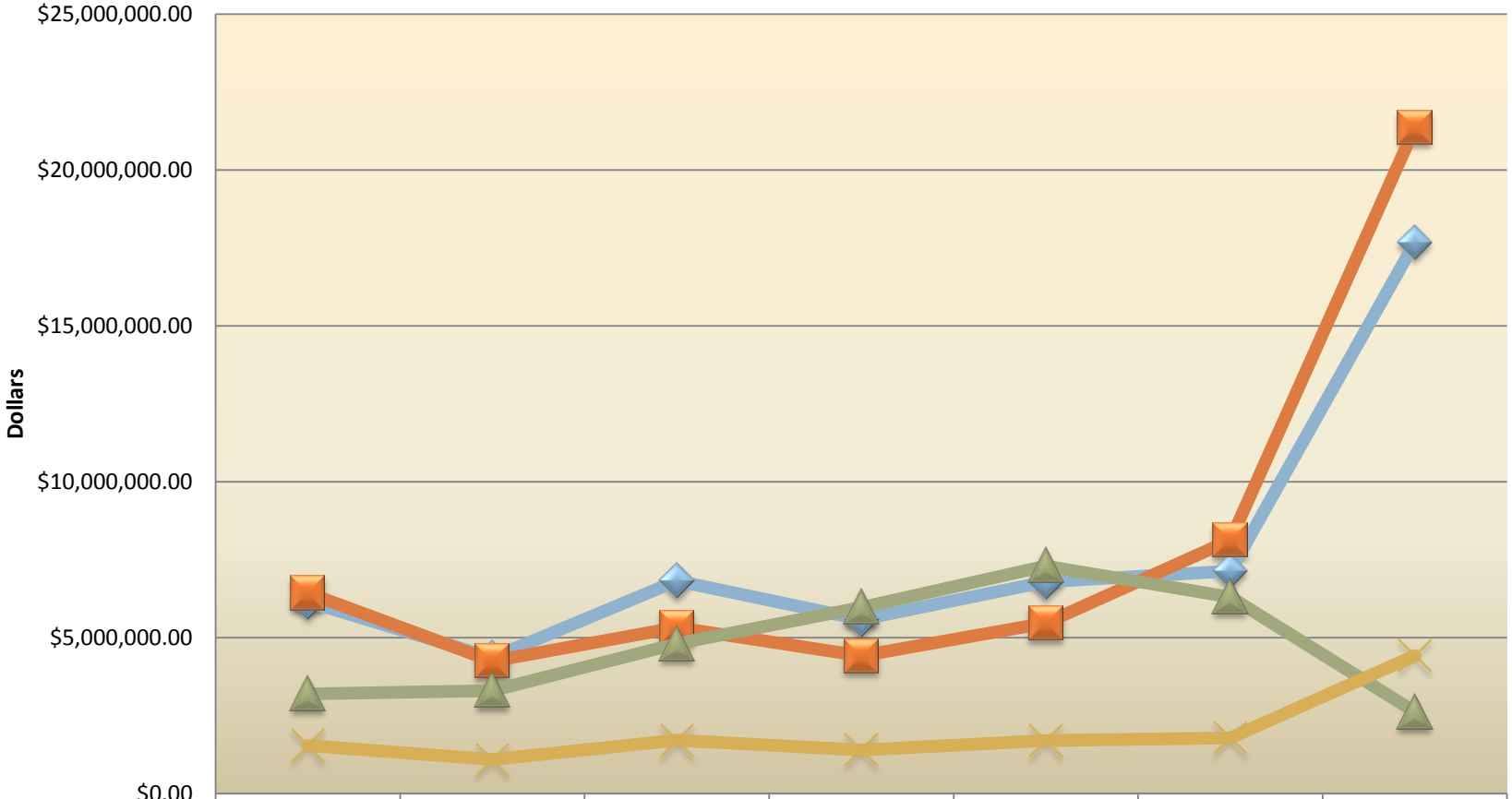
To account for resources accumulated, for a period no longer than 10 years, for the purpose of the acquisition, construction, or improvement of roadways.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$0.00	$125,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Expense	$0.00	$0.00	$0.00	$0.00	$0.00	$156,054.90	$0.00
Balance	$50,000.00	$175,000.00	$175,000.00	$175,000.00	$175,000.00	$18,945.10	$18,945.10

4017 Sewer and Water Capital Improvements

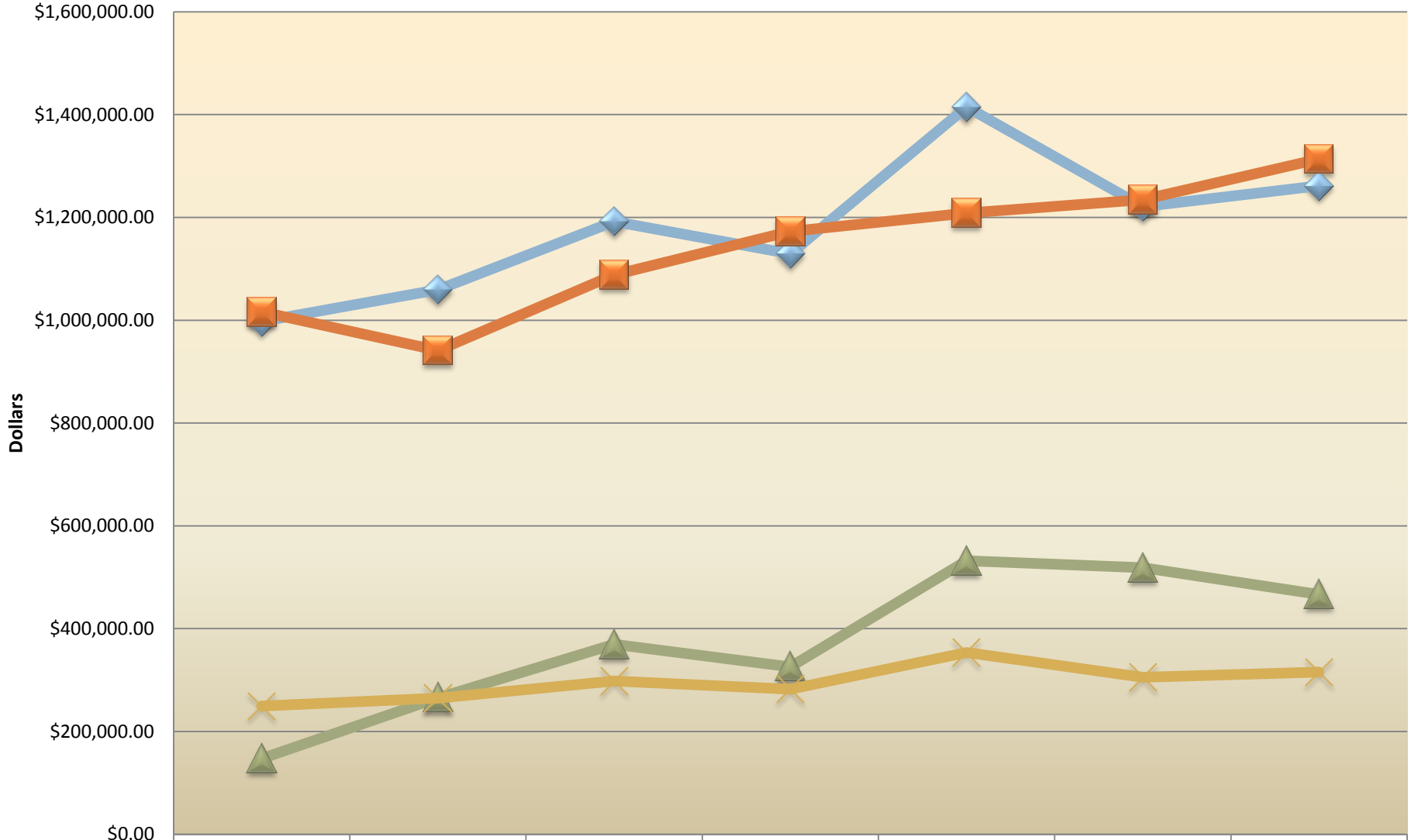
To account for transfers from income tax, along with proceeds of debt, to fund water and sewer improvements.



	2012	2013	2014	2015	2016	2017 Estimated	2018 Proposed
Revenue	$6,152,290.67	$4,346,852.63	$6,822,608.72	$5,583,121.36	$6,789,273.22	$7,135,011.32	$17,678,405.00
Expense	$6,434,825.19	$4,244,529.66	$5,320,524.07	$4,411,448.85	$5,464,931.21	$8,128,611.58	$21,368,250.00
Balance	$3,194,745.17	$3,297,068.14	$4,799,152.79	$5,970,825.30	$7,295,167.31	$6,301,567.05	$2,611,722.05
Targeted Fund Balance	$1,538,073.00	$1,086,713.00	$1,705,652.00	$1,395,780.00	$1,697,318.00	$1,783,753.00	$4,419,601.00

4018 Capital Improvements

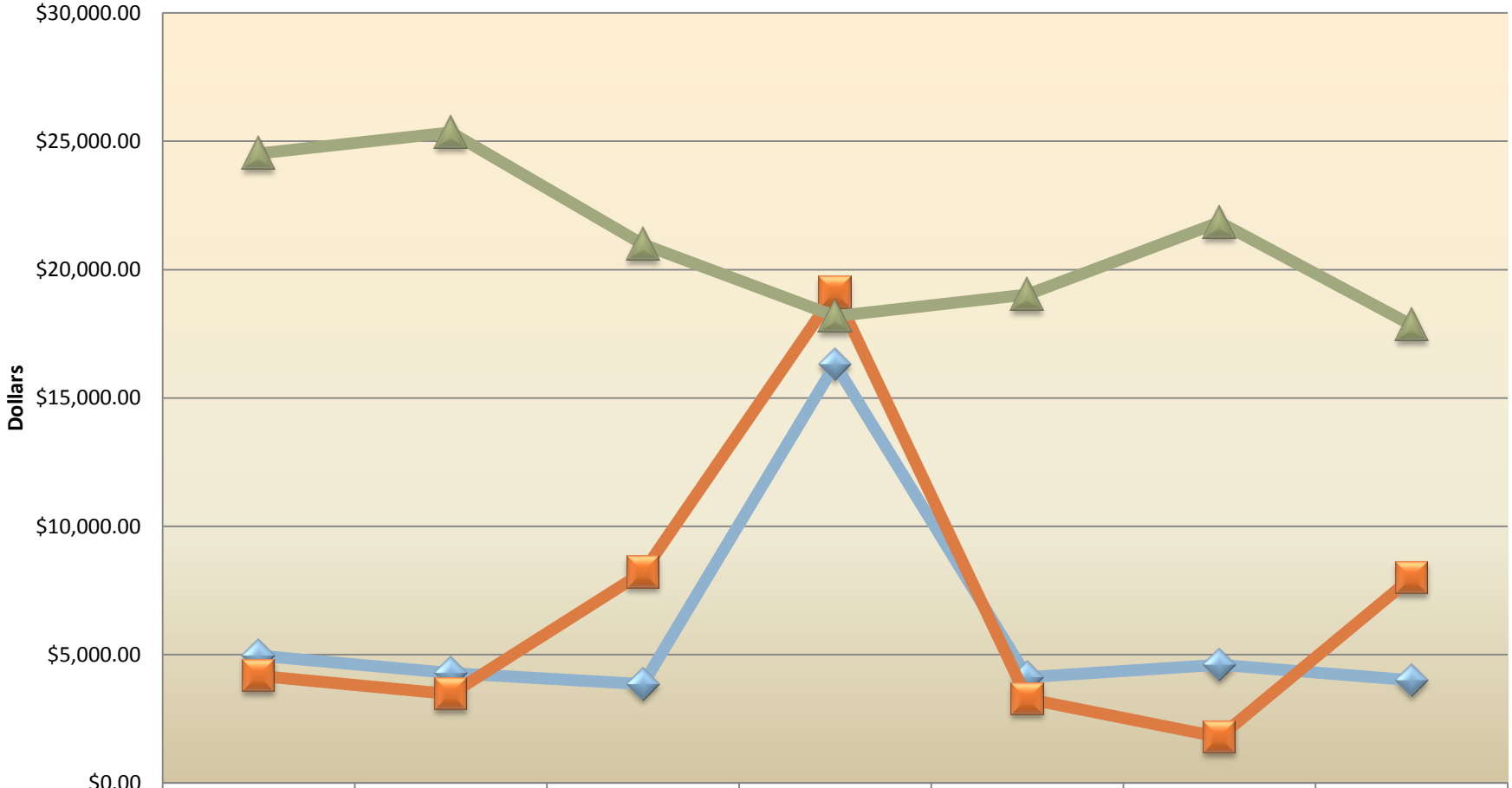
To account for transfers from income tax for capital improvements.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$997,556.98	$1,059,526.87	$1,192,201.92	$1,129,401.00	$1,414,722.95	$1,221,014.10	$1,261,496.00
Expense	$1,016,264.24	$941,396.03	$1,088,289.65	$1,172,844.96	$1,208,504.11	$1,234,537.51	$1,313,463.00
Balance	$147,318.56	$265,449.40	$369,361.67	$325,917.71	$532,136.55	$518,613.14	$466,646.14
Targeted Fund Balance	$249,389.00	$264,882.00	$298,050.00	$282,350.00	$353,681.00	$305,254.00	$315,374.00

4020 Municipal Court Computerization

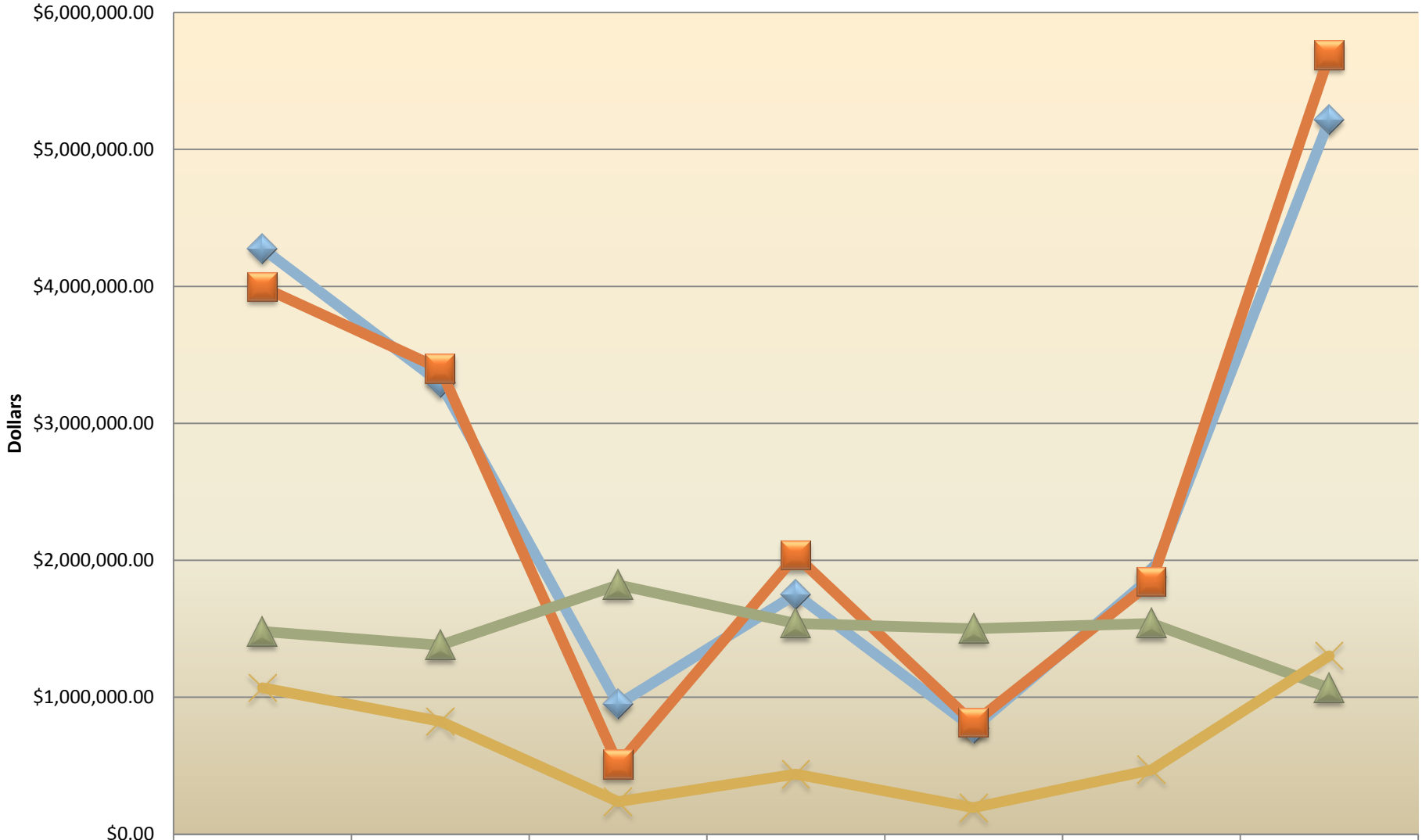
To account for additional fees collected on civil cases by the courts under Section 2303.201 of the Revised Code to be used for computer maintenance.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$4,962.00	$4,284.00	$3,852.00	$16,310.00	$4,119.00	$4,605.00	$4,000.00
Expense	$4,174.38	$3,464.22	$8,212.44	$19,108.38	$3,278.45	$1,786.98	$8,000.00
Balance	$24,524.28	$25,344.06	$20,983.62	$18,185.24	$19,025.79	$21,843.81	$17,843.81

4029 Street Repair

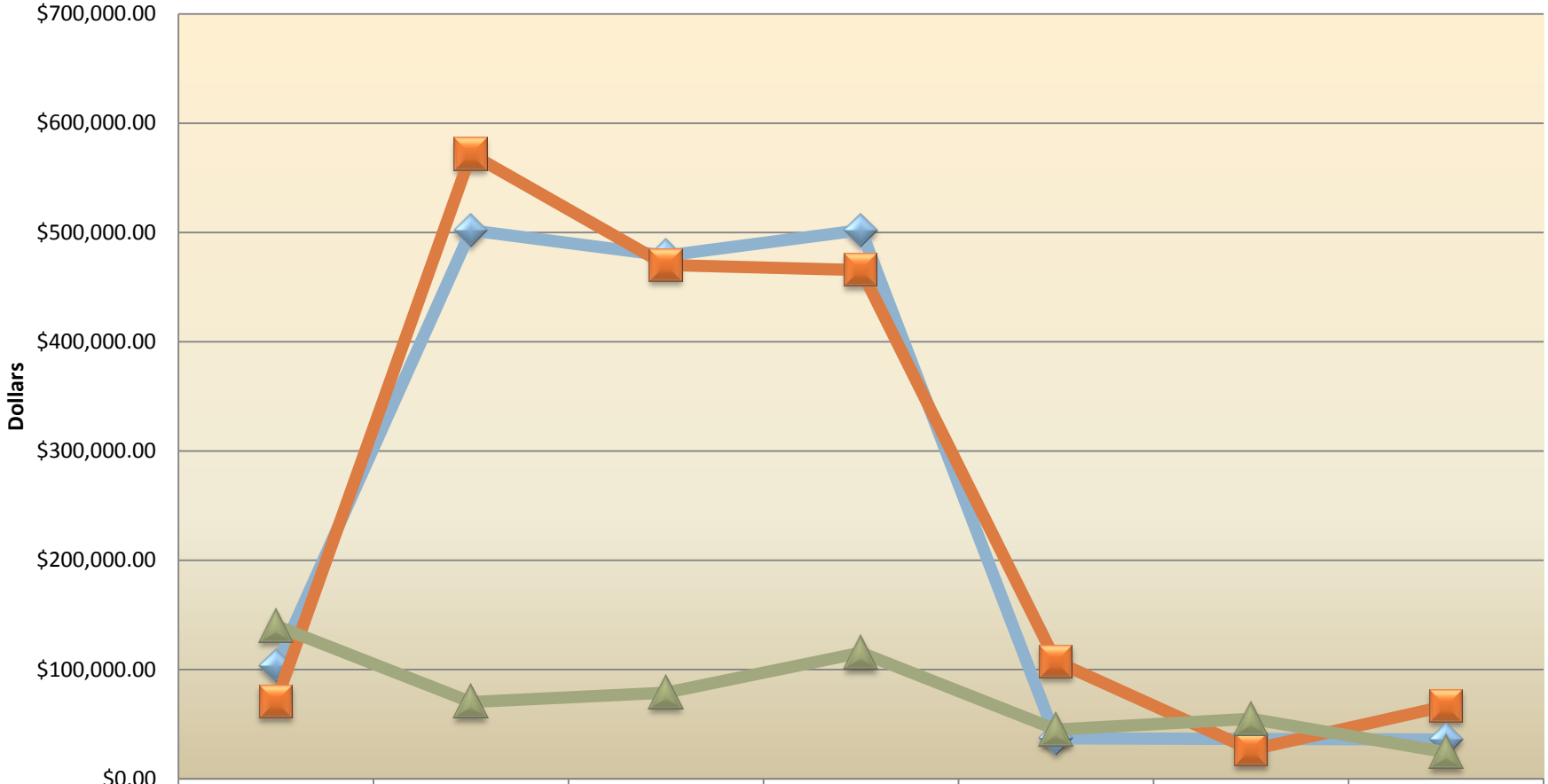
To account for transfers from income tax to pay for major repair of primary and secondary streets within the City.



	2012	2013	2014	2015	2016	2017 Estimated	2018 Proposed
Revenue	$4,275,532.66	$3,297,499.44	$948,939.11	$1,752,295.30	$774,530.72	$1,880,490.78	$5,215,326.00
Expense	$3,995,064.40	$3,398,744.89	$507,442.46	$2,034,381.60	$811,886.80	$1,843,106.02	$5,687,090.00
Balance	$1,480,468.02	$1,379,222.57	$1,820,719.22	$1,538,632.92	$1,501,276.84	$1,538,661.60	$1,066,897.60
Targeted Fund Balance	$1,068,883.00	$824,375.00	$237,235.00	$438,074.00	$193,633.00	$470,123.00	$1,303,832.00

4030 Green Space Acquisition Fund

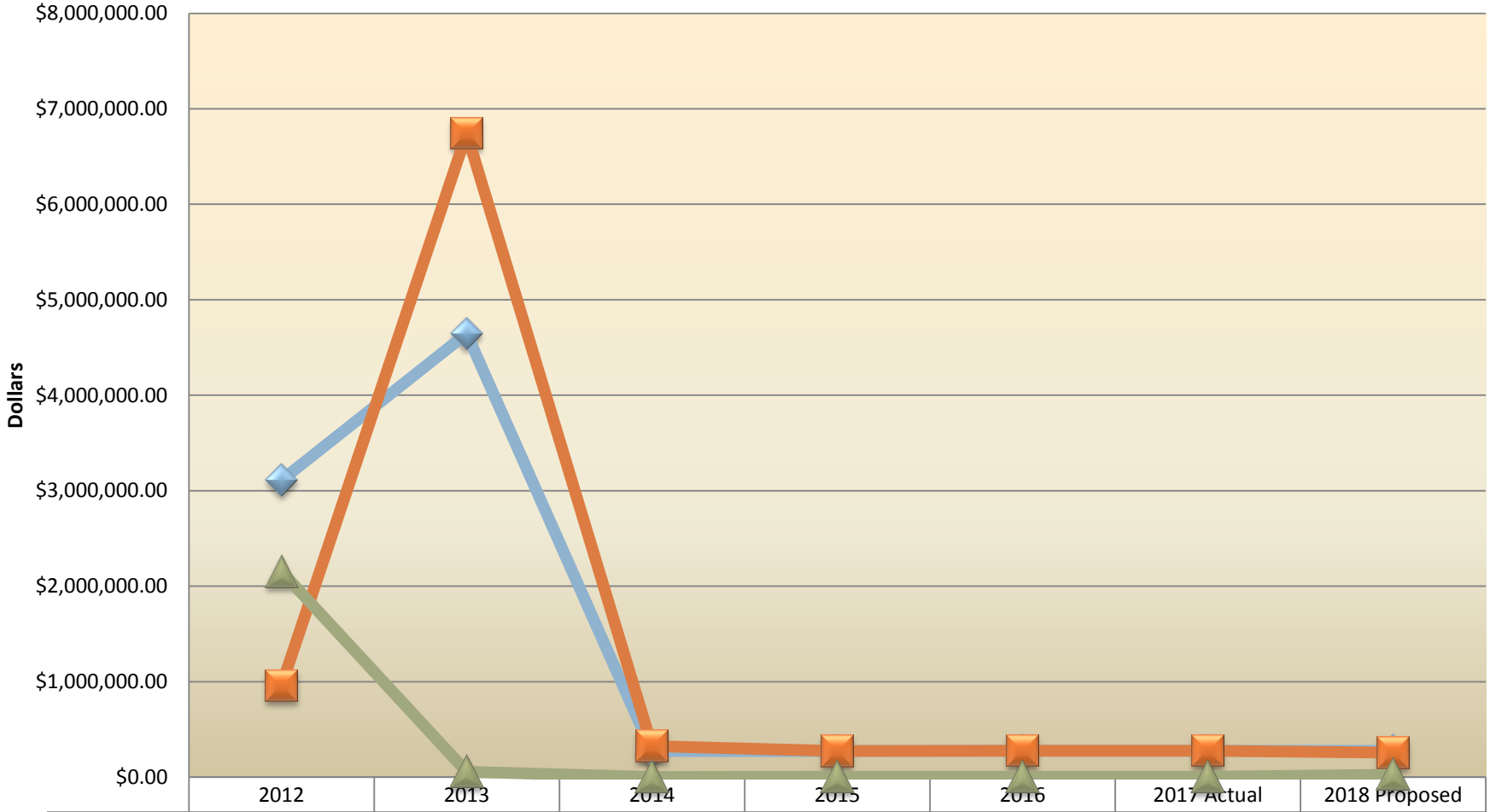
To provide additional green space within the corporation limits for future improvements to the Parks system by acquisition, construction, or improvement of those fixed assets. Source of funds is based on 2% of the kilowatt tax collected.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$103,537.00	$501,928.00	$478,632.31	$501,999.70	$37,060.00	$36,600.00	$36,013.00
Expense	$70,608.00	$571,711.61	$470,071.00	$465,542.23	$107,399.98	$26,700.00	$66,700.00
Balance	$140,113.08	$70,329.47	$78,890.78	$115,348.25	$45,008.27	$54,908.27	$24,221.27

4055 Aquatic Facility

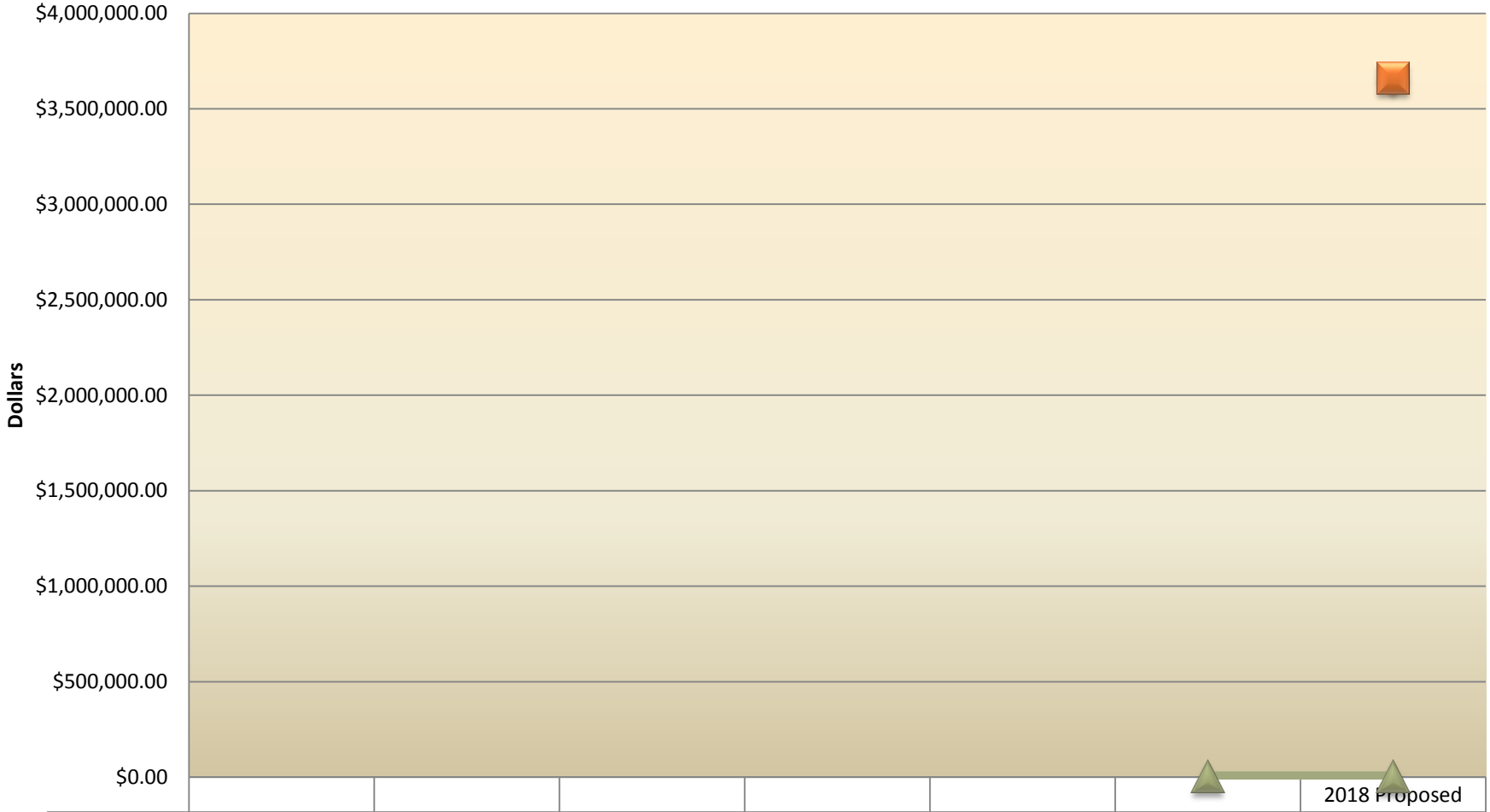
A capital improvement fund for the construction and maintenance of the City Swimming Pool.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$3,109,820.00	$4,646,218.00	$273,944.93	$273,795.57	$276,568.65	$276,952.24	$276,600.00
Expense	$956,625.27	$6,744,621.58	$325,569.00	$273,294.00	$276,867.00	$276,821.41	$255,269.00
Balance	$2,153,194.73	$54,791.15	$3,167.08	$3,668.65	$3,370.30	$3,501.13	$24,832.13

4056 City Park Building

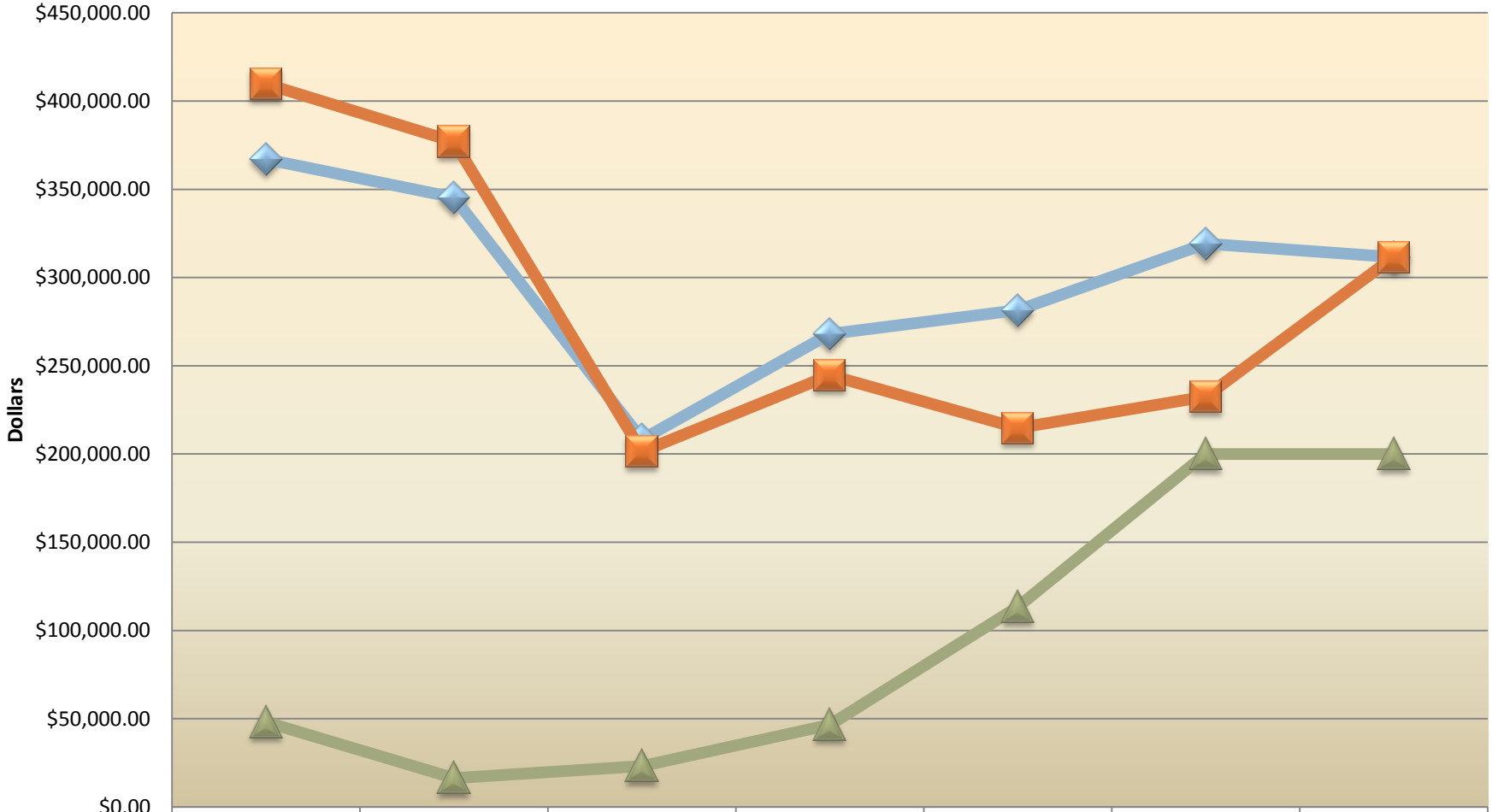
A capital improvement fund for the construction and maintenance of the City Park Building.



							2018 Proposed
Revenue							$3,660,000.00
Expense							$3,660,000.00
Balance						$0.00	$0.00

6036 Engineering

To account for engineering services provided to the various departments of the City.



	2012	2013	2014	2015	2016	2017 Actual	2018 Proposed
Revenue	$367,083.74	$345,321.37	$208,269.45	$268,099.72	$281,452.93	$319,099.13	$311,522.00
Expense	$409,724.96	$377,024.67	$201,454.68	$244,691.02	$214,646.14	$232,508.99	$311,522.00
Balance	$48,100.50	$16,397.20	$23,211.97	$46,620.67	$113,427.46	$200,017.60	$200,017.60