City of Duluth, Minnesota

Proposed 2016 Levy and General Fund Budget

September 10, 2015

2016 Proposed General Fund Budget
Mayor Ness Executive Summary
September 10, 2015

The 2016 Proposed General Fund Budget (the "Budget") could be largely characterized as a status quo budget compared to 2015's budget, with two primary exceptions. Increases in expenditures are provided for employee wages under our newly negotiated collective bargaining agreements and maintenance for our streets, trails and parks.

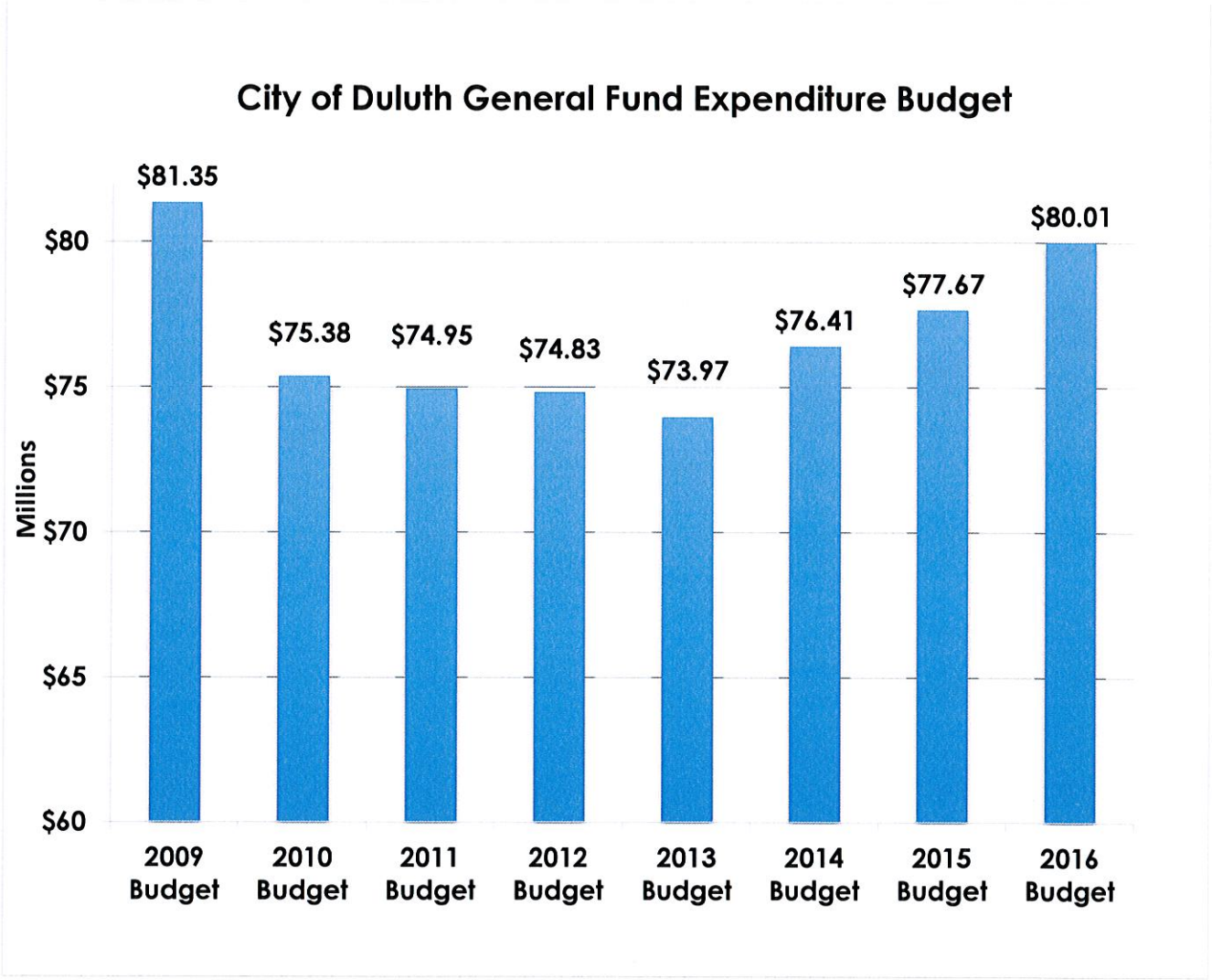
Wages for City employees were held flat or nominally increased over the past five years as the City was struggling with reductions in LGA and an economy slowly coming out of severe recession. In response to these financial difficulties, average wage increases across all bargaining units were held to less than 1% annually over the past five years while City employees continued to provide top quality services to Duluth's citizens despite working with limitations on staffing levels and continued increases in customer demands for services. This Budget's wage increases for City employees run slightly above statewide averages for new contracts.

Over the last few years the City has invested in developing and upgrading its trail systems for all users, from hikers to mountain bikers, along with many of its signature and neighborhood parks. Duluth is rapidly becoming known as one of the premier outdoor and trails cities in the country, a designation that is attracting new visitors and generating additional economic development opportunities. The Budget provides for an additional $500 thousand in parks and trails maintenance funds over last year's levels to help assure users that these parks and trails will remain attractive outdoor recreation assets for years to come.

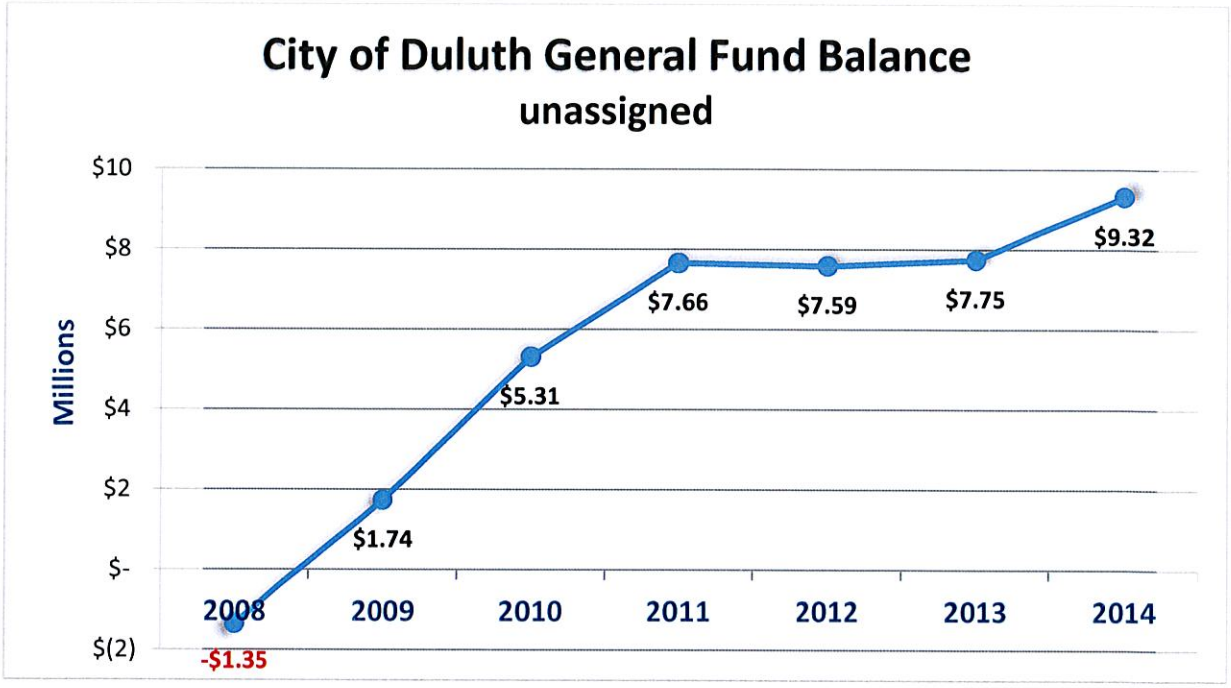
The condition of Duluth's street and road system remains one of the biggest unmet challenges over the past eight years. Given the resource limitations we face, we are focusing on maintenance. Duluth taxpayers gain a much greater benefit per dollar expended through maintenance measured by total miles of improved road surface than by expending the limited resources available on full resurfacing or reconstruction. Over the past two years we have identified newly available resources from positive budget performance and asked Council for one-off additional budget appropriations to apply these funds to enhanced street maintenance. This year we are providing for that level of maintenance resources from the street fee in the initial budget for the Street Maintenance Fund.

Overall Budget expenditures of $80 million are 3% higher than 2015's budget, due primarily to the new CBA wage increases and additional maintenance funding. Absent those increases, all other operating costs declined $317 thousand or 1.5% from 2015 levels. The decline in other costs is driven primarily by the continued favorable impact of the conversion of our retiree healthcare insurance to a Medicare supplement plan. Savings arise as pre-65 retirees transfer off of our active employee plan paid for with a combination of City and employee cost share funds, to the Medicare supplement plan which is significantly funded with Federal Medicare dollars.

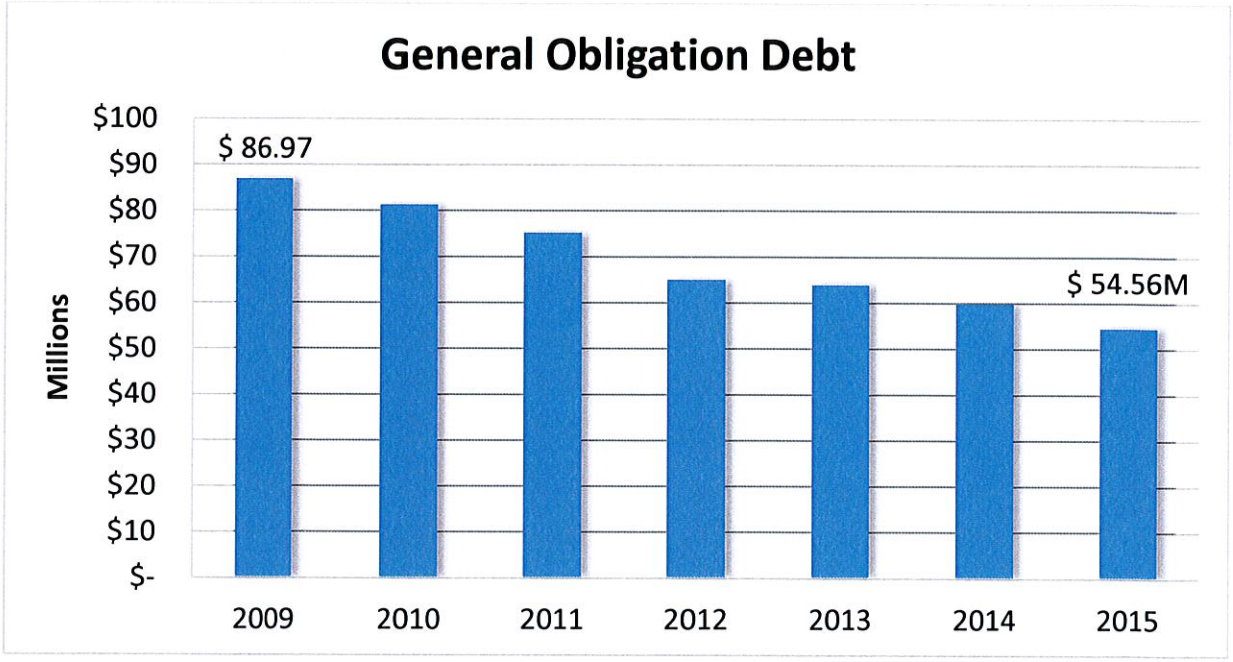
The 2016 Budget continues the application of strong and consistent financial principles that have been utilized to improve and strengthen the City's financial health and create budget stability over the past eight years.



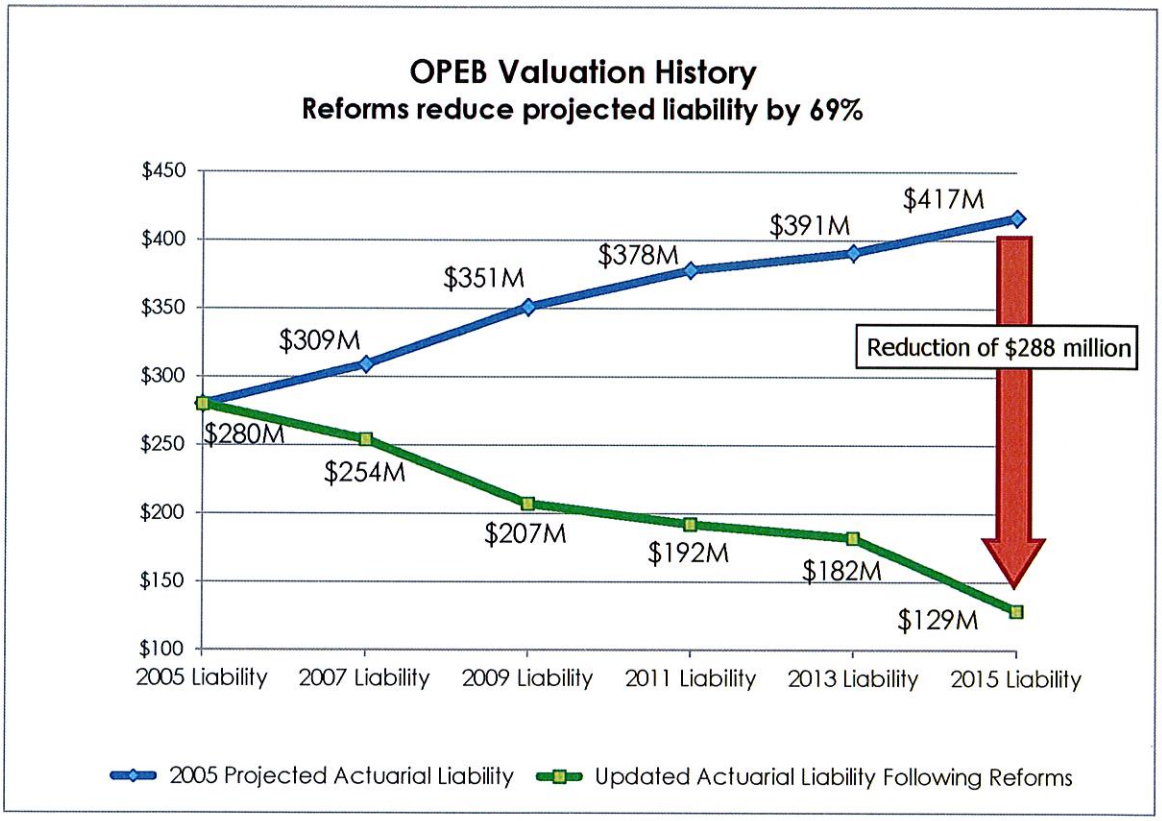
General Fund expenditures have grown at a moderate pace since 2010 increasing at an average annual rate of less than one percent.



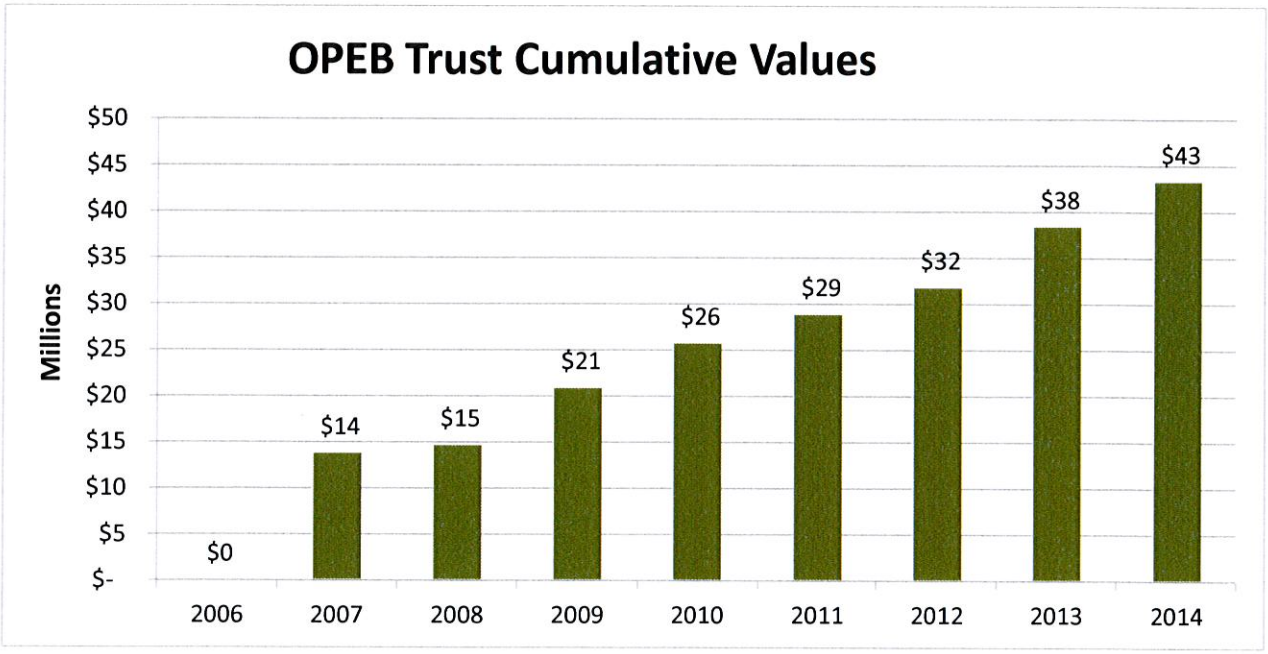
General Fund unassigned fund balance provides a level of protection against the need to reduce service levels because of revenue shortfalls or unpredicted expenditures. The City has a fiscal policy of maintaining as a percentage of general fund expenditures the following levels; minimum scenario of five percent, a moderate scenario of seven percent and an optimum level of ten percent. Since 2013 unassigned fund balance has exceeded fiscal policy.



General obligation debt repaid primarily by tax levies has decreased dramatically since 2009 to $54.56 million due mainly to the payoff of street improvement debt.



In 2005 an actuarial study projected the City's OPEB liability would exceed $400 million by the end of 2015. Benefit reforms since 2005 have reduced that liability to $129 million.



The OPEB Trust was created in 2008 to finance retiree health care costs. City contributions are invested through the State Board of Investment. Assets have grown significantly since 2008 and are now in excess of $43 million.

These principles have provided the foundation to our short and long-term financial planning and have helped the City dramatically improve its financial health during a very turbulent and challenging period. These principles include:

- **Budget Discipline** – that discipline encompasses several ideas including conservative revenue expectations, making difficult spending prioritization decisions, applying zero based budget concepts, aggressively challenging existing budget assumptions and emphasizing the need for spending rationales or ROI analysis, tightly managing staffing level fluctuations and individual hiring decisions and creating a culture of budget accountability.

- **Organizational and Process Reengineering** – striving toward a culture of every employee thinking, "How can I do things better and more efficiently today?" This culture focuses on identifying the organization's core competencies and seeks out improvements in operational efficiency and effectiveness by the constant reassessment of processes and procedures, the targeted application of technology and appropriate optimization of attrition opportunities.

- **Willingness to Seek Strategic Solutions to Financial Opportunities** – look for opportunities to bring about change to major assumptions, programs or structural impediments to improve or secure long-term financial security. Examples include the restructuring of our retiree health care program, creative conversion of the over-65 plan to a Medicare supplement, creation and funding of an OPEB trust to finance long-term retiree costs, reduction of general fund revenue volatility and professionalizing the management of our enterprise fund operations.

- **Focus on Debt Management** – through judicious use of borrowing, attention to interest rate opportunities, taking a rainy day approach to the use of windfalls or other significant proceeds realizations and jealously protect the City's bond rating.

- **Seek Out the Best Employees** – both internally and externally. Be willing to look out of the box in the search for new talent with unusual or non-standard backgrounds. Provide opportunities for internal staff to move up or across existing job channels to realize their full potential. Utilize attrition to improve the team's capabilities and capacity whether from external or internal talent.

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2016 Preliminary Property Tax Levy

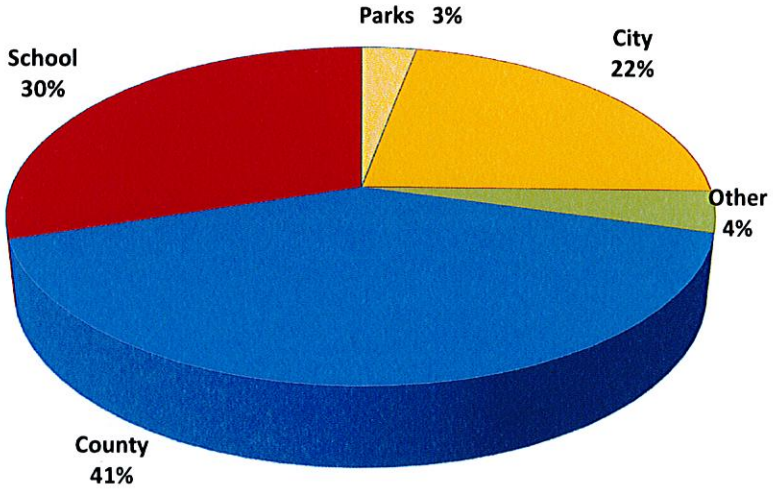
	2015 Approved Levy	2016 Proposed Levy	Change In Levy	% Change in Total City Levy	Impact on Tax Rate
General Operations Levy					
General Operations	$ 12,864,500	$ 13,567,600	$ 703,100	3.50%	**3.50%**
New Growth	$ -	$ 411,300	$ 411,300	2.05%	**0.00%**
Provision for Tax Delinquency	$ 150,000	$ 150,000	$ -		
Total General Operations Levy	**$ 13,014,500**	**$ 14,128,900**	**$ 1,114,400**	**5.55%**	**3.50%**
Capital Projects Levy					
Debt Service	$ 6,574,300	$ 6,574,300	$ -		**0.00%**
Infrastructure Permanent Improvements	$ 280,000	$ 280,000	$ -		
Total Capital Projects Levy	**$ 6,854,300**	**$ 6,854,300**	**$ -**	**0.00%**	**0.00%**
Street Light Levy	**$ 220,000**	**$ 220,000**	**$ -**	**0.00%**	
Total City Property Tax Levy	**$ 20,088,800**	**$ 21,203,200**	**$ 1,114,400**	**5.55%**	**3.50%**
Parks Referendum Levy	**$ 2,600,000**	**$ 2,600,000**	**$ -**	**0.00%**	**0.00%**

Impact on Annual Property Tax Bill for $159,600 Homestead Value

Annual City Portion:

2015 Average Homestead Property Taxes	**$ 515**
2016 Property Taxes as Proposed	**$ 533**
Proposed Increase	**$ 18**

Breakdown of Average Homestead Property Tax Bill by Taxing Entity



2016 Proposed General Fund Budget by Type in millions

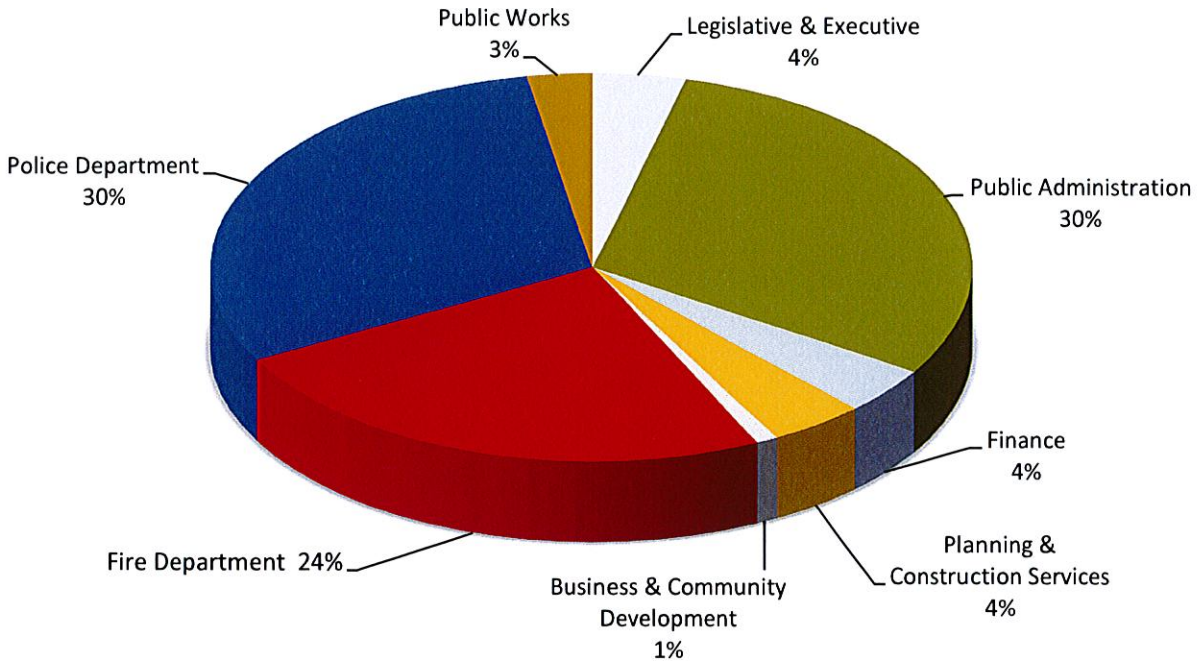
	2014 Approved Budget	2015 Approved Budget	2016 Proposed Budget	Variance 2015 Approved Budget vs 2016 Proposed Budget	
REVENUES				$	%
General Operations Levy	12.900	13.015	14.129	1.114	8.6%
City Sales Tax	12.900	13.160	14.175	1.015	7.7%
All Other Taxes	2.087	2.236	2.189	(0.047)	-2.1%
Payment in Lieu of Tax	2.935	3.997	3.073	(0.924)	-23.1%
Local Government Aid	29.043	29.204	29.264	0.060	0.2%
Pension Aids	1.724	1.724	1.899	0.175	10.2%
All Other Intergovernmental	2.227	1.914	2.347	0.433	22.6%
Charges for Services	3.575	3.396	3.086	(0.310)	-9.1%
Building Inspection Fees	2.035	2.101	2.272	0.171	8.1%
Licenses and Permits	1.479	1.577	1.483	(0.094)	-6.0%
Fines	0.613	0.540	0.506	(0.034)	-6.3%
Earnings on Investments	0.305	-	-	-	
Transfer from Other funds	3.688	3.842	4.782	0.940	24.5%
Miscellaneous Revenues	0.897	0.962	0.801	(0.161)	-16.7%
Revenue Totals	**76.408**	**77.668**	**80.006**	**2.338**	**3.0%**
EXPENSES					
SALARIES					
Permanent Salaries	37.920	38.363	39.981	1.618	4.2%
Overtime	1.208	1.494	1.508	0.014	0.9%
Other Wages	0.494	0.487	0.516	0.029	6.0%
Total Salaries	39.622	40.344	42.005	1.661	4.1%
BENEFITS					
PERA	4.398	4.731	4.947	0.216	4.6%
Payroll Taxes	1.759	1.778	1.839	0.061	3.4%
Employee Insurances	9.157	9.262	9.479	0.217	2.3%
Total Benefits	15.314	15.771	16.265	0.494	3.1%
OTHER EXPENSE/CAPITAL					
Supplies	3.476	3.081	3.079	(0.002)	-0.1%
Other Services and Charges	9.229	9.629	9.717	0.088	0.9%
Utilities	1.226	1.226	1.251	0.025	2.0%
Retiree Insurance	7.225	7.225	6.900	(0.325)	-4.5%
Capital	0.316	0.392	0.289	(0.103)	-26.3%
Total Other Expense	21.472	21.553	21.236	(0.317)	-1.5%
Park/Trail Maintenance Supplement	-	-	0.500	0.500	100.0%
Proposed Budget Expense Totals	**76.408**	**77.668**	**80.006**	**2.338**	**3.0%**

2016 Proposed General Fund Budget by Type

Bridge Schedule Outlining Variances over 2015 Approved Budget and 2016 Proposed Budget

	$ Variance in Millions		Narrative
2015 Approved Revenues		**$ 77.668**	
General Operations Levy	1.114		New growth & 3.5% levy increase
City Sales Tax	1.015		Based on 2015 projected sales
Licenses and Permits	(0.094)		Based on current projections
Local Government Aid	0.060		Certified LGA
All Other Intergovernmental	0.433		MSA and state insurance premium
Fines and Forfeits	(0.034)		Based on current projections
Payment in Lieu of Tax	(0.924)		Based on 2015 projected gas sales
Earnings on Investments	-		Revenue moved to OPEB in 2015
All Other Revenues	0.768		All other changes throughout
Total Revenue Changes		2.338	
2016 Proposed Revenues		**$ 80.006**	
2015 Approved Expenses		**$ 77.668**	
Permanent Salaries	1.618		Contract negotiations
Overtime	0.014		Accurately reflect usage
Other Wages	0.029		Increase in temp wages
PERA, Payroll Taxes	0.277		Due to salary increases
Insurances	0.217		More employees on family health
All Other Operating Expenses	(0.317)		Decreased retiree health costs
Park/Trail Maintenance Supplement	0.500		Park/Trail maintenance supplement
Total Expense Changes		2.338	
2016 Proposed Expenses		**$ 80.006**	

General Fund Personnel Summary



Department	2015 Approved	2016 Proposed
Legislative & Executive	23.50	23.50
Public Administration	180.40	180.15
Finance	22.50	23.50
Planning & Construction Services	24.17	24.17
Business & Community Development	5.50	5.50
Fire Department	143.00	144.50
Police Department	178.50	180.50
Public Works	16.45	16.65
TOTAL	594.02	598.47

General Fund Personnel Summary

	2015 Approved	2016 Proposed	Difference	Narrative
LEGISLATIVE/EXECUTIVE				
City Council	0.00	0.00	0.00	
Mayor	4.00	4.00	0.00	
Chief Administrative Officer	2.50	2.50	0.00	
City Attorney	17.00	17.00	0.00	
Department Total	**23.50**	**23.50**	**0.00**	
PUBLIC ADMINISTRATION				
Human Resources	12.00	11.75	-0.25	Wellness Coordinator .75 FTE
Mgmt Information Systems	21.00	21.00	0.00	
City Clerk	7.00	7.00	0.00	
Maintenance Operations	68.60	68.60	0.00	
Library Services	46.50	46.50	0.00	
Facilities Management	25.30	25.30	0.00	
Department Total	**180.40**	**180.15**	**-0.25**	
FINANCE				
Finance Administration	3.00	3.00	0.00	
Auditor	8.50	9.50	1.00	Increase 1 Financial Analyst
Purchasing	2.00	2.00	0.00	
Treasurer	9.00	9.00	0.00	
Department Total	**22.50**	**23.50**	**1.00**	
PLANNING & CONSTRUCTION SERVICES				
Physical Planning	7.17	7.17	0.00	Decrease .5 supervisor re-org combined w/CDBG; Increase
Construction Srvs & Inspection	17	17	0.00	.5 info & comm specialist
Department Total	**24.17**	**24.17**	**0.00**	
BUSINESS AND COMMUNITY DEVELOPMENT				
Business & Comm Develop.	5.50	5.50	0.00	
Department Total	**5.50**	**5.50**	**0.00**	
FIRE				
Fire Administration	3.00	4.50	1.50	1 Hazmat grant coordinator; .5 info & comm specialist
Firefighting Operations	130.00	130.00	0.00	
Life Safety	10.00	10.00	0.00	
Department Total	**143.00**	**144.50**	**1.50**	
POLICE				
Police Administration/Patrol	178.50	180.50	2.00	DWI and DTA grant funded officers
Department Total	**178.50**	**180.50**	**2.00**	
PUBLIC WORKS				
Director's Office	0.40	0.40	0.00	
Engineering	16.05	16.25	0.20	Increase .2 information technician
Department Total	**16.45**	**16.65**	**0.20**	
TOTAL GENERAL FUND FTE'S	**594.02**	**598.47**	**4.45**	

Departments
Legislative & Executive
Public Administration
Finance Department
Planning & Construction Svs
Business Development
Fire Department
Police Department
Public Works
Transfers & Other Functions

General Fund

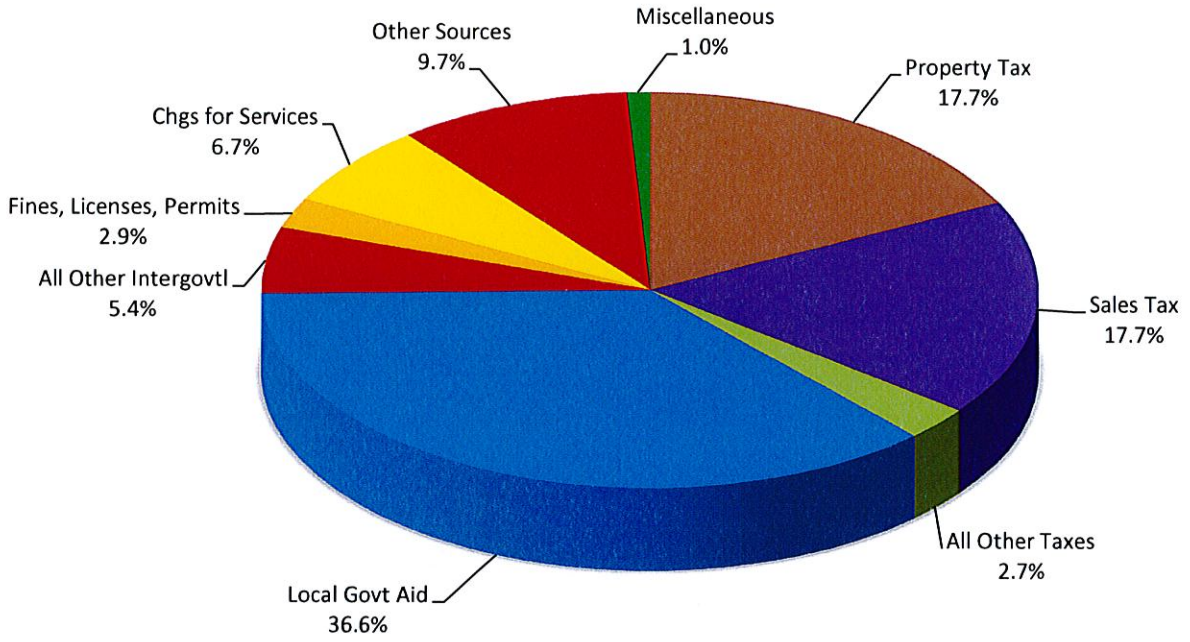
The General Fund provides general purpose government to the citizens of Duluth and accounts for all financial transactions not accounted for in another fund. This fund is used to finance activities such as general government, public safety, public works, libraries, recreation and business and economic development.

Financial support for this fund is received from general property taxes, city sales tax, licenses and permits, court fines and fees, departmental fees and charges, intergovernmental and miscellaneous revenues. The major categories of revenues and of expenditures are itemized below.

	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
REVENUES				
Property Tax				
General Operations Levy	11,634,085	12,595,326	12,749,800	13,567,600
New Growth	106,300	-	114,700	411,300
Delinquent Property Taxes	283,960	336,323	150,000	150,000
City Sales Tax	12,743,825	13,208,184	13,160,000	14,175,000
All Other Taxes	2,090,882	2,663,455	2,236,000	2,189,400
Local Government Aid	27,437,478	29,030,643	29,203,600	29,264,100
All Other Intergovernmental	4,191,620	4,252,157	3,704,800	4,307,700
Licenses and Fines	2,390,993	2,156,902	2,116,000	1,988,900
Charges for Services	5,206,377	5,842,785	5,498,000	5,358,100
Earnings on Investments	63,782	428,184	-	-
Other Financing Sources	6,801,705	6,992,779	7,773,100	7,793,100
Miscellaneous	2,463,973	1,442,571	962,000	801,000
Total Revenues	75,414,980	78,949,309	77,668,000	80,006,200
EXPENDITURES				
Permanent Salaries	36,695,088	37,262,575	38,363,300	39,980,800
Premium Pay	1,982,333	1,946,987	1,493,800	1,507,800
Other Wages	400,283	554,011	486,700	516,300
Employee Benefits	14,846,007	15,664,616	15,771,700	16,265,100
Supplies	4,422,628	3,764,417	3,080,700	3,079,200
Other Services & Charges	8,127,593	8,927,813	9,628,900	9,716,800
Utilities	1,208,979	1,250,050	1,226,400	1,251,400
Retiree Insurance	6,555,393	6,985,951	7,225,000	6,900,000
Capital	372,559	348,667	391,500	288,800
Park/Trail Maint Supplement	0	0	0	500,000
Total Expenditures	74,610,863	76,705,087	77,668,000	80,006,200

GENERAL FUND PROPOSED REVENUES

Percent of Total by Major Category



Property Tax - Current & Delinquent	$	14,128,900
City Sales Tax	$	14,175,000
All Other Taxes	$	2,189,400
Local Government Aid	$	29,264,100
All Other Intergovernmental	$	4,307,700
Licenses and Fines	$	1,988,900
Charges for Services	$	5,358,100
Other Financing Sources	$	7,793,100
Miscellaneous	$	801,000
TOTAL 2016 REVENUES	$	80,006,200

This graph shows the major categories of revenues expressed as a percent of total General Fund Fund revenues estimated for budget fiscal year 2016. The City's policy of maintaining a diverse revenue base is reflected in the categories of revenues listed above, with almost 200 separate budgeted sources of revenue detailed within the Revenue Source Summary that follows this graph. Although, the City does have a wide variety of revenues, the reader will note the City's relative dependence on Local Government Aid, which constitutes 36.6% of all General Fund revenues. For this reason, Local Government Aid is monitored closely at the State Legislature.

City of Duluth Minnesota - 2016 Budget

General Fund Revenues		2013 Actual	2014 Approved	2015 Approved	2016 Proposed
CATEGORY 10 - TAXES					
4005	Current Property Tax	11,634,085	12,749,800	12,749,800	13,567,600
	New Growth	106,300	-	114,700	411,300
4010	Delinquent Property Tax	283,960	150,000	150,000	150,000
4015	Mobile Home Tax	5,977	50,800	58,700	58,700
4040	City Sales Tax	12,743,825	12,900,000	13,160,000	14,175,000
4050	Charitable Gambling Tax	55,267	48,000	55,000	60,000
4070	MN Power Franchise Fee	1,100,000	1,100,000	1,100,000	1,100,000
4071	Cable Franchise Fee	850,184	856,400	926,700	890,000
4072	No. MN Utility Franchise Fee	8,114	7,000	8,100	11,300
4080	Forfeit Tax Sale	1,911	5,000	19,400	19,400
4090	Other Taxes	69,429	20,000	68,100	50,000
TOTAL TAXES		26,859,052	27,887,000	28,410,500	30,493,300
CATEGORY 20 - LICENSES AND PERMITS					
4101	Liquor License	467,583	405,000	455,000	455,000
4102	Beer License	14,054	14,000	14,000	14,000
4105	Hotel License	9,054	6,500	9,000	9,000
4106	Garbage Collection	17,520	14,000	14,000	16,000
4107	Horse & Carriage	566	700	700	700
4108	Emergency Wrecker License	7,928	5,000	6,000	6,000
4109	Gas Station License	8,686	8,500	8,500	8,500
4111	Pawnbroker License	1,137	1,300	1,100	1,100
4112	Peddler's License	3,796	500	500	1,000
4113	Precious Metal Dealer	1,895	1,200	1,200	1,500
4114	Pet Shop License	1,819	1,200	1,700	1,700
4117	Massage Parlor	12,812	5,000	8,000	12,000
4118	Cigarette License	14,000	15,000	13,000	13,000
4119	Motor Vehicle - Dealer	4,927	4,400	4,400	4,400
4119	Motor Vehicle - Rental	2,104	1,600	1,800	1,800
4120	Taxi Permit	11,797	5,300	17,000	11,000
4121	Coin Operating Device	10,355	9,000	10,000	9,000
4122	Pool & Bowling	2,360	2,000	600	1,000
4124	Tree Service Contractor	-	700	-	-
4150	Pet License	21,099	18,000	35,000	-
4151	Fill Permits	1,125	1,200	1,200	1,200
4152	Excavation Permits	19,070	20,000	20,000	20,000
4153	Multiple Dwell License-3 or more	97,520	100,000	250,000	143,000
4153	Multiple Dwell License-1 or 2 units	903,593	735,000	575,000	642,000
4154	Commercial Use/Occupancy	79,090	65,000	75,000	80,000
4155	Special Event Permit	3,498	3,000	3,000	3,000
4170	Misc. Perm. & Licenses	81,765	35,700	50,700	27,000
TOTAL LICENSE AND PERMITS		1,799,153	1,478,800	1,576,400	1,482,900

City of Duluth Minnesota - 2016 Budget

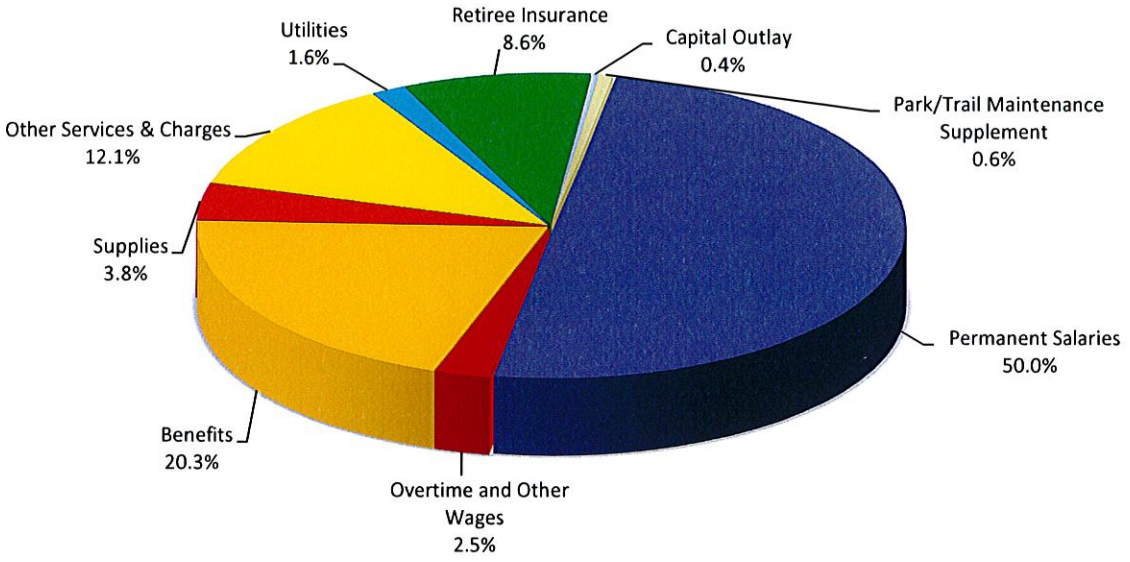
General Fund Revenues		2013 Actual	2014 Approved	2015 Approved	2016 Proposed
CATEGORY 30 - INTERGOVERNMENTAL					
4209	Misc. Federal Grants (Safer Grant)	28,898	200,000	-	-
4220	State of Minnesota	186,366	-	-	285,000
4221	Local Government Aid	27,437,478	29,042,600	29,203,600	29,264,100
4222	State Property Tax Aid	63,109	-	-	-
4225	Ski Trail Reimbursement	11,000	5,000	11,000	11,000
4226	Snowmobile Trail Grants	6,963	18,000	13,000	13,900
4227	Police Training Reimbursement	51,263	50,000	50,000	50,000
4230	PERA Aid	124,428	124,400	124,400	124,400
4232	State Insurance Premium	1,738,318	1,600,000	1,600,000	1,775,000
4240	Municipal State Aid - Maintenance	1,533,448	1,533,400	1,400,000	1,533,400
4260	St. Louis County	148,311	148,300	157,300	164,400
4261	ISD 709	235,832	211,000	220,200	225,200
4262	Housing & Redevelopment Authority	-	60,900	62,700	63,800
4270	Other Grants	232	-	-	-
4300	HRA in Lieu of Taxes	47,366	47,300	50,200	45,600
4300	Ordean Foundation	16,086	16,000	16,000	16,000
TOTAL INTERGOVERNMENTAL		31,629,098	33,056,900	32,908,400	33,571,800
CATEGORY 40 - CHARGES FOR SERVICES					
4301	Zoning Appeals Fees	-	600	600	600
4303	Use Permit - Flood & Wetlands	2,194	1,000	1,000	1,000
4306	Building Appeals Fees	120	-	-	-
4307	Planning/Zoning Fees	113,875	75,000	75,000	80,000
4310	Assessment Cost Services	1,390	33,900	28,400	24,600
4311	Assessment Certification Fee	30,955	30,000	25,000	30,000
4313	Assessment Handling Fee	3,520	10,000	-	-
4315	Stormwater Administrative Service	150,700	150,700	150,700	150,700
4315	Sewer Administrative Service	306,900	306,900	306,900	306,900
4315	Steam Administrative Service	49,500	49,500	49,500	49,500
4315	DECC Administrative Service	25,000	25,000	25,000	25,000
4315	DTA Administrative Service	10,300	10,300	10,300	10,300
4315	Grant Administration Services	74,187	77,500	87,200	87,200
4315	Airport Administrative Service	45,200	45,200	45,200	45,200
4315	DEDA Administrative Service	365,000	365,000	365,000	365,000
4315	Public Utility Admin Service	872,400	872,400	872,400	872,400
4315	Fleet Administrative Service	108,200	108,200	108,200	108,200
4315	Golf Administrative Service	66,800	66,800	66,800	66,800
4315	Group Health Admin Service	255,000	255,000	255,000	255,000
4315	Self Insurance Admin Service	283,200	283,200	283,200	283,200
4315	Spirit Mt. Administrative Service	37,700	37,700	37,700	37,700
4315	Parking Administrative Service	23,300	23,300	23,300	23,300
4315	Street Lighting System Utility	59,000	59,000	59,000	59,000

General Fund Revenues	2013 Actual	2014 Approved	2015 Approved	2016 Proposed
Category 40 - Charges for Services continued				
4319 Attorney Fees	11,500	10,000	10,000	4,000
4320 MIS Services	1,801	5,200	5,200	4,600
4322 Animal Shelter Fees	17,694	20,000	20,000	20,000
4323 Garnishment Fees	60	100	-	-
4324 Miscellaneous Services	-	300	-	-
4325 Radio Services	6,500	6,500	-	-
4326 Criminal History Checks	521	2,000	2,000	2,000
4328 Pawnbroker Transaction Charge	76,893	50,000	75,000	65,000
4329 False Alarm Fees & Penalties	18,384	10,000	17,000	19,600
4340 Fire Protection Services	4,200	4,200	4,200	4,200
4341 Hydrant Maintenance Service	30,000	30,000	30,000	30,000
4350 Inspection Services	-	4,000	4,000	4,000
4351 Building Inspection Fees	1,324,238	1,460,000	1,503,800	1,626,400
4352 Plumbing Inspection Fees	178,011	180,000	185,400	200,500
4353 Electric Inspection Fees	181,924	190,000	195,700	211,600
4354 HVAC-R Inspection Fees	207,468	150,000	154,500	167,100
4355 Signs Inspection Fees	13,047	10,500	10,800	11,700
4356 House Moving Inspection Fees	12,684	5,000	10,000	10,000
4357 Mobile Home Inspection Fees	224	2,000	2,100	2,100
4359 CAF Administrative Fee	5,753	15,000	15,500	16,800
4360 Vacant Building Fee	9,320	5,000	5,000	7,500
4361 RZP Registration Fee	14,013	14,000	14,400	14,400
4370 Engineering Services	207,701	550,000	358,000	55,000
TOTAL CHARGES FOR SERVICES	5,206,377	5,610,000	5,498,000	5,358,100
CATEGORY 50 - FINES AND FORFEITS				
4470 License Penalties	5,924	18,000	8,000	2,000
4471 Library Fines	85,956	90,000	75,000	75,000
4472 Administrative Fines	30,673	22,700	54,600	19,000
4473 Court Fines	469,287	482,100	402,000	410,000
TOTAL FINES AND FORFEITS	591,840	612,800	539,600	506,000
CATEGORY 60 - SPECIAL ASSESSMENTS				
4500 Assessments	37,013	107,200	80,000	111,600
4500 Assessments - Service Charge	326,024	300,000	300,000	300,000
4501 Assessments - Penalty & Interest	23,669	32,100	22,700	28,600
TOTAL SPECIAL ASSESSMENTS	386,706	439,300	402,700	440,200
CATEGORY 70 - MISCELLANEOUS				
4601 Earnings on Investments	63,782	305,000	-	-
4602 Interest on Temporary Loans	80,712	4,600	50,000	-

General Fund Revenues		2013 Actual	2014 Approved	2015 Approved	2016 Proposed
Category 70 - Miscellaneous continued					
4620	Telecommunications Space Rental	9,957	10,000	-	-
4622	Rent of Buildings	78,099	76,600	115,700	76,600
4623	Rent of Land	7,215	5,900	6,300	6,300
4624	Rent of Equipment	-	300	300	-
4627	Concessions & Commissions	10,914	9,000	9,000	9,000
4631	Media Sales	34,341	28,000	31,000	31,900
4636	Sale of Materials	9,889	4,000	6,000	6,000
4639	Sale of Equipment	95,257	70,000	70,000	70,000
4640	Sale of Land	515,900	57,600	57,600	-
4644	Miscellaneous Sales	223,412	54,200	111,200	64,800
4650	Salary Reimbursement	25,411	20,000	20,000	20,000
4654	Other Reimbursements	817,495	73,700	80,700	74,700
4660	Gifts & Donations	2,020	4,700	-	-
4680	Damages Recovered	54,806	15,000	-	-
4700	Other Sources	110,498	23,300	-	-
4701	2% Retention Surtax	1,341	1,500	1,500	1,500
TOTAL MISCELLANEOUS		2,141,049	763,400	559,300	360,800
CATEGORY 80 - OTHER FINANCING SOURCES					
4730	Transfer from Tourism Tax Fund	1,160,750	827,900	827,900	950,000
4730	Transfer from Tourism Tax - Park/Trail Maint	-	-	-	200,000
4730	Transfer from Special Revenue Funds	-	-	57,700	71,900
4730	Transfer from Comm Invest Fund	368,452	145,000	110,000	400,000
4730	Transfer from Police Grant Funds	634,995	410,900	527,500	740,900
4730	Transfer from Public Utility Funds	680,773	947,200	962,200	1,092,400
4730	Transfer from Parking Fund	1,428,223	1,326,700	1,326,700	1,326,700
4730	Transfer from Permanent Improvement	-	30,000	30,000	-
4731	Gas Utility in Lieu of Taxes	2,375,793	2,726,000	3,778,400	2,876,000
4732	Steam Utility in Lieu of Taxes	152,719	146,000	152,700	135,200
TOTAL OTHER FINANCING SOURCES		6,801,705	6,559,700	7,773,100	7,793,100
	GENERAL FUND TOTAL	75,414,980	76,407,900	77,668,000	80,006,200

GENERAL FUND PROPOSED EXPENSES

Percent of Total by Major Category



Permanent Salaries	$	39,980,800
Overtime and Other Wages	$	2,024,100
Benefits	$	16,265,100
Supplies	$	3,079,200
Other Services & Charges	$	9,716,800
Utilities	$	1,251,400
Retiree Insurance	$	6,900,000
Capital Outlay	$	288,800
Park/Trail Maintenance Supplement	$	500,000
TOTAL 2016 EXPENDITURES	$	80,006,200

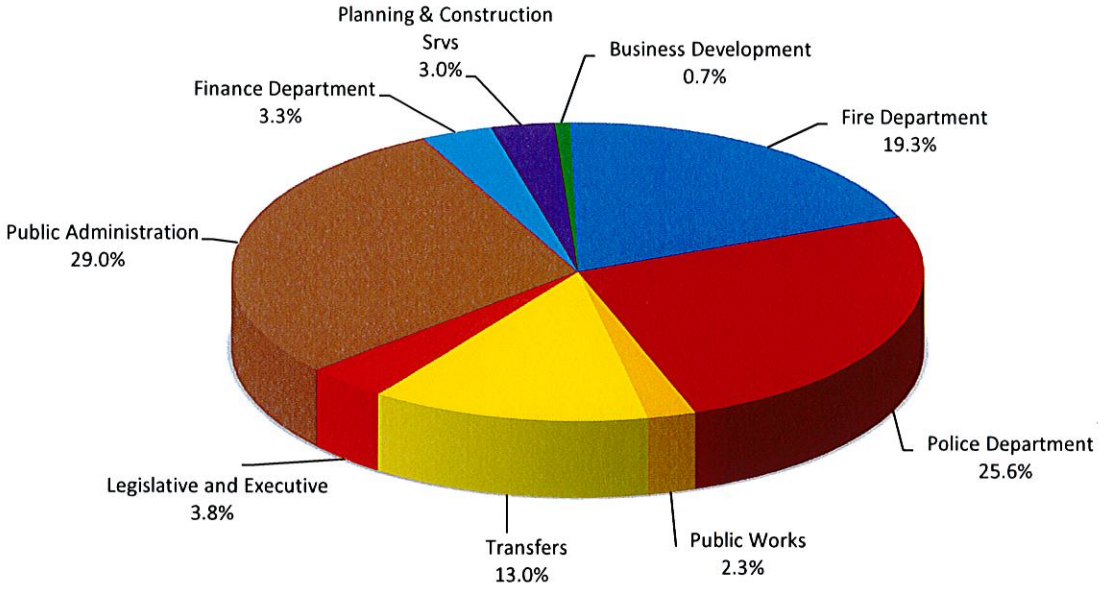
This graph shows the General Fund budget by expense category. The largest single category of expense is Permanent Salaries at 50% of all expenses. When the cost of benefits, overtime and other wages is added, the total is 72.8% of all budgeted expenses. Other Services and Charges comprises 12.1% of the total; followed by Retiree Insurance at 8.6%; Supplies at 3.8%; Utilities at 1.6%; Park/Trail Maintenance Supplement at .6%; and Capital Outlay in the General Fund at .4%.

General Fund - 2016 Proposed Expense Budget

General Fund Expenses	Permanent Salaries	Overtime	Temporary Salaries	Benefits	Other Expense	Capital Outlay	TOTAL
LEGISLATIVE AND EXECUTIVE							
City Council	0	0	90,000	7,000	82,200	0	179,200
Mayor's Office	308,200	0	0	115,000	14,600	0	437,800
Chief Administrative Officer	200,800	0	0	69,500	10,600	0	280,900
Attorney's Office	1,572,000	0	30,000	507,700	39,100	2,000	2,150,800
DEPARTMENT TOTAL	2,081,000	0	120,000	699,200	146,500	2,000	3,048,700
PUBLIC ADMINISTRATION							
Human Resources	759,500	0	10,000	333,100	81,500	0	1,184,100
Management Info Systems	1,449,800	20,000	0	573,900	896,200	0	2,939,900
City Clerk's	463,400	1,000	75,000	213,900	54,500	0	807,800
Maintenance Operations	3,701,600	167,000	56,700	1,629,800	4,337,300	0	9,892,400
Library Services	2,574,600	800	96,800	936,300	318,600	264,500	4,191,600
Facilities Management	1,419,600	25,000	10,000	580,900	2,188,000	0	4,223,500
DEPARTMENT TOTAL	10,368,500	213,800	248,500	4,267,900	7,876,100	264,500	23,239,300
FINANCE							
Budget Office	242,900	0	0	96,500	7,100	0	346,500
Auditor's Office	725,300	14,000	0	262,600	333,300	0	1,335,200
Purchasing	124,700	0	0	47,500	5,700	0	177,900
Treasurer's Office	539,900	0	0	215,900	44,000	0	799,800
DEPARTMENT TOTAL	1,632,800	14,000	0	622,500	390,100	0	2,659,400
PLANNING & CONST. SRVS.							
Physical Planning	480,800	0	0	183,700	48,400		712,900
Const. Srvs & Inspection	1,047,600	9,000	0	430,400	184,800	0	1,671,800
DEPARTMENT TOTAL	1,528,400	9,000	0	614,100	233,200	0	2,384,700
BUSINESS DEVELOPMENT	429,300	0	0	152,900	14,300	0	596,500
FIRE DEPARTMENT							
Fire Administration	387,700	0	0	126,600	65,000	0	579,300
Fire Operations	8,971,000	630,000	0	3,735,300	469,000	0	13,805,300
Life Safety	655,200	10,000	0	289,200	83,700	0	1,038,100
DEPARTMENT TOTAL	10,013,900	640,000	0	4,151,100	617,700	0	15,422,700
POLICE DEPARTMENT							
Police Admin, Investigation, Patrol	12,789,700	575,000	122,700	5,260,000	1,715,700	0	20,463,100
DEPARTMENT TOTAL	12,789,700	575,000	122,700	5,260,000	1,715,700	0	20,463,100
PUBLIC WORKS							
Director's Office	41,500	0	0	9,700	800	0	52,000
Transportation Engineering	1,095,700	56,000	25,100	437,700	152,300	0	1,766,800
DEPARTMENT TOTAL	1,137,200	56,000	25,100	447,400	153,100	0	1,818,800
TRANSFERS	0	0	0	50,000	10,300,700	22,300	10,373,000
DEPARTMENT TOTAL	0	0	0	50,000	10,300,700	22,300	10,373,000
2016 Proposed General Fund	**39,980,800**	**1,507,800**	**516,300**	**16,265,100**	**21,447,400**	**288,800**	**80,006,200**

GENERAL FUND PROPOSED EXPENSES

Percent of Total by Department



Legislative and Executive	$	3,048,700
Public Administration	$	23,239,300
Finance Department	$	2,659,400
Planning & Construction Srvs	$	2,384,700
Business Development	$	596,500
Fire Department	$	15,422,700
Police Department	$	20,463,100
Public Works	$	1,818,800
Transfers	$	10,373,000
TOTAL 2016 EXPENDITURES	$	80,006,200

This graph shows the General Fund Departmental budgets as a percent of the total General Fund expenditures for budget fiscal year 2016. The largest category of expense is public safety with the Police and Fire Departments comprising 44.9% of the total; followed by the Public Administration Department which includes Maintenance Operations, City Clerk, Library, Human Resources, and Management Information Systems at 29%. The Transfers Department comprises 13% of the total. The remaining five departments totaled together are 13.1%, with no department exceeding 4%.

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Council - 110-110-1101				
PERSONAL SERVICES				
5103 Other Wages	89,431	89,964	90,000	90,000
TOTAL	89,431	89,964	90,000	90,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,499	541	700	700
5122 FICA - Social Security	3,667	4,906	5,000	5,000
5123 FICA - Medicare	1,292	1,304	1,300	1,300
TOTAL	6,458	6,751	7,000	7,000
OTHER EXPENDITURES				
5200 Office Supplies	-	-	1,000	1,000
5201 Computer Supplies/Software	-	-	1,000	1,000
5202 Audiovisual & Photography	-	-	500	500
5219 Other Miscellaneous Supplies	298	-	300	300
5319 Other Professional Services	1,125	8,168	10,000	10,000
5331 Travel/Training	798	1,407	12,000	12,000
5355 Printing & Copying	1,374	54	2,000	2,000
5404 Equipment/Machinery Repair & Mtc	941	2,850	3,700	3,700
5414 Software Licenses & Mtce Agreement	-	-	40,500	40,500
5433 Dues & Subscription	376	608	1,000	1,000
5441 Other Services & Charges	1,956	4,224	8,000	8,000
5443 Board & Meeting Expenses	6,612	6,053	2,200	2,200
TOTAL	13,479	23,363	82,200	82,200
DIVISION TOTAL	109,368	120,078	179,200	179,200

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Mayor's Office - 110-110-1102				
PERSONAL SERVICES				
5100 Permanent Salaries	202,166	264,197	282,100	308,200
5101 Premium Pay	-	69	-	-
5103 Other Wages	-	5,669	-	-
TOTAL	202,166	269,935	282,100	308,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	11,722	16,782	20,100	22,500
5122 FICA - Social Security	12,501	16,850	17,500	19,100
5123 FICA - Medicare	2,924	3,941	4,100	4,500
5125 Dental Insurance	1,152	572	1,400	1,500
5126 Life Insurance	540	660	700	700
5127 Health Care Savings Plan (HCSP)	13,860	5,557	20,700	3,000
5130 Cafeteria Plan Benefits	33,665	41,870	35,900	63,700
TOTAL	76,364	86,232	100,400	115,000
OTHER EXPENDITURES				
5200 Office Supplies	989	496	1,000	1,000
5219 Other Miscellaneous Supplies	-	171	500	500
5241 Small Equip-Office/Operating	799	2,267	200	200
5320 Data Services	306	-	-	-
5321 Phone Service Cellular Phone	704	1,948	-	-
5322 Postage	-	-	100	100
5331 Travel/Training	5,155	10,323	3,000	3,000
5355 Printing & Copying	154	29	2,000	2,000
5356 Copier, Printer Lease & Supplies	281	70	-	-
5433 Dues & Subscription	237	1,737	300	300
5441 Other Services & Charges	1,339	265	1,500	1,500
5443 Board & Meeting Expenses	2,506	2,180	1,000	1,000
5444 Mayor's Contingent Account	4,000	1,434	5,000	5,000
TOTAL	16,470	20,921	14,600	14,600
DIVISION TOTAL	294,999	377,088	397,100	437,800

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Chief Administrative Officer - 110-110-1103				
PERSONAL SERVICES				
5100 Permanent Salaries	211,361	191,202	205,300	200,800
5101 Premium Pay	328	1,042	-	-
5103 Other Wages	-	-	-	-
TOTAL	211,689	192,244	205,300	200,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	14,231	14,573	15,200	14,800
5122 FICA - Social Security	12,252	10,823	12,700	12,500
5123 FICA - Medicare	3,066	2,688	3,000	2,900
5125 Dental Insurance	960	390	900	900
5126 Life Insurance	450	450	500	500
5127 Health Care Savings Plan (HCSP)	13,691	13,300	28,300	2,000
5130 Cafeteria Plan Benefits	25,080	37,608	37,400	35,900
5133 Health or Fitness Program	46	521	-	-
TOTAL	69,776	80,353	98,000	69,500
OTHER EXPENDITURES				
5200 Office Supplies	1,922	1,152	1,000	1,000
5201 Computer Supplies/Software	-	-	500	500
5219 Other Miscellaneous Supplies	800	-	500	500
5321 Phone Service Cellular Phone	1,200	1,200	-	-
5331 Travel/Training	1,006	1,019	2,000	2,000
5356 Copier, Printer Lease & Supplies	406	92	-	-
5404 Equipment/Machinery Repair & Mtc	-	-	300	300
5418 Vehicle/Equip Lease (Long-term)	-	-	300	300
5433 Dues & Subscription	920	1,600	500	500
5435 Books & Pamphlets	-	-	500	500
5441 Other Services & Charges	78	126	4,000	4,000
5443 Board & Meeting Expenses	823	734	1,000	1,000
TOTAL	7,156	5,922	10,600	10,600
DIVISION TOTAL	288,621	278,519	313,900	280,900

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Attorney's Office - 110-110-1104				
PERSONAL SERVICES				
5100 Permanent Salaries	1,412,869	1,412,149	1,498,200	1,572,000
5101 Premium Pay	2,303	55	-	-
5103 Other Wages	-	17,249	16,500	30,000
TOTAL	1,415,172	1,429,453	1,514,700	1,602,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	99,875	100,867	111,800	118,600
5122 FICA - Social Security	83,633	85,454	93,900	99,300
5123 FICA - Medicare	20,123	20,299	22,000	23,200
5125 Dental Insurance	6,128	2,451	6,100	6,300
5126 Life Insurance	2,880	2,731	3,100	3,100
5127 Health Care Savings Plan (HCSP)	36,218	40,749	31,700	15,500
5130 Cafeteria Plan Benefits	206,216	203,132	229,200	241,700
5133 Health or Fitness Program	584	243	-	-
TOTAL	455,657	455,926	497,800	507,700
OTHER EXPENDITURES				
5200 Office Supplies	4,692	3,337	4,500	3,300
5241 Small Equip-Office/Operating	-	752	-	-
5304 Legal Services	8,530	134	3,000	2,000
5321 Phone Service Cellular Phone	1,650	1,740	2,200	2,200
5331 Travel/Training	5,371	10,037	5,400	6,000
5335 Local Mileage Reimbursement	946	1,207	1,500	1,000
5355 Printing & Copying	31	29	-	-
5356 Copier, Printer Lease & Supplies	979	1,325	-	1,200
5414 Software Licenses and Maintenance	-	-	1,400	1,400
5433 Dues & Subscription	13,133	14,099	19,600	15,000
5441 Other Services & Charges	77	60	1,500	7,000
TOTAL	35,410	32,720	39,100	39,100
CAPITAL OUTLAY				
5590 Library Materials	440	1,272	2,000	2,000
TOTAL	440	1,272	2,000	2,000
DIVISION TOTAL	1,906,678	1,919,371	2,053,600	2,150,800

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Human Resources - 110-121-1106				
PERSONAL SERVICES				
5100 Permanent Salaries	680,744	700,291	758,900	759,500
5101 Premium Pay	3,648	4,714	-	-
5103 Other Wages	17,790	4,294	15,000	10,000
TOTAL	702,182	709,299	773,900	769,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	43,529	44,723	50,200	50,500
5122 FICA - Social Security	42,430	42,615	48,000	47,700
5123 FICA - Medicare	9,923	9,966	11,200	11,200
5125 Dental Insurance	4,064	1,742	4,200	4,400
5126 Life Insurance	1,905	2,010	2,100	2,100
5127 Health Care Savings Plan (HCSP)	18,341	20,267	19,200	43,700
5130 Cafeteria Plan Benefits	132,592	157,294	156,000	170,500
5133 Health or Fitness Program	1,378	930	1,000	3,000
TOTAL	254,162	279,547	291,900	333,100
OTHER EXPENDITURES				-
5200 Office Supplies	3,655	2,311	6,000	3,000
5201 Computer Supplies/Software	375	1,236	2,000	2,000
5219 Other Miscellaneous Supplies	4,438	967	1,500	1,500
5319 Other Professional Services	9,733	8,397	15,000	13,000
5321 Phone Service	508	600	1,000	1,000
5331 Travel/Training	9,824	8,921	10,000	15,000
5355 Printing & Copying	5,288	6,826	11,000	11,000
5356 Copier, Printer Lease & Supplies	9,351	9,689	9,000	10,000
5404 Equipment/Machinery Repair & Mtc	-	-	2,500	1,000
5414 Software Licenses & Mtce Agreement	-	-	15,000	15,000
5433 Dues & Subscription	1,197	2,343	3,000	3,000
5435 Books & Pamphlets	484	-	2,500	1,000
5441 Other Services & Charges	2,446	4,563	5,000	5,000
5446 Tuition Reimbursement	-	-	-	-
TOTAL	47,298	45,852	83,500	81,500
DIVISION TOTAL	1,003,642	1,034,698	1,149,300	1,184,100

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Management Information Systems - 110-121-1107				
PERSONAL SERVICES				
5100 Permanent Salaries	1,142,439	1,259,326	1,379,400	1,449,800
5101 Premium Pay	20,273	8,679	20,000	20,000
5103 Other Wages	10,074	434	-	-
TOTAL	1,172,786	1,268,439	1,399,400	1,469,800
EMPLOYEE BENEFITS				
5121 PERA Retirement	82,554	86,764	102,200	103,000
5122 FICA - Social Security	71,260	76,873	86,800	91,100
5123 FICA - Medicare	16,666	17,979	20,300	21,300
5125 Dental Insurance	6,753	2,898	7,400	7,600
5126 Life Insurance	3,165	3,330	3,700	3,700
5127 Health Care Savings Plan (HCSP)	35,167	15,905	13,000	37,900
5130 Cafeteria Plan Benefits	227,553	245,854	249,900	309,300
TOTAL	443,118	449,603	483,300	573,900
OTHER EXPENDITURES				
5200 Office Supplies	2,193	1,446	2,500	2,500
5201 Computer Supplies/Software	343,075	341,986	32,000	26,500
5203 Paper/Stationery/Forms	1,168	96	-	-
5241 Small Equip-Office/Operating	945	3,841	2,500	2,500
5309 MIS Services	2,510	1,531	1,500	10,000
5319 Other Professional Services	49,608	26,287	54,000	64,000
5320 Data Services	70,921	176,758	160,500	165,000
5321 Phone Service	4,052	4,996	6,000	6,000
5331 Travel/Training	18,124	20,549	25,000	25,000
5335 Local Mileage Reimbursement	965	908	1,500	1,500
5355 Printing & Copying	3,303	3,089	2,000	4,000
5356 Copier, Printer Lease & Supplies	-	82	-	-
5404 Equipment/Machinery Repair & Mtc	84,841	91,408	223,500	221,000
5409 Fleet Service Charges	-	-	-	3,000
5414 Software Licenses & Mtce Agreement	-	91	339,200	354,200
5433 Dues & Subscription	8,931	7,255	8,000	11,000
TOTAL	590,638	680,323	858,200	896,200
DIVISION TOTAL	2,206,542	2,398,364	2,740,900	2,939,900

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Clerk - 110-121-1211				
PERSONAL SERVICES				
5100 Permanent Salaries	557,102	479,378	467,500	463,400
5101 Premium Pay	925	1,337	1,000	1,000
5103 Other Wages	45,876	77,687	75,000	75,000
TOTAL	603,903	558,402	543,500	539,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	37,690	34,261	34,600	34,800
5122 FICA - Social Security	34,342	30,687	33,400	33,100
5123 FICA - Medicare	8,031	7,177	7,800	7,700
5125 Dental Insurance	3,126	1,163	2,500	2,600
5126 Life Insurance	1,470	1,364	1,300	1,300
5127 Health Care Savings Plan (HCSP)	9,995	7,817	4,400	4,500
5130 Cafeteria Plan Benefits	113,775	105,478	104,400	129,900
5133 Health or Fitness Program	567	291	-	-
TOTAL	208,996	188,237	188,400	213,900
OTHER EXPENDITURES				
5200 Office Supplies	2,651	2,746	1,100	1,100
5201 Computer Supplies/Software	65	20	500	500
5219 Other Miscellaneous Supplies	166	818	1,000	1,000
5321 Phone Service Cellular Phone	626	662	600	600
5331 Travel/Training	7,039	2,984	6,000	6,000
5335 Local Mileage Reimbursement	1,102	1,177	1,000	1,000
5355 Printing & Copying	30,544	15,566	45,000	15,000
5356 Copier, Printer Lease & Supplies	485	44	-	-
5404 Equipment/Machinery Repair & Mtc	-	5,220	13,000	13,000
5412 Building Rental	900	900	1,000	1,000
5414 Software Licenses & Mtce Agreement	-	1,260	2,500	10,000
5433 Dues & Subscription	250	703	400	400
5441 Other Services & Charges	6,788	3,164	12,400	4,900
TOTAL	50,615	35,264	84,500	54,500
DIVISION TOTAL	863,514	781,903	816,400	807,800

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Maintenance Operations - 110-121-1217				
PERSONAL SERVICES				
5100 Permanent Salaries	3,459,940	3,532,906	3,624,600	3,701,600
5101 Premium Pay	342,911	284,991	167,000	167,000
5103 Other Wages	62,742	163,445	53,700	56,700
TOTAL	3,865,593	3,981,342	3,845,300	3,925,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	268,089	266,770	276,100	282,800
5122 FICA - Social Security	235,640	243,312	239,300	244,200
5123 FICA - Medicare	55,109	56,903	56,000	57,100
5125 Dental Insurance	26,369	10,610	24,700	25,500
5126 Life Insurance	12,360	12,221	12,400	12,300
5127 Health Care Savings Plan (HCSP)	72,241	69,354	58,100	46,700
5130 Cafeteria Plan Benefits	916,025	950,235	955,900	961,200
TOTAL	1,585,835	1,609,405	1,622,500	1,629,800
OTHER EXPENDITURES				
5200 Office Supplies	2,352	2,855	3,500	3,500
5201 Computer Supplies/Software	7,020	4,595	4,800	2,700
5202 Audiovisual & Photography	-	393	500	500
5205 Safety & Training Materials	9,399	13,954	9,300	9,300
5210 Plant/Operating Supplies	5,373	6,323	4,500	1,500
5211 Cleaning/Janitorial Supplies	32,178	33,260	33,300	35,000
5212 Motor Fuels	591,296	554,365	410,000	410,000
5218 Uniforms	16,562	16,546	18,200	19,300
5219 Other Miscellaneous Supplies	27,728	23,798	24,900	22,100
5220 Repair & Maintenance Supplies	13,496	8,449	11,900	5,000
5222 Blacktop	649,131	310,206	272,000	194,700
5223 Salt & Sand	1,190,901	1,023,258	816,700	914,700
5224 Gravel & Other Mtce Materials	222,075	193,172	123,700	123,700
5225 Park/Landscape Materials	39,555	39,951	23,600	-
5226 Sign & Signal Materials	66,883	69,579	74,100	74,100
5228 Painting Supplies	3,053	4,468	4,100	3,000
5240 Small Tools	10,286	7,625	8,400	8,400
5241 Small Equip-Office/Operating	8,893	5,929	7,000	7,000
5305 Medical Svcs/Testing Fees	199	-	1,300	500
5310 Contract Services	79,409	42,137	52,000	62,000
5320 Data Services	1,898	3,007	2,900	2,900
5321 Phone Service	3,684	3,963	4,200	4,200
5331 Travel/Training	3,955	9,116	9,500	11,500
5335 Local Mileage Reimbursement	25,739	25,870	31,000	29,000
5355 Printing & Copying	197	-	800	-

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Maintenance Operations - 110-121-1217 continued					
5356	Copier, Printer Lease & Supplies	7,004	5,547	5,000	1,500
5384	Refuse Disposal	45,417	46,588	51,500	38,500
5404	Equipment/Machinery Repair & Mtc	552	4,407	4,000	3,000
5409	Fleet Services Charges	1,558,334	1,590,939	1,544,900	1,544,900
5412	Building Rental	219,103	217,040	225,300	250,000
5414	Software Licenses & Mtce Agreement	-	536	56,400	56,400
5415	Vehicle/Equip Rent (Short-term)	21,106	37,716	29,000	26,500
5418	Vehicle/Equip Lease (Long-term)	414,730	405,577	376,200	352,000
5419	Other Rentals	46,633	47,814	29,500	53,100
5433	Dues & Subscription	170	965	1,000	1,000
5435	Books & Pamphlets	-	-	200	-
5438	Licenses	1,395	245	700	700
5441	Other Services & Charges	74,921	76,798	32,500	36,200
5454	Contract Tree Services	10,902	29,295	28,900	28,900
	TOTAL	5,411,528	4,866,285	4,337,300	4,337,300
CAPITAL OUTLAY					
5580	Capital Equipment	20,656	31,263	-	-
	TOTAL	20,656	31,263	-	-
DIVISION TOTAL		10,883,612	10,488,295	9,805,100	9,892,400

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Library Services - 110-121-1218				
PERSONAL SERVICES				
5100 Permanent Salaries	2,525,509	2,516,954	2,553,400	2,574,600
5101 Premium Pay	1,575	1,079	800	800
5103 Other Wages	70,952	83,980	96,800	96,800
TOTAL	2,598,036	2,602,013	2,651,000	2,672,200
EMPLOYEE BENEFITS				
5121 PERA Retirement	174,136	176,723	189,000	190,700
5122 FICA - Social Security	159,410	160,101	164,400	165,700
5123 FICA - Medicare	37,281	37,443	38,400	38,700
5125 Dental Insurance	18,560	7,410	16,800	17,300
5126 Life Insurance	8,790	8,640	8,500	8,400
5127 Health Care Savings Plan (HCSP)	48,637	46,619	22,900	23,700
5130 Cafeteria Plan Benefits	470,611	516,232	486,000	491,800
TOTAL	917,426	953,168	926,000	936,300
OTHER EXPENDITURES				
5200 Office Supplies	6,325	7,319	7,000	7,000
5201 Computer Supplies/Software	1,279	537	500	500
5211 Cleaning/Janitorial Supplies	4,802	5,939	-	-
5212 Motor Fuels	1,815	1,748	1,500	1,500
5219 Other Miscellaneous Supplies	17,530	15,152	17,000	18,000
5220 Repair & Maintenance Supplies	4,540	5,330	4,000	3,000
5241 Small Equip-Office/Operating	533	1,172	1,300	1,300
5319 Other Professional Services	11,156	10,616	9,200	9,200
5321 Phone Service	11,311	528	-	-
5322 Postage	5,072	6,878	4,000	5,000
5355 Printing & Copying	2,062	1,200	300	300
5356 Copier, Printer Lease & Supplies	4,497	2,092	2,600	-
5384 Refuse Disposal	3,060	3,548	3,600	4,000
5404 Equipment/Machinery Repair & Mtc	43,682	40,161	5,500	4,200
5409 Fleet Services Charges	424	11,047	1,000	1,000
5412 Building Rental	135,198	142,840	145,000	145,000
5413 Library Materials/Svcs Rental	67,498	68,290	68,000	68,000
5414 Software Licenses & Mtce Agreement	-	3,181	43,000	47,000
5433 Dues & Subscription	100	100	100	100
5441 Other Services & Charges	6,174	5,574	5,000	3,500
TOTAL	327,056	333,251	318,600	318,600
CAPITAL OUTLAY				
5590 Library Materials	311,502	306,502	264,500	264,500
TOTAL	311,502	306,502	264,500	264,500
DIVISION TOTAL	4,154,020	4,194,933	4,160,100	4,191,600

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Facilities Manaagement - 110-121-1222				
PERSONAL SERVICES				
5100 Permanent Salaries	1,003,508	1,108,774	1,376,200	1,419,600
5101 Premium Pay	24,362	24,702	25,000	25,000
5103 Other Wages	-	4,032	10,000	10,000
TOTAL	1,027,870	1,137,508	1,411,200	1,454,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	70,093	78,499	101,300	105,100
5122 FICA - Social Security	63,144	70,090	87,700	90,400
5123 FICA - Medicare	14,768	16,392	20,500	21,100
5125 Dental Insurance	7,488	3,182	9,100	9,400
5126 Life Insurance	3,510	3,678	4,600	4,600
5127 Health Care Savings Plan (HCSP)	20,699	38,171	12,800	31,400
5130 Cafeteria Plan Benefits	215,897	249,392	298,400	318,900
5133 Health or Fitness Program	427	-	-	-
TOTAL	396,025	459,404	534,400	580,900
OTHER EXPENDITURES				
5200 Office Supplies	2,626	2,896	4,000	4,000
5201 Computer Supplies/Software	1,113	2,159	2,000	2,000
5205 Safety & Training Materials	1,744	6,528	7,500	7,500
5210 Plant/Operating Supplies	11,804	280	8,000	8,000
5211 Cleaning/Janitorial Supplies	39,484	25,885	37,500	37,500
5212 Motor Fuels	19,771	16,074	20,000	20,000
5215 Shop Materials	16,616	5,623	25,000	25,000
5218 Uniforms	3,064	5,772	7,500	5,000
5219 Other Miscellaneous Supplies	18,440	7,660	20,000	20,000
5220 Repair & Maintenance Supplies	212,198	193,321	187,200	220,700
5228 Painting Supplies	8,233	2,403	5,300	5,300
5240 Small Tools	4,886	7,705	12,000	12,000
5241 Small Equip-Office/Operating	20,388	5,619	15,000	15,000
5310 Contract Services	70,017	38,462	81,600	75,000
5319 Other Professional Services	95,230	21,663	9,900	16,500
5321 Phone Service	126,291	104,419	112,000	112,000
5331 Travel/Training	8,628	7,530	15,000	15,000

General Fund Expense Detail

Facilities Management - 110-121-1222 continued

		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
5335	Local Mileage Reimbursement	4,721	5,327	5,000	5,000
5355	Printing & Copying	1,956	528	1,000	1,000
5356	Copier, Printer Lease & Supplies	504	784	2,000	2,000
5381	Electricity	540,098	535,778	533,400	558,400
5382	Water, Gas & Sewer	474,162	525,329	485,000	485,000
5384	Refuse Disposal	24,582	18,562	22,000	22,000
5385	Oil	7,572	12,378	8,000	8,000
5386	Steam	187,148	176,565	200,000	200,000
5399	Skywalk Expenses	135,704	24,343	30,000	30,000
5401	Bldg/Structure Repair & Mtc	66,151	118,026	150,000	100,000
5404	Equipment/Machinery Repair & Mtc	263	920	10,000	10,000
5409	Fleet Services Charges	21,852	33,792	55,100	55,100
5411	Land Rental/Easements	-	500	-	500
5414	Software Licenses & Mtce Agreement	-	9,653	81,000	75,000
5415	Vehicle/Equip Rent (Short-term)	805	1,439	5,000	5,000
5418	Vehicle/Equip Lease (Long-term)	-	-	10,000	10,000
5433	Dues & Subscription	5,555	1,473	1,500	1,500
5435	Books & Pamphlets	114	494	300	300
5438	Licenses	2,473	3,174	5,000	5,000
5441	Other Services & Charges	12,947	15,187	10,800	10,300
5450	Laundry	2,823	3,113	3,400	3,400
	TOTAL	2,149,959	1,941,361	2,188,000	2,188,000
CAPITAL OUTLAY					
5580	Capital Equipment	25,576	-	-	-
	TOTAL	25,576	-	-	-
DIVISION TOTAL		3,599,430	3,538,273	4,133,600	4,223,500

General Fund Expense Detail Budget Office - 110-125-1212	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	222,461	251,286	262,500	242,900
5101 Premium Pay	-	-	-	-
5103 Other Wages	-	-	-	-
TOTAL	222,461	251,286	262,500	242,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	15,536	16,897	19,200	18,200
5122 FICA - Social Security	13,752	15,445	16,300	15,100
5123 FICA - Medicare	3,216	3,612	3,800	3,500
5125 Dental Insurance	928	442	1,100	1,100
5126 Life Insurance	435	510	500	500
5127 Health Care Savings Plan (HCSP)	9,400	5,758	2,500	2,400
5130 Cafeteria Plan Benefits	22,123	35,015	35,900	55,700
TOTAL	65,391	77,679	79,300	96,500
OTHER EXPENDITURES				
5200 Office Supplies	204	740	1,500	1,500
5201 Computer Supplies/Software	287	-	500	500
5331 Travel/Training	50	2,310	3,000	3,000
5355 Printing & Copying	-	5	600	600
5433 Dues & Subscription	790	1,614	500	500
5434 Grants & Awards	550	550	600	600
5435 Books & Pamphlets	48	131	200	200
5441 Other Services & Charges	-	115	200	200
TOTAL	1,930	5,465	7,100	7,100
DIVISION TOTAL	289,781	334,430	348,900	346,500

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Auditor's Office - 110-125-1214				
PERSONAL SERVICES				
5100 Permanent Salaries	663,163	687,957	624,800	725,300
5101 Premium Pay	13,856	13,191	11,000	14,000
5103 Other Wages	-	-	-	-
TOTAL	677,019	701,148	635,800	739,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	47,809	49,886	47,000	54,600
5122 FICA - Social Security	40,667	42,278	39,400	45,800
5123 FICA - Medicare	9,511	9,888	9,200	10,700
5125 Dental Insurance	3,616	1,508	3,100	3,500
5126 Life Insurance	1,695	1,740	1,500	1,700
5127 Health Care Savings Plan (HCSP)	26,354	14,748	6,000	6,900
5130 Cafeteria Plan Benefits	138,464	148,973	140,400	139,400
TOTAL	268,116	269,021	246,600	262,600
OTHER EXPENDITURES				
5200 Office Supplies	5,059	2,597	5,000	5,000
5203 Paper/Stationery/Forms	526	3,718	3,000	-
5241 Small Equip-Office/Operating	468	633	-	1,000
5301 Auditing Services	112,789	114,814	125,000	125,000
5309 MIS Services	123,206	179,940	-	-
5331 Travel/Training	12,671	9,146	25,000	19,200
5355 Printing & Copying	959	822	2,500	2,500
5356 Copier, Printer Lease & Supplies	1,067	1,514	-	-
5404 Equipment/Machinery Repair & Mtc	-	-	300	300
5414 Software Licenses & Mtce Agreement	-	-	173,200	178,000
5433 Dues & Subscription	1,310	1,255	1,300	1,300
5435 Books & Pamphlets	275	114	500	500
5441 Other Services & Charges	230	725	500	500
TOTAL	258,558	315,279	336,300	333,300
DIVISION TOTAL	1,203,693	1,285,447	1,218,700	1,335,200

General Fund Expense Detail

City Purchasing Office - 110-125-1215

		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	129,262	135,226	132,300	124,700
5101	Premium Pay	106	169	-	-
5103	Other Wages	-	-	-	-
	TOTAL	129,368	135,395	132,300	124,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	9,351	9,605	9,700	9,100
5122	FICA - Social Security	7,843	8,249	8,200	7,700
5123	FICA - Medicare	1,834	1,929	1,900	1,800
5125	Dental Insurance	768	311	700	700
5126	Life Insurance	360	360	400	400
5127	Health Care Savings Plan (HCSP)	1,269	1,285	1,300	1,200
5130	Cafeteria Plan Benefits	35,986	34,767	27,600	26,600
	TOTAL	57,412	56,508	49,800	47,500
OTHER EXPENDITURES					
5200	Office Supplies	760	-	2,000	2,000
5201	Computer Supplies/Software	-	-	300	300
5331	Travel/Training	-	277	-	-
5340	Advertising & Promotion	274	147	900	900
5355	Printing & Copying	-	165	500	500
5433	Dues & Subscription	237	461	1,000	1,000
5441	Other Services & Charges	252	985	1,000	1,000
	TOTAL	1,522	2,035	5,700	5,700
DIVISION TOTAL		188,302	193,937	187,800	177,900

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
City Treasurer's Office - 110-125-1216				
PERSONAL SERVICES				
5100 Permanent Salaries	548,034	549,896	527,300	539,900
5101 Premium Pay	73	-	-	-
5103 Other Wages	-	2,275	-	-
TOTAL	548,107	552,171	527,300	539,900
EMPLOYEE BENEFITS				
5121 PERA Retirement	38,558	38,084	38,300	39,700
5122 FICA - Social Security	33,532	33,665	32,700	33,500
5123 FICA - Medicare	7,842	7,873	7,600	7,800
5125 Dental Insurance	3,616	1,404	3,200	3,300
5126 Life Insurance	1,680	1,620	1,600	1,600
5127 Health Care Savings Plan (HCSP)	13,062	10,982	5,000	5,100
5130 Cafeteria Plan Benefits	92,544	112,055	107,800	124,900
TOTAL	190,834	205,683	196,200	215,900
OTHER EXPENDITURES				
5200 Office Supplies	327	200	1,500	1,500
5306 Collection Services	2,559	1,098	7,500	5,000
5331 Travel/Training	398	179	2,000	2,000
5355 Printing & Copying	-	-	4,000	4,000
5404 Equipment/Machinery Repair & Mtc	-	-	500	500
5430 Bank Charges	31,062	29,065	32,500	30,000
5433 Dues & Subscription	122	127	500	500
5441 Other Services & Charges	76	589	500	500
TOTAL	34,544	31,259	49,000	44,000
DIVISION TOTAL	773,485	789,113	772,500	799,800

General Fund Expense Detail

Physical Planning - 110-132-1301

		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	475,006	482,583	518,800	480,800
5101	Premium Pay	621	1,757	-	-
5103	Other Wages	1,025	1,151	-	-
	TOTAL	476,652	485,491	518,800	480,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	33,446	34,178	37,600	35,000
5122	FICA - Social Security	28,558	29,152	32,200	29,800
5123	FICA - Medicare	6,679	6,818	7,500	7,000
5125	Dental Insurance	2,849	1,118	2,600	2,600
5126	Life Insurance	1,501	1,291	1,300	1,300
5127	Health Care Savings Plan (HCSP)	6,648	19,075	4,800	10,600
5130	Cafeteria Plan Benefits	94,773	83,563	81,700	97,400
	TOTAL	174,454	175,195	167,700	183,700
OTHER EXPENDITURES					
5200	Office Supplies	2,290	1,569	3,200	3,200
5201	Computer Supplies/Software	-	-	1,000	1,000
5241	Small Equip-Office/Operating	-	-	300	300
5309	Technology Services	-	10,683	-	-
5310	Contract Services	74,452	56,431	-	-
5319	Other Professional Services	21,250	10,500	20,000	20,000
5321	Phone Service	800	1,200	600	600
5322	Postage	-	-	1,000	1,000
5331	Travel/Training	4,325	2,609	4,000	4,000
5335	Local Mileage Reimbursement	-	-	500	400
5355	Printing & Copying	4,713	624	1,500	1,500
5356	Copier, Printer Lease & Supplies	808	520	-	500
5414	Software Licenses & Mtce Agreement	-	-	11,000	11,000
5433	Dues & Subscription	2,540	3,405	3,000	2,500
5435	Books & Pamphlets	73	269	200	200
5441	Other Services & Charges	12,076	1,134	1,500	1,500
5443	Board & Meeting Expenses	788	452	600	700
	TOTAL	124,113	89,396	48,400	48,400
DIVISION TOTAL		775,219	750,082	734,900	712,900

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Construction Services & Inspection - 110-132-1304				
PERSONAL SERVICES				
5100 Permanent Salaries	966,603	984,258	1,016,300	1,047,600
5101 Premium Pay	6,124	5,735	9,000	9,000
5103 Other Wages	150	-	-	-
TOTAL	972,877	989,993	1,025,300	1,056,600
EMPLOYEE BENEFITS				
5121 PERA Retirement	68,267	69,876	75,400	78,000
5122 FICA - Social Security	59,256	60,362	63,600	65,500
5123 FICA - Medicare	13,858	14,117	14,900	15,300
5125 Dental Insurance	6,480	2,616	6,200	6,300
5126 Life Insurance	3,030	3,015	3,100	3,100
5127 Health Care Savings Plan (HCSP)	14,185	20,523	27,700	10,000
5130 Cafeteria Plan Benefits	210,072	250,317	250,700	252,200
TOTAL	375,147	420,826	441,600	430,400
OTHER EXPENDITURES				
5200 Office Supplies	3,575	2,742	3,300	3,300
5205 Safety & Training Materials	-	506	900	900
5212 Motor Fuels	15,581	14,527	25,000	20,000
5219 Other Miscellaneous Supplies	430	694	900	900
5241 Small Equip-Office/Operating	1,521	156	600	600
5309 Technology Services	-	13,683	-	-
5321 Phone Service	4,789	7,345	4,500	4,500
5331 Travel/Training	18,026	14,049	14,000	14,000
5335 Local Mileage Reimbursement	966	1,410	1,500	1,500
5355 Printing & Copying	6,569	7,104	12,500	12,500
5356 Copier, Printer Lease & Supplies	7,661	5,287	8,500	8,500
5404 Equipment/Machinery Repair & Mtc	1,204	1,204	1,600	1,600
5409 Fleet Services Charges	26,372	16,670	10,000	12,500
5414 Software Licenses & Mtce Agreement	-	-	20,000	20,000
5418 Vehicle/Equip Lease (Long-term)	10,000	-	-	-
5427 Credit Card Commissions	18,360	23,404	9,500	17,500
5433 Dues & Subscription	1,208	1,732	1,500	1,500
5435 Books & Pamphlets	1,549	3,764	5,500	5,500
5441 Other Services & Charges	12,599	4,716	5,000	5,000
5453 Building Demolition	54,118	3,004	60,000	54,500
TOTAL	184,527	121,996	184,800	184,800
DIVISION TOTAL	1,532,551	1,532,816	1,651,700	1,671,800

General Fund Expense Detail Business Development - 110-135-1310	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	358,915	409,725	407,500	429,300
5101 Premium Pay	1,235	1,461	-	-
5103 Other Wages	-	-	-	-
TOTAL	360,150	411,186	407,500	429,300
EMPLOYEE BENEFITS				
5121 PERA Retirement	25,014	29,360	30,100	31,800
5122 FICA - Social Security	21,651	24,772	25,300	26,700
5123 FICA - Medicare	5,064	5,793	5,900	6,200
5125 Dental Insurance	1,888	871	2,000	2,000
5126 Life Insurance	885	1,005	1,000	1,000
5127 Health Care Savings Plan (HCSP)	6,471	15,601	7,000	4,200
5130 Cafeteria Plan Benefits	63,687	79,042	84,000	81,000
TOTAL	124,660	156,444	155,300	152,900
OTHER EXPENDITURES				
5200 Office Supplies	983	1,979	3,500	300
5319 Other Professional Service	62,735	49,458	20,000	5,000
5321 Phone Service	1,295	1,582	3,000	1,300
5331 Travel/Training	9,827	3,780	8,000	4,200
5335 Local Mileage Reimbursement	1,318	1,358	2,900	700
5355 Printing & Copying	126	52	3,900	500
5356 Copier, Printer Lease & Supplies	-	137	-	-
5433 Dues & Subscription	1,450	2,399	1,700	400
5441 Other Services & Charges	586	418	3,000	400
5443 Board & Meeting Expenses	2,080	2,920	2,400	1,500
TOTAL	80,400	64,083	48,400	14,300
DIVISION TOTAL	565,210	631,713	611,200	596,500

General Fund Expense Detail

Fire Administration - 110-150-1501

		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	311,452	334,689	274,700	387,700
5101	Premium Pay	161	94	-	-
5103	Other Wages	-	-	-	-
	TOTAL	311,613	334,783	274,700	387,700
EMPLOYEE BENEFITS					
5121	PERA Retirement	40,999	42,162	38,500	48,600
5122	FICA - Social Security	3,420	3,503	3,800	9,600
5123	FICA - Medicare	1,935	1,757	900	2,300
5125	Dental Insurance	1,341	522	1,100	1,700
5126	Life Insurance	630	600	500	800
5127	Health Care Savings Plan (HCSP)	8,023	8,445	2,500	3,600
5130	Cafeteria Plan Benefits	45,079	47,598	35,900	60,000
	TOTAL	101,427	104,586	83,200	126,600
OTHER EXPENDITURES					
5200	Office Supplies	2,315	1,845	2,500	2,500
5202	Audiovisual & Photography	-	-	200	200
5210	Plant/Operating Supplies	1,404	1,619	2,000	2,000
5211	Cleaning/Janitorial Supplies	7,527	8,175	7,500	7,500
5219	Other Miscellaneous Supplies	2,071	2,476	3,000	3,000
5220	Repair & Maintenance Supplies	930	592	1,100	1,100
5228	Painting Supplies	678	564	700	700
5229	Ground Mtc Supplies	164	-	200	200
5240	Small Tools	233	679	400	400
5241	Small Equip-Office/Operating	2,233	1,668	2,500	2,500
5321	Phone Service	3,559	1,443	3,600	3,600
5322	Postage	272	270	500	500
5331	Travel/Training	6,966	5,645	5,000	5,000
5335	Local Mileage Reimbursement	52	-	-	-
5355	Printing & Copying	898	770	1,200	1,200
5356	Copier, Printer Lease & Supplies	1,956	1,093	1,500	1,500
5400	Misc Repair & Mtc Service	1,041	1,803	2,000	2,000
5401	Bldg/Structure Repair & Mtc	1,218	2,252	2,000	2,000
5433	Dues & Subscription	2,560	2,663	2,500	2,500
5440	Emergency Management	20,791	32,292	25,000	25,000
5441	Other Services & Charges	420	985	1,500	1,500
5443	Board & Meeting Expenses	148	-	100	100
5490	Donations to Civic Organizations	2,500	-	-	-
	TOTAL	59,932	66,834	65,000	65,000
DIVISION TOTAL		472,972	506,203	422,900	579,300

General Fund Expense Detail Fire Operations - 110-150-1502	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES				
5100 Permanent Salaries	8,236,756	8,395,648	8,576,000	8,971,000
5101 Premium Pay	825,072	816,329	600,000	630,000
5103 Other Wages	-	-	-	-
TOTAL	9,061,828	9,211,977	9,176,000	9,601,000
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,269,749	1,375,800	1,460,700	1,531,400
5122 FICA - Social Security	-	-	-	-
5123 FICA - Medicare	117,717	127,404	133,100	139,200
5125 Dental Insurance	48,275	19,928	46,800	48,400
5126 Life Insurance	22,500	21,602	23,400	23,400
5127 Health Care Savings Plan (HCSP)	256,484	252,498	164,500	128,400
5130 Cafeteria Plan Benefits	1,758,396	1,872,950	1,873,300	1,864,500
5133 Health or Fitness Program	14,092	14,254	-	-
TOTAL	3,487,213	3,684,435	3,701,800	3,735,300
OTHER EXPENDITURES				
5205 Safety & Training Materials	4,800	6,204	7,500	7,500
5210 Plant/Operating Supplies	2,095	2,675	3,500	3,500
5212 Motor Fuels	84,441	83,938	68,000	68,000
5218 Uniforms	13,117	11,281	10,000	10,000
5219 Other Miscellaneous Supplies	30,871	27,383	25,000	25,000
5220 Repair & Maintenance Supplies	2,688	2,481	3,000	3,000
5241 Small Equip-Office/Operating	47,134	52,638	61,000	61,000
5305 Medical Svcs/Testing Fees	157	2,252	5,000	5,000
5319 Other Professional Services	16,584	21,634	22,500	22,500
5320 Data Services	17,001	11,531	18,000	16,000
5321 Phone Service	5,515	6,195	7,000	7,000
5322 Postage	260	355	300	300
5384 Refuse Disposal	3,691	3,251	5,000	5,000
5409 Fleet Services Charges	347,500	354,236	200,000	200,000
5414 Software Licenses and Maintenance	-	-	-	2,000
5441 Other Services & Charges	5,227	6,972	6,200	6,200
5446 Tuition Reimbursement	5,853	8,274	10,000	10,000
5450 Laundry	21,352	19,072	17,000	17,000
TOTAL	608,285	620,370	469,000	469,000
DIVISION TOTAL	13,157,327	13,516,782	13,346,800	13,805,300

General Fund Expense Detail Life Safety - 110-150-1503		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	653,154	585,065	631,800	655,200
5101	Premium Pay	9,803	6,856	10,000	10,000
5103	Other Wages	-	-	-	-
	TOTAL	662,957	591,921	641,800	665,200
EMPLOYEE BENEFITS					
5121	PERA Retirement	66,805	62,281	70,500	72,700
5122	FICA - Social Security	24,971	21,177	23,700	24,700
5123	FICA - Medicare	8,122	7,834	9,300	9,600
5125	Dental Insurance	4,224	1,502	3,600	3,700
5126	Life Insurance	1,980	1,742	1,800	1,800
5127	Health Care Savings Plan (HCSP)	16,729	17,159	11,800	12,200
5130	Cafeteria Plan Benefits	167,162	170,138	181,300	164,500
5133	Health or Fitness Program	360	360	-	-
	TOTAL	290,353	282,194	302,000	289,200
OTHER EXPENDITURES					
5200	Office Supplies	1,410	1,797	3,000	3,000
5202	Audiovisual & Photography	1,040	920	1,000	1,000
5205	Safety & Training Materials	1,060	1,652	1,000	1,000
5212	Motor Fuels	7,589	5,939	9,000	9,000
5219	Other Miscellaneous Supplies	950	1,230	1,500	1,500
5241	Small Equipment-Office Operating	1,187	39	1,600	1,600
5321	Phone Service	3,696	3,260	2,600	2,600
5331	Travel/Training	12,118	15,365	15,000	15,000
5335	Local Mileage Reimbursement	4,064	3,356	4,000	4,000
5355	Printing & Copying	3,253	1,480	5,000	5,000
5356	Copier, Printer Lease & Supplies	7,600	6,936	5,400	5,400
5400	Misc Repair & Mtc Service	-	-	300	300
5409	Fleet Services Charges	12,156	4,359	11,000	11,000
5433	Dues and Subscriptions	125	275	500	500
5435	Books & Pamphlets	844	2,471	2,500	2,500
5441	Other Services and Charges	12,128	3,694	20,000	20,000
5443	Board & Meeting Expenses	171	197	300	300
5446	Tuition Reimbursement	138	10	-	-
5459	Fire Safety Education Account	2,864	400	-	-
	TOTAL	72,391	53,378	83,700	83,700
DIVISION TOTAL		1,025,701	927,493	1,027,500	1,038,100

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Police 110-160-1610				
PERSONAL SERVICES				
5100 Permanent Salaries	11,879,318	11,898,121	12,146,500	12,789,700
5101 Premium Pay	634,026	683,641	575,000	575,000
5102 Extra Duty Employment	478	-	-	-
5103 Other Wages	89,135	94,844	122,700	122,700
TOTAL	12,602,957	12,676,606	12,844,200	13,487,400
EMPLOYEE BENEFITS				
5121 PERA Retirement	1,676,647	1,783,184	1,917,100	2,016,700
5122 FICA - Social Security	87,355	80,089	88,500	91,700
5123 FICA - Medicare	175,175	177,308	186,300	195,600
5125 Dental Insurance	67,836	27,112	63,700	67,100
5126 Life Insurance	31,796	31,290	31,800	32,500
5127 Health Care Savings Plan (HCSP)	305,467	418,933	238,200	238,000
5130 Cafeteria Plan Benefits	2,391,101	2,583,742	2,630,400	2,617,200
5133 Health or Fitness Program	690	540	1,200	1,200
TOTAL	4,736,068	5,102,198	5,157,200	5,260,000
OTHER EXPENDITURES				
5200 Office Supplies	22,405	22,685	24,000	24,000
5201 Computer Supplies/Software	4,396	11,935	2,000	2,000
5202 Audiovisual & Photography	754	1,812	2,000	2,000
5205 Safety & Training Materials	3,371	781	1,500	1,500
5211 Cleaning/Janitorial Supplies	5,657	19,004	15,500	15,500
5212 Motor Fuels	306,766	278,650	301,200	301,200
5214 Food for Animals	3,088	3,985	4,000	4,000
5217 Ammunition	32,947	35,004	40,000	40,000
5218 Uniforms	47,261	52,786	39,100	39,100
5219 Other Miscellaneous Supplies	18,241	15,880	21,200	21,200
5220 Repair & Maintenance Supplies	7,071	6,256	9,000	9,000
5241 Small Equip-Office/Operating	1,004	2,971	5,500	5,500
5305 Medical Svcs/Testing Fees	684	241	1,000	1,000
5319 Other Professional Services	25,050	19,495	30,000	30,000
5320 Data Services	2,670	3,265	4,500	4,500
5321 Phone Service	92,094	79,095	71,000	79,000
5322 Postage	901	971	1,000	1,000
5331 Travel/Training	3,880	3,312	5,000	5,000
5355 Printing & Copying	-	395	-	-
5356 Copier, Printer Lease & Supplies	2,192	3,495	3,000	3,000
5384 Refuse Disposal	4,489	2,660	4,000	4,000
5401 Bldg/Structure Repair & Mtc	1,996	2,470	6,000	6,000
	8,750	500	11,700	11,700

General Fund Expense Detail		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Police 110-160-1610 Continued					
5404	Equipment/Machinery Repair & Mtc	151,899	164,362	-	-
5409	Fleet Services Charges	327,301	305,244	393,300	393,300
5411	Land Rental/Easements	1,000	1,000	1,000	1,000
5414	Software Licenses & Mtce Agreement	-	2,310	155,100	201,900
5418	Vehicle/Equip Lease (Long-term)	55	-	-	-
5433	Dues & Subscription	3,205	2,320	4,000	4,000
5435	Books & Pamphlets	2,516	-	-	-
5437	Automated Pawn System	36,010	30,352	22,500	22,500
5438	Licenses	4,150	5,476	5,500	5,500
5441	Other Services & Charges	39,124	36,223	34,000	34,000
5443	Board & Meeting Expenses	738	974	800	800
5448	Police Training	88,336	91,521	90,000	90,000
5460	New Police Station Expenses	335,748	339,146	350,000	350,000
5490	Donations to Civic Organizations	2,500	2,500	2,500	2,500
	TOTAL	1,588,246	1,549,074	1,660,900	1,715,700
DIVISION TOTAL		18,927,271	19,327,878	19,662,300	20,463,100

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Public Works Director's Office				
PERSONAL SERVICES				
5100 Permanent Salaries	36,085	39,350	39,900	41,500
5101 Premium Pay	439	185	-	-
5103 Other Wages	-	-	-	-
TOTAL	36,524	39,535	39,900	41,500
EMPLOYEE BENEFITS				
5121 PERA Retirement	2,618	2,783	2,600	2,700
5122 FICA - Social Security	2,205	2,358	2,500	2,600
5123 FICA - Medicare	532	575	600	600
5125 Dental Insurance	154	62	100	100
5126 Life Insurance	72	72	100	100
5127 Health Care Savings Plan (HCSP)	1,387	1,665	400	400
5130 Cafeteria Plan Benefits	3,096	3,439	3,300	3,200
TOTAL	10,063	10,955	9,600	9,700
OTHER EXPENDITURES				
5200 Office Supplies	88	5	100	100
5241 Small Equip-Office/Operating	-	46	200	100
5321 Phone Service	120	120	100	100
5331 Travel/Training	-	-	200	200
5335 Local Mileage Reimbursement	64	31	100	100
5433 Dues & Subscription	-	-	200	200
TOTAL	272	203	900	800
DIVISION TOTAL	46,858	50,693	50,400	52,000

General Fund Expense Detail Engineering - 110-500-1930		2013 Actual	2014 Actual	2015 Approved	2016 Proposed
PERSONAL SERVICES					
5100	Permanent Salaries	1,019,241	1,043,594	1,059,300	1,095,700
5101	Premium Pay	94,490	90,901	75,000	56,000
5103	Other Wages	12,629	8,988	7,000	25,100
	TOTAL	1,126,360	1,143,483	1,141,300	1,176,800
EMPLOYEE BENEFITS					
5121	PERA Retirement	79,393	80,585	83,400	84,500
5122	FICA - Social Security	68,536	69,640	70,700	73,000
5123	FICA - Medicare	16,029	16,287	16,600	17,100
5125	Dental Insurance	6,176	2,505	5,800	6,000
5126	Life Insurance	2,898	2,891	2,900	2,900
5127	Health Care Savings Plan (HCSP)	20,547	24,106	13,400	22,200
5130	Cafeteria Plan Benefits	227,867	240,664	238,900	232,000
	TOTAL	421,447	436,678	431,700	437,700
OTHER EXPENDITURES					
5200	Office Supplies	2,082	1,558	3,600	3,600
5201	Computer Supplies/Software	15,607	19,907	7,500	600
5203	Paper/Stationery/Forms	494	703	400	500
5205	Safety & Training Materials	763	952	1,200	1,000
5211	Cleaning/Janitorial Supplies	86	240	300	300
5212	Motor Fuels	10,169	6,147	12,600	10,300
5219	Other Miscellaneous Supplies	617	478	600	400
5220	Repair & Maintenance Supplies	15,928	12,591	14,000	27,100
5240	Small Tools	1,577	1,698	3,500	3,500
5241	Small Equip-Office/Operating	6,778	4,026	4,700	4,700
5242	Survey Equipment and Supplies	4,313	2,892	6,400	6,300
5303	Engineering Services	4,302	12,462	22,000	28,700
5319	Other Professional Services	300	119	500	500
5320	Data Services	237	322	1,400	2,000
5321	Phone Service	5,633	5,511	5,600	4,100
5322	Postage	84	50	300	100
5331	Travel/Training	9,461	9,325	12,100	11,900
5335	Local Mileage Reimbursement	778	1,389	1,500	1,500
5355	Printing & Copying	2,546	2,089	800	800
5356	Copier, Printer Lease & Supplies	3,335	3,162	5,900	2,200
5384	Refuse Disposal	310	234	400	400
5404	Equipment/Machinery Repair & Mtc	9,452	15,916	18,200	5,600
5409	Fleet Services Charges	12,419	5,703	10,300	6,000
5414	Software Licenses & Mtce Agreements		5,157	15,100	18,500
5433	Dues & Subscription	784	693	2,100	2,700
5435	Books & Pamphlets	1,256	304	700	700
5438	Licenses	-	435	-	800
5441	Other Services & Charges	8,479	8,623	8,500	7,100
5450	Laundry	301	255	600	400
5455	Pedestrian Bridge Operations	-	-	-	-
	TOTAL	118,091	122,941	160,800	152,300
DIVISION TOTAL		1,665,898	1,703,102	1,733,800	1,766,800

General Fund Expense Detail	2013 Actual	2014 Actual	2015 Approved	2016 Proposed
Transfers and Other Functions				
This department is a reporting agency that accounts for transfers to other funds and for miscellaneous activities and services that are not directly attributable or easily distributed to operating departments.				
EXPENDITURES				
Citywide Dues & Lobbying	136,099	141,478	160,000	160,000
Citywide Communications	219,564	202,965	245,700	245,700
Miscellaneous	15,154	167,941	234,200	234,200
Civic Events and Awards	21,008	22,234	30,000	30,000
Business Improvement Dist.	325,752	342,437	300,000	300,000
Public Access Television	182,000	181,640	182,000	182,000
Sales Tax Administration	108,379	104,287	120,000	120,000
Capital Program - CEP	15,886	9,630	125,000	22,300
Community Inv Trust Projects	174,750	433,750	-	-
Unemployment Compensation	21,221	2,957	27,500	27,500
Benefits Administration	182,298	191,021	100,000	100,000
Retiree Insurance	6,595,445	7,027,205	7,225,000	6,950,000
Accruals	-	451,374	500,000	1,001,300
Self Insurance Contribution	500,000	650,000	900,000	1,000,000
Department Total	**8,497,556**	**9,928,919**	**10,149,400**	**10,373,000**