MEMO

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TO: Brainerd City Council and Mayor Menk

FROM: City Administrator; Finance Director

DATE: September 9, 2016

RE: Agenda for Monday, September 12, 2016 Budget Workshop

Enclosed with this memo please find the Agenda for Monday night along with a summary of the 2017 Preliminary Budget and Levy for the working funds only. We have included summary line item budgets for each respective department should you seek details within the various departments. Department Heads will be present to answer questions regarding their respective budgets.

At the July 5, 2016 Council Meeting we reviewed how this year we follow the direction set forth in the City Charter. Council President Scheeler and Personnel and Finance Chair Koep presented to Finance Director Hillman and me their budget recommendations for next year. The Council acted on the recommendation on July 5th that the Preliminary Levy target for next year will reflect an increase of no more than 3%. The summary form reflects that approach.

<u>ATTACHMENT 1</u>

The yellow-colored legal size document highlights two columns.

<u>Column 1</u>: Comparison of the 2016 amended budget to the proposed staff budget for 2017, noting the differences between the years.

<u>Column 2</u>: In the shaded area these numbers cite the direction provided by the Council President and P & F Chair as required by the Charter.

<u>ATTACHMENT 2:</u> Line item summary for the working funds by showing the 2015 actuals and comparing the 2016 amended budget to the proposed 2017 budget.

PRESENTATION TO COUNCIL

BUDGET WORKSHOP

Monday, September 12, 2019
6:00 p.m. – 7:30 P.M.

COUNCIL CHAMBERS

A. Overview of Budget Summary Sheet Finance Director Connie Hillman
   a. Revenues, Expenditures, Other Funds; @ 3% levy increase as advised
   b. Questions for individual department heads

B. Review of 2017 Capital Needs City Administrator Thoreen
   a. Differentiating "Needs" from "Wants"
   b. Slide show to illustrate needs for essential services
   c. Presentation of 2 major department's long-range needs for equipment; Street; Fire
   d. Discussion of '17-'20 unfunded but likely desired repairs to iconic Brainerd features:
      1. Water tower
      2. Gregory Park Fountain
      3. City Hall

C. Council Discussion of This Presentation
   a. Observations of '17 and beyond needs
   b. Direct Administration to prepare long-term road map for financial stability which incorporates adequate funding of essential services and planning for debt retirement/issuance

D. Next Steps in '17 Budget Preparation
   a. Consider and Adopt Preliminary Levy for City and HRA on September 19th
      (*Final Levy in December* May be Lower but not Higher)
      or;
   b. Continue Discussions on September __ (?) and adopt
   c. Must adopt Preliminary Levy no later than September 30th

2017 Budget as of September 9, 2016 - WORKING FUNDS ONLY

	2016 Amended Budget	2017 Staff Proposed Budget	Difference Between 2017 and 2016 Budget			P&F Chair & Council President 2017 Budget	Difference Between 2017 and 2016 Budget	
REVENUES:								
Estimated Working Fund Revenues **Other Than** Levy & LGA	3,036,881	3,003,801	(33,080)	(A)		3,003,801	(33,080)	
Local Government Aid	4,083,322	4,092,203	8,881			4,092,203	8,881	
ESTIMATED REVENUES OTHER THAN CURRENT YEAR LEVY	7,120,203	7,096,004	(24,199)		-0.34%	7,096,004	(24,199)	
EXPENDITURES:								
Payroll	6,084,042	6,021,240	(62,802)	(B)		**6,026,240**	(57,802)	
Supplies	441,850	442,000	150			442,000	150	
Services	1,932,690	2,102,097	169,407	(C)		2,102,097	169,407	
ESTIMATED OPERATING EXPENDITURES	8,458,582	8,565,337	106,755		1.26%	8,570,337	111,755	
Use of Unassigned Fund Balance	-	-	-			159,000	159,000	(D)
LEVY NEEDED FOR WORKING FUND OPERATIONS	**1,338,379**	**1,469,333**	**130,954**	(E)		**1,315,333**	**(23,046)**	
Amount Needed for Debt Payments:	2,075,916	2,075,916	-			2,075,916	-	
Amount Needed for Payments per City Charter:								
Abr., Community Action, The Center (1/2 Mill each)	242,595	249,873	7,278			249,873	7,278	
Hydrant Levy (1 Mill)	161,730	166,582	4,852			166,582	4,852	
Permanent Imp (2 Mills)	323,460	333,164	9,704			333,164	9,704	
Transfer Out to Mayor Contingency Fund	2,500	2,500	-			2,500	-	
Amount Needed For Contracts/Agreements:								
Transfer Out to Airport	155,500	155,500	-			155,500	-	
Transfer Out to Fire Capital (FAB)	85,517	89,793	4,276			89,793	4,276	
Amount Needed For Other Levies:								
EDA Levy	114,603	118,979	4,376			**108,979**	(5,624)	(F)
Library Levy	141,000	141,000	-			**143,820**	2,820	(G)
LEVY NEEDED BEFORE CAPITAL	**4,641,200**	**4,802,640**	**161,440**	(H)		**4,641,460**	**260**	

2017 Budget as of September 9, 2016 - WORKING FUNDS ONLY

Page 2

	2016 Amended Budget	2017 Staff Proposed Budget	Difference Between 2017 and 2016 Budget		P&F Chair & Council President 2017 Budget	Difference Between 2017 and 2016 Budget	
CAPITAL:							
Future **Capital Savings:**							
Fire - SCBA & Future (Part of Contract Service Area)	37,000	57,000	20,000		57,000	20,000	
IT - Computer Replacement	20,000	20,000	-		20,000	-	
General - City Hall & All Departments	422,060	-	(422,060)		-	(422,060)	
Sub-total Future - Levy for future Capital Savings	479,060	77,000	(402,060)		77,000	(402,060)	
Current **Year Capital:**							
Fire (Part of Contract Service Area)	10,000	20,000	10,000		20,000	10,000	
General - Bldgs and Equipment	87,000	474,138	387,138		**635,318**	548,318	
Sub-total Future - Levy for Current Year Capital	97,000	494,138	397,138		655,318	558,318	
Levy for Future & Current Year Capital	**576,060**	**571,138**	**(4,922)**	(I)	**732,318**	**156,258**	
LEVY TARGET SET BY COUNCIL	**5,217,260**	**5,373,778**	**156,518**	**3.00%**	**5,373,778**	**156,518**	
HRA LEVY	**116,941**	**121,407**	**4,466**	(J1)	**115,407**	**(1,534)**	(J2)

Major issues with the 3% Levy Target:

* The amount of saving for capital in future years is insufficient ($77,000). Street & Sewer fund **alone** needs on average, an estimated $273,000 in current dollars over the next 10 years.
* 2017 General Capital identified needs are almost $1.3 million, with a current capital levy of $474,138.

Options:

* Increase Levy more than 3% (1% is approximately $52,173):

3% =	$	156,518
4% =		208,690
5% =		260,863
6% =		313,036

2017 Budget as of September 9, 2016 - WORKING FUNDS ONLY

Options (Continued):

* Lease vs Purchase
* Issue Equipment Certificates (could possibly be done without increasing the current debt levy)
* Combination of the above
* Take P&F Chair and Council President's idea to reduce Fund balance so that at 35% (est. $159,000). Doesn't fix "the problem" in the short or long term.

Estimated Impact:

* Assuming **NO CHANGE** to market value:

Levy % Increase	Estimated Tax Rate	
3%	76.825%	(2016 City Tax Rate is 74.579%)
4%	77.576%	
5%	78.326%	
6%	79.077%	

* Assuming Average Homestead property has an EMV of $101,200:

Levy % Increase	Estimated Annual Tax Liability	Estimated Annual Change
2016	$ 545.17	
3%	$ 561.59	$ 16.42
4%	$ 567.08	$ 21.91
5%	$ 572.56	$ 27.39
6%	$ 578.05	$ 32.88

* Assuming Average Commercial/Industrial Property has an EMV of $363,400:

Levy % Increase	Estimated Annual Tax Liability	Estimated Annual Change
2016	$ 4,861.06	
3%	$ 5,007.45	$ 146.39
4%	$ 5,056.40	$ 195.34
5%	$ 5,105.29	$ 244.23
6%	$ 5,154.24	$ 293.18

2017 Budget as of September 9, 2016 - WORKING FUNDS ONLY

LEGEND:

(A) = Estimated revenues for grants/aids, licenses and permits, other taxes such as lodging and franchise, training reimbursements, fines, etc. **Biggest differences** - not budgeting for delinquent taxes (we budget 100% of our current year levy even though we don't receive 100% in the year levied. Over the last 10 years, we have averaged about a 97% collection rate in the year of levy. For example, $2,313,551 is the tax levy budgeted in the working funds for 2016. Assuming we will collect 97% in 2016, we would be expected to be under budget by $69,407 ($2,313,551 * 3%). By not budgeting $52,000 in delinquent taxes but receiving some amount for delinquent taxes in 2017, our budget should be whole), decrease in the amount from the contracted fire service areas due to the fire department restructure in 2015, no revenue for airport security.

(B) = Estimated cost for full time and temporary employees. Includes an estimate for health insurance, payroll taxes, work comp, etc. This amount does not include anything for union contract settlements (included in Services). **Biggest differences** - we don't have a budget for unemployment cost for the FT FEO's that were laid off. Workers' comp budget for 2016 is too high. At the time the budget was prepared, we were using the previous years WC rates plus a percentage for an increase. However, our experience mod went down for 2016, thus lowering the cost for 2016 and the 2017 budget. We have an estimated increase of 5% over the 2016 rates (LMC recommended 4-8% on average) included in the 2017 budget amount.

(C) = Estimated cost for professional services, utilities, insurance, dues, etc. **Biggest differences** - includes an estimated amount for union contract settlements, and dues for to the Coalition of Greater MN Cities. This also includes a budget of $15,000 for the 2018 elections. The estimated cost to conduct the election is $30,000, the idea is to budget $15,000 every year to avoid peaks and valleys in the annual budget.

(D) = As of 12/31/15 the unassigned fund balance was 36.7% of 2015 expenditures for the working funds. Our policy is to have unassigned fund balance between 35 - 50% of current year expenditures. The LMC recommends 5 months of unassigned reserves with some City's having more to cover unexpected costs and to operate until the 1st half tax settlement and LGA is received. The OSA recommendation is 183 days or 6 months. As of 12/31/15 with a 36.7% balance we were at 134 days.

(E) = The $130,954 means that we need this much more revenue, assumingly from taxes (since all other revenue is already budgeted), before additional items by Charter, or for Debt etc. are considered to achieve a balanced budget.

(F) = P&F Chair Koep & Council President Scheeler recommends lowering the EDA levy by $10,000 from the current year maximum levy. The maximum allowed by state statute is 0.01813% of the previous years estimated market value. A portion of the City Administrator and Administrative staff's wages are allocated to the EDA fund. Assuming that the EDA Board would keep everything the same, we would need to reallocate $5,000 of the wages back to the general fund to achieve a balanced EDA budget. This is why the payroll cost are different between the two budgets ($6,021,240 vs. $6,026,240).

(G) = Per Alderwoman Koep, the Library Board is requesting a 2% increase in the Library levy.

(H) = The $161,440 means that we need this much more revenue, assumingly from taxes (since all other revenue is already budgeted), before considering any current or future capital needs to achieve a balance budget.

(I) = A 3% levy increase would mean the City would be spending less on capital than we did in 2016.

(J1&2) = The HRA Levy is outside of the City's Levy. The maximum levy allowed by state statute is 0.0185% of the previous years estimated market value. P&F Chair and Council President recommends reducing the 2017 maximum levy by $6,000 as it would result in an overall tax reduction for residents. A letter from the HRA requesting the City to set the HRA levy at the maximum allowed by statute for 2017 was e-mailed to Mayor and Council on 9/6/16 as well as a copy provided at the 9/6/16 council meeting.

WORKING FUND REVENUES - AS OF 09/09/16
Page 1

	General				Public Safety			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Taxes & Penalties								
31010 Current Ad Volorem	2,194,770	2,192,551	1,942,999	(249,552)	45,123	46,000	46,000	-
31020 Delinqent Current Ad V	30,982	50,000	-	(50,000)	801	1,000	-	(1,000)
31050 Tax Increment	126,418	85,500	112,000	26,500	-	-	-	-
31410 Lodging Tax	7,692	5,000	5,000	-	-	-	-	-
31810 Franchise Tax	128,650	123,000	125,000	2,000	-	-	-	-
31910 Taxes Penaties & Int	11,057	10,000	10,000	-	-	-	-	-
	2,499,569	2,466,051	2,194,999	(271,052)	45,924	47,000	46,000	(1,000)
Licenses & Permits								
32110 Liquor/Wine	34,053	36,000	43,000	7,000	-	-	-	-
32115 Beer License	1,330	800	1,300	500	-	-	-	-
32180 Cigarette License	2,025	1,800	1,875	75	-	-	-	-
32182 Used Car Dealer Licens	400	400	450	50	-	-	-	-
32184 Other License	2,800	3,300	1,600	(1,700)	-	-	-	-
32186 Contractor License	11,500	10,000	10,000	-	-	-	-	-
32188 Gasoline License	1,000	1,000	1,000	-	-	-	-	-
32190 Garbage License	1,600	1,700	1,700	-	-	-	-	-
32192 Mechanical Assum.	1,755	1,700	1,700	-	-	-	-	-
32194 Taxi License	240	280	240	(40)	-	-	-	-
32210 Building Permits	212,510	150,000	150,000	-	-	-	-	-
32220 Zoning & Subdivision F	3,405	-	3,000	3,000	-	-	-	-
32230 Mechanical Permits	25,857	20,000	20,000	-	-	-	-	-
32270 Rental Housing License	101,778	85,000	85,000	-	-	-	-	-
	400,253	311,980	320,865	8,885	-	-	-	-
Grants and Aids								
33100 Federal Grants	-	-	-	-	-	4,500	2,500	(2,000)
33101 COPS Grant	-	-	-	-	1,148	-	-	-
33401 LGA	4,071,365	4,083,322	4,092,203	8,881	-	-	-	-
33404 PERA State Aid	11,269	11,269	11,269	-	-	-	-	-
33416 Police Training Aid	-	-	-	-	8,030	7,300	7,000	(300)
33417 Fire FEMA Aid	-	-	-	-	-	-	-	-
33420 Fire State Aid	-	-	-	-	206,218	206,000	206,000	-
33421 Police State Aid	-	-	-	-	172,140	172,000	172,000	-
33424 Safe & Sober	-	-	-	-	16,774	4,000	4,000	-
33426 St Grants - Fire	-	-	-	-	12,113	10,000	13,300	3,300
	4,082,634	4,094,591	4,103,472	8,881	416,423	403,800	404,800	1,000
Revenue from Other Gov'ts								
33600 School/HRA	7,500	7,500	7,500	-	82,866	51,898	52,935	1,037
33630 NJPA Intern Funding	10,095	-	5,770	5,770	-	-	9,000	9,000
	17,595	7,500	13,270	5,770	82,866	51,898	61,935	10,037
Charges for Services								
34100 Admin for Pkg Lots	1,000	1,000	1,000	-	-	-	-	-
34101 Rental Income	22,904	22,900	22,900	-	-	-	-	-
34105 Nuisance/Adm Fines	9,067	15,000	5,000	(10,000)	-	-	-	-
34109 Election Filing Fees	-	50	-	(50)	-	-	-	-
34200 Animal Impound Fee	-	-	-	-	2,550	2,000	2,000	-
34201 Animal Boarding	-	-	-	-	3,124	2,300	2,300	-
34202 Fire Service District	-	-	-	-	650,092	674,644	645,002	(29,642)
34204 Fire Inspection Fees	-	-	-	-	2,200	2,000	2,000	-
34205 Fire Fees	-	-	-	-	1,170	1,500	1,000	(500)
34206 Animal License	-	-	-	-	1,500	1,000	1,500	500
34207 Airport Security	-	-	-	-	22,551	24,000	-	(24,000)
Park Programs	-	-	-	-	-	-	-	-
	32,971	38,950	28,900	(10,050)	683,187	707,444	653,802	(53,642)
Fines & Forfeitures								
35101 Court Fines	-	-	-	-	160,148	130,000	130,000	-
35102 Parking Fines	-	-	-	-	22,052	25,000	25,000	-
35210 Forfeitures	-	-	-	-	1,273	-	-	-
	-	-	-	-	183,473	155,000	155,000	-
Other Revenue								
36101 Spec Asst - City	30,761	-	25,000	25,000	-	-	-	-
36210 Interest Income	13,749	3,000	6,000	3,000	332	-	500	500
36220 Transfers fr BPU	378,324	443,360	450,560	7,200	69,348	75,000	71,200	(3,800)
36230 Contribution & Don	300	-	-	-	8,302	-	-	-
36297 Misc. Taxable Rev	39	-	-	-	1,345	500	500	-
36299 Misc. Revenue	3,465	3,000	3,000	-	39,055	2,000	3,000	1,000
36300 Permit Tax Rev	544	300	300	-	-	-	-	-
39101 Sales of Assets	-	-	-	-	24,828	6,000	-	(6,000)
	427,182	449,660	484,860	35,200	143,210	83,500	75,200	(8,300)
Transfers In								
39200 Transfer In	48,650	-	-	-	3,500,600	3,357,858	-	(3,357,858)
	48,650	-	-	-	3,500,600	3,357,858	-	(3,357,858)
TOTAL	7,508,854	7,368,732	7,146,366	(222,366)	5,055,683	4,806,500	1,396,737	(3,409,763)
EXPENDITURES								
REVENUES OVER/(UNDER) EXPENDITURES								

WORKING FUND REVENUES - AS OF 09/09/16
Page 2

	Parks				Street & Sewer			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Taxes & Penalties								
31010 Current Ad Volorem	34,334	35,000	35,000	-	39,199	40,000	40,000	-
31020 Delinqent Current Ad V	607	-	-	-	693	1,000	-	(1,000)
31050 Tax Increment	-	-	-	-	-	-	-	-
31410 Lodging Tax	-	-	-	-	-	-	-	-
31810 Franchise Tax	-	-	-	-	-	-	-	-
31910 Taxes Penaties & Int	-	-	-	-	-	-	-	-
	34,941	35,000	35,000	-	39,892	41,000	40,000	(1,000)
Licenses & Permits								
32110 Liquor/Wine	-	-	-	-	-	-	-	-
32115 Beer License	-	-	-	-	-	-	-	-
32180 Cigarette License	-	-	-	-	-	-	-	-
32182 Used Car Dealer Licens	-	-	-	-	-	-	-	-
32184 Other License	-	-	-	-	-	-	-	-
32186 Contractor License	-	-	-	-	-	-	-	-
32188 Gasoline License	-	-	-	-	-	-	-	-
32190 Garbage License	-	-	-	-	-	-	-	-
32192 Mechanical Assum.	-	-	-	-	-	-	-	-
32194 Taxi License	-	-	-	-	-	-	-	-
32210 Building Permits	-	-	-	-	-	-	-	-
32220 Zoning & Subdivision F	-	-	-	-	-	-	-	-
32230 Mechanical Permits	-	-	-	-	-	-	-	-
32270 Rental Housing License	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Grants and Aids								
33100 Federal Grants	-	-	-	-	-	-	-	-
33101 COPS Grant	-	-	-	-	-	-	-	-
33401 LGA	-	-	-	-	-	-	-	-
33404 PERA State Aid	-	-	-	-	-	-	-	-
33416 Police Training Aid	-	-	-	-	-	-	-	-
33417 Fire FEMA Aid	-	-	-	-	-	-	-	-
33420 Fire State Aid	-	-	-	-	-	-	-	-
33421 Police State Aid	-	-	-	-	-	-	-	-
33424 Safe & Sober	-	-	-	-	-	-	-	-
33426 St Grants - Fire	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Revenue from Other Gov'ts								
33600 School/HRA	-	-	-	-	-	-	-	-
33630 NJPA Intern Funding	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Charges for Services								
34100 Admin for Pkg Lots	-	-	-	-	-	-	-	-
34101 Rental Income	-	-	-	-	-	-	-	-
34105 Nuisance/Adm Fines	-	-	-	-	-	-	-	-
34109 Election Filing Fees	-	-	-	-	-	-	-	-
34200 Animal Impound Fee	-	-	-	-	-	-	-	-
34201 Animal Boarding	-	-	-	-	-	-	-	-
34202 Fire Service District	-	-	-	-	-	-	-	-
34204 Fire Inspection Fees	-	-	-	-	-	-	-	-
34205 Fire Fees	-	-	-	-	-	-	-	-
34206 Animal License	-	-	-	-	-	-	-	-
34207 Airport Security	-	-	-	-	-	-	-	-
Park Programs	203,208	197,180	199,000	1,820	-	-	-	-
	203,208	197,180	199,000	1,820	-	-	-	-
Fines & Forfeitures								
35101 Court Fines	-	-	-	-	-	-	-	-
35102 Parking Fines	-	-	-	-	-	-	-	-
35210 Forfeitures	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Other Revenue								
36101 Spec Asst - City	-	-	-	-	6,595	10,800	10,800	-
36210 Interest Income	52	-	-	-	32	-	-	-
36220 Transfers fr BPU	60,262	62,400	62,100	(300)	242,527	260,000	260,000	-
36230 Contribution & Don	9,759	-	-	-	-	-	-	-
36297 Misc. Taxable Rev	857	-	-	-	-	-	-	-
36299 Misc. Revenue	16,317	-	-	-	14,782	-	-	-
36300 Permit Tax Rev	-	-	-	-	-	-	-	-
39101 Sales of Assets	1,129	-	-	-	-	-	-	-
	88,376	62,400	62,100	(300)	263,936	270,800	270,800	-
Transfers In								
39200 Transfer In	675,200	688,341	-	(688,341)	546,039	657,714	10,000	(647,714)
	675,200	688,341	-	(688,341)	546,039	657,714	10,000	(647,714)
TOTAL	1,001,725	982,921	296,100	(686,821)	849,867	969,514	320,800	(648,714)
EXPENDITURES								
REVENUES OVER/(UNDER) EX								

WORKING FUND REVENUES - AS OF 09/09/16
Page 3

	TOTAL WORKING FUNDS			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Taxes & Penalties				
31010 Current Ad Volorem	2,313,426	2,313,551	2,063,999	(249,552)
31020 Delinqent Current Ad V(	33,083	52,000	-	(52,000)
31050 Tax Increment	126,418	85,500	112,000	26,500
31410 Lodging Tax	7,692	5,000	5,000	-
31810 Franchise Tax	128,650	123,000	125,000	2,000
31910 Taxes Penaties & Int	11,057	10,000	10,000	-
	2,620,326	2,589,051	2,315,999	(273,052)
Licenses & Permits				
32110 Liquor/Wine	34,053	36,000	43,000	7,000
32115 Beer License	1,330	800	1,300	500
32180 Cigarette License	2,025	1,800	1,875	75
32182 Used Car Dealer Licens	400	400	450	50
32184 Other License	2,800	3,300	1,600	(1,700)
32186 Contractor License	11,500	10,000	10,000	-
32188 Gasoline License	1,000	1,000	1,000	-
32190 Garbage License	1,600	1,700	1,700	-
32192 Mechanical Assum.	1,755	1,700	1,700	-
32194 Taxi License	240	280	240	(40)
32210 Building Permits	212,510	150,000	150,000	-
32220 Zoning & Subdivision F(	3,405	-	3,000	3,000
32230 Mechanical Permits	25,857	20,000	20,000	-
32270 Rental Housing License	101,778	85,000	85,000	-
	400,253	311,980	320,865	8,885
Grants and Aids				
33100 Federal Grants	-	4,500	2,500	(2,000)
33101 COPS Grant	1,148	-	-	-
33401 LGA	4,071,365	4,083,322	4,092,203	8,881
33404 PERA State Aid	11,269	11,269	11,269	-
33416 Police Training Aid	8,030	7,300	7,000	(300)
33417 Fire FEMA Aid	-	-	-	-
33420 Fire State Aid	206,218	206,000	206,000	-
33421 Police State Aid	172,140	172,000	172,000	-
33424 Safe & Sober	16,774	4,000	4,000	-
33426 St Grants - Fire	12,113	10,000	13,300	3,300
	4,499,057	4,498,391	4,508,272	9,881
Revenue from Other Gov'ts				
33600 School/HRA	90,366	59,398	60,435	1,037
33630 NJPA Intern Funding	10,095	-	14,770	14,770
	100,461	59,398	75,205	15,807
Charges for Services				
34100 Admin for Pkg Lots	1,000	1,000	1,000	-
34101 Rental Income	22,904	22,900	22,900	-
34105 Nuisance/Adm Fines	9,067	15,000	5,000	(10,000)
34109 Election Filing Fees	-	50	-	(50)
34200 Animal Impound Fee	2,550	2,000	2,000	-
34201 Animal Boarding	3,124	2,300	2,300	-
34202 Fire Service District	650,092	674,644	645,002	(29,642)
34204 Fire Inspection Fees	2,200	2,000	2,000	-
34205 Fire Fees	1,170	1,500	1,000	(500)
34206 Animal License	1,500	1,000	1,500	500
34207 Airport Security	22,551	24,000	-	(24,000)
Park Programs	203,208	197,180	199,000	1,820
	919,366	943,574	881,702	(61,872)
Fines & Forfeitures				
35101 Court Fines	160,148	130,000	130,000	-
35102 Parking Fines	22,052	25,000	25,000	-
35210 Forfeitures	1,273	-	-	-
	183,473	155,000	155,000	-
Other Revenue				
36101 Spec Asst - City	37,356	10,800	35,800	25,000
36210 Interest Income	14,165	3,000	6,500	3,500
36220 Transfers fr BPU	750,461	840,760	843,860	3,100
36230 Contribution & Don	18,361	-	-	-
36297 Misc. Taxable Rev	2,241	500	500	-
36299 Misc. Revenue	73,619	5,000	6,000	1,000
36300 Permit Tax Rev	544	300	300	-
39101 Sales of Assets	25,957	6,000	-	(6,000)
	922,704	866,360	892,960	26,600
Transfers In				
39200 Transfer In	4,770,489	4,703,913	10,000	(4,693,913)
	4,770,489	4,703,913	10,000	(4,693,913)
TOTAL	**14,416,128**	**14,127,667**	**9,160,003**	**(4,967,664)**
EXPENDITURES	**13,921,880**	**14,127,667**	**9,160,003**	
REVENUES OVER/(UNDER) EXI	**494,249**	**-**	**-**	

WORKING FUND EXPENDITURES- AS OF 09/09/16
Page 4

	Mayor & Council 2015 Actual	Mayor & Council 2016 Amended Budget	Mayor & Council 2017 Requested Budget	Mayor & Council Difference	Administration/Elections 2015 Actual	Administration/Elections 2016 Amended Budget	Administration/Elections 2017 Requested Budget	Administration/Elections Difference
Personnel Services								
-1101 Salary	54,600	55,920	55,920	-	336,328	351,966	322,059	(29,907)
-1102 OT	-	-	-	-	-	-	-	-
-1104 Temporary	-	-	-	-	-	23,000	-	(23,000)
-1105 Airport Security/Mech	-	-	-	-	-	-	-	-
-1112 Severance	-	-	-	-	1,120	-	-	-
-1113 Uniform Allow	-	-	-	-	-	-	-	-
-1114 Uniform Asses	-	-	-	-	-	-	-	-
-1121 PERA	2,793	2,796	1,414	(1,382)	22,529	19,507	17,243	(2,264)
-1122 FICA	419	486	1,714	1,228	18,960	21,860	20,155	(1,705)
-1123 Medicare	804	811	811	-	4,434	5,112	4,714	(398)
-1130 CAFÉ/Sick	-	-	-	-	3,334	3,426	4,523	1,097
-1131 Health Ins	58,131	61,000	80,506	19,506	70,047	79,450	64,677	(14,773)
-1133 Life Ins	587	669	749	80	457	489	406	(83)
-1134 LTD	-	-	-	-	436	602	566	(36)
-1140 Unemployment	-	-	-	-	-	-	-	-
-1150 Workers Comp	244	271	61	(210)	4,042	4,098	2,675	(1,423)
	117,578	121,953	141,175	19,222	461,687	509,510	437,018	(72,492)
Supplies								
-2200 Office Supplies	26	50	-	(50)	3,089	4,000	-	(4,000)
-2209 Safety Equip	-	-	-	-	-	-	-	-
-2210 Operating Supplies	-	-	-	-	932	1,500	16,500	15,000
-2212 Motor Fuels	-	-	-	-	-	-	-	-
-2220 R&M Supplies	-	-	-	-	36	200	200	-
-2221 Squad car Repair Supplies	-	-	-	-	-	-	-	-
-2240 Small Tools	-	-	-	-	-	-	-	-
-2250 Personal Protective Gear	-	-	-	-	-	-	-	-
	26	50	-	(50)	4,057	5,700	16,700	11,000
Services								
-3300 Professional Serv	-	-	-	-	-	-	-	-
-3301 City Attorney	-	-	-	-	-	-	-	-
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	-	-	-	-	-	-	-	-
-3309 Computer Support	-	-	-	-	15,509	15,500	17,500	2,000
-3310 Mis Pros	-	-	-	-	-	-	-	-
-3321 Telephone	-	-	-	-	90	100	520	420
-3322 Postage	26	50	50	-	1,293	1,600	1,600	-
-3330 Professional Dev	1,810	2,500	2,500	-	1,770	3,500	3,500	-
-3331 Lease Payments	-	-	-	-	-	-	-	-
-3340 Lodging Tax Remit/PR	-	-	-	-	-	-	-	-
-3350 Legal Publ	-	-	-	-	-	500	-	(500)
-3361 Ins. General Lib	-	-	-	-	1,563	1,606	1,594	(12)
-3362 Ins - Property	-	-	-	-	-	-	-	-
-3363 Ins.-Auto	-	-	-	-	-	-	-	-
-3365 Ins.- Other	-	-	-	-	-	-	-	-
-3380 Utilities	-	-	-	-	-	-	-	-
-3381 BPU Utilities	-	-	-	-	-	-	-	-
-3429 Fac. Debt Pmt	-	-	-	-	-	-	-	-
-3400 R&M Labor	-	-	-	-	-	-	-	-
-3401 Squad car labor	-	-	-	-	-	-	-	-
-3405 Nuisances	-	-	-	-	-	-	-	-
-3410 Rental Expense	-	-	-	-	-	-	-	-
-3430 Misc.	148	150	150	-	3,016	3,000	500	(2,500)
-3433 Dues & Subc	-	-	-	-	896	2,000	1,700	(300)
-3434 Lakes Media	-	-	-	-	-	-	-	-
-3435 Books & Pamphlet	-	-	-	-	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	-	-	-	-
-3438 Misc. Spec Pro	-	-	-	-	-	-	-	-
-3460 Remit CA	-	-	-	-	-	-	-	-
-3461 Remit Sr Cit	-	-	-	-	-	-	-	-
-3362 Remit Arb	-	-	-	-	-	-	-	-
-3463 Fire Rel Pen Pmt	-	-	-	-	-	-	-	-
-3473 Remit State Aid	-	-	-	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	-	-	-	-
Park Programs	-	-	-	-	-	-	-	-
	1,983	2,700	2,700	-	24,137	27,806	26,914	(892)
Capital								
-5500 Capital Outlay	-	-	-	-	1,541	-	-	-
	-	-	-	-	1,541	-	-	-
Transfers								
-7720 Transfers Out	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	119,588	124,703	143,875	19,172	491,421	543,016	480,632	(62,384)

WORKING FUND EXPENDITURES- AS OF 09/09/16
Page 5

	Engineering				City Hall/Attorney			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	42,970	36,879	58,373	21,494	-	-	-	-
-1102 OT	44	-	-	-	-	-	-	-
-1104 Temporary	-	-	-	-	-	-	-	-
-1105 Airport Security/Mech	-	-	-	-	-	-	-	-
-1112 Severance	-	-	-	-	-	-	-	-
-1113 Uniform Allow	-	-	-	-	-	-	-	-
-1114 Uniform Asses	-	-	-	-	-	-	-	-
-1121 PERA	3,089	2,766	4,378	1,612	-	-	-	-
-1122 FICA	2,587	2,293	3,650	1,357	-	-	-	-
-1123 Medicare	605	536	854	318	-	-	-	-
-1130 CAFÉ/Sick	2,377	2,425	1,086	(1,339)	-	-	-	-
-1131 Health Ins	8,682	7,638	11,262	3,624	-	-	-	-
-1133 Life Ins	66	52	80	28	-	-	-	-
-1134 LTD	90	66	105	39	-	-	-	-
-1140 Unemployment	-	-	-	-	-	-	-	-
-1150 Workers Comp	3,495	3,254	1,617	(1,637)	-	-	-	-
	64,005	55,909	81,405	25,496	-	-	-	-
Supplies								
-2200 Office Supplies	484	400	-	(400)	-	-	5,400	5,400
-2209 Safety Equip	-	-	-	-	-	-	-	-
-2210 Operating Supplies	253	400	400	-	5,479	4,000	4,000	-
-2212 Motor Fuels	-	-	-	-	602	1,000	1,000	-
-2220 R&M Supplies	-	-	-	-	5,180	9,700	9,700	-
-2221 Squad car Repair Supplies	-	-	-	-	-	-	-	-
-2240 Small Tools	-	-	-	-	-	-	-	-
-2250 Personal Protective Gear	-	-	-	-	-	-	-	-
	737	800	400	(400)	11,261	14,700	20,100	5,400
Services								
-3300 Professional Serv	154	-	-	-	10,250	12,500	12,500	-
-3301 City Attorney	-	-	-	-	68,379	85,000	75,000	(10,000)
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	-	-	-	-	-	-	-	-
-3309 Computer Support	8,236	2,400	2,100	(300)	-	-	-	-
-3310 Mis Pros	-	-	-	-	-	-	-	-
-3321 Telephone	61	50	50	-	9,178	1,300	2,400	1,100
-3322 Postage	325	200	200	-	-	-	-	-
-3330 Professional Dev	2,630	2,400	2,400	-	-	-	-	-
-3331 Lease Payments	-	-	-	-	10,576	3,970	7,500	3,530
-3340 Lodging Tax Remit/PR	-	-	-	-	-	-	-	-
-3350 Legal Publ	1,348	200	200	-	-	-	-	-
-3361 Ins. General Lib	685	651	646	(5)	292	343	340	(3)
-3362 Ins - Property	-	-	-	-	-	-	-	-
-3363 Ins.-Auto	587	603	598	(5)	-	-	-	-
-3365 Ins.- Other	-	-	-	-	-	-	-	-
-3380 Utilities	-	-	-	-	10,920	14,000	14,000	-
-3381 BPU Utilities	-	-	-	-	32,448	32,000	32,000	-
-3429 Fac. Debt Pmt	-	-	-	-	-	-	-	-
-3400 R&M Labor	-	-	-	-	2,649	-	-	-
-3401 Squad car labor	-	-	-	-	-	-	-	-
-3405 Nuisances	-	-	-	-	-	-	-	-
-3410 Rental Expense	-	-	-	-	1,447	1,200	1,200	-
-3430 Misc.	1,908	800	800	-	1,237	2,000	2,000	-
-3433 Dues & Subc	-	-	-	-	-	-	-	-
-3434 Lakes Media	-	-	-	-	-	-	-	-
-3435 Books & Pamphlet	-	-	-	-	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	-	-	-	-
-3438 Misc. Spec Pro	-	-	-	-	-	-	-	-
-3460 Remit CA	-	-	-	-	-	-	-	-
-3461 Remit Sr Cit	-	-	-	-	-	-	-	-
-3362 Remit Arb	-	-	-	-	-	-	-	-
-3463 Fire Rel Pen Pmt	-	-	-	-	-	-	-	-
-3473 Remit State Aid	-	-	-	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	-	-	-	-
Park Programs	-	-	-	-	-	-	-	-
	15,934	7,304	6,994	(310)	147,376	152,313	146,940	(5,373)
Capital								
-5500 Capital Outlay	-	-	-	-	101,758	-	-	-
	-	-	-	-	101,758	-	-	-
Transfers								
-7720 Transfers Out	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	80,676	64,013	88,799	24,786	260,395	167,013	167,040	27

WORKING FUND EXPENDITURES- AS OF 09/09/16
Page 6

	IT/GIS				Planning			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	95,515	109,807	121,531	11,724	78,849	79,899	102,808	22,909
-1102 OT	7,113	3,000	6,000	3,000	15	-	-	-
-1104 Temporary	5,490	6,500	7,500	1,000	9,023	10,000	16,100	6,100
-1105 Airport Security/Mech	-	-	-	-	-	-	-	-
-1112 Severance	-	-	-	-	-	-	-	-
-1113 Uniform Allow	-	-	-	-	-	-	-	-
-1114 Uniform Asses	-	-	-	-	-	-	-	-
-1121 PERA	7,666	8,510	9,565	1,055	6,194	5,992	7,711	1,719
-1122 FICA	6,356	7,437	8,372	935	5,345	5,666	7,465	1,799
-1123 Medicare	1,486	1,739	1,958	219	1,250	1,325	1,746	421
-1130 CAFÉ/Sick	-	-	-	-	1,458	1,487	2,071	584
-1131 Health Ins	16,847	20,207	20,932	725	18,525	21,221	29,468	8,247
-1133 Life Ins	-	82	94	12	194	190	211	21
-1134 LTD	-	197	219	22	119	145	185	40
-1140 Unemployment	-	-	-	-	-	-	-	-
-1150 Workers Comp	1,020	763	948	185	860	934	672	(262)
	141,493	158,242	177,119	18,877	121,833	126,859	168,437	41,578
Supplies								
-2200 Office Supplies	35	300	-	(300)	166	150	-	(150)
-2209 Safety Equip	-	-	-	-	-	-	-	-
-2210 Operating Supplies	893	300	1,300	1,000	56	150	-	(150)
-2212 Motor Fuels	-	-	-	-	-	-	-	-
-2220 R&M Supplies	16	100	200	100	-	-	-	-
-2221 Squad car Repair Supplies	-	-	-	-	-	-	-	-
-2240 Small Tools	-	-	-	-	-	-	-	-
-2250 Personal Protective Gear	-	-	-	-	-	-	-	-
	944	700	1,500	800	222	300	-	(300)
Services								
-3300 Professional Serv	-	15,477	8,000	(7,477)	-	-	-	-
-3301 City Attorney	-	-	-	-	-	-	-	-
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	-	-	-	-	-	-	-	-
-3309 Computer Support	21	14,300	22,000	7,700	-	-	-	-
-3310 Mis Pros	-	-	-	-	-	-	-	-
-3321 Telephone	805	8,600	8,700	100	111	100	100	-
-3322 Postage	-	-	-	-	729	800	800	-
-3330 Professional Dev	4,597	4,000	6,000	2,000	2,633	2,900	3,000	100
-3331 Lease Payments	-	8,500	8,800	300	-	-	-	-
-3340 Lodging Tax Remit/PR	-	-	-	-	-	-	-	-
-3350 Legal Publ	76	-	100	100	1,603	1,500	1,500	-
-3361 Ins. General Lib	319	438	435	(3)	347	357	354	(3)
-3362 Ins - Property	-	-	-	-	-	-	-	-
-3363 Ins.-Auto	-	-	-	-	-	-	-	-
-3365 Ins.- Other	-	-	-	-	-	-	-	-
-3380 Utilities	-	-	-	-	-	-	-	-
-3381 BPU Utilities	-	-	-	-	-	-	-	-
-3429 Fac. Debt Pmt	-	-	-	-	-	-	-	-
-3400 R&M Labor	-	-	-	-	-	-	-	-
-3401 Squad car labor	-	-	-	-	-	-	-	-
-3405 Nuisances	-	-	-	-	-	-	-	-
-3410 Rental Expense	-	-	-	-	-	-	-	-
-3430 Misc.	210	1,000	1,000	-	1,145	1,000	1,000	-
-3433 Dues & Subc	-	-	-	-	770	600	700	100
-3434 Lakes Media	-	-	-	-	-	-	-	-
-3435 Books & Pamphlet	-	-	-	-	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	-	-	-	-
-3438 Misc. Spec Pro	-	-	-	-	-	1,300	10,000	8,700
-3460 Remit CA	-	-	-	-	-	-	-	-
-3461 Remit Sr Cit	-	-	-	-	-	-	-	-
-3362 Remit Arb	-	-	-	-	-	-	-	-
-3463 Fire Rel Pen Pmt	-	-	-	-	-	-	-	-
-3473 Remit State Aid	-	-	-	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	-	-	-	-
Park Programs	-	-	-	-	-	-	-	-
	6,029	52,315	55,035	2,720	7,338	8,557	17,454	8,897
Capital								
-5500 Capital Outlay	7,521	-	-	-	-	-	-	-
	7,521	-	-	-	-	-	-	-
Transfers								
-7720 Transfers Out	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	155,987	211,257	233,654	22,397	129,393	135,716	185,891	50,175

WORKING FUND EXPENDITURES- AS OF 09/09/16
Page 7

	Inspections				Unallocated			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	229,336	232,549	223,989	(8,560)	3,110	-	-	-
-1102 OT	1,073	-	-	-	41	-	-	-
-1104 Temporary	7,197	12,000	16,000	4,000	-	-	-	-
-1105 Airport Security/Mech	584	-	-	-	-	-	-	-
-1112 Severance	-	-	-	-	-	-	-	-
-1113 Uniform Allow	-	-	-	-	-	-	-	-
-1114 Uniform Asses	-	-	-	-	-	-	-	-
-1121 PERA	17,279	17,441	16,799	(642)	237	-	-	-
-1122 FICA	14,426	15,247	14,976	(271)	174	-	-	-
-1123 Medicare	3,374	3,566	3,502	(64)	41	-	-	-
-1130 CAFÉ/Sick	4,147	4,231	4,136	(95)	-	-	-	-
-1131 Health Ins	43,235	49,024	34,360	(14,664)	26	-	-	-
-1133 Life Ins	246	237	239	2	23	-	-	-
-1134 LTD	317	379	403	24	46	-	-	-
-1140 Unemployment	-	-	-	-	-	-	-	-
-1150 Workers Comp	2,432	2,235	1,222	(1,013)	(12)	-	-	-
	323,646	336,909	315,626	(21,283)	3,686	-	-	-
Supplies								
-2200 Office Supplies	278	400	-	(400)	-	-	-	-
-2209 Safety Equip	-	-	-	-	-	-	-	-
-2210 Operating Supplies	680	1,000	1,000	-	603	600	-	(600)
-2212 Motor Fuels	1,863	2,500	2,000	(500)	-	-	-	-
-2220 R&M Supplies	515	300	400	100	-	-	-	-
-2221 Squad car Repair Supplies	-	-	-	-	-	-	-	-
-2240 Small Tools	-	-	-	-	-	-	-	-
-2250 Personal Protective Gear	-	-	-	-	-	-	-	-
	3,336	4,200	3,400	(800)	603	600	-	(600)
Services								
-3300 Professional Serv	-	-	6,000	6,000	55,316	60,500	60,500	-
-3301 City Attorney	-	-	-	-	-	-	-	-
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	-	-	-	-	-	-	-	-
-3309 Computer Support	6,723	5,500	5,500	-	-	-	-	-
-3310 Mis Pros	-	-	-	-	-	-	-	-
-3321 Telephone	1,410	1,400	1,400	-	-	-	-	-
-3322 Postage	1,134	1,500	1,500	-	-	-	-	-
-3330 Professional Dev	2,047	2,500	2,500	-	-	-	-	-
-3331 Lease Payments	-	-	-	-	-	-	-	-
-3340 Lodging Tax Remit/PR	-	-	-	-	7,307	4,750	4,750	-
-3350 Legal Publ	1,884	1,000	1,000	-	2,254	2,000	2,000	-
-3361 Ins. General Lib	1,118	1,132	1,123	(9)	26,686	26,417	26,225	(192)
-3362 Ins - Property	-	-	-	-	5,266	5,379	5,340	(39)
-3363 Ins.-Auto	508	568	563	(5)	516	535	531	(4)
-3365 Ins.- Other	-	-	-	-	1,957	2,919	1,905	(1,014)
-3380 Utilities	-	-	-	-	-	-	-	-
-3381 BPU Utilities	-	-	-	-	2,437	2,500	2,500	-
-3429 Fac. Debt Pmt	-	-	-	-	102,990	-	-	-
-3400 R&M Labor	-	-	-	-	-	-	-	-
-3401 Squad car labor	-	-	-	-	-	-	-	-
-3405 Nuisances	7,570	10,000	10,000	-	-	-	-	-
-3410 Rental Expense	-	-	-	-	-	-	-	-
-3430 Misc.	1,836	800	1,800	1,000	14,684	23,537	148,300	124,763
-3433 Dues & Subc	295	400	400	-	-	-	-	-
-3434 Lakes Media	-	-	-	-	62,959	60,000	62,500	2,500
-3435 Books & Pamphlet	825	400	800	400	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	2,114	3,000	3,500	500
-3438 Misc. Spec Pro	-	-	-	-	17,449	28,000	28,000	-
-3460 Remit CA	-	-	-	-	76,994	80,865	83,291	2,426
-3461 Remit Sr Cit	-	-	-	-	76,994	80,865	83,291	2,426
-3362 Remit Arb	-	-	-	-	76,994	80,865	83,291	2,426
-3463 Fire Rel Pen Pmt	-	-	-	-	-	-	-	-
-3473 Remit State Aid	-	-	-	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	-	-	-	-
Park Programs	-	-	-	-	-	-	-	-
	25,350	25,200	32,586	7,386	532,917	462,132	595,924	133,792
Capital								
-5500 Capital Outlay	1,306	-	-	-	-	-	-	-
	1,306	-	-	-	-	-	-	-
Transfers								
-7720 Transfers Out	-	-	-	-	4,962,500	5,293,973	178,000	(5,115,973)
	-	-	-	-	4,962,500	5,293,973	178,000	(5,115,973)
TOTAL	353,638	366,309	351,612	(14,697)	5,499,706	5,756,705	773,924	(4,982,781)

WORKING FUND EXPENDITURES- AS OF 09/09/16
Page 8

	Police/CSO				Animal Control/Misd. Pros			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	1,905,470	1,968,094	2,013,648	45,554	-	-	-	-
-1102 OT	85,746	53,000	53,000	-	-	-	-	-
-1104 Temporary	24,592	27,000	27,000	-	-	-	-	-
-1105 Airport Security/Mech	47,575	40,000	-	(40,000)	-	-	-	-
-1112 Severance	-	-	-	-	-	-	-	-
-1113 Uniform Allow	22,044	25,500	25,500	-	-	-	-	-
-1114 Uniform Asses	3,569	-	-	-	-	-	-	-
-1121 PERA	303,876	308,394	309,087	693	-	-	-	-
-1122 FICA	20,041	21,355	21,504	149	-	-	-	-
-1123 Medicare	28,699	30,385	30,482	97	-	-	-	-
-1130 CAFÉ/Sick	6,575	11,604	12,834	1,230	-	-	-	-
-1131 Health Ins	363,282	415,684	425,772	10,088	-	-	-	-
-1133 Life Ins	1,712	1,778	1,806	28	-	-	-	-
-1134 LTD	2,461	3,359	3,398	39	-	-	-	-
-1140 Unemployment	-	-	-	-	-	-	-	-
-1150 Workers Comp	91,619	88,119	77,205	(10,914)	-	-	-	-
	2,907,261	2,994,272	3,001,236	6,964	-	-	-	-
Supplies								
-2200 Office Supplies	5,538	5,000	5,000	-	-	-	-	-
-2209 Safety Equip	1,619	1,000	1,000	-	-	-	-	-
-2210 Operating Supplies	9,088	10,000	10,000	-	-	-	-	-
-2212 Motor Fuels	38,716	55,000	40,000	(15,000)	-	-	-	-
-2220 R&M Supplies	3,785	12,500	12,500	-	-	-	-	-
-2221 Squad car Repair Supplies	13,411	30,000	30,000	-	-	-	-	-
-2240 Small Tools	40	500	500	-	-	-	-	-
-2250 Personal Protective Gear	-	-	-	-	-	-	-	-
	72,197	114,000	99,000	(15,000)	-	-	-	-
Services								
-3300 Professional Serv	15,458	20,000	20,000	-	36,712	37,000	37,000	-
-3301 City Attorney	-	-	-	-	-	-	-	-
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	861	500	500	-	-	-	-	-
-3309 Computer Support	33,159	32,000	35,000	3,000	-	-	-	-
-3310 Mis Pros	-	-	-	-	176,158	179,682	179,682	-
-3321 Telephone	15,170	13,000	13,000	-	-	-	-	-
-3322 Postage	1,915	2,000	2,000	-	-	-	-	-
-3330 Professional Dev	17,113	16,500	19,000	2,500	-	-	-	-
-3331 Lease Payments	7,627	8,000	8,000	-	-	-	-	-
-3340 Lodging Tax Remit/PR	-			-	-	-	-	-
-3350 Legal Publ	382	1,000	1,000	-	-	-	-	-
-3361 Ins. General Lib	53,504	54,296	53,901	(395)	-	-	-	-
-3362 Ins - Property	1,856	1,895	1,881	(14)	-	-	-	-
-3363 Ins.-Auto	8,156	8,081	8,023	(58)	-	-	-	-
-3365 Ins.- Other	854	720	715	(5)	-	-	-	-
-3380 Utilities	1,191	2,000	2,000	-	-	-	-	-
-3381 BPU Utilities	35,683	40,000	37,000	(3,000)	-	-	-	-
-3429 Fac. Debt Pmt	-	-	-	-	-	-	-	-
-3400 R&M Labor	6,584	-	-	-	-	-	-	-
-3401 Squad car labor	2,658	-	-	-	-	-	-	-
-3405 Nuisances	-	-	-	-	-	-	-	-
-3410 Rental Expense	-	-	-	-	-	-	-	-
-3430 Misc.	3,152	3,000	3,000	-	33,809	38,000	38,000	-
-3433 Dues & Subc	2,149	2,000	2,000	-	-	-	-	-
-3434 Lakes Media	-	-	-	-	-	-	-	-
-3435 Books & Pamphlet	-	-	-	-	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	-	-	-	-
-3438 Misc. Spec Pro	-	-	-	-	-	-	-	-
-3460 Remit CA	-	-	-	-	-	-	-	-
-3461 Remit Sr Cit	-	-	-	-	-	-	-	-
-3362 Remit Arb	-	-	-	-	-	-	-	-
-3463 Fire Rel Pen Pmt	-	-	-	-	-	-	-	-
-3473 Remit State Aid	-	-	-	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	22,560	12,350	21,850	9,500	-	-	-	-
Park Programs	-	-	-	-	-	-	-	-
	230,032	217,342	228,870	11,528	246,679	254,682	254,682	-
Capital								
-5500 Capital Outlay	92,676	-	-	-	-	-	-	-
	92,676	-	-	-	-	-	-	-
Transfers								
-7720 Transfers Out	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL	3,302,166	3,325,614	3,329,106	3,492	246,679	254,682	254,682	-

WORKING FUND EXPENDITURES- AS OF 09/09/16

Page 9

	Fire Dep/Civil Defense				Parks			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	530,976	354,394	373,765	19,371	442,899	445,623	446,338	715
-1102 OT	22,537	-	1,000	1,000	463	500	500	-
-1104 Temporary	-	-	-	-	19,733	23,500	23,500	-
-1105 Airport Security/Mech	-	-	-	-	-	-	-	-
-1112 Severance	31,385	-	-	-	-	-	-	-
-1113 Uniform Allow	13,408	5,800	5,800	-	-	-	-	-
-1114 Uniform Asses	1,639	-	-	-	-	-	-	-
-1121 PERA	59,230	26,092	27,927	1,835	33,282	33,459	33,513	54
-1122 FICA	13,554	13,048	14,011	963	27,689	29,203	29,282	79
-1123 Medicare	8,390	5,052	5,434	382	6,476	6,830	6,848	18
-1130 CAFÈ/Sick	2,967	-	-	-	2,545	3,023	3,627	604
-1131 Health Ins	63,844	55,045	50,059	(4,986)	104,106	110,651	114,122	3,471
-1133 Life Ins	320	265	328	63	589	538	585	47
-1134 LTD	475	274	358	84	632	754	803	49
-1140 Unemployment	21,879	83,200	-	(83,200)	303	-	-	-
-1150 Workers Comp	87,340	62,375	55,466	(6,909)	21,037	24,541	21,274	(3,267)
	857,944	605,545	534,148	(71,397)	659,753	678,622	680,392	1,770
Supplies								
-2200 Office Supplies	3,122	4,500	4,600	100	1,631	1,600	1,600	-
-2209 Safety Equip	-	-	-	-	-	-	-	-
-2210 Operating Supplies	35,404	18,000	19,000	1,000	5,773	5,000	5,000	-
-2212 Motor Fuels	9,271	15,000	13,000	(2,000)	11,484	15,500	14,000	(1,500)
-2220 R&M Supplies	21,508	40,000	40,000	-	28,061	40,600	33,600	(7,000)
-2221 Squad car Repair Supplies	-	-	-	-	-	-	-	-
-2240 Small Tools	60	-	-	-	824	800	800	-
-2250 Personal Protective Gear	17,816	25,000	25,000	-	-	-	-	-
	87,181	102,500	101,600	(900)	47,773	63,500	55,000	(8,500)
Services								
-3300 Professional Serv	10,711	15,000	20,000	5,000	-	-	-	-
-3301 City Attorney	-	-	-	-	-	-	-	-
-3302 Dwtn Snow Remo	-	-	-	-	-	-	-	-
-3305 Crime Prev Pro	-	-	-	-	-	-	-	-
-3309 Computer Support	2,635	2,600	2,600	-	4,021	5,500	5,000	(500)
-3310 Mis Pros	-	-	-	-	-	-	-	-
-3321 Telephone	6,361	7,500	3,800	(3,700)	3,727	3,800	3,800	-
-3322 Postage	217	200	200	-	837	1,500	1,200	(300)
-3330 Professional Dev	28,590	17,500	19,000	1,500	763	1,000	1,200	200
-3331 Lease Payments	1,840	9,393	7,500	(1,893)	2,493	7,600	7,600	-
-3340 Lodging Tax Remit/PR	-	-	-	-	-	-	-	-
-3350 Legal Publ	2,471	1,000	1,000	-	5,100	4,500	4,500	-
-3361 Ins. General Lib	2,631	2,584	2,565	(19)	2,763	2,809	2,788	(21)
-3362 Ins - Property	1,910	1,951	1,937	(14)	2,721	2,830	2,810	(20)
-3363 Ins.-Auto	14,975	15,533	15,420	(113)	2,042	2,056	2,041	(15)
-3365 Ins.- Other	790	731	726	(5)	1,134	1,113	1,105	(8)
-3380 Utilities	2,450	6,000	7,200	1,200	1,526	4,000	10,000	6,000
-3381 BPU Utilities	33,665	35,000	34,200	(800)	60,262	62,400	62,100	(300)
-3429 Fac. Debt Pmt	-	-	-	-	-	-	-	-
-3400 R&M Labor	15,865	-	-	-	14,608	-	-	-
-3401 Squad car labor	-	-	-	-	-	-	-	-
-3405 Nuisances	-				-			
-3410 Rental Expense	-	-	-	-	88	750	750	-
-3430 Misc.	2,409	3,500	2,300	(1,200)	679	750	750	-
-3433 Dues & Subc	1,231	1,800	1,800	-	733	800	800	-
-3434 Lakes Media	-	-	-	-	-	-	-	-
-3435 Books & Pamphlet	328	500	500	-	-	-	-	-
-3436 Bank Serv Charge	-	-	-	-	-	-	-	-
-3438 Misc. Spec Pro	-	-	-	-	-	-	-	-
-3460 Remit CA	-	-	-	-	-	-	-	-
-3461 Remit Sr Cit	-	-	-	-	-	-	-	-
-3362 Remit Arb	-	-	-	-	-	-	-	-
-3463 Fire Rel Pen Pmt	56,580	58,850	65,868	7,018	-	-	-	-
-3473 Remit State Aid	206,218	206,000	206,000	-	-	-	-	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	-	-	-	-
Park Programs	-	-	-	-	150,707	139,391	145,891	6,500
	391,877	385,642	392,616	6,974	254,203	240,799	252,335	11,536
Capital								
-5500 Capital Outlay	11,402	10,000	20,000	10,000	36,545	-	-	-
	11,402	10,000	20,000	10,000	36,545	-	-	-
Transfers								
-7720 Transfers Out	81,445	122,517	146,793	24,276	3,675	-	-	-
	81,445	122,517	146,793	24,276	3,675	-	-	-
TOTAL	1,429,848	1,226,204	1,195,157	(31,047)	1,001,949	982,921	987,727	4,806

WORKING FUND EXPENDITURES- AS OF 09/09/16

	Street & Sewer				TOTAL WORKING FUNDS			
	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference	2015 Actual	2016 Amended Budget	2017 Requested Budget	Difference
Personnel Services								
-1101 Salary	259,042	310,474	305,400	(5,074)	3,979,095	3,945,605	4,023,831	78,226
-1102 OT	3,250	12,000	12,000	-	120,282	68,500	72,500	4,000
-1104 Temporary	8,937	10,000	12,900	2,900	74,972	112,000	103,000	(9,000)
-1105 Airport Security/Mech	31,563	-	-	-	79,722	40,000	-	(40,000)
-1112 Severance	-	-	-	-	32,505	-	-	-
-1113 Uniform Allow	-	-	-	-	35,452	31,300	31,300	-
-1114 Uniform Asses	-	-	-	-	5,208	-	-	-
-1121 PERA	22,265	24,186	23,805	(381)	478,440	449,143	451,442	2,299
-1122 FICA	17,981	20,961	20,710	(251)	127,532	137,556	141,839	4,283
-1123 Medicare	4,205	4,902	4,843	(59)	59,764	60,258	61,192	934
-1130 CAFÉ/Sick	5,374	5,609	4,437	(1,172)	28,777	31,805	32,714	909
-1131 Health Ins	65,198	71,903	73,959	2,056	811,923	891,823	905,117	13,294
-1133 Life Ins	229	288	281	(7)	4,423	4,588	4,779	191
-1134 LTD	351	557	548	(9)	4,928	6,333	6,585	252
-1140 Unemployment	-	-	-	-	22,182	83,200	-	(83,200)
-1150 Workers Comp	23,671	35,341	25,800	(9,541)	235,749	221,931	186,941	(34,990)
	442,066	496,221	484,683	(11,538)	6,100,952	6,084,042	6,021,240	(62,802)
Supplies								
-2200 Office Supplies	109	100	100	-	14,478	16,500	16,700	200
-2209 Safety Equip	-	-	-	-	1,619	1,000	1,000	-
-2210 Operating Supplies	5,823	18,500	8,500	(10,000)	64,984	59,450	65,700	6,250
-2212 Motor Fuels	25,271	35,000	35,000	-	87,207	124,000	105,000	(19,000)
-2220 R&M Supplies	81,469	81,100	100,600	19,500	140,570	184,500	197,200	12,700
-2221 Squad car Repair Supplies	-	-	-	-	13,411	30,000	30,000	-
-2240 Small Tools	38	100	100	-	962	1,400	1,400	-
-2250 Personal Protective Gear	-	-	-	-	17,816	25,000	25,000	-
	112,710	134,800	144,300	9,500	341,047	441,850	442,000	150
Services								
-3300 Professional Serv	-	-	-	-	128,601	160,477	164,000	3,523
-3301 City Attorney	-	-	-	-	68,379	85,000	75,000	(10,000)
-3302 Dwtn Snow Remo	13,845	30,000	30,000	-	13,845	30,000	30,000	-
-3305 Crime Prev Pro	-	-	-	-	861	500	500	-
-3309 Computer Support	-	-	-	-	70,304	77,800	89,700	11,900
-3310 Mis Pros	-	-	-	-	176,158	179,682	179,682	-
-3321 Telephone	2,704	2,500	2,500	-	39,617	38,350	36,270	(2,080)
-3322 Postage	27	50	-	(50)	6,503	7,900	7,550	(350)
-3330 Professional Dev	899	1,000	1,000	-	62,852	53,800	60,100	6,300
-3331 Lease Payments	-	8,137	8,800	663	22,536	45,600	48,200	2,600
-3340 Lodging Tax Remit/PR	-	-	-	-	7,307	4,750	4,750	-
-3350 Legal Publ	76	100	100	-	15,195	11,800	11,400	(400)
-3361 Ins. General Lib	14,773	14,787	14,679	(108)	104,681	105,420	104,650	(770)
-3362 Ins - Property	1,221	1,247	1,238	(9)	12,974	13,302	13,206	(96)
-3363 Ins.-Auto	4,677	4,793	4,758	(35)	31,461	32,169	31,934	(235)
-3365 Ins.- Other	4,625	4,679	4,645	(34)	9,359	10,162	9,096	(1,066)
-3380 Utilities	3,769	6,000	6,927	927	19,856	32,000	40,127	8,127
-3381 BPU Utilities	242,527	260,000	260,000	-	407,022	431,900	427,800	(4,100)
-3429 Fac. Debt Pmt	-	-	-	-	102,990	-	-	-
-3400 R&M Labor	128	-	-	-	39,834	-	-	-
-3401 Squad car labor	-	-	-	-	2,658	-	-	-
-3405 Nuisances	-	-	-	-	7,570	10,000	10,000	-
-3410 Rental Expense	423	300	300	-	1,958	2,250	2,250	-
-3430 Misc.	5,963	4,900	3,973	(927)	70,196	82,437	203,573	121,136
-3433 Dues & Subc	-	-	-	-	6,074	7,600	7,400	(200)
-3434 Lakes Media	-	-	-	-	62,959	60,000	62,500	2,500
-3435 Books & Pamphlet	-	-	-	-	1,153	900	1,300	400
-3436 Bank Serv Charge	-	-	-	-	2,114	3,000	3,500	500
-3438 Misc. Spec Pro	-	-	-	-	17,449	29,300	38,000	8,700
-3460 Remit CA	-	-	-	-	76,994	80,865	83,291	2,426
-3461 Remit Sr Cit	-	-	-	-	76,994	80,865	83,291	2,426
-3362 Remit Arb	-	-	-	-	76,994	80,865	83,291	2,426
-3463 Fire Rel Pen Pmt	-	-	-	-	56,580	58,850	65,868	7,018
-3473 Remit State Aid	-	-	-	-	206,218	206,000	206,000	-
Bomb/Bike/K-9/TZD/Tactical	-	-	-	-	22,560	12,350	21,850	9,500
Park Programs	-	-	-	-	150,707	139,391	145,891	6,500
	295,657	338,493	338,920	427	2,179,511	2,175,285	2,351,970	176,685
Capital								
-5500 Capital Outlay	-	-	-	-	252,749	10,000	20,000	10,000
	-	-	-	-	252,749	10,000	20,000	10,000
Transfers								
-7720 Transfers Out	-	-	-	-	5,047,620	5,416,490	324,793	(5,091,697)
	-	-	-	-	5,047,620	5,416,490	324,793	(5,091,697)
TOTAL	850,433	969,514	967,903	(1,611)	13,921,880	14,127,667	9,160,003	(4,967,664)