



City of
Montpelier
vermont

Adopted FY 2016 Budget

July 1, 2015 – June 30, 2016

General Fund
Water Fund
Sewer Fund
Cemetery Fund
Parks Fund
Parking Fund
Senior Center Fund
District Heat
Capital Improvements & Equipment Plans

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Message from the Mayor

January 29, 2015

There are many reasons why Montpelier keeps showing up on national lists of best small towns in America: Hubbard Park, the Farmers' Market, our vibrant downtown, our growing arts community and our good schools. My goal as mayor is to build on these great attributes and make Montpelier an even better place to live, work and play.

We've made much progress this year on three of our primary goals to Montpelier an even better community: improving our roads and sidewalks, completing major projects, and restraining tax growth.

City Budget

The FY 16 budget that the City Council preliminarily approved on January 7th would increase our tax rate by 2.5%. The budget preserves essential services while also increasing infrastructure spending by \$166,000. With the passage of this budget, we will have seen total budget growth of 4% from FY 14-16, which is less than the rate of inflation during that time.

By next June, we will be halfway towards our six-year goal of increasing infrastructure spending by one million dollars per year. We are beginning to see meaningful progress in repairing our deteriorated roads and sidewalks, and that progress will accelerate as spending continues to increase each year.

At the same time, it has become more difficult each year to increase capital spending while maintaining reasonable growth in our tax rate. The city council had to make difficult budgetary choices this year, and those choices are going to become even harder in the coming years.

I have proposed that we hold a public engagement process this Spring to get input from Montpelier residents about how to address our budget and infrastructure challenges over the next three years. The challenge is this: we need to increase our capital spending by an additional \$500, 000 per year to reach a sustainable maintenance level. Given our high property tax rate, however, we cannot afford to pay for that increase through higher taxes. I look forward to hearing ideas from city residents about how to meet that challenge.

Municipal Projects

We made great progress last year on the city's priority projects. The biomass distribution system was completed in 2014 and is providing renewably generated heat to city, state and private downtown office buildings. City Manager Bill Fraser, Assistant City Manager Jessie Baker, and the Department of Public Works staff deserve great credit for completing this project on time and within 5% of budget.

The One Taylor Street project is well underway, with the basic design in place for a new transit center, 30-40 residential housing units, river access and a bike path. We now anticipate that construction will be completed by fall 2016.

We're also making progress on the bike path extension from Granite Street to Gallison Hill Rd. The project has been designed and negotiations are underway for the necessary easements. The project is now expected to be finished in 2016.

Other Initiatives

I am excited about the progress we are making on the goal of Net Zero Montpelier. The City Council has adopted a goal of producing or offsetting all of its energy use with renewable energy by 2030. The Montpelier Energy Advisory Committee has received national recognition for its work on this project. I am hopeful that in 2015 we will develop specific, community-wide initiatives as we lead the way in transitioning from fossil fuels to renewable energy.

In partnership with Montpelier Alive, we have held a number of events that explore how we can improve the marketing and design of our downtown. We retained a consultant who led a community-wide process to redefine Montpelier's brand. That process led to the creation of a terrific new logo and a branding statement we can all be proud of.

With the assistance of a federal grant, we engaged another consultant to guide us in rethinking ways to improve some of our downtown public space. Like any brainstorming process, not all of the ideas are appropriate for action. But some – like extending the bike path from the Recreation Center along Barre Street to Main Street and redesigning that intersection – merit further exploration.

Finally, we held a community-wide Downtown Design Summit in November that was attended by nearly 100 residents. That summit produced many more ideas about how to make our downtown even more vibrant and pedestrian- and bike-friendly.

* * *

The real work on all of these initiatives is performed by our highly capable and dedicated city staff. Led by City Manager Bill Fraser and Assistant City Manager, we are fortunate to have incredibly talented and committed city employees who keep our streets clean, our homes safe and our community strong.

As always, I am grateful to have the privilege and honor to serve as mayor of our great small-town capital city.

John Hollar

Message from the City Manager

December 17, 2014

It is an honor to present my 20th annual report to you, the citizens of Montpelier.

Some of the key city government activities of the year include:

Full operation of the District Heat system.

Identification of a One Taylor Street development partner (Redstone) and approval of a conceptual site plan after a full public process. The full project is currently on track for 2016.

The Winooski East Bike Path Project (Granite Street to the Gallison Hill area) is moving forward with property acquisition and final design with a projected construction start of spring 2016.

Infrastructure funding was been increased in both the FY14 and 15 budgets and is increased again for FY16. As a result, more and more road, sidewalk, retaining wall and other key infrastructure work is being completed. Using road metrics, the Council and DPW have established a plan to bring all the major streets out of the lowest ranking category within five years and all roads within ten years.

The Planning Commission has continued working diligently to prepare an updated zoning ordinance which reflects community goals. They are on track to complete this work in 2015.

The City Council adopted a long term transition plan for the management and operation of the Recreation, Parks, Cemetery and Senior Center departments.

Budget:

The following guidelines were used in preparing this budget proposal:

- Budget must reflect the City Council's adopted goals and priorities and enable those goals to be advanced.
- Property tax rate increase target is between 2% and 3%.
- Must continue increased funding for infrastructure and capital needs based on the "Steady State" plan adopted by the City Council.
- Must deliver responsible levels of service to the residents of Montpelier.

Property Tax Impact:

- The net result of revenues and expenses is that \$7,627,087 in property tax revenues are required for the city's portion (non-school, non rec, non-library) of the budget. This is an increase of \$219,300 or 3.0% over FY15. \$166,300 of that amount is for the increased capital plan while only \$53,000 is for all remaining services.

- Requires a 2.4 cent increase in the property tax rate. The capital/equipment plan is increased by 1.8 cents while the remainder of the budget again requires just 0.6 cents. A 2.4 cent increase represents a 2.5% property tax rate increase after a 0.5 cent (0.25%) increase in FY14 and a 1.5 cent (1.6%) increase in FY15. For the average residential property, this tax rate represents an additional \$53.65 on the tax bill. The three year combined increase of 4.25% compares to a three year combined inflation rate of 4.7% (1.7%, 1.5% and 1.5% respectively).
- Independent ballot items for the Kellogg-Hubbard Library and Central Vermont Public Safety Authority would add \$42,750 in new tax dollars. This is equivalent to 0.5 cents on the tax rate or \$10.77 for the average residence.

Budget Numbers:

- FY16 General Fund Budget totals \$12,622,056 which is an increase of \$450,600 (3.7%) from the comparable FY15 spending plan. This number includes the Recreation, Library and Public Safety Authority budgets.
- FY16 General Fund non-tax revenues total \$4,069,316 which is an increase of \$188,550 (4.9%) from FY14 non-tax revenues.
- Consistent with the council's fund balance policy, no general fund balance is used to offset the budget and reduce taxes.
- Revenues from the State of Vermont such as Highway Aid, Grand List Maintenance funding and the Justice Center basic grant have been assumed to remain at their present funding levels. Payment in Lieu of Taxes (PILOT) was adjusted downward to reflect actual collection in FY15.
- Grand list value is calculated at 0.2% increase from the FY15 level. With the projected grand list, \$85,146 represents one cent on the tax rate.

Infrastructure:

- The Capital Projects, Equipment and Debt Service Program is fully funded at \$2,071,304. Of this \$875,978 is in annual funding, \$680,326 is in existing debt service and \$515,000 is for equipment. This matches the long term funding plan and represents an overall increase for these combined items of \$166,300. This results in an additional \$198,408 (29.3%) in annual funding for FY16 infrastructure improvements. Over a three year period (including this proposed budget) infrastructure funding has increased \$498,900.
- The budget includes \$43,200 for the annual payment for the purchase of One Taylor Street. This expense is offset by lease revenue.
- No bonds are proposed for FY16. Future infrastructure bonds are planned with subsequent bonds of \$710,000 in FY17 and \$705,000 in FY20. Future bonds may be needed for bike path matching funds, a potential flood mitigation project and matching funds for the One Taylor Street project.

- The Capital/Equipment Plan anticipates additional increases of \$166,300 in each of the next three budget years – FY17 through FY19 – in order to bring funding levels to the projected steady state of maintenance and improvements.

Personnel:

- Total number of Full Time Equivalent Employees (FTE) is 107.58 which is 0.67 FTE less than FY15. Reductions were 1.0 FTE in DPW and 0.12 FTE in the Senior Center. Additions were 0.4 In Dispatch and 0.05 in Parks.
- Cost of living allowances and step increases are built into all employee wage and salary accounts consistent with collective bargaining agreements and personnel policies. For this budget that represents a 1.5% to 2.5% contracted adjustment for Public Works union employees. A 1.5% or lower adjustment for all other employees is budgeted. Neither Fire nor Police union contracts are in place for FY15 yet. Overall wage costs are up by 1.8% in this budget.
- The budget continues the high deductible health insurance plan which was implemented three years ago. Overall benefit costs are up by 6.6% in this budget.

Operating:

- Reductions to operating costs are proposed. As with prior years, many lines have been cut to stay within fiscal guidelines. Some proposed initiatives and service expansion proposals have not been included.
- The budget continues contracting ambulance billing with the City of Barre rather than performing this function with city staff.
- The Community Justice Center budget includes all funding for all programs with commensurate revenue offsets. There is no net property tax funding projected.
- Three items totaling \$122,500 are intended to be drawn from the fund balance during FY15 or FY16. These include \$60,000 for parking garage grant match, \$22,000 for web site start up and \$24,500 for future grant matches. These are not listed in the budget.

Other Funds:

The Water and Wastewater budgets have both been balanced. The Wastewater fund is now in a small surplus position and the water fund is steadily reducing its deficit. The budget assumes no Water rate change, a 2.5% Sewer rate increase and no Sewer or CSO benefit charge changes. The rate structure for these funds is under review now. Funding from the CSO benefit charge is being used to address new stormwater requirements.

- Tax funding for the Senior Center is reduced below the FY14 and FY15 levels. The center continues to adjust to its new activity level. Center expenses are offset by program revenues including larger contributions from neighboring towns. This will result in slight service adjustments.

- The Parking fund is balanced while including a 5% set aside for alternate transportation funding.
- The District Heat Fund budget will cover the second full year of complete operation. The General Fund is realizing approximately \$65,000 in benefit from District Heat, \$20,000 to pay the 2009 bond and \$45,000 for DPW costs to maintain and operate the system.

Community Services:

- Funding for the Housing Trust Fund has been reduced from \$41,000 to \$21,000.
- The Montpelier Community & Arts Fund is funded at \$110,175 which is reduced by \$8,000 from FY15 funding.
- \$2,250 has been reduced from the Conservation Commission
- The Parks and Public Works budgets contain \$4,563 for operation of dog waste stations. The budget assumes a \$12 increase per dog license to fund these waste stations.
- The budget includes \$40,000 funding for the GMTA circulator bus route.
- The budget includes funding for the monthly Montpelier Bridge article.

Direct Services:

- **Police:** The Police budget includes a new contractual relationship with Capital Fire Mutual Aid System for dispatching services. This provides additional revenue and improved services for Montpelier. A part time dispatcher position has been expanded to full time. Tax funding for the police canine program has been eliminated. School Resource Officer shared 50% with school is included.
- **Fire & Emergency Services:** Duties such as payroll and accounts payable have been shifted to existing department firefighting staff and the finance department. This system has been only moderately successful and we continue to seek means of providing more administrative support to the department. Planning is underway for shared administrative services with the Police Department. Call response and training is unchanged. Funds for call force have been reduced due to lack of participation in the program.
- **Planning, Zoning & Community/Economic Development:** The Planning & Development department budget has been left largely unchanged. The department and public still struggle with the change to a half time zoning administrator made two years ago. A proposal to restore this position to full time was not included in the budget but would be appropriate to meet the need. One VISTA position is funded, down from two.
- **Public Works:** The Street Supervisor and Water/Sewer Supervisor have been merged into one Supervisory position. This has allowed for more blended work among the two divisions. One full time position was reduced from this department as a result of this efficiency change.

Unmet Needs:

- Both city staff and Matrix had identified previously existing capacity shortcomings in the areas of human resources management, facilities management and communications. We have made some progress in the communications area but nothing in this budget specifically addresses the other concerns.
- No funding is included for Economic Development Strategic Plan, housing initiatives, community survey, review of ordinances, Net Zero initiatives or downtown wireless.

Ballot Items:

Articles 1-10 are the annual election and regular budget items. Note that Article 2 and Article 6 are for election and budget approval for the new Central Vermont Public Safety Authority.

Article 11 is for the continuation of the downtown improvement district approved two years ago where commercial properties within the designated zone pay an additional tax increment with the funds raised going directly for promotions and improvements within that district. The article establishes the tax rate for the district.

Article 12 is for \$316,698 for the Kellogg Hubbard Library which is \$8,025 higher than last year. Five years ago, the City Council chose to place the full amount of the Library request on the ballot rather than splitting the request between the ballot and the budget. This decision was made because the Library is not a municipal department under the Council's oversight and therefore the Council has no influence on the budget request.

Conclusion:

This budget is always a team effort from start to finish. The city's Department Heads worked diligently to meet our budget challenges. I would like to particularly recognize the efforts of Finance Director Sandy Gallup. I thank the City Council for carefully reviewing the budget and providing clear policy and priority guidelines early in the process.

Appreciation:

Many dedicated individuals deliver local government services to Montpelier residents 24 hours per day, seven days per week, 365 days per year and they deserve our collective appreciation and thanks. We all need to remember that City employees work under difficult, stressful circumstances and sometimes dangerous conditions so that residents may have clean water, effective sewage disposal, safe and clear roads, quick and effective fire and ambulance response, responsive and preventive police work, comprehensive planning and review of local development, wonderful parks/facilities and proper administration of citizen's needs. They are highly trained and certified professionals in specialized fields. The 2009 Citizen Survey showed that residents have very positive impressions of city employees. Montpelier's staff are hardworking, dedicated and incredibly capable individuals. I am very proud of all of them.

Montpelier is fortunate to have a strong team of Department Heads working for the city’s interests. These individuals’ experience, education, talent and dedication keep our operations among the very best in the state and in line with the high expectations of our residents. Parks Director Geoff Beyer, Community Justice Center Director Yvonne Byrd, Senior Center Director Janna Clar, Police Chief Anthony Facos, Finance Director Sandra Gallup, Fire Chief Robert Gowans, Cemetery Superintendent Patrick Healy, Planning & Development Director Michael Miller, City Clerk John Odum and Assessor Steve Twombly work as a highly efficient team while also managing their respective areas of responsibility.

As it is with every year, some city employees choose to retire or move on to other endeavors. This year we thank 11 people (10% of the city’s workforce) for their service and contributions to the community. Those who left the city in 2014 include– Public Works Director Todd Law, DPW employees Tyson Blouin, Mike Bilodeau, Craig Deyo, Mike Mercadante, Les Smith and George Richardson (after 35 years!), Dispatcher Mike Armantrout, Community Service Officer Mary Alice Clark, IT Specialist Nick Daniels and Sr. Center staffer Johanna Nichols. May they all find success on the next paths of their lives and careers.

As we say goodbye to our former colleagues, we welcome the newest members of our team who bring new ideas, new energy and new approaches. In 2014, the following new employees were hired: DPW Employees Joseph Yaeger, Peter Potvin, Arielle Smith, John Shangraw and Eric Chase, Firefighter/EMT Jacob Timian, Planning & Development Director Mike Miller and IT Specialist Seth Wood.

We greatly appreciated the efforts of Americorps participants Hannah Reckhow and Alex Prolman. We are especially pleased that Hannah Reckhow has chosen to spend a second year with us.

Montpelier has benefitted greatly from having many experienced employees who have spent distinguished careers with the city. I’d like to recognize and thank individuals with 25 or more years of experience with the City of Montpelier. These people represent about 16% of our total workforce!

Charlotte Hoyt, Treasurer	42 years
Sandra Pitonyak, City Manager’s Office	41 years
Sharon Blatchford, Finance Department	36 years
Dean Utton, Public Works Department	36 years
Jane Aldrighetti, Assessor/City Manager Office	35 years
Michael Papineau, Public Works Department	35 years
Robert Gowans, Fire/EMS Department	35 years
Thomas McArdle, Public Works Department	32 years
Scott Powers, Public Works Department	30 years
Loretta Bresette, City Clerk/Treasurer Department	29 years
Dana Huoppi, Fire Department	29 years
Nathan Cowens, Public Works Department	27 years
Beverlee Pembroke Hill, Tax Collector	27 years
Richard Cleveland, Police Department	27 years
Neil Martel, Police Department	27 years
Anthony Facos, Police Department	27 years
Stephen Nolan, Police Department	26 years
Sharon Olson, Police Department	25 years

I thank the Mayor and City Council Members for their consistent support of the city staff and for the huge amount of time they commit to the community. Most people have no idea of the amount of time council members devote to what is often a thankless and stressful task.

In March, City Council Member Andy Hooper left after four terms and Council Member Alan Weiss stepped down after three terms. Council Members Dona Bate and Justin Turcotte were elected to those seats. A huge thanks to Council Members Hooper and Weiss for their many contributions. Congratulations and welcome to Council Members Bate and Turcotte.

I thank the many citizen volunteers on our boards, commissions and committees for the long hours they give for the honorable purpose of serving their fellow residents. They face controversy, tough decisions, pressure and public criticism yet continue to offer their time, energy and expertise. Our democratic form of government relies on citizen participation for success and these individuals deserve the utmost in respect and appreciation for their dedication. I encourage more citizens to run for office, apply for appointments and volunteer for committees.

The City is very fortunate to have Jessie Baker as our Assistant City Manager. She has made a huge positive impact on the organization and in the community. I look forward seeing her contribute to Montpelier for many years to come.

For twenty years I have had the privilege of working daily with Sandy Pitonyak and Jane Aldrighetti in the City Manager's office. Their professionalism, abilities, customer service, trustworthiness and dedication are unmatched. They are truly the "face of the city" for many people. I cannot say enough about each of them and am grateful for the chance to share office space with them.

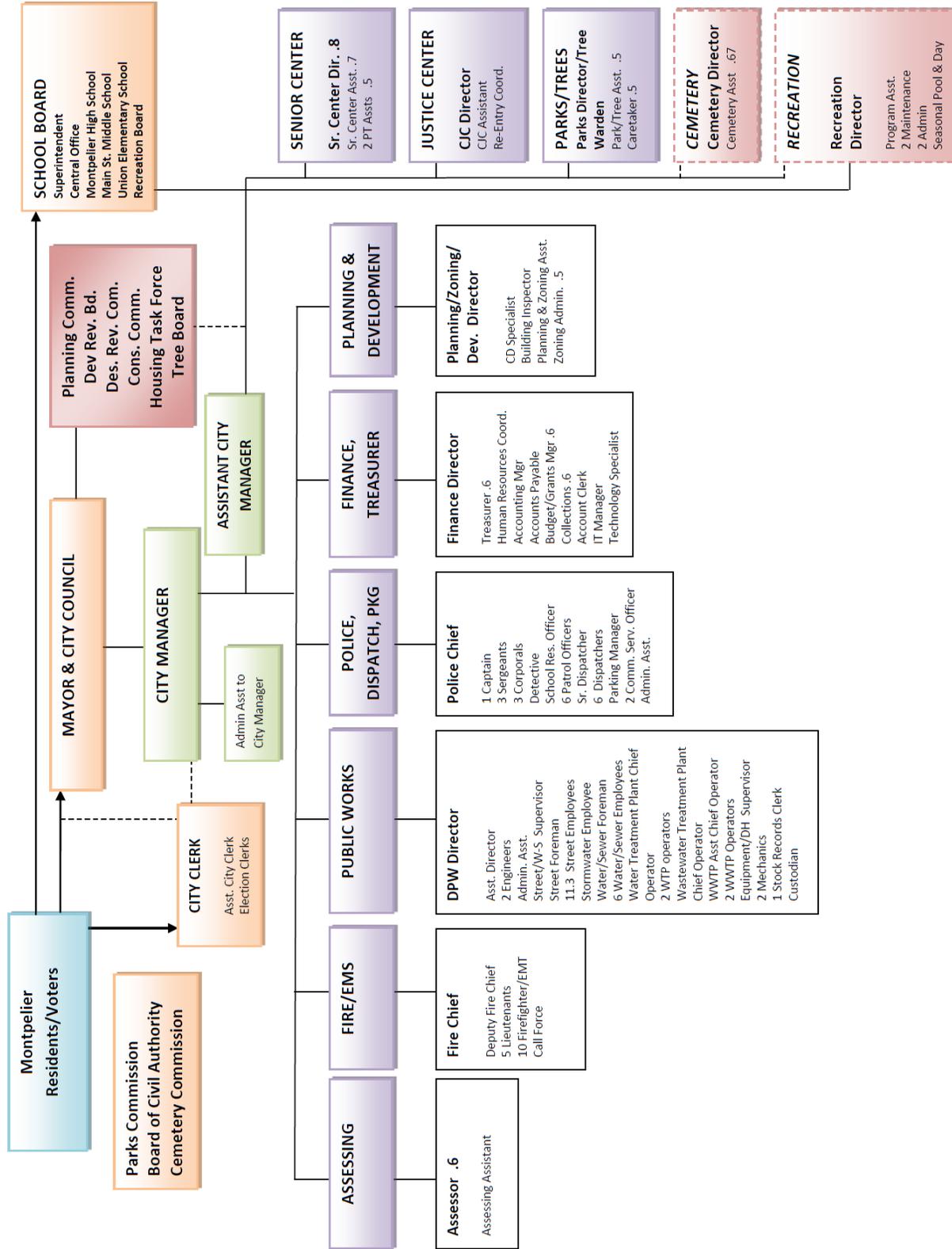
The best part of being City Manager is the great fortune of being a resident of this wonderful city. I've been delighted to raise four children in the community, watch them journey through our fine schools (and now colleges) and grow into wonderful young people. I thank Olivia, Patrick, Claire and Angus for their own many contributions to Montpelier and for keeping a good sense of humor about their father's public job. My final thanks are for my wife, Anne, who always provides good advice, gracefully handles comments from people about city government and is my biggest supporter. I couldn't do this without her.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "W. Fraser".

William J. Fraser,
City Manager

City Organizational Chart

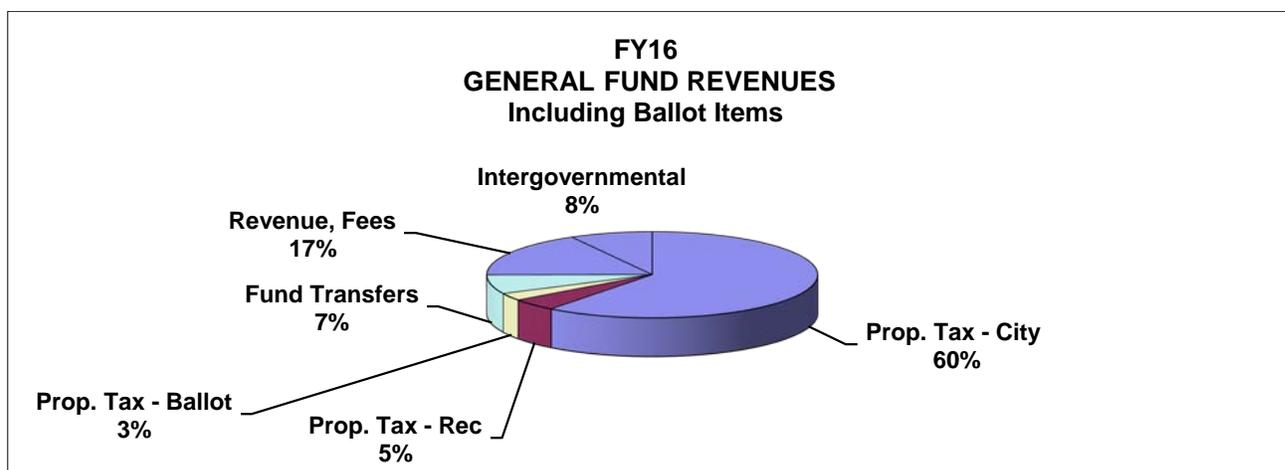


City Manager's Budget Presentation

Revenue

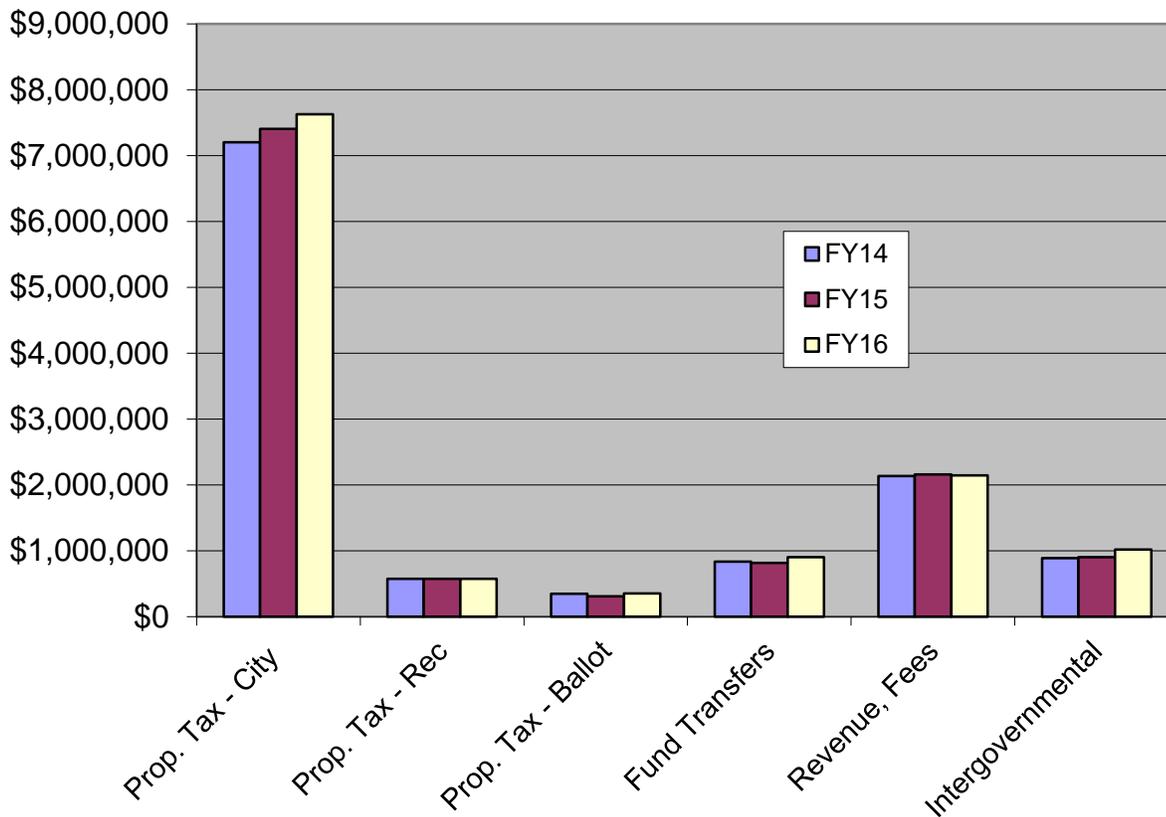
BUDGET COMPARISON - General Fund Revenue

Item	FY14	FY15	FY16	\$ Change	% Change
<i>Property Taxes - City Budget</i>	\$7,200,487	\$7,406,787	\$7,626,087	\$219,300	3.0%
<i>Property Taxes - Recreation</i>	\$575,230	\$575,230	\$575,230	\$0	0.0%
<i>Property Taxes - Ballot Items</i>	\$348,673	\$308,673	\$351,423	\$42,750	13.8%
Property Taxes - Total	\$8,124,390	\$8,290,690	\$8,552,740	\$262,050	3.2%
<i>Other Tax Related Income</i>	\$892,695	\$891,195	\$855,165	-\$36,030	-4.0%
<i>Permits & Licenses</i>	\$82,600	\$81,600	\$86,163	\$4,563	5.6%
<i>Intergovernmental</i>	\$889,384	\$905,849	\$1,022,031	\$116,182	12.8%
<i>Fees & Charges for Service</i>	\$659,193	\$671,739	\$676,595	\$4,856	0.7%
<i>Rents & Commissions</i>	\$600	\$500	\$500	\$0	0.0%
<i>Fines & Forfeitures</i>	\$25,000	\$25,000	\$35,000	\$10,000	40.0%
<i>Equipment Revenues</i>	\$386,755	\$414,158	\$407,539	-\$6,619	-1.6%
<i>Interest Income</i>	\$36,000	\$20,000	\$20,000	\$0	0.0%
<i>Miscellaneous Revenue</i>	\$51,537	\$53,372	\$64,505	\$11,133	20.9%
<i>Fund Balance</i>	\$0	\$0	\$0	\$0	0.0%
<i>Operating Transfers</i>	\$837,524	\$817,353	\$901,818	\$84,465	10.3%
TOTAL - Non Tax Revenues	\$3,861,288	\$3,880,766	\$4,069,316	\$188,550	4.9%
TOTAL REVENUES	\$11,985,678	\$12,171,456	\$12,622,056	\$450,600	3.7%



REVENUE CATEGORIES	FY14	FY15	FY16	\$ Change	% Change
<i>Prop. Tax - City</i>	\$7,200,487	\$7,406,787	\$7,626,087	\$219,300	3.0%
<i>Prop. Tax - Rec</i>	\$575,230	\$575,230	\$575,230	\$0	0.0%
<i>Prop. Tax - Ballot</i>	\$348,673	\$308,673	\$351,423	\$42,750	13.8%
<i>Fund Transfers</i>	\$837,524	\$817,353	\$901,818	\$84,465	10.3%
<i>Revenue, Fees</i>	\$2,134,380	\$2,157,564	\$2,145,467	-\$12,097	-0.6%
<i>Intergovernmental</i>	\$889,384	\$905,849	\$1,022,031	\$116,182	12.8%
Total	\$11,985,678	\$12,171,456	\$12,622,056	\$450,600	3.7%
<i>Grand List</i>	\$843,834,299	\$850,101,290	\$851,801,493	\$1,700,203	0.20%
<i>Total Property Tax Dollars</i>	\$8,124,390	\$8,290,690	\$8,552,740	\$262,050	3.2%
<i>Property Tax Rate</i>	\$0.96	\$0.98	\$1.00	\$0.029	3.0%
<i>Avg. Municipal Tax Bill</i>	\$2,152.33	\$2,180.19	\$2,244.61	\$64.42	3.0%

General Fund Revenue Comparison

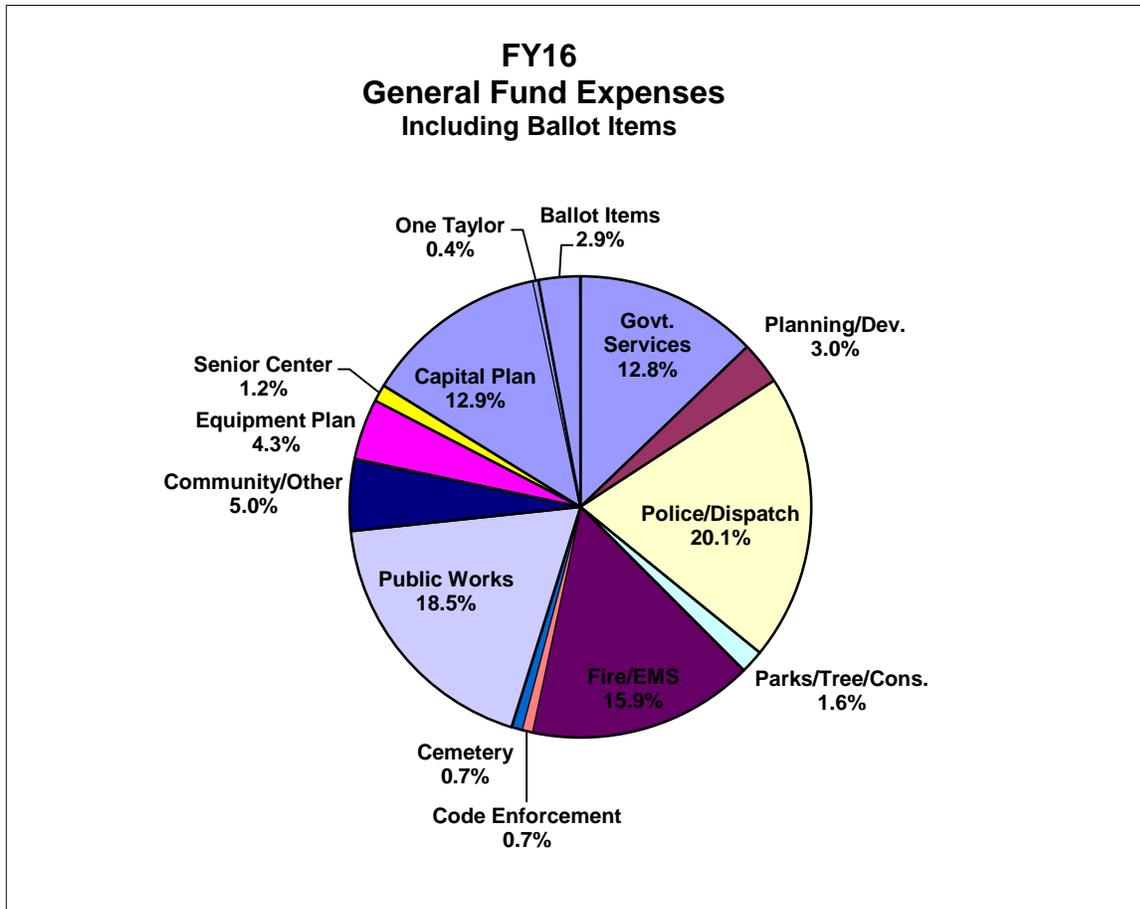


Expenditures

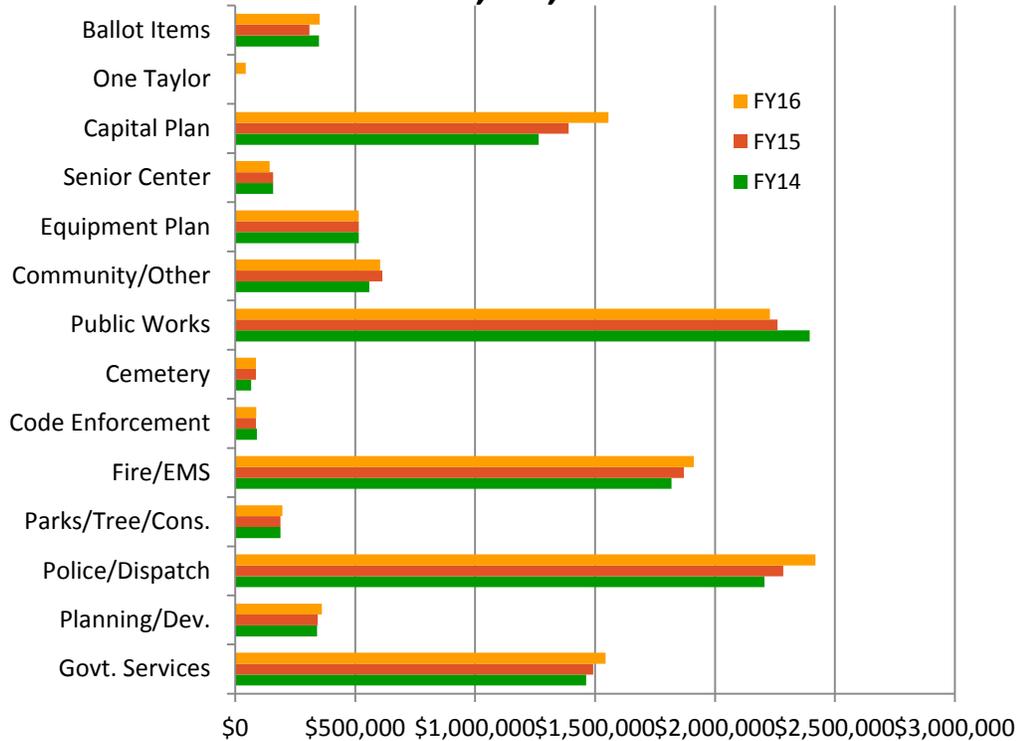
BUDGET COMPARISON - General Fund Expenditures

Item	FY14	FY15	FY16	\$ Change	% Change
<i>City Council Operations</i>	\$34,465	\$35,399	\$35,644	\$245	0.7%
<i>City Manager's Office</i>	\$385,322	\$400,561	\$420,148	\$19,587	4.9%
<i>Clerk/Elections</i>	\$186,917	\$182,750	\$179,874	-\$2,876	-1.6%
<i>Finance/Treasurer</i>	\$455,316	\$464,248	\$476,180	\$11,932	2.6%
<i>Technology Services</i>	\$225,054	\$228,030	\$245,452	\$17,422	7.6%
<i>Property Assessment</i>	\$175,240	\$180,576	\$186,368	\$5,792	3.2%
<i>Planning & Development</i>	\$340,279	\$344,215	\$360,434	\$16,219	4.7%
<i>City Hall Maintenance</i>	\$192,631	\$200,115	\$212,970	\$12,855	6.4%
<i>Police - Operations</i>	\$1,569,248	\$1,659,973	\$1,730,372	\$70,399	4.2%
<i>Police - Communications</i>	\$542,756	\$528,961	\$590,187	\$61,226	11.6%
<i>Police- School Resource Off.</i>	\$94,327	\$95,388	\$97,694	\$2,306	2.4%
<i>Community Justice Center</i>	\$248,849	\$261,415	\$273,355	\$11,940	4.6%
<i>Fire & Emergency Services</i>	\$1,743,642	\$1,802,141	\$1,840,860	\$38,719	2.1%
<i>Code/Health Enforcement</i>	\$89,483	\$86,215	\$87,871	\$1,656	1.9%
<i>Emergency Management</i>	\$14,929	\$6,929	\$6,929	\$0	0.0%
<i>DPW - Streets</i>	\$1,556,064	\$1,400,961	\$1,370,961	-\$30,000	-2.1%
<i>DPW - Fleet Operations</i>	\$578,401	\$593,778	\$581,154	-\$12,624	-2.1%
<i>DPW - Building Operations</i>	\$67,550	\$65,850	\$64,100	-\$1,750	-2.7%
<i>Wrightsville Beach</i>	\$4,007	\$4,007	\$4,007	\$0	0.0%
<i>Community Fund</i>	\$118,175	\$118,175	\$110,175	-\$8,000	-6.8%
<i>Community Enhancements</i>	\$29,500	\$31,000	\$31,000	\$0	0.0%
<i>Tree Management & Board</i>	\$37,794	\$37,426	\$39,775	\$2,349	6.3%
<i>Conservation Commission</i>	\$5,750	\$5,750	\$3,500	-\$2,250	-39.1%
<i>Capital Plan Debt Service</i>	\$705,456	\$712,434	\$680,326	-\$32,108	-4.5%
<i>Capital Plan Annual Funding</i>	\$558,974	\$677,570	\$875,978	\$198,408	29.3%
<i>Other Governmental Services</i>	\$121,214	\$161,396	\$168,761	\$7,365	4.6%
<i>Equipment Plan</i>	\$515,000	\$515,000	\$515,000	\$0	0.0%
<i>Sprinkler Tax Credit</i>	\$60,000	\$62,000	\$64,000	\$2,000	3.2%
<i>Cemetery</i>	\$65,868	\$85,726	\$85,726	\$0	0.0%
<i>Parks</i>	\$141,089	\$141,089	\$148,927	\$7,838	5.6%
<i>One Taylor</i>	\$0	\$0	\$43,200	\$43,200	
<i>Housing Trust Fund.</i>	\$41,000	\$41,000	\$21,000	-\$20,000	-48.8%
<i>Senior Center</i>	\$157,475	\$157,475	\$143,475	-\$14,000	-8.9%
Sub TOTAL CITY BUDGET	\$11,061,775	\$11,287,553	\$11,695,403	\$407,850	3.6%
<i>Library Ballot Item</i>	\$308,673	\$308,673	\$316,698	\$8,025	2.6%
<i>Petitioned Ballot Items</i>	\$40,000	\$0	\$34,725	\$34,725	
Sub TOTAL BALLOT ITEMS	\$348,673	\$308,673	\$351,423	\$42,750	13.8%
TOTAL GENERAL FUND	\$11,410,448	\$11,596,226	\$12,046,826	\$450,600	3.9%

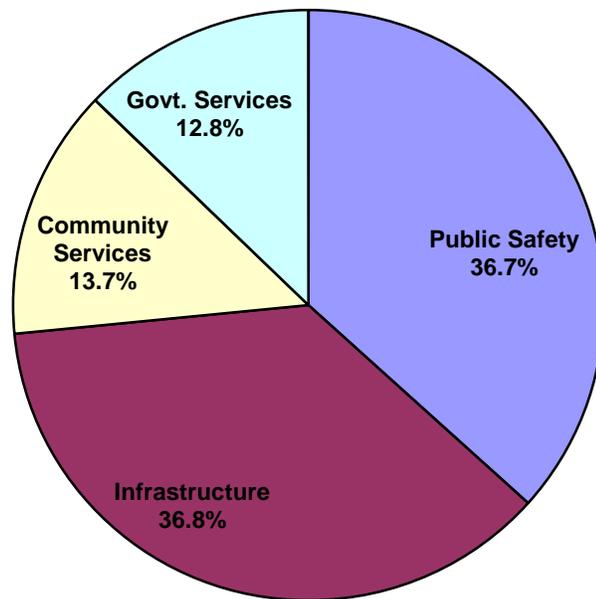
EXPENSE CATEGORIES	FY14	FY15	FY16	\$ Change	% Change
Administration	\$1,462,314	\$1,491,564	\$1,543,666	\$52,102	3.5%
Planning/Dev.	\$340,279	\$344,215	\$360,434	\$16,219	4.7%
Police/Dispatch	\$2,206,331	\$2,284,322	\$2,418,253	\$133,931	5.9%
Parks/Tree/Cons.	\$188,640	\$188,272	\$196,209	\$7,937	4.2%
Fire/EMS	\$1,818,571	\$1,871,070	\$1,911,789	\$40,719	2.2%
Code Enforcement	\$89,483	\$86,215	\$87,871	\$1,656	1.9%
Cemetery	\$65,868	\$85,726	\$85,726	\$0	0.0%
Public Works	\$2,394,646	\$2,260,704	\$2,229,185	-\$31,519	-1.4%
Community/Other	\$558,738	\$612,986	\$604,291	-\$8,695	-1.4%
Equipment Plan	\$515,000	\$515,000	\$515,000	\$0	0.0%
Senior Center	\$157,475	\$157,475	\$143,475	-\$14,000	-8.9%
Capital Plan	\$1,264,430	\$1,390,004	\$1,556,304	\$166,300	12.0%
One Taylor	\$0	\$0	\$43,200	\$43,200	
Ballot Items	\$348,673	\$308,673	\$351,423	\$42,750	13.8%
Totals	\$11,410,448	\$11,596,226	\$12,046,826	\$450,600	3.9%



General Fund Comparison by Department FY 14, 15, 16

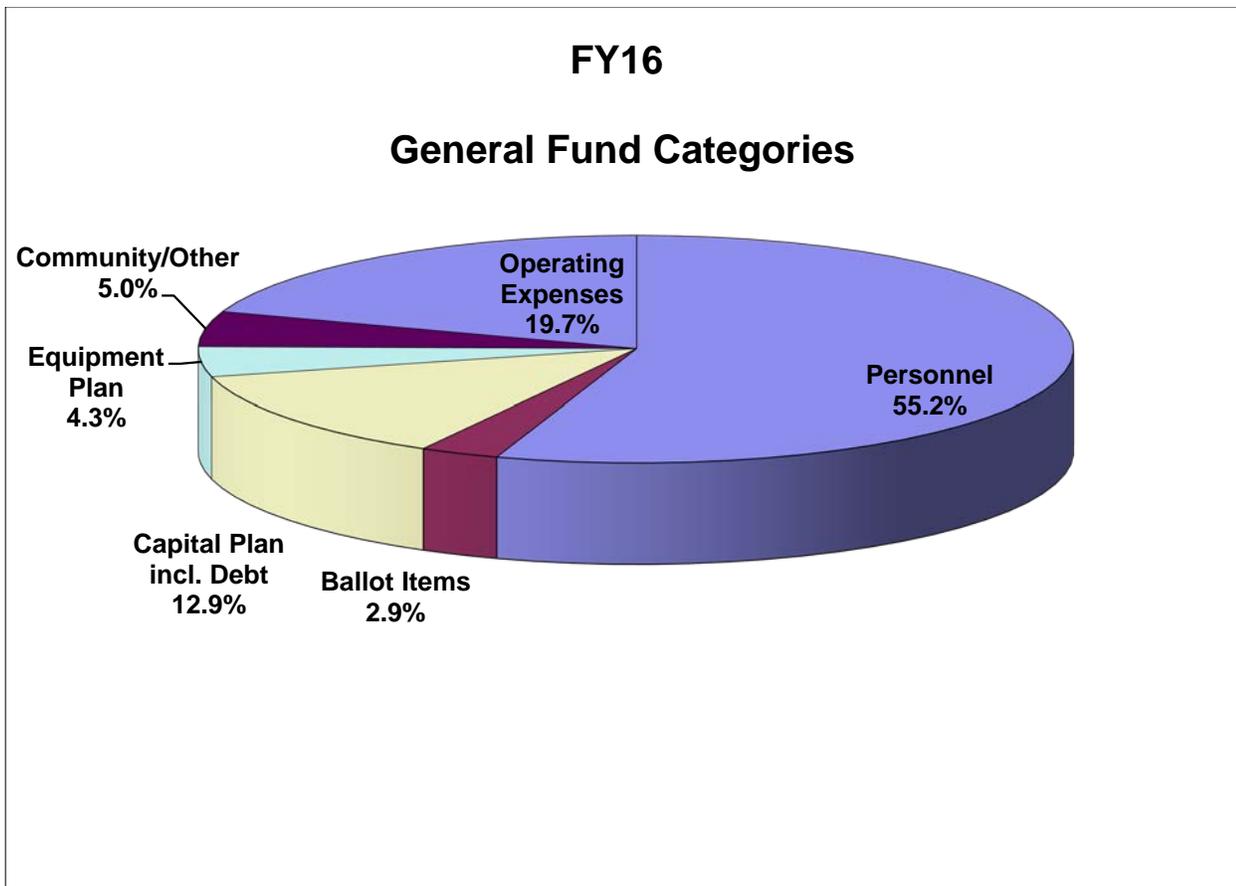


General Fund Expenses by Broad Category FY16

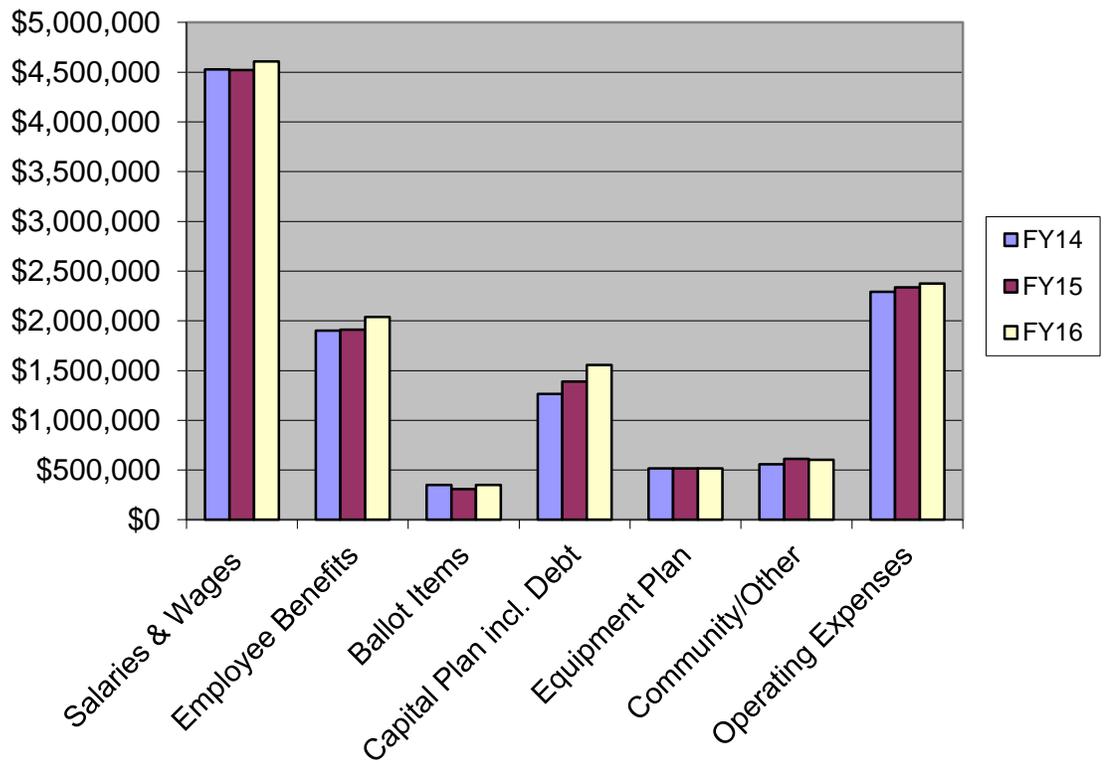


BUDGET COMPARISON - General Fund Expenditures

Category	FY14	FY15	FY16	\$ Change	% Change
<i>Salaries & Wages incl. OT</i>	\$4,529,144	\$4,520,423	\$4,606,311	\$85,888	1.9%
<i>Employee Benefits incl. FICA</i>	\$1,903,170	\$1,912,664	\$2,038,170	\$125,506	6.6%
Personnel	\$6,432,314	\$6,433,087	\$6,644,481	\$211,394	3.3%
Ballot Items	\$348,673	\$308,673	\$351,423	\$42,750	13.8%
Capital Plan incl. Debt	\$1,264,430	\$1,390,004	\$1,556,304	\$166,300	12.0%
Equipment Plan	\$515,000	\$515,000	\$515,000	\$0	0.0%
Community/Other	\$558,738	\$612,986	\$604,291	-\$8,695	-1.4%
Operating Expenses	\$2,291,293	\$2,336,476	\$2,375,327	\$38,851	1.7%
General Fund Budget	\$11,410,448	\$11,596,226	\$12,046,826	\$450,600	3.9%



Comparison of Budget Categories FY 14, 15, 16

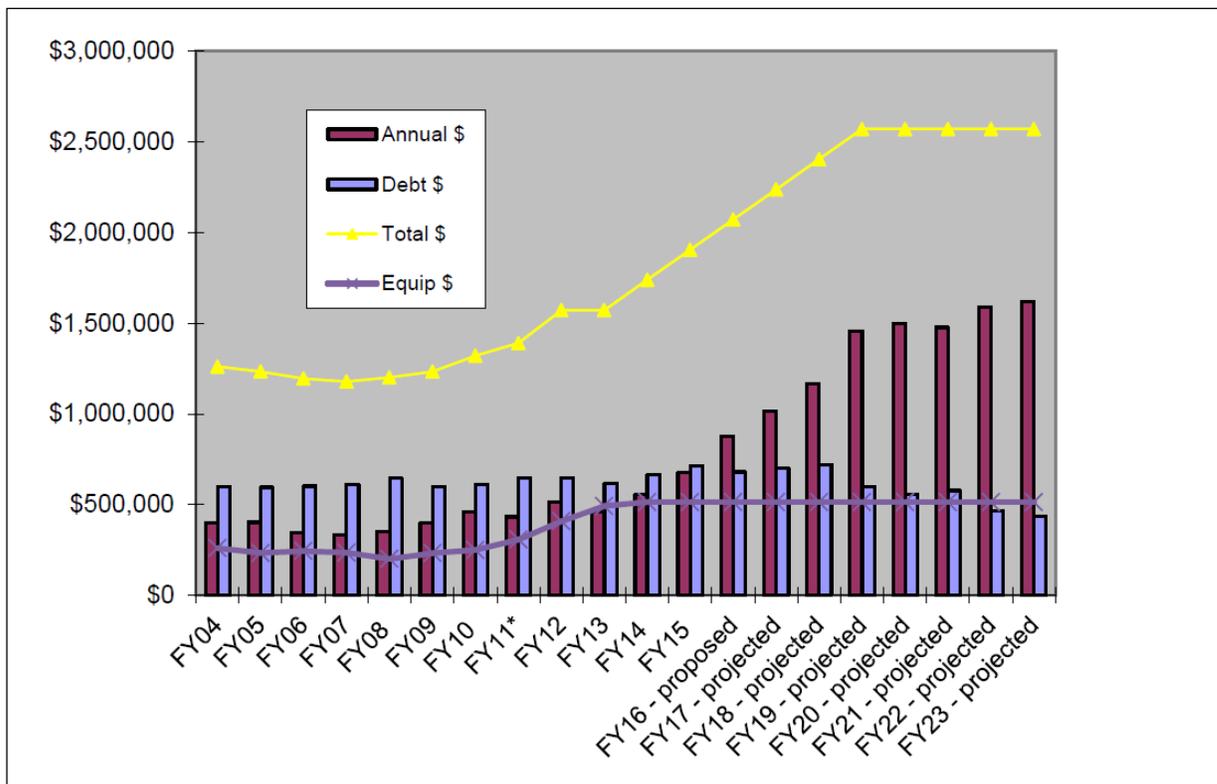


Capital Projects, Debt Service & Equipment

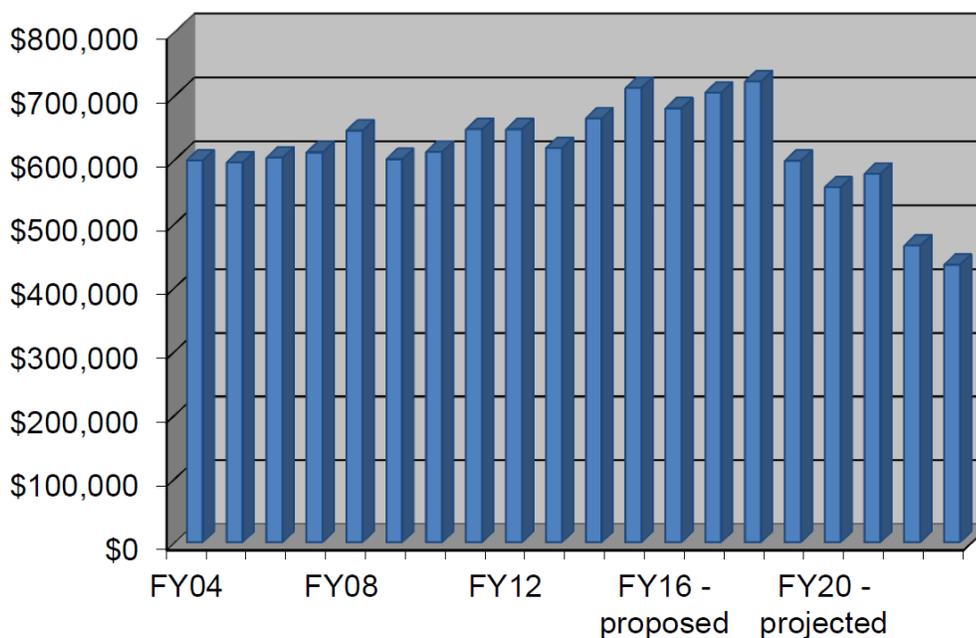
20 YEAR SUMMARY of ANNUAL and DEBT FUNDING for CAPITAL PROJECTS & EQUIPMENT

General Fund

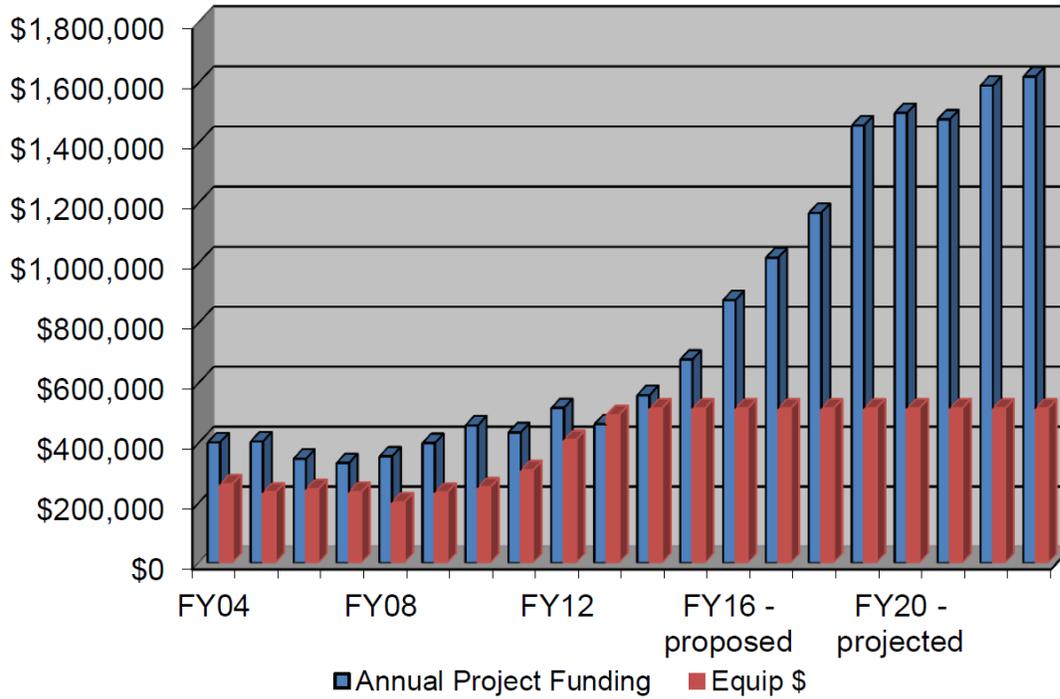
Fiscal Year	Annual \$	Debt \$	Equip \$	Total \$	\$ Change	% Change
FY04	\$401,100	\$598,900	\$261,565	\$1,261,565		
FY05	\$404,183	\$595,817	\$234,025	\$1,234,025	-\$27,540	-2.2%
FY06	\$346,699	\$603,301	\$245,250	\$1,195,250	-\$38,775	-3.1%
FY07	\$332,196	\$611,304	\$235,854	\$1,179,354	-\$15,896	-1.3%
FY08	\$354,510	\$645,490	\$201,581	\$1,201,581	\$22,227	1.9%
FY09	\$399,251	\$600,749	\$233,735	\$1,233,735	\$32,154	2.7%
FY10	\$457,811	\$612,389	\$250,847	\$1,321,047	\$87,312	7.1%
FY11*	\$434,509	\$647,691	\$308,275	\$1,390,475	\$69,428	5.3%
FY12	\$515,849	\$647,651	\$408,904	\$1,572,404	\$181,929	13.1%
FY13	\$461,693	\$618,061	\$492,650	\$1,572,404	\$0	0.0%
FY14	\$558,974	\$664,730	\$515,000	\$1,738,704	\$166,300	10.6%
FY15	\$677,570	\$712,434	\$515,000	\$1,905,004	\$166,300	9.6%
FY16 - proposed	\$875,978	\$680,326	\$515,000	\$2,071,304	\$166,300	8.7%
FY17 - projected	\$1,017,642	\$704,962	\$515,000	\$2,237,604	\$166,300	8.0%
FY18 - projected	\$1,166,429	\$722,475	\$515,000	\$2,403,904	\$166,300	7.4%
FY19 - projected	\$1,456,965	\$598,239	\$515,000	\$2,570,204	\$166,300	6.9%
FY20 - projected	\$1,498,527	\$556,677	\$515,000	\$2,570,204	\$0	0.0%
FY21 - projected	\$1,477,164	\$578,040	\$515,000	\$2,570,204	\$0	0.0%
FY22 - projected	\$1,589,675	\$465,529	\$515,000	\$2,570,204	\$0	0.0%
FY23 - projected	\$1,619,725	\$435,479	\$515,000	\$2,570,204	\$0	0.0%



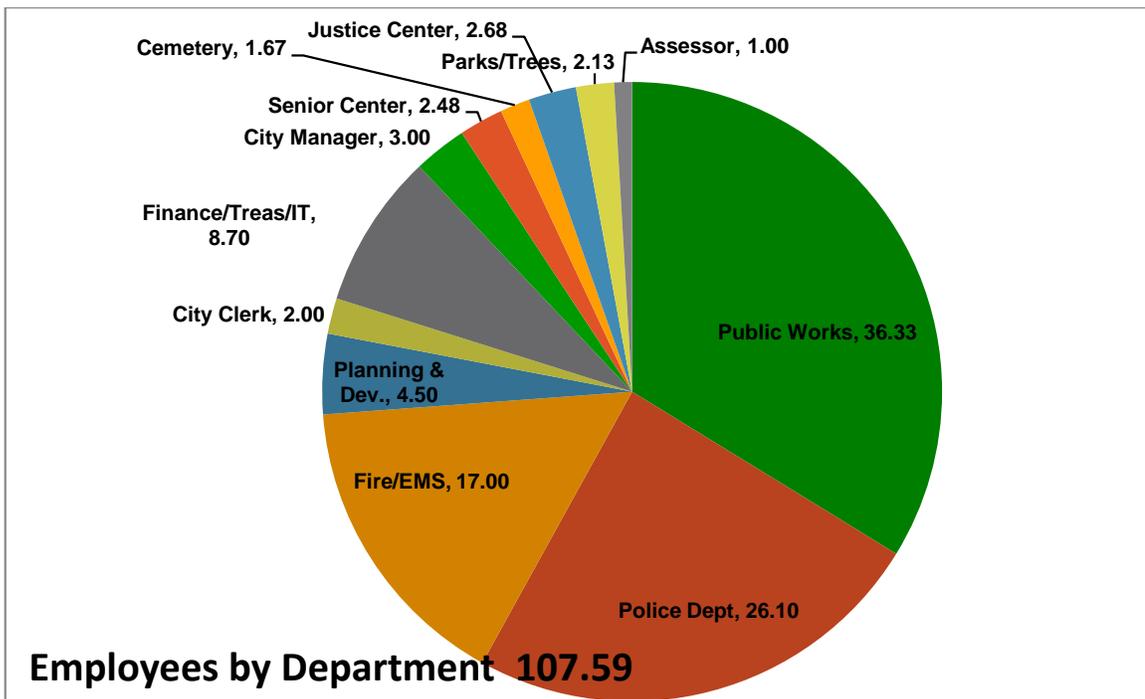
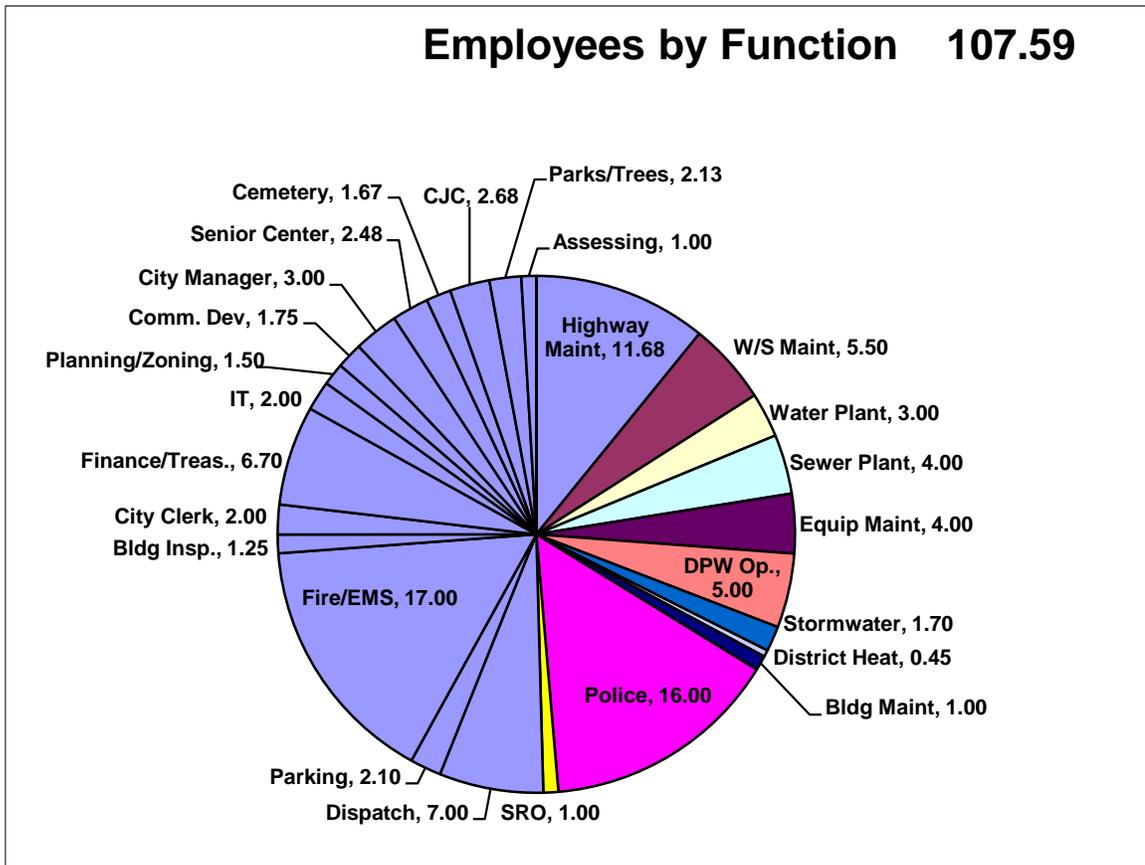
Scheduled Debt Payments FY04-FY23



Annual Project and Equipment Funding FY04-FY23



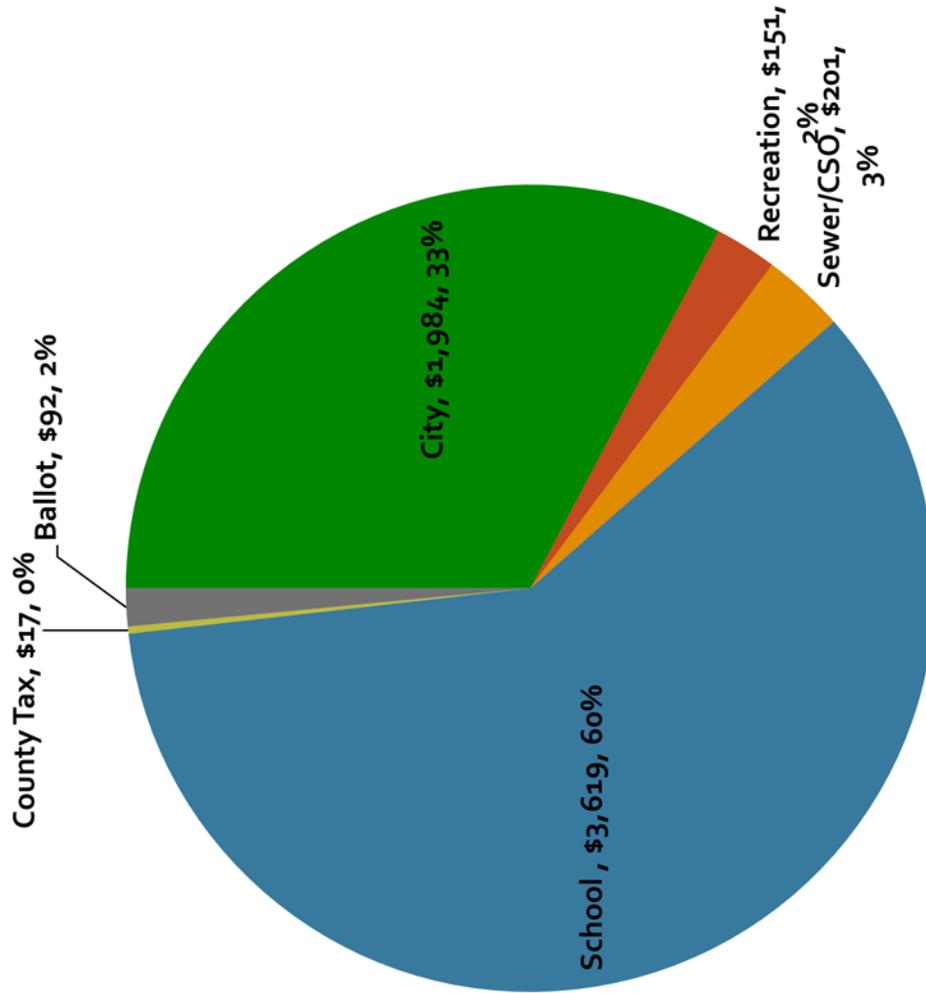
Personnel Charts



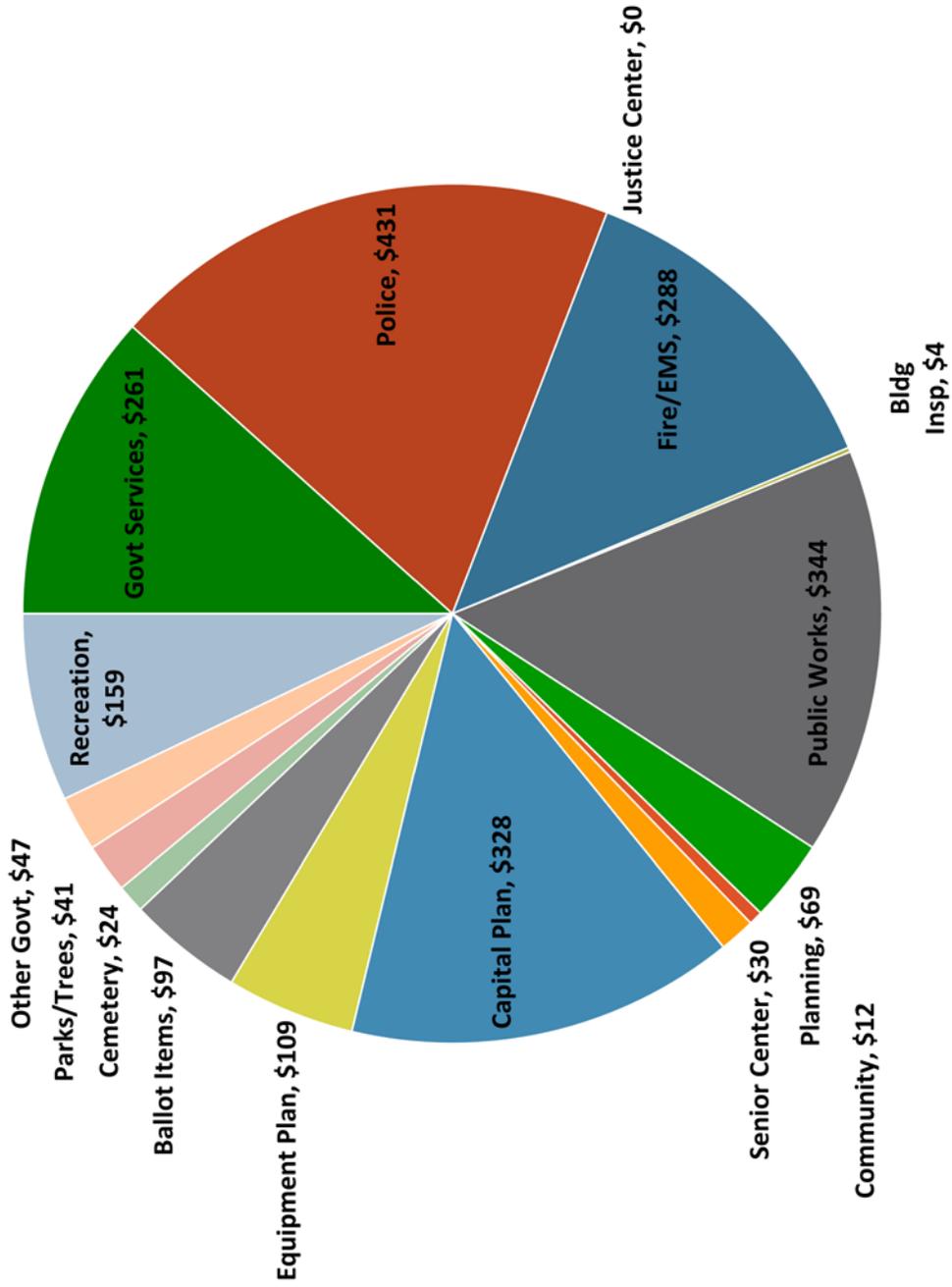
PROJECTED TAX RATES (with FY15 Common Level of Appraisal)

	FY14 Taxes	FY14 Rate	FY15 Taxes	FY15 Rate	FY16 Taxes	FY16 Rate	Tax \$ Change	Rate Change	Pct. Change
MUNICIPAL									
City Budget	\$7,141,199	\$0.85	\$7,347,499	\$0.86	\$7,560,087	\$0.89	\$212,588	\$0.023	2.7%
Recreation Budget	\$575,230	\$0.07	\$575,230	\$0.07	\$575,230	\$0.07	\$0	\$0.000	-0.2%
County Tax	\$59,288	\$0.01	\$59,288	\$0.01	\$66,000	\$0.01	\$6,712	\$0.001	11.1%
Sub Total CITY	\$7,775,717	\$0.92	\$7,982,017	\$0.94	\$8,201,317	\$0.9628	\$219,300	\$0.024	2.54%
Ballot Items	\$348,673	\$0.04	\$308,673	\$0.04	\$351,423	\$0.041	\$42,750	\$0.005	13.6%
TOTAL MUNICIPAL	\$8,124,390	\$0.9628	\$8,290,690	\$0.9753	\$8,552,740	\$1.0041	\$262,050	\$0.0288	3.0%
Avg Res Tax Bill	\$2,152		\$2,180	\$27.86	\$2,245	\$64.42	\$92.29	4.288%	
SCHOOL									
Residential	\$6,574,799	\$1.43	\$7,206,013	\$1.57	\$7,419,572	\$1.62	\$213,559	\$0.047	3.0%
Non-residential	\$5,195,581	\$1.45	\$5,447,352	\$1.55	\$5,566,354	\$1.58	\$119,002	\$0.034	2.2%
TOTAL SCHOOL	\$11,770,380		\$12,653,365		\$12,985,926		\$332,561		2.6%
Avg Res Tax Bill	\$3,197		\$3,515	\$318.34	\$3,619	\$104.17			
SUB-TOTAL	\$19,894,770		\$20,944,055	\$2.55	\$21,538,666	\$2.62	\$594,611	\$0.075	3.0%
Water/Sewer Benefit	\$168,767	\$0.02	\$170,020	\$0.02	\$170,360	\$0.02	\$340	\$0.000	0.0%
CSO Benefit	\$590,684	\$0.07	\$595,071	\$0.07	\$596,261	\$0.07	\$1,190	\$0.000	0.0%
TOTAL - Res. Non - Res.	\$20,654,221	\$2.48	\$21,709,146	\$2.64	\$22,305,288	\$2.713	\$596,142	\$0.075	2.9%
		\$2.50	\$2.61			\$2.68		\$0.063	2.4%
Avg. Res. Value	\$223,550		\$223,550	\$346	\$6,065	\$169	2.9%	\$515	9.3%
			\$5,896	\$346	\$6,065	\$169	2.9%	\$515	9.3%

FY16 Avg. Residential Tax Distribution. Avg. Bill = \$6,065 +\$169



Municipal Tax Dollars: FY16 Budget + Ballot Items
Avg. Residence \$223,550 = Tax Bill \$2,245



Five Year Projections

Category	FY15	FY16	FY17	FY18	FY19	FY20	FY21
EXPENSES	Approved	Approved	Estimate	Estimate	Estimate	Estimate	Estimate
<i>Percent Change</i>		1.9%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries & Wages	\$4,520,423	\$4,606,311	\$4,742,396	\$4,882,500	\$5,026,744	\$5,175,250	\$5,328,143
Dollar Change		\$85,888	\$136,085	\$140,105	\$144,244	\$148,505	\$152,893
<i>Percent Change</i>		6.6%	6.6%	6.6%	6.6%	6.6%	6.6%
Employee Benefits	\$1,912,664	\$2,038,170	\$2,172,689	\$2,316,087	\$2,468,948	\$2,631,899	\$2,805,604
Dollar Change		\$125,506	\$134,519	\$143,397	\$152,862	\$162,951	\$173,705
<i>Percent Change</i>		12.0%	10.7%	9.7%	8.8%	0.0%	0.0%
Capital Plan	\$1,390,004	\$1,556,304	\$1,722,604	\$1,888,904	\$2,055,204	\$2,055,204	\$2,055,204
Dollar Change		\$166,300	\$166,300	\$166,300	\$166,300	\$0	\$0
<i>Percent Change</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Equipment Plan	\$515,000	\$515,000	\$515,000	\$515,000	\$515,000	\$515,000	\$515,000
Dollar Change		\$0	\$0	\$0	\$0	\$0	\$0
<i>Percent Change</i>		1.7%	3.4%	3.4%	3.4%	3.4%	3.4%
Operations	\$2,336,476	\$2,375,327	\$2,455,630	\$2,538,647	\$2,624,471	\$2,713,197	\$2,804,922
Dollar Change		\$38,851	\$80,303	\$83,017	\$85,824	\$88,726	\$91,725
<i>Percent Change</i>		-1.4%	3.9%	3.9%	3.9%	3.9%	3.9%
Community/Other	\$612,986	\$604,291	\$627,966	\$652,570	\$678,136	\$704,705	\$732,315
Dollar Change		-\$8,695	\$23,675	\$24,603	\$25,567	\$26,569	\$27,610
<i>Percent Change</i>		3.6%	4.6%	4.6%	4.5%	3.2%	3.2%
EXPENSE - total	\$11,287,553	\$11,695,403	\$12,236,285	\$12,793,708	\$13,368,505	\$13,795,255	\$14,241,187
Dollar Change		\$407,850	\$540,882	\$557,423	\$574,797	\$426,750	\$445,933
REVENUES	FY15	FY16	FY17	FY18	FY19	FY20	FY21
<i>Percent Change</i>		10.3%	2.1%	2.1%	2.1%	2.1%	2.1%
Fund Transfers	\$817,353	\$901,818	\$920,656	\$939,887	\$959,519	\$979,562	\$1,000,024
Dollar Change		\$84,465	\$18,838	\$19,231	\$19,633	\$20,043	\$20,462
<i>Percent Change</i>		-0.6%	4.1%	4.1%	4.1%	4.1%	4.1%
Revenue, Fees	\$2,157,564	\$2,145,467	\$2,233,260	\$2,324,645	\$2,419,769	\$2,518,786	\$2,621,855
Dollar Change		-\$12,097	\$87,793	\$91,385	\$95,125	\$99,017	\$103,069
<i>Percent Change</i>		12.8%	7.0%	7.0%	7.0%	7.0%	7.0%
Intergovernmental	\$905,849	\$1,022,031	\$1,093,071	\$1,169,049	\$1,250,308	\$1,337,215	\$1,430,163
Dollar Change		\$116,182	\$71,040	\$75,978	\$81,259	\$86,907	\$92,948
<i>Percent Change</i>		4.9%	4.4%	4.4%	4.4%	4.4%	4.5%
Non Tax Revenues	\$3,880,766	\$4,069,316	\$4,246,986	\$4,433,580	\$4,629,597	\$4,835,564	\$5,052,042
Dollar Change		\$188,550	\$177,670	\$186,594	\$196,016	\$205,967	\$216,478
<i>Percent Change</i>		3.0%	4.8%	4.6%	4.5%	2.5%	2.6%
Property Taxes	\$7,406,787	\$7,626,087	\$7,989,299	\$8,360,128	\$8,738,908	\$8,959,691	\$9,189,145
Dollar Change		\$219,300	\$363,212	\$370,829	\$378,780	\$220,783	\$229,454
<i>Percent Change</i>		0.0%	0.6%	0.6%	0.6%	0.6%	0.6%
Grand List	850,101,290	851,801,493	857,109,454	862,450,492	867,824,813	873,232,623	878,674,132
Dollar Change		1,700,203	5,307,962	5,341,038	5,374,320	5,407,810	5,441,509
<i>Percent Change</i>		2.8%	4.1%	4.0%	3.9%	1.9%	1.9%
PROPERTY TAX Rate	\$0.87	\$0.90	\$0.93	\$0.97	\$1.01	\$1.03	\$1.05
Dollar Change		\$0.02	\$0.04	\$0.04	\$0.04	\$0.02	\$0.02

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General Fund

General Fund – Expenditures

<u>Account</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
City Council	\$34,465	\$31,734	\$35,399	\$35,644	\$245	0.7%
City Manager's Office	\$385,322	\$452,866	\$400,561	\$420,148	\$19,587	4.9%
Clerk/Elections	\$186,917	\$164,579	\$182,750	\$179,874	(\$2,876)	-1.6%
Finance/Treasurer	\$455,316	\$438,759	\$464,248	\$476,180	\$11,932	2.6%
Technology Services	\$225,054	\$222,978	\$228,030	\$245,452	\$17,422	7.6%
Property Assessment	\$175,240	\$167,323	\$180,576	\$186,368	\$5,792	3.2%
Planning & Development	\$340,279	\$310,665	\$344,215	\$360,434	\$16,219	4.7%
Police w/ School Resource Officer	\$1,663,575	\$1,826,984	\$1,755,361	\$1,828,066	\$72,705	4.1%
Police Communications	\$542,756	\$599,604	\$528,961	\$590,187	\$61,226	11.6%
Community Justice Center	\$249,649	\$243,983	\$261,415	\$273,355	\$11,940	4.6%
Fire & Ambulance	\$1,809,138	\$1,772,989	\$1,802,141	\$1,840,860	\$38,719	2.1%
Building Code Enforcement	\$89,483	\$82,689	\$86,215	\$87,871	\$1,656	1.9%
Emergency Management	\$14,929	\$25,600	\$6,929	\$6,929	\$0	0.0%
Tree Management & Board	\$37,794	\$36,410	\$37,426	\$39,775	\$2,349	6.3%
DPW - Streets	\$1,555,264	\$1,531,717	\$1,400,961	\$1,370,961	(\$30,000)	-2.1%
DPW - Fleet	\$578,401	\$563,136	\$593,778	\$581,154	(\$12,624)	-2.1%
DPW - Buildings & City Hall Maint.	\$260,181	\$285,470	\$265,965	\$277,070	\$11,105	4.2%
Debt Service	\$718,218	\$709,357	\$768,545	\$781,618	\$13,073	1.7%
Capital Improvement	\$558,974	\$919,537	\$677,570	\$875,978	\$198,408	29.3%
Equipment Plan	\$433,142	\$433,142	\$458,889	\$456,908	(\$1,981)	-0.4%
Other Governmental Services	\$161,214	\$156,864	\$161,396	\$203,486	\$42,090	26.1%
Fund Transfers	\$405,432	\$443,052	\$425,290	\$399,128	(\$26,162)	-6.2%
Wrightsville Beach	\$4,007	\$4,007	\$4,007	\$4,007	\$0	0.0%
Downtown Improvement District	\$0	\$37,301	\$0	\$40,000	\$40,000	0.0%
Outside Agency Contribution	\$118,175	\$115,850	\$118,175	\$110,175	(\$8,000)	-6.8%
Library Contribution	\$308,673	\$308,673	\$308,673	\$316,698	\$8,025	2.6%
Community Enhancement	\$29,500	\$28,783	\$31,000	\$31,000	\$0	0.0%
Conservation Commission	\$5,750	\$3,500	\$5,750	\$3,500	(\$2,250)	-39.1%
Debt Service Bond Issuance Cost	\$3,600	\$1,450	\$0	\$0	\$0	0.0%
Sprinkler Tax Credits	\$60,000	\$71,510	\$62,000	\$64,000	\$2,000	3.2%
Misc. Fund Expenditures	\$0	\$23,292	\$0	\$0	\$0	0.0%
Total General Fund Expenditures	\$11,410,448	\$12,013,804	\$11,596,226	\$12,086,826	\$490,600	4.2%
Other Ballot Items	\$0	\$0	\$0	\$0	\$0	0.0%

General Fund – Revenue

<u>Revenues</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Property Taxes - City	\$7,200,487	\$7,182,527	\$7,366,787	\$7,626,087	\$259,300	3.5%
Property Taxes - Ballot	-----< See Below >-----					
State / Local Pilot	\$892,695	\$921,861	\$891,195	\$855,165	(\$36,030)	-4.0%
Fund Transfers	\$837,524	\$812,395	\$817,353	\$901,818	\$84,465	10.3%
Revenues / Fees	\$1,241,685	\$1,389,143	\$1,266,369	\$1,290,302	\$23,933	1.9%
Intergovernmental	\$889,384	\$982,165	\$905,849	\$1,022,031	\$116,182	12.8%
Revenues Subtotal	\$11,061,775	\$11,288,093	\$11,247,553	\$11,695,403	\$447,850	4.0%
Property Taxes - Ballot						
Library	\$308,673	\$308,673	\$308,673	\$316,698	\$8,025	2.6%
Downtown Improvement District	\$0	\$40,262	\$0	\$40,000	\$40,000	0.0%
Outside Agency	\$40,000	\$40,000	\$40,000	\$34,725	(\$5,275)	-13.2%
Ballot Subtotal	\$348,673	\$388,935	\$348,673	\$391,423	\$42,750	12.3%
<u>Total Revenues</u>	\$11,410,448	\$11,677,028	\$11,596,226	\$12,086,826	\$490,600	4.2%

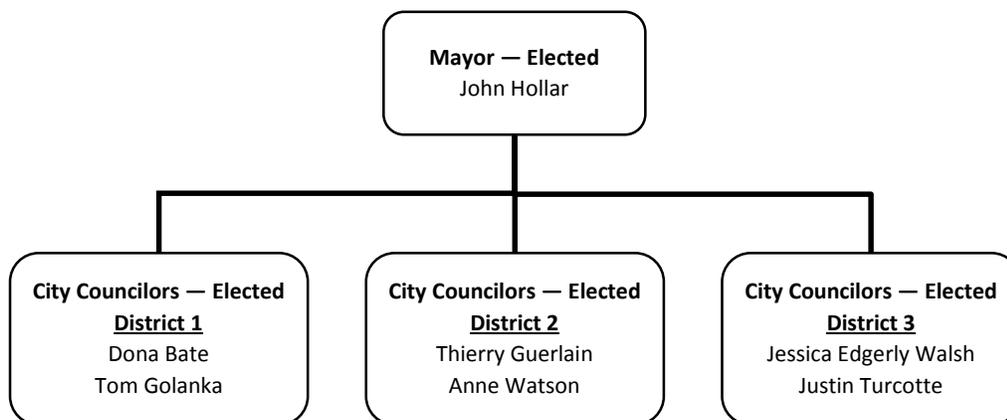
City Council

Total FTEs	FY14	FY15	FY16
	0	0	0

Mission Statement:

The City Council is the legislative body of the community responsible for developing policies and ordinances that preserve and protect the health, safety, and welfare of all our residents.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$23,520	\$22,045	\$25,710	\$25,955	\$245	1.0%
Personnel Costs	\$10,945	\$9,689	\$9,689	\$9,689	\$0	0.0%
Total Expenditures	\$34,465	\$31,734	\$35,399	\$35,644	\$245	0.7%

Revenues

Admin Fees paid by Utilities (36%)	\$12,407	\$11,424	\$12,744	\$12,832	\$88	0.7%
Net Tax Dollars Appropriated	\$22,058	\$20,310	\$22,655	\$22,812	\$157	0.7%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

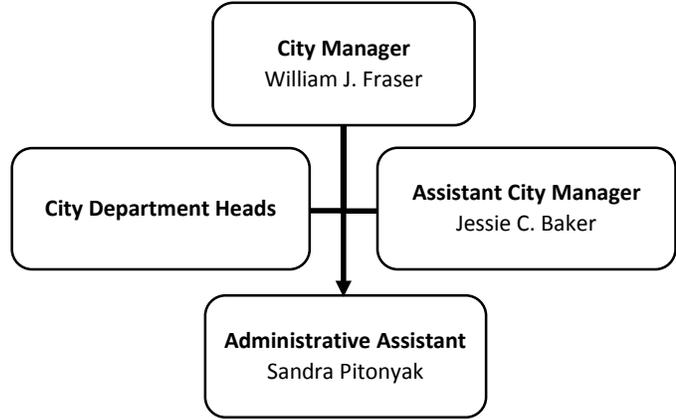
City Manager's Office

Total FTEs	FY14	FY15	FY16
	3.0	3.0	3.0

Mission Statement:

The City Manager is the head of the city government, and is responsible to the City Council for the administration of the affairs of the city, and carrying out the policies of the City Council.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$73,133	\$140,547	\$84,293	\$85,443	\$1,150	1.4%
Personnel Costs	\$312,189	\$312,320	\$316,268	\$334,705	\$18,437	5.8%
Total Expenditures	\$385,322	\$452,866	\$400,561	\$420,148	\$19,587	4.9%

Revenues

Admin Fees paid by Utilities (36%)	\$138,716	\$163,032	\$144,202	\$151,253	\$7,051	4.9%
Net Tax Dollars Appropriated	\$246,606	\$289,834	\$256,359	\$268,895	\$12,536	4.9%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Implement the goals of the City Council.
- Complete the full startup of District Heat Montpelier including the connection to the State's Biomass Heat Plant.
- In partnership with a development partner, make progress on the redevelopment of 1 Taylor Street and the associated path.
- Complete final designs of the shared use path extension from Granite Street to Gallison Hill Road.
- Integrate performance management and employee evaluations to ensure that we are using data to make decisions.

FY 2016 Priorities:

- Implement the goals of the City Council.
- Start construction at the 1 Taylor Street site and associated path.
- Start construction on the shared use path extension from Granite Street to Gallison Hill Road.
- Implement an improved City website.
- Continue the Council's priority of transitioning the Recreation Department to City management and working toward merging Recreation, Parks, Cemetery, and the Senior Activity Center into a comprehensive Community Services Department.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Advance the City Council's adopted goals and priorities.				
	% of city council goals for which progress was made	100%	100%	100%
City services are delivered effectively and efficiently.				
	% of Departmental quarterly performance management reports reviewed within 30 days of the end of the quarter	N/A	100%	100%

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Information is provided in a timely manner to the City Council and the public.				
	% of agendas and packets released on the Friday before a meeting.	100%	100%	100%
	% of City Manager's Reports released weekly	100%	100%	100%
	# of hits to the City of Montpelier website	45,789	45,000	45,000
	# of likes on Facebook	1,505	1,600	1,760
Provide excellent customer service to those who call or walk in.				
	% of residents who rate the service from the City Manager's Office as courteous and helpful (pending data source)	Pending data source	Pending data source	Pending data source

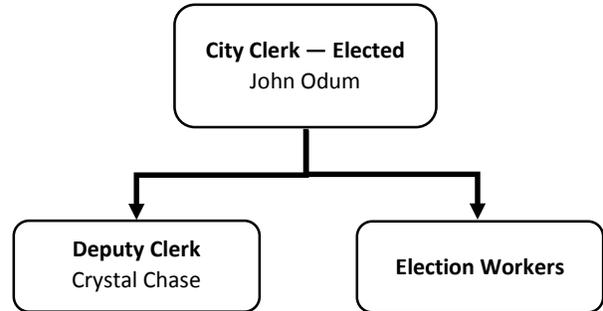
City Clerk / Elections

Total FTEs	FY14	FY15	FY16
	2.0	2.0	2.0

Mission Statement:

To Meet and exceed the expectations of the public in providing services and to continue to institute systemic improvements that “hardwire” performance improvements without creating additional budgetary pressures.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$36,154	\$20,604	\$31,943	\$25,219	(\$6,724)	-21.0%
Personnel Costs	\$150,763	\$143,975	\$150,807	\$154,655	\$3,848	2.6%
<u>Total Expenditures</u>	\$186,917	\$164,579	\$182,750	\$179,874	(\$2,876)	-1.6%

Revenues

Admin Fees paid by Utilities (36%)	\$67,290	\$59,249	\$65,790	\$64,755	(\$1,035)	-1.6%
Recording and Clerk Fees	\$80,500	\$66,393	\$82,500	\$82,500	\$0	0.0%
<u>Total Revenues</u>	\$147,790	\$125,642	\$148,290	\$147,255	(\$1,035)	-0.7%

<u>Net Tax Dollars Appropriated</u>	\$39,127	\$38,937	\$34,460	\$32,619	(\$1,841)	-5.3%
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Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

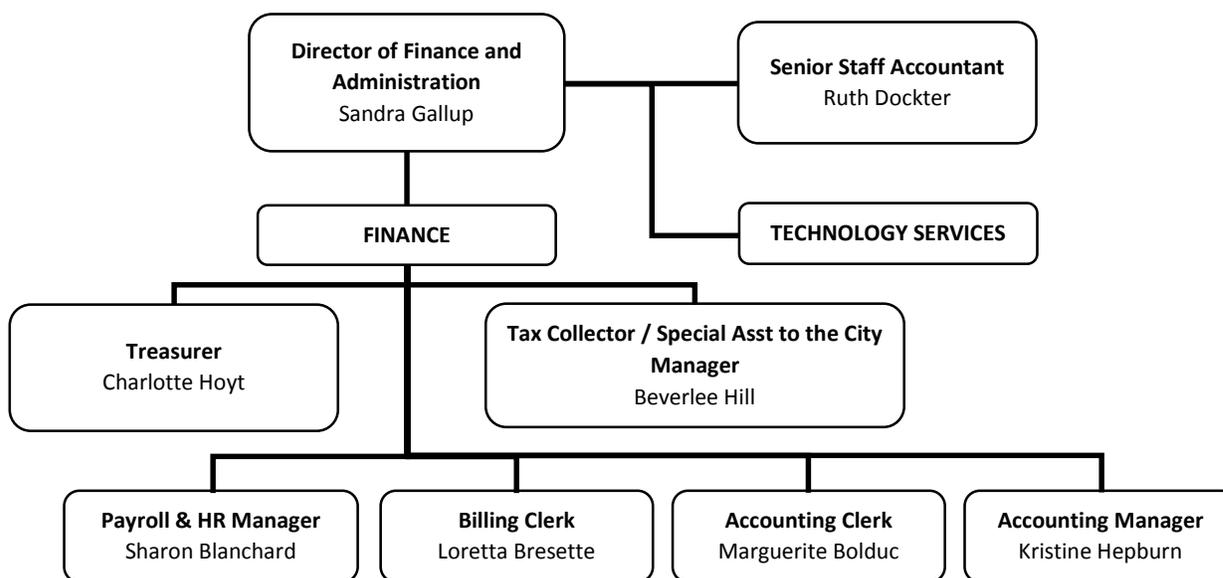
Finance

Total FTEs	FY14	FY15	FY16
	4.6	4.57	4.57

Mission Statement:

The mission of the Finance Department is to ensure that all resources of the City of Montpelier are managed and accounted for in an effective and efficient manner, that all financial records are presented in a timely, accurate, and meaningful format and that all staff members work toward continuous performance improvement and professional service.

Organizational Chart:



Budget Summary:

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$74,265	\$66,212	\$75,888	\$72,323	(\$3,565)	-4.7%
Personnel Costs	\$381,051	\$372,547	\$388,360	\$403,857	\$15,497	4.0%
<u>Total Expenditures</u>	\$455,316	\$438,759	\$464,248	\$476,180	\$11,932	2.6%
<u>Revenues</u>						
Admin Fees paid by Utilities (36%)	\$163,914	\$157,953	\$167,129	\$171,425	\$4,296	2.6%
<u>Net Tax Dollars Appropriated</u>	\$291,402	\$280,806	\$297,119	\$304,755	\$7,636	2.6%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Successful Performance Measures evaluation.
- Implement new Water and Sewer rates.
- Develop District Heat customer billing and reporting systems that comply with the business plan.

FY 2016 Priorities:

- Successful Performance Measures evaluation
- Customer support for new Water Rate structure during first year of implementation
- Research current processes and assess Finance capacity to support the transition of the Recreation Department to the City of Montpelier
- Develop strategies for staff organization as multiple finance employees consider retirement

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Compliance with Governmental Accounting Standards Board standards.				
	[Y/N] Favorable opinion by the annual auditors	Y	Y	Y
Prepare the City's annual operating and capital budgets accurately and on time.				
	% of budget deadlines achieved	100%	100%	100%
Staff members work toward continuance of performance improvement and professional services.				
	% of annual evaluations completed	100%	100%	100%
Provide for the City's financial health by ensuring that revenues meet expenditures.				
	Fiscal year end general fund balance (\$)	\$126,435	\$0	\$0

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Produce accurate quarterly and monthly financial reports that monitor revenues and expenditures, report on financial trends and issues and status of major projects				
	% of finance reports distributed on schedule * (some Capital Projects not done)	100%	100%	100%
Process expenditures				
	# of invoices paid	1662	6800	6800
	% of invoices processed by due date	99%	99%	99%
	% of invoices processed without error	99.50%	99%	99%
Process employee payroll and benefits				
	# of payrolls completed on time	6	26	26
	% of 140 employees with correct benefits administration (each with 15 benefits)	100%	99%	99%

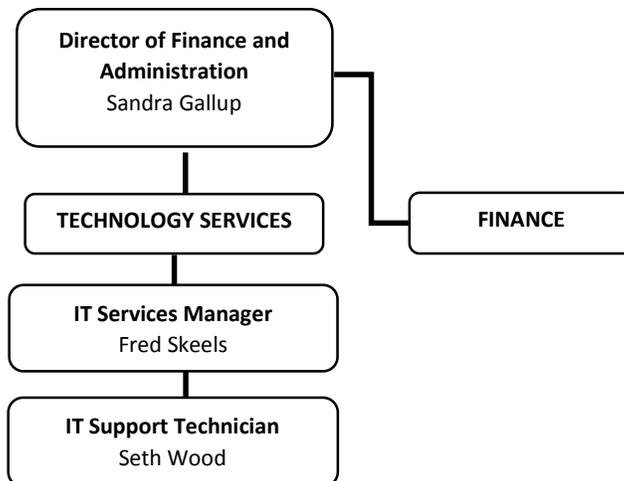
Technology Services

Total FTEs	FY14	FY15	FY16
	2.0	2.0	2.0

Mission Statement:

The Division of Technology Services will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the City’s mission as it applies to the provision of municipal services.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$77,928	\$86,291	\$79,429	\$90,139	\$10,710	13.5%
Personnel Costs	\$147,126	\$136,686	\$148,601	\$155,313	\$6,712	4.5%
Total Expenditures	\$225,054	\$222,978	\$228,030	\$245,452	\$17,422	7.6%

Revenues

Admin Fees paid by Utilities (36%)	\$81,019	\$80,272	\$82,091	\$88,363	\$6,272	7.6%
Net Tax Dollars Appropriated	\$144,035	\$142,706	\$145,939	\$157,089	\$11,150	7.6%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Upgrade the City’s wireless capabilities for the water meter reading hardware.
- Find a secure and affordable “Cloud Source” for Municipal and Public Safety Data.
- Maintain the proper levels for equipment replacement.

FY 2016 Priorities:

- Design and implement a wireless network for pedestrian and tourist use in the Downton Area.
- Find a secure and affordable “Cloud Source” for Municipal and Public Safety Data.
- Maintain the proper levels for equipment replacement.

Departmental Goals and Performance Measures:

Quarterly Measures

Goal or Outcome	Performance Measure	FY15-Q1	FY15 Target	FY16 Target
Ensure the City's technology resources are functional				
	% of written reports of non-emergency user problems that are responded to within 1 business day	81.10%	75%	80%
	% of lost connectivity and lost data problems that are responded to within 30 minutes	98%	95%	95%
	% of collection, storage, security, integrity, access and recovery of electronic data.	100%	95%	95%
	% of the Internet Service Provider's advertised connectivity speed maintained on the City's enterprise networks	96%	90%	90%
	% of uptime of the City's website	99.9	90%	90%

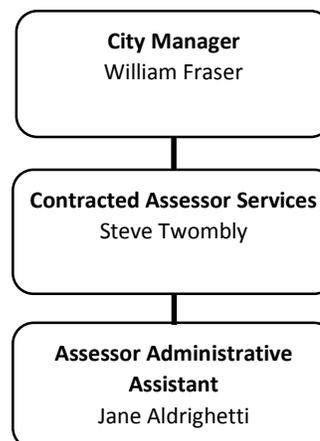
Assessor's Office

	FY14	FY15	FY16
Total FTEs	1.6	1.6	1.6
In-House	1	1	1
Contract	0.6	0.6	0.6

Mission Statement:

The mission of the Montpelier Assessor's Office is to provide fair and equitable values for real estate and taxable personal property in accordance with the laws of the State of Vermont, to maintain and improve the City's mapping system, and to serve our customers in a professional, courteous, and efficient manner.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$99,443	\$97,757	\$104,008	\$107,929	\$3,921	3.8%
Personnel Costs	\$75,797	\$69,566	\$76,568	\$78,439	\$1,871	2.4%
Total Expenditures	\$175,240	\$167,323	\$180,576	\$186,368	\$5,792	3.2%

Revenues

Admin Fees paid by Utilities (8.2% Sewer Fund)	\$14,370	\$13,720	\$14,807	\$15,282	\$475	3.2%
State Reappraisal Revenue	\$30,000	\$28,685	\$29,000	\$29,000	\$0	0.0%
Total Revenues	\$44,370	\$42,405	\$43,807	\$44,282	\$475	1.1%
Net Tax Dollars Appropriated	\$130,870	\$124,918	\$136,769	\$142,086	\$5,317	3.9%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Cross training staff
- Continue interior inspections of properties not done in 2010 reappraisal
- Assist with implementation of new Water & Sewer rate structure
- Hear and decide grievances and prepare for and defend the City's property valuations in appeals to the BCA, State Property Tax Hearing Officers and Superior Court.
- Coordinate the production of the City's Annual Report.

FY 2016 Priorities:

- Cross training staff
- Continue interior inspections of properties not done in 2010 reappraisal
- Assist with implementation of new Water & Sewer rate structure
- Hear and decide grievances and prepare for and defend the City's property valuations in appeals to the BCA, State Property Tax Hearing Officers and Superior Court.
- Coordinate the production of the City's Annual Report.
- Consider hiring a contractor to provide a reappraisal of Business Personal Property

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
City's grand list is appropriately maintained and filed				
	# of new condominiums, homes, and housing units	10	In development	In development
	% of properties where updates or upgrades have been completed that have been inspected by the Assessor	pending data source	100%	100%
Assessor's Office will provide excellent customer service				
	% of requests for information are answered within 5 business days	99%	95%	95%
	% of residents indicate that the service they receive from the Assessor's Office is courteous	pending data source	95%	95%

Planning / Community Development

Total FTEs	FY14	FY15	FY16
	3.5	3.5	3.5

Mission Statement:

To serve the community by facilitating the creation and preservation of a healthy, safe, sustainable, and high quality living environment through the management of an effective and on-going planning and implementation process.

Organizational Chart:



Budget Summary:

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$55,218	\$65,857	\$56,612	\$53,431	(\$3,181)	-5.6%
Personnel Costs	\$285,061	\$244,807	\$287,603	\$307,003	\$19,400	6.7%
Total Expenditures	\$340,279	\$310,665	\$344,215	\$360,434	\$16,219	4.7%
Revenues						
Planning Department Fees	\$15,000	\$9,515	\$15,000	\$15,000	\$0	0.0%
Planning Grants	\$0	\$8,840	\$0	\$0	\$0	0.0%
Transfer from Community Development Fund	\$30,000	\$20,351	\$10,000	\$10,000	\$0	0.0%
Total Revenues	\$45,000	\$38,706	\$25,000	\$25,000	\$0	0.0%
Net Tax Dollars Appropriated	\$295,279	\$271,959	\$319,215	\$335,434	\$16,219	5.1%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Work with the Planning Commission to complete a rewrite of the zoning ordinance.
- Finalize the Bike Mater Plan and its execution.
- Provide support for the Carr Lot project as it is under construction.
- Continue to work on exploring housing projects such as the development of the upper floors of the Dickey Block.
- Consider convening an Economic Development group to develop and economic development strategic plan.
- Improve the team's repetitive loss certifications to improve flood insurance rates.

FY 2016 Priorities:

- Adopt new zoning bylaws
- Re-adoption of Master Plan by September 2015
- Renew Designated Downtown for Montpelier Alive by September 2015
- Advance parking garage project
- Complete Economic Development Strategic Plan
- Develop road standards in conjunction with DPW (SCBC grant)

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
City efforts are maximized through the application for and receipt of other supporting funding sources.				
	\$ of new grant funds secured	\$624,500	\$410,000	\$100,000
	# of loans processed (Business Loan Fund)	2	2	2*
	# of loans processed (Housing Trust Fund)	2	2	4*
	# of loans processed (HPG)	2	2	2*

*pending outcome of review of programs and EDSP. New recommended changes expected through that process.

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Planning and zoning processes are implemented in a timely manner.				
	# of days to process administrative permits (average)	1	less than 5	1
	# of days to process DRC permits (average)	24	less than 30	less than 30
	# of days to process DRB permits (average)	113	less than 30	less than 30
	# of days to process building permits (average)	8	less than 14	less than 14
	# of zoning permits processed	37	148	148
	# of building permits processed	25	100	100
The Planning Department provides excellent customer service				
	% of residents who rate the service they receive from Planning and Community Development as courteous and helpful (pending data source)	Pending data source	100%	

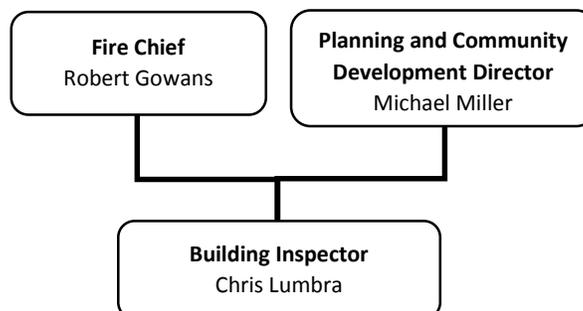
Building Inspector

Total FTEs	FY14	FY15	FY16
	1.0	1.0	1.0

Mission Statement:

It shall be the mission of the Montpelier Building Inspection and Health Department to protect the city, its residents, and businesses through a combination of building inspections, fire safety code enforcement, and response to health threat complaints.

Organizational Chart:



Budget Summary:

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$10,352	\$4,579	\$8,822	\$8,009	(\$813)	-9.2%
Personnel Costs	\$79,131	\$78,110	\$77,393	\$79,862	\$2,469	3.2%
Total Expenditures	\$89,483	\$82,689	\$86,215	\$87,871	\$1,656	1.9%
<u>Revenues</u>						
Building Code Permit Fees	\$70,000	\$55,092	\$70,000	\$70,000	\$0	0.0%
Inspection Fees	\$0	\$0	\$0	\$0	\$0	0.0%
Total Revenues	\$70,000	\$55,092	\$70,000	\$70,000	\$0	0.0%
Net Tax Dollars Appropriated	\$19,483	\$27,597	\$16,215	\$17,871	\$1,656	10.2%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Continue timely inspection activities.
- Review sprinkler ordinance.
- Develop animal bite recording system.
- Develop procedures for stray animals in City.

FY 2016 Priorities:

- Continue timely inspection activities.
- Continue timely permitting activities.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
The City residents and businesses are protected through a combination of building inspections, fire safety code enforcement, and response to health threat complaints.				
	# of training opportunities staff participate in to enhance the departments professionalism	10	12	12

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
The City residents and businesses are protected through a combination of building inspections, fire safety code enforcement, and response to health threat complaints.				
	% of health complaints that are investigated within 24 hours of receipt.	100% investigated, 80% resolved	100%	100%
	# of days to process building permits	8 days for public and 4 days for SFD	less than 14	less than 14

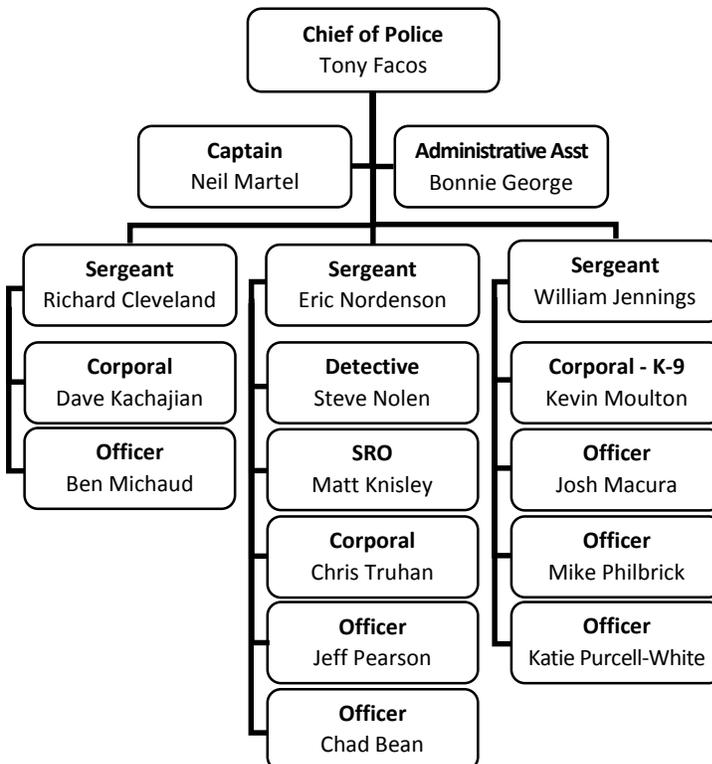
Police

Total FTEs	FY14	FY15	FY16
	15.5	15.5	15.5

Mission Statement:

The ultimate responsibility for peace, good order, and law enforcement rests with the community of the citizens in a democratic society. The complexity of modern society dictates that police efforts must be coordinated and directed by the services of law enforcement professionals. Therefore, the Montpelier Police Department will be devoted to providing professional and quality police services, and will strive to remain effective, efficient, and responsive to the challenging needs of our community while providing a safe environment that enhances the quality of life in Montpelier.

Organizational Chart:



Budget Summary:

Expenditures

	FY14 Budget	FY14 Actual	FY15 Budget	FY16 Budget	\$ Change	% Change
Operating Costs	\$233,509	\$288,827	\$245,897	\$240,037	(\$5,860)	-2.4%
Personnel Costs	\$1,430,066	\$1,538,157	\$1,509,464	\$1,588,029	\$78,565	5.2%
Total Expenditures	\$1,663,575	\$1,826,984	\$1,755,361	\$1,828,066	\$72,705	4.1%

Revenues

Police Revenue - State	\$35,000	\$110,618	\$31,500	\$43,500	\$12,000	38.1%
Police Grants - Federal	\$0	\$171,601	\$0	\$0	\$0	0.0%
School Resource Officer - School Funding	\$45,500	\$44,028	\$48,038	\$46,252	(\$1,786)	-3.7%
Other Police Revenue	\$6,000	\$4,194	\$4,500	\$4,500	\$0	0.0%
Total Revenues	\$86,500	\$330,441	\$84,038	\$94,252	\$10,214	12.2%
Net Tax Dollars Appropriated	\$1,577,075	\$1,496,543	\$1,671,323	\$1,733,814	\$62,491	3.7%

Equipment / Capital Improvements:

Equipment: \$46,000

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Control crime, maintain safe streets, and deliver broad base public safety services that promote a healthy and safe environment for the City of Montpelier.
- Continue to identify training goals that develop MPD officers in order to meet the policing needs of the city in an effective and efficient manner.
- Maintain, and expand where possible, existing partnerships with other agencies and organizations--both public and private to increase the capacity and efficacy of the Montpelier Police Department.
- Continue to provide a regional emergency dispatch center: serving Montpelier and eighteen other communities in Central Vermont.
- Continue to work with the public to address both crime and quality of life issues.

FY 2016 Priorities:

- Explore and develop public safety service models to support the goals of the regional public safety authority (specifically dispatch).
- Implement the enhanced dispatch center under the direction of the new Emergency Dispatch/Communications Supervisor.
- In addition to the mission goals outlined in FY 2015, the department seeks to explore further options in public safety regionalization and/or collaborations.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
The MPD police force is trained and prepared				
	% of officers achieving training goals	100%	100%	100%

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Crime is controlled in the City of Montpelier				
	# of reported offenses	220	900	900
	# of individuals arrested	77	n/a	n/a
	# of motor vehicle stops (traffic enforcement)	455	2,000	2,000
	# of incidents (both calls for service and proactive incidents)	2,399	8,800	9,000
The community is supported through problem solving				
	# of community or organization meetings attended to address areas of concern and to look at collaborative approaches for improving the delivery of law enforcement related services in an effective and cost efficient way	10	15	15
	# of posts to social media	3 to 5/week	3 to 5/week	3 to 5/week
Public Safety communications support is provided				
	# of calls/incidents handled by dispatch (MPD, Capital West, Capitol Police Department)	3,787	15,000	15,500

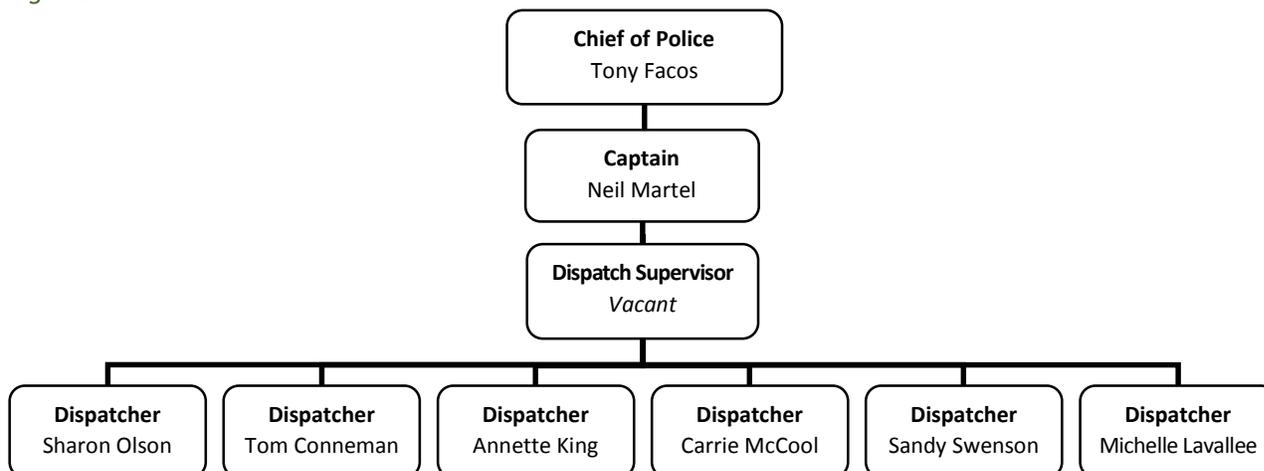
Police Communications

Total FTEs	FY14	FY15	FY16
	6.0	6.0	6.4

Mission Statement:

In Development

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$44,901	\$140,284	\$50,855	\$55,702	\$4,847	9.5%
Personnel Costs	\$497,855	\$459,320	\$478,106	\$534,485	\$56,379	11.8%
<u>Total Expenditures</u>	<u>\$542,756</u>	<u>\$599,604</u>	<u>\$528,961</u>	<u>\$590,187</u>	<u>\$61,226</u>	<u>11.6%</u>

Revenues

Admin Fees paid by Utilities (10% Water/Sewer Fund)	\$54,276	\$59,960	\$52,896	\$59,019	\$6,123	11.6%
Capital Fire Mutual Aid Contract	\$165,902	\$167,561	\$172,538	\$275,000	\$102,462	59.4%
<u>Total Revenues</u>	<u>\$220,178</u>	<u>\$227,521</u>	<u>\$225,434</u>	<u>\$334,019</u>	<u>\$108,585</u>	<u>48.2%</u>
<u>Net Tax Dollars Appropriated</u>	<u>\$322,578</u>	<u>\$372,083</u>	<u>\$303,527</u>	<u>\$256,168</u>	<u>(\$47,359)</u>	<u>-15.6%</u>

Equipment / Capital Improvements:

Equipment: \$14,000

Capital Improvements: \$0.00

FY 2016 Changes:

In FY 2016 a new Dispatch Supervisor position is added and a half-time dispatch position is removed. This is in conjunction with the new (higher) contract with Capital Fire Mutual Aid.

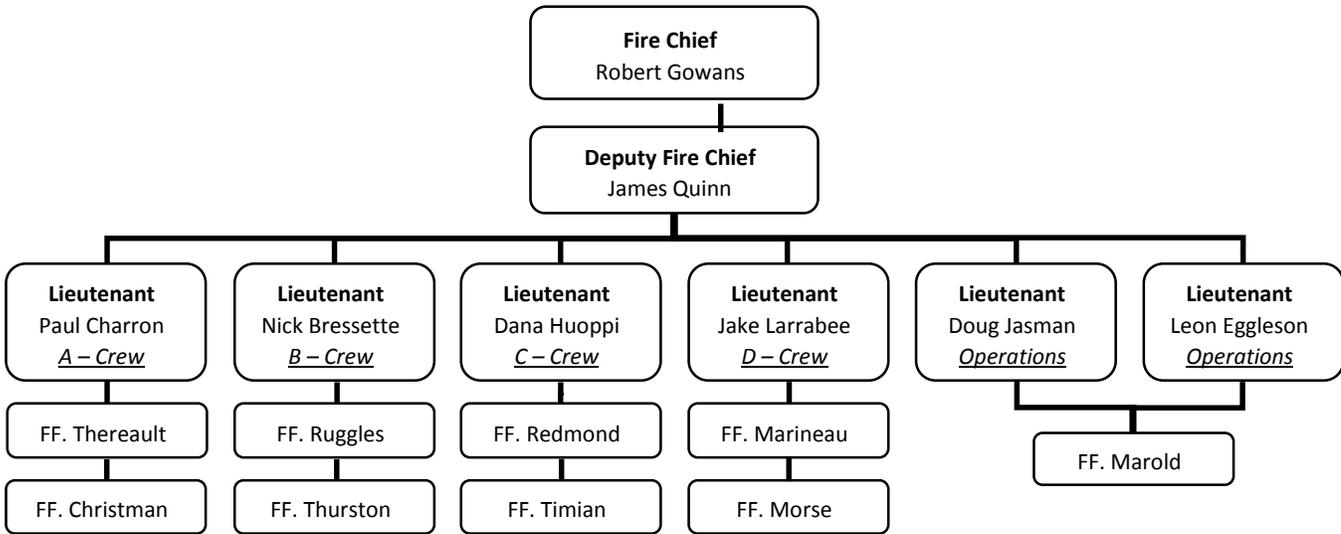
Fire / EMS

Total FTEs	FY14	FY15	FY16
	17.0	17.0	17.0

Mission Statement:

The mission of the Montpelier Fire and Emergency Services Department is the preservation of life, health, property, and the environment for its residents and businesses at a reasonable and acceptable cost. We value the faith and trust of the community and will continually work to deserve that confidence through our conduct and accomplishment.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$301,261	\$284,710	\$239,869	\$240,755	\$886	0.4%
Personnel Costs	\$1,507,877	\$1,488,279	\$1,562,272	\$1,600,105	\$37,833	2.4%
Total Expenditures	\$1,809,138	\$1,772,989	\$1,802,141	\$1,840,860	\$38,719	2.1%

Revenues

Ambulance Call Charges	\$418,500	\$416,689	\$438,500	\$438,500	\$0	0.0%
Ambulance Contract	\$99,443	\$99,443	\$102,923	\$106,545	\$3,622	3.5%
Grants	\$0	\$0	\$0	\$0	\$0	0.0%
Other Revenue	\$10,000	\$4,828	\$3,200	\$3,500	\$300	9.4%

Total Revenues	\$527,943	\$520,960	\$544,623	\$548,545	\$3,922	0.7%
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Net Tax Dollars Appropriated	\$1,281,195	\$1,252,029	\$1,257,518	\$1,292,315	\$34,797	2.8%
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Equipment / Capital Improvements:

Equipment: \$42,000

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Continue to evaluate ambulance revenue with new billing procedures
- Work with Assistant City Manager to develop performance based employee evaluation system
- Complete new state required EMT requirements. All firefighter completed training, MFD 100% compliant with new State regulations
- Continue awareness training to reduce job related injuries, workers compensation claims
- Maintain staffing levels, training requirements, and equipment maintenances within budget expectations
- Developed Fireworks ordinance
- Participated in State wide Cadex training exercise
- Work continues on developing city wide Continuity of Operations Plan

FY 2016 Priorities:

- Continue to evaluate ambulance revenue
- Review and evaluate sprinkler ordinance
- Continue awareness training to reduce job related injuries
- Maintain staffing levels, training requirements, and equipment maintenances within budget expectations
- Review plans and awareness of weather related events
- Continue developing Continuity of Operations Plan
- Participate as needed in Regional Public Safety Study Group
- Continually review organizational structure to ensure we fulfil our mission with optimal efficiency

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Ensure a trained workforce				
	% of the fulltime firefighters that are certified at the level of Firefighter 1, and Emergency Medical Technician.	100%	100%	100%
Provide for the public's safety				
	# of fire calls for service	668	600	600
	# of ambulance calls for service	1415	1400	1400

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Provide for the public's safety				
	Average response time from dispatch to arriving on scene	3:30	3:21	3:30
	% of days standard flood monitoring is performed	100%	100%	100%
	# of fire safety and community prevention programs offered	86	70	70
	# of call force members	4	4	6

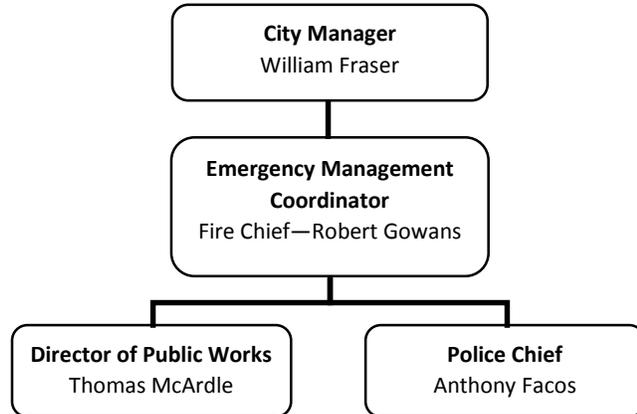
Emergency Management

Total FTEs	FY14	FY15	FY16
	0	0	0

Mission Statement:

It shall be the mission of the Montpelier Emergency Management Department to protect the city, its residents, and businesses through a combination of an appropriate level of preparedness, early notification, and quick response to threats both natural and man-made.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$14,500	\$25,171	\$6,500	\$6,500	\$0	0.0%
Personnel Costs	\$429	\$429	\$429	\$429	\$0	0.0%
Total Expenditures	\$14,929	\$25,600	\$6,929	\$6,929	\$0	0.0%

Revenues

Admin Fees paid by Utilities (10% Water/Sewer Fund)	\$1,493	\$2,560	\$693	\$693	\$0	0.0%
Net Tax Dollars Appropriated	\$13,436	\$23,040	\$6,236	\$6,236	\$0	0.0%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

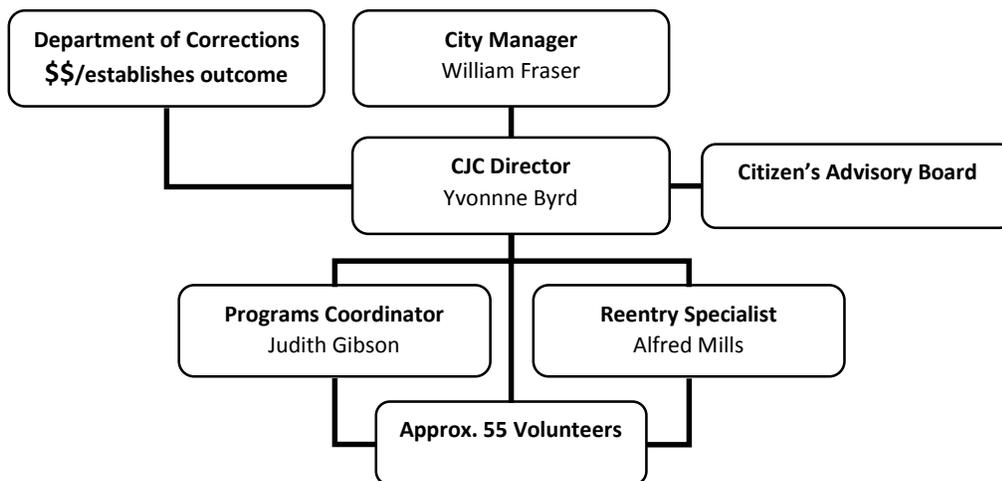
Community Justice Center

Total FTEs	FY14	FY15	FY16
	2.68	2.68	2.68

Mission Statement:

The work of the Montpelier Community Justice Center is to create and promote opportunities for learning about, developing skills in, and participating in restorative justice programs and other problem solving processes that encourage feelings of fairness, safety, and inclusion. The MCJC recruits and trains community volunteers to deliver restorative justice programs serving people affected by and responsible for criminal wrongdoing, from pre-charge to re-entry. It also provides readily available conflict management and dispute resolution assistance in response to actual or potential conflicts in the community.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
CJC Operating Costs	\$10,247	\$9,044	\$12,345	\$12,148	(\$197)	-1.6%
CJC Personnel Costs	\$102,701	\$103,956	\$105,906	\$110,419	\$4,513	4.3%
Re-Entry Operating Costs	\$38,612	\$42,854	\$41,836	\$43,000	\$1,164	2.8%
Re-Entry Personnel Costs	\$98,089	\$88,129	\$101,328	\$107,788	\$6,460	6.4%

Total Expenditures

\$249,649	\$243,983	\$261,415	\$273,355	\$11,940	4.6%
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Revenues

CJC Basic Grants	\$127,000	\$116,481	\$148,250	\$148,250	\$0	0.0%
Re-Entry Grants	\$119,149	\$126,503	\$106,099	\$121,605	\$15,506	14.6%
CJC Other Revenue	\$1,500	\$1,000	\$5,066	\$1,500	(\$3,566)	-70.4%
Re-Entry Other Revenue	\$2,000	\$4,631	\$2,000	\$2,000	\$0	0.0%

Total Revenues

\$249,649	\$248,615	\$261,415	\$273,355	\$11,940	4.6%
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Net Tax Dollars Appropriated

\$0	(\$4,632)	\$0	\$0	\$0	0.0%
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Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Begin Victim Outreach Program in partnership with Montpelier Police Department
- Establish a partnering relationship with Montpelier Public Schools
- Explore with community the concept of Montpelier taking steps to become known as a “restorative community.”
- Continue operating all existing programs

FY 2016 Priorities:

- Optimize MPD utilization of Conflict Assistance Program in response to neighbor disputes by establishing cross-training between MCJC and MPD
- Enhance strengths-based approach by training all RJ Panel and COSA volunteers in solution-focused practices
- Assess effectiveness and enhancement opportunities for Victim Outreach Program by collection and regular review of data

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Community members have a meaningful way to participate directly in the resolution of crime and restoration of right relations				
	% of Reparative Boards and COSAs are populated by a group of trained volunteers who represent the diversity of the community	100%	100%	100%

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Deliver a consistently high level of service to clients (disputants, victims, offenders)				
	% of clients report being satisfied or very satisfied on relevant evaluation questions regarding staff services	100%	95%	95%
Crime victims / survivors experience some benefit				
	% or more of victims served who complete an evaluation report that they received some benefit from the restorative justice process (<i>results tend to be skewed due to small number of respondents</i>)	67%	95%	95%
People referred for a restorative justice response to their offending deepen understanding of harm, make amends, connect positively with community and identify ways to avoid reoffending				
	% or more of participants in restorative justice programs complete the program satisfactorily	86%	90%	90%
Community members know that there is a readily available resource at the CJC for assistance with managing conflict				
	# communications efforts made by CJC through print or social media	0	2	2
	# referrals to Conflict Assistance Program	5	18	18

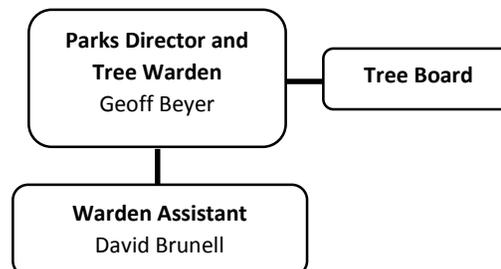
Tree Management & Board

Total FTEs	FY14	FY15	FY16
	0.47	0.47	0.47

Mission Statement:

In Development

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$7,292	\$9,099	\$7,029	\$6,223	(\$806)	-11.5%
Personnel Costs	\$28,702	\$26,459	\$28,597	\$31,552	\$2,955	10.3%
Tree Board	\$1,800	\$852	\$1,800	\$2,000	\$200	11.1%
<u>Total Expenditures</u>	\$35,994	\$35,558	\$35,626	\$37,775	\$2,149	6.0%
<u>Revenues</u>	\$0	\$0	\$0	\$0	\$0	0.0%
<u>Net Tax Dollars Appropriated</u>	\$35,994	\$35,558	\$35,626	\$37,775	\$2,149	6.0%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Acquired a \$5000 grant to update tree inventory
- Worked with Tree Board to develop contingency plans for ash borer effects on Montpelier's ash trees
- Removed 30+ hazard trees, pruned approximately 25+ trees
- Worked with tree board to plant and care for downtown trees

FY 2016 Priorities:

- Seek grants to help leverage tree plantings on significant streetscapes
- Continue systematic tree pruning program
- Offer training to DPW, fire and emergency crews on handling fallen trees that are "under compression" to prepare city crews to be prepared and better coordinated in relation to potential storm events.
- Remove priority hazard trees (as identified by inventory and tree warden)
- Continue to work with tree board to care for and plant downtown trees

Departmental Goals and Performance Measures:

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Montpelier's trees are well maintained				
	# of tree related public injuries	0	0	0
	# of tree related damage to public property	1	0	0
	# of tree crew injuries	0	0	0
	# of hazard trees removed	30	15	20
	# of trees pruned	25	100	50
	# of trees inventoried	0	1000	2000
	# of trees planted	12	30	30

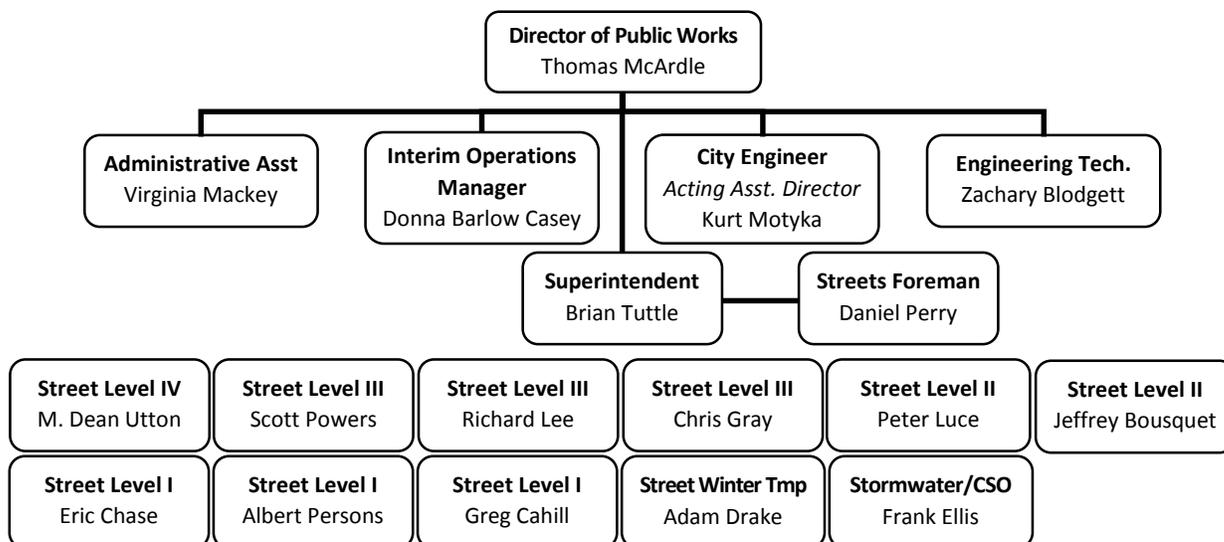
Public Works - Streets

Total FTEs	FY14	FY15	FY16
	12.57	11.32	10.61

Mission Statement:

The mission of the Street Department is to provide responsive and effective management and maintenance of the city streets, sidewalks, and storm drainage systems.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$607,623	\$543,971	\$535,348	\$547,925	\$12,577	2.3%
Personnel Costs	\$947,641	\$987,745	\$865,613	\$823,036	(\$42,577)	-4.9%
Total Expenditures	\$1,555,264	\$1,531,717	\$1,400,961	\$1,370,961	(\$30,000)	-2.1%
Revenues						
State Highway Aid	\$217,833	\$217,924	\$217,924	\$217,924	\$0	0.0%
Other Revenue	\$48,000	\$54,932	\$54,800	\$57,300	\$2,500	4.6%
Total Revenues	\$265,833	\$272,856	\$272,724	\$275,224	\$2,500	0.9%
Net Tax Dollars Appropriated	\$1,289,431	\$1,258,861	\$1,128,237	\$1,095,737	(\$32,500)	-2.9%

Equipment / Capital Improvements:

Equipment: (See Public Works – Fleet)

Capital Improvements: \$828,159

FY 2015 Priorities and Accomplishments:

- Improve upon the sidewalk conditions following a winter storm event
- Ensured the sidewalk plow operators understand and use the sidewalk priorities and that the sidewalks were scraped following the storms.
- Decrease the use of pounds of salt per lane mile by utilizing computer spread controllers and oversight while continuing to perform adequate road conditions
- Installed computer spread controllers to reduce the amount of road salt used. Salt usage was under the budget amount contrary to other governmental agencies being significantly over their budget.

FY 2016 Priorities:

- Improve upon the sidewalk conditions following a winter storm event
- Decrease the use of pounds of salt per lane mile by utilizing computer spread controllers and oversight while continuing to perform adequate road conditions
- Increase the number of catch basins repaired
- Develop and implement a street sweeping schedule
- Reduce the number of sidewalk trip hazards, making the sidewalks safer for pedestrians
- Continue to improve the visibility and condition of crosswalk markings

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
City roads and sidewalks are well maintained				
	# of miles of roads resurfaced	2.1	2	2
	% City streets are swept annually	90%	100%	100%

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
City roads and sidewalks are well maintained				
	# [average] of hours after the end of a normal storm that roads are substantially open	N/A	4 hours	4 hours
	# [average] of hours after the end of a normal storm that sidewalks are substantially open	N/A	5 hours	4 hours
	% of potholes filled within 3 working days of being reported in winter months	N/A	100%	100%
	% of potholes filled within 2 working days of being reported in non-winter months	100%	100%	100%
	% of Construction & Access Permits executed within 3 days	100%	100%	100%

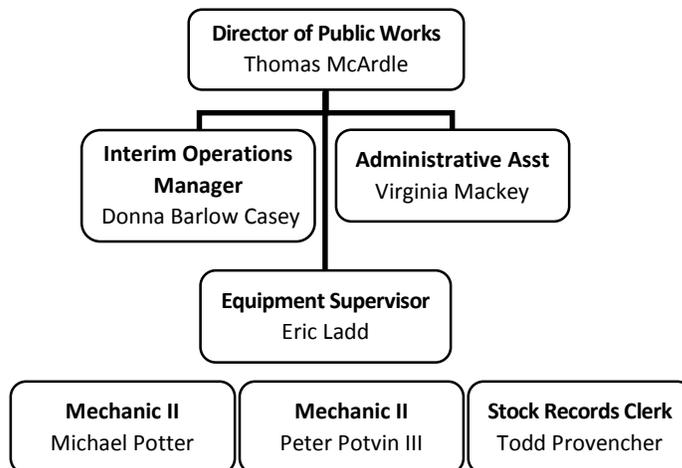
Public Works - Fleet

Total FTEs	FY14	FY15	FY16
	2.88	2.88	2.83

Mission Statement:

To maintain the city fleet and other equipment to ensure that it is reliable, safe, and functional for its life cycle. Also provides fleet maintenance scheduling for all City Departments. The Fleet Operations division also provides maintenance and repair services to the treatment plants which allows for efficiencies by eliminating redundancy of tools and equipment necessary for the maintenance of the plant process.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$337,195	\$339,027	\$349,195	\$352,648	\$3,453	1.0%
Personnel Costs	\$241,206	\$224,109	\$244,583	\$228,506	(\$16,077)	-6.6%
Total Expenditures	\$578,401	\$563,136	\$593,778	\$581,154	(\$12,624)	-2.1%

Revenues

Transfer from Utilities Funds (Water, Sewer, Parking)	\$278,005	\$283,005	\$307,408	\$297,539	(\$9,869)	-3.2%
Fuel Sales - Outside Agencies	\$88,750	\$102,867	\$88,750	\$95,000	\$6,250	7.0%
Other Revenue	\$20,000	\$11,000	\$18,000	\$15,000	(\$3,000)	-16.7%
Total Revenues	\$108,750	\$113,867	\$106,750	\$110,000	\$3,250	3.0%
Net Tax Dollars Appropriated	\$469,651	\$449,268	\$487,028	\$471,154	(\$15,874)	-3.3%

Equipment / Capital Improvements:

Equipment: \$322,580

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- To continue the excellence of maintenance for all City Departments vehicles and equipment by performing preventative maintenance and repairs of the City fleet.
- To continue to work with other divisions within the Public Works Department and within other Departments of the City of Montpelier to provide maintenance and guidance in building, equipment and vehicle repairs, replacement, etc.
- Installing manager plus at Water plant
- Provided maintenance support and repairs to process equipment at the wastewater plant.

FY 2016 Priorities:

- To continue the excellence of maintenance for all City Departments vehicles and equipment by performing preventative maintenance and repairs of the City fleet.
- To continue to work with other divisions within the Public Works Department and within other Departments of the City of Montpelier to provide maintenance and guidance in building, equipment and vehicle repairs, replacement, etc.

Departmental Goals and Performance Measures:

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
The City's fleet is well maintained and fully functional				
	% of preventive maintenance activities that occur within a week of the scheduled requirement unless not delivered for service.	100%	100%	100%
	# of days fleet vehicles are off-line due to maintenance issues	4	81	50
The Wastewater plant receives excellent service from fleet operations				
	% of time that Manager Plus is in use at the Plant.	100%	100%	100%
	# of repairs processed at the Wastewater plant	4	8	8

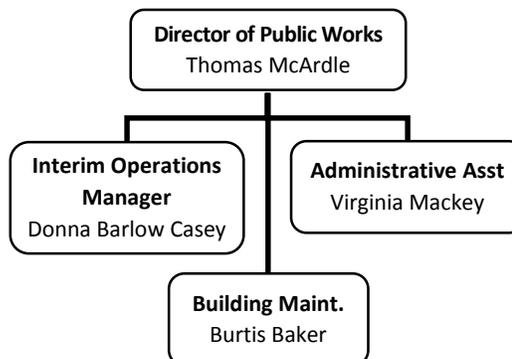
Public Works – Buildings & City Hall Maintenance

Total FTEs	FY14	FY15	FY16
	2.88	1.15	1.25

Mission Statement:

To provide custodial duties to City Hall, the Police Station, DPW Garage and to maintain and supervise maintenance functions of the contractors for each of the buildings to ensure cleanliness, functionality, and the long term viability of each building.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs - City Hall	\$111,647	\$143,365	\$118,615	\$116,361	(\$2,254)	-1.9%
Personnel Costs - City Hall	\$80,984	\$85,463	\$81,500	\$96,609	\$15,109	18.5%
DPW Building Operations	\$67,550	\$56,642	\$65,850	\$64,100	(\$1,750)	-2.7%
Total Expenditures	\$260,181	\$285,470	\$265,965	\$277,070	\$11,105	4.2%

Revenues

Memorial Room Rental	\$600	\$350	\$500	\$500	\$0	0.0%
Net Tax Dollars Appropriated	\$259,581	\$285,120	\$265,465	\$276,570	\$11,105	4.2%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Continue to work towards improving upon the energy efficiency of the buildings as started with our Capital Needs Assessment.
- Continue to paint rooms/ areas of City Hall/ Public Works Garage to freshen up the offices.
- Continue to evaluate our facilities (mostly City Hall) for ADA accessibility improvements.
- Continue to maintain the City buildings to provide a clean and functional building and ensure for the long term preservation of the buildings.
- Install plywood in the salt storage to protect the structure.
- Ran new data lines, rewired complex and installed new fiber system
- Installed modines in unheated spaces in the garage
- Cleaned excess equipment from upper floor storage area and auctioned off unnecessary equipment.
- Installed standby generator, Fire Alarm and sprinkler system, replaced exterior doors, and replaced the roof of the equipment storage building.

FY 2016 Priorities:

- Continue to work towards improving upon the energy efficiency of the buildings as started with our Capital Needs Assessment.
- Continue to paint rooms/ areas of City Hall/ Public Works Garage to freshen up the offices.
- Continue to evaluate our facilities (mostly City Hall) for ADA accessibility improvements.
- Continue to maintain the City buildings to provide a clean and functional building and ensure for the long term preservation of the buildings.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
City Buildings are well maintained				
	% of energy efficiency projects completed.	50%	100%	100%
	# of rooms painted	4	4	4
	# of ADA accessibility projects	1	0	0

Debt, CIP, and Equipment

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Debt Service						
Debt Service Principal	\$458,291	\$457,045	\$521,771	\$546,997	\$25,226	4.8%
Debt Service Interest	\$222,801	\$215,186	\$209,576	\$197,493	(\$12,083)	-5.8%
Debt Service Energy Improvements	\$37,126	\$37,126	\$37,198	\$37,128	(\$70)	-0.2%
Debt Service Subtotal	\$718,218	\$709,357	\$768,545	\$781,618	\$13,073	1.7%
Capital Improvements						
Transfer to CIP Fund (GF)	\$523,474	\$884,037	\$655,295	\$849,103	\$193,808	29.6%
Transfer to Cemetery	\$26,000	\$26,000	\$18,875	\$18,875	\$0	0.0%
Transfer to Parks	\$9,500	\$9,500	\$3,400	\$8,000	\$4,600	135.3%
Capital Improvements Subtotal	\$558,974	\$919,537	\$677,570	\$875,978	\$198,408	29.3%
Equipment Plan						
DPW - Fleet	\$331,851	\$331,851	\$271,614	\$322,580	\$50,966	18.8%
Police	\$27,200	\$27,200	\$100,800	\$60,000	(\$40,800)	-40.5%
Fire / EMS	\$0	\$0	\$8,100	\$0	(\$8,100)	-100.0%
Finance	\$0	\$0	\$3,334	\$0	(\$3,334)	-100.0%
Technology	\$49,433	\$49,433	\$49,433	\$49,720	\$287	0.6%
Cemetery	\$19,858	\$19,858	\$13,908	\$13,908	\$0	0.0%
Parks	\$4,800	\$4,800	\$11,700	\$10,700	(\$1,000)	-8.5%
Equipment Plan Subtotal	\$433,142	\$433,142	\$458,889	\$456,908	(\$1,981)	-0.4%
Total Expenditures	\$1,710,334	\$2,062,036	\$1,905,004	\$2,114,504	\$209,500	11.0%
Revenues	\$0	\$0	\$0	\$43,200	\$43,200	0.0%
Net Tax Dollars Appropriated	\$1,710,334	\$2,062,036	\$1,905,004	\$2,071,304	\$166,300	8.7%

Other General Fund Expenditures

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Other Governmental Services						
Central VT Public Safety Auth	\$0	\$0	\$0	\$34,725	\$34,725	0.0%
Central VT Reg. Planning	\$8,248	\$8,248	\$8,248	\$8,640	\$392	4.8%
Green Mountain Transit	\$69,371	\$69,371	\$69,371	\$69,371	\$0	0.0%
Solid Waste District Fee	\$15,520	\$7,868	\$15,520	\$15,520	\$0	0.0%
VT League of Cities & Towns	\$8,787	\$8,787	\$8,969	\$9,230	\$261	2.9%
Washington County Tax	\$59,288	\$62,590	\$59,288	\$66,000	\$6,712	11.3%
Other Gov. Services Subtotal	\$161,214	\$156,864	\$161,396	\$203,486	\$42,090	26.1%
Fund Transfers						
To Cemetery	\$65,868	\$85,726	\$85,726	\$85,726	\$0	0.0%
To Parks	\$141,089	\$158,851	\$141,089	\$148,927	\$7,838	5.6%
To Housing Trust	\$41,000	\$41,000	\$41,000	\$21,000	(\$20,000)	-48.8%
To Senior Center	\$157,475	\$157,475	\$157,475	\$143,475	(\$14,000)	-8.9%
Fund Transfers Subtotal	\$405,432	\$443,052	\$425,290	\$399,128	(\$26,162)	-6.2%
Wrightsville Beach	\$4,007	\$4,007	\$4,007	\$4,007	\$0	0.0%
Downtown Improvement District	\$0	\$37,301	\$0	\$40,000	\$40,000	0.0%
Outside Agency Contribution	\$118,175	\$115,850	\$118,175	\$110,175	(\$8,000)	-6.8%
Library Contribution	\$308,673	\$308,673	\$308,673	\$316,698	\$8,025	2.6%
Community Enhancement	\$29,500	\$28,783	\$31,000	\$31,000	\$0	0.0%
Conservation Commission	\$5,750	\$3,500	\$5,750	\$3,500	(\$2,250)	-39.1%
Debt Service Bond Issuance Cost	\$3,600	\$1,450	\$0	\$0	\$0	0.0%
Sprinkler Tax Credits	\$60,000	\$71,510	\$62,000	\$64,000	\$2,000	3.2%
Misc. Fund Expenditures	\$0	\$23,292	\$0	\$0	\$0	0.0%
Total Expenditures	\$1,096,351	\$1,194,281	\$1,116,291	\$1,171,994	\$55,703	5.0%
Revenues	\$0	\$0	\$0	\$0	\$0	0.0%

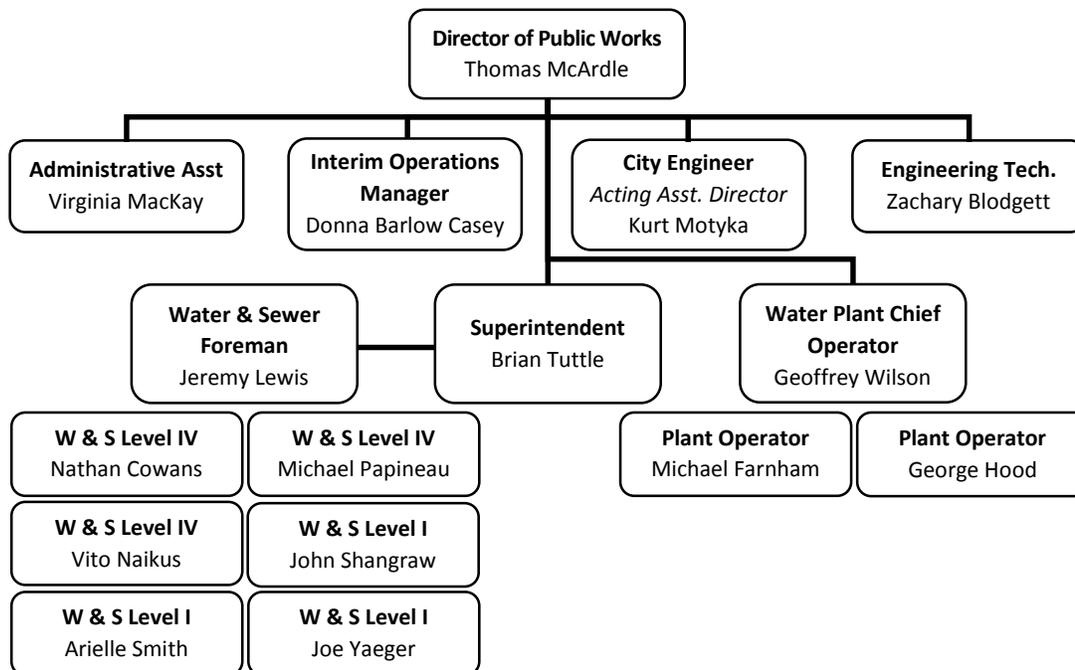
Water Fund

Total FTEs	FY14	FY15	FY16
	8.64	8.66	8.77

Mission Statement:

To provide quality drinking water to the customers of the Montpelier water system by performing adequate source protection, water treatment and distribution system operations, and maintenance. To meet the requirements of the water system permit to operate.

Organizational Chart:



Budget Summary:

Expenditures

	FY14 Budget	FY14 Actual	FY15 Budget	FY16 Budget	\$ Change	% Change
Operating Costs	\$1,720,656	\$1,740,870	\$1,736,289	\$1,754,460	\$18,171	1.0%
Personnel Costs	\$691,825	\$682,310	\$710,811	\$723,019	\$12,208	1.7%
Total Expenditures	\$2,412,481	\$2,423,180	\$2,447,100	\$2,477,479	\$30,379	1.2%
Revenues						
User Revenue	\$2,462,776	\$2,421,720	\$2,371,964	\$2,430,483	\$58,519	2.5%
Other Revenue	\$51,500	\$74,511	\$143,969	\$148,783	\$4,814	3.3%
Total Revenues	\$2,514,276	\$2,496,231	\$2,515,933	\$2,579,266	\$63,333	2.5%
Change in Net Assets	\$101,795	\$73,051	\$68,833	\$101,787	\$32,954	47.9%

Expenditure Breakdown By Program

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Water Administration	\$1,293,010	\$863,301	\$1,290,739	\$1,272,370	(\$18,369)	-1.4%
Water Supply & Treatment	\$571,227	\$467,877	\$583,196	\$598,938	\$15,742	2.7%
Water Distribution System	\$456,967	\$1,014,976	\$482,662	\$517,069	\$34,407	7.1%
Water Delinquent Fees Collection	\$18,843	\$15,983	\$17,480	\$14,710	(\$2,770)	-15.8%
Water Meter Operators	\$72,434	\$61,042	\$73,023	\$74,392	\$1,369	1.9%
Total Expenditures	\$2,412,481	\$2,423,180	\$2,447,100	\$2,477,479	\$30,379	1.2%

Equipment / Capital Improvements:

Equipment: \$61,034

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- To continue to supply high quality potable water to the system customers.
- Repaired the final two system pumps;
- Repaired one of the two CVMC pumps;
- Successfully petitioned the Use of Public Waters ruling, restricting the use of gasoline engines from Berlin Pond.
- Repaired and replaced air release valves on the raw water line to reduce the amount of dissolved oxygen in our drinking water. The DO inflated the turbidity at times when the DO was increased.
- To continue to meet the water quality requirements of the permit to operate and work towards eliminating the situation with untreated users on the permit.
- Worked with the property owners and the Town of Berlin to come to an agreement to connect the untreated water users to the new Berlin Water System.
- Perform a hydraulic analysis of the water system as a requirement of the permit to operate.
- Staff updated the City water inventory and hired a consultant to perform a hydraulic analysis model to establish a theoretical system pressures to determine what replacements will provide the greatest improvements to the system.
- Prioritize and provide a schedule to the Water supply division of future water system improvements as required by the permit to operate.
- Staff provided a list of water distribution system replacements to improve the hydraulic capacities of the system.

FY 2016 Priorities:

- To continue to supply high quality potable water to the system customers.
- Begin valve operating procedure to establish problem areas that need to be addressed by repairing or replacing valves.
- To continue to meet the water quality requirements of the permit to operate.
- Prioritize and provide a schedule to the Water supply division of future water system improvements as required by the permit to operate.
- Manage budget to maintain a surplus to decrease the Water fund's prior years' deficit.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Met the Maximum Contaminated Level for drinking water quality				
	% of regular inspections of the water source completed according to the schedule	100%	100%	100%
	% of unidirectional flushing performed to remove sediment according to the schedule	100%	100%	100%
	% of valves operated and repair/ replacement schedule determined	0%	25%	50%

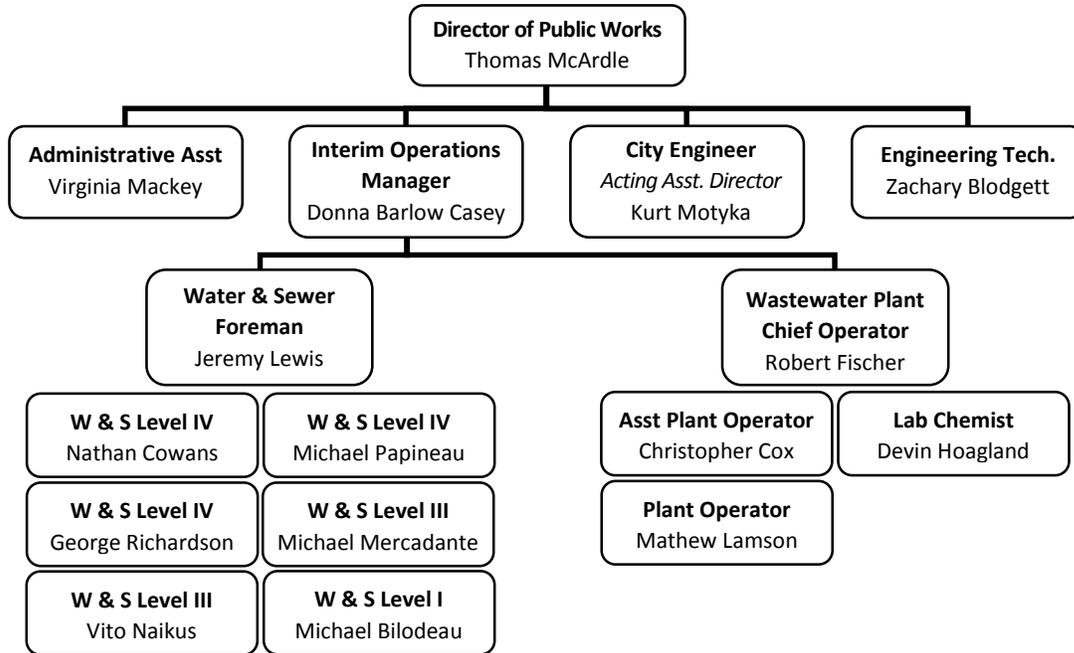
Sewer Fund

Total FTEs	FY14	FY15	FY16
	11.05	12.82	12.25

Mission Statement:

The Sewer fund has two divisions that operate within the Public Works Department, Sewer Collection and Wastewater Treatment. The main missions of these divisions are to ensure that we meet the requirements of the wastewater discharge permit and to maintain and operate the collection system to maximize the flow to the treatment plant.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$2,626,959	\$2,688,588	\$2,739,664	\$2,991,620	\$251,956	9.2%
Personnel Costs	\$866,535	\$852,562	\$987,378	\$979,556	(\$7,822)	-0.8%
Total Expenditures	\$3,493,494	\$3,541,150	\$3,727,042	\$3,971,176	\$244,134	6.6%

Revenues

User Revenue	\$2,210,494	\$2,114,690	\$2,342,414	\$2,330,550	(\$11,864)	-0.5%
Sewer / CSO Benefit Fees	\$855,000	\$859,128	\$763,659	\$770,249	\$6,590	0.9%
Other Revenue	\$428,000	\$776,269	\$620,969	\$677,500	\$56,531	9.1%
Total Revenues	\$3,493,494	\$3,750,087	\$3,727,042	\$3,778,299	\$51,257	1.4%
Change in Net Assets	\$0	\$208,937	\$0	(\$192,877)	(\$192,877)	0.0%

Expenditure Breakdown By Program

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Wastewater Administration	\$661,115	\$532,048	\$680,911	\$697,858	\$16,947	2.5%
Wastewater Treatment	\$1,787,060	\$2,086,942	\$1,872,019	\$2,073,016	\$200,997	10.7%
Stormwater Management	\$109,245	\$108,765	\$228,965	\$219,648	(\$9,317)	-4.1%
Sewer Collection System	\$910,144	\$790,666	\$920,704	\$955,749	\$35,045	3.8%
Private Sewer System Maint.	\$7,127	\$5,801	\$7,204	\$9,356	\$2,152	29.9%
Delinquent Sewer Fees Collection	\$18,803	\$16,929	\$17,239	\$15,549	(\$1,690)	-9.8%
<u>Total Expenditures</u>	\$3,493,494	\$3,541,150	\$3,727,042	\$3,971,176	\$244,134	6.6%

Equipment / Capital Improvements:

Equipment: \$149,355

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- To continue to optimize the performance of the plant and plan for possible future changes to the Total Maximum Daily Load (TMDL) for the wastewater facility discharge.
- Energy and Process Improvements:
- Efficiency Vermont study; numerous energy saving improvements
- Phosphorus Engineering study
- Safety improvements including bridge rail heating
- New primary pump
- Waste gas burner being installed
- Computer systems completions/upgrades
- Septage pump refurbished
- RAS pumps refurbished (3); RAS meters replaced; computer flow control
- Flow/pH control for caustic pumps
- Optimize the performance of the collection system and increase the amount of sanitary sewer and storm drains cleaned as required by the discharge permit.
- Perform the CSO assessment and evaluation and install monitoring devices to meet the requirements of notification and quantifying overflow events.

FY 2016 Priorities:

- Replace second primary pump
- Repair Digester compressors 1,2,3
- Clean/inspect Digester #3
- Clean/inspect one clarifier
- Install the CSO monitoring devices for the overflow structures
- Use prior years' surplus to pay for necessary equipment repairs and replacement.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Maintain the functionality of the City's sewer system				
	Met the discharge limit reportable parameters for Wastewater effluent	100%	100%	100%
	% of lines on the City's sanitary sewer system that are cleaned annually.	5%	25%	25%
	% of catch basins on the City's drainage system that is cleaned and inspected annually.	5%	25%	25%
	CSO monitors installed	0%	50%	50%

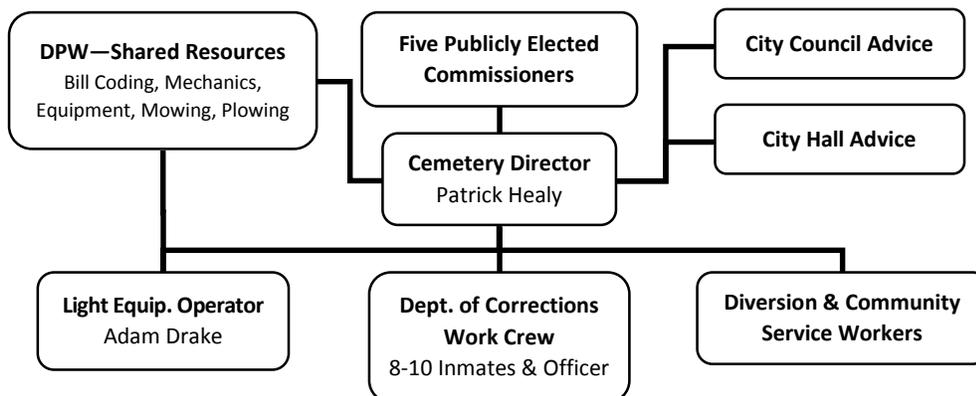
Green Mount Cemetery

Total FTEs	FY14	FY15	FY16
	1.67	1.67	1.67

Mission Statement:

Provide a well-kept, individualized, and memorialized location for the burial of human remains.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$67,042	\$66,086	\$61,473	\$59,939	(\$1,534)	-2.5%
Personnel Costs	\$105,934	\$107,054	\$113,403	\$117,937	\$4,534	4.0%
Total Expenditures	\$172,976	\$173,140	\$174,876	\$177,876	\$3,000	1.7%

Revenues

Cemetery Operation Revenue	\$115,150	\$98,516	\$117,050	\$120,050	\$3,000	2.6%
Net Tax Dollars Appropriated	\$57,826	\$57,826	\$57,826	\$57,826	\$0	0.0%
Capital Projects Funding	\$26,000	\$27,821	\$18,875	\$18,875	\$0	0.0%
Equipment Plan	\$19,858	\$13,466	\$13,908	\$13,908	\$0	0.0%
Total City Funding	\$103,684	\$99,113	\$90,609	\$90,609	\$0	0.0%

Equipment / Capital Improvements:

Equipment: \$13,908

Capital Improvements: \$18,875

FY 2015 Priorities and Accomplishments:

- Continue with Chapel renovation
- Complete survey of monuments needing repair
- Continue to repair monuments
- Renovation of both traffic circle plantings
- Create Green Burial Policy
- Create Columbarium Design for Oak Hill
- Develop Paper Trail Process for Work Requests
- Update Rules and Regulations and put on line
- Update Pricing

FY 2016 Priorities:

- Complete Old Vault renovation
- Continue to repair monuments
- Develop renovation plan for RTE 2 Roundabout
- Create Detailed analysis for Future Perpetual Care needs
- Continue to create survey on repairing monuments

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Maintain the City's cemeteries				
	% of capital projects finished and within budget	80%	100%	100%

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Maintain the City's cemeteries				
	% of work requests performed within 2 weeks of initial request	50%	75%	75%
	% of accounts receivable/payable are completed within 14 days of completion of work	50%	75%	85%
	% of lawn areas mowed at least once within every two week period (including City green spaces)	80%	80%	80%

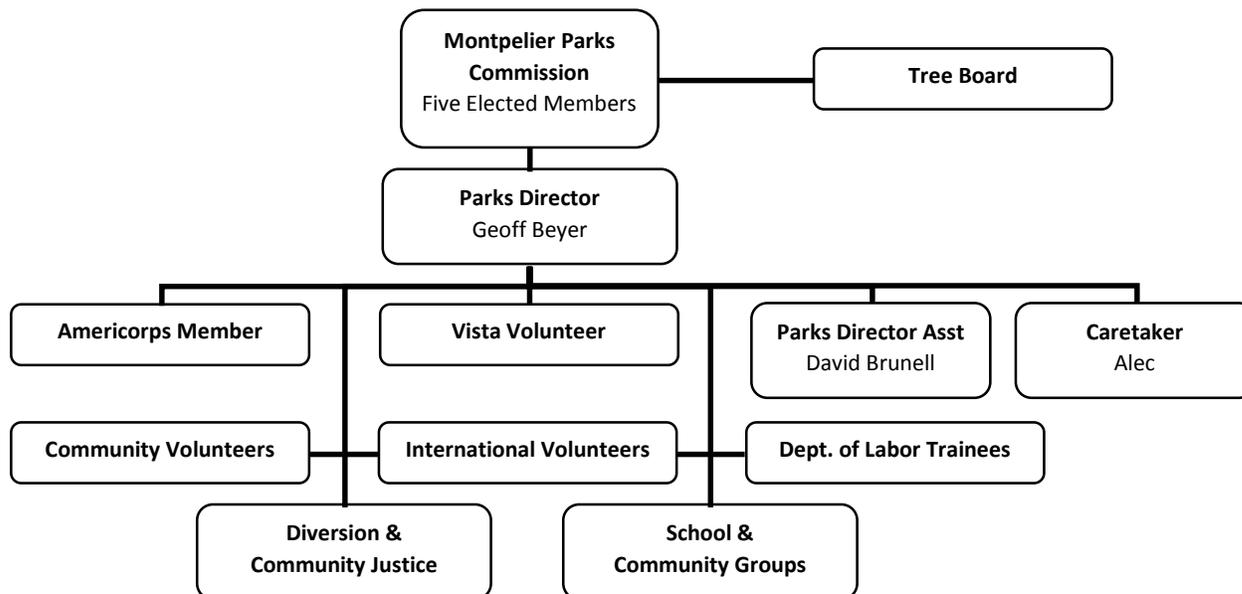
Parks

Total FTEs	FY14	FY15	FY16
	1.16	1.16	1.66

Mission Statement:

In Development

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$34,538	\$39,336	\$34,846	\$39,445	\$4,599	13.2%
Personnel Costs	\$124,551	\$146,772	\$125,443	\$132,682	\$7,239	5.8%
Total Expenditures	\$159,089	\$186,108	\$160,289	\$172,127	\$11,838	7.4%

Revenues

Parks Operation Revenue	\$18,000	\$38,647	\$19,200	\$19,200	\$0	0.0%
Net Tax Dollars Appropriated	\$141,089	\$141,089	\$141,089	\$146,767	\$5,678	4.0%
Capital Projects Funding	\$9,500	(\$200)	\$3,400	\$4,000	\$600	17.6%
Equipment Plan	\$4,800	\$0	\$11,700	\$10,700	(\$1,000)	-8.5%
Total City Funding	\$155,389	\$140,889	\$156,189	\$161,467	\$5,278	3.4%

Equipment / Capital Improvements:

Equipment: \$10,700

Capital Improvements: \$4,000

FY 2015 Priorities and Accomplishments:

- Make a new handicap accessible composting toilet for the old shelter
- Create a rustic playground for Hubbard park and one for Blanchard Park
- Continue work reducing the number of invasive species in the parks and replacing with natives
- Replace leaning equipment shed with a more stable and functional version
- Railing for National Life trail steps in one section
- Improve looks of Blanchard Park entrance
- Railing for National Life trail steps in one section
- Develop a management plan for Stonewall Meadows Park
- Improvement to trail and signage on Nature trail

FY 2016 Priorities:

- Restore/improve park pond/remove sediment
- Replace Winter street gate entrance
- Replace old shelter outhouse
- Improvements to trail and interpretive signage on Nature trail
- Continue work reducing the number of invasive species in the parks and replacing with natives
- Replace 3 bridges on the North Branch Park mountain bike path
- Engage community members and groups to contribute to park improvements
- Add new elements to Hubbard and Blanchard Park play areas

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Parks are well maintained				
	# of miles of trail groomed daily in the winter	6	5	6
	# of miles of additional trails groomed every second or third day	3	3	3
	# of acres of lawns mowed weekly during growing season	3	3	3
	# of additional acres of lawns mowed bi-weekly during growing season	3	2	2
	Y/N Build railing for one section of National Life trail stairs	n/a	n	Y

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Parks are well maintained				
	# of hours of "volunteer" hours served	700	2000	3000
	# of volunteers involved in maintaining or improving parks in Montpelier	70	200	250
	# of High use areas of parks clean or cleaned every day (shelters, tower...)	4	4	4

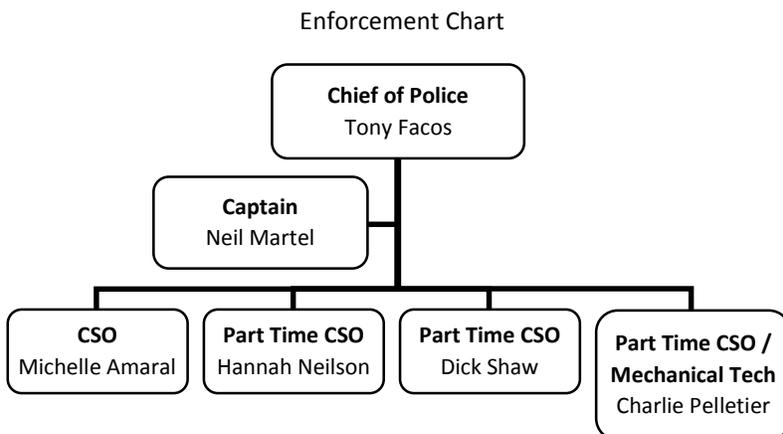
Parking

Mission Statement:

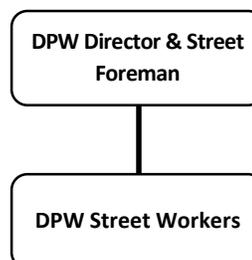
In Development

Organizational Chart:

	FY14	FY15	FY16
Total FTEs	6.45	6.45	6.43
Enforcement	5.06	5.06	5.05
Maintenance	1.39	1.39	1.38



Maintenance Chart



Budget Summary:

<u>Expenditures</u>	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Enforcement Operating Costs	\$223,159	\$261,248	\$270,745	\$256,335	(\$14,410)	-5.3%
Enforcement Personnel Costs	\$380,381	\$377,385	\$383,201	\$390,475	\$7,274	1.9%
Maint. Operating Costs	\$47,188	\$37,856	\$63,733	\$56,666	(\$7,067)	-11.1%
Maint. Personnel Costs	\$107,941	\$91,147	\$109,732	\$112,968	\$3,236	2.9%
Alt. Transportation Reserve	\$0	\$0	\$47,943	\$43,833	(\$4,110)	-8.6%
Total Expenditures	\$758,669	\$767,637	\$875,354	\$860,277	(\$15,077)	-1.7%
Revenues						
Meter / Lot Revenue	\$495,151	\$455,434	\$627,136	\$573,300	(\$53,836)	-8.6%
Ticket Revenue	\$180,000	\$176,866	\$205,000	\$175,000	(\$30,000)	-14.6%
Permit Revenue	\$53,800	\$83,154	\$97,732	\$99,360	\$1,628	1.7%
Other Revenue	\$29,718	\$28,474	\$29,000	\$29,000	\$0	0.0%
Total Revenues	\$758,669	\$743,928	\$958,868	\$876,660	(\$82,208)	-8.6%
Change in Net Assets	\$0	(\$23,709)	\$83,514	\$16,383	(\$67,131)	-80.4%

Equipment / Capital Improvements:

Equipment: \$6,886

Capital Improvements: \$10,000

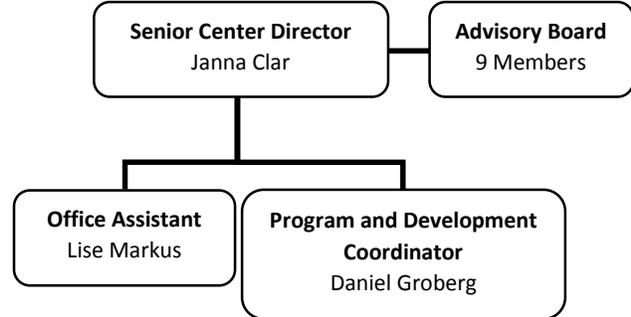
Senior Center

Total FTEs	FY14	FY15	FY16
	2.4	2.6	2.48

Mission Statement:

The mission of the Montpelier Senior Activity Center is to enhance the quality of life for the older adults in Montpelier through opportunities that develop physical, mental, cultural, and economic well-being in a welcoming, flexible environment.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$145,657	\$165,890	\$166,350	\$163,224	(\$3,126)	-1.9%
Personnel Costs	\$124,138	\$136,235	\$154,593	\$165,548	\$10,955	7.1%
Food Service Costs	\$23,200	\$29,071	\$28,750	\$32,400	\$3,650	12.7%
Trip Costs	\$10,000	\$5,387	\$4,000	\$5,000	\$1,000	25.0%

Total Expenditures	\$302,995	\$336,582	\$353,693	\$366,172	\$12,479	3.5%
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Revenues

Operating Revenue	\$87,520	\$109,663	\$143,218	\$154,685	\$11,467	8.0%
Investment Income	\$48,000	\$50,954	\$48,000	\$60,212	\$12,212	25.4%
Trip Revenue	\$10,000	\$7,521	\$5,000	\$7,800	\$2,800	56.0%

Total Revenues	\$145,520	\$168,138	\$196,218	\$222,697	\$26,479	13.5%
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Net Tax Dollars Appropriated	\$157,475	\$157,475	\$157,475	\$143,475	(\$14,000)	-8.9%
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Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Maintain existing in-demand programming and develop new programming to address special needs such as those related to retirement-transition and living with dementia
- Maintain (through operating budget) and enhance (through capital projects funded by MSAC endowment) our facility for optimal functionality, enjoyment of members, and the use by the public.
- Maintain existing partnerships and facilitate new partnerships with community organizations in order to fulfill the mission of MSAC, including the possibility of adding new community sites for MSAC programming.
- Improve outreach to supporting towns and seniors that have not yet been reached by MSAC services and opportunities.

- Develop fundraising initiatives, to include long-term goals and exploration of options.

FY 2016 Priorities:

- Contribute to making Montpelier a more dementia-friendly community by serving people with dementia and their caregivers as well as increasing dementia awareness and sensitivity in and outside the walls of MSAC.
- Continue to cultivate donors and develop fundraising initiatives, work with the city to implement an investment strategy, and establish a planned giving campaign.
- Develop awareness and promote use of public and alternative transportation options including walking, biking, ride-sharing and riding the bus.
- Work with City employees to develop a plan for integration of MSAC with other departments into Community Services Division in FY17.

Departmental Goals and Performance Measures:

Annual Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
Supporting town funding contributions will increase and new towns will be added.				
	# Supporting towns	5	6	7
	\$ collected in supporting town funding contributions	\$7,800	\$15,500	\$17,600
	% increase in supporting town funding contributions	280% over FY13 (\$2050)	105% over FY14	10% increase over FY15
Service provision through MSAC will be largely supported by volunteers.				
	# of volunteers for year	130	160	150
	# of volunteer hours served in year	4500	5000	5000

Quarterly Measures

Goal or Outcome	Performance Measure	FY15 - Q1	FY15 Target	FY16 Target
Montpelier and surrounding community residents age 50 years and above will benefit from MSAC services and will have the opportunity to participate in classes in Movement, Arts & Crafts, Humanities, Technology, and Special Workshops, including some off-site.				
	# of MSAC members from Montpelier	470	650	650
	% of MSAC members from Montpelier	70%	70%	70%
	# of MSAC members from surrounding communities 166 "Supporting" + 74 "Other"	201	280	280
	# of classes offered each week	35	45-50	35-50
	# of Montpelier class registrations	401	500	500
	% of class registrations by members from Montpelier	71%	70%	70%
MSAC members will have access to trip activities that are self-supporting.				
	% of trips offered that are self-supporting	100%	100%	100%
Montpelier seniors aged 60 years and above will benefit from the FEAST partnership for nutrition services				
	# of meals served onsite or delivered	3227	n/a	10,000
	% of meals served to residents of Montpelier	appr. 80%	n/a	70%

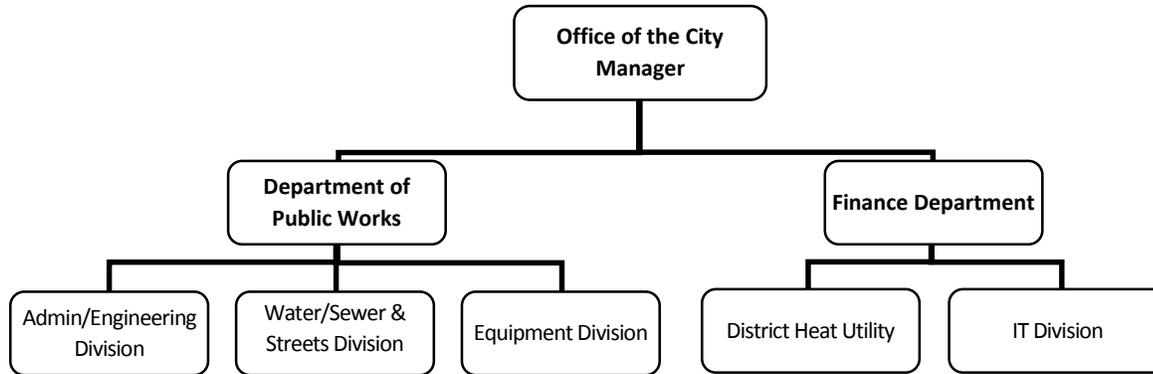
District Heat

Total FTEs	FY14	FY15	FY16
	0	0	0.68

Mission Statement:

In partnership with the State of Vermont, District Heat of Montpelier provides local renewable energy to downtown Montpelier.

Organizational Chart:



Budget Summary:

Expenditures

	<u>FY14 Budget</u>	<u>FY14 Actual</u>	<u>FY15 Budget</u>	<u>FY16 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Operating Costs	\$0	\$2,976,303	\$387,314	\$435,579	\$48,265	12.5%
Personnel Costs	\$0	\$0	\$34,513	\$59,235	\$24,722	71.6%
Total Expenditures	\$0	\$2,976,303	\$421,827	\$494,814	\$72,987	17.3%

Revenues

Capacity Charges	\$0	\$0	\$321,478	\$336,733	\$15,255	4.7%
Energy Charges	\$0	\$141,382	\$158,081	\$158,081	\$0	0.0%
Grants	\$0	\$5,735,187	\$0	\$0	\$0	0.0%
Total Revenues	\$0	\$5,876,569	\$479,559	\$494,814	\$15,255	3.2%
Change in Net Assets	\$0	\$2,900,266	\$57,732	\$0	(\$57,732)	-100.0%

Equipment / Capital Improvements:

Equipment: \$0.00

Capital Improvements: \$0.00

FY 2015 Priorities and Accomplishments:

- Successfully startup the complete District Heat Montpelier system being heated from the State’s biomass boilers for a commercial operation date of October 1, 2014
- Provide customers with useful training on their system and information on their usage
- Ensure that the heat utility fund is financially stable

FY 2016 Priorities:

- Convene the DHM Advisory Group.
- Negotiate contracted capacity amounts and rates with customers to accurately reflect real usage.
- Monitor real usage and make recommends about purchases capacity from the State.

Departmental Goals and Performance Measures:

Quarterly Measures

Goal or Outcome	Performance Measure	FY14	FY15 Target	FY16 Target
District Heat Montpelier provides consistent energy to customers.				
	% of time DHM is operational	N/A	100%	100%
District Heat Montpelier is well administered.				
	% of bills sent out by the 10th of the month	N/A	100%	100%
	# of months that usage is analyzed to compare projected usage to actual usage	N/A	3	3
	# of DHM Advisory Group meetings	N/A	1	1
	# of Coordinating Committee meetings with the State of VT.	N/A	1	1

Appendices

City Meeting Warning

March 3, 2015

The legal voters of the City of Montpelier, in City Meeting in Montpelier, in the County of Washington and the State of Vermont, are hereby warned to meet in the City Hall Auditorium, in said Montpelier, on the first Tuesday in March, March 3, 2015, at seven o'clock in the forenoon, and there and then to cast their ballot for the election of officers, matters that by law must be determined by ballot, and other matters as directed by the Council. The polls will be opened at 7:00 A.M. and shall be closed and the voting machine sealed at 7:00 P.M.

ARTICLE 1. To elect one commissioner for the Green Mount Cemetery for a term of five years; one park commissioner for a term of five years; two school commissioners, each for a term of three years; one council member from each district, for a term of two years; one city clerk, for a term of three years.

ARTICLE 2. To elect one at-large Board Member to serve on the Central Vermont Public Safety Authority Board for a three-year term commencing March, 2015.

ARTICLE 3. Shall the voters appropriate the sum of \$7,626,087 for the payment of debts and current expenses of the City for carrying out any of the purposes of the Charter, plus payment of all state and county taxes and obligations imposed upon the City by law to finance the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

ARTICLE 4. Shall the voters appropriate the sum of \$18,062,853 necessary for the support of the public school system for the fiscal year July 1, 2015 to June 30, 2016? (Local budget of \$17,428,877 plus grant budget of \$633,976, for a total school budget of \$18,062,853.) (Requested by the School Board)

ARTICLE 5. Shall the voters appropriate the sum of \$575,230 for the support of the Recreation Department for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the School Board)

ARTICLE 6. Shall the voters of the Central Vermont Public Safety Authority (CVPSA) appropriate the sum of \$75,000 (\$40,275 from Barre City and \$34,725 from the City of Montpelier) for the operating budget of the CVPSA for fiscal year July 1, 2015 to June 30, 2016? (Requested by CVPSA)

ARTICLE 7. Shall the voters appropriate the sum of \$3,000 as compensation to the Mayor for services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

ARTICLE 8. Shall the voters appropriate the sum of \$7,200 (\$1,200 each) as compensation to the Council Members for their services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

ARTICLE 9. Shall the voters appropriate the sum of \$7,300 (Chair \$1,300; others \$1,000 each) as compensation to the School Commissioners for their services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the School Board)

ARTICLE 10. Shall the voters authorize the Board of School Commissioners to hold any audited fund balance as of June 30, 2015 in a reserve (restricted) fund to be expended under the control and direction of the Board of School Commissioners for the purpose of operating the school? (Requested by the School Board)

ARTICLE 11. Shall the voters authorize the City levy a special assessment of \$0.0515 per \$100 of appraisal value on properties within Montpelier's Designated Downtown not used entirely for residential purposes? The assessment shall be apportioned according to the listed value of such properties except that the assessment for any property also used for residential purposes shall be reduced by the proportion that heated residential floor space bears to heated floor space for such property. Funds raised by the assessment shall be used to improve the downtown streetscape and to market the downtown. (Requested by the City Council)

ARTICLE 12. Shall the voters appropriate the sum of \$316,698 to be used by the Kellogg-Hubbard Library for the fiscal year July 1, 2015 to June 30, 2016? (This amount is in addition to the \$39,716 for the library bond payment included in the City General Fund Budget, ARTICLE 3) (By Petition)

City Meeting Results

March 3, 2015

ARTICLE 1.

GREEN MOUNT CEMETERY COMMISSIONER

LINDA BERGER 1698

PARK COMMISSIONER

NOLAN LANGWEIL 516

BILL JOHNSON 578

CAROLYN GRODINSKY 787

SCHOOL COMMISSIONER

BRIDGET ASAY 808

STEVE HINGTGEN 851

TINA MUNCY 849

JENNIFER CAHILL BEAN 378

CHARLIE PHILLIPS (write-in) 714

COUNCIL PERSON - DISTRICT 1

TOM GOLONKA 357

BRIDGET HOUSTON 213

THOMAS GRAM 104

COUNCIL PERSON - DISTRICT 2

ANNE WATSON 599

BEN EASTWOOD 91

COUNCIL PERSON - DISTRICT 3

JESSICA EDGERLY WALSH 480

CITY CLERK

JOHN ODUM 1704

ARTICLE 2.

CENTRAL VERMONT PUBLIC SAFETY AUTHORITY AT-LARGE BOARD MEMBER

DOUGLAS HOYT 1683

ARTICLE 3. Shall the voters appropriate the sum of \$7,626,087 for the payment of debts and current expenses of the City for carrying out any of the purposes of the Charter, plus payment of all state and county taxes and obligations imposed upon the City by law to finance the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

YES 1673

NO 409

ARTICLE 4. Shall the voters appropriate the sum of \$18,062,853 necessary for the support of the public school system for the fiscal year July 1, 2015 to June 30, 2016? (Local budget of \$17,428,877 plus grant budget of \$633,976, for a total school budget of \$18,062,853.) (Requested by the School Board)

YES 1404

NO 702

ARTICLE 5. Shall the voters appropriate the sum of \$575,230 for the support of the Recreation Department for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the School Board)

YES 1787
NO 344

ARTICLE 6. Shall the voters of the Central Vermont Public Safety Authority (CVPSA) appropriate the sum of \$75,000 (\$40,275 from Barre City and \$34,725 from the City of Montpelier) for the operating budget of the CVPSA for fiscal year July 1, 2015 to June 30, 2016? (Requested by CVPSA)

YES 1641
NO 406

ARTICLE 7. Shall the voters appropriate the sum of \$3,000 as compensation to the Mayor for services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

YES 1651
NO 455

ARTICLE 8. Shall the voters appropriate the sum of \$7,200 (\$1,200 each) as compensation to the Council Members for their services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the City Council)

YES 1712
NO 394

ARTICLE 9. Shall the voters appropriate the sum of \$7,300 (Chair \$1,300; others \$1,000 each) as compensation to the School Commissioners for their services for the fiscal year July 1, 2015 to June 30, 2016? (Requested by the School Board)

YES 1670
NO 442

ARTICLE 10. Shall the voters authorize the Board of School Commissioners to hold any audited fund balance as of June 30, 2015 in a reserve (restricted) fund to be expended under the control and direction of the Board of School Commissioners for the purpose of operating the school? (Requested by the School Board)

YES 1623
NO 460

ARTICLE 11. Shall the voters authorize the City levy a special assessment of \$0.0515 per \$100 of appraisal value on properties within Montpelier's Designated Downtown not used entirely for residential purposes? The assessment shall be apportioned according to the listed value of such properties except that the assessment for any property also used for residential purposes shall be reduced by the proportion that heated residential floor space bears to heated floor space for such property. Funds raised by the assessment shall be used to improve the downtown streetscape and to market the downtown. (Requested by the City Council)

YES 1448
NO 626

ARTICLE 12. Shall the voters appropriate the sum of \$316,698 to be used by the Kellogg-Hubbard Library for the fiscal year July 1, 2015 to June 30, 2016? (This amount is in addition to the \$39,716 for the library bond payment included in the City General Fund Budget, ARTICLE 3) (By Petition)

YES 1732
NO 411

Budget Schedule

CITY OF MONTPELIER FY 15 BUDGET SCHEDULE (JULY 1, 2015– JUNE 30, 2016)

City Council Capital Improvements (CIP) Committee Members: Dona Bate, Jessica Edgerly Walsh, Justin Turcotte, Planning Commission member TBD, Bill Fraser, Sandy Gallup, Todd Law, Tom McArdle, Montpelier Alive Representative

Wednesday, September 10, 2014

- ❖ **Capital Improvements (CIP) Committee Meeting – Street Paving Review**

Monday, September 15, 2014

- ❖ Community Fund Board Meeting - FY 16 budget process

Friday, September 26, 2014

- ❖ FY 16 budget process and funding letter to Inside Agencies, Boards and Commissions ready for mailing
- ❖ **Performance Measurement and Initial Operations Budget Worksheets/Guidelines for Department Heads Distributed with Capital Projects & Equipment Request Forms**

Wednesday, October 8, 2014

- ❖ Regular Council Meeting-Review Budget Schedule & Process
- ❖ **FY 16-FY 20 Capital Improvement Program (CIP) and Equipment Requests Due to Finance Department (Forms for Capital & Equipment Projects Must be Completed by All Departments and/or Requesting Agencies)**

Wednesday, October 15, 2014

- ❖ **Department Head Meeting – Budget Update – CIP, Equipment, Staffing**

Wednesday, October 22, 2014

- ❖ **Regular Council Meeting – – Budget Discussion – Goals and Targets – Community Fund Request**

Friday, October 24, 2014

- ❖ **Departmental Operating and Budget Requests and Performance Measures Due to Finance including changes to the organizational chart and any supporting documents**
- ❖ Funding Requests Due from Inside Agencies, Boards and Commissions

Wednesday, October 29 through Friday, October 31, 2014

- ❖ **Individual Department Head Budget meetings with City Manager & Finance Director – First Review- DPW, Police/Parking, Fire, Finance, Planning. As needed- Parks, Cemetery, CJC, Senior Center, District Heat**

Wednesday, November 12, 2014

- ❖ **Meeting of Capital & Annual Funding Projects Committee at 5:00 PM in the Council Chambers.**
- ❖ **Regular Council Meeting-Department Presentations – DPW, Fire, Police, Planning**

Monday, November 17, 2014

- ❖ **First draft of Budget Completed and Presented to City Manager by Finance Director**

Wednesday, November 19, 2014

- ❖ **Department Head Meeting – Budget Workshop**
- ❖ **Special Council Meeting – Capital Improvement Projects (CIP) Committee Report**
- ❖ **Department Presentations-Community Justice, Senior Center, Cemetery, Parks**
- ❖ **Budget Update – City Manager progress report**

Monday, November 24 through Tuesday, November 25, 2014

- ❖ **Department Head Budget Meetings with City Manager and Finance Director –as needed**

Monday, December 1, 2014

- ❖ **City Manager and Finance Director Finalize Budget and Supporting Documents**

Friday, December 5, 2014

- ❖ **City Manager Budget Books in Council Packets**

Wednesday, December 10, 2014

- ❖ **Regular Council Meeting – City Manager presents budget**

Wednesday, December 17, 2014

- ❖ **Special Council Meeting – *Budget process to be determined***
- ❖ **Discuss Council Plan for Budget Presentation at Public Hearings**

Wednesday, January 7, 2015

- ❖ **Special Council Meeting –**Recreation Department Budget**, Finalize and Approve Council’s Budget**

Wednesday, January 14, 2015

- ❖ **Regular Council Meeting**
- ❖ **First Public Hearing on Budget and Annual Meeting**

Thursday, January 22, 2015

- ❖ **Special Council Meeting -Second and Final Public Hearing on Budget and Annual Meeting Warning**
- ❖ **Finalize Warning for Annual Meeting**
- ❖ **Montpelier Community Fund Award Recommendation**
- ❖ **School Board Budget Presentation at City Council Meeting**

Tuesday, March 3, 2015

- ❖ **Annual Meeting Day to Vote on Budget and Related Articles**

Montpelier Community Fund

Organization	Approved
<i>Arts Grants</i>	
Capital City Band	1,000
Capital City Concerts	1,400
Card Board Tech	500
Green Mountain Film Festival	1,000
Kellogg Hubbard Library - Poem City	1,000
Kids Fest	750
Linda Hogan	500
Montpelier Chamber Orchestra	2,000
Montpelier Community Gospel	750
Hannah Saterlee	500
<i>Total Arts Grants</i>	9,400

<i>Outside Agencies Grants</i>	
American Red Cross	500
Capstone	1,800
Central Vermont Adult Basic Education	6,000
Central Vermont Community Land Trust	4,500
Central Vermont Council on Aging & RSVP	7,000
Central Vermont Home Health & Hospice	17,000
Circle	3,000
Community Connections	5,000
Community Harvest	2,500
Everybody Wins	1,000
Family Center of Washington County	3,500
Friends of the Winooski River	500
Girlz/Boyz First Mentoring	1,500
Good Beginnings of Central Vermont	800
Green Mountain Youth Symphony	1,000
Home Share Now	1,000
Just Basics (Montpelier Home Delivery Program)	8,000
Lost Nation Theater	5,000
Friends of the North Branch Nature Center	3,000
Onion River Exchange	500
OUR HOUSE	500
People's Health and Wellness Clinic	1,250
Prevent Child Abuse	1,200
Sexual Assault Crisis Team of Washington County	750
T. Wood Art Gallery	5,000
Vermont Association for the Blind & Visually Impaired	500
Washington County Diversion Program	1,000
Washington County Youth Service Bureau-Basement Teen Center	19,000
<i>Total Outside Agencies</i>	102,300
TOTAL COMMUNITY FUND - APPROVED FUNDING FY16	111,700

Note: FY16 Budget amount is \$110,175. Use \$1,525 Art Grants Reserve fund balance

General Fund Outside Agencies

<u>FISCAL YEAR 2015 (July 1, 2015- June 30, 2016)</u>	FY15 Approved Amount	FY16 Approved Amount
10-7800-45.00 OUTSIDE AGENCY CONTRIBUTION		
Montpelier Community Fund	\$118,175	\$110,175
10-7800-45.00 CITY OUTSIDE AGENCY CONTRIBUTION	\$118,175	\$110,175
10-8000 COMMUNITY ENHANCEMENT SERVICES		
Montpelier Alive	\$20,000	\$20,000
July 4 Celebration - City of Montpelier	\$2,000	\$2,000
1st Night(was Fall Celebration - City of Montpelier	\$3,000	\$3,000
Cemetery Flags - Veterans Council	\$1,500	\$1,500
Welcome Legislators	\$1,500	\$1,500
Holiday Lights	\$2,000	\$2,000
USS Montpelier-Independence Day Celebration	\$1,000	\$1,000
10-8000 COMMUNITY ENHANCEMENT PROGRAMS	\$31,000	\$31,000
10-7900 LIBRARY CONTRIBUTION		
Kellogg Hubbard Library (Ballot)	\$308,673	\$316,698
10-7900 LIBRARY CONTRIBUTION	\$308,673	\$316,698
10-9300-80.00 GREEN MOUNTAIN TRANSIT AGENCY		
Green Mountain Transit Agency	\$29,371	\$29,371
Green Mountain Transit Agency - Circulator Bus Route	\$40,000	\$40,000
10-9300-80.00 GREEN MOUNTAIN TRANSIT AGENCY	\$69,371	\$69,371

Employee Base Salaries

FY16 Adopted Budget Projected City Employee Base Salaries

DEPT	FTE	PTE	EMPLOYEE	POSITION	PROJECTED BASE SALARY
Assessor	1.00	0.000	ALDRIGHETTI JANE P	ADMINISTRATIVE ASSISTANT TO ASSESSOR	\$52,686
Building Inspector	1.00	0.000	LUMBRA CHRISTOPHER	ASST BUILDING SAFETY & HEALTH INSPECTOR	\$55,314
Cemetery	1.00	0.000	HEALY PATRICK R	CEMETERY DIRECTOR	\$64,936
Cemetery	0.00	0.670	DRAKE, ADAM	CEMETERY WORKER 12-III	\$25,437
City Clerk	1.00	0.000	CHASE CRYSTAL A	DEPUTY CLERK	\$48,605
City Clerk	1.00	0.000	JOHN ODUM	CITY CLERK	\$56,480
City Clerk	0.00	0.000	ELECTION WORKERS	ELECTION SERVICES	\$649
City Manager	1.00	0.000	FRASER WILLIAM J	CITY MANAGER	\$104,515
City Manager	1.00	0.000	PITONYAK GORDON SANDRA H	ADMINISTRATIVE ASSISTANT TO CITY MGR	\$52,686
City Manager	1.00	0.000	BAKER JESSIE	ASST CITY MANAGER	\$77,045
DPW	1.00	0.000	SMITH ARIELL	WATER/SEWER LEVEL 10-1	\$33,372
DPW	1.00	0.000	POTVIN PETER	AUTO MECHANIC II 14-2	\$40,900
DPW	1.00	0.000	BOUSQUET JEFFERY	STREET LEVEL 12-V	\$39,801
DPW	1.00	0.000	COWENS NATHAN J	W & S MECHANIC 14-X	\$50,291
DPW	1.00	0.000	COX, CHRISTOPHER	PLANT OPERATOR 17-IV	\$45,059
DPW	1.00	0.000	CAHILL, GREGORY	STREET LEVEL 10-I	\$33,305
DPW	1.00	0.000	GRAY, CHRISTOPHER	STREETS LEVEL 12-II	\$37,039
DPW	1.00	0.000	HOAGLAND, DEVIN	PLANT OPERATOR WWTP17 III	\$45,295
DPW	1.00	0.000	LAMSON, MATTHEW	PLANT OPERATOR WWTP 16-II	\$43,183
DPW	1.00	0.000	ELLIS, FRANK	UTILITY MAINT WORKER-14-X	\$50,291
DPW	1.00	0.000	LEE, RICK	STREET LEVEL 12-X	\$45,608
DPW	1.00	0.000	LEWIS JEREMY	WATER/SEWER FOREMAN LEVEL 16-II	\$42,279
DPW	1.00	0.000	LUCE Peter	STREET LEVEL 11-V	\$37,535
DPW	1.00	0.000	SHANGRAW, JOHN	WATER SEWER LEVEL 10-I	\$33,272
DPW	0.00	0.330	DRAKE, ADAM	SEASONAL/CEMETERY 12-III	\$12,886
DPW	1.00	0.000	NAIKUS VYTAS	WATER/SEWER LEVEL 14-II	\$41,772
DPW	1.00	0.000	PAPINEAU MICHAEL V	WATER SEWER LEVEL 14-X	\$50,291
DPW	1.00	0.000	PERRY DANIEL	STREETS LEVEL FOREMAN 16-VI	\$46,632
DPW	1.00	0.000	PERSONS CHRIS	STREETS LEVEL 10 IX	\$41,030
DPW	1.00	0.000	POTTER MICHAEL T	AUTO MECHANIC II 14-X	\$50,291
DPW	1.00	0.000	POWERS SCOTT V	STREETS LEVEL 12-X	\$44,741
DPW	1.00	0.000	PROVENCHER, TODD	STOCK RECORDS CLERK 12-VI	\$41,509
DPW	1.00	0.000	YAEGER, JOSEPH	WATER/SEWER LEVEL 10-II	\$33,644
DPW	1.00	0.000	CHASE, ERIC	STREETS LEVEL 10-1	\$33,171
DPW	1.00	0.000	UTTON MICHAEL D	STREETS LEVEL 14-X	\$50,291
DPW	0.00	0.000	Call Pay Water & Sewer	ON CALL PAY	\$9,100
DPW	0.00	0.000	Call Pay Streets & Shop	ON CALL PAY	\$4,550
DPW	0.00	0.000	Call Pay Water Treatment Plant	ON CALL PAY	\$9,100
DPW	0.00	0.000	Call Pay Wastewater Treatment Plant	ON CALL PAY	\$9,100
DPW	0.00	0.000	Call Pay Equipment	ON CALL PAY	\$4,550

DPW-PP	1.00	0.000	BLODGETT, ZACHARY	ASSISTANT ENGINEER 6-1	\$43,560
DPW-PP	1.00	0.000	FARNHAM MICHAEL	PLANT OPERATOR WTP 5-11	\$52,686
DPW-PP	1.00	0.000	FISCHER ROBERT K.	CHIEF OPERATOR WWTP 8-11	\$64,936
DPW-PP	1.00	0.000	HOOD GEORGE	PLANT OPERATOR WTP 5-11	\$52,686
DPW-PP	1.00	0.000	LADD ERIC R	SUPERVISOR II-EQUIPMENT 8-11	\$64,936
DPW-PP	1.00	0.000	VACANT - DPW DIRECTOR	DIRECTOR DEPARTMENT PUBLIC WORKS	\$84,313
DPW-PP	1.00	0.000	MACKEY VIRGINIA G	ADMINISTRATIVE ASSISTANT - DPW 4-11	\$48,215
DPW-PP	1.00	0.000	MCARDLE THOMAS J	ASSISTANT DIRECTOR DPW	\$71,315
DPW-PP	1.00	0.000	MOTYKA KURT	CITY ENGINEER	\$71,315
DPW-PP	0.00	0.000	SNETSINGER ROBERT W	TRAFFIC SIGNAL REPAIRMAN	\$2,500
DPW-PP	1.00	0.000	TUTTLE, BRIAN	SUPERVISOR-STREETS/WATER/SEWER 9-7	\$62,479
DPW-PP	1.00	0.000	WILSON GEOFFREY P	CHIEF PLANT OPERATOR WTP 8-11	\$64,936
DPW-PP	0.00	0.000	UTILITY INVENTORY INTERN	W & S INVENTORY MGMT	\$8,320
DPW-PP	1.00	0.000	BAKER BURTIS	BUILDING MAINTENANCE WORKER 3-9	\$42,026
DPW-PP	0.00	0.00	Call Pay City Hall	ON CALL PAY	\$500
Finance	0.00	0.500	HILL BEVERLEE	COLLECTIONS CLERK	\$30,450
Finance	1.00	0.000	GALLUP, SANDRA J	FINANCE DIRECTOR	\$77,923
Finance	1.00	0.000	BLATCHFORD SHARON A	ACCOUNTING & HUMAN RESOURCE MANAGER	\$61,015
Finance	1.00	0.000	HEPBURN, KRISTINE	ACCOUNTING MANAGER	\$56,582
Finance	0.00	0.60	DOCKTER, RUTH	SENIOR STAFF ACCOUNTANT	\$36,735
Finance	0.00	0.600	HOYT, CHARLOTTE	TREASURER	\$42,764
Finance	1.00	0.000	BOLDUC PEGGY	ACCOUNTING CLERK	\$48,215
Finance	1.00	0.000	BRESETTE LORETTA	BILLING CLERK	\$48,215
Finance - Tech	1.00	0.000	SKEELS FREDERICK H	INFORMATION SYSTEMS MANAGER	\$60,316
Finance - Tech	1.00	0.000	WOOD SETH	INFORMATION TECHNICIAN	\$45,417
Fire	1.00	0.000	BRESETTE, NICHOLAS	FIRE FIGHTER EMT	\$50,919
Fire	0.00	0.000	CALL FORCE/EMT PART-TIME	CALL FORCE	\$10,000
Fire	1.00	0.000	CHARRON, PAUL	LIEUTENANT	\$58,218
Fire	1.00	0.000	CHRISTMAN, KEN	FIRE FIGHTER EMT	\$40,522
Fire	1.00	0.000	EGGLESTON, LEON	LIEUTENANT	\$50,919
Fire	1.00	0.000	MORSE, CHAD	FIRE FIGHTER EMT	\$43,432
Fire	1.00	0.000	HUOPPI DANA L	LIEUTENANT	\$58,921
Fire	1.00	0.000	JASMAN DOUGLAS C	LIEUTENANT	\$58,921
Fire	1.00	0.000	LARRABEE JAKE	LIEUTENANT	\$58,687
Fire	1.00	0.000	MARINEAU ANDREW	FIRE FIGHTER EMT	\$46,175
Fire	1.00	0.000	MAROLD GLEN M	FIRE FIGHTER EMT	\$48,458
Fire	1.00	0.000	REDMOND, JUSTIN	FIREFIGHTER EMT	\$43,958
Fire	1.00	0.000	RUGGLES DANIEL	FIRE FIGHTER EMT	\$48,458
Fire	1.00	0.000	TIMIAN JACOB	FIRE FIGHTER EMT	\$37,519
Fire	1.00	0.000	THEREAULT, GALEN	FIRE FIGHTER EMT	\$50,472
Fire	1.00	0.000	THURSTAN PETER	FIRE FIGHTER EMT	\$37,216
Fire-PP	1.00	0.000	GOWANS, RA JR	FIRE CHIEF	\$83,231
Fire-PP	1.00	0.000	QUINN, JAMES	DEPUTY FIRE CHIEF	\$65,572
Justice	1.00	0.000	GIBSON JUDITH	COMMUNITY JUSTICE PROGRAM COORDINATOR	\$55,185

Justice	0.00	0.675	MILLS ALFRED	COMMUNITY JUSTICE RE-ENTRY SPECIALIST	\$33,855
Justice	1.00	0.000	BYRD YVONNE	DIRECTOR COMMUNITY JUSTICE CENTER	\$65,211
Parks	1.00	0.000	BEYER GEOFFREY	PARKS DIRECTOR	\$60,231
Parks	0.00	0.500	ELLSWORTH ALEC	PARKS CARETAKER	\$17,692
Planning	1.00	0.000	MILLER MICHAEL	PLANNING & ECONOMIC DEVELOPMENT DIRECTOR	\$77,547
Planning	1.00	0.000	BROWN AUDRA	ADMINISTRATIVE ASSISTANT - PLANNING	\$54,884
Planning	1.00	0.000	CASEY, KEVIN	HOUSING & GRANTS ADMINISTRATOR	\$55,420
Planning	0.00	0.500	BOOKMEYER-BAKER, CHRISTINE	ZONING ADMINISTRATOR	\$25,951
Police	1.00	0.000	TRUHAN CHRIS	CORPORAL 15-VIII	\$58,675
Police	1.00	0.000	PURCELL WHITE KATHRYN	PATROL OFFICER 14-IV	\$47,185
Police	1.00	0.000	NOLAN STEPHEN P	INVESTIGATOR 15-X	\$60,767
Police	1.00	0.000	KACHAJIAN DAVID	CORPORAL 15-X	\$60,767
Police	1.00	0.000	MICHAUD, BENJAMIN	PATROL OFFICER 14-V	\$49,946
Police	1.00	0.000	PEARSON JEFFREY	PATROL OFFICER 14-VIII	\$55,757
Police	1.00	0.000	MACURA, JOSHUA	PATROL OFFICER 14-X	\$57,756
Police	1.00	0.000	KNISLEY MATTHEW	CORPORAL SRO 15-X	\$60,767
Police	1.00	0.000	BEAN, CHAD	PATROL OFFICER 14-X	\$57,756
Police	1.00	0.000	MOULTON KEVEN	CORPORAL 15-VIII	\$58,994
Police	1.00	0.000	PHILBRICK, MICHAEL	PATROL OFFICER 14-V	\$50,398
Police	1.00	0.000	NEW DISPATCH SUPERVISOR	NEW DISPATCH SUPERVISOR	\$47,189
Police	1.00	0.000	SWENSON SANDRA	DISPATCHER 9 III	\$36,417
Police	1.00	0.000	CONNEMAN THOMAS M	DISPATCHER 9-X	\$49,238
Police	1.00	0.000	OLSON SHARON K	DISPATCHER 9-X	\$49,238
Police	1.00	0.000	UTTON KING ANNETTE	DISPATCHER 9-X	\$49,238
Police	1.00	0.000	LAVALLEE MICHELLE	DISPATCHER 9-IV	\$38,872
Police	1.00	0.000	MACCOOL CARRIE	DISPATCHER 9-V	\$42,161
Police	0.00	0.000	DELETE PART-TIME DISPATCHER	PART TIME DISPATCHER 9-III	\$0
Police	0.00	0.375	PELLITIER, CHARLIE	PARKING SERVICE OFFICER 6-VIII	\$13,836
Police	0.00	0.225	SHAW RICHARD	PARKING SERVICE OFFICER 6-X	\$8,892
Police	1.00	0.000	AMARAL MICHELLE F	PARKING SERVICE OFFICER 6-X	\$42,874
Police-PP	1.00	0.000	FACOS ANTHONY	CHIEF OF POLICE	\$93,856
Police-PP	1.00	0.000	NORDENSON ERIC W	SERGEANT	\$71,259
Police-PP	1.00	0.000	MARTEL NEIL E	CAPTAIN	\$86,617
Police-PP	1.00	0.000	CLEVELAND RICHARD D	SERGEANT	\$71,632
Police-PP	1.00	0.000	JENNINGS WILLIAM	SERGEANT	\$65,550
Police-PP	0.00	0.500	NEILSON, HANNAH	PART TIME SERVICE OFFICER 1-1	\$15,554
Police-PP	1.00	0.000	HOTCHKISS BONNIE	ADMINISTRATIVE ASSISTANT - POLICE 4-10	\$47,845
Senior Ctr	0.00	0.700	MARKUS LISE	OFFICE ASSISTANT SR CTR	\$24,445
Senior Ctr	0.00	0.900	CLAR, JANNA	SENIOR CENTER DIRECTOR	\$48,404
Senior Ctr	0.00	0.880	GROBERG DANIEL	SEN CTR PROGRAM & DEV COORD	\$36,964
Tree MGT	0.00	0.000	BEYER, GEOFFREY	TREE WARDEN	\$2,070
Tree MGT	0.00	0.625	DAVID BRUNELL	TREE WARDEN ASST	\$23,630
	99.00	8.58			

Median Property Tax Bills - History

CITY OF MONTPELIER - RI PROPERTY VALUES - MEDIAN x TAX RATES 2005-2014

	2005	2006	2007	2008	2009	2010	2011	2012	2013(FY14)	2014(FY15)
Median	\$132,100.00	\$132,400.00	\$132,400.00	\$132,500.00	\$133,000.00	\$212,900.00	\$213,100.00	\$213,200.00	\$213,550.00	\$213,600.00
Change in Median	0.840%	0.227%	0.000%	0.076%	0.377%	60.075%	0.094%	0.047%	0.164%	0.023%
Average	\$140,101.01	\$140,527.68	\$140,534.75	\$141,139.78	\$141,748.66	\$226,301.88	\$226,101.82	\$226,597.23	\$227,061.02	\$227,536.40
Change in Average	0.257%	0.305%	0.005%	0.431%	0.431%	59.650%	-0.088%	0.219%	0.205%	0.209%
Total Value	\$277,960,400.00	\$278,244,800.00	\$278,258,800.00	\$279,597,900.00	\$280,804,100.00	\$457,808,700.00	\$458,534,500.00	\$458,859,400.00	\$459,571,500.00	\$460,078,600.00
Change in Total Value	0.816%	0.102%	0.005%	0.481%	0.431%	63.035%	0.159%	0.071%	0.155%	0.110%
Number of Parcels	1984	1980	1980	1981	1981	2023	2028	2025	2024	2022
Municipal Tax Rate (includes sewer/benefit fees)	FY06 1.27	FY07 1.34	FY08 1.3829	FY09 1.4727	FY10 1.5256	FY11 1.0074	FY12 1.0185	FY13 1.0486	FY14 1.0534	FY15 1.0667
REAPPRAISAL										
Municipal Tax Bill	\$1,677.67	\$1,774.16	\$1,830.96	\$1,951.33	\$2,029.05	\$2,144.75	\$2,170.42	\$2,235.62	\$2,249.54	\$2,278.47
\$ Increase	\$53.27	\$96.49	\$56.80	\$120.37	\$77.72	\$115.71	\$25.67	\$65.19	\$13.92	\$ 28.94
% Increase	3.3%	5.8%	3.2%	6.6%	4.0%	5.7%	1.2%	3.0%	0.6%	1.3%
compounded % Increase		5.8%	9.1%	16.3%	20.9%	27.8%	29.4%	33.3%	34.1%	35.8%
over 10 years average 3.45% increase										
Total Tax Bill	2005	2006	2007	2008	2009	2010	2011	2012	2013(FY14)	2014(FY15)
Education Tax Rate-Residential	1.5524	1.6378	1.7594	1.9673	2.1367	1.3763	1.2967	1.3109	1.4343	1.5724
Education Tax Bill	\$2,050.72	\$2,168.45	\$2,329.45	\$2,606.67	\$2,841.81	\$2,930.14	\$2,763.27	\$2,794.84	\$3,062.95	\$ 3,358.65
Total Property Tax Rate	2.8224	2.9778	3.1423	3.44	3.6623	2.3837	2.3152	2.3595	2.4877	2.6391
Total Median Residential Tax Bill	\$3,728.39	\$3,942.61	\$4,160.41	\$4,558.00	\$4,870.86	\$5,074.90	\$4,933.69	\$ 5,030.45	\$5,312.48	\$5,637.12
\$ Increase	\$ 59.64	\$214.22	\$217.80	\$397.59	\$312.86	\$204.04	\$(141.21)	\$96.76	\$282.03	\$324.63
% Increase	7.5%	5.7%	5.5%	9.6%	6.9%	4.2%	-2.8%	2.0%	5.6%	6.1%
compounded % Increase		5.7%	11.6%	22.3%	30.6%	36.1%	32.3%	34.9%	42.5%	51.2%
OVER 10 YEARS average 5% increase										

Background Information for FY16 Budget

October 7, 2014

YEAR	VOTER APPROVAL
★ FY 15	75%
★ FY 14	75%
★ FY 13	70%
★ FY 12	75%
★ FY 11	73%

MUNICIPAL PROPERTY TAXES AND ECONOMIC INDICATORS

FIVE YEAR HISTORY-% Changes	FY11	FY12	FY13	FY14	FY15	AVERAGE
Property Tax Increases- Municipal	*0.8%	1.4%	3.2%	0.5%	1.3%	1.5%
Median Tax Bill Increases-Municipal	5.7%	1.2%	3.0%	0.6%	1.3%	2.4%
Consumer Price Index(Annual)	0.3%	3.8%	2.0%	2.0%	1.3% Aug	1.9%
City Employee Cost of Living Adj	1.5-3.5%	0-3.5%	0-2.5%	2-2.25%	1.5%-2.25	2.3%
Grand List (Property Values) -Municipal	*54.8%	0.3%	0%	1.5%	.7%	0.6%
Unemployment Rate-Montpelier	5.3%	4.1%	5.3%	4.0%	3.7%	4.5%
Total Budgeted Expenditures-General Fnd	4.3%	4.7%	2.3%	2.7%	1.6%	3.1%
Property Tax Dollars Raised-Municipal	3.0%	1.9%	3.9%	2.3%	2%	2.6%

Note: In FY16 every 1% increase in the tax rate adds almost 1 cent to the current tax rate and raises an additional \$85,000

MUNICIPAL PROPERTY TAXES:

For FY 14, Montpelier has the 15th (8th highest in the previous year) municipal tax rate in the state (Barre City, Springfield, Athens, Rutland City, Windsor, Brattleboro, Newport City, Winooski are higher). When the education tax rates are included in the total, Montpelier has the 21st highest residential tax rate in the state as compared to the 13th highest the previous year.

Our FY15 tax rate increased from \$2.4877 to \$2.6391 (up 6%). Most of the increase was in the education tax rates. The change in the municipal tax rate was small - only up \$.013 (1.3% increase). We had projected a \$0.02 (2%) increase at budget time but an unexpected growth in the grand list reduced the impact to taxpayers to 1.3 cents on the tax rate.

For FY15 (second year), a Downtown Improvement Tax rate of \$0.0515 was approved for downtown commercial properties.

INFRASTRUCTURE SUPPORT-CAPITAL IMPROVEMENT PROGRAM – Second year of Capital Budgeting Policy FY14-FY23 – Includes Equipment Plan Funding.

The Capital Projects, Equipment and Debt Service Program costs will increase \$166,300 (approx 2 cents) in FY16 as per the “Steady-State” plan.

Preliminary detail for FY16:

Debt Payments	\$703,195
Annual Capital Projects	853,109
<u>Equipment</u>	<u>515,000</u>
Total (per Multi-year Plan)	\$2,071,304

The CIP committee will meet in October to review the city’s capital needs and recommend a plan for FY16 expenditures.

FY 16 NET OPERATING BUDGET

- ASSUME NO GROWTH IN NON-TAX REVENUE
- ASSUME NO GROWTH IN GRAND LIST
- PROJECT PERSONNEL COSTS INCREASE 3.5% (COLA and step increases)
- ASSUME 1.5% INCREASE IN SUPPLIES INCLUDING FUEL COSTS \$10,000

Total NET OPERATING BUDGET INCREASES \$279,000

SUMMARY OF EARLY PROJECTIONS FOR FY16:

Note: This is a starting point only, before Departments present their budget requests.

Increase in operating – Personnel Costs	\$269,000	5.9% increase
Increase in operating – supplies	10,000	1.5% increase in supply costs
Increase in CIP/Equipment/Debt	\$166,300	CIP planned increase
 Total increase in General Fund Budget	 \$445,300	 3.8% of FY14 Exp Budget

To fund this \$445,300, the property tax rates would increase 5.2 cents which is a 5.3% increase (3.5% before CIP increase)

EXPENSE TRENDS/PROJECTIONS - Details

Consumer Price Index – The Consumer Price Index: August 2014 was 1.3% higher than August 2013 although the average for the first half of 2014 was 1.6%.

Personnel Cost Projections: Only the DPW contract is settled for FY16 and it has a range of 1.5% to 2.5% Cost of Living Adjustments depending on Northeast CPI ratios. We hope to have the Police Union contract completed soon. The Fire Union and Personnel Plan have not yet been negotiated/determined. I will assume 2% Cost of Living Adjustments for projection purposes. When I add steps, staffing adjustments, the total salaries and wages will increase approximately 3.5%.

City-wide this means a \$220,000 increase in employee wages. When I add the FICA/Medi, Workers Compensation and Pension costs, this number increases to \$266,000

Other Employee-related increases:

Increase in VMERS Employer Contribution	\$8,000
Health Insurance (11.5% rate increase)	\$100,000
Subtotal Projected Other Employee-related Increases	\$108,000
 Total Projected Employee Wages and Benefit Increase	 \$374,000

The General Fund has 72% of Employee Salaries. Therefore, \$269,000 of the personnel cost increase will be in the General Fund.

Note on Health Insurance: There continues to be many questions about future health insurance programs in Vermont. Because our number of employees exceeds 100, we will not be joining the Vermont Health Benefit Exchange. Based on the current schedule, our insurance options will not be affected until the single-payer system is introduced in January, 2017.

BlueCross BlueShield health is increasing our 2015 insurance premiums by 14.5%. The city's employee health insurance committee has agreed to implement a wellness program which will bring our premium increase down 3% to 11.5% for the 2015 calendar year.

Supplies and Vehicle Fuel Costs – UP 1.5% increase of \$10,000 – Early Estimate

Energy Costs: The City is always looking for opportunities to make energy conservation improvements and lock into fixed fuel prices when the market is favorable. The District Heat project will help control our costs for heating our downtown facilities. Energy conservation improvements were made to City Hall back door in FY14.

Todd Law, Director of Public Works will provide projection for energy costs for FY16.

The Street Light Committee has proposed a plan for new energy-efficient street lighting and a reduction in the number of street lights. As of June 2013, all of the street lights that can be upgraded have been changed. The only remaining non-LEDs are 4 flood lights and the T & C underground lights for which we have no substitute. The City's Green Mountain Power lease for street lights will have to be re-negotiated to achieve the financial benefit of the energy-conservation improvements.

Grant Revenue –

Montpelier continues to receive state and federal funds for capital improvements, flood damage, the transit center and the bike path projects. The police and dispatch operations also have received substantial grants for communications equipment. State grants provide the majority funding for the City's Community Justice Center.

FUND BALANCE

The City's Fund Balance Policy states that the City Council "develop a multi-year plan to achieve a minimum unassigned fund balance equal to 15% of the budgeted General Fund expenditures." As of June 30, 2013 the unassigned fund balance was 6.4% (\$713,077/\$11,110,028) of the budgeted expenditures. It appears that the General Fund may have a \$112,000 surplus in FY14. Therefore, our unassigned fund balance is projected to increase to \$825,000 which is 7.2% of the budgeted General Fund expenditures. The FY14 audit report will be completed in December and will have final fund balance information.

DEBT

The Council approved a Debt Management Policy in September 2011 which helps guide the decisions regarding borrowing in FY16 and beyond.

Fund Balance Report

January 9, 2015

General Fund: During fiscal year 2014, the General Fund reported a net decrease in the fund balance of \$336,776. This was primarily due to a transfer to the Capital Projects Fund equal to the beginning of the year equipment reserves of \$360,563. The transfer was done for the purpose of consolidating all capital project activity into one fund.

The General Fund balances totaled \$1,330,773 as of June 30, 2014. The fund balances that are nonspendable, restricted, committed and assigned totaled \$507,990 as of June 30, 2014, which is a decrease of \$446,482, mostly due to the transfer of equipment reserves noted above. These fund balances are either nonspendable or have spending constraints placed on the purposes for which they can be used. **This leaves an unassigned fund balance of \$822,783 which is \$109,706 higher than the prior year’s unassigned fund balance.**

General Fund Balance Summary – Unassigned Fund Balance

Unassigned Fund Balance 6/30/2013	\$713,077
FY14 increase in Fund Balance	109,706
Unassigned fund Balance 6/30/2014	822,783 (7.2% of budgeted expenditures)

General Fund Balance goal/target per Fund Balance Policy \$1,711,567 (15% of budgeted expenditures)

Other Major Funds:

The Capital Projects Fund ended the year with a fund balance of \$1,816,130 which was \$209,441 lower than the prior year fund balance of \$2,025,571. Excluding the transfer of equipment reserves from the General Fund of \$360,563 (see above) the Capital Projects fund balance decreased by \$570,004 which is mainly the result of \$538,799 of grant funds which were spent but not recognized as revenue because they were not collected within sixty (60) days after year-end. The deferred grant funds were related to the Bikepath, Barre St. Culvert and One Taylor St. projects. \$1,426,142 of the fund balance are restricted by bonding constraints and impact fee ordinances, \$969,285 are committed for various capital improvement projects (including \$250,000 unidentified), leaving an unassigned fund deficit of (\$579,297).

The Water Fund ended the year with a net position of \$9,011,993 which was \$79,802 more than the prior year balance of \$8,932,191. Of the total net position balance, \$9,490,971 is invested in property and equipment. This leaves an unrestricted deficit of \$478,978 to be recovered in future periods. This unrestricted deficit is \$10,190 more than the \$468,788 unrestricted deficit as of June 30, 2013. An unexpected major water line repair limited the Water Fund’s ability to reduce its unrestricted deficit in fiscal year 2014. \$297,500 of the unrestricted deficit is debt related to the refinancing of the unfunded pension liability. Principal repayments on this debt are not due until November, 2017.

The Sewer Fund ended the year with a net position of \$11,924,327, which was \$239,709 higher than the prior year balance of \$11,684,618. Of the total net position balance, \$11,503,082 is invested in property and equipment. This leaves an unrestricted net position balance of \$421,245, which is \$302,713 higher than the previous year. This increase was due to better than expected septage and leachate fees revenue.

The Parking Fund ended the year with net position of \$290,851, which was \$23,709 lower than the prior year balance of \$314,560. Of the total net position balance, \$325,865 is invested in property and equipment and \$2,417 is restricted for various projects. This leaves a deficit of \$37,431 to be recovered in future periods. Included in this deficit is \$192,500 in debt related to the refinancing of the unfunded pension liability. Principal repayments on this debt are not due until November, 2017. Although parking meter rates were increased in February, parking meter revenue was down due to downtown construction in the summer/fall and a very cold winter.

The District Heat Fund ended the year with net position of \$5,903,151, which was \$2,996,157 higher than the prior year balance of \$2,906,994. Of the total net position balance, \$6,039,542 is invested in property and equipment. This leaves a deficit of \$136,391 to be recovered in future periods. District Heat ran a “mini-system” in FY14 and experienced some one-time start-up costs.

The City’s Fund Balance Policy establishes a goal to achieve positive Unrestricted Net Position for the City’s Water, Sewer and Parking Funds. In FY 14, we reduced the overall deficit in the proprietary funds from \$380,961 to \$95,164. The Sewer Fund continued to improve its unrestricted net position. The Water and Parking Funds had small decreases in their unrestricted net position (small operating losses).

Fund Balance Policy

Approved: September 28, 2011

Amended October 22, 2014

The Fund Balance Policy is intended to provide guidelines during the preparation and execution of the annual budget to ensure that sufficient reserves are maintained for unanticipated expenditures or revenue shortfalls. It also is intended to preserve flexibility throughout the fiscal year to make adjustments in funding for programs approved in connection with the annual budget. The Fund Balance Policy should be established based upon a long-term perspective recognizing that stated thresholds are considered minimum balances. The main objective of establishing and maintaining a Fund Balance Policy is for the City of Montpelier to be in a strong fiscal position that will allow for better position to weather negative economic trends.

The Fund Balance consists of five categories: Nonspendable, Restricted, Committed, Assigned, and Unassigned.

- **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions, or enabling legislation.
- **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the City’s highest level of decision making authority (City Council). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the City’s highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Nonspendable and Restricted Funds

Nonspendable funds are those funds that cannot be spent because they are either:

- 1) Not in spendable form (e.g. inventories and prepaids)
- 2) Legally or contractually required to be maintained intact

It is the responsibility of the Finance Director to report all Nonspendable Funds appropriately in the City’s Financial Statements.

Restricted funds are those funds that have constraints placed on their use either:

- 1) Externally by creditors, grantors, contributors, or laws or regulations or other governments
- 2) By law through constitutional provisions or enabling legislation.

It is the responsibility of the Finance Director to report all Restricted Funds appropriately in the City’s Financial Statements.

Order of Use of Restricted and Unrestricted Funds

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

Authority to Commit Funds

The City Council has the authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of a resolution by the City Council. The passage of a resolution must take place prior to June 30th of the applicable fiscal year. If the actual amount of the commitment is not available by June 30th, the resolution must state the process or formula necessary to calculate the actual amount as soon as information is available. Funds that are set aside during the budget approval process, such as Capital Improvement Plan funds, Equipment Plan funds will be included in the passage of a resolution prior to June 30th of the applicable fiscal year.

Authority to Assign Funds

Upon passage of the Fund Balance Policy, authority is given to the City Manager to assign funds for specific purposes in an amount not to exceed the City Manager's authorization level in City of Montpelier Purchasing Policy (I. B. Non Capital Purchases). Any funds set aside as Assigned Fund Balance must be reported to the City Council at their next regular meeting and recorded in the minutes.

The City Council has the authority to set aside funds for the intended use of a specific purpose. Any funds set aside as Assigned Fund Balance requires a simple majority vote and must be recorded in the minutes. The same action is required to change or remove the assignment.

Unassigned Fund Balance

Unassigned Fund Balance is the residual amount in the General Fund. It represents the resources available for future spending. An appropriate level of Unassigned Fund Balance should be maintained in the General Fund in order to cover unexpected expenditures and revenue shortfalls.

Unassigned Fund Balance may be accessed in the event of unexpected expenditures or a revenue shortfall up to the minimum established level by the City Council. Any funds accessed by the City Council must be approved and recorded in the minutes.

The Fund Balance Policy establishes a goal to accumulate a minimum Unassigned Fund Balance equal to 15% of the budgeted General Fund expenditures each year.

Unrestricted Net Assets are the residual amount in the City's Water, Sewer and Parking Funds. It represents the resources available for future spending. The Fund Balance Policy also establishes a goal to achieve positive Unrestricted Net asset balances in the City's Water, Sewer and Parking Funds.

Management is expected to manage the budget so that revenue shortfalls and expenditure increases do not impact the total unassigned fund balance. In the event that a budget shortfall occurs that brings the unassigned fund balance below the minimum level, the Council will adopt a plan on how to return unassigned fund balance back to the required level.

The Fund Balance Policy may be amended from time to time per the City Council.

Debt Policy Update

October 17, 2014

In September of 2011 the City Council adopted a Debt Policy with the following debt ratios:

DEBT RATIOS.

The following guidelines will be used when determining if debt should be issued:

1. Total direct debt service (principal and interest) for Government Activities (General Fund and other Governmental Activities) of the City will not exceed 8.2% of the total budgeted revenues for Governmental Activities (Based of Moody's 2009 U.S. Local Government Medians for A rating for U.S. Cities under 50,000 population).

2. Total direct debt service (principal and interest) for the City as a Whole (Governmental Activities and Business Activities) will not exceed 15% of the total budgeted revenues for the Governmental Activities and the Business Activities (Water Fund, Sewer Fund, Parking Fund).

In the event that the total direct debt service (principal and interest) for Government Activities or City as a Whole exceed the ratios in the above guidelines, the City Council will adopt a plan to how to bring the debt ratios down to the recommended levels.

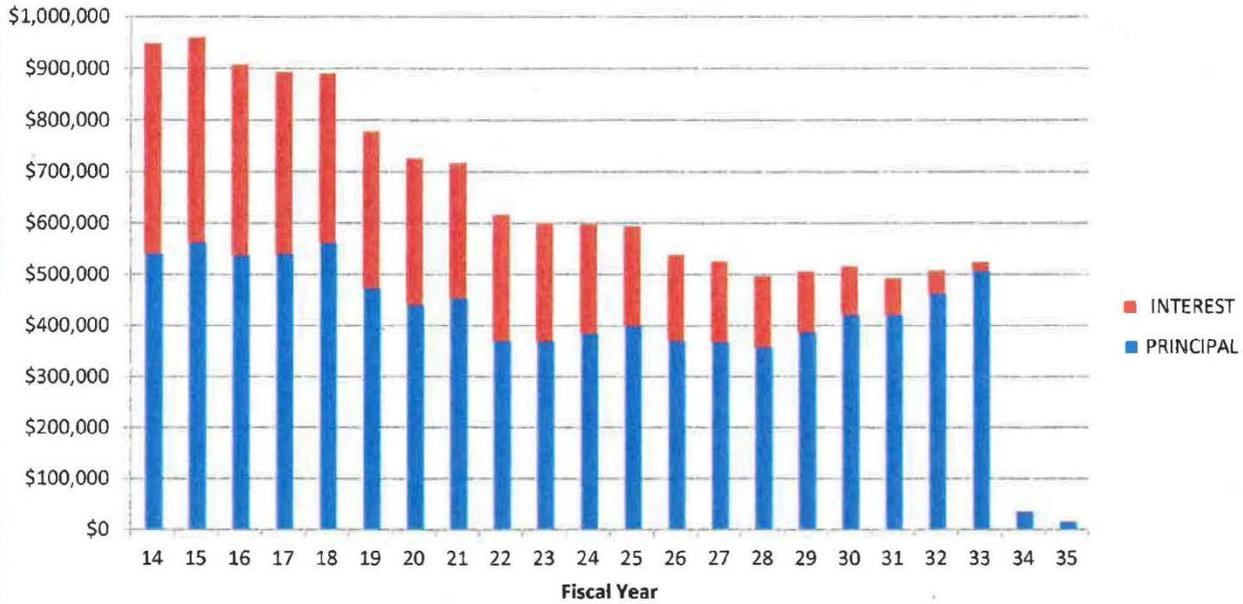
We used these debt ratio guidelines when developing our "Steady-State" capital plan. We borrowed \$710,000 in 2014 for Street/Capital Improvements and plan on borrowing \$710,000 in 2017 and \$710,000 in 2020.

The attached graphs show updated debt service information and compares the total debt service costs to the debt service maximum guideline provided by our debt service policy ratios (above)

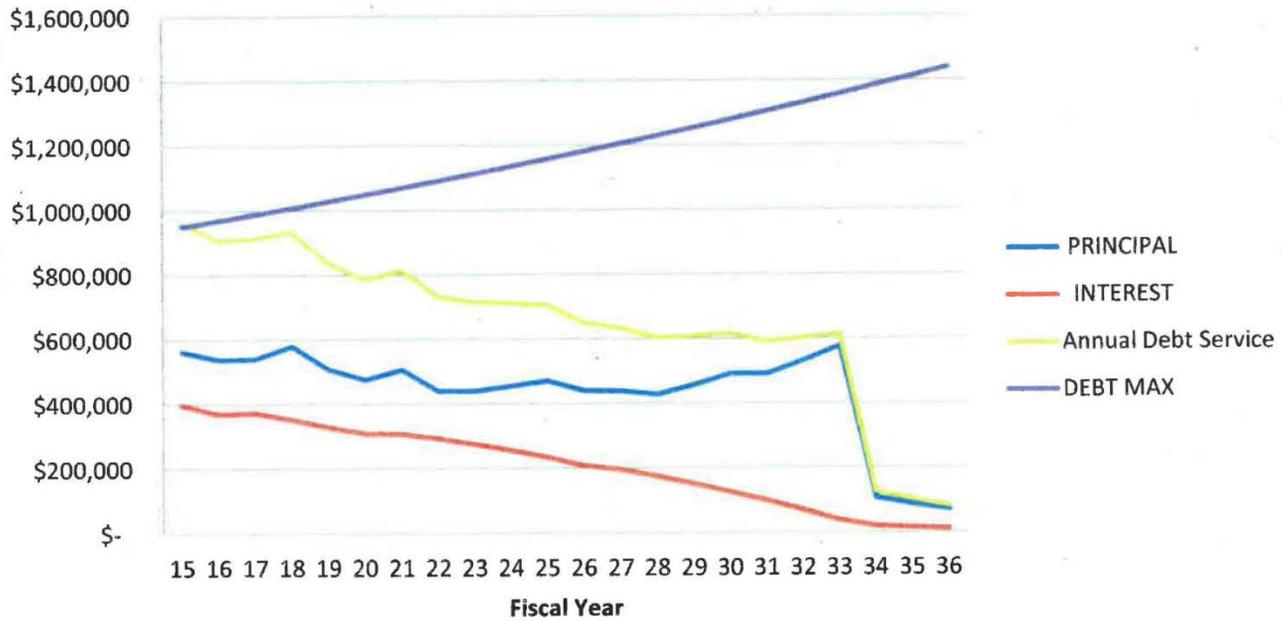
I have attached 4 graphs (Note: All graphs include the proposed borrowing in 2017 and 2020):

- Bar Chart - General Fund Debt Service principal and interest from FY14-FY35.
- Line Chart – General Fund Debt Service compared to Maximum (from 8.2% guideline.) This assumes a 2% increase in budgeted revenue each year. FY15 we are currently at 8.1% of General Fund budgeted revenue. In FY16 this ratio drops to 7.5%. The sharp decrease in FY34 is when the pension debt is paid off.
- Bar Chart – City-Wide Debt Service which includes Water, Sewer, District Heat, Parking and 1 Taylor Street debt service.
- Line Chart – City-wide Debt Service compared to Maximum (from 15% guideline) This assumes a 2% increase in budgeted revenue each year. FY15 we are currently at 14.2% of General Fund budgeted revenue. In FY16 this ratio drops to 13.6%. The sharp decrease in FY26 is when many of the Water and Sewer loans are paid off

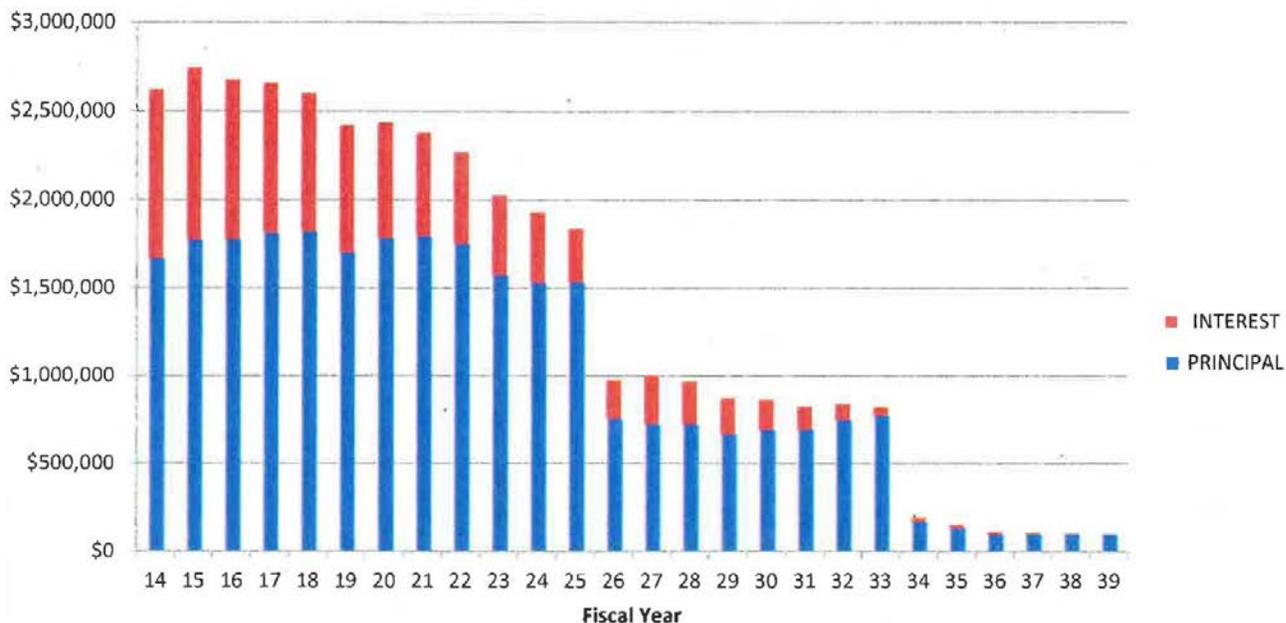
General Fund Debt Service e Debt Service FY14-FY35 with Proposed 1.4M Borrowing for Street Improvements in 2017/2020



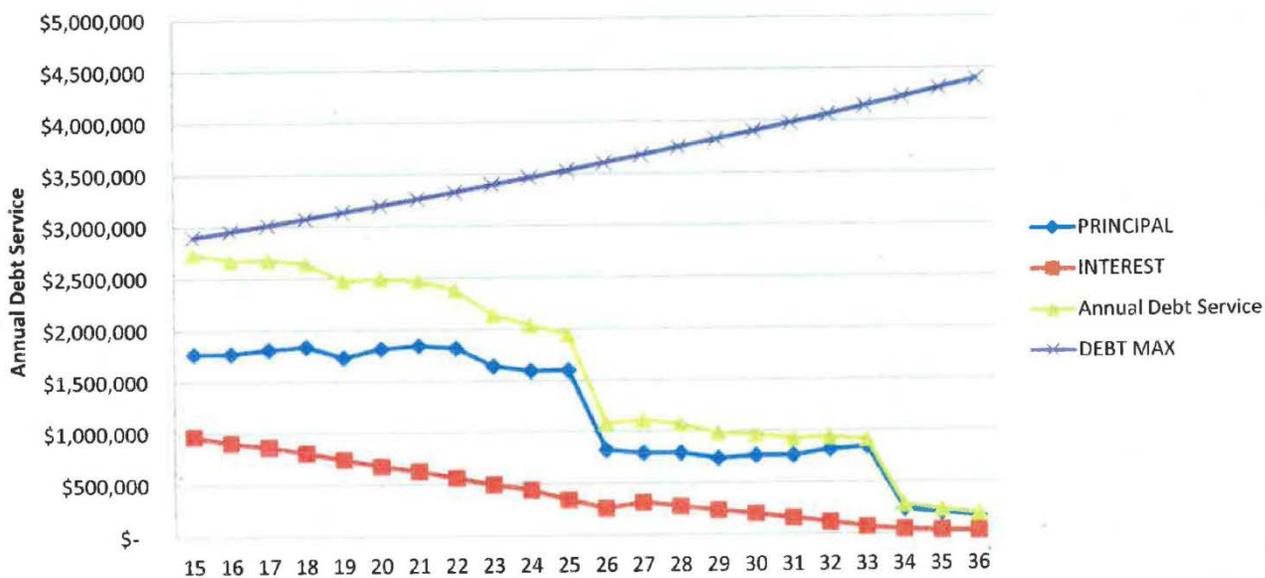
General Fund Debt Service compared to Maximum Per Debt policy with Proposed CIP 1.4M Borrowing



City-wide Debt Service FY14-FY35 with Proposed 1.4M Borrowing for Street Improvements in 2017/2020



Summary City-Wide Debt Service compared to Maximum Per Debt Policy with Proposed CIP \$1.4M Borrowing



Debt Management Policy

Approved: September 28, 2011

PURPOSE. The purpose of this Policy is to establish the guidelines for the issuance of debt by the City of Montpelier. Debt levels and the related annual debt service expenditures are important long-term obligations that must be managed with available short- and long-term resources. This policy also addresses the level of indebtedness that the City can reasonably expect to incur without jeopardizing its existing financial position.

Adherence to a debt management policy, along with the utilization of other sound and prudent financial practices and the City's other financial policies, will assure the lending market that the City is well managed and will meet its obligations in a timely manner.

PLANNING AND PERFORMANCE. Debt management means adopting and maintaining financial plans for both the issuance and repayment of debt. The determination to issue new debt should be made as a part of the adoption of the annual capital budget, which prioritizes capital projects and identifies the various funding sources available for those projects. Planning for the repayment of debt will include analysis of the operating budget to determine if the fund will incur the additional debt service required by the new debt.

USE OF SHORT-TERM AND LONG-TERM DEBT. Short-term debt should be limited to borrowing to cover short-term, temporary cash flow shortages within the City's fiscal year through the use of tax anticipation notes in those instances where there is an inadequate level of cash flow, or through the use of bond anticipation notes when cash is required to initiate a capital project prior to the receipt of bond proceeds. The City Council should manage the City's finances so as to avoid the use of short-term debt when possible.

Long-term debt should be issued for the acquisition, construction, or improvement of land, buildings, infrastructure, equipment, public improvements and payment of prior pension liability that cannot be financed from current revenues or other resources. Current year budget appropriations and accumulated reserve funds should be used to minimize the amount of long-term borrowing that is required.

PURPOSE OF DEBT. General obligation debt funded by general fund property taxes shall be used for projects that provide a general benefit to City residents and that cannot otherwise be self-supporting. Debt incurred for use by an enterprise fund, even if backed by a general obligation pledge of the City, shall be self-supporting and repaid solely from the revenues of such fund, unless a general benefit to City residents can be demonstrated.

REPAYMENT OF DEBT. The Council will project the revenue sources that will be utilized to repay any debt, and will analyze the impact on voters of both the additional debt service as well as any additional operating expenses resulting from the improvement, to determine if new debt should be issued and to structure the appropriate repayment terms for each debt issue. The maturity of long-term debt shall be kept as short as possible to minimize the overall impact on the taxpayers during the life of the debt. At the same time, it should not be so short that the repayment will create an unreasonable burden. In no event shall the life of the debt exceed the life of the improvement being financed.

DEBT RATIOS.

The following guidelines will be used when determining if debt should be issued:

1. Total direct debt service (principal and interest) for Government Activities (General Fund and other Governmental Activities) of the City will not exceed 8.2% of the total budgeted revenues for Governmental Activities (Based of Moody's 2009 U.S. Local Government Medians for A rating for U.S. Cities under 50,000 population).

2. Total direct debt service (principal and interest) for the City as a Whole (Governmental Activities and Business Activities) will not exceed 15% of the total budgeted revenues for the Governmental Activities and the Business Activities (Water Fund, Sewer Fund, Parking Fund).

In the event that the total direct debt service (principal and interest) for Government Activities or City as a Whole exceed the ratios in the above guidelines, the City Council will adopt a plan to how to bring the debt ratios down to the recommended levels.

Capital Improvement Program (CIP) Fund

Legend: PD – Project Design, D – Design, C – Construction, IF – Impact Fee, CR – Capital Reserve, RFL – State Revolving Loan Fund, CIP – Capital Improvement Fund

	Funding Source	FY15-CITY COST	FY16-CITY COST	FY17-CITY COST	FY18-CITY COST	FY19-CITY COST	FY20-CITY COST	FY21-CITY COST
<i>Note: CIP projects for FY17-FY21 will be reviewed by the CIP Committee in the Spring of 2015</i>								
GENERAL FUND								
STREET MAINTENANCE - Class 2 and Class 3								
Overlay Heaton St, Freedom Dr, Judson Dr + \$9,000 misc crack sealing	CIP	\$150,000						
Overlay National Life Dr + \$27,000 misc crack sealing			\$194,000					
Mill & Fill Barre St, Hubbard St + 35,000 crack sealing			\$303,000					
Mill & Fill Barre St, Gov Davis Av, Overlay Main St +35,000 crack sealing				\$184,000				
Mill & Fill Pleasantview St, Shewood Dr, Overlay Main St, Terrace St + 40,000 crack sealing					\$411,000			
Chip Seal College, Loomis, Parkside Dr, Pearl, Sabin, Mill & Fill Cliff, Merrill Terrace, Winter, Overlay Bailey Av, Colonial Dr +42,500 crack sealing							\$277,000	
TBD FY21 Street Maintenance List								
SUBTOTAL STREET MAINTENANCE includes Sidewalks when required								
		\$150,000	\$194,000	\$303,000	\$184,000	\$411,000	\$277,000	\$175,000
STREET REHAB/RECONSTRUCTION								
Prospect St, Greenock & Dyer Ave, Gould Hill Rd, Pleasantview St, Witt Pl, SUBJECT TO UPDATE	CIP	\$411,295						
Reclaim Grandview Terrace, Prospect St, Spring Hollow Ln, Towne Hill	CIP		\$360,759					
Reclaim Clarendon Av, Heaton St, Liberty St, Redstone Av, Reconstruct Cedar St, Walker Terrace	CIP/Bond			\$414,392				
Reclaim Dewey St, E State St, Greenfield Terrace, N College St, Sunnyside Terrace, Sunset Av, Towne St	CIP				\$532,779			
Reclaim Dairy Ln, Deerfield Dr, Hackamore, Park Av	CIP					\$514,000		
Reclaim Bailey Av, Blackwell, Clarendone Av, Cliff, Cummings, Gallison Hill Rd, Gaylord Dr, Hillside Av, Lague Dr, Marvin St, Vine St	CIP/Bond						\$723,000	
TBD FY21 Street Rehab/Reconstructions List								
SUBTOTAL STREET REHAB/RECONSTRUCTION								
		\$411,295	\$360,759	\$414,392	\$532,779	\$514,000	\$723,000	\$825,000
TOTAL ALL STREETS								
		\$561,295	\$554,759	\$717,392	\$716,779	\$925,000	\$1,000,000	\$1,000,000

Legend: PD – Project Design, D – Design, C – Construction, IF – Impact Fee, CR – Capital Reserve, RFL – State Revolving Loan Fund, CIP – Capital Improvement Fund

	Funding Source	FY15-CITY COST	FY16-CITY COST	FY17-CITY COST	FY18-CITY COST	FY19-CITY COST	FY20-CITY COST	FY21-CITY COST
<i>Note: CIP projects for FY17-FY21 will be reviewed by the CIP Committee in the Spring of 2015</i>								
	BRIDGES							
BRIDGES FY15-Granite St Bridge - Paint & repair 2.5% local share \$40,000	Bond-Vine							
BRIDGES FY16- save for Cummings			\$125,000					
BRIDGES FY17- save for Cummings & Future Projs				\$125,000				
BRIDGES FY18-Cummings Bridge Replacement \$160,000 & Future Projs	CIP			\$12,500	\$12,500	\$12,500	\$125,000	\$125,000
TRAFFIC IMPROVEMENTS (Intersection & Calming)	CIP/IF			\$8,500	\$8,500	\$8,500	\$8,500	\$8,500
RETAINING WALLS	CIP	\$7,500						
SIDEWALK/BIKE PATH RECONSTRUCTION & RESURFACE PROGRAM	CIP		\$40,000	\$40,000	\$10,000	\$40,000	\$40,000	\$26,000
STORM DRAINS & CULVERTS	CIP	\$10,000	\$10,000	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
BUILDINGS & GROUNDS	CIP			\$17,800	\$17,800	\$17,800	\$175,000	\$166,000
FLOOD MITIGATION	CIP/State/Fed							
MISCELLANEOUS							\$777	\$1,014
Downtown Improvements		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Carr Lot Transit & Welcome Center (in addition to previously approved \$800,000 Bond)	B/Fed/State							
Bike Path	B/Fed							
PROJECT MANAGEMENT	CIP	\$66,500	\$67,900	\$69,300	\$70,700	\$72,100	\$73,500	\$74,900
TOTAL GENERAL FUND ANNUAL CAPITAL FUNDING		\$655,295	\$828,159	\$992,692	\$1,141,479	\$1,383,100	\$1,457,277	\$1,435,914
PARKS FUND TOTAL		\$6,075	\$8,000	\$8,000	\$8,000	\$8,000	\$6,075	\$6,075
CEMETERY FUND TOTAL		\$18,875	\$18,875	\$18,875	\$18,875	\$18,875	\$18,875	\$18,875
SENIOR CENTER TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL PROJECTS -GENERAL FUND, PARKS, CEMETERY, SENIOR CTR		\$680,245	\$855,034	\$1,029,567	\$1,168,354	\$1,409,975	\$1,482,227	\$1,460,864
Change from previous year		\$569,645	\$174,789	\$164,533	\$14,878	\$241,621	\$72,252	-\$21,363
FUNDING FOR CAPITAL PROJECTS:								
Bond				\$710,000			\$705,000	
Annual Capital Funding				\$1,729,567			\$1,482,227	

Legend: PD – Project Design, D – Design, C – Construction, IF – Impact Fee, CR – Capital Reserve, RFL – State Revolving Loan Fund, CIP – Capital Improvement Fund

Note: CIP projects for FY17-FY21 will be reviewed by the CIP Committee in the Spring of 2015

	Funding Source	FY15-CITY COST	FY16-CITY COST	FY17-CITY COST	FY18-CITY COST	FY19-CITY COST	FY20-CITY COST	FY21-CITY COST
WATER FUND								
Distribution, Transmission & Storage System								
Streets Water CIP	Water CIP	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000
Dickey Dam	Water CIP							
TOTAL DISTRIBUTION, TRANSMISSION & STORAGE		\$720,000						
Supply & Treatment System								
TOTAL SUPPLY & TREATMENT SYSTEM		\$0						
SUBTOTAL ANNUAL WATER CIP		\$720,000						
WATER CAPITAL DEBT								
West Side Connector Phase I Main St to Granite St/River St FY28	Water CIP	\$162,696	\$158,192	\$153,659	\$149,069	\$140,268	\$135,679	\$126,882
West Side Connector Phase II Northfield St to Westview Tank	Water CIP/State Operating Budget							
Town Hill Water System (Lease) FY25	Operating Budget	\$40,310	\$39,265	\$41,548	\$40,306	\$39,041	\$40,223	\$42,978
Water Filtration Plant FY21	Water CIP	\$210,594	\$202,875	\$203,594	\$203,625	\$202,969	\$201,625	\$199,594
Water Filtration Plant/Westside Connector FY 25	FED/STATE	\$413,940	\$399,575	\$401,843	\$403,772	\$404,774	\$399,368	\$404,156
Westside Connector Bailey Ave.State -Memorial; Bailey to Taylor to Main FY25 Refi with line above	Water CIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SUBTOTAL WATER CAPITAL DEBT		\$827,540	\$799,907	\$800,644	\$796,772	\$787,052	\$776,895	\$773,610
TOTAL WATER FUND		\$1,547,540	\$1,519,907	\$1,520,644	\$1,516,772	\$1,507,052	\$1,496,895	\$1,493,610
Target Capital Budget		\$780,000	\$780,000	\$780,000	\$780,000	\$780,000	\$780,000	\$780,000
Variance from Target		\$767,540	\$739,907	\$740,644	\$736,772	\$727,052	\$716,895	\$713,610

Legend: PD – Project Design, D – Design, C – Construction, IF – Impact Fee, CR – Capital Reserve, RFL – State Revolving Loan Fund, CIP – Capital Improvement Fund

Note: CIP projects for FY17-FY21 will be reviewed by the CIP Committee in the Spring of 2015

	Funding Source	FY15-CITY COST	FY16-CITY COST	FY17-CITY COST	FY18-CITY COST	FY19-CITY COST	FY20-CITY COST	FY21-CITY COST
SEWER FUND								
Wastewater Treatment								
Phosphorus Reduction Upgrade	Sewer CIP							
Wastewater Treatment Plant - CVA	Sewer CIP	\$7,108	\$18,697	\$79,383	\$0	\$0	\$0	\$0
SUBTOTAL WASTEWATER TREATMENT		\$7,108	\$18,697	\$79,383	\$0	\$0	\$0	\$0
Collector & Interceptor Systems								
Sewer Collection System Rehabilitation/Replacement Pump Station	Sewer CIP	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000
Emergency Reserve Collection System \$739,320 Berlin pays 60%half		\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000
SUBTOTAL COLLECTOR & INTERCEPTOR SYSTEMS		\$536,108	\$547,697	\$608,383	\$529,000	\$529,000	\$529,000	\$529,000
SUBTOTAL ANNUAL WASTEWATER CIP								
CAPITAL DEBT								
CSO Phase I - Local Share Bond FY17		\$32,763	\$30,968	\$29,168				
CSO RF1 021 FY17		\$22,049	\$22,049	\$22,049				
CSO RF1 027 FY18		\$38,856	\$38,856	\$38,856	\$38,856	\$0		
CSO RF1 028 FY19		\$14,156	\$14,156	\$14,156	\$14,156	\$14,156		
CSO RF1 047 FY20		\$35,497	\$35,497	\$35,497	\$35,497	\$35,497		
CSO Phase II - Local Share Bond FY31		\$73,189	\$71,245	\$69,267	\$67,263	\$65,237	\$63,194	\$62,666
CSO RF1 059 FY22		\$13,807	\$13,807	\$13,807	\$13,807	\$13,807	\$13,807	\$13,807
CSO RF1 068 FY22		\$26,456	\$26,456	\$26,456	\$26,456	\$26,456	\$26,456	\$26,456
CSO RF1 071 FY23		\$34,432	\$34,432	\$34,432	\$34,432	\$34,432	\$34,432	\$34,432
CSO RF1 02-8 FY25		\$28,100	\$28,100	\$28,100	\$28,100	\$28,100	\$28,100	\$28,100
CSO RF1 03-9 82 FY26		\$34,710	\$34,710	\$34,710	\$34,710	\$34,710	\$34,710	\$34,710
CSO RF1 03-10 FY09								
CSO Storm Drainage Solar Panels AR1-016 FY24		\$35,920	\$35,920	\$35,920	\$35,920	\$35,920	\$35,920	\$35,920
WWTP Improvements - 1988 Refinanced '92 FY08								
I. WWTP Improvements RF1 033 FY24		\$174,171	\$174,171	\$174,171	\$174,171	\$174,171	\$174,171	\$174,171
Solar Panels see above		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ultraviolet Disinfection System FY25		\$110,492	\$109,364	\$106,980	\$108,467	\$109,669	\$109,554	\$106,538
Screw Pumps Bond FY28		\$30,936	\$29,206	\$28,368	\$27,520	\$25,896	\$25,048	\$23,424
River Street Sewer Bond FY29		\$32,260	\$31,543	\$30,802	\$30,036	\$29,245	\$28,433	\$27,601
River Street Sewer Bond FY35		\$40,201	\$56,183	\$55,725	\$55,139	\$54,427	\$53,394	\$52,661
SUBTOTAL LONG TERM DEBT		\$777,095	\$782,664	\$778,464	\$724,530	\$681,723	\$623,219	\$614,086
TOTAL SEWER FUND		\$1,313,203	\$1,330,361	\$1,386,847	\$1,253,530	\$1,210,723	\$1,152,219	\$1,143,086
DISTRICT HEAT								
District Heat Bond FY39		\$58,846	\$70,380	\$70,380	\$70,380	\$70,380	\$70,380	\$167,156
Municipal Buildings' Alternative Heating / District Heating FY30			\$20,324	\$20,324	\$20,324	\$19,028	\$16,994	\$16,520
CDEF Loan (Interest Only until profitable)		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
TOTAL DISTRICT HEAT		\$66,346	\$98,204	\$98,204	\$98,204	\$96,908	\$93,858	\$191,176

Legend: PD – Project Design, D – Design, C – Construction, IF – Impact Fee, CR – Capital Reserve, RFL – State Revolving Loan Fund, CIP – Capital Improvement Fund

Note: CIP projects for FY17-FY21 will be reviewed by the CIP Committee in the Spring of 2015

	Funding Source	FY15-CITY COST	FY16-CITY COST	FY17-CITY COST	FY18-CITY COST	FY19-CITY COST	FY20-CITY COST	FY21-CITY COST
PARKING PROJECTS								
Carr Lot Replacement Parking (Parking Garage)	Bond/Private							
Parking Lot Resurface/Maintenance	CIP/Parking	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Notes for Parking Lot Resurface								
Parking Lot Improvement Amenities								
TOTAL PARKING FUND		\$10,000						
CEMETERY FUND PROJECTS								
Roads including drainage (Director's numbers)	GF	\$10,000	\$7,500	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Cemetery w/Roads CNA	GF	\$8,875	\$8,875	\$8,875	\$8,875	\$8,875	\$8,875	\$8,875
Chapel Work	GF							
Restoration Monuments (move to operating)	GF							
Linden Ave Retaining Wall	GF							
New Developments/West End Development/Columbarium	GF							
Old Vault Restoration	GF		\$2,500					
CEMETERY FUND TOTAL		\$18,875						
SENIOR CENTER FUND								
	GF							
	GF							
	GF							
	GF							
SENIOR CENTER FUND TOTAL		\$0						
PARKS FUND PROJECTS								
Tower Stairs	GF/Park							
Hubbard Park Residence	Impact Fees							
Parks CIP funding	GF CIP	\$6,075	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
Pond Dig out move to operating	GF CIP							
Match Grant move to operating	GF CIP							
Entrance Gate&Signs	GF CIP							
Fitness Trail Restoration and Pond work	Fed							
PARKS FUND TOTAL		\$6,075	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
SUMMARY BY FUND								
GENERAL FUND		\$1,408,846	\$1,551,808	\$1,608,110	\$1,823,866	\$1,942,547	\$1,955,421	\$1,914,027
WATER FUND		\$1,547,540	\$1,519,907	\$1,520,644	\$1,516,772	\$1,507,052	\$1,496,895	\$1,493,610
SEWER FUND		\$1,333,203	\$1,330,361	\$1,386,847	\$1,253,530	\$1,210,723	\$1,152,219	\$1,143,086
PARKING FUND		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
CEMETERY FUND		\$18,875	\$18,875	\$18,875	\$18,875	\$18,875	\$18,875	\$18,875
SENIOR CENTER FUND		\$0	\$0	\$0	\$0	\$0	\$0	\$0
PARKS FUND		\$6,075	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
TOTAL ALL FUNDS		\$4,304,540	\$4,438,950	\$4,642,477	\$4,631,043	\$4,697,197	\$4,641,410	\$4,587,598

Equipment Plan

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
GENERAL FUND									
DPW FLEET OPERATIONS 30-9400-83.01									
Mobile/Vehicle Equipment									
Dump Truck # 1			Use Reserve \$69,000					\$78,000.00	
Dump Truck #2								\$135,000.00	
Dump Truck #3					\$72,000.00				
Dump Truck # 4					\$111,000.00				
Dump Truck # 6			\$105,000.00						
Dump Truck # 7	\$60,000.00				\$17,000.00	\$57,000.00			
Dump Truck #10	\$10,000.00			\$12,000.00					
Dump Truck # 9						\$129,000.00			
Sidewalk Plow #12	\$0.00	\$125,000.00					\$135,000.00		
Sidewalk Plow # 13							\$30,000.00		
Sidewalk Plow # 14									
Sidewalk Plow # 15			\$110,000.00	\$0.00					
Dump Truck # 16		\$120,000.00							
Dump Truck # 17				\$115,580.00					
Dump Truck # 17 Use Reserve				Use Reserve \$9420					
Dump Truck # 21				\$70,000.00					\$80,000.00
Pickup Truck # 30	\$0.00	moved to W/S							
Pickup Truck #23				\$15,000.00					\$35,000.00
Pickup Truck # 24			\$24,000.00						
Dump Truck # 25	\$60,000.00						\$76,000.00		
Backhoe # 29					\$80,000.00				
Grader #31	\$38,164.00	\$38,164.00							
Sweeper # 32									
Loader #34						\$130,000.00			
Bucket Loader #36 (80%)	\$65,000.00								
Sweeper # 32	\$25,000.00						\$50,000.00		
Excavator #49									
Vactor 1/3	\$0.00	\$8,687.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Bucket Truck	\$10,993 use reserve								
Subtotal Mobile Equipment	\$258,164.00	\$291,851.00	\$249,000.00	\$212,580.00	\$290,000.00	\$326,000.00	\$301,000.00	\$223,000.00	\$125,000.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Machinery 30-9400-83.01									
Snow Blower # 19									
Snow Blower # 20				\$110,000.00					
Hyd. Breaker #38									
Sidewalk Roller # 57 (60%)			\$22,615.00						
Chipper	\$0.00	\$30,000.00							
Paver #59					\$35,000.00				
Woodchipper # 78 (50% DPW; Parks & Cemetery 50%)									
4-Ton Trailer	\$0.00	\$10,000.00							
Subtotal Machinery 30-9400-83.01	\$0.00	\$40,000.00	\$22,615.00	\$110,000.00	\$35,000.00	\$0.00	\$0.00	\$0.00	\$0.00
DPW Building Operations 30-9400-									
83.01									
Building/Facility Equipment									
Shop Air Compressor									
Shop Welder/Plasma Cutter									
Building Fire Alarm System									
Subtotal Building/Facility	\$0.00								
Garage Bond Payment									
DPW Garage Bond Payment (DPW Dog Road Bldg FY 08 Final Pymt)									
Subtotal Garage Bond Payment 10-5300-90.00 & 91.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
TOTAL DPW EQUIPMENT LISTING	\$258,164.00	\$331,851.00	\$271,615.00	\$322,580.00	\$325,000.00	\$326,000.00	\$301,000.00	\$223,000.00	\$125,000.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
POLICE 30-9400-83.02									
Equipment									
Grant -local match		\$0.00	\$19,800.00						
Portable Radios									
Vehicle Ipadts (4)			\$4,000.00						
Vests (Soft Body Armor)	\$3,600.00	\$4,200.00	\$3,500.00	\$2,000.00	\$4,200.00	\$4,200.00	\$4,200.00		
Protective Changing Gear	\$3,200.00								
Digital In-Car Video	\$12,000.00								
Police Cruiser	\$25,500.00	\$23,000.00	\$35,500.00	\$24,000.00	\$29,000.00	\$29,000.00	\$29,000.00		
Dispatch work stations (2) overage			\$38,000.00	\$14,000.00					
Tech equipment/Data Storage Reserve				\$0.00					
Body Cameras and data storage				\$0.00					
Phone System	\$0.00			\$20,000.00					
Bullet resistant plates and carriers (6)		\$0.00		drug seizure					
Lease Purchase Equipment (see 10-4100-75.00)									
Lease Police Vehicles	\$0.00	\$0.00							
TOTAL POLICE EQUIPMENT LISTING	\$44,300.00	\$27,200.00	\$100,800.00	\$60,000.00	\$33,200.00	\$33,200.00	\$33,200.00	\$0.00	\$0.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
FIRE/EMS 30-9400-83.03									
Equipment									
Hose Replacement moved to operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
Replacement Equipment- move to operating					\$0.00				
Replace Pickup Truck					\$0.00				
Replace Ambulance #2 in FY10- Rechassis in 2020				\$0.00				\$120,000.00	
New Ambulance #1 in 2016 finance 5 yrs see below				Lease \$190,000					
Replace Engine #2 see below	Loan & Grant								
Replace Chief's Car									
Training Area Tractor									
SPO2/CO Units	\$3,200.00								
Ambulance equipment -new State requirements			\$8,100.00						
Ropes-Water Safety Replacement moved to operating		\$0.00							
Thermal Imaging Camera	\$8,000.00								
Multi-purpose Gas Meters	\$0.00								
Automatic CPR Units	\$15,000.00	\$0.00							
Hydraulic Rescue Tool Replacement	\$0.00								
EMS Field Data Entry/Billing Interface - Buy in FY10									
Subtotal Fire/EMS Miscellaneous Equipment	\$26,200.00	\$0.00	\$8,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$0.00
Lease Purchase Equipment 10.9100.90.01 & 10.9100.91.01									
Fire/EMS Ambulance Lease Equipment				\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	
Lease Purchase Ambulance #1 (Lease Purchase FY15 to FY20)									
Lease Purchase Ambulance #2 (Lease Purchase FY10 to FY15)	\$39,873.00	\$39,873.00	\$39,873.00						
Subtotal Fire/EMS Lease Purchase Equipment - Bond	\$39,873.00	\$39,873.00	\$39,873.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$42,000.00	\$0.00
Fire Truck Bond Payment FY13-FY33	\$7,500.00	\$16,362.00	\$16,237.00	\$16,092.00	\$15,929.00	\$15,745.00	\$15,532.00	\$15,291.00	\$15,024.00
Fire Truck Bond Payment (Tower Truck FY 14 Final Pymt)Retunded07	\$26,863.00	\$25,623.00		\$0.00	\$0.00				
Subtotal Fire/EMS Equipment - TOTAL FIRE/EMS EQUIPMENT LISTING	\$34,363.00	\$41,985.00	\$16,237.00	\$16,092.00	\$15,929.00	\$15,745.00	\$15,532.00	\$15,291.00	\$15,024.00
EMERGENCY MANAGEMENT 30-9400-83.03									
				\$58,092.00	\$57,929.00	\$57,745.00	\$57,532.00	\$177,291.00	\$15,024.00
TOTAL Emergency Management Equipment	\$0.00	\$0.00							

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
CLERK-TREASURER 30-9400-83.04									
Binding Maching	\$0.00								
Upgrade to City Vault									
TOTAL CLERK-TREASURER	\$0.00								
FINANCE - TECHNOLOGY 30.9400.83.05.5 & 30.9400.07.5									
Finance- Folding/Insert Machine 1/3	see below		\$3,334.00						
City & Fund Wide Technology Equip/Servers/Switches									
Closet/Police LAN/Software	\$49,534.00	\$49,433.00	\$49,433.00	\$49,720.00	\$48,034.00	\$48,967.00	\$48,967.00	\$48,976.00	\$48,977.00
Assesor Laptop (moved to City-wide Tech Equip)	\$0.00								
Computer Server WAN Upgrades & Replacement Reserve(2)									
Telephone System Upgrades & Replacement CITY HALL	\$0.00								
Municipal Wireless Mesh Network (Gen Fund share 62.18%)									
TOTAL FINANCE - TECHNOLOGY	\$49,534.00	\$49,433.00	\$52,767.00	\$49,720.00	\$48,034.00	\$48,967.00	\$48,967.00	\$48,976.00	\$48,977.00
PLANNING 30-9400-83.06									
Plotter	\$0.00								
Electric Vehicle	\$0.00								
TOTAL PLANNING	\$0.00								
CITY HALLMAINT 30-9400-83.08									
Floor Auto scrub	\$6,066.00								
TOTAL CITY HALL MAINT	\$6,066.00	\$0.00							
TOTAL GENERAL FUND without Fire debt/leases	\$458,500.00	\$408,484.00	\$433,282.00	\$432,300.00	\$406,234.00	\$408,167.00	\$383,167.00	\$391,976.00	\$173,977.00
NON DPW GENERAL FUND	\$200,336.00	\$76,633.00	\$161,667.00	\$109,720.00	\$81,234.00	\$82,167.00	\$82,167.00	\$168,976.00	\$48,977.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PARKS FUND EQUIP LISTING									
Computer & Software		\$400.00	\$1,000.00	\$200.00	\$1,500.00		\$1,400.00		\$1,600.00
Snowmobile rep (trail grooming)					\$8,000.00				
Lawnmower	\$1,000.00	\$500.00	\$500.00		\$1,000.00		\$1,000.00		\$1,000.00
Brushhog			\$2,200.00					\$2,200.00	
Roto-Tilling Attachment		\$1,600.00							
Truck Upgrade			\$8,000.00	\$8,000.00	\$400.00	\$0.00	\$9,000.00	\$10,000.00	\$10,000.00
Weed Whip		\$400.00				\$1,600.00			
Woodsplitter						\$9,000.00			
Outdoor Wood Boiler							\$900.00		
Snowblower		\$500.00			\$500.00			\$800.00	
Chainsaw									
Sidown Mower				\$0.00			\$3,500.00		
ElectricCar repair/replacement		\$1,400.00			\$6,000.00			\$1,600.00	
Trailer Replacement						\$9,000.00			\$4,000.00
Groomer Replacement	\$5,000.00			\$2,500.00					
TOTAL PARKS	\$6,000.00	\$4,800.00	\$11,700.00	\$10,700.00	\$17,400.00	\$19,600.00	\$15,800.00	\$14,600.00	\$16,600.00
CEMETERY FUND EQUIP LISTING									
Equipment									
Trimmers	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,500.00		
Push Mowers	\$500.00								
Walk Behind Mowers	\$6,000.00		\$0.00	\$6,000.00			\$6,000.00		
Blowers	\$450.00	\$450.00	\$500.00	\$500.00	\$500.00	\$500.00	\$600.00		
Computer									
Woodchipper (shared with DPW) 25%									
Mechanic Tools									
5 Ton Trailer		\$6,000.00							
Small Welder									
Subtotal Equipment	\$8,150.00	\$7,650.00	\$1,700.00	\$7,700.00	\$1,700.00	\$1,700.00	\$8,100.00	\$0.00	\$0.00
Lease Purchase Equipment									
Truck/flatbed plus plow renewable five year loan (orig amt. \$33,500)									
Mini-Excavator 5 yr lease purchase	\$12,208.00	\$12,208.00	\$0.00	\$6,208.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
Truck & Truck Bed	\$12,208.00	\$12,208.00	\$12,208.00	\$60,000.00					
Subtotal Lease Purchase Equip	\$20,358.00	\$19,858.00	\$13,908.00	\$13,908.00	\$15,000.00	\$75,000.00	\$23,100.00	\$15,000.00	\$0.00
TOTAL CEMETERY	\$20,358.00	\$19,858.00	\$13,908.00	\$13,908.00	\$16,700.00	\$76,700.00	\$23,100.00	\$15,000.00	\$0.00
SENIOR CENTER									
Computer Software		\$0.00							
Keypads for interior doors		\$0.00							
Projection Screen		\$0.00		\$0.00					
Interior doors power assist		\$0.00							
TOTAL SENIOR CENTER	\$0.00								
Total Equipment - General Fund, Cemetery, Parks, Senior Ctr	\$484,858.00	\$515,000.00	\$515,000.00	\$515,000.00	\$498,263.00	\$562,212.00	\$479,599.00	\$478,867.00	\$205,601.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
WATER FUND									
Water Administration 11-6200-83.01 &.02									
Computer Allocation & Municipal Wireless Mesh Network (Water Fund share 15.8%)	\$12,587.00	\$13,144.00	\$13,266.00	\$12,534.00	\$12,206.00	\$12,443.00	\$12,443.00	\$12,443.00	\$12,443.00
Finance- Folding/Insert Machine 1/3		\$0.00	\$3,333.00						
Subtotal Water Administration 11-6200-83.01 & .02	\$12,587.00	\$13,144.00	\$16,599.00	\$12,534.00	\$12,206.00	\$12,443.00	\$12,443.00	\$12,443.00	\$12,443.00
Water Distribution System 11-6220.83									
Hydrants			\$5,000.00						
Utility Van # 41 (50%)		\$14,000.00					\$17,500.00		
Utility Van # 42 (50%)	\$15,000.00					\$17,000.00			
Pickup Truck # 43 (50%)							\$12,500.00		
Pickup Truck # 44(50%)	\$10,000.00							\$13,500.00	
Pickup Truck # 30 (50%)		\$11,500.00							\$15,000.00
Excavator #49 (50%)					\$12,500.00	\$25,000.00	\$12,500.00		
Dump Truck #8 (50%)				\$40,000.00					
Dump Truck #27 (50%)					\$31,500.00				
Dump Truck #47 (50%)	\$35,000.00								
DIR (50%)									
Vactor			\$10,000.00	\$0.00					
Loader (Moved to GF)									
Portable Hydraulic power Pack (50%)									
Terrace Street Pump Station Upgrade									
Subtotal Water Distribution System	\$60,000.00	\$25,500.00	\$15,000.00	\$40,000.00	\$44,000.00	\$42,000.00	\$42,500.00	\$13,500.00	\$15,000.00
Water Treatment Facility 11-6210.83									
Tank Sealing (4)									
Overhaul CVMC system pumps (2)		\$15,000.00	\$5,000.00						
Replace chem feed pumps & controls	\$20,000.00								
PMV valve actuator -stock (6)									
Overhaul pumps (4) finish water (2) recycle									
WTP lawn mower				\$8,500.00					
Computer replacement & software upgrade									
Primary Logic Controls (PLC)			\$0.00	\$0.00	\$60,000.00				
C-12 Analyzer	\$10,000.00			\$0.00	\$10,000.00				
Generator Repairs									
GPS Device (1/3)		\$4,000.00							
Pickup Truck #48			\$24,000.00						
Subtotal Water Treatment Facility	\$30,000.00	\$19,000.00	\$29,000.00	\$8,500.00	\$70,000.00	\$0.00			
TOTAL WATER FUND	\$102,587.00	\$57,644.00	\$60,599.00	\$61,034.00	\$126,206.00	\$54,443.00	\$54,943.00	\$25,943.00	\$27,443.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
SEWER FUND									
Wastewater Admin 12-5481-83.01									
Finance- Folding/Insert Machine 1/3		\$0.00	\$3,333.00						
Computer Allocation & Municipal Wireless Mesh Network (Sewer Fund share 18.02%)	\$14,355.00	\$14,355.00	\$14,489.00	\$14,355.00	\$13,920.00	\$14,191.00			
Subtotal Wastewater Admin 12-5481-83.01	\$14,355.00	\$14,355.00	\$17,822.00	\$14,355.00	\$13,920.00	\$14,191.00	\$0.00	\$0.00	\$0.00
Collector & Interceptor Sys 12-5480.83									
Blower Replacement			\$10,000.00						
Emergency Electrical Systems Pump Stations									
Utility Van # 41(50%)		\$14,000.00							
Utility Van #42 (50%)	\$15,000.00					\$17,000.00			
Pickup Truck # 43 (50%)							\$12,500.00		
Pickup Truck # 44 (50%)	\$10,000.00							\$13,500.00	\$13,500.00
Pickup Truck # 30 (50%)		\$11,500.00						\$15,000.00	\$15,000.00
Dump Truck #8 (50%)				\$40,000.00					
Dump Truck #27 (50%)					\$31,500.00				
Dump Truck #47 (50%)	\$35,000.00								
Excavator #49 (50%)						\$25,000.00			
Push Camera	\$10,000.00								
Loader #35					\$130,000.00				
GPS Device (1/3)		\$4,000.00							
Jet Rodder (Vactor) 2/3	\$0.00	\$20,000.00	\$10,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Subtotal Collector & Interceptor Sys	\$70,000.00	\$49,500.00	\$20,000.00	\$60,000.00	\$181,500.00	\$62,000.00	\$57,500.00	\$48,500.00	\$48,500.00
Wastewater Treatment Plant 12-5470.83									
Bridges & Tanks									
Huber Screen reconditioning	\$7,000.00								
Scada Upgrade									
Lakeside bearing		\$15,000.00							
Grit Chamber pump									
Polymer Pump overhaul									
Roof repairs			\$7,000.00						
Clarifier Reconditioning		\$10,000.00							
Digester Reconditioning		\$14,000.00							
UV Gates				\$0.00	\$40,000.00				
Pickup replacement # 45				\$25,000.00					
Digester Torch			\$45,000.00						
RAS Pumps	\$12,000.00								
Belt presse reconditioning	\$5,000.00								
Primary Pump				\$30,000.00					
Loader #35				\$50,000.00	\$0.00				
VFD & MC Panels					\$80,000.00				
Subtotal Wastewater Treatment Plant	\$24,000.00	\$24,000.00	\$67,000.00	\$105,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Storm Water Mgmt 12.5471.83.00.5									
GPS Equip		\$4,000.00	\$500.00	\$500.00					
Subtotal Storm Water Management		\$4,000.00	\$500.00	\$500.00					
TOTAL SEWER FUND	\$108,355.00	\$91,855.00	\$104,822.00	\$179,355.00	\$315,420.00	\$76,191.00	\$57,500.00	\$48,500.00	\$48,500.00

Five Year Equipment Purchase Program for General Fund, Water Fund, Sewer Fund, Cemetery Fund, Park Fund, Senior Center, and Parking Fund

FUND	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
PARKING FUND									
Hand-held Parking Ticket Computer - EHT 30	\$3,700.00		\$0.00	\$3,700.00	\$3,700.00				
TECHNOLOGY Allocation	\$3,186.00	\$3,186.00	\$3,216.00	\$3,186.00	\$3,186.00	\$3,186.00	\$3,186.00		
Smart Meters									
Electronic Parking Ticket Vending Machine (2)		\$0.00	\$25,000.00	\$0.00					
Electronic Parking Replacement Meters									
TOTAL PARKING FUND	\$6,886.00	\$3,186.00	\$28,216.00	\$6,886.00	\$6,886.00	\$3,186.00	\$3,186.00	\$0.00	\$0.00

Budget Detail

General Fund

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
REVENUES						
10.20 PROPERTY TAX REVENUE						
10.2000.00.00.4 PROPERTY TAX GF	\$7,200,487.00	\$7,182,527.19	\$7,366,787.00	\$7,626,087.00	\$259,300.00	103.52
10.2005.00.00.4 PROPERTY TAX LIBRARY	\$308,673.00	\$308,673.00	\$308,673.00	\$316,698.00	\$8,025.00	102.60
10.2006.00.00.4 PROPERTY TAX AGENCIES OUT	\$40,000.00	\$40,000.00	\$40,000.00	\$34,725.00	(\$5,275.00)	86.81
10.2007.00.00.4 PROPERTY TAX DOWNTOWN IMP DISTRICT	\$0.00	\$40,262.37	\$0.00	\$40,000.00	\$40,000.00	100.00
10.2009.00.00.4 PROPERTY TAX SENIOR CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.20 PROPERTY TAX REVENUE	\$7,549,160.00	\$7,571,462.56	\$7,715,460.00	\$8,017,510.00	\$302,050.00	103.91
10.21 STATE/LOCAL PILOT						
10.2100.00.00.4 STATE PILOT	\$756,843.00	\$770,271.00	\$756,843.00	\$703,165.00	(\$53,678.00)	92.91
10.2100.00.01.4 LOCAL PILOT	\$20,000.00	\$13,670.10	\$20,000.00	\$20,000.00	\$0.00	100.00
10.2100.00.02.4 CURRENT USE	\$15,852.00	\$37,949.00	\$15,852.00	\$38,000.00	\$22,148.00	239.72
10.2101.00.00.4 PENALTY DELINQUENT TAXES	\$58,000.00	\$60,278.70	\$60,000.00	\$55,000.00	(\$5,000.00)	91.67
10.2102.00.00.4 INTEREST DELINQUENT TAXES	\$20,000.00	\$15,921.93	\$15,000.00	\$15,000.00	\$0.00	100.00
10.2103.00.00.4 STATE ADMIN ALLOWANCE	\$22,000.00	\$23,770.65	\$23,500.00	\$24,000.00	\$500.00	102.13
TOTAL 10.21 STATE/LOCAL PILOT	\$892,695.00	\$921,861.38	\$891,195.00	\$855,165.00	(\$36,030.00)	95.96
10.22 PERMITS AND LICENSE REV						
10.2201.00.00.4 BUSINESS PERMITS/LICENSES	\$10,000.00	\$8,690.00	\$9,000.00	\$9,000.00	\$0.00	100.00
10.2202.00.00.4 DOG LICENSES	\$2,600.00	\$2,555.50	\$2,600.00	\$7,163.00	\$4,563.00	275.50
10.2203.00.00.4 BUILDING PERMITS/CODE SVC	\$70,000.00	\$55,091.95	\$70,000.00	\$70,000.00	\$0.00	100.00
10.2205.00.00.4 IMPACT FEES - PARK	\$0.00	\$1,750.00	\$0.00	\$0.00	\$0.00	100.00
10.2206.00.00.4 INSPECTION FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.22 PERMITS AND LICENSE REV	\$82,600.00	\$68,087.45	\$81,600.00	\$86,163.00	\$4,563.00	105.59
10.23 INTERGOVERNMENTAL REV						
10.2301.00.00.4 GRANTS-POLICE HOMELAND	\$0.00	\$162,537.69	\$0.00	\$0.00	\$0.00	100.00
10.2301.00.01.4 GRANTS-POLICE FEDERAL	\$0.00	\$9,063.73	\$0.00	\$0.00	\$0.00	100.00
10.2301.00.02.4 FEDERAL COPS GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2301.00.03.4 GRANTS-POLICE STATE	\$0.00	\$61,068.39	\$0.00	\$0.00	\$0.00	100.00
10.2302.00.00.4 FEDERAL EMERGENCY MGT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2303.00.00.4 STATE HIGHWAY AID	\$217,833.00	\$217,923.93	\$217,924.00	\$217,924.00	\$0.00	100.00
10.2304.00.00.4 STATE STATUTORY PAYMENT	\$184,000.00	\$184,000.00	\$184,000.00	\$184,000.00	\$0.00	100.00
10.2305.00.00.4 CAPITAL FIRE MUTUAL AID	\$165,902.00	\$167,561.02	\$172,538.00	\$275,000.00	\$102,462.00	159.39
10.2310.00.00.4 ACT 60 REAPPRAISAL-STATE	\$30,000.00	\$28,684.73	\$29,000.00	\$29,000.00	\$0.00	100.00
10.2311.00.00.4 DPW GRANTS	\$0.00	\$18,011.55	\$0.00	\$0.00	\$0.00	100.00
10.2311.00.01.4 DPW GRANT-RADIOS (PS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2313.00.00.4 SCHOOLS-RESOURCE OFFICER	\$45,500.00	\$44,028.00	\$48,038.00	\$46,252.00	(\$1,786.00)	96.28
10.2314.00.00.4 STATE GRANTS COM JUSTICE CTR	\$102,000.00	\$97,000.00	\$97,000.00	\$97,000.00	\$0.00	100.00
10.2314.00.01.4 State Grants-CJC Misc	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	100.00
10.2314.00.03.4 FED GRANTS COM JUSTICE CTR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2315.00.00.4 FED/ST GRANTS- FIRE/EMERG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2316.00.00.4 PLANNING GRANT REVENUE	\$0.00	\$8,840.00	\$0.00	\$0.00	\$0.00	100.00
10.2316.00.03.4 ST AHS GRANT CJC COSA	\$25,000.00	\$4,481.00	\$36,250.00	\$36,250.00	\$0.00	100.00
10.2316.00.04.4 ST GRANT CJC RE-ENTRY PRG	\$119,149.00	\$126,503.05	\$106,099.00	\$121,605.00	\$15,506.00	114.61
10.2318.00.00.4 STATE GRANTS - PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2320.00.00.4 STATE/FED GRANT - DPW EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.23 INTERGOVERNMENTAL REV	\$889,384.00	\$1,144,703.09	\$905,849.00	\$1,022,031.00	\$116,182.00	112.83

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.24 FEES & CHARGES FOR SERVICES						
10.2401.00.00.4 RECORDING DOCUMENTS	\$65,000.00	\$53,194.00	\$67,000.00	\$67,000.00	\$0.00	100.00
10.2402.00.00.4 CLERK/TREASURER DEPT FEES	\$15,500.00	\$13,199.27	\$15,500.00	\$15,500.00	\$0.00	100.00
10.2404.00.00.4 RECORDS RESTORATION FEE	\$0.00	\$5,979.00	\$0.00	\$0.00	\$0.00	100.00
10.2406.00.00.4 PLANNING DEPARTMENT FEES	\$15,000.00	\$9,514.98	\$15,000.00	\$15,000.00	\$0.00	100.00
10.2409.00.00.4 SALE OF GIS MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2411.00.00.4 PHOTOCOPIER MACHINE	\$250.00	\$129.70	\$250.00	\$250.00	\$0.00	100.00
10.2413.00.00.4 AMBULANCE CALL CHARGES	\$418,500.00	\$416,689.08	\$438,500.00	\$438,500.00	\$0.00	100.00
10.2415.00.00.4 AMBULANCE CONTRACTS	\$99,443.00	\$99,443.00	\$102,923.00	\$106,545.00	\$3,622.00	103.52
10.2416.00.00.4 POLICE - STATE	\$10,000.00	\$8,599.92	\$6,500.00	\$8,500.00	\$2,000.00	130.77
10.2417.00.00.4 OUTSIDE PAY POLICE & FIRE	\$8,000.00	\$1,708.25	\$2,500.00	\$2,000.00	(\$500.00)	80.00
10.2417.00.01.4 "START" REIMB MONTP POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2417.00.02.4 OUTSIDE PAY POL-HOMELAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2417.00.03.4 OUTSIDE PAY FIRE-HOMELAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2418.00.00.4 FIRE DEPT - MISC FEES	\$0.00	\$1,547.58	\$0.00	\$0.00	\$0.00	100.00
10.2419.00.00.4 POLICE DEPT - MISC FEES	\$4,000.00	\$4,124.14	\$4,000.00	\$4,000.00	\$0.00	100.00
10.2420.00.00.4 STUMP DUMP	\$3,000.00	\$3,317.50	\$3,800.00	\$3,800.00	\$0.00	100.00
10.2420.10.00.4 TREE STUMPAGE REVENUE	\$0.00	\$745.60	\$1,000.00	\$1,000.00	\$0.00	100.00
10.2421.00.00.4 PUBLIC WORKS DEPT FEES	\$10,000.00	\$13,539.84	\$5,000.00	\$7,500.00	\$2,500.00	150.00
10.2422.00.00.4 CPR COURSE FEES	\$2,000.00	\$1,572.04	\$700.00	\$1,500.00	\$800.00	214.29
10.2423.00.00.4 CONSERVATION COMMISSION REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2423.00.01.4 TREE MGMT WOOD SALES	\$3,000.00	\$85.00	\$0.00	\$0.00	\$0.00	100.00
10.2424.00.00.4 SUPPORT SERVICES-MDCA	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.2425.00.00.4 COM JUSTICE CTR FEES	\$1,500.00	\$227.53	\$5,066.00	\$1,500.00	(\$3,566.00)	29.61
10.2425.00.01.4 CJC CONTRACT SVC RE-ENTRY	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.2425.00.02.4 COM JUSTICE REIMB OF EXP	\$0.00	\$572.47	\$0.00	\$0.00	\$0.00	100.00
10.2425.00.03.4 CJC DONATIONS	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	100.00
10.2425.00.04.4 RE-ENTRY PROGRAM REIMB	\$0.00	\$4,631.14	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.24 FEES & CHARGES FOR SERVICE	\$659,193.00	\$641,020.04	\$671,739.00	\$676,595.00	\$4,856.00	100.72
10.25 RENTS & COMMISSIONS/UTILITY FEES						
10.2502.00.00.4 MEMORIAL ROOM RENTAL	\$600.00	\$350.00	\$500.00	\$500.00	\$0.00	100.00
10.2504.00.00.4 58 BARRE ST RENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2505.00.00.4 RENTS & COMMISSIONS/UTILITY FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.25 RENTS & COMMISSIONS/UTILITY	\$600.00	\$350.00	\$500.00	\$500.00	\$0.00	100.00
10.260 FINES & FORFEITURES						
10.2601.00.00.4 POLICE FINES & FORFEITURE	\$25,000.00	\$39,574.15	\$25,000.00	\$35,000.00	\$10,000.00	140.00
10.2602.00.00.4 DRUG SEIZURE-FOR RESERVE	\$0.00	\$1,375.20	\$0.00	\$0.00	\$0.00	100.00
10.2605.00.00.4 BUILDING/ZONING FINES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.260 FINES & FORFEITURES	\$25,000.00	\$40,949.35	\$25,000.00	\$35,000.00	\$10,000.00	140.00
10.261 EQUIPMENT/LAND REVENUE						
10.2610.00.00.4 WATER FUND EQUIPMENT XFER	\$116,794.00	\$116,794.00	\$132,476.00	\$124,546.00	(\$7,930.00)	94.01
10.2610.00.02.4 SALE OF DPW RAP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2611.00.00.4 SEWER FUND EQUIPMENT XFER	\$148,608.00	\$153,608.00	\$162,329.00	\$160,390.00	(\$1,939.00)	98.81
10.2612.00.00.4 PARKING FUND EQUIP XFER	\$12,603.00	\$12,603.00	\$12,603.00	\$12,603.00	\$0.00	100.00
10.2613.00.00.4 FUEL SALES	\$88,750.00	\$102,866.77	\$88,750.00	\$95,000.00	\$6,250.00	107.04
10.2614.00.00.4 SALE OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2614.00.01.4 SALE OF POLICE EQUIPMENT	\$0.00	\$1,868.00	\$0.00	\$0.00	\$0.00	100.00
10.2614.00.10.4 PROCEEDS LEASE/NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2614.00.11.4 SALE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2615.00.00.4 RENTAL OF EQUIPMENT	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2616.00.00.4 MISC. REVENUE	\$0.00	\$1,320.00	\$0.00	\$0.00	\$0.00	100.00
10.2617.00.00.4 MISC REIMB (FLEET REPAIR)	\$17,000.00	\$11,000.48	\$18,000.00	\$15,000.00	(\$3,000.00)	83.33
10.2618.00.00.4 VACTOR USE FEE SEWER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2619.00.00.4 USE OF EQUIPMENT FUND RES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.261 EQUIPMENT/LAND REVENUE	\$386,755.00	\$400,060.25	\$414,158.00	\$407,539.00	(\$6,619.00)	98.40

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.27 INTEREST/INVESTMENT REVENUE						
10.2700.00.00.4 INTEREST INCOME	\$36,000.00	\$7,932.43	\$20,000.00	\$20,000.00	\$0.00	100.00
TOTAL 10.27 INTEREST/INVESTMENT REVENUE	\$36,000.00	\$7,932.43	\$20,000.00	\$20,000.00	\$0.00	100.00
10.28 MISC REVENUE						
10.2801.00.00.4 MISCELLANEOUS REVENUE	\$2,500.00	\$22,184.96	\$5,000.00	\$5,000.00	\$0.00	100.00
10.2802.00.00.4 MISCELLANEOUS REIMB	\$1,500.00	\$2,068.50	\$1,500.00	\$2,000.00	\$500.00	133.33
10.2802.00.01.4 INS. REIMB - OTHER DEPTS	\$0.00	\$14,453.14	\$0.00	\$0.00	\$0.00	100.00
10.2802.00.02.4 INS. REIMB - DPW	\$0.00	\$3,494.45	\$0.00	\$0.00	\$0.00	100.00
10.2802.00.03.4 INS. REIMB - POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2802.00.04.4 INS. REIMB - FIRE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2802.00.05.4 INS.REIM - FLOOD MAY 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2803.00.00.4 POLICE CANINE -OTHER REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2804.00.00.4 DONATIONS - FIRE/AMBULANCE RSV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2804.00.01.4 DONATIONS - POLICE K-9	\$2,000.00	\$70.00	\$500.00	\$500.00	\$0.00	100.00
10.2804.00.02.4 DONATIONS - POLICE	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	100.00
10.2806.00.00.4 GRNT DRAWDWNS -TREE BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2807.00.00.4 W.C./S.T.D. WAGE REIMBURS	\$5,000.00	\$193.90	\$5,000.00	\$5,000.00	\$0.00	100.00
10.2807.00.01.4 WC /STD REIMB - DPW	\$5,000.00	\$4,813.85	\$5,000.00	\$5,000.00	\$0.00	100.00
10.2807.00.02.4 WC /STD REIMB - POLICE	\$0.00	\$12,941.94	\$0.00	\$0.00	\$0.00	100.00
10.2807.00.03.4 WC / STD REIMB FIRE	\$0.00	\$3,546.06	\$0.00	\$0.00	\$0.00	100.00
10.2809.00.00.4 TREE BOARD DONATIONS	\$0.00	\$40.00	\$0.00	\$0.00	\$0.00	100.00
10.2811.00.00.4 ENERGY SAVINGS INCENTIVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2813.00.00.4 RESERVE FIRE REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2814.00.00.4 PROCEEDS FROM L.T. DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2816.00.00.4 CONNOR-INTEREST ON NOTE	\$2,570.00	\$2,899.46	\$1,705.00	\$450.00	(\$1,255.00)	26.39
10.2817.00.00.4 USE OF CONNOR RESERVE	\$32,967.00	\$0.00	\$34,667.00	\$46,555.00	\$11,888.00	134.29
10.2820.00.00.4 EMPLOYEE WELLNESS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.28 MISC REVENUE	\$51,537.00	\$68,206.26	\$53,372.00	\$64,505.00	\$11,133.00	120.86
10.29 OPERATING TRANSFERS						
10.2901.00.00.4 ADMIN TRANSFER - WATER	\$286,581.00	\$286,581.00	\$293,574.00	\$299,952.00	\$6,378.00	102.17
10.2902.00.00.4 ADMIN TRANSFER SEWER	\$377,903.00	\$377,905.00	\$394,275.00	\$435,821.00	\$41,546.00	110.54
10.2903.00.00.4 ADMIN TRANSFER - PARKING	\$52,664.00	\$52,664.00	\$54,350.00	\$67,845.00	\$13,495.00	124.83
10.2904.00.00.4 XFER FROM PARKS-TREE WARD	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	100.00
10.2905.00.00.4 XFER FROM SENIOR CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2907.00.00.4 XFER FROM FIRE RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2909.00.00.4 TRANSFER FROM CDA	\$30,000.00	\$20,350.68	\$10,000.00	\$10,000.00	\$0.00	100.00
10.2909.00.01.4 REACH GRANT ADMIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2909.00.03.4 XFER FROM DISTRICT ENERGY	\$55,376.00	\$34,565.66	\$20,154.00	\$0.00	(\$20,154.00)	0.00
10.2909.00.04.4 XFER FROM CIP FOR PROJ MGMT	\$35,000.00	\$37,329.00	\$45,000.00	\$45,000.00	\$0.00	100.00
10.2909.00.05.4 XFER FROM CIP CARR LOT RENT	\$0.00	\$0.00	\$0.00	\$43,200.00	\$43,200.00	100.00
10.2909.00.06.4 XFER FROM CIP REIMB DPW STREETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2913.00.00.4 XFER FROM WELLNESS RESERV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2914.00.00.4 USE OF RECORDS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2916.00.00.4 USE OF GEN FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2920.00.00.4 BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.2930.00.00.4 LEASE/PURCHASE PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.29 OPERATING TRANSFERS	\$837,524.00	\$812,395.34	\$817,353.00	\$901,818.00	\$84,465.00	110.33
TOTAL GENERAL FUND REVENUES	\$11,410,448.00	\$11,677,028.15	\$11,596,226.00	\$12,086,826.00	\$490,600.00	104.23

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
EXPENDITURES						
10.3000 CITY COUNCIL						
10.3000.10.00.5 CITY COUNCIL SALARY & WAGES	\$10,200.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	100.00
10.3000.15.02.5 CITY COUNCIL FICA/MEDICARE	\$745.00	\$688.56	\$689.00	\$689.00	\$0.00	100.00
10.3000.20.00.5 CITY COUNCIL OFFICE SUPPLIES	\$1,150.00	\$903.66	\$1,150.00	\$1,555.00	\$405.00	135.22
10.3000.20.01.5 CITY COUNCIL POSTAGE	\$1,200.00	\$230.29	\$1,200.00	\$1,200.00	\$0.00	100.00
10.3000.30.00.5 CITY COUNCIL ADVERTISING	\$5,800.00	\$3,147.40	\$5,800.00	\$5,000.00	(\$800.00)	86.21
10.3000.34.00.5 CITY COUNCIL COMMUNICATIONS	\$2,220.00	\$5,078.56	\$2,640.00	\$2,640.00	\$0.00	100.00
10.3000.40.00.5 CITY COUNCIL DUES/SUBS/MTGS	\$990.00	\$1,050.53	\$860.00	\$1,200.00	\$340.00	139.53
10.3000.56.00.5 CITY COUNCIL OTR PUR SRVC	\$1,710.00	\$715.00	\$1,710.00	\$1,710.00	\$0.00	100.00
10.3000.56.01.5 CITY COUNCIL DONATIONS IN LIEU OF WAGES	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	100.00
10.3000.62.00.5 CITY COUNCIL PRINT & BINDING	\$8,850.00	\$8,908.24	\$8,850.00	\$8,950.00	\$100.00	101.13
10.3000.74.00.5 CITY COUNCIL TRAVEL/TRANS	\$50.00	\$316.00	\$50.00	\$450.00	\$400.00	900.00
10.3000.79.00.5 CITY COUNCIL MISC	\$1,350.00	\$495.59	\$2,050.00	\$2,050.00	\$0.00	100.00
10.3000.83.00.5 CITY COUNCIL MACH & EQUIP	\$200.00	\$0.00	\$200.00	\$0.00	(\$200.00)	0.00
TOTAL 10.3000 CITY COUNCIL	\$34,465.00	\$31,733.83	\$35,399.00	\$35,644.00	\$245.00	100.69
10.3210 CITY MANAGER						
10.3210.10.00.5 CITY MGR SALARY & WAGES	\$227,597.00	\$225,898.66	\$230,588.00	\$235,176.00	\$4,588.00	101.99
10.3210.11.00.5 CITY MGR OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.15.01.5 CITY MGR DENTAL INS	\$1,464.00	\$1,269.84	\$1,358.00	\$1,338.00	(\$20.00)	98.53
10.3210.15.02.5 CITY MGR FICA/MEDICARE	\$16,615.00	\$16,328.37	\$16,928.00	\$17,113.00	\$185.00	101.09
10.3210.15.03.5 CITY MGR HEALTH INS	\$32,626.00	\$31,824.88	\$32,596.00	\$34,942.00	\$2,346.00	107.20
10.3210.15.04.5 CITY MGR IRS SECTION 125	\$565.00	\$704.31	\$554.00	\$669.00	\$115.00	120.76
10.3210.15.05.5 CITY MGR LT CARE INS	\$85.00	\$236.08	\$84.00	\$82.00	(\$2.00)	97.62
10.3210.15.07.5 CITY MGR CITY RETIREMENT	\$14,225.00	\$16,630.30	\$14,493.00	\$25,653.00	\$11,160.00	177.00
10.3210.15.08.5 CITY MGR LIFE, STD, LTD INS	\$2,034.00	\$1,985.41	\$2,023.00	\$2,008.00	(\$15.00)	99.26
10.3210.15.09.5 CITY MGR UNEMPLOYMENT INS	\$533.00	\$307.67	\$280.00	\$325.00	\$45.00	116.07
10.3210.15.10.5 CITY MGR WORKERS' COMP	\$700.00	\$752.28	\$795.00	\$730.00	(\$65.00)	91.82
10.3210.15.12.5 CITY MGR PARKING FEE	\$1,200.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	100.00
10.3210.15.13.5 CITY MGR DEF COMP 401(A)	\$9,182.00	\$9,219.00	\$9,406.00	\$9,506.00	\$100.00	101.06
10.3210.20.00.5 CITY MGR OFFICE SUPPLIES	\$1,085.00	\$1,009.09	\$1,065.00	\$1,845.00	\$780.00	173.24
10.3210.20.01.5 CITY MGR POSTAGE	\$700.00	\$132.27	\$500.00	\$300.00	(\$200.00)	60.00
10.3210.30.00.5 CITY MGR ADVERTISING	\$9,500.00	\$2,011.50	\$10,100.00	\$10,100.00	\$0.00	100.00
10.3210.34.00.5 CITY MGR COMMUNICATIONS	\$0.00	\$477.24	\$0.00	\$1,950.00	\$1,950.00	100.00
10.3210.34.03.5 CITY MGR TELE CELL & PAGER	\$1,540.00	\$1,553.04	\$1,788.00	\$0.00	(\$1,788.00)	0.00
10.3210.40.00.5 CITY MGR DUES/SUBS/MTGS	\$6,080.00	\$10,425.85	\$9,670.00	\$9,670.00	\$0.00	100.00
10.3210.48.00.5 CITY MGR PROPERTY & LIAB INS	\$6,383.00	\$6,881.46	\$7,266.00	\$7,306.00	\$40.00	100.55
10.3210.56.00.5 CITY MGR OTR PUR SRVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.58.00.5 CITY MGR VIDEO ARCHIVE SYS	\$6,246.00	\$7,445.52	\$10,000.00	\$10,446.00	\$446.00	104.46
10.3210.61.00.5 CITY MGR LEGAL SERVICES	\$40,000.00	\$106,964.55	\$40,000.00	\$40,000.00	\$0.00	100.00
10.3210.62.00.5 CITY MGR PRINT & BINDING	\$0.00	\$84.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.66.00.5 CITY MGR OTHER RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.68.00.5 CITY MGR EQUIP REPAIR & MNT	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
10.3210.70.00.5 CITY MGR COPIER	\$599.00	\$442.02	\$599.00	\$521.00	(\$78.00)	86.98
10.3210.70.01.5 CITY MGR COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.74.00.5 CITY MGR TRAVEL/TRANS	\$100.00	\$1,919.49	\$2,400.00	\$2,400.00	\$0.00	100.00
10.3210.74.01.5 CITY MGR TRANS-FUEL	\$150.00	\$102.78	\$150.00	\$150.00	\$0.00	100.00
10.3210.75.00.5 CITY MGR CAR LEASE/STIPEND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.79.00.5 CITY MGR MISC	\$550.00	\$1,097.89	\$555.00	\$555.00	\$0.00	100.00
10.3210.83.00.5 CITY MGR MACH & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3210.95.01.5 CITY MGR PENSION INT EXP	\$5,363.00	\$5,362.90	\$5,363.00	\$5,363.00	\$0.00	100.00
TOTAL 10.3210 CITY MANAGER	\$385,322.00	\$452,866.40	\$400,561.00	\$420,148.00	\$19,587.00	104.89

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.3400 CITY CLERK						
10.3400.10.00.5 CLERK SALARY & WAGES	\$103,616.00	\$103,344.49	\$103,477.00	\$106,684.00	\$3,207.00	103.10
10.3400.11.00.5 CLERK OVERTIME	\$1,000.00	\$158.70	\$1,400.00	\$400.00	(\$1,000.00)	28.57
10.3400.15.01.5 CLERK DENTAL INS	\$979.00	\$846.56	\$905.00	\$892.00	(\$13.00)	98.56
10.3400.15.02.5 CLERK FICA/MEDICARE	\$7,637.00	\$7,470.82	\$7,656.00	\$7,817.00	\$161.00	102.10
10.3400.15.03.5 CLERK HEALTH INS	\$21,750.00	\$16,885.03	\$21,731.00	\$23,295.00	\$1,564.00	107.20
10.3400.15.04.5 CLERK IRS SECTION 125	\$377.00	\$469.55	\$370.00	\$446.00	\$76.00	120.54
10.3400.15.05.5 CLERK LT CARE INS	\$56.00	\$0.00	\$56.00	\$55.00	(\$1.00)	98.21
10.3400.15.07.5 CLERK CITY RETIREMENT	\$6,539.00	\$6,148.89	\$6,554.00	\$7,014.00	\$460.00	107.02
10.3400.15.08.5 CLERK LIFE, STD, LTD INS	\$1,356.00	\$1,323.62	\$1,349.00	\$1,338.00	(\$11.00)	99.18
10.3400.15.09.5 CLERK UNEMPLOYMENT INS	\$355.00	\$205.12	\$187.00	\$216.00	\$29.00	115.51
10.3400.15.10.5 CLERK WORKERS' COMP	\$321.00	\$344.96	\$345.00	\$321.00	(\$24.00)	93.04
10.3400.15.12.5 CLERK PARKING FEE	\$1,200.00	\$1,200.00	\$1,200.00	\$600.00	(\$600.00)	50.00
10.3400.20.00.5 CLERK OFFICE SUPPLIES	\$10,000.00	\$1,768.28	\$4,000.00	\$4,000.00	\$0.00	100.00
10.3400.20.01.5 CLERK POSTAGE	\$4,600.00	\$1,630.34	\$4,000.00	\$3,000.00	(\$1,000.00)	75.00
10.3400.23.00.5 CLERK SMALL TOOLS&EQP	\$1,000.00	\$0.00	\$400.00	\$0.00	(\$400.00)	0.00
10.3400.30.00.5 CLERK ADVERTISING	\$2,600.00	\$1,285.32	\$3,000.00	\$1,000.00	(\$2,000.00)	33.33
10.3400.40.00.5 CLERK DUES/SUBS/MTGS	\$1,500.00	\$1,409.20	\$1,500.00	\$1,500.00	\$0.00	100.00
10.3400.48.00.5 CLERK PROP & LIAB INS	\$4,255.00	\$4,587.64	\$4,844.00	\$4,871.00	\$27.00	100.56
10.3400.51.00.5 CLERK REC RESTORATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3400.60.00.5 CLERK PROF SVCS	\$11,000.00	\$9,603.09	\$13,000.00	\$9,700.00	(\$3,300.00)	74.62
10.3400.68.00.5 CLERK EQUIP REP&MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3400.70.00.5 CLERK COPIER	\$399.00	\$320.17	\$399.00	\$348.00	(\$51.00)	87.22
10.3400.70.01.5 CLERK COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3400.74.00.5 CLERK TRAVEL/TRANSP	\$800.00	\$0.00	\$800.00	\$800.00	\$0.00	100.00
10.3400.83.00.5 CLERK MACH AND EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3400.95.01.5 CLERK PENSION INT EXP	\$5,577.00	\$5,577.42	\$5,577.00	\$5,577.00	\$0.00	100.00
TOTAL 10.3400 CITY CLERK	\$186,917.00	\$164,579.20	\$182,750.00	\$179,874.00	(\$2,876.00)	98.43
10.3420 FINANCE						
10.3420.10.00.5 FINANCE SALARIES & WAGES	\$279,439.00	\$294,004.93	\$286,722.00	\$298,135.00	\$11,413.00	103.98
10.3420.11.00.5 FINANCE OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3420.15.01.5 FINANCE DENTAL INSURANCE	\$2,254.00	\$2,356.87	\$2,068.00	\$2,039.00	(\$29.00)	98.60
10.3420.15.02.5 FINANCE FICA/MEDICARE	\$20,399.00	\$21,112.92	\$20,931.00	\$21,729.00	\$798.00	103.81
10.3420.15.03.5 FINANCE HEALTH INSURANCE	\$50,071.00	\$25,857.57	\$49,655.00	\$53,229.00	\$3,574.00	107.20
10.3420.15.04.5 FINANCE IRS SECTION 125	\$867.00	\$1,080.10	\$844.00	\$1,019.00	\$175.00	120.73
10.3420.15.05.5 FINANCE LONG TERM CARE INS	\$130.00	\$348.74	\$129.00	\$125.00	(\$4.00)	96.90
10.3420.15.07.5 FINANCE CITY RETIREMENT	\$14,757.00	\$15,009.58	\$15,220.00	\$14,816.00	(\$404.00)	97.35
10.3420.15.08.5 FINANCE LIFE, STD, LTD INS	\$3,121.00	\$3,044.29	\$3,082.00	\$3,058.00	(\$24.00)	99.22
10.3420.15.09.5 FINANCE UNEMPLOYMENT INS	\$817.00	\$471.86	\$426.00	\$495.00	\$69.00	116.20
10.3420.15.10.5 FINANCE WORKERS' COMP	\$859.00	\$923.14	\$946.00	\$893.00	(\$53.00)	94.40
10.3420.15.12.5 FINANCE PARKING FEE	\$2,760.00	\$2,760.00	\$2,760.00	\$2,742.00	(\$18.00)	99.35
10.3420.20.00.5 FINANCE OFFICE SUPPLIES	\$5,000.00	\$3,611.54	\$6,000.00	\$5,100.00	(\$900.00)	85.00
10.3420.20.01.5 FINANCE POSTAGE	\$3,000.00	\$5,588.35	\$7,500.00	\$7,000.00	(\$500.00)	93.33
10.3420.30.00.5 FINANCE ADVERTISING	\$500.00	\$0.00	\$300.00	\$300.00	\$0.00	100.00
10.3420.40.00.5 FINANCE DUES/SUBS/MTGS	\$1,000.00	\$232.00	\$1,000.00	\$1,000.00	\$0.00	100.00
10.3420.41.00.5 FINANCE PROF DEV/TRAINING	\$1,000.00	\$1,393.82	\$1,000.00	\$1,500.00	\$500.00	150.00
10.3420.48.00.5 FINANCE PROPERTY & LIAB INS	\$9,796.00	\$10,551.58	\$11,069.00	\$11,129.00	\$60.00	100.54
10.3420.56.00.5 FINANCE OTH PUR SRVS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3420.60.00.5 FINANCE PROF SVCS AUDIT/FS	\$37,700.00	\$25,655.00	\$31,750.00	\$28,250.00	(\$3,500.00)	88.98
10.3420.60.01.5 FINANCE ACCNTNG SFTWRE	\$13,000.00	\$14,473.50	\$14,500.00	\$15,000.00	\$500.00	103.45
10.3420.60.02.5 FINANCE PROF SVCS ACCOUNT	\$1,000.00	\$3,793.54	\$500.00	\$1,000.00	\$500.00	200.00
10.3420.68.00.5 FINANCE EQUIP REPAIR & MAINT	\$600.00	\$0.00	\$600.00	\$500.00	(\$100.00)	83.33
10.3420.70.00.5 FINANCE COPIER	\$919.00	\$740.44	\$919.00	\$794.00	(\$125.00)	86.40
10.3420.70.01.5 FINANCE COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3420.74.00.5 FINANCE TRAVEL/TRANSP	\$750.00	\$142.75	\$750.00	\$750.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.3420.79.00.5 FINANCE MISC	\$0.00	\$29.00	\$0.00	\$0.00	\$0.00	100.00
10.3420.83.00.5 FINANCE MACH & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3420.95.01.5 FINANCE PENSION INT EXP	\$5,577.00	\$5,577.42	\$5,577.00	\$5,577.00	\$0.00	100.00
TOTAL 10.3420 FINANCE	\$455,316.00	\$438,758.94	\$464,248.00	\$476,180.00	\$11,932.00	102.57
10.3423 TECHNOLOGY SERVICES						
10.3423.10.00.5 TECHNOLOGY SALARIES & WAGES	\$102,246.00	\$95,009.76	\$103,766.00	\$107,433.00	\$3,667.00	103.53
10.3423.11.00.5 TECHNOLOGY OVERTIME	\$830.00	\$31.74	\$830.00	\$830.00	\$0.00	100.00
10.3423.15.01.5 TECHNOLOGY DENTAL INS	\$979.00	\$1,036.10	\$905.00	\$892.00	(\$13.00)	98.56
10.3423.15.02.5 TECHNOLOGY FICA/MEDICARE	\$7,525.00	\$6,674.97	\$7,636.00	\$7,903.00	\$267.00	103.50
10.3423.15.03.5 TECHNOLOGY HEALTH INS	\$21,751.00	\$20,867.68	\$21,731.00	\$23,295.00	\$1,564.00	107.20
10.3423.15.04.5 TECHNOLOGY IRS SECTION 125	\$377.00	\$469.55	\$370.00	\$446.00	\$76.00	120.54
10.3423.15.05.5 TECHNOLOGY LT CARE INS	\$56.00	\$219.18	\$56.00	\$55.00	(\$1.00)	98.21
10.3423.15.07.5 TECHNOLOGY CITY RETIREMENT	\$6,442.00	\$5,615.58	\$6,537.00	\$7,091.00	\$554.00	108.47
10.3423.15.08.5 TECHNOLOGY LIFE,STD,LTD INS	\$1,356.00	\$1,323.62	\$1,349.00	\$1,338.00	(\$11.00)	99.18
10.3423.15.09.5 TECHNOLOGY UNEMPLOYMENT INS	\$355.00	\$205.12	\$187.00	\$216.00	\$29.00	115.51
10.3423.15.10.5 TECHNOLOGY WORKERS' COMP	\$319.00	\$342.82	\$344.00	\$324.00	(\$20.00)	94.19
10.3423.15.12.5 TECHNOLOGY PARKING FEE	\$600.00	\$600.00	\$600.00	\$1,200.00	\$600.00	200.00
10.3423.20.00.5 TECHNOLOGY OFFICE SUPPLIES	\$500.00	\$418.48	\$500.00	\$500.00	\$0.00	100.00
10.3423.20.01.5 TECHNOLOGY POSTAGE	\$0.00	\$11.07	\$0.00	\$0.00	\$0.00	100.00
10.3423.23.00.5 TECHNOLOGY SMALL TOOLS&EQUIP	\$3,300.00	\$3,847.54	\$3,300.00	\$3,300.00	\$0.00	100.00
10.3423.30.00.5 TECHNOLOGY ADVERTISING	\$0.00	\$990.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.34.00.5 TECHNOLOGY TELE BASIC SERVICE	\$8,936.00	\$8,640.23	\$8,936.00	\$8,700.00	(\$236.00)	97.36
10.3423.34.01.5 TECHNOLOGY TELE LONG DIST	\$2,792.00	\$3,196.00	\$2,792.00	\$2,800.00	\$8.00	100.29
10.3423.34.02.5 TECHNOLOGY INTERNET WAN SVC	\$12,846.00	\$17,912.51	\$12,845.00	\$16,000.00	\$3,155.00	124.56
10.3423.34.03.5 TECHNOLOGY TELE CELL & PAGER	\$1,720.00	\$1,472.85	\$1,720.00	\$1,720.00	\$0.00	100.00
10.3423.34.05.5 CITY-WIDE WIRELESS SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.40.00.5 TECHNOLOGY DUES/SUBS/MTGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.48.00.5 TECHNOLOGY PROPERTY&LIAB INS	\$4,255.00	\$4,647.64	\$4,844.00	\$4,871.00	\$27.00	100.56
10.3423.56.00.5 TECHNOLOGY OTR PUR SRVC	\$19,780.00	\$20,115.62	\$20,275.00	\$21,000.00	\$725.00	103.58
10.3423.60.00.5 TECHNOLOGY PROFESSIONAL SVC	\$16,700.00	\$16,662.52	\$17,118.00	\$17,500.00	\$382.00	102.23
10.3423.63.00.5 CITY WEB SITE EXP	\$0.00	\$0.00	\$0.00	\$5,400.00	\$5,400.00	100.00
10.3423.65.00.5 TECHNOLOGY RENTAL OF EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.68.00.5 TECHNOLOGY EQUIP REP & MAINT	\$6,500.00	\$8,056.81	\$6,500.00	\$7,800.00	\$1,300.00	120.00
10.3423.70.00.5 TECHNOLOGY COPIER	\$399.00	\$320.17	\$399.00	\$348.00	(\$51.00)	87.22
10.3423.70.01.5 TECHNOLOGY COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.74.00.5 TECHNOLOGY TRAVEL/TRANS	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
10.3423.88.01.5 TECHNOLOGY COMPUTER RESVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3423.95.01.5 TECHNOLOGY PENSION INTEXP	\$4,290.00	\$4,290.32	\$4,290.00	\$4,290.00	\$0.00	100.00
TOTAL 10.3423 TECHNOLOGY SERVICES	\$225,054.00	\$222,977.88	\$228,030.00	\$245,452.00	\$17,422.00	107.64
10.3430 PROPERTY ASSESSOR						
10.3430.10.00.5 ASSESSOR SALARIES & WAGES	\$52,006.00	\$54,639.06	\$52,772.00	\$53,556.00	\$784.00	101.49
10.3430.11.00.5 ASSESSOR OVERTIME	\$918.00	\$0.00	\$939.00	\$946.00	\$7.00	100.75
10.3430.15.01.5 ASSESSOR DENTAL INS	\$489.00	\$423.28	\$453.00	\$446.00	(\$7.00)	98.45
10.3430.15.02.5 ASSESSOR FICA/MEDICARE	\$3,863.00	\$4,033.61	\$3,921.00	\$3,979.00	\$58.00	101.48
10.3430.15.03.5 ASSESSOR HEALTH INS	\$10,875.00	\$3,307.85	\$10,865.00	\$11,647.00	\$782.00	107.20
10.3430.15.04.5 ASSESSOR IRS SECTION 125	\$188.00	\$234.77	\$185.00	\$223.00	\$38.00	120.54
10.3430.15.05.5 ASSESSOR LT CARE INS	\$28.00	\$83.72	\$28.00	\$27.00	(\$1.00)	96.43
10.3430.15.07.5 ASSESSOR CITY RETIREMENT	\$3,307.00	\$2,799.98	\$3,357.00	\$3,570.00	\$213.00	106.34
10.3430.15.08.5 ASSESSOR LIFE, STD, LTD INS	\$678.00	\$661.81	\$674.00	\$669.00	(\$5.00)	99.26
10.3430.15.09.5 ASSESSOR UNEMPLOYMENT INS	\$178.00	\$102.58	\$93.00	\$108.00	\$15.00	116.13
10.3430.15.10.5 ASSESSOR WORKERS' COMP	\$162.00	\$174.10	\$176.00	\$163.00	(\$13.00)	92.61
10.3430.15.12.5 ASSESSOR PARKING FEE	\$960.00	\$960.00	\$960.00	\$960.00	\$0.00	100.00
10.3430.20.00.5 ASSESSOR OFFICE SUPPLIES	\$1,835.00	\$555.67	\$1,835.00	\$1,735.00	(\$100.00)	94.55
10.3430.20.01.5 ASSESSOR POSTAGE	\$600.00	\$706.34	\$650.00	\$750.00	\$100.00	115.38

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.3430.30.00.5 ASSESSOR ADVERTISING	\$250.00	\$166.40	\$200.00	\$200.00	\$0.00	100.00
10.3430.40.00.5 ASSESSOR DUES/SUBS/MTGS	\$2,275.00	\$2,278.68	\$2,315.00	\$2,515.00	\$200.00	108.64
10.3430.48.00.5 ASSESSOR PROPERTY & LIAB INS	\$2,128.00	\$2,293.82	\$2,422.00	\$2,435.00	\$13.00	100.54
10.3430.56.00.5 ASSESSOR OTR PUR SRVC	\$4,765.00	\$4,265.00	\$4,765.00	\$4,765.00	\$0.00	100.00
10.3430.56.01.5 ASSESSOR LICENSING/SOFTWARE FEES	\$7,840.00	\$7,199.00	\$10,939.00	\$11,665.00	\$726.00	106.64
10.3430.60.00.5 ASSESSOR PROFESSIONAL SVC	\$79,000.00	\$80,132.00	\$80,532.00	\$83,640.00	\$3,108.00	103.86
10.3430.60.01.5 ASSESSOR REAPPRAISAL SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3430.60.02.5 ASSESSOR REAPPRAISAL RESVE EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3430.62.00.5 ASSESSOR PRINTING & BINDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3430.68.00.5 ASSESSOR EQUIP REPAIR & MAINT	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	100.00
10.3430.70.00.5 ASSESSOR COPIER	\$200.00	\$160.14	\$200.00	\$174.00	(\$26.00)	87.00
10.3430.70.01.5 ASSESSOR COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3430.74.00.5 ASSESSOR TRAVEL/TRANS	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00
10.3430.83.00.5 ASSESSOR MACHINERY & EQUIP	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3430.95.01.5 ASSESSOR PENSION INT EXP	\$2,145.00	\$2,145.16	\$2,145.00	\$2,145.00	\$0.00	100.00
TOTAL 10.3430 PROPERTY ASSESSOR	\$175,240.00	\$167,322.97	\$180,576.00	\$186,368.00	\$5,792.00	103.21
10.3600 PLANNING & DEVELOPMENT						
10.3600.10.00.5 PLANNING SALARIES & WAGES	\$198,465.00	\$179,680.58	\$202,474.00	\$216,252.00	\$13,778.00	106.80
10.3600.10.01.5 PLANNING MINUTES SALARIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.11.00.5 PLANNING OVERTIME	\$1,204.00	\$0.00	\$1,315.00	\$1,380.00	\$65.00	104.94
10.3600.11.01.5 PLANNING OVERTIME MINUTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.15.01.5 PLANNING DENTAL INS	\$1,857.00	\$1,514.04	\$1,584.00	\$1,562.00	(\$22.00)	98.61
10.3600.15.02.5 PLANNING FICA/MEDICARE	\$14,635.00	\$13,371.16	\$14,877.00	\$15,954.00	\$1,077.00	107.24
10.3600.15.03.5 PLANNING HEALTH INS	\$41,239.00	\$24,281.58	\$38,029.00	\$40,766.00	\$2,737.00	107.20
10.3600.15.04.5 PLANNING IRS SECTION 125	\$714.00	\$704.33	\$646.00	\$781.00	\$135.00	120.90
10.3600.15.05.5 PLANNING LT CARE INS	\$85.00	\$57.07	\$101.00	\$136.00	\$35.00	134.65
10.3600.15.07.5 PLANNING CITY RETIREMENT	\$10,744.00	\$9,851.64	\$12,737.00	\$14,315.00	\$1,578.00	112.39
10.3600.15.08.5 PLANNING LIFE, STD, LTD INS	\$2,571.00	\$1,985.40	\$2,360.00	\$2,342.00	(\$18.00)	99.24
10.3600.15.09.5 PLANNING UNEMPLOYMENT INS	\$533.00	\$307.67	\$327.00	\$379.00	\$52.00	115.90
10.3600.15.10.5 PLANNING WORKERS' COMP	\$532.00	\$571.74	\$671.00	\$654.00	(\$17.00)	97.47
10.3600.15.12.5 PLANNING PARKING FEE	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	100.00
10.3600.20.00.5 PLANNING OFFICE SUPPLIES	\$1,800.00	\$1,027.88	\$1,800.00	\$3,000.00	\$1,200.00	166.67
10.3600.20.01.5 PLANNING POSTAGE	\$2,500.00	\$474.43	\$1,000.00	\$2,500.00	\$1,500.00	250.00
10.3600.21.00.5 PLANNING OPERATING SUPPLIES	\$750.00	\$101.57	\$750.00	\$0.00	(\$750.00)	0.00
10.3600.23.00.5 PLANNING SMALL TOOLS/EQUIP	\$750.00	\$691.94	\$750.00	\$0.00	(\$750.00)	0.00
10.3600.30.00.5 PLANNING ADVERTISING	\$2,500.00	\$2,198.74	\$2,500.00	\$2,500.00	\$0.00	100.00
10.3600.34.03.5 PLANNING TELEPHONE CELL	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100.00
10.3600.40.00.5 PLANNING DUES/SUBS/MTGS	\$1,200.00	\$1,160.85	\$2,000.00	\$1,200.00	(\$800.00)	60.00
10.3600.41.00.5 PLANNING PROFESSIONAL DEV	\$3,500.00	\$1,010.00	\$3,500.00	\$3,500.00	\$0.00	100.00
10.3600.48.00.5 PLANNING PROPERTY & LIAB INS	\$6,383.00	\$6,881.46	\$8,477.00	\$8,523.00	\$46.00	100.54
10.3600.56.00.5 PLANNING OTR PUR SRVC	\$7,110.00	\$10,496.00	\$7,110.00	\$12,500.00	\$5,390.00	175.81
10.3600.57.00.5 PLANNING PROGRAM EXPENSES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.58.00.5 PLANNING WEB SITE MAINT	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.60.00.5 PLANNING PROFESSIONAL SVCS	\$7,100.00	\$18,190.00	\$7,100.00	\$5,500.00	(\$1,600.00)	77.46
10.3600.60.01.5 PLANNING CONTRACT SVS BLDG INSPEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.60.02.5 PLANNING RE-ZONING CONTRACT SVS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.61.00.5 PLANNING OTHER LEGAL SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.62.00.5 PLANNING PRINTING & BINDING	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	100.00
10.3600.63.00.5 PLANNING MASTER PLAN UPDATE	\$16,000.00	\$14,000.00	\$16,000.00	\$8,500.00	(\$7,500.00)	53.13
10.3600.68.00.5 PLANNING EQUIP REPAIR&MAINT	\$500.00	\$2,748.72	\$500.00	\$0.00	(\$500.00)	0.00
10.3600.70.00.5 PLANNING COPIER	\$900.00	\$624.12	\$900.00	\$608.00	(\$292.00)	67.56
10.3600.70.01.5 PLANNING COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.74.00.5 PLANNING TRAVEL & TRANS	\$625.00	\$1,424.05	\$625.00	\$1,000.00	\$375.00	160.00
10.3600.75.00.5 PLANNING CENTRAL VT ECONOMIC DEV	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	100.00
10.3600.79.00.5 PLANNING MISC	\$300.00	\$25.00	\$300.00	\$300.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.3600.83.00.5 PLANNING MACHINERY & EQUIP	\$0.00	\$602.37	\$0.00	\$0.00	\$0.00	100.00
10.3600.85.00.5 PLANNING RE-ZONING GRANT EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3600.95.01.5 PLANNING PENSION INT EXP	\$10,082.00	\$10,082.26	\$10,082.00	\$10,082.00	\$0.00	100.00
TOTAL 10.3600 PLANNING & DEVELOPMENT	\$340,279.00	\$310,664.60	\$344,215.00	\$360,434.00	\$16,219.00	104.71
10.3710 CITY HALL MAINT						
10.3710.10.00.5 CITY HALL SALARIES & WAGES	\$50,375.00	\$54,827.43	\$51,095.00	\$61,070.00	\$9,975.00	119.52
10.3710.11.00.5 CITY HALL OVERTIME	\$2,686.00	\$751.33	\$2,729.00	\$3,106.00	\$377.00	113.81
10.3710.15.01.5 CITY HALL DENTAL INS	\$588.00	\$527.85	\$521.00	\$558.00	\$37.00	107.10
10.3710.15.02.5 CITY HALL FICA/MEDICARE	\$3,873.00	\$3,697.72	\$3,929.00	\$4,698.00	\$769.00	119.57
10.3710.15.03.5 CITY HALL HEALTH INS	\$13,051.00	\$14,782.42	\$12,495.00	\$14,559.00	\$2,064.00	116.52
10.3710.15.04.5 CITY HALL IRS SECTION 125	\$226.00	\$281.72	\$212.00	\$279.00	\$67.00	131.60
10.3710.15.05.5 CITY HALL LT CARE INS	\$34.00	\$21.54	\$34.00	\$34.00	\$0.00	100.00
10.3710.15.07.5 CITY HALL CITY RETIREMENT	\$3,316.00	\$3,644.56	\$3,364.00	\$4,215.00	\$851.00	125.30
10.3710.15.08.5 CITY HALL LIFE, STD, LTD INS	\$814.00	\$794.16	\$775.00	\$837.00	\$62.00	108.00
10.3710.15.09.5 CITY HALL UNEMPLOYMENT INS	\$213.00	\$123.07	\$107.00	\$135.00	\$28.00	126.17
10.3710.15.10.5 CITY HALL WORKERS' COMP	\$2,728.00	\$2,931.72	\$3,159.00	\$4,008.00	\$849.00	126.88
10.3710.15.12.5 CITY HALL PARKING FEE	\$720.00	\$720.00	\$720.00	\$750.00	\$30.00	104.17
10.3710.18.00.5 CITY HALL UNIFORMS/PROTECT CLOTHING	\$400.00	\$582.03	\$400.00	\$650.00	\$250.00	162.50
10.3710.20.00.5 CITY HALL OFFICE SUPPLIES	\$250.00	\$353.48	\$250.00	\$350.00	\$100.00	140.00
10.3710.21.00.5 CITY HALL OPERATING SUPPLY	\$9,000.00	\$6,952.48	\$7,000.00	\$7,000.00	\$0.00	100.00
10.3710.21.01.5 CITY HALL SPRING/FALL PLANT	\$500.00	\$0.00	\$350.00	\$0.00	(\$350.00)	0.00
10.3710.23.00.5 CITY HALL SMALL TOOLS&EQUIP	\$1,000.00	\$0.00	\$1,500.00	\$500.00	(\$1,000.00)	33.33
10.3710.34.03.5 CITY HALL TELE CELL & PAGER	\$750.00	\$862.19	\$950.00	\$1,000.00	\$50.00	105.26
10.3710.40.00.5 CITY HALL DUES/SUBS/MTGS	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	100.00
10.3710.48.00.5 CITY HALL PROP & LIAB INS	\$2,553.00	\$2,752.58	\$2,785.00	\$3,044.00	\$259.00	109.30
10.3710.48.01.5 CITY HALL XFER FRM POLICE ST	(\$11,356.00)	(\$11,356.00)	(\$12,520.00)	(\$12,000.00)	\$520.00	95.85
10.3710.56.00.5 CITY HALL OTR PUR SRVC	\$4,000.00	\$11,331.00	\$4,500.00	\$5,500.00	\$1,000.00	122.22
10.3710.60.00.5 CITY HALL PROFESSIONAL SVC	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
10.3710.68.00.5 CITY HALL EQUIP REPAIR&MAINT	\$700.00	\$698.61	\$2,000.00	\$1,200.00	(\$800.00)	60.00
10.3710.69.00.5 CITY HALL BLDG REPAIR/MAINT	\$12,000.00	\$16,528.18	\$12,000.00	\$13,000.00	\$1,000.00	108.33
10.3710.70.00.5 CITY HALL COPIER	\$200.00	\$192.09	\$200.00	\$217.00	\$17.00	108.50
10.3710.70.01.5 CITY HALL COPIER PAPER	\$50.00	\$0.00	\$0.00	\$200.00	\$200.00	100.00
10.3710.74.00.5 CITY HALL TRAVEL/TRANS	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
10.3710.76.01.5 CITY HALL ELECTRIC	\$29,000.00	\$34,997.48	\$32,000.00	\$32,000.00	\$0.00	100.00
10.3710.76.02.5 CITY HALL HEATING COST	\$53,400.00	\$72,134.86	\$55,000.00	\$55,000.00	\$0.00	100.00
10.3710.76.03.5 CITY HALL TRASH REMOVAL	\$5,000.00	\$4,181.61	\$5,500.00	\$4,500.00	(\$1,000.00)	81.82
10.3710.76.04.5 CITY HALL IN HOUSE UTILITIES	\$3,000.00	\$3,104.57	\$3,000.00	\$3,500.00	\$500.00	116.67
10.3710.82.00.5 CITY HALL CAPITAL IMPROV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3710.83.00.5 CITY HALL MACH & EQUIP	\$500.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00
10.3710.95.01.5 CITY HALL PENSION INT EXP	\$2,360.00	\$2,359.68	\$2,360.00	\$2,360.00	\$0.00	100.00
TOTAL 10.3710 CITY HALL MAINT	\$192,631.00	\$228,828.36	\$200,115.00	\$212,970.00	\$12,855.00	106.42
10.3810 58 BARRE ST BLDG MAINT						
10.3810.10.00.5 58 BARRE ST SALARY & WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.11.00.5 58 BARRE ST OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.15.02.5 58 BARRE ST FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.15.03.5 58 BARRE ST HEALTH IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.15.07.5 58 BARRE ST CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.15.10.5 58 BARRE ST WORKERS' COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.21.00.5 58 BARRE ST OPERATING SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.23.00.5 58 BARRE ST SMALL TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.34.03.5 58 BARRE ST COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.56.00.5 58 BARRE ST OTR PUR SRVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.60.00.5 58 BARRE ST PROFESSIONAL SVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.68.00.5 58 BARRE ST EQUIP REP & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.3810.69.00.5 58 BARRE ST BLDG MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.76.01.5 58 BARRE ST ELECTRIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.76.02.5 58 BARRE ST HEAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.76.03.5 58 BARRE ST TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.76.04.5 58 BARRE ST IN HOUSE UTILITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.3810.96.00.5 58 BARRE ST XFER TO CEM FD-PLOWING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.3810 58 BARRE ST BLDG MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4100 POLICE OPERATIONS						
10.4100.10.00.5 POLICE SALARY & WAGES	\$842,900.00	\$935,282.54	\$910,318.00	\$969,149.00	\$58,831.00	106.46
10.4100.11.00.5 POLICE OVERTIME	\$115,000.00	\$124,594.58	\$115,000.00	\$111,000.00	(\$4,000.00)	96.52
10.4100.15.01.5 POLICE DENTAL INS	\$7,112.00	\$6,382.52	\$6,568.00	\$6,474.00	(\$94.00)	98.57
10.4100.15.02.5 POLICE FICA/MEDICARE	\$69,927.00	\$76,951.89	\$74,848.00	\$78,749.00	\$3,901.00	105.21
10.4100.15.03.5 POLICE HEALTH INS	\$157,803.00	\$152,924.75	\$157,657.00	\$169,004.00	\$11,347.00	107.20
10.4100.15.04.5 POLICE IRS SECTION 125	\$2,732.00	\$3,406.54	\$2,681.00	\$3,237.00	\$556.00	120.74
10.4100.15.05.5 POLICE LT CARE INS	\$410.00	\$47.06	\$405.00	\$446.00	\$41.00	110.12
10.4100.15.07.5 POLICE CITY RETIREMENT	\$59,869.00	\$67,592.07	\$64,082.00	\$70,587.00	\$6,505.00	110.15
10.4100.15.08.5 POLICE LIFE, STD, LTD INS	\$9,836.00	\$9,602.78	\$9,785.00	\$9,711.00	(\$74.00)	99.24
10.4100.15.09.5 POLICE UNEMPLOYMENT INS	\$2,576.00	\$1,488.13	\$1,354.00	\$1,570.00	\$216.00	115.95
10.4100.15.10.5 POLICE WORKERS' COMP	\$32,783.00	\$35,231.20	\$36,531.00	\$35,637.00	(\$894.00)	97.55
10.4100.15.12.5 POLICE PARKING FEE	\$3,642.00	\$3,642.00	\$3,642.00	\$3,558.00	(\$84.00)	97.69
10.4100.18.00.5 POLICE UNIFORMS/PROTECT CLOTH	\$14,300.00	\$15,360.12	\$12,050.00	\$10,700.00	(\$1,350.00)	88.80
10.4100.19.00.5 POLICE TUITION REIMB/FIT TEST	\$14,500.00	\$1,035.00	\$14,500.00	\$5,000.00	(\$9,500.00)	34.48
10.4100.20.00.5 POLICE OFFICE SUPPLIES	\$3,200.00	\$2,226.92	\$3,200.00	\$3,250.00	\$50.00	101.56
10.4100.20.01.5 POLICE POSTAGE	\$2,200.00	\$1,174.40	\$2,200.00	\$2,300.00	\$100.00	104.55
10.4100.21.00.5 POLICE OPERATING SUPPLIES	\$14,800.00	\$15,819.19	\$14,800.00	\$15,600.00	\$800.00	105.41
10.4100.21.01.5 POLICE INTERNAL FLEET FUEL	\$31,500.00	\$25,134.62	\$31,500.00	\$31,000.00	(\$500.00)	98.41
10.4100.30.00.5 POLICE ADVERTISING	\$1,000.00	\$605.26	\$1,000.00	\$1,000.00	\$0.00	100.00
10.4100.40.00.5 POLICE DUES/SUBS/MTGS	\$550.00	\$684.74	\$1,375.00	\$1,810.00	\$435.00	131.64
10.4100.41.00.5 POLICE TRAINING	\$8,375.00	\$11,191.41	\$9,000.00	\$9,700.00	\$700.00	107.78
10.4100.48.00.5 POLICE PROPERTY & LIABI INS	\$30,873.00	\$31,892.32	\$35,144.00	\$35,336.00	\$192.00	100.55
10.4100.56.00.5 POLICE OTR PUR SRVC	\$6,500.00	\$6,058.23	\$6,500.00	\$7,300.00	\$800.00	112.31
10.4100.56.01.5 POLICE XFER TO CITY HALL CLEANING	\$11,352.00	\$11,356.00	\$11,607.00	\$12,000.00	\$393.00	103.39
10.4100.60.00.5 POLICE PROFESSIONAL SVCS	\$10,800.00	\$6,369.02	\$13,900.00	\$14,095.00	\$195.00	101.40
10.4100.62.00.5 POLICE PRINTING & BINDING	\$100.00	\$275.14	\$100.00	\$200.00	\$100.00	200.00
10.4100.68.00.5 POLICE EQUIP REPAIR & MAINT	\$28,425.00	\$26,856.49	\$31,302.00	\$30,280.00	(\$1,022.00)	96.74
10.4100.68.01.5 POLICE INTERNAL FLEET REP	\$17,000.00	\$19,544.56	\$18,726.00	\$19,000.00	\$274.00	101.46
10.4100.69.00.5 POLICE BLDGS/GROUNDS MAIN	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
10.4100.70.00.5 POLICE COPIER	\$3,095.00	\$2,418.13	\$3,095.00	\$2,522.00	(\$573.00)	81.49
10.4100.70.01.5 POLICE COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4100.72.00.5 POLICE TAXES/LICENSE/REG	\$210.00	\$129.00	\$0.00	\$150.00	\$150.00	100.00
10.4100.74.00.5 POLICE TRAVEL/TRANS	\$4,000.00	\$2,547.18	\$4,000.00	\$5,500.00	\$1,500.00	137.50
10.4100.75.00.5 POLICE LEASE/PURCHASE INSTL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4100.76.01.5 POLICE ELECTRIC	\$17,032.00	\$15,218.25	\$17,032.00	\$17,800.00	\$768.00	104.51
10.4100.76.02.5 POLICE HEATING COST	\$10,824.00	\$10,807.15	\$10,824.00	\$11,400.00	\$576.00	105.32
10.4100.76.04.5 POLICE IN HOUSE UTILITIES	\$0.00	\$850.28	\$1,025.00	\$1,085.00	\$60.00	105.85
10.4100.79.00.5 POLICE CHILD SAFETY SEATS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4100.83.00.5 POLICE MACHINERY & EQUIP-FLOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4100.83.01.5 POLICE EQUIP -DRUG SEIZURE RES	\$0.00	\$2,200.00	\$0.00	\$0.00	\$0.00	100.00
10.4100.85.00.5 POLICE GRANT EXPENSE	\$0.00	\$76,072.01	\$0.00	\$0.00	\$0.00	100.00
10.4100.95.01.5 POLICE PENSION INTEREST EXP	\$34,022.00	\$34,022.26	\$34,022.00	\$34,022.00	\$0.00	100.00
TOTAL 10.4100 POLICE OPERATIONS	\$1,569,248.00	\$1,736,993.74	\$1,659,973.00	\$1,730,372.00	\$70,399.00	104.24

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.4105 POLICE COMMUNICATIONS						
10.4105.10.00.5 POLICE COM SALARY & WAGES	\$296,879.00	\$290,167.91	\$279,779.00	\$327,103.00	\$47,324.00	116.91
10.4105.11.00.5 POLICE COM OVERTIME	\$55,000.00	\$38,021.31	\$55,000.00	\$45,000.00	(\$10,000.00)	81.82
10.4105.15.01.5 POLICE COM DENTAL INS	\$2,918.00	\$2,469.13	\$2,698.00	\$2,873.00	\$175.00	106.49
10.4105.15.02.5 POLICE COM FICA/MEDICARE	\$25,686.00	\$23,881.12	\$24,439.00	\$27,155.00	\$2,716.00	111.11
10.4105.15.03.5 POLICE COM HEALTH INS	\$64,818.00	\$52,090.73	\$64,758.00	\$75,009.00	\$10,251.00	115.83
10.4105.15.04.5 POLICE COM IRS SECTION 125	\$1,122.00	\$1,399.24	\$1,101.00	\$1,437.00	\$336.00	130.52
10.4105.15.05.5 POLICE COM LT CARE INS	\$168.00	\$6.76	\$166.00	\$150.00	(\$16.00)	90.36
10.4105.15.07.5 POLICE COM CITY RETIREMENT	\$21,993.00	\$21,708.45	\$20,924.00	\$24,365.00	\$3,441.00	116.45
10.4105.15.08.5 POLICE COM LIFE, STD, LTD INS	\$4,040.00	\$3,944.35	\$4,019.00	\$4,310.00	\$291.00	107.24
10.4105.15.09.5 POLICE COM UNEMPLOYMENT INS	\$1,058.00	\$611.24	\$556.00	\$697.00	\$141.00	125.36
10.4105.15.10.5 POLICE COM WORKERS' COMP	\$11,342.00	\$12,188.92	\$11,835.00	\$12,495.00	\$660.00	105.58
10.4105.15.11.5 POLICE COM TUITION REIMB	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100.00
10.4105.15.12.5 POLICE COM PARKING FEE	\$1,140.00	\$1,140.00	\$1,140.00	\$1,200.00	\$60.00	105.26
10.4105.18.00.5 POLICE COM UNIFORMS/PROT CLOTH	\$1,800.00	\$1,216.80	\$2,100.00	\$2,100.00	\$0.00	100.00
10.4105.19.00.5 POLICE COM TUITION REIMB/FIT TEST	\$3,000.00	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0.00
10.4105.20.00.5 POLICE COM OFFICE SUPPLIES	\$3,400.00	\$2,903.34	\$3,500.00	\$2,500.00	(\$1,000.00)	71.43
10.4105.20.01.5 POLICE COM POSTAGE	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	100.00
10.4105.21.00.5 POLICE COM OPERATING SUPPLY	\$200.00	\$560.98	\$250.00	\$300.00	\$50.00	120.00
10.4105.30.00.5 POLICE COM ADVERTISING	\$0.00	\$0.00	\$500.00	\$800.00	\$300.00	160.00
10.4105.34.00.5 POLICE COM COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4105.34.03.5 POLICE COM TELE CELL & PAGER	\$4,585.00	\$6,021.20	\$5,700.00	\$7,465.00	\$1,765.00	130.96
10.4105.34.04.5 POLICE COMM TELE VLETS	\$4,595.00	\$4,477.50	\$4,330.00	\$4,328.00	(\$2.00)	99.95
10.4105.40.00.5 POLICE COM DUES/SUB/MTGS	\$100.00	\$75.59	\$100.00	\$100.00	\$0.00	100.00
10.4105.41.00.5 POLICE COM TRAINING	\$2,650.00	\$1,233.34	\$2,650.00	\$2,800.00	\$150.00	105.66
10.4105.48.00.5 POLICE COM PROP & LIABI INS	\$12,681.00	\$13,671.18	\$14,435.00	\$15,683.00	\$1,248.00	108.65
10.4105.56.00.5 POLICE COM OTR PUR SRVC	\$0.00	\$130.79	\$0.00	\$0.00	\$0.00	100.00
10.4105.62.00.5 POLICE COM PRINT & BINDING	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00
10.4105.68.00.5 POLICE COM EQUIP REP & MAINT	\$10,150.00	\$17,222.33	\$12,450.00	\$17,956.00	\$5,506.00	144.22
10.4105.70.00.5 POLICE COM COPIER	\$1,190.00	\$918.92	\$1,190.00	\$1,120.00	(\$70.00)	94.12
10.4105.70.01.5 POLICE COM COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4105.74.00.5 POLICE COM TRAVEL/TRANS	\$400.00	\$211.14	\$500.00	\$500.00	\$0.00	100.00
10.4105.83.00.5 POLICE COM MACH & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4105.85.00.5 POLICE COM FED/ST GRANT EXP	\$0.00	\$91,641.00	\$0.00	\$0.00	\$0.00	100.00
10.4105.95.01.5 POLICE COM PENSION INT EXP	\$11,691.00	\$11,691.12	\$11,691.00	\$11,691.00	\$0.00	100.00
TOTAL 10.4105 POLICE COMMUNICATIONS	\$542,756.00	\$599,604.39	\$528,961.00	\$590,187.00	\$61,226.00	111.57
10.4150 OUTSIDE PAY POLICE						
10.4150.10.00.5 OUTSIDE PAY SALARY & WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4150.11.00.5 OUTSIDE PAY OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4150.15.02.5 OUTSIDE PAY FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4150.15.03.5 OUTSIDE PAY POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4150.15.07.5 OUTSIDE PAY CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.4150 OUTSIDE PAY POLICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4161 POLICE CANINE UNIT						
10.4161.21.00.5 CANINE OP SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.4161 POLICE CANINE UNIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190 POLICE SCHOOL RESOURCE OFFICER						
10.4190.10.00.5 SCHOOL RES SALARY & WAGES	\$64,488.00	\$64,960.85	\$65,458.00	\$66,758.00	\$1,300.00	101.99
10.4190.11.00.5 SCHOOL RES OVERTIME	\$1,000.00	\$2,806.11	\$1,023.00	\$1,038.00	\$15.00	101.47
10.4190.15.01.5 SCHOOL RES DENTAL INS	\$489.00	\$387.60	\$453.00	\$446.00	(\$7.00)	98.45
10.4190.15.02.5 SCHOOL RES FICA/MEDICARE	\$4,781.00	\$5,164.68	\$4,853.00	\$4,949.00	\$96.00	101.98
10.4190.15.03.5 SCHOOL RES HEALTH INS	\$10,875.00	\$3,307.85	\$10,865.00	\$11,647.00	\$782.00	107.20
10.4190.15.04.5 SCHOOL RES IRS SECT 125	\$188.00	\$234.77	\$185.00	\$223.00	\$38.00	120.54
10.4190.15.05.5 SCHOOL RES LT CARE INS	\$28.00	\$0.00	\$28.00	\$27.00	(\$1.00)	96.43
10.4190.15.07.5 SCHOOL RES CITY RETIREMENT	\$4,094.00	\$4,518.98	\$4,155.00	\$4,440.00	\$285.00	106.86

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.4190.15.08.5 SCHOOL RES LIFE,STD,LTD INS	\$678.00	\$661.81	\$674.00	\$669.00	(\$5.00)	99.26
10.4190.15.09.5 SCHOOL RES UNEMPLOY INS	\$177.00	\$102.55	\$93.00	\$108.00	\$15.00	116.13
10.4190.15.10.5 SCHOOL RES WORKERS' COMP	\$2,511.00	\$2,698.59	\$2,639.00	\$2,435.00	(\$204.00)	92.27
10.4190.15.11.5 SCHOOL RES TUITION REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.18.00.5 SCHOOL RES UNIF/PROTECT CLOTH	\$550.00	\$549.25	\$200.00	\$200.00	\$0.00	100.00
10.4190.20.01.5 SCHOOL RES POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.40.00.5 SCHOOL RES DUES/SUB/MTGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.48.00.5 SCHOOL RES PROP & LIAB INS	\$2,128.00	\$2,293.82	\$2,422.00	\$2,435.00	\$13.00	100.54
10.4190.62.00.5 SCHOOL RES PRINT & BINDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.70.00.5 SCHOOL RES COPIER	\$195.00	\$158.21	\$195.00	\$174.00	(\$21.00)	89.23
10.4190.70.01.5 SCHOOL RES COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.74.00.5 SCHOOL RES TRAVEL/TRANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.79.00.5 SCHOOL RES MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4190.95.01.5 SCHOOL RES PENSION INT EXP	\$2,145.00	\$2,145.16	\$2,145.00	\$2,145.00	\$0.00	100.00
TOTAL 10.4190 POLICE SCHOOL RESOURCE	\$94,327.00	\$89,990.23	\$95,388.00	\$97,694.00	\$2,306.00	102.42
10.4200 COMMUNITY JUSTICE CENTER						
10.4200.10.00.5 JUSTICE CTR SALARY & WAGES	\$73,196.00	\$80,208.09	\$76,150.00	\$78,951.00	\$2,801.00	103.68
10.4200.11.00.5 JUSTICE CTR OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.15.01.5 JUSTICE CTR DENTAL INS	\$661.00	\$608.28	\$611.00	\$602.00	(\$9.00)	98.53
10.4200.15.02.5 JUSTICE CTR FICA/MEDICARE	\$5,343.00	\$6,146.86	\$5,559.00	\$5,763.00	\$204.00	103.67
10.4200.15.03.5 JUSTICE CTR HEALTH INS	\$14,681.00	\$7,727.41	\$14,668.00	\$15,724.00	\$1,056.00	107.20
10.4200.15.04.5 JUSTICE CTR IRS SECT 125	\$254.00	\$316.94	\$249.00	\$301.00	\$52.00	120.88
10.4200.15.05.5 JUSTICE CTR LT CARE INS	\$38.00	\$0.00	\$38.00	\$37.00	(\$1.00)	97.37
10.4200.15.07.5 JUSTICE CTR CITY RETIREMENT	\$4,575.00	\$4,825.43	\$4,759.00	\$5,171.00	\$412.00	108.66
10.4200.15.08.5 JUSTICE CTR LIFE, STD, LTD INS	\$915.00	\$893.42	\$910.00	\$903.00	(\$7.00)	99.23
10.4200.15.09.5 JUSTICE CTR UNEMPLOYMENT INS	\$240.00	\$138.46	\$126.00	\$145.00	\$19.00	115.08
10.4200.15.10.5 JUSTICE CTR WORKERS' COMP	\$231.00	\$248.26	\$251.00	\$237.00	(\$14.00)	94.42
10.4200.15.12.5 JUSTICE CTR PARKING FEE	\$792.00	\$792.00	\$810.00	\$810.00	\$0.00	100.00
10.4200.20.00.5 JUSTICE CTR OFFICE SUPPLY	\$1,000.00	\$850.55	\$1,000.00	\$1,000.00	\$0.00	100.00
10.4200.20.01.5 JUSTICE CTR POSTAGE	\$350.00	\$351.14	\$350.00	\$350.00	\$0.00	100.00
10.4200.21.00.5 JUSTICE CTR OPERATING SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.30.00.5 JUSTICE CTR ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.40.00.5 JUSTICE CTR DUES/SUB/MTGS	\$1,500.00	\$1,914.61	\$2,000.00	\$2,000.00	\$0.00	100.00
10.4200.41.00.5 JUSTICE CTR PROFESSIONAL DEV	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.4200.48.00.5 JUSTICE CTR PROP & LIAB INS	\$2,872.00	\$3,096.65	\$3,270.00	\$3,288.00	\$18.00	100.55
10.4200.56.00.5 JUSTICE CTR OTR PUR SRVC	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.56.01.5 JUSTICE CTR REENTRY PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.56.02.5 JUSTICE CTR MEDIATION SVC	\$1,000.00	\$915.00	\$1,500.00	\$1,500.00	\$0.00	100.00
10.4200.60.00.5 JUSTICE CTR PROFESSIONAL SVC	\$500.00	\$575.50	\$500.00	\$575.00	\$75.00	115.00
10.4200.62.00.5 JUSTICE CTR PRINT & BINDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.68.00.5 JUSTICE CTR EQUIP REP & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.70.00.5 JUSTICE CTR COPIER	\$225.00	\$203.38	\$225.00	\$235.00	\$10.00	104.44
10.4200.70.01.5 JUSTICE CTR COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.74.00.5 JUSTICE CTR TRAVEL & TRANS	\$800.00	\$1,037.12	\$1,500.00	\$1,200.00	(\$300.00)	80.00
10.4200.79.00.5 JUSTICE CTR MISC. COUNCIL ADJ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4200.95.01.5 JUSTICE CTR PENSION INT EXP	\$1,775.00	\$2,050.90	\$1,775.00	\$1,775.00	\$0.00	100.00
TOTAL 10.4200 COMMUNITY JUSTICE CENTER	\$112,948.00	\$113,000.00	\$118,251.00	\$122,567.00	\$4,316.00	103.65
10.4205 RE-ENTRY PROGRAM						
10.4205.10.00.5 RE-ENTRY PROG SALARY & WAGES	\$68,975.00	\$64,795.38	\$71,930.00	\$76,462.00	\$4,532.00	106.30
10.4205.11.00.5 RE-ENTRY PROG OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4205.15.01.5 RE-ENTRY PROG DENTAL INS	\$651.00	\$661.56	\$602.00	\$593.00	(\$9.00)	98.50
10.4205.15.02.5 RE-ENTRY PROG FICA/MEDICARE	\$5,035.00	\$4,391.23	\$5,251.00	\$5,582.00	\$331.00	106.30
10.4205.15.03.5 RE-ENTRY PROG HEALTH INS	\$14,464.00	\$10,080.30	\$14,451.00	\$15,491.00	\$1,040.00	107.20
10.4205.15.04.5 RE-ENTRY PROG IRS SECT 125	\$250.00	\$312.24	\$246.00	\$297.00	\$51.00	120.73

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.4205.15.05.5 RE-ENTRY PROG LT CARE INS	\$39.00	\$0.00	\$37.00	\$36.00	(\$1.00)	97.30
10.4205.15.07.5 RE-ENTRY PROG CITY RETIREMENT	\$4,311.00	\$3,903.45	\$4,496.00	\$5,008.00	\$512.00	111.39
10.4205.15.08.5 RE-ENTRY PROG LIFE, STD, LTD INS	\$901.00	\$880.21	\$897.00	\$890.00	(\$7.00)	99.22
10.4205.15.09.5 RE-ENTRY PROG UNEMPLOYMENT INS	\$236.00	\$136.39	\$124.00	\$144.00	\$20.00	116.13
10.4205.15.10.5 RE-ENTRY PROG WORKERS' COMP	\$231.00	\$248.26	\$238.00	\$229.00	(\$9.00)	96.22
10.4205.15.12.5 RE-ENTRY PROG PARKING FEE	\$738.00	\$738.00	\$798.00	\$798.00	\$0.00	100.00
10.4205.20.00.5 RE-ENTRY PROG OFFICE SUPPLY	\$400.00	\$5,381.79	\$300.00	\$500.00	\$200.00	166.67
10.4205.20.01.5 RE-ENTRY PROG POSTAGE	\$30.00	\$16.65	\$30.00	\$30.00	\$0.00	100.00
10.4205.34.03.5 RE-ENTRY PROG TELE,CELL &PAGER	\$1,500.00	\$1,483.25	\$1,500.00	\$1,500.00	\$0.00	100.00
10.4205.40.00.5 RE-ENTRY PROG DUES, SUB/MGT	\$1,000.00	\$2,590.10	\$3,500.00	\$3,500.00	\$0.00	100.00
10.4205.41.00.5 RE-ENTRY PROG PROFESSIONAL DEV	\$0.00	\$4,590.57	\$1,500.00	\$1,500.00	\$0.00	100.00
10.4205.48.00.5 RE-ENTRY PROG PROP & LIAB INS	\$2,830.00	\$3,050.78	\$3,221.00	\$3,239.00	\$18.00	100.56
10.4205.56.00.5 RE-ENTRY PROG OTR PUR SRVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4205.57.00.5 RE-ENTRY PROG OTHER CLIENT NEEDS	\$3,067.00	\$3,383.33	\$2,000.00	\$3,000.00	\$1,000.00	150.00
10.4205.60.00.5 RE-ENTRY PROG PROF SVC	\$500.00	\$4,101.39	\$500.00	\$500.00	\$0.00	100.00
10.4205.66.00.5 RE-ENTRY PROG CLIENT HOUSING	\$26,500.00	\$15,413.80	\$26,500.00	\$26,500.00	\$0.00	100.00
10.4205.70.00.5 RE-ENTRY PROG COPIER	\$285.00	\$230.73	\$285.00	\$231.00	(\$54.00)	81.05
10.4205.74.00.5 RE-ENTRY PROG TRAVEL & TRANS	\$2,500.00	\$2,611.89	\$2,500.00	\$2,500.00	\$0.00	100.00
10.4205.95.01.5 RE-ENTRY PROG PENSION INT EXP	\$2,258.00	\$1,982.00	\$2,258.00	\$2,258.00	\$0.00	100.00
TOTAL 10.4205 RE-ENTRY PROGRAM	\$136,701.00	\$130,983.30	\$143,164.00	\$150,788.00	\$7,624.00	105.33
10.4500 FIRE AND E.M.S						
10.4500.10.00.5 FIRE EMS SALARY & WAGES	\$873,928.00	\$878,258.13	\$901,006.00	\$916,170.00	\$15,164.00	101.68
10.4500.10.01.5 FIRE EMS CALL FORCE	\$12,000.00	\$1,578.21	\$12,000.00	\$5,000.00	(\$7,000.00)	41.67
10.4500.11.00.5 FIRE EMS OVERTIME	\$152,538.00	\$152,082.23	\$152,538.00	\$146,920.00	(\$5,618.00)	96.32
10.4500.15.01.5 FIRE EMS DENTAL INS	\$8,324.00	\$7,195.76	\$7,695.00	\$7,585.00	(\$110.00)	98.57
10.4500.15.02.5 FIRE EMS FICA/MEDICARE	\$75,665.00	\$74,736.80	\$77,785.00	\$77,845.00	\$60.00	100.08
10.4500.15.03.5 FIRE EMS HEALTH INS	\$184,882.00	\$163,276.67	\$184,712.00	\$198,006.00	\$13,294.00	107.20
10.4500.15.04.5 FIRE EMS IRS SECTION 125	\$3,201.00	\$3,991.14	\$3,141.00	\$3,792.00	\$651.00	120.73
10.4500.15.05.5 FIRE EMS LT CARE INS	\$480.00	\$55.12	\$474.00	\$463.00	(\$11.00)	97.68
10.4500.15.07.5 FIRE EMS CITY RETIREMENT	\$64,781.00	\$68,954.43	\$66,596.00	\$69,848.00	\$3,252.00	104.88
10.4500.15.08.5 FIRE EMS LIFE, STD, LTD INS	\$11,525.00	\$11,305.04	\$11,464.00	\$11,377.00	(\$87.00)	99.24
10.4500.15.09.5 FIRE EMS UNEMPLOYMENT INS	\$3,018.00	\$1,743.49	\$1,586.00	\$1,840.00	\$254.00	116.02
10.4500.15.10.5 FIRE EMS WORKERS' COMP	\$73,304.00	\$80,871.24	\$99,044.00	\$117,028.00	\$17,984.00	118.16
10.4500.15.12.5 FIRE EMS PARKING FEE	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$0.00	100.00
10.4500.18.00.5 FIRE EMS UNIFORMS/PROT CLOTH	\$24,000.00	\$21,164.78	\$24,000.00	\$24,000.00	\$0.00	100.00
10.4500.20.00.5 FIRE EMS OFFICE SUPPLY	\$2,400.00	\$1,898.48	\$2,400.00	\$2,400.00	\$0.00	100.00
10.4500.20.01.5 FIRE EMS POSTAGE	\$900.00	\$116.46	\$900.00	\$900.00	\$0.00	100.00
10.4500.21.00.5 FIRE EMS OPERATING SUPPLY	\$18,000.00	\$20,004.43	\$19,000.00	\$20,500.00	\$1,500.00	107.89
10.4500.21.01.5 FIRE EMS INTERNAL FUEL FLEET	\$15,000.00	\$15,359.31	\$15,000.00	\$15,000.00	\$0.00	100.00
10.4500.23.00.5 FIRE EMS SMALL TOOLS & EQUIP	\$10,000.00	\$10,181.65	\$10,000.00	\$11,000.00	\$1,000.00	110.00
10.4500.30.00.5 FIRE EMS ADVERTISING	\$0.00	\$165.60	\$0.00	\$0.00	\$0.00	100.00
10.4500.34.00.5 FIRE EMS TELE BASIC SVC	\$0.00	\$52.07	\$0.00	\$0.00	\$0.00	100.00
10.4500.34.03.5 FIRE EMS TELE CELL & PAGER	\$2,600.00	\$4,058.47	\$2,600.00	\$2,500.00	(\$100.00)	96.15
10.4500.34.04.5 FIRE EMS COM OTHER	\$1,500.00	\$1,237.66	\$1,500.00	\$1,500.00	\$0.00	100.00
10.4500.40.00.5 FIRE EMS DUES/SUB/MTGS	\$5,000.00	\$1,395.62	\$3,000.00	\$3,500.00	\$500.00	116.67
10.4500.41.00.5 FIRE EMS TRAINING	\$2,000.00	\$2,981.68	\$2,000.00	\$3,000.00	\$1,000.00	150.00
10.4500.48.00.5 FIRE EMS PROP & LIAB INS	\$36,171.00	\$38,994.96	\$41,175.00	\$41,400.00	\$225.00	100.55
10.4500.50.00.5 FIRE EMS FIRE EQUIP RSV EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.56.00.5 FIRE EMS OTR PUR SRVC	\$5,000.00	\$3,624.60	\$5,000.00	\$5,000.00	\$0.00	100.00
10.4500.57.00.5 FIRE EMS (MOVED) HEALTH OFFICER PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.60.00.5 FIRE EMS PROFESSIONAL SVCS	\$55,500.00	\$39,496.00	\$55,500.00	\$50,000.00	(\$5,500.00)	90.09
10.4500.61.00.5 FIRE EMS LEGAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.62.00.5 FIRE EMS PRINTING & BINDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.66.00.5 FIRE EMS OTHER RENTALS	\$500.00	\$116.87	\$500.00	\$500.00	\$0.00	100.00
10.4500.68.00.5 FIRE EMS EQUIP REPAIR & MAINT	\$12,000.00	\$9,833.88	\$12,000.00	\$12,000.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.4500.68.01.5 FIRE EMS INTERNAL FLEET REPAIR	\$12,500.00	\$18,028.40	\$12,500.00	\$15,000.00	\$2,500.00	120.00
10.4500.68.05.5 FIRE EMS EQUIP SERVICE CONTRACTS	\$14,000.00	\$12,445.55	\$14,000.00	\$14,000.00	\$0.00	100.00
10.4500.69.00.5 FIRE EMS BLDG/GROUNDS REPAIR/MAINT	\$3,000.00	\$3,732.51	\$3,000.00	\$3,500.00	\$500.00	116.67
10.4500.70.00.5 FIRE EMS COPIER	\$3,794.00	\$3,039.98	\$3,794.00	\$2,955.00	(\$839.00)	77.89
10.4500.70.01.5 FIRE EMS COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.74.00.5 FIRE EMS TRAVEL/TRANSPORTATION	\$750.00	\$0.00	\$750.00	\$750.00	\$0.00	100.00
10.4500.75.00.5 FIRE EMS LEASE PURCHASE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.75.01.5 FIRE EMS AMBULANCE LEASE PAYMENT	\$39,873.00	\$39,873.28	\$0.00	\$0.00	\$0.00	100.00
10.4500.76.01.5 FIRE EMS ELECTRIC	\$8,000.00	\$7,971.17	\$8,000.00	\$8,000.00	\$0.00	100.00
10.4500.76.03.5 FIRE EMS TRASH REMOVAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.76.04.5 FIRE EMS IN HOUSE UTILITIES	\$2,300.00	\$2,932.07	\$2,400.00	\$2,500.00	\$100.00	104.17
10.4500.76.05.5 FIRE EMS PROPANE	\$850.00	\$589.80	\$850.00	\$850.00	\$0.00	100.00
10.4500.83.00.5 FIRE EMS MACHINERY & EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.85.00.5 FIRE EMS FED/STATE GRANT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.90.00.5 FIRE EMS PRINCIPAL PAYMENTS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00	100.00
10.4500.91.00.5 FIRE EMS INTEREST PAYMENTS	\$623.00	\$414.98	\$0.00	\$0.00	\$0.00	100.00
10.4500.95.01.5 FIRE EMS PENSION INTEREST EXP	\$41,831.00	\$41,830.64	\$41,831.00	\$41,831.00	\$0.00	100.00
TOTAL 10.4500 FIRE AND E.M.S	\$1,809,138.00	\$1,772,989.16	\$1,802,141.00	\$1,840,860.00	\$38,719.00	102.15
10.4600 BLDG CODE & HEALTH ENFORCEMENT						
10.4600.10.00.5 BLDG HLTH ENF SALARY & WAGES	\$51,758.00	\$53,037.50	\$54,750.00	\$56,064.00	\$1,314.00	102.40
10.4600.11.00.5 BLDG HLTH ENF OVERTIME	\$4,397.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4600.15.01.5 BLDG HLTH ENF DENTAL INS	\$489.00	\$423.28	\$453.00	\$446.00	(\$7.00)	98.45
10.4600.15.02.5 BLDG HLTH ENF FICA/MCARE	\$4,099.00	\$3,631.76	\$3,997.00	\$4,093.00	\$96.00	102.40
10.4600.15.03.5 BLDG HLTH ENF HLTH INS	\$10,875.00	\$13,577.20	\$10,865.00	\$11,647.00	\$782.00	107.20
10.4600.15.04.5 BLDG HLTH ENF IRS SECT 125	\$188.00	\$234.77	\$185.00	\$223.00	\$38.00	120.54
10.4600.15.05.5 BLDG HLTH ENF LT CARE INS	\$28.00	\$0.00	\$28.00	\$27.00	(\$1.00)	96.43
10.4600.15.07.5 BLDG HLTH ENF CITY RETIREMENT	\$3,510.00	\$3,549.11	\$3,422.00	\$3,672.00	\$250.00	107.31
10.4600.15.08.5 BLDG HLTH ENF LIFE,STD,LTD INS	\$677.00	\$607.41	\$674.00	\$669.00	(\$5.00)	99.26
10.4600.15.09.5 BLDG HLTH ENF UNEMPLOYMENT INS	\$178.00	\$102.55	\$93.00	\$108.00	\$15.00	116.13
10.4600.15.10.5 BLDG HLTH ENF WORKERS' COMP	\$187.00	\$200.96	\$181.00	\$168.00	(\$13.00)	92.82
10.4600.15.12.5 BLDG HLTH ENF PARKING FEE	\$600.00	\$600.00	\$600.00	\$600.00	\$0.00	100.00
10.4600.20.00.5 BLDG HLTH ENF OFFICE SUPPLY	\$600.00	\$432.70	\$600.00	\$600.00	\$0.00	100.00
10.4600.20.01.5 BLDG HLTH ENF POSTAGE	\$400.00	\$197.93	\$250.00	\$250.00	\$0.00	100.00
10.4600.21.00.5 BLDG HLTH ENF SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4600.30.00.5 BLDG HLTH ENF ADVERTISING	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	100.00
10.4600.34.03.5 BLDG HLTH ENF TELE CELL & PAGER	\$800.00	\$407.96	\$800.00	\$500.00	(\$300.00)	62.50
10.4600.40.00.5 BLDG HLTH ENF DUES/SUBS/MTGS	\$1,500.00	\$50.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.4600.48.00.5 BLDG HLTH ENF PROP & LIAB INS	\$2,127.00	\$2,293.82	\$2,422.00	\$2,435.00	\$13.00	100.54
10.4600.56.00.5 BLDG HLTH ENF PURCH SRVS	\$3,425.00	\$316.00	\$1,000.00	\$500.00	(\$500.00)	50.00
10.4600.60.00.5 BLDG HLTH ENF SVC	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
10.4600.70.00.5 BLDG HLTH ENF COPIER	\$200.00	\$160.14	\$200.00	\$174.00	(\$26.00)	87.00
10.4600.70.01.5 BLDG HLTH ENF COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4600.74.00.5 BLDG HLTH ENF TRAVEL/TRANS	\$500.00	\$522.81	\$750.00	\$750.00	\$0.00	100.00
10.4600.83.00.5 BLDG HLTH ENF EQUIP	\$200.00	\$197.53	\$200.00	\$200.00	\$0.00	100.00
10.4600.95.01.5 BLDG HLTH ENF PENSION INT EXP	\$2,145.00	\$2,145.16	\$2,145.00	\$2,145.00	\$0.00	100.00
TOTAL 10.4600 BLDG CODE & HEALTH ENFOR	\$89,483.00	\$82,688.59	\$86,215.00	\$87,871.00	\$1,656.00	101.92
10.4700 EMERGENCY MANAGEMENT						
10.4700.10.00.5 EMERG MGT SALARY & WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.11.00.5 EMERG MGT OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.01.5 EMERG MGT DENTAL INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.02.5 EMERG MGT FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.03.5 EMERG MGT HEALTH INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.04.5 EMERG MGT IRS SECTION 125	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.05.5 EMERG MGT LT CARE INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.4700.15.07.5 EMERG MGT CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.08.5 EMERG MGT LIFE,STD,LTD INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.09.5 EMERG MGT UNEMPLOYMENT INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.15.10.5 EMERG MGT WORKERS' COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.20.00.5 EMERG MGT OFFICE SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.21.00.5 EMERG MGT OPERATING SUPPLY	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
10.4700.22.00.5 EMERG MGT FLOOD SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.34.00.5 EMERG MGT FLOOD COM	\$8,000.00	\$7,531.39	\$0.00	\$0.00	\$0.00	100.00
10.4700.34.03.5 EMERG MGT TELE CELL &PAGER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.40.00.5 EMERG MGT DUES/SUB/MTGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.41.00.5 EMERG MGT TRAINING EXERCISE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.48.00.5 EMERG MGT PROP & LIAB INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.56.00.5 EMERG MGT FLOOD OTR PUR SRVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.66.00.5 EMERG MGT EQUIP REP & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.68.00.5 EMERG MGT FLOOD EQUIP RENTAL	\$6,000.00	\$17,640.00	\$6,000.00	\$6,000.00	\$0.00	100.00
10.4700.70.00.5 EMERG MGT COPIER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.70.01.5 EMERG MGT COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.74.00.5 EMERG MGT TRAVEL/TRANS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.83.00.5 EMERG MGT EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.4700.95.01.5 EMERG MGT PENSION INT EXP	\$429.00	\$429.04	\$429.00	\$429.00	\$0.00	100.00
TOTAL 10.4700 EMERGENCY MANAGEMENT	\$14,929.00	\$25,600.43	\$6,929.00	\$6,929.00	\$0.00	100.00
10.5100 DPW STREETS						
10.5100.10.00.5 DPW ST SALARY & WAGES	\$574,759.00	\$592,047.63	\$528,167.00	\$474,088.00	(\$54,079.00)	89.76
10.5100.11.00.5 DPW ST OVERTIME	\$71,105.00	\$102,310.43	\$62,212.00	\$63,296.00	\$1,084.00	101.74
10.5100.15.01.5 DPW ST DENTAL INS	\$6,153.00	\$5,299.73	\$4,896.00	\$4,734.00	(\$162.00)	96.69
10.5100.15.02.5 DPW ST FICA/MEDICARE	\$47,148.00	\$50,076.84	\$42,809.00	\$41,095.00	(\$1,714.00)	96.00
10.5100.15.03.5 DPW ST HEALTH INS	\$136,672.00	\$121,184.78	\$122,839.00	\$130,110.00	\$7,271.00	105.92
10.5100.15.04.5 DPW ST IRS SECTION 125	\$2,373.00	\$2,951.00	\$1,998.00	\$2,367.00	\$369.00	118.47
10.5100.15.05.5 DPW ST- LT CARE INS	\$354.00	\$186.00	\$351.00	\$326.00	(\$25.00)	92.88
10.5100.15.07.5 DPW ST CITY RETIREMENT	\$40,366.00	\$43,803.32	\$36,651.00	\$36,873.00	\$222.00	100.61
10.5100.15.08.5 DPW ST LIFE, STD, LTD INS	\$8,520.00	\$8,318.87	\$7,630.00	\$7,101.00	(\$529.00)	93.07
10.5100.15.09.5 DPW ST UNEMPLOYMENT INS	\$2,231.00	\$1,289.07	\$1,009.00	\$1,148.00	\$139.00	113.78
10.5100.15.10.5 DPW ST WORKERS' COMP	\$31,039.00	\$33,356.94	\$29,410.00	\$34,299.00	\$4,889.00	116.62
10.5100.15.12.5 DPW ST PARKING FEE	\$1,050.00	\$1,050.00	\$1,770.00	\$1,728.00	(\$42.00)	97.63
10.5100.18.00.5 DPW ST UNIFORMS/PROT CLOTHING	\$6,400.00	\$5,045.31	\$6,400.00	\$6,400.00	\$0.00	100.00
10.5100.20.00.5 DPW ST OFFICE SUPPLY	\$1,500.00	\$3,334.44	\$2,000.00	\$2,000.00	\$0.00	100.00
10.5100.20.01.5 DPW ST POSTAGE	\$500.00	\$109.13	\$300.00	\$300.00	\$0.00	100.00
10.5100.21.00.5 DPW ST OPERATING SUPPLY	\$45,300.00	\$47,999.69	\$43,400.00	\$44,903.00	\$1,503.00	103.46
10.5100.21.01.5 DPW ST SALT-OPER SUPPLY	\$218,028.00	\$164,873.63	\$180,000.00	\$200,000.00	\$20,000.00	111.11
10.5100.21.02.5 DPW ST SAND-OPER SUPPLY	\$10,000.00	\$8,350.40	\$7,500.00	\$7,500.00	\$0.00	100.00
10.5100.21.03.5 DPW ST BITUMINOUS MAT-SUMMER	\$51,000.00	\$50,701.29	\$45,000.00	\$40,000.00	(\$5,000.00)	88.89
10.5100.21.04.5 DPW ST BITUMINOUS MAT-WINTER	\$8,000.00	\$16,776.00	\$8,000.00	\$8,000.00	\$0.00	100.00
10.5100.21.05.5 DPW ST CONCRETE	\$20,000.00	\$611.90	\$15,000.00	\$15,000.00	\$0.00	100.00
10.5100.23.00.5 DPW ST SMALL TOOLS & EQUIP	\$1,500.00	\$564.27	\$1,000.00	\$1,000.00	\$0.00	100.00
10.5100.30.00.5 DPW ST ADVERTISING	\$1,600.00	\$1,167.84	\$1,600.00	\$1,600.00	\$0.00	100.00
10.5100.34.03.5 DPW ST CELL PHONE & PAGER	\$2,000.00	\$2,140.80	\$2,400.00	\$2,400.00	\$0.00	100.00
10.5100.34.04.5 DPW STREETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.40.00.5 DPW ST DUES/SUB/MTGS	\$2,000.00	\$1,532.60	\$2,600.00	\$2,600.00	\$0.00	100.00
10.5100.48.00.5 DPW ST PROP & LIAB INS	\$26,739.00	\$32,572.95	\$27,405.00	\$25,838.00	(\$1,567.00)	94.28
10.5100.56.00.5 DPW ST OTR PUR SRVC	\$24,613.00	\$32,825.12	\$24,900.00	\$22,500.00	(\$2,400.00)	90.36
10.5100.56.01.5 DPW ST BRIDGE MAINTENANCE	\$20,000.00	\$52.20	\$5,000.00	\$5,000.00	\$0.00	100.00
10.5100.56.02.5 DPW ST CRACK SEAL MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.56.03.5 DPW ST ROADSIDE MOWING	\$6,000.00	\$5,289.72	\$6,000.00	\$6,000.00	\$0.00	100.00
10.5100.56.04.5 DPW ST- ST LIGHT LEASES/SVC CHG	\$84,600.00	\$82,457.77	\$84,600.00	\$75,840.00	(\$8,760.00)	89.65
10.5100.56.05.5 DPW ST PAVEMT MARKING	\$14,000.00	\$17,146.13	\$12,000.00	\$17,000.00	\$5,000.00	141.67

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.5100.56.08.5 DPW STREETS PUR SRV WATER FD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.56.09.5 DPW STREETS PUR SRV SEWER FD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.60.00.5 DPW ST PROFESSIONAL SVC	\$3,500.00	\$1,740.00	\$3,950.00	\$3,950.00	\$0.00	100.00
10.5100.60.01.5 DPW ST PROF SVC ELM ST SLIDE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.62.00.5 DPW ST PRINT & BINDING	\$400.00	\$456.25	\$400.00	\$500.00	\$100.00	125.00
10.5100.66.00.5 DPW ST OTHER RENTALS	\$19,250.00	\$17,356.50	\$17,750.00	\$17,750.00	\$0.00	100.00
10.5100.67.00.5 DPW ST STREET MAINT	\$4,500.00	\$3,698.00	\$1,500.00	\$5,000.00	\$3,500.00	333.33
10.5100.68.00.5 DPW ST VEH/EQUIP MAINT	\$1,500.00	\$17,166.82	\$1,500.00	\$5,000.00	\$3,500.00	333.33
10.5100.68.02.5 DPW ST METERED ST LIGHTS	\$1,000.00	\$906.09	\$2,000.00	\$1,000.00	(\$1,000.00)	50.00
10.5100.68.03.5 DPW ST REPAIR PARTS-ST LIGHTS	\$500.00	\$0.00	\$250.00	\$250.00	\$0.00	100.00
10.5100.70.00.5 DPW ST COPIER	\$2,593.00	\$2,052.56	\$2,593.00	\$1,844.00	(\$749.00)	71.11
10.5100.70.01.5 DPW ST COPIER PAPER	\$600.00	\$0.00	\$0.00	\$50.00	\$50.00	100.00
10.5100.72.00.5 DPW ST TAXES/LICENSE/REG	\$1,200.00	\$1,198.60	\$1,500.00	\$2,000.00	\$500.00	133.33
10.5100.74.00.5 DPW ST TRAVEL/TRANSP	\$2,000.00	\$1,106.20	\$1,500.00	\$0.00	(\$1,500.00)	0.00
10.5100.76.01.5 DPW ST ELECTRIC	\$23,000.00	\$21,444.95	\$23,500.00	\$23,500.00	\$0.00	100.00
10.5100.76.03.5 DPW ST TRASH REMOVAL	\$3,800.00	\$2,993.60	\$3,800.00	\$3,200.00	(\$600.00)	84.21
10.5100.79.00.5 DPW ST MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5100.83.00.5 DPW ST MACH & EQUIP	\$0.00	\$300.72	\$0.00	\$0.00	\$0.00	100.00
10.5100.95.01.5 DPW ST PENSION INT EXP	\$25,871.00	\$25,870.64	\$25,871.00	\$25,871.00	\$0.00	100.00
TOTAL 10.5100 DPW STREETS	\$1,555,264.00	\$1,531,716.73	\$1,400,961.00	\$1,370,961.00	(\$30,000.00)	97.86
10.5300 DPW FLEET OPERATIONS						
10.5300.10.00.5 DPW FLEET OPS SALARY & WAGES	\$156,402.00	\$150,055.04	\$158,398.00	\$144,944.00	(\$13,454.00)	91.51
10.5300.11.00.5 DPW FLEET OPS OVERTIME	\$11,229.00	\$8,302.97	\$11,381.00	\$10,158.00	(\$1,223.00)	89.25
10.5300.15.01.5 DPW FLEET OPS DENTAL INS	\$1,410.00	\$1,190.57	\$1,303.00	\$1,218.00	(\$85.00)	93.48
10.5300.15.02.5 DPW FLEET OPS FICA/MEDICARE	\$12,237.00	\$11,629.35	\$12,394.00	\$11,331.00	(\$1,063.00)	91.42
10.5300.15.03.5 DPW FLEET OPS HEALTH INS	\$31,321.00	\$24,496.58	\$31,292.00	\$31,797.00	\$505.00	101.61
10.5300.15.04.5 DPW FLEET OPS IRS SECTION 125	\$542.00	\$676.14	\$532.00	\$609.00	\$77.00	114.47
10.5300.15.05.5 DPW FLEET OPS LT CARE INS	\$82.00	\$61.61	\$80.00	\$77.00	(\$3.00)	96.25
10.5300.15.07.5 DPW FLEET OPS CITY RETIREMENT	\$10,477.00	\$9,811.66	\$10,611.00	\$10,167.00	(\$444.00)	95.82
10.5300.15.08.5 DPW FLEET OPS LIFE, STD, LTD INS	\$1,952.00	\$1,905.98	\$1,942.00	\$1,827.00	(\$115.00)	94.08
10.5300.15.09.5 DPW FLEET OPS UNEMPLOYMENT INS	\$511.00	\$295.37	\$269.00	\$295.00	\$26.00	109.67
10.5300.15.10.5 DPW FLEET OPS WORKERS' COMP	\$8,571.00	\$9,211.08	\$9,909.00	\$9,611.00	(\$298.00)	96.99
10.5300.15.12.5 DPW FLEET OPS PARKING FEE	\$144.00	\$144.00	\$144.00	\$144.00	\$0.00	100.00
10.5300.18.00.5 DPW FLEET OPS PROT CLOTHING	\$6,020.00	\$3,434.54	\$6,020.00	\$5,000.00	(\$1,020.00)	83.06
10.5300.20.00.5 DPW FLEET OPS OFFICE SUPPLY	\$1,000.00	\$288.08	\$750.00	\$750.00	\$0.00	100.00
10.5300.20.01.5 DPW FLEET OPS POSTAGE	\$50.00	\$78.18	\$100.00	\$100.00	\$0.00	100.00
10.5300.21.00.5 DPW FLEET OPS OPERATING SUPPLY	\$258,875.00	\$254,732.38	\$258,875.00	\$258,875.00	\$0.00	100.00
10.5300.21.01.5 DPW FLEET OPS INT FUEL REIMB	(\$59,253.00)	(\$42,796.49)	(\$50,000.00)	(\$50,000.00)	\$0.00	100.00
10.5300.21.02.5 DPW FLEET OPS OIL & ANTI-FREEZE	\$3,500.00	\$3,281.80	\$4,000.00	\$3,750.00	(\$250.00)	93.75
10.5300.23.00.5 DPW FLEET OPS SMALL TOOLS & EQUIP	\$8,500.00	\$1,043.95	\$7,500.00	\$2,500.00	(\$5,000.00)	33.33
10.5300.23.01.5 DPW FLEET OPS STOCKROOM EQUIP	\$0.00	\$1,009.48	\$0.00	\$2,500.00	\$2,500.00	100.00
10.5300.23.02.5 DPW FLEET OPS SMALL TOOLS	\$0.00	\$3,898.31	\$0.00	\$3,500.00	\$3,500.00	100.00
10.5300.23.03.5 DPW FLEET OPS SMALL EQUIPMENT	\$0.00	\$508.98	\$0.00	\$2,500.00	\$2,500.00	100.00
10.5300.30.00.5 DPW FLEET OPS ADVERTISING	\$500.00	\$342.40	\$250.00	\$250.00	\$0.00	100.00
10.5300.34.04.5 DPW FLEET OPS COMMUNICATIONS	\$4,600.00	\$3,662.93	\$5,000.00	\$5,000.00	\$0.00	100.00
10.5300.38.00.5 DPW FLEET OPS DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5300.40.00.5 DPW FLEET OPS DUES/SUB/MTGS	\$450.00	\$0.00	\$250.00	\$250.00	\$0.00	100.00
10.5300.48.00.5 DPW FLEET OPS PROP & LIAB INS	\$6,128.00	\$7,471.20	\$6,975.00	\$6,648.00	(\$327.00)	95.31
10.5300.60.00.5 DPW FLEET OPS PROFESSIONAL SVC	\$750.00	\$444.00	\$400.00	\$500.00	\$100.00	125.00
10.5300.68.00.5 DPW FLEET OPS VEH/EQUIP MAINT	\$130,000.00	\$124,729.53	\$133,000.00	\$134,200.00	\$1,200.00	100.90
10.5300.68.01.5 DPW FLEET OPS INTNL REP REIMB	(\$25,000.00)	(\$23,819.06)	(\$25,000.00)	(\$25,000.00)	\$0.00	100.00
10.5300.70.00.5 DPW FLEET OPS COPIER	\$575.00	\$461.73	\$575.00	\$475.00	(\$100.00)	82.61
10.5300.70.01.5 DPW FLEET OPS COPIER PAPER	\$150.00	\$0.00	\$0.00	\$500.00	\$500.00	100.00
10.5300.72.00.5 DPW FLEET OPS TAXES/LIC/REG	\$250.00	\$225.00	\$450.00	\$300.00	(\$150.00)	66.67
10.5300.74.00.5 DPW FLEET OPS TRAVEL/TRANSP	\$100.00	\$30.00	\$50.00	\$50.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.5300.83.00.5 DPW FLEET OPS MACH & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5300.85.00.5 DPW FLEET OPS FED/ST GRANT EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.5300.95.01.5 DPW FLEET OPS PENSION INT EXP	\$6,328.00	\$6,328.22	\$6,328.00	\$6,328.00	\$0.00	100.00
TOTAL 10.5300 DPW FLEET OPERATIONS	\$578,401.00	\$563,135.51	\$593,778.00	\$581,154.00	(\$12,624.00)	97.87
10.5310 DPW BUILDING OPERATIONS						
10.5310.21.00.5 DPW BLDG OPS OPERATING SUPPLY	\$2,500.00	\$1,771.77	\$2,000.00	\$2,000.00	\$0.00	100.00
10.5310.23.00.5 DPW BLDG OPS SMALL TOOLS & EQUIP	\$100.00	\$0.00	\$250.00	\$0.00	(\$250.00)	0.00
10.5310.34.00.5 DPW BLDG OPS COM	\$500.00	\$0.00	\$250.00	\$0.00	(\$250.00)	0.00
10.5310.56.00.5 DPW BLDG OPS OTR PUR SRVC	\$6,000.00	\$5,709.60	\$7,500.00	\$7,500.00	\$0.00	100.00
10.5310.69.00.5 DPW BLDG OPS BLDG/GRNDS MAINT	\$8,250.00	\$9,959.38	\$7,250.00	\$10,500.00	\$3,250.00	144.83
10.5310.72.00.5 DPW BLDG OPS TAXES/LIC/REG	\$200.00	\$347.20	\$200.00	\$400.00	\$200.00	200.00
10.5310.76.01.5 DPW BLDG OPS ELECTRIC	\$11,200.00	\$9,427.89	\$10,000.00	\$10,000.00	\$0.00	100.00
10.5310.76.02.5 DPW BLDG OPS HEATING FUEL	\$29,700.00	\$21,631.38	\$29,700.00	\$25,000.00	(\$4,700.00)	84.18
10.5310.76.03.5 DPW BLDG OPS TRASH REMOVAL	\$1,600.00	\$988.07	\$1,200.00	\$1,200.00	\$0.00	100.00
10.5310.76.04.5 DPW BLDG OPS IN HOUSE UTILITIES	\$3,000.00	\$1,882.60	\$3,000.00	\$2,500.00	(\$500.00)	83.33
10.5310.76.05.5 DPW BLDG OPS PROPANE	\$4,500.00	\$4,924.20	\$4,500.00	\$5,000.00	\$500.00	111.11
TOTAL 10.5310 DPW BUILDING OPERATIONS	\$67,550.00	\$56,642.09	\$65,850.00	\$64,100.00	(\$1,750.00)	97.34
10.7270 WRIGHTSVILLE BEACH FUNDS						
10.7270.44.00.5 WRIGHTSVILLE BEACH CONTRIB	\$4,007.00	\$4,006.50	\$4,007.00	\$4,007.00	\$0.00	100.00
TOTAL 10.7270 WRIGHTSVILLE BEACH FUND	\$4,007.00	\$4,006.50	\$4,007.00	\$4,007.00	\$0.00	100.00
10.7800 AGENCY CONTRIBUTION						
10.7800.44.00.5 DOWNTOWN IMPROV DISTRICT EXP	\$0.00	\$37,301.00	\$0.00	\$40,000.00	\$40,000.00	100.00
10.7800.45.00.5 OUTSIDE AGENCY CONTRIB	\$118,175.00	\$115,850.00	\$118,175.00	\$110,175.00	(\$8,000.00)	93.23
TOTAL 10.7800 AGENCY CONTRIBUTION	\$118,175.00	\$153,151.00	\$118,175.00	\$150,175.00	\$32,000.00	127.08
10.7900 LIBRARY CONTRIBUTION						
10.7900.00.00.5 KELLOGG HUBBARD LIBRARY CONTRIB	\$308,673.00	\$308,673.00	\$308,673.00	\$316,698.00	\$8,025.00	102.60
TOTAL 10.7900 LIBRARY CONTRIBUTION	\$308,673.00	\$308,673.00	\$308,673.00	\$316,698.00	\$8,025.00	102.60
10.8000 COMMUNITY ENHANCEMENT						
10.8000.00.00.5 COM ENH ARTS GRANT PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8000.00.01.5 COM ENH VT LOCAL GREEN UP DAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8000.00.02.5 COM ENH MDCA	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	100.00
10.8000.00.04.5 COM ENH JULY 4 CELEBRATION	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.8000.00.12.5 COM ENH FALL-WINTER CELEBR	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	100.00
10.8000.00.15.5 COM ENH WOOD ART GALLERY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8000.00.16.5 COM ENH CAPITAL CITY BAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8000.00.17.5 COM ENH DIVERSION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8000.00.18.5 COM ENH WELCOME LEGISLATORS	\$1,500.00	\$783.09	\$1,500.00	\$1,500.00	\$0.00	100.00
10.8000.00.19.5 COM ENH HOLIDAY LIGHTS	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	100.00
10.8000.00.21.5 COMMUNITY ENHANCEMENT USS MONTPELIER	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	100.00
10.8000.20.00.5 CEMETERY FLAGS	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	100.00
TOTAL 10.8000 COMMUNITY ENHANCEMENT	\$29,500.00	\$28,783.09	\$31,000.00	\$31,000.00	\$0.00	100.00
10.8130 TREE MANAGEMENT						
10.8130.10.00.5 TREE MANAGEMENT SALARIES & WAGES-WARDEN	\$18,308.00	\$17,377.61	\$18,206.00	\$20,242.00	\$2,036.00	111.18
10.8130.11.00.5 TREE MANAGEMENT OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8130.15.01.5 TREE MANAGEMENT DENTAL INSURANCE	\$230.00	\$317.46	\$212.00	\$209.00	(\$3.00)	98.58
10.8130.15.02.5 TREE MANAGEMENT FICA/MEDICARE	\$1,336.00	\$1,174.40	\$1,329.00	\$1,478.00	\$149.00	111.21
10.8130.15.03.5 TREE MANAGEMENT HEALTH INSURANCE	\$5,098.00	\$3,855.16	\$5,093.00	\$5,460.00	\$367.00	107.21
10.8130.15.04.5 TREE MANAGEMENT IRS SECTION 125	\$88.00	\$110.31	\$87.00	\$105.00	\$18.00	120.69
10.8130.15.05.5 TREE MANAGEMENT LONG TERM CARE INSURANCE	\$13.00	\$0.00	\$13.00	\$13.00	\$0.00	100.00
10.8130.15.07.5 TREE MANAGEMENT CITY RETIREMENT	\$1,144.00	\$1,162.70	\$1,138.00	\$1,326.00	\$188.00	116.52
10.8130.15.08.5 TREE MANAGEMENT LIFE, STD, LTD INSURANCE	\$318.00	\$311.04	\$316.00	\$314.00	(\$2.00)	99.37
10.8130.15.09.5 TREE MANAGEMENT UNEMPLOYMENT INSURANCE	\$136.00	\$48.17	\$43.00	\$51.00	\$8.00	118.60
10.8130.15.10.5 TREE MANAGEMENT WORKERS' COMPENSATION	\$958.00	\$1,029.54	\$1,087.00	\$1,281.00	\$194.00	117.85

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.8130.23.00.5 TREE MANAGEMENT SMALL TOOLS	\$1,200.00	\$0.00	\$800.00	\$0.00	(\$800.00)	0.00
10.8130.30.00.5 TREE MANAGEMENT ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8130.48.00.5 TREE MANAGEMENT PROPERTY & LIABILITY INS	\$998.00	\$1,078.10	\$1,135.00	\$1,142.00	\$7.00	100.62
10.8130.56.00.5 TREE MANAGEMENT OTR PUR SRVC	\$5,000.00	\$7,946.12	\$5,000.00	\$5,000.00	\$0.00	100.00
10.8130.70.00.5 TREE MANAGEMENT COPIER	\$94.00	\$75.14	\$94.00	\$81.00	(\$13.00)	86.17
10.8130.70.01.5 TREE MANAGEMENT COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8130.82.00.5 TREE MANAGEMENT CAP IMP- WARDEN & BOARD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.8130.95.01.5 PENSION INTEREST EXP-WARDEN	\$1,073.00	\$1,072.58	\$1,073.00	\$1,073.00	\$0.00	100.00
TOTAL 10.8130 TREE MANAGEMENT	\$35,994.00	\$35,558.33	\$35,626.00	\$37,775.00	\$2,149.00	106.03
10.8135 TREE BOARD						
10.8135.21.00.5 TREE BOARD TREE NURSERY	\$1,800.00	\$851.97	\$1,800.00	\$2,000.00	\$200.00	111.11
10.8135.79.00.5 TREE BOARD MISC GRANT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.8135 TREE BOARD	\$1,800.00	\$851.97	\$1,800.00	\$2,000.00	\$200.00	111.11
10.8300 CONSERVATION COMMISSION						
10.8300.56.00.5 CONSERVATION OTR PUR SRVC	\$2,250.00	\$0.00	\$2,250.00	\$0.00	(\$2,250.00)	0.00
10.8300.79.00.5 CONSERVATION MISCELLANEOUS PROJECTS	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	100.00
10.8300.93.00.5 CONSERVATION BUDGET XFER TO RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.8300 CONSERVATION COMMISSION	\$5,750.00	\$3,500.00	\$5,750.00	\$3,500.00	(\$2,250.00)	60.87
10.9100 DEBT SERVICE						
10.9100.90.00.5 DEBT SERVICE CIP PRINCIPAL PAYMENTS	\$447,751.00	\$443,565.00	\$472,743.00	\$494,457.00	\$21,714.00	104.59
10.9100.90.01.5 DEBT SERVICE EQUIP PRINCIPAL	\$10,540.00	\$13,480.00	\$49,028.00	\$52,540.00	\$3,512.00	107.16
10.9100.91.00.5 DEBT SERVICE CIP INTEREST PAYMENTS	\$216,979.00	\$209,421.65	\$202,493.00	\$191,941.00	(\$10,552.00)	94.79
10.9100.91.01.5 DEBT SERVICE EQUIP INTEREST	\$5,822.00	\$5,764.00	\$7,083.00	\$5,552.00	(\$1,531.00)	78.38
10.9100.92.00.5 DEBT SERVICE ENERGY IMPROV LEASE PYMT	\$37,126.00	\$37,126.08	\$37,198.00	\$37,128.00	(\$70.00)	99.81
10.9100.92.01.5 DEBT SERVICE ENERGY AUDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9100.92.02.5 DEBT SERVICE BOND ISSUANCE EXPENSES	\$3,600.00	\$1,450.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9100 DEBT SERVICE	\$721,818.00	\$710,806.73	\$768,545.00	\$781,618.00	\$13,073.00	101.70
10.9200 ADMIN COPIER & POSTAGE						
10.9200.20.01.5 ADMIN POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9200.20.02.5 ADMIN OTHER SUPPLIES	\$0.00	\$714.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9200 ADMIN COPIER & POSTAGE	\$0.00	\$714.00	\$0.00	\$0.00	\$0.00	100.00
10.9300 OTHER GOVERNMENTAL						
10.9300.72.00.5 OTHR GOVT- WASH COUNTY TAX	\$59,288.00	\$62,590.00	\$59,288.00	\$66,000.00	\$6,712.00	111.32
10.9300.72.01.5 OTHR GOVT - SOLID WASTE DIST FEE	\$15,520.00	\$7,868.00	\$15,520.00	\$15,520.00	\$0.00	100.00
10.9300.72.02.5 OTHR GOVT - GRN MTN TRANSIT	\$69,371.00	\$69,371.00	\$69,371.00	\$69,371.00	\$0.00	100.00
10.9300.72.03.5 OTHR GOVT - CENTRAL VT REG PLANNING	\$8,248.00	\$8,247.75	\$8,248.00	\$8,640.00	\$392.00	104.75
10.9300.72.04.5 OTHR GOVT - VT LEAGUE OF CITIES AND TOWNS	\$8,787.00	\$8,787.00	\$8,969.00	\$9,230.00	\$261.00	102.91
10.9300.72.05.5 OTHR GOVT-CNTRL VT PUBLIC SAFETY AUTH	\$0.00	\$0.00	\$0.00	\$34,725.00	\$34,725.00	100.00
TOTAL 10.9300 OTHER GOVERNMENTAL	\$161,214.00	\$156,863.75	\$161,396.00	\$203,486.00	\$42,090.00	126.08
10.9390 TRANSFERS TO OTHER FUNDS						
10.9390.93.00.5 XFER TO WATER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9390.94.00.5 XFER TO SEWER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9390.96.00.5 XFER CEMETERY PROP TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9390.96.01.5 XFER TO CEMETERY CIP	\$26,000.00	\$26,000.00	\$18,875.00	\$18,875.00	\$0.00	100.00
10.9390.96.02.5 XFER CEMETERY SMALL PARKS	\$27,900.00	\$27,900.00	\$27,900.00	\$27,900.00	\$0.00	100.00
10.9390.96.04.5 XFER CEMETERY OPERATIONS	\$37,968.00	\$57,826.00	\$57,826.00	\$57,826.00	\$0.00	100.00
10.9390.96.05.5 XFER TO CEMETERY EQUIP	\$19,858.00	\$19,858.00	\$13,908.00	\$13,908.00	\$0.00	100.00
10.9390.97.00.5 XFER TO PARKING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9390.98.00.5 XFER TO CAPITAL PROJECTS	\$523,474.00	\$884,036.96	\$655,295.00	\$849,103.00	\$193,808.00	129.58
10.9390.98.01.5 TRANSFER TO DISTRICT ENERGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9390.98.05.5 XFER PARK IMPACT FEE TO PARKS	\$0.00	\$17,761.89	\$0.00	\$0.00	\$0.00	100.00
10.9390.99.00.5 XFER PARK OPERATIONS	\$141,089.00	\$141,089.00	\$141,089.00	\$148,927.00	\$7,838.00	105.56
10.9390.99.01.5 XFER PARKS CIP	\$9,500.00	\$9,500.00	\$3,400.00	\$8,000.00	\$4,600.00	235.29

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
10.9390.99.02.5 XFER PARKS EQUIPMENT	\$4,800.00	\$4,800.00	\$11,700.00	\$10,700.00	(\$1,000.00)	91.45
10.9390.99.03.5 XFER TO HOUSING TRUST	\$41,000.00	\$41,000.00	\$41,000.00	\$21,000.00	(\$20,000.00)	51.22
10.9390.99.04.5 XFER TO SENIOR CENTER	\$157,475.00	\$157,475.00	\$157,475.00	\$143,475.00	(\$14,000.00)	91.11
TOTAL 10.9390 TRANSFERS TO OTHER FUND	\$989,064.00	\$1,387,246.85	\$1,128,468.00	\$1,299,714.00	\$171,246.00	115.18
10.9400 EQUIPMENT PLAN						
10.9400.82.00.5 EQUIP PLAN - CAPITAL OUTLAY-ENERGY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9400.83.01.5 EQUIP PLAN - DPW	\$331,851.00	\$331,851.00	\$271,614.00	\$322,580.00	\$50,966.00	118.76
10.9400.83.02.5 EQUIP PLAN - POLICE	\$27,200.00	\$27,200.00	\$100,800.00	\$60,000.00	(\$40,800.00)	59.52
10.9400.83.03.5 EQUIP PLAN - FIRE	\$0.00	\$0.00	\$8,100.00	\$0.00	(\$8,100.00)	0.00
10.9400.83.04.5 EQUIP PLAN - CLERK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9400.83.05.5 EQUIP PLAN - TECHNOLOGY	\$49,433.00	\$49,433.00	\$49,433.00	\$49,720.00	\$287.00	100.58
10.9400.83.06.5 EQUIP PLAN- PLANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9400.83.07.5 EQUIP PLAN - FINANCE SOFTWARE	\$0.00	\$0.00	\$3,334.00	\$0.00	(\$3,334.00)	0.00
10.9400.83.08.5 EQUIP PLAN - CITY HALL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9400 EQUIPMENT PLAN	\$408,484.00	\$408,484.00	\$433,281.00	\$432,300.00	(\$981.00)	99.77
10.9900 EMPLOYEE BENEFITS						
10.9900.15.03.5 EMPLOYEE BENEFITS HLTH REIMB ARR DRAW DOWN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.15.04.5 EMPLOYEE BENEFITS FLEX SPENDING ACCT FUNDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.15.05.5 EMPLOYEE BENEFITS HRA/FSA ADMINISTRATION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.48.00.5 EMPLOYEE BENEFITS P&C INSURANCE CLAIM EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.48.01.5 EMPLOYEE BENEFITS PC - DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.79.00.5 EMPLOYEE BENEFITS MISCELLANEOUS - BENEFITS	\$0.00	\$2,513.65	\$0.00	\$0.00	\$0.00	100.00
10.9900.80.00.5 EMPLOYEE BENEFITS EMPLOYEE WELLNESS PROG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9900.95.00.5 EMPLOYEE BENEFITS VMERS PAYOFF PENSION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9900 EMPLOYEE BENEFITS	\$0.00	\$2,513.65	\$0.00	\$0.00	\$0.00	100.00
10.9951 GF MISC EXP						
10.9951.57.00.5 MISC XFER TO DOWNTWN IMPROV DISTRICT	\$0.00	\$6,714.00	\$0.00	\$0.00	\$0.00	100.00
10.9951.60.00.5 MISC USE OF GF FUND BALANCE	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	100.00
10.9951.79.00.5 MISC MISCELLANEOUS EXP	\$0.00	\$0.17	\$0.00	\$0.00	\$0.00	100.00
10.9951.80.00.5 MISC PURCHASE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
10.9951.93.00.5 MISC USE OF RECORDS RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9951 GF MISC EXP	\$0.00	\$18,714.17	\$0.00	\$0.00	\$0.00	100.00
10.9961 TAX ABATEMENTS/CREDITS						
10.9961.00.00.5 TAX ABATEMENTS/SPRINKLER	\$60,000.00	\$71,510.22	\$62,000.00	\$64,000.00	\$2,000.00	103.23
TOTAL 10.9961 TAX ABATEMENTS/CREDITS	\$60,000.00	\$71,510.22	\$62,000.00	\$64,000.00	\$2,000.00	103.23
10.9962 GF MISC EXP						
10.9962.00.00.5 MISC A/R BAD DEBT WO	\$0.00	\$1,350.11	\$0.00	\$0.00	\$0.00	100.00
TOTAL 10.9962 GF MISC EXP	\$0.00	\$1,350.11	\$0.00	\$0.00	\$0.00	100.00
TOTAL GENERAL FUND EXPENDITURES	\$11,410,448.00	\$12,013,803.72	\$11,596,226.00	\$12,086,826.00	\$490,600.00	104.23
GENERAL FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	\$336,775.57	\$0.00	\$0.00	\$0.00	

Water Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
11.2 INTERGOVERNMENTAL REV						
11.2300.00.00.4 WATER REV GRANTS-STATE	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00
11.2301.00.00.4 GF REIMB OT HRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2310.00.00.4 WATER REV GRANTS-FEDERAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2313.00.00.4 BERLIN FIRE DISTRICT CLOSEOUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2502.00.00.4 WATER REV WATER USE REVENUE	\$2,462,776.00	\$2,421,719.94	\$2,371,964.00	\$2,430,483.00	\$58,519.00	102.47
11.2503.00.00.4 WATER REV PENALTIES - WATER USE	\$13,000.00	\$13,569.56	\$14,000.00	\$12,000.00	(\$2,000.00)	85.71
11.2505.00.00.4 WATER REV DELINQUENT INTEREST	\$10,000.00	\$11,836.54	\$11,000.00	\$12,000.00	\$1,000.00	109.09
11.2522.00.00.4 WATER BENEFIT CHARGE	\$0.00	\$0.00	\$95,469.00	\$96,283.00	\$814.00	100.85
11.2570.00.00.4 WATER REV METER SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2595.00.00.4 WATER REV ON/OFF FEES	\$4,000.00	\$3,850.00	\$4,000.00	\$4,000.00	\$0.00	100.00
11.2599.00.00.4 WATER REV CONNECTION FEES	\$10,000.00	\$7,893.00	\$5,000.00	\$10,000.00	\$5,000.00	200.00
11.2605.00.00.4 WATER REV SPRINKLER SERV REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2614.00.00.4 WATER REV SALE OF EQUIP	\$0.00	\$6,750.00	\$0.00	\$0.00	\$0.00	100.00
11.2614.00.11.4 WATER REV SALE OF LAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2700.00.00.4 WATER REV INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2804.00.00.4 WATER REV DONATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2820.00.00.4 WATER REV W/C REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2901.00.00.4 XFER FROM SEWER FD WATER METER DEPREC	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$0.00	100.00
11.2990.00.00.4 WATER REV MISC REVENUE	\$2,000.00	\$12,971.80	\$2,000.00	\$2,000.00	\$0.00	100.00
11.2992.00.00.4 WATER REV XFER PARKS PEACE PARK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.2993.00.00.4 WATER REV XFER FROM GENERAL FUND	\$0.00	\$6,890.37	\$0.00	\$0.00	\$0.00	100.00
11.2997.00.00.4 WATER REV USE OF FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 11.2 INTERGOVERNMENTAL REV	\$2,514,276.00	\$2,502,981.21	\$2,515,933.00	\$2,579,266.00	\$63,333.00	102.52
TOTAL WATER FUND REVENUES	\$2,514,276.00	\$2,502,981.21	\$2,515,933.00	\$2,579,266.00	\$63,333.00	102.52
EXPENDITURES						
11.6200 WATER ADMINISTRATION						
11.6200.10.00.5 ADMIN SALARIES & WAGES	\$66,094.00	\$66,230.44	\$67,879.00	\$65,055.00	(\$2,824.00)	95.84
11.6200.11.00.5 ADMIN OVERTIME	\$3,077.00	\$4,586.54	\$3,220.00	\$2,672.00	(\$548.00)	82.98
11.6200.15.01.5 ADMIN DENTAL INSURANCE	\$558.00	\$485.44	\$516.00	\$518.00	\$2.00	100.39
11.6200.15.02.5 ADMIN FICA/MEDICARE	\$5,050.00	\$5,177.80	\$5,190.00	\$4,953.00	(\$237.00)	95.43
11.6200.15.03.5 ADMIN HEALTH INSURANCE	\$12,398.00	\$10,729.38	\$12,387.00	\$13,511.00	\$1,124.00	109.07
11.6200.15.04.5 ADMIN IRS SECTION 125	\$215.00	\$267.63	\$210.00	\$259.00	\$49.00	123.33
11.6200.15.05.5 ADMIN LONG TERM CARE INSURANCE	\$32.00	\$42.93	\$32.00	\$37.00	\$5.00	115.63
11.6200.15.07.5 ADMIN CITY RETIREMENT	\$4,323.00	\$3,898.91	\$4,444.00	\$4,444.00	\$0.00	100.00
11.6200.15.08.5 ADMIN LIFE, STD, LTD INSURANCE	\$773.00	\$754.45	\$769.00	\$776.00	\$7.00	100.91
11.6200.15.09.5 ADMIN UNEMPLOYMENT INSURANCE	\$126.00	\$116.91	\$106.00	\$126.00	\$20.00	118.87
11.6200.15.10.5 ADMIN WORK COMP	\$2,487.00	\$2,672.74	\$231.00	\$201.00	(\$30.00)	87.01
11.6200.15.12.5 ADMIN PARKING FEE	\$264.00	\$264.00	\$264.00	\$264.00	\$0.00	100.00
11.6200.18.00.5 ADMIN UNIFORMS/PROTECT CLOTHING	\$2,200.00	\$1,917.42	\$0.00	\$0.00	\$0.00	100.00
11.6200.20.00.5 ADMIN OFFICE SUPPLIES	\$1,500.00	\$2,272.30	\$1,500.00	\$2,250.00	\$750.00	150.00
11.6200.20.01.5 ADMIN POSTAGE	\$3,300.00	\$3,673.54	\$3,300.00	\$3,700.00	\$400.00	112.12
11.6200.30.00.5 ADMIN ADVERTISING	\$500.00	\$2,026.03	\$350.00	\$1,500.00	\$1,150.00	428.57
11.6200.34.00.5 ADMIN TELEPH BASIC SERVICE	\$2,688.00	\$3,910.34	\$2,688.00	\$4,000.00	\$1,312.00	148.81
11.6200.34.01.5 ADMIN TELEPH LONG DISTANCE	\$840.00	\$1,436.65	\$840.00	\$1,500.00	\$660.00	178.57
11.6200.34.02.5 ADMIN INTERNET WAN SERVICE	\$3,864.00	\$6,673.40	\$3,864.00	\$6,500.00	\$2,636.00	168.22
11.6200.38.00.5 ADMIN DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.40.00.5 ADMIN DUES/SUBSCRIBTS/MTGS	\$3,100.00	\$1,422.92	\$1,750.00	\$1,750.00	\$0.00	100.00
11.6200.48.00.5 ADMIN PROP & LIAB INS	\$2,426.00	\$2,614.96	\$2,761.00	\$2,825.00	\$64.00	102.32
11.6200.48.01.5 ADMIN PC - DEDUCTIBLE EXPENSE	\$0.00	\$690.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.60.00.5 ADMIN PROF SVCS	\$4,500.00	\$968.00	\$3,500.00	\$3,500.00	\$0.00	100.00
11.6200.61.00.5 ADMIN LEGAL SERVICES	\$4,500.00	\$13,243.79	\$12,000.00	\$8,000.00	(\$4,000.00)	66.67

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
11.6200.62.00.5 ADMIN PRINTING & BINDING	\$750.00	\$0.00	\$750.00	\$500.00	(\$250.00)	66.67
11.6200.65.00.5 ADMIN EQUIP RENTAL COMPUTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.66.00.5 ADMIN TOWN HILL LEASE	\$41,329.00	\$41,328.68	\$40,310.00	\$39,265.00	(\$1,045.00)	97.41
11.6200.70.00.5 ADMIN COPIER	\$228.00	\$182.56	\$228.00	\$202.00	(\$26.00)	88.60
11.6200.70.01.5 ADMIN COPY PAPER	\$50.00	\$0.00	\$0.00	\$50.00	\$50.00	100.00
11.6200.72.00.5 ADMIN TAXES/LICENSE/REGIST	\$13,000.00	\$18,090.41	\$15,000.00	\$20,000.00	\$5,000.00	133.33
11.6200.74.00.5 ADMIN TRAVEL/TRANSPORTATION	\$100.00	\$0.00	\$100.00	\$0.00	(\$100.00)	0.00
11.6200.79.00.5 ADMIN MISC	\$0.00	\$5,013.05	\$0.00	\$0.00	\$0.00	100.00
11.6200.83.00.5 ADMIN MACH & EQUIP	\$0.00	\$415.94	\$0.00	\$0.00	\$0.00	100.00
11.6200.83.01.5 ADMIN COMPUTER EQUIP ALLOC	\$13,144.00	\$16,659.90	\$13,267.00	\$14,273.00	\$1,006.00	107.58
11.6200.83.02.5 ADMIN FINANCIAL SOFTWARE	\$0.00	\$0.00	\$3,333.00	\$0.00	(\$3,333.00)	0.00
11.6200.88.01.5 ADMIN COMPUTER WIRELESS NETWORK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.90.00.5 ADMIN PRINCIPAL	\$475,024.48	\$0.00	\$490,520.00	\$500,520.00	\$10,000.00	102.04
11.6200.91.00.5 ADMIN INTEREST EXPENSE	\$328,768.00	\$354,727.39	\$296,711.00	\$260,122.00	(\$36,589.00)	87.67
11.6200.92.00.5 ADMIN ENERGY IMPROV LEASE PYMT	\$6,086.00	\$1,166.18	\$6,086.00	\$6,086.00	\$0.00	100.00
11.6200.92.01.5 ADMIN ENERGY AUDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.95.00.5 ADMIN VMERS PAYOFF PENSION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6200.95.01.5 ADMIN PENSION INTEREST EXP	\$3,059.00	\$3,059.16	\$3,059.00	\$3,059.00	\$0.00	100.00
11.6200.97.00.5 ADMIN ADMIN/MGMT SVCS	\$286,581.00	\$286,581.00	\$293,574.00	\$299,952.00	\$6,378.00	102.17
TOTAL 11.6200 WATER ADMINISTRATION	\$1,293,010.48	\$863,300.79	\$1,290,739.00	\$1,272,370.00	(\$18,369.00)	98.58
11.6210 WATER SUPPLY & TREATMENT						
11.6210.10.00.5 WATER TREAT SALARIES & WAGES	\$186,336.00	\$184,323.07	\$194,735.00	\$205,397.00	\$10,662.00	105.48
11.6210.11.00.5 WATER TREAT OVERTIME	\$11,479.00	\$10,729.97	\$12,073.00	\$12,603.00	\$530.00	104.39
11.6210.15.01.5 WATER TREAT DENTAL INSURANCE	\$1,620.00	\$1,402.86	\$1,498.00	\$1,496.00	(\$2.00)	99.87
11.6210.15.02.5 WATER TREAT FICA/MEDICARE	\$14,441.00	\$14,236.11	\$15,097.00	\$15,921.00	\$824.00	105.46
11.6210.15.03.5 WATER TREAT HEALTH INSURANCE	\$35,998.00	\$28,297.29	\$35,965.00	\$39,135.00	\$3,170.00	108.81
11.6210.15.04.5 WATER TREAT SECTION 125	\$623.00	\$777.11	\$612.00	\$750.00	\$138.00	122.55
11.6210.15.05.5 WATER TREAT LONG TERM CARE INSURANCE	\$93.00	\$86.06	\$92.00	\$92.00	\$0.00	100.00
11.6210.15.07.5 WATER TREAT CITY RETIREMENT	\$12,363.00	\$11,822.40	\$12,926.00	\$14,285.00	\$1,359.00	110.51
11.6210.15.08.5 WATER TREAT LIFE STD, LTD INSURANCE	\$2,244.00	\$2,190.59	\$2,232.00	\$2,249.00	\$17.00	100.76
11.6210.15.09.5 WATER TREAT UNEMP INSURANCE	\$588.00	\$339.46	\$309.00	\$364.00	\$55.00	117.80
11.6210.15.10.5 WATER TREAT WORK COMP	\$7,081.00	\$7,609.80	\$8,172.00	\$8,107.00	(\$65.00)	99.20
11.6210.15.12.5 WATER TREAT PARKING FEE	\$150.00	\$150.00	\$150.00	\$150.00	\$0.00	100.00
11.6210.18.00.5 WATER TREAT UNIFORMS/PROTECTIVE CLOTH	\$1,450.00	\$1,078.00	\$1,500.00	\$1,500.00	\$0.00	100.00
11.6210.20.00.5 WATER TREAT OFFICE SUPPLIES	\$300.00	\$97.41	\$350.00	\$150.00	(\$200.00)	42.86
11.6210.21.00.5 WATER TREAT OPER SUPPLIES	\$108,705.00	\$43,595.81	\$106,245.00	\$114,560.00	\$8,315.00	107.83
11.6210.23.00.5 WATER TREAT SMALL TOOLS & EQUIP	\$1,000.00	\$168.34	\$1,000.00	\$500.00	(\$500.00)	50.00
11.6210.34.00.5 WATER TREAT COMMUNICATIONS	\$2,760.00	\$2,113.84	\$2,520.00	\$2,120.00	(\$400.00)	84.13
11.6210.38.00.5 WATER TREAT DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6210.40.00.5 WATER TREAT DUES, SUBSCRIP, MTGS	\$1,750.00	\$433.40	\$1,350.00	\$1,350.00	\$0.00	100.00
11.6210.48.00.5 WATER TREAT PROP & LIAB INS	\$7,043.00	\$7,592.56	\$8,017.00	\$8,183.00	\$166.00	102.07
11.6210.60.00.5 WATER TREAT PROF SERVICES	\$3,000.00	\$8,277.10	\$3,000.00	\$5,000.00	\$2,000.00	166.67
11.6210.65.00.5 WATER TREAT EQUIPMENT FLAT FEE	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	100.00
11.6210.66.00.5 WATER TREAT OTHER RENTALS	\$250.00	\$0.00	\$200.00	\$0.00	(\$200.00)	0.00
11.6210.68.00.5 WATER TREAT VEH/EQ REPAIR & MAIN	\$20,000.00	\$17,263.87	\$25,000.00	\$30,000.00	\$5,000.00	120.00
11.6210.69.00.5 WATER TREAT BLDGS/GRNDS REPAIR/MAINT	\$8,500.00	\$12,090.71	\$10,000.00	\$10,000.00	\$0.00	100.00
11.6210.70.00.5 WATER TREAT COPIER	\$661.00	\$515.04	\$661.00	\$584.00	(\$77.00)	88.35
11.6210.70.01.5 WATER TREAT COPY PAPER	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6210.72.00.5 WATER TREAT TAXES/LICENSE/REGIST	\$12,500.00	\$11,387.62	\$11,500.00	\$12,550.00	\$1,050.00	109.13
11.6210.74.00.5 WATER TREAT TRAVEL & TRANSP	\$55.00	\$0.00	\$55.00	\$55.00	\$0.00	100.00
11.6210.76.01.5 WATER TREAT ELECTRIC	\$68,000.00	\$68,061.05	\$68,000.00	\$70,000.00	\$2,000.00	102.94
11.6210.76.02.5 WATER TREAT HEATING FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6210.76.05.5 WATER TREAT PROPANE	\$33,750.00	\$23,900.93	\$21,600.00	\$24,000.00	\$2,400.00	111.11
11.6210.79.00.5 WATER TREAT MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
11.6210.83.00.5 WATER TREAT MACHINERY & EQUIPMENT	\$19,000.00	\$0.00	\$29,000.00	\$8,500.00	(\$20,500.00)	29.31
11.6210.85.00.5 WATER TREAT WTP GRANT EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6210.95.01.5 WATER TREAT PENSION INTEREST EXP	\$6,837.00	\$6,836.92	\$6,837.00	\$6,837.00	\$0.00	100.00
TOTAL 11.6210 WATER SUPPLY & TREATMEN	\$571,227.00	\$467,877.32	\$583,196.00	\$598,938.00	\$15,742.00	102.70
11.6220 WATER DISTRIBUTION SYSTEM						
11.6220.10.00.5 WATER DISTRIB SALARIES & WAGES	\$150,004.00	\$154,703.58	\$156,734.00	\$151,048.00	(\$5,686.00)	96.37
11.6220.11.00.5 WATER DISTRIB OVERTIME	\$16,089.00	\$17,574.81	\$16,907.00	\$19,181.00	\$2,274.00	113.45
11.6220.15.01.5 WATER DISTRIB DENTAL INSURANCE	\$1,581.00	\$1,345.41	\$1,485.00	\$1,472.00	(\$13.00)	99.12
11.6220.15.02.5 WATER DISTRIB FICA/MEDICARE	\$12,124.00	\$12,024.26	\$12,676.00	\$12,427.00	(\$249.00)	98.04
11.6220.15.03.5 WATER DISTRIB HEALTH INSURANCE	\$35,128.00	\$34,785.29	\$35,639.00	\$38,436.00	\$2,797.00	107.85
11.6220.15.04.5 WATER DISTRIB SECTION 125	\$608.00	\$758.32	\$606.00	\$736.00	\$130.00	121.45
11.6220.15.05.5 WATER DISTRIB LONG TERM CARE INS	\$91.00	\$43.37	\$90.00	\$82.00	(\$8.00)	91.11
11.6220.15.07.5 WATER DISTRIB CITY RETIREMENT	\$10,381.00	\$10,860.85	\$10,853.00	\$11,150.00	\$297.00	102.74
11.6220.15.08.5 WATER DISTRIB LIFE STD, LTD INSURANCE	\$2,190.00	\$2,137.63	\$2,212.00	\$2,208.00	(\$4.00)	99.82
11.6220.15.09.5 WATER DISTRIB UNEMP INSURANCE	\$573.00	\$331.27	\$306.00	\$357.00	\$51.00	116.67
11.6220.15.10.5 WATER DISTRIB WORK COMP	\$5,867.00	\$6,305.14	\$6,771.00	\$6,209.00	(\$562.00)	91.70
11.6220.15.12.5 WATER DISTRIB PARKING FEE	\$234.00	\$234.00	\$84.00	\$84.00	\$0.00	100.00
11.6220.18.00.5 WATER DISTRIB UNIFORMS/PROTECTIVE EQUIP	\$500.00	\$1,365.76	\$1,000.00	\$1,500.00	\$500.00	150.00
11.6220.20.00.5 WATER DISTRIB OFFICE SUPPLIES	\$100.00	\$0.00	\$250.00	\$100.00	(\$150.00)	40.00
11.6220.21.00.5 WATER DISTRIB OPERATING SUPPLIES	\$20,000.00	\$57,131.38	\$20,000.00	\$30,000.00	\$10,000.00	150.00
11.6220.23.00.5 WATER DISTRIB SMALL TOOLS & EQUIP	\$2,000.00	\$1,228.90	\$2,500.00	\$2,500.00	\$0.00	100.00
11.6220.34.00.5 WATER DISTRIB COMMUNICATIONS	\$900.00	\$79.33	\$1,200.00	\$1,200.00	\$0.00	100.00
11.6220.38.00.5 WATER DISTRIB DEPRECIATION	\$0.00	\$535,307.08	\$0.00	\$0.00	\$0.00	100.00
11.6220.48.00.5 WATER DISTRIB PROP & LIAB INS	\$6,873.00	\$7,409.04	\$7,944.00	\$8,036.00	\$92.00	101.16
11.6220.48.01.5 WATER DISTRIB PC-DEDUCTIBLE EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6220.56.00.5 WATER DISTRIB OTR PUR SRVC	\$10,856.00	\$8,229.27	\$10,850.00	\$3,000.00	(\$7,850.00)	27.65
11.6220.56.01.5 WATER DISTRIB STORAGE TK INSPECTION EXP	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100.00
11.6220.65.00.5 WATER DISTRIB EQUIP USE	\$112,694.00	\$112,694.00	\$128,376.00	\$120,446.00	(\$7,930.00)	93.82
11.6220.66.00.5 WATER DISTRIB OTHER RENTALS	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
11.6220.67.00.5 WATER DISTRIB STREET REPAIRS & MAINT	\$15,000.00	\$25,958.34	\$20,000.00	\$30,000.00	\$10,000.00	150.00
11.6220.68.00.5 WATER DISTRIB VEH/EQUIP REPAIR & MAINT	\$8,500.00	\$8,045.28	\$8,500.00	\$9,000.00	\$500.00	105.88
11.6220.70.00.5 WATER DISTRIB COPIER	\$626.00	\$642.59	\$626.00	\$574.00	(\$52.00)	91.69
11.6220.70.01.5 WATER DISTRIB COPY PAPER	\$125.00	\$0.00	\$0.00	\$50.00	\$50.00	100.00
11.6220.72.00.5 WATER DISTRIB TAXES/LICENSE/REGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6220.76.01.5 WATER DISTRIB ELECTRIC	\$7,000.00	\$7,021.55	\$9,000.00	\$8,000.00	(\$1,000.00)	88.89
11.6220.76.02.5 WATER DISTRIB HEATING FUEL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6220.76.05.5 WATER DISTRIB PROPANE	\$1,350.00	\$1,286.39	\$1,080.00	\$1,300.00	\$220.00	120.37
11.6220.82.00.5 WATER DISTRIB CAPITAL IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6220.83.00.5 WATER DISTRIB MACH & EQUIP	\$25,500.00	\$0.00	\$15,000.00	\$40,000.00	\$25,000.00	266.67
11.6220.86.00.5 WATER DISTRIB HYDRANTS	\$2,100.00	\$0.00	\$4,000.00	\$5,000.00	\$1,000.00	125.00
11.6220.95.01.5 WATER DISTRIB PENSION INTEREST EXP	\$7,473.00	\$7,473.40	\$7,473.00	\$7,473.00	\$0.00	100.00
TOTAL 11.6220 WATER DISTRIBUTION SYSTE	\$456,967.00	\$1,014,976.24	\$482,662.00	\$517,069.00	\$34,407.00	107.13
11.6230 DELQ WATER FEES COLLECTION						
11.6230.10.00.5 DEL WATER COLL SALARIES & WAGES	\$13,275.00	\$12,320.56	\$12,245.00	\$10,049.00	(\$2,196.00)	82.07
11.6230.11.00.5 DEL WATER COLL OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6230.15.01.5 DEL WATER COLL DENTAL INSURANCE	\$97.00	\$139.63	\$75.00	\$74.00	(\$1.00)	98.67
11.6230.15.02.5 DEL WATER COLL FICA/MEDICARE	\$969.00	\$940.10	\$894.00	\$734.00	(\$160.00)	82.10
11.6230.15.03.5 DEL WATER COLL HEALTH INSURANCE	\$2,153.00	\$660.27	\$1,793.00	\$1,922.00	\$129.00	107.19
11.6230.15.04.5 DEL WATER COLL SECTION 125	\$37.00	\$46.89	\$30.00	\$37.00	\$7.00	123.33
11.6230.15.05.5 DEL WATER COLL LONG TERM CARE INS	\$6.00	\$80.34	\$6.00	\$5.00	(\$1.00)	83.33
11.6230.15.07.5 DEL WATER COLL CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6230.15.08.5 DEL WATER COLL LIFE, STD, LTD INSURANCE	\$134.00	\$132.35	\$111.00	\$110.00	(\$1.00)	99.10
11.6230.15.09.5 DEL WATER COLL UNEMP INSURANCE	\$35.00	\$20.47	\$15.00	\$18.00	\$3.00	120.00
11.6230.15.10.5 DEL WATER COLL WORK COMP	\$45.00	\$48.36	\$40.00	\$30.00	(\$10.00)	75.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
11.6230.15.12.5 DEL WATER COLL PARKING FEE	\$120.00	\$120.00	\$120.00	\$99.00	(\$21.00)	82.50
11.6230.20.00.5 DEL WATER COLL OFFICE SUPPLIES	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)	0.00
11.6230.20.01.5 DEL WATER COLL POSTAGE	\$250.00	\$177.52	\$450.00	\$250.00	(\$200.00)	55.56
11.6230.34.00.5 DEL WATER COLL COMMUNICATIONS	\$500.00	\$395.59	\$500.00	\$500.00	\$0.00	100.00
11.6230.40.00.5 DEL WATER COLL DUES/SUBSCRIPTS/MTGS	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00
11.6230.48.00.5 DEL WATER COLL PROPERTY & LIABILITY INS	\$421.00	\$458.76	\$400.00	\$402.00	\$2.00	100.50
11.6230.70.00.5 DEL WATER COLL COPIER	\$40.00	\$32.02	\$40.00	\$29.00	(\$11.00)	72.50
11.6230.70.01.5 DEL WATER COLL COPY PAPER	\$0.00	\$0.00	\$0.00	\$40.00	\$40.00	100.00
11.6230.95.01.5 DEL WATER COLL PENSION INTEREST EXP	\$411.00	\$410.62	\$411.00	\$411.00	\$0.00	100.00
TOTAL 11.6230 DELQ WATER FEES COLLECT	\$18,843.00	\$15,983.48	\$17,480.00	\$14,710.00	(\$2,770.00)	84.15
11.6250 WATER METER OPERATIONS						
11.6250.10.00.5 WATER METER SALARIES & WAGES	\$35,145.00	\$35,003.36	\$35,702.00	\$35,677.00	(\$25.00)	99.93
11.6250.11.00.5 WATER METER OVERTIME	\$1,132.00	\$1,062.55	\$1,156.00	\$1,153.00	(\$3.00)	99.74
11.6250.15.01.5 WATER METER DENTAL INSURANCE	\$372.00	\$312.06	\$344.00	\$348.00	\$4.00	101.16
11.6250.15.02.5 WATER METER FICA/MEDICARE	\$2,649.00	\$2,661.88	\$2,691.00	\$2,689.00	(\$2.00)	99.93
11.6250.15.03.5 WATER METER HEALTH INSURANCE	\$8,265.00	\$6,264.67	\$8,258.00	\$9,085.00	\$827.00	110.01
11.6250.15.04.5 WATER METER SECTION 125	\$143.00	\$178.43	\$141.00	\$174.00	\$33.00	123.40
11.6250.15.05.5 WATER METER LONG TERM CARE INSURANCE	\$21.00	\$1.82	\$21.00	\$21.00	\$0.00	100.00
11.6250.15.07.5 WATER METER CITY RETIREMENT	\$2,268.00	\$2,390.88	\$2,304.00	\$2,412.00	\$108.00	104.69
11.6250.15.08.5 WATER METER LIFE STD, LTD INSURANCE	\$515.00	\$502.95	\$512.00	\$522.00	\$10.00	101.95
11.6250.15.09.5 WATER METER UNEMP INSURANCE	\$135.00	\$77.94	\$71.00	\$84.00	\$13.00	118.31
11.6250.15.10.5 WATER METER WORK COMP	\$1,310.00	\$1,407.82	\$1,470.00	\$1,381.00	(\$89.00)	93.95
11.6250.15.12.5 WATER METER PARKING FEE	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	100.00
11.6250.20.00.5 WATER METER OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6250.21.00.5 WATER METER OPERATING SUPPLIES	\$5,000.00	\$3,388.38	\$5,000.00	\$5,000.00	\$0.00	100.00
11.6250.23.00.5 WATER METER SMALL TOOLS & EQUIP	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
11.6250.48.00.5 WATER METER PROP & LIAB INS	\$1,617.00	\$1,743.30	\$1,841.00	\$1,900.00	\$59.00	103.20
11.6250.60.00.5 WATER METER PROF SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6250.65.00.5 WATER METER EQUIPMENT FLAT FEE	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$0.00	100.00
11.6250.70.00.5 WATER METER COPIER	\$152.00	\$121.66	\$152.00	\$136.00	(\$16.00)	89.47
11.6250.70.01.5 WATER METER COPY PAPER	\$50.00	\$0.00	\$0.00	\$150.00	\$150.00	100.00
11.6250.82.00.5 WATER METER CAPITAL IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
11.6250.84.00.5 WATER METER WATER METERS	\$10,000.00	\$2,463.96	\$10,000.00	\$10,000.00	\$0.00	100.00
11.6250.95.01.5 WATER METER PENSION INTEREST EXP	\$1,560.00	\$1,560.38	\$1,560.00	\$1,560.00	\$0.00	100.00
TOTAL 11.6250 WATER METER OPERATIONS	\$72,434.00	\$61,042.04	\$73,023.00	\$74,392.00	\$1,369.00	101.87
TOTAL WATER FUND EXPENDITURES	\$2,412,481.48	\$2,423,179.87	\$2,447,100.00	\$2,477,479.00	\$30,379.00	101.24
WATER FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	(\$101,794.52)	(\$79,801.34)	(\$68,833.00)	\$101,787.00	\$32,954.00	

Sewer Fund

	Adopted Budget 2014	Actual 2014 (Unaudited)	Adopted Budget 2015	Adopted Budget 2016	Difference	Diff %
REVENUES						
12.2 INTERGOVERNMENTAL REV						
12.2300.00.00.4 SEWER REV CAPITAL GRANTS-VT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2300.00.10.4 SEWER REV FEDERAL GRANTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2300.00.20.4 SEWER REV ARRA GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2301.00.00.4 GF REIMB OT HRS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2501.00.00.4 SEWER USE REV-METERED	\$1,857,064.00	\$1,773,167.65	\$1,966,194.00	\$1,960,000.00	(\$6,194.00)	99.68
12.2501.00.01.4 SEWER USE REV-FLAT RATE	\$26,220.00	\$0.00	\$26,220.00	\$27,550.00	\$1,330.00	105.07
12.2502.00.00.4 SEWER USE REV-BERLIN	\$327,210.00	\$341,522.59	\$350,000.00	\$343,000.00	(\$7,000.00)	98.00
12.2503.00.00.4 SEWER REV PENALTIES - SEWER USE	\$12,000.00	\$12,841.41	\$13,000.00	\$12,000.00	(\$1,000.00)	92.31
12.2504.00.00.4 SEWER REV CONNECTION FEES	\$10,000.00	\$2,738.50	\$2,000.00	\$3,000.00	\$1,000.00	150.00
12.2505.00.00.4 SEWER REV DELINQ INTEREST	\$10,000.00	\$10,878.35	\$10,000.00	\$12,000.00	\$2,000.00	120.00
12.2522.00.00.4 SEWER BENEFIT CHARGE	\$190,000.00	\$190,936.85	\$95,468.00	\$96,280.00	\$812.00	100.85
12.2525.00.00.4 SEWER CSO BENEFIT CHARGE	\$665,000.00	\$668,191.06	\$668,191.00	\$673,969.00	\$5,778.00	100.86
12.2614.00.00.4 SEWER REV SALE OF EQUIPMENT	\$0.00	\$5,250.00	\$0.00	\$0.00	\$0.00	100.00
12.2615.00.00.4 SEWER REV VACTOR RENTAL FEES	\$1,000.00	\$734.68	\$500.00	\$500.00	\$0.00	100.00
12.2700.00.00.4 SEWER REV INTEREST	\$0.00	\$25,523.19	\$0.00	\$0.00	\$0.00	100.00
12.2802.00.01.4 INS REIM - WWF FLOOD MAY 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2807.00.00.4 SEWER STD WAGE REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2820.00.00.4 SEWER REV W/C REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2920.00.00.4 SEWER REV BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2986.00.00.4 SEWER SEPTAGE & LEACHATE FEES	\$395,000.00	\$731,910.19	\$595,469.00	\$650,000.00	\$54,531.00	109.16
12.2990.00.00.4 SEWER MISC REVENUE	\$0.00	\$2,453.38	\$0.00	\$0.00	\$0.00	100.00
12.2992.00.00.4 SEWER MISC REIMBURSEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.2993.00.00.4 SEWER XFER FROM GENERAL FUND	\$0.00	\$14,712.33	\$0.00	\$0.00	\$0.00	100.00
12.2997.00.00.4 SEWER REV USE OF FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 12.2 INTERGOVERNMENTAL REV	\$3,493,494.00	\$3,780,860.18	\$3,727,042.00	\$3,778,299.00	\$51,257.00	101.38
TOTAL SEWER FUND REVENUES	\$3,493,494.00	\$3,780,860.18	\$3,727,042.00	\$3,778,299.00	\$51,257.00	101.38
EXPENDITURES						
12.5470 WASTEWATER TREATMENT						
12.5470.10.00.5 WW TREAT SALARIES & WAGES	\$224,602.00	\$220,233.33	\$222,374.00	\$233,712.00	\$11,338.00	105.10
12.5470.11.00.5 WW TREAT OVERTIME	\$16,591.00	\$18,978.74	\$15,805.00	\$16,617.00	\$812.00	105.14
12.5470.15.01.5 WW TREAT DENTAL INSURANCE	\$2,125.00	\$1,817.28	\$1,964.00	\$1,959.00	(\$5.00)	99.75
12.5470.15.02.5 WW TREAT FICA/MEDICARE	\$17,607.00	\$17,897.52	\$15,657.00	\$18,283.00	\$2,626.00	116.77
12.5470.15.03.5 WW TREAT HEALTH INSURANCE	\$47,199.00	\$29,237.40	\$46,566.00	\$51,132.00	\$4,566.00	109.81
12.5470.15.04.5 WW TREAT SECTION 125	\$817.00	\$828.96	\$802.00	\$979.00	\$177.00	122.07
12.5470.15.05.5 WW TREAT LONG TERM CARE INSURANCE	\$123.00	\$119.33	\$121.00	\$120.00	(\$1.00)	99.17
12.5470.15.07.5 WW TREAT CITY RETIREMENT	\$15,075.00	\$14,715.44	\$14,886.00	\$16,040.00	\$1,154.00	107.75
12.5470.15.08.5 WW TREAT LIFE, STD, LTD INSURANCE	\$2,942.00	\$2,872.22	\$2,927.00	\$2,938.00	\$11.00	100.38
12.5470.15.09.5 WW TREAT UNEMPLOYMENT INSURANCE	\$771.00	\$445.11	\$405.00	\$475.00	\$70.00	117.28
12.5470.15.10.5 WW TREAT WORKERS' COMPENSATION	\$8,602.00	\$9,244.38	\$9,386.00	\$9,282.00	(\$104.00)	98.89
12.5470.15.12.5 WW TREAT PARKING FEE	\$90.00	\$90.00	\$90.00	\$90.00	\$0.00	100.00
12.5470.18.00.5 WW TREAT UNIFORMS/PROTECT CLOTHING	\$3,000.00	\$2,524.85	\$3,000.00	\$3,500.00	\$500.00	116.67
12.5470.20.00.5 WW TREAT OFFICE SUPPLIES	\$2,500.00	\$2,829.56	\$2,500.00	\$3,000.00	\$500.00	120.00
12.5470.20.01.5 WW TREAT POSTAGE	\$150.00	\$58.26	\$500.00	\$100.00	(\$400.00)	20.00
12.5470.21.00.5 WW TREAT OPERATING SUPPLIES	\$174,863.00	\$124,424.43	\$174,863.00	\$175,865.00	\$1,002.00	100.57
12.5470.23.00.5 WW TREAT SMALL TOOLS & EQUIP	\$1,500.00	\$13,570.28	\$5,000.00	\$3,000.00	(\$2,000.00)	60.00
12.5470.34.00.5 WW TREAT COMMUNICATIONS	\$5,680.00	\$1,738.75	\$3,440.00	\$2,600.00	(\$840.00)	75.58
12.5470.38.00.5 WW TREAT DEPRECIATION	\$0.00	\$358,384.62	\$0.00	\$0.00	\$0.00	100.00
12.5470.40.00.5 WW TREAT DUES/SUBSCRIPTS/MTGS	\$3,000.00	\$1,223.86	\$3,000.00	\$3,000.00	\$0.00	100.00
12.5470.48.00.5 WW TREAT PROP & LIAB INS	\$31,234.00	\$31,955.18	\$32,512.00	\$32,691.00	\$179.00	100.55
12.5470.56.00.5 WW TREAT OTR PUR SRVC	\$211,100.00	\$234,073.09	\$220,200.00	\$257,500.00	\$37,300.00	116.94
12.5470.56.01.5 WW TREAT FLOOD PUR SRVC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
12.5470.60.00.5 WW TREAT PROF SVCS	\$18,150.00	\$32,698.98	\$23,200.00	\$25,200.00	\$2,000.00	108.62
12.5470.65.00.5 WW TREAT EQUIPMENT FLAT FEE	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.66.00.5 WW TREAT OTHER RENTALS	\$10,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00
12.5470.68.00.5 WW TREAT VEH/EQUIP REPAIR & MAINT	\$53,500.00	\$151,262.37	\$60,000.00	\$105,000.00	\$45,000.00	175.00
12.5470.69.00.5 WW TREAT BLDGS/GRNDS REPAIR/MAINT	\$25,000.00	\$39,012.02	\$30,000.00	\$40,000.00	\$10,000.00	133.33
12.5470.70.00.5 WW TREAT COPIER	\$867.00	\$673.75	\$867.00	\$763.00	(\$104.00)	88.00
12.5470.70.01.5 WW TREAT COPY PAPER	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.72.00.5 WW TREAT TAXES/LICENSE/REGIST.	\$700.00	\$5,484.15	\$8,500.00	\$8,000.00	(\$500.00)	94.12
12.5470.73.00.5 WW TREAT OPERATING FEE	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00	\$0.00	100.00
12.5470.74.00.5 WW TREAT TRAVEL/TRANSPORTATION	\$500.00	\$161.96	\$1,500.00	\$1,500.00	\$0.00	100.00
12.5470.76.01.5 WW TREAT ELECTRIC	\$190,000.00	\$195,521.46	\$190,000.00	\$190,000.00	\$0.00	100.00
12.5470.76.02.5 WW TREAT FUEL OIL	\$46,200.00	\$44,536.50	\$46,200.00	\$46,200.00	\$0.00	100.00
12.5470.76.03.5 WW TREAT TRASH REMOVAL	\$1,200.00	\$0.00	\$600.00	\$0.00	(\$600.00)	0.00
12.5470.76.04.5 WW TREAT IN HOUSE UTILITIES	\$310,000.00	\$359,982.52	\$325,000.00	\$360,000.00	\$35,000.00	110.77
12.5470.76.06.5 WW TREAT UV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.79.00.5 WW TREAT MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.82.00.5 WW TREAT CAP IMPROVEMENTS	\$0.00	\$2,113.60	\$0.00	\$0.00	\$0.00	100.00
12.5470.83.00.5 WW TREAT MACH & EQUIP	\$24,000.00	\$11,880.48	\$67,000.00	\$105,000.00	\$38,000.00	156.72
12.5470.83.01.5 WW TREAT FLOOD EQUIP RPL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.88.00.5 WW TREAT CAPITAL RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.90.00.5 WW TREAT DEBT PRINCIPAL	\$174,171.00	\$0.00	\$174,171.00	\$174,171.00	\$0.00	100.00
12.5470.91.00.5 WW TREAT DEBT INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5470.95.01.5 WW TREAT PENSION INTEREST EXP	\$12,037.00	\$12,037.46	\$12,037.00	\$12,037.00	\$0.00	100.00
12.5470.97.00.5 WW TREAT ADMIN/MGMT SVCS	\$139,314.00	\$139,314.00	\$145,346.00	\$160,662.00	\$15,316.00	110.54
TOTAL 12.5470 WASTEWATER TREATMENT	\$1,787,060.00	\$2,086,941.84	\$1,872,019.00	\$2,073,016.00	\$200,997.00	110.74
12.5471 STORMWATER MANAGEMENT						
12.5471.10.00.5 STRM WTR MGMT SALARIES & WAGES	\$63,393.00	\$69,658.44	\$136,332.00	\$129,586.00	(\$6,746.00)	95.05
12.5471.11.00.5 STRM WTR MGMT OVERTIME	\$3,515.00	\$8,126.91	\$13,096.00	\$14,774.00	\$1,678.00	112.81
12.5471.15.01.5 STRM WTR MGMT DENTAL INSURANCE	\$567.00	\$497.44	\$1,543.00	\$1,129.00	(\$414.00)	73.17
12.5471.15.02.5 STRM WTR MGMT FICA/MEDICARE	\$4,885.00	\$5,695.74	\$12,638.00	\$10,543.00	(\$2,095.00)	83.42
12.5471.15.03.5 STRM WTR MGMT HEALTH INSURANCE	\$12,616.00	\$10,852.68	\$31,743.00	\$29,468.00	(\$2,275.00)	92.83
12.5471.15.04.5 STRM WTR MGMT IRS SECTION 125	\$218.00	\$462.29	\$630.00	\$564.00	(\$66.00)	89.52
12.5471.15.05.5 STRM WTR MGMT LONG TERM CARE INSURANCE	\$32.00	\$20.79	\$32.00	\$49.00	\$17.00	153.13
12.5471.15.07.5 STRM WTR MGMT CITY RETIREMENT	\$4,068.00	\$4,277.33	\$9,339.00	\$9,460.00	\$121.00	101.30
12.5471.15.08.5 STRM WTR MGMT LIFE, STD, LTD INSURANCE	\$786.00	\$767.70	\$1,963.00	\$1,693.00	(\$270.00)	86.25
12.5471.15.09.5 STRM WTR MGMT UNEMPLOYMENT INS	\$206.00	\$118.96	\$318.00	\$274.00	(\$44.00)	86.16
12.5471.15.10.5 STRM WTR MGMT WORKERS COMP INS	\$2,399.00	\$2,578.16	\$3,846.00	\$5,287.00	\$1,441.00	137.47
12.5471.15.12.5 STRM WTR MGMT PARKING FEE	\$270.00	\$270.00	\$360.00	\$360.00	\$0.00	100.00
12.5471.18.00.5 STRM WTR MGMT UNIFORMS/PROTECT CLOTHING	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00	100.00
12.5471.20.00.5 STRM WTR MGMT OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.21.00.5 STRM WTR MGMT OPERATING SUPPLIES	\$5,000.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	100.00
12.5471.23.00.5 STRM WTR MGMT SMALL TOOLS AND EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.34.00.5 STRM WTR MGMT COMMUNICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.40.00.5 STRM WTR MGMT DUES/SUBSCRIPTS/MTGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.48.00.5 STRM WTR MGMT PROPERTY & CASUALTY INS	\$2,468.00	\$2,660.82	\$7,053.00	\$6,161.00	(\$892.00)	87.35
12.5471.60.00.5 STRM WTR MGMT PROFESSIONAL SVCS	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	100.00
12.5471.65.00.5 STRM WTR MGMT RENTAL OF CITY EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.66.00.5 STRM WTR MGMT OTHER RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.67.00.5 STRM WTR MGMT STREET REPAIR/MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.68.00.5 STRM WTR MGMT VEH/EQUIP REPAIR/MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.69.00.5 STRM WTR MGMT BLDG/GRNDS REPAIR/MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.70.00.5 STRM WTR MGMT COPIER	\$212.00	\$168.51	\$212.00	\$440.00	\$228.00	207.55
12.5471.70.01.5 STRM WTR MGMT COPY PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.72.00.5 STRM WTR MGMT TAXES/LICENSES/REGISTS	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	100.00
12.5471.74.00.5 STRM WTR MGMT TRAVEL/TRANSPORTATION	\$500.00	\$0.00	\$250.00	\$0.00	(\$250.00)	0.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
12.5471.79.00.5 STRM WTR MGMT MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5471.83.00.5 STRM WTR MGMT EQUIP/MACH	\$4,000.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
12.5471.95.01.5 STRM WTR MGMT PENSION INTEREST EXP	\$2,610.00	\$2,609.60	\$2,610.00	\$2,610.00	\$0.00	100.00
TOTAL 12.5471 STORMWATER MANAGEMENT	\$109,245.00	\$108,765.37	\$228,965.00	\$219,648.00	(\$9,317.00)	95.93
12.5480 SEWER COLLECTION SYSTEM						
12.5480.10.00.5 COLLECTION SALARIES & WAGES	\$163,722.00	\$167,640.38	\$170,849.00	\$165,388.00	(\$5,461.00)	96.80
12.5480.11.00.5 COLLECTION OVERTIME	\$15,202.00	\$16,872.05	\$16,015.00	\$18,143.00	\$2,128.00	113.29
12.5480.15.01.5 COLLECTION DENTAL INSURANCE	\$1,743.00	\$1,478.76	\$1,634.00	\$1,606.00	(\$28.00)	98.29
12.5480.15.02.5 COLLECTION FICA/MEDICARE	\$13,062.00	\$13,014.11	\$13,641.00	\$13,402.00	(\$239.00)	98.25
12.5480.15.03.5 COLLECTION HEALTH INSURANCE	\$38,717.00	\$37,204.05	\$39,224.00	\$41,931.00	\$2,707.00	106.90
12.5480.15.04.5 COLLECTION SECTION 125	\$670.00	\$835.80	\$667.00	\$803.00	\$136.00	120.39
12.5480.15.05.5 COLLECTION LONG TERM CARE INSURANCE	\$101.00	\$33.78	\$99.00	\$92.00	(\$7.00)	92.93
12.5480.15.07.5 COLLECTION CITY RETIREMENT	\$11,183.00	\$11,860.61	\$11,679.00	\$12,025.00	\$346.00	102.96
12.5480.15.08.5 COLLECTION LIFE, STD, LTD INSURANCE	\$2,413.00	\$2,356.03	\$2,434.00	\$2,409.00	(\$25.00)	98.97
12.5480.15.09.5 COLLECTION UNEMPLOYMENT INSURANCE	\$632.00	\$365.10	\$337.00	\$390.00	\$53.00	115.73
12.5480.15.10.5 COLLECTION WORKERS' COMPENSATION	\$6,044.00	\$6,495.34	\$7,315.00	\$6,729.00	(\$586.00)	91.99
12.5480.15.12.5 COLLECTION PARKING FEE	\$336.00	\$336.00	\$306.00	\$306.00	\$0.00	100.00
12.5480.18.00.5 COLLECTION UNIFORMS/PROTECTIVE CLOTH	\$500.00	\$0.00	\$2,500.00	\$1,500.00	(\$1,000.00)	60.00
12.5480.20.00.5 COLLECTION OFFICE SUPPLIES	\$100.00	\$0.00	\$200.00	\$50.00	(\$150.00)	25.00
12.5480.21.00.5 COLLECTION OPERATING SUPPLIES	\$20,000.00	\$23,764.16	\$22,500.00	\$25,000.00	\$2,500.00	111.11
12.5480.23.00.5 COLLECTION SMALL TOOLS & EQUIP	\$500.00	\$52.50	\$1,000.00	\$1,500.00	\$500.00	150.00
12.5480.34.00.5 COLLECTION COMMUNICATIONS	\$3,700.00	\$812.47	\$900.00	\$3,300.00	\$2,400.00	366.67
12.5480.38.00.5 COLLECTION DEPRECIATION	\$0.00	\$274,954.94	\$0.00	\$0.00	\$0.00	100.00
12.5480.48.00.5 COLLECTION PROP & LIAB INS	\$7,575.00	\$8,166.00	\$8,743.00	\$8,767.00	\$24.00	100.27
12.5480.48.01.5 COLLECTION PC - DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.56.00.5 COLLECTION OTR PUR SRVC	\$13,000.00	\$4,733.60	\$13,000.00	\$15,000.00	\$2,000.00	115.38
12.5480.65.00.5 COLLECTION EQUIP USE ASSESSMENT	\$98,608.00	\$98,608.00	\$112,329.00	\$105,390.00	(\$6,939.00)	93.82
12.5480.65.01.5 COLLECTION EQUIP FLAT FEE	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	100.00
12.5480.65.02.5 COLLECTION VACTOR USE FEE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.66.00.5 COLLECTION OTHER RENTALS	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	100.00
12.5480.67.00.5 COLLECTION STREET REPAIR/MAINT	\$3,000.00	\$1,397.50	\$5,000.00	\$5,000.00	\$0.00	100.00
12.5480.68.00.5 COLLECTION VEH/EQUIP REPAIR & MAINT	\$10,000.00	\$520.26	\$10,000.00	\$10,000.00	\$0.00	100.00
12.5480.69.00.5 COLLECTION BLDGS/GRNDS REPAIR/MAINT	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
12.5480.70.00.5 COLLECTION COPIER	\$651.00	\$541.26	\$651.00	\$626.00	(\$25.00)	96.16
12.5480.70.01.5 COLLECTION COPY PAPER	\$150.00	\$0.00	\$0.00	\$50.00	\$50.00	100.00
12.5480.76.01.5 COLLECTION ELECTRIC	\$9,600.00	\$9,374.57	\$9,600.00	\$10,000.00	\$400.00	104.17
12.5480.79.00.5 COLLECTION MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.82.00.5 COLLECTION CAP IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.82.01.5 COLLECTION CSO CAPITAL IMPROVEMENT	\$0.00	\$3,800.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.83.00.5 COLLECTION MACH/EQUIPMENT	\$49,500.00	\$0.00	\$20,000.00	\$60,000.00	\$40,000.00	300.00
12.5480.88.00.5 COLLECTION CAPITAL RSRV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5480.90.00.5 COLLECTION CSO PRINCIPAL DEBT PAYMNT	\$336,088.00	\$0.00	\$347,716.00	\$348,310.00	\$594.00	100.17
12.5480.91.00.5 COLLECTION CSO INTEREST DEBT PAYMENT	\$45,700.00	\$48,301.43	\$42,218.00	\$37,885.00	(\$4,333.00)	89.74
12.5480.95.01.5 COLLECTION PENSION INTEREST EXP	\$7,147.00	\$7,147.00	\$7,147.00	\$7,147.00	\$0.00	100.00
TOTAL 12.5480 SEWER COLLECTION SYSTEM	\$910,144.00	\$790,665.70	\$920,704.00	\$955,749.00	\$35,045.00	103.81
12.5481 WASTEWATER ADMINISTRATION						
12.5481.10.00.5 WW ADMIN SALARIES & WAGES	\$93,415.00	\$89,330.50	\$95,247.00	\$82,008.00	(\$13,239.00)	86.10
12.5481.11.00.5 WW ADMIN OVERTIME	\$4,542.00	\$5,614.39	\$4,692.00	\$2,753.00	(\$1,939.00)	58.67
12.5481.15.01.5 WW ADMIN DENTAL INSURANCE	\$862.00	\$726.03	\$797.00	\$674.00	(\$123.00)	84.57
12.5481.15.02.5 WW ADMIN FICA/MEDICARE	\$7,151.00	\$6,987.57	\$7,296.00	\$6,188.00	(\$1,108.00)	84.81
12.5481.15.03.5 WW ADMIN HEALTH INSURANCE	\$19,141.00	\$16,579.14	\$19,123.00	\$17,588.00	(\$1,535.00)	91.97
12.5481.15.04.5 WW ADMIN IRS SECTION 125	\$331.00	\$413.20	\$325.00	\$337.00	\$12.00	103.69
12.5481.15.05.5 WW ADMIN LONG TERM CARE INSURANCE	\$50.00	\$45.95	\$49.00	\$47.00	(\$2.00)	95.92
12.5481.15.07.5 WW ADMIN CITY RETIREMENT	\$6,122.00	\$5,397.81	\$6,246.00	\$5,552.00	(\$694.00)	88.89

	Adopted Budget 2014	Actual 2014 (Unaudited)	Adopted Budget 2015	Adopted Budget 2016	Difference	Diff %
12.5481.15.08.5 WW ADMIN LIFE, STD, LTD INSURANCE	\$1,193.00	\$1,164.77	\$1,187.00	\$1,011.00	(\$176.00)	85.17
12.5481.15.09.5 WW ADMIN UNEMPLOYMENT INSURANCE	\$312.00	\$180.50	\$164.00	\$163.00	(\$1.00)	99.39
12.5481.15.10.5 WW ADMIN WORKERS' COMPENSATION	\$3,520.00	\$3,782.88	\$325.00	\$252.00	(\$73.00)	77.54
12.5481.15.11.5 WW ADMIN HEALTH INS DEDUCT REIMB.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.15.12.5 WW ADMIN PARKING FEE	\$528.00	\$528.00	\$330.00	\$522.00	\$192.00	158.18
12.5481.18.00.5 WW ADMIN UNIFORMS/PROTECT CLOTHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.20.00.5 WW ADMIN OFFICE SUPPLIES	\$1,200.00	\$2,132.77	\$1,500.00	\$2,500.00	\$1,000.00	166.67
12.5481.20.01.5 WW ADMIN POSTAGE	\$0.00	\$1,906.36	\$2,000.00	\$2,000.00	\$0.00	100.00
12.5481.30.00.5 WW ADMIN ADVERTISING	\$600.00	\$0.00	\$250.00	\$250.00	\$0.00	100.00
12.5481.34.00.5 WW ADMIN TELEPHONE BASIC SERVICE	\$8,043.00	\$3,850.94	\$5,543.00	\$4,500.00	(\$1,043.00)	81.18
12.5481.34.01.5 WW ADMIN TELEPHONE LONG DISTANCE	\$1,651.00	\$1,626.46	\$1,451.00	\$1,750.00	\$299.00	120.61
12.5481.34.02.5 WW ADMIN INTERNET WAN SERVICE	\$7,775.00	\$7,555.22	\$7,775.00	\$7,775.00	\$0.00	100.00
12.5481.38.00.5 WW ADMIN DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.40.00.5 WW ADMIN DUES/SUBSCRIPTS/MTGS	\$1,250.00	\$3,648.11	\$1,250.00	\$1,250.00	\$0.00	100.00
12.5481.48.00.5 WW ADMIN PROPERTY & LIABILITY INS	\$3,745.00	\$4,037.12	\$4,263.00	\$3,677.00	(\$586.00)	86.25
12.5481.48.01.5 WW ADMIN PC - DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.56.00.5 WW ADMIN - OTR PUR SRVC	\$856.00	\$98.67	\$500.00	\$250.00	(\$250.00)	50.00
12.5481.60.00.5 WW ADMIN PROFESSIONAL SVCS	\$0.00	\$0.00	\$2,000.00	\$5,000.00	\$3,000.00	250.00
12.5481.61.00.5 WW ADMIN LEGAL SERVICES	\$2,500.00	\$1,450.00	\$2,000.00	\$2,000.00	\$0.00	100.00
12.5481.65.00.5 WW ADMIN EQUIPMENT VACTOR RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.70.00.5 WW ADMIN COPIER	\$351.00	\$282.59	\$351.00	\$262.00	(\$89.00)	74.64
12.5481.70.01.5 WW ADMIN COPIER PAPER	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.79.00.5 WW ADMIN MISCELLANEOUS	\$0.00	\$6,411.37	\$0.00	\$0.00	\$0.00	100.00
12.5481.83.00.5 WW ADMIN MACHINERY & EQUIPMENT	\$0.00	\$1,096.07	\$0.00	\$0.00	\$0.00	100.00
12.5481.83.01.5 WW ADMIN COMPUTER EQUIPMENT ALLOC	\$14,355.00	\$18,367.07	\$14,489.00	\$15,587.00	\$1,098.00	107.58
12.5481.83.02.5 WW ADMIN FINANCIAL SOFTWARE	\$0.00	\$0.00	\$3,333.00	\$0.00	(\$3,333.00)	0.00
12.5481.85.00.5 WW ADMIN FED/STATE GRANT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.88.01.5 WW ADMIN COMPUTER NETWORK RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.90.00.5 WW ADMIN WWTP DEBT PRINCIPAL	\$117,733.00	\$0.00	\$126,699.00	\$142,946.00	\$16,247.00	112.82
12.5481.91.00.5 WW ADMIN WWTP DEBT INTEREST	\$91,192.00	\$90,505.40	\$86,291.00	\$79,351.00	(\$6,940.00)	91.96
12.5481.92.00.5 WW ADMIN ENERGY IMPROV LEASE PYMT	\$17,650.00	\$3,381.94	\$17,650.00	\$17,650.00	\$0.00	100.00
12.5481.92.01.5 WW ADMIN ENERGY AUDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5481.95.01.5 WW ADMIN PENSION INTEREST EXP	\$3,856.00	\$3,855.81	\$3,856.00	\$3,856.00	\$0.00	100.00
12.5481.96.00.5 WW ADMIN WATER METER DEPREC SHARE	\$12,500.00	\$12,500.00	\$15,000.00	\$15,000.00	\$0.00	100.00
12.5481.97.00.5 WW ADMIN ADMINISTRATIVE/MGMT SVCS	\$238,591.00	\$238,591.00	\$248,929.00	\$275,159.00	\$26,230.00	110.54
TOTAL 12.5481 WASTEWATER ADMINISTRATI	\$661,115.00	\$532,047.64	\$680,911.00	\$697,858.00	\$16,947.00	102.49
12.5482 PRIVATE SEWER SYS MAINT						
12.5482.10.00.5 PRIV SWR MAINT SALARIES & WAGES	\$2,203.00	\$2,213.92	\$2,259.00	\$3,796.00	\$1,537.00	168.04
12.5482.11.00.5 PRIV SWR MAINT OVERTIME	\$43.00	\$59.92	\$45.00	\$47.00	\$2.00	104.44
12.5482.15.01.5 PRIV SWR MAINT DENTAL INSURANCE	\$15.00	\$12.48	\$14.00	\$22.00	\$8.00	157.14
12.5482.15.02.5 PRIV SWR MAINT FICA/MEDICARE	\$164.00	\$164.71	\$168.00	\$282.00	\$114.00	167.86
12.5482.15.03.5 PRIV SWR MAINT HEALTH INSURANCE	\$326.00	\$126.19	\$326.00	\$582.00	\$256.00	178.53
12.5482.15.04.5 PRIV SWR MAINT SECTION 125	\$6.00	\$7.05	\$6.00	\$11.00	\$5.00	183.33
12.5482.15.05.5 PRIV SWR MAINT LONG TERM CARE INS	\$1.00	\$2.07	\$1.00	\$1.00	\$0.00	100.00
12.5482.15.07.5 PRIV SWR MAINT CITY RETIREMENT	\$141.00	\$141.39	\$144.00	\$253.00	\$109.00	175.69
12.5482.15.08.5 PRIV SWR MAINT LIFE, STD, LTD INS	\$20.00	\$19.85	\$20.00	\$33.00	\$13.00	165.00
12.5482.15.09.5 PRIV SWR MAINT UNEMPLOY INSURANCE	\$5.00	\$3.08	\$3.00	\$5.00	\$2.00	166.67
12.5482.15.10.5 PRIV SWR MAINT WORKERS' COMPENSATION	\$81.00	\$87.04	\$92.00	\$146.00	\$54.00	158.70
12.5482.20.00.5 PRIV SWR MAINT OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5482.48.00.5 PRIV SWR MAINT PROP/LIAB INS	\$64.00	\$68.82	\$73.00	\$122.00	\$49.00	167.12
12.5482.56.00.5 PRIV SWR MAINT OTR PUR SRVC	\$4,000.00	\$2,843.28	\$4,000.00	\$4,000.00	\$0.00	100.00
12.5482.70.00.5 PRIV SWR MAINT COPIER	\$6.00	\$4.83	\$6.00	\$9.00	\$3.00	150.00
12.5482.70.01.5 PRIV SWR MAINT COPY PAPER	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5482.95.01.5 PRIV SWR MAINT PENSION INTEREST EXP	\$47.00	\$46.62	\$47.00	\$47.00	\$0.00	100.00
TOTAL 12.5482 PRIVATE SEWER SYS MAINT	\$7,127.00	\$5,801.25	\$7,204.00	\$9,356.00	\$2,152.00	129.87

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
12.5491 DELQ SEWER FEES COLLECTION						
12.5491.10.00.5 DELQ SEWER TAX COLL SALARIES & WAGES	\$13,275.00	\$12,320.56	\$12,245.00	\$10,049.00	(\$2,196.00)	82.07
12.5491.11.00.5 DELQ SEWER FEES COLLECTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5491.15.01.5 DELQ SEWER TAX COLL DENTAL INSURANCE	\$97.00	\$139.63	\$75.00	\$74.00	(\$1.00)	98.67
12.5491.15.02.5 DELQ SEWER TAX COLL FICA/MEDICARE	\$969.00	\$940.10	\$894.00	\$734.00	(\$160.00)	82.10
12.5491.15.03.5 DELQ SEWER TAX COLL HEALTH INSURANCE	\$2,153.00	\$660.27	\$1,793.00	\$1,922.00	\$129.00	107.19
12.5491.15.04.5 DELQ SEWER TAX COLL IRS SECTION 125	\$37.00	\$46.89	\$30.00	\$37.00	\$7.00	123.33
12.5491.15.05.5 DELQ SEWER TAX COLL LONG TERM CARE INSURANCE	\$6.00	\$80.34	\$6.00	\$5.00	(\$1.00)	83.33
12.5491.15.07.5 DELQ SEWER TAX COLL CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
12.5491.15.08.5 DELQ SEWER TAX COLL LIFE, STD, LTD INSURANCE	\$135.00	\$132.35	\$111.00	\$110.00	(\$1.00)	99.10
12.5491.15.09.5 DELQ SEWER TAX COLL UNEMPLOYMENT INSURANCE	\$35.00	\$20.47	\$15.00	\$18.00	\$3.00	120.00
12.5491.15.10.5 DELQ SEWER TAX COLL WORKERS' COMPENSATION	\$45.00	\$48.36	\$40.00	\$30.00	(\$10.00)	75.00
12.5491.15.12.5 DELQ SEWER TAX COLL PARKING FEE	\$120.00	\$120.00	\$120.00	\$99.00	(\$21.00)	82.50
12.5491.20.00.5 DELQ SEWER TAX COLL OFFICE SUPPLIES	\$50.00	\$0.00	\$50.00	\$0.00	(\$50.00)	0.00
12.5491.20.01.5 DELQ SEWER TAX COLL POSTAGE	\$150.00	\$1,063.05	\$150.00	\$1,000.00	\$850.00	666.67
12.5491.34.00.5 DELQ SEWER TAX COLL COMMUNICATIONS	\$500.00	\$395.57	\$500.00	\$500.00	\$0.00	100.00
12.5491.40.00.5 DELQ SEWER TAX COLL DUES/SUBSCRIPTS/MTGS	\$300.00	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00
12.5491.48.00.5 DELQ SEWER TAX COLL PROPERTY & LIABILITY INS	\$421.00	\$458.76	\$400.00	\$402.00	\$2.00	100.50
12.5491.70.00.5 DELQ SEWER TAX COLL COPIER	\$40.00	\$32.02	\$40.00	\$29.00	(\$11.00)	72.50
12.5491.70.01.5 DELQ SEWER TAX COLL COPIER PAPER	\$0.00	\$0.00	\$0.00	\$70.00	\$70.00	100.00
12.5491.95.01.5 DELQ SEWER TAX COLL PENSION INTEREST EXP	\$470.00	\$470.20	\$470.00	\$470.00	\$0.00	100.00
TOTAL 12.5491 DELQ SEWER FEES COLLECT	\$18,803.00	\$16,928.57	\$17,239.00	\$15,549.00	(\$1,690.00)	90.20
TOTAL SEWER FUND EXPENDITURES	\$3,493,494.00	\$3,541,150.37	\$3,727,042.00	\$3,971,176.00	\$244,134.00	106.55
SEWER FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	(\$239,709.81)	\$0.00	\$(192,877.00)	(\$192,877.00)	

Cemetery Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
17.2 INTERGOVERNMENTAL REV						
17.2301.00.00.4 FEMA STORM DAMAGE GRANT REV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2550.00.00.4 CEMETERY XFER CMTRY TRST-EXP	\$27,000.00	\$27,000.00	\$27,000.00	\$30,000.00	\$3,000.00	111.11
17.2660.00.00.4 CEMETERY OUTSIDE BURIALS	\$3,000.00	\$50.00	\$3,000.00	\$3,000.00	\$0.00	100.00
17.2700.00.00.4 CEMETERY INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2701.00.00.4 CEMETERY CHANGE IN MARKET VALUE	\$0.00	(\$1,158.40)	\$0.00	\$0.00	\$0.00	100.00
17.2770.00.00.4 CEMETERY ENDOWMENT CARE	\$10,250.00	\$6,820.00	\$10,250.00	\$10,250.00	\$0.00	100.00
17.2771.00.00.4 CEMETERY GRAVE OPENINGS	\$0.00	\$495.00	\$0.00	\$0.00	\$0.00	100.00
17.2771.00.01.4 CEMETERY GRAVE OPEN FULL BURIAL	\$12,000.00	\$9,225.00	\$12,000.00	\$12,000.00	\$0.00	100.00
17.2771.00.02.4 CEMETERY GRAVE OPEN CREMATION	\$12,000.00	\$5,733.50	\$12,000.00	\$12,000.00	\$0.00	100.00
17.2772.00.00.4 CEMETERY FOUNDATIONS	\$0.00	\$2,114.05	\$0.00	\$0.00	\$0.00	100.00
17.2773.00.00.4 CEMETERY VAULT CHARGES	\$1,600.00	\$3,250.00	\$2,000.00	\$2,000.00	\$0.00	100.00
17.2814.00.00.4 PROCEEDS FROM LTD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2816.00.00.4 SALE OF EQUIP PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2920.00.00.4 CEMETERY BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2960.00.00.4 CEMETERY LOT SALES	\$6,400.00	\$4,730.00	\$6,400.00	\$6,400.00	\$0.00	100.00
17.2990.00.00.4 CEMETERY FOUNDATIONS	\$0.00	\$750.00	\$4,000.00	\$4,000.00	\$0.00	100.00
17.2990.00.01.4 CEMETERY MONUMENT SALES/REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2990.00.02.4 CEMETERY MONUMENT INSTALLATIONS	\$4,000.00	(\$563.50)	\$0.00	\$0.00	\$0.00	100.00
17.2990.00.03.4 CEMETERY MONUMENT REPAIR	\$500.00	\$1,005.00	\$1,500.00	\$1,500.00	\$0.00	100.00
17.2990.00.04.4 CEMETERY MONUMENT SALES/SANDBLAST	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.2992.00.00.4 CEMETERY MISC REIMBS	\$0.00	\$1,165.00	\$0.00	\$0.00	\$0.00	100.00
17.2993.00.00.4 CEMETERY NON-RESIDENT REVENUE	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	100.00
17.2994.00.00.4 CEMETERY XFER GENERAL FUND	\$57,826.00	\$57,826.00	\$57,826.00	\$57,826.00	\$0.00	100.00
17.2995.00.00.4 CEMETERY XFER PARKING FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00
17.2996.00.00.4 CEMETERY XFER DPW SMALL PARKS	\$27,900.00	\$27,900.00	\$27,900.00	\$27,900.00	\$0.00	100.00
17.2997.00.00.4 CEMETERY XFER GF CIP/EQUIPMENT	\$45,858.00	\$45,858.00	\$32,783.00	\$32,783.00	\$0.00	100.00
TOTAL 17.2 INTERGOVERNMENTAL REV	\$218,834.00	\$202,199.65	\$207,659.00	\$210,659.00	\$3,000.00	101.44
TOTAL CEMETERY FUND REVENUES	\$218,834.00	\$202,199.65	\$207,659.00	\$210,659.00	\$3,000.00	101.44
EXPENDITURES						
17.7000 GREEN MOUNT CEMETERY						
17.7000.10.00.5 CEMETERY SALARIES & WAGES	\$79,571.00	\$77,109.54	\$83,291.00	\$91,008.00	\$7,717.00	109.27
17.7000.11.00.5 CEMETERY OVERTIME	\$4,500.00	\$4,741.88	\$2,828.00	\$500.00	(\$2,328.00)	17.68
17.7000.15.01.5 CEMETERY DENTAL INSURANCE	\$818.00	\$649.59	\$756.00	\$745.00	(\$11.00)	98.54
17.7000.15.02.5 CEMETERY FICA/MEDICARE	\$6,138.00	\$6,191.59	\$6,482.00	\$6,680.00	\$198.00	103.05
17.7000.15.03.5 CEMETERY HEALTH INSURANCE	\$2,500.00	\$5,748.14	\$7,280.00	\$7,804.00	\$524.00	107.20
17.7000.15.04.5 CEMETERY IRS SECTION 125	\$314.00	\$190.54	\$309.00	\$373.00	\$64.00	120.71
17.7000.15.05.5 CEMETERY LONG TERM CARE INSURANCE	\$47.00	\$78.00	\$47.00	\$46.00	(\$1.00)	97.87
17.7000.15.07.5 CEMETERY CITY RETIREMENT	\$5,254.00	\$5,474.77	\$5,549.00	\$5,994.00	\$445.00	108.02
17.7000.15.08.5 CEMETERY LIFE, STD, LTD INSURANCE	\$1,132.00	\$1,105.20	\$1,126.00	\$1,118.00	(\$8.00)	99.29
17.7000.15.09.5 CEMETERY UNEMPLOYMENT INSURANCE	\$297.00	\$171.27	\$156.00	\$180.00	\$24.00	115.38
17.7000.15.10.5 CEMETERY WORKERS' COMPENSATION	\$3,088.00	\$3,318.60	\$3,304.00	\$3,489.00	\$185.00	105.60
17.7000.18.00.5 CEMETERY UNIFORMS/PROTECT CLOTHING	\$1,000.00	\$931.64	\$1,000.00	\$1,000.00	\$0.00	100.00
17.7000.20.00.5 CEMETERY OFFICE SUPPLIES	\$700.00	\$1,066.24	\$0.00	\$0.00	\$0.00	100.00
17.7000.20.01.5 CEMETERY POSTAGE	\$50.00	\$24.13	\$50.00	\$50.00	\$0.00	100.00
17.7000.21.00.5 CEMETERY OPERATING SUPPLIES	\$750.00	\$607.31	\$800.00	\$800.00	\$0.00	100.00
17.7000.21.01.5 CEMETERY FUEL	\$5,000.00	\$6,423.77	\$4,000.00	\$4,000.00	\$0.00	100.00
17.7000.23.00.5 CEMETERY SMALL TOOLS & EQUIP	\$250.00	\$767.08	\$250.00	\$250.00	\$0.00	100.00
17.7000.30.00.5 CEMETERY ADVERTISING	\$800.00	\$665.00	\$1,000.00	\$1,000.00	\$0.00	100.00
17.7000.34.00.5 CEMETERY TELEPHONE BASIC SERVICE	\$371.00	\$368.21	\$370.00	\$394.00	\$24.00	106.49
17.7000.34.01.5 CEMETERY TELEPHONE LONG DISTANCE	\$116.00	\$198.38	\$116.00	\$128.00	\$12.00	110.34
17.7000.34.02.5 CEMETERY INTERNET WAN SERVICE	\$534.00	\$921.54	\$534.00	\$661.00	\$127.00	123.78

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
17.7000.34.03.5 CEMETERY CELL PHONE & PAGER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.40.00.5 CEMETERY DUES/SUBSCRIPTS/MTGS	\$1,000.00	\$1,753.43	\$1,000.00	\$1,000.00	\$0.00	100.00
17.7000.48.00.5 CEMETERY PROPERTY & LIABILITY INS	\$3,553.00	\$3,830.68	\$4,045.00	\$4,067.00	\$22.00	100.54
17.7000.48.01.5 CEMETERY PC - DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.49.00.5 CEMETERY OTHER INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.56.00.5 CEMETERY CORRECTIONS - LABOR COST	\$24,000.00	\$24,100.00	\$21,500.00	\$19,824.00	(\$1,676.00)	92.20
17.7000.57.00.5 CEMETERY MONUMENT INSTALLATION	\$1,000.00	\$1,847.25	\$1,500.00	\$1,500.00	\$0.00	100.00
17.7000.57.01.5 CEMETERY MONUMENT REPAIR	\$4,450.00	\$213.00	\$500.00	\$500.00	\$0.00	100.00
17.7000.57.02.5 CEMETERY MONUMENT SALES/SANDBLAST	\$450.00	\$502.50	\$500.00	\$500.00	\$0.00	100.00
17.7000.58.00.5 CEMETERY FLOWER FUND	\$0.00	\$671.20	\$500.00	\$500.00	\$0.00	100.00
17.7000.58.01.5 CEMETERY ENDOWMENT CARE	\$10,425.00	\$6,820.00	\$10,250.00	\$10,250.00	\$0.00	100.00
17.7000.60.00.5 CEMETERY PROFESSIONAL SVCS	\$300.00	\$742.00	\$500.00	\$500.00	\$0.00	100.00
17.7000.66.00.5 CEMETERY OTHER RENTALS	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	100.00
17.7000.67.00.5 CEMETERY STREET REPAIR & MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.68.00.5 CEMETERY VEH/EQUIP REPAIR & MAINT	\$250.00	\$2,860.01	\$0.00	\$0.00	\$0.00	100.00
17.7000.68.01.5 CEMETERY TRUCK REPAIR & MAINT	\$250.00	\$250.55	\$500.00	\$500.00	\$0.00	100.00
17.7000.68.02.5 CEMETERY MOWING REPAIR & MAINT	\$750.00	\$1,832.69	\$1,000.00	\$1,000.00	\$0.00	100.00
17.7000.68.03.5 CEMETERY EXCAVATOR REPAIR & MAINT	\$500.00	\$12.49	\$500.00	\$500.00	\$0.00	100.00
17.7000.68.04.5 CEMETERY TRACTOR REPAIR & MAINT	\$250.00	\$311.70	\$250.00	\$250.00	\$0.00	100.00
17.7000.69.00.5 CEMETERY BLDGS/GRNDS REPAIR/MAINT	\$1,000.00	\$897.30	\$1,000.00	\$1,000.00	\$0.00	100.00
17.7000.69.01.5 CEMETERY SMALL PARKS MAINTENANCE	\$1,500.00	\$728.42	\$1,500.00	\$1,500.00	\$0.00	100.00
17.7000.70.00.5 CEMETERY COPIER	\$333.00	\$267.39	\$333.00	\$290.00	(\$43.00)	87.09
17.7000.70.01.5 CEMETERY COPIER PAPER	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.72.00.5 CEMETERY TAXES/LICENSE/REGIST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.74.00.5 CEMETERY TRAVEL/TRANSPORTATION	\$600.00	\$0.00	\$300.00	\$300.00	\$0.00	100.00
17.7000.76.01.5 CEMETERY ELECTRIC	\$1,000.00	\$2,023.39	\$1,400.00	\$1,400.00	\$0.00	100.00
17.7000.76.02.5 CEMETERY HEATING FUEL	\$1,600.00	\$1,743.75	\$1,800.00	\$1,800.00	\$0.00	100.00
17.7000.76.03.5 CEMETERY TRASH REMOVAL	\$0.00	\$0.00	\$75.00	\$75.00	\$0.00	100.00
17.7000.76.04.5 CEMETERY IN HOUSE UTILITIES/WATER	\$800.00	\$626.20	\$800.00	\$800.00	\$0.00	100.00
17.7000.76.05.5 CEMETERY PORTOLET	\$2,000.00	\$2,029.60	\$2,000.00	\$2,000.00	\$0.00	100.00
17.7000.79.00.5 CEMETERY MISC	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	100.00
17.7000.80.00.5 CEMETERY ELM STREET CEMETERY	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	100.00
17.7000.80.01.5 CEMETERY TREES, BULBS, SHRUBS	\$1,300.00	\$48.89	\$1,300.00	\$1,300.00	\$0.00	100.00
17.7000.82.00.5 CEMETERY CIP PLAN CEMETERY	\$26,000.00	\$27,820.55	\$18,875.00	\$18,875.00	\$0.00	100.00
17.7000.83.00.5 CEMETERY EQUIPMENT PLAN CEMETERY	\$19,858.00	\$13,466.09	\$13,908.00	\$13,908.00	\$0.00	100.00
17.7000.91.00.5 CEMETERY INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
17.7000.95.01.5 CEMETERY PENSION INTEREST EXP	\$2,275.00	\$2,275.36	\$2,275.00	\$0.00	(\$2,275.00)	0.00
TOTAL 17.7000 GREEN MOUNT CEMETERY	\$218,834.00	\$214,426.86	\$207,659.00	\$210,659.00	\$3,000.00	101.44
TOTAL CEMETERY FUND EXPENDITURES	\$218,834.00	\$214,426.86	\$207,659.00	\$210,659.00	\$3,000.00	101.44
CEMETERY FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	\$12,227.21	\$0.00	\$0.00	\$0.00	

Parks Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
18.22 PERMITS AND LICENSE REV						
18.2245.00.00.4 PARKS NO. BR BRIDGE AOT GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2280.00.00.4 PARKS MISC GRANT REVENUE	\$6,000.00	\$6,718.21	\$6,000.00	\$6,000.00	\$0.00	100.00
TOTAL 18.22 PERMITS AND LICENSE REV	\$6,000.00	\$6,718.21	\$6,000.00	\$6,000.00	\$0.00	100.00
18.23 INTERGOVERNMENTAL REV						
18.2300.00.00.4 PARKS TOWER GRANT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2303.00.00.4 FEMA -MAY'11 FLOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2320.00.00.4 VT ERAF - MAY'11 FLOOD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.23 INTERGOVERNMENTAL REV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.261 EQUIPMENT/LAND REVENUE						
18.2614.00.00.4 PARKS SALE OF EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.261 EQUIPMENT/LAND REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.264 OTHER REVENUE						
18.2648.00.00.4 PARKS VISTA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2649.00.00.4 PARKS MISC CONTRIBS	\$0.00	\$2,002.50	\$0.00	\$0.00	\$0.00	100.00
18.2649.00.01.4 PARKS PET WASTE CONTRIBS	\$0.00	\$2,620.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.264 OTHER REVENUE	\$0.00	\$4,622.50	\$0.00	\$0.00	\$0.00	100.00
18.268 OTHER REVENUE						
18.2680.00.00.4 PARK ENCHANTED FOREST RECEIPTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2685.00.00.4 PARKS SHELTER RESERVATION	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.268 OTHER REVENUE	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	100.00
18.29 OPERATING TRANSFERS						
18.2900.00.00.4 PARKS INTEREST REV	\$0.00	\$44.74	\$0.00	\$0.00	\$0.00	100.00
18.2907.00.00.4 PARKS W/C REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2910.00.00.4 PARKS XFER GF OPERATIONS	\$141,089.00	\$141,089.00	\$141,089.00	\$146,767.00	\$5,678.00	104.02
18.2910.01.00.4 PARKS XFER GF PARK IMPACT FEES	\$0.00	\$17,761.89	\$0.00	\$0.00	\$0.00	100.00
18.2915.00.00.4 PARKS XFER FROM GF PET WASTE FEES	\$0.00	\$0.00	\$0.00	\$2,160.00	\$2,160.00	100.00
18.2920.00.00.4 PARKS BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2983.00.00.4 PARKS RANGER HOUSE RENTAL	\$12,000.00	\$9,350.00	\$13,200.00	\$13,200.00	\$0.00	100.00
18.2984.00.00.4 PARKS XFER FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2985.00.00.4 PARKS XFER GF EQUIPMENT	\$4,800.00	\$4,800.00	\$11,700.00	\$10,700.00	(\$1,000.00)	91.45
18.2986.00.00.4 PARKS XFER MONTPELIER FDN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2987.00.00.4 PARKS XFER GF CIP	\$9,500.00	\$9,500.00	\$3,400.00	\$8,000.00	\$4,600.00	235.29
18.2990.00.00.4 PARKS MISC. REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.2992.00.00.4 PARKS MISC REIMB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.29 OPERATING TRANSFERS	\$167,389.00	\$182,545.63	\$169,389.00	\$180,827.00	\$11,438.00	106.75
TOTAL PARKS FUND REVENUES	\$173,389.00	\$194,036.34	\$175,389.00	\$186,827.00	\$11,438.00	106.52
EXPENDITURES						
18.76 PARKS GRANT EXP						
18.7612.00.00.5 PARKS VISIONING GRANT	\$0.00	\$2,165.67	\$0.00	\$0.00	\$0.00	100.00
18.7614.00.00.5 PARKS PEACE PARK GRANT PROJECT	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7615.00.00.5 PARKS STATE HOUSE TRAIL	\$900.00	\$0.00	\$900.00	\$900.00	\$0.00	100.00
18.7621.00.00.5 PARKS GRANT EXP-COMMUNITY GARDEN	\$2,000.00	\$236.24	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.76 PARKS GRANT EXP	\$3,400.00	\$2,401.91	\$900.00	\$900.00	\$0.00	100.00
18.7600 PARKS OPERATIONS						
18.7600.10.00.5 PARKS SALARIES & WAGES	\$78,862.00	\$84,086.38	\$79,985.00	\$84,181.00	\$4,196.00	105.25
18.7600.10.01.5 PARKS AMERICORP & SUMMER WAGES	\$12,000.00	\$9,859.95	\$13,000.00	\$14,000.00	\$1,000.00	107.69
18.7600.11.00.5 PARKS OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.15.01.5 PARKS DENTAL INSURANCE	\$566.00	\$529.10	\$727.00	\$739.00	\$12.00	101.65

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
18.7600.15.02.5 PARKS FICA/MEDICARE	\$5,757.00	\$5,915.36	\$5,839.00	\$6,145.00	\$306.00	105.24
18.7600.15.03.5 PARKS HEALTH INSURANCE	\$12,575.00	\$14,871.28	\$12,604.00	\$13,511.00	\$907.00	107.20
18.7600.15.04.5 PARKS IRS SECTION 125	\$217.00	\$272.21	\$297.00	\$369.00	\$72.00	124.24
18.7600.15.05.5 PARKS LONG TERM CARE INSURANCE	\$33.00	\$103.22	\$45.00	\$45.00	\$0.00	100.00
18.7600.15.07.5 PARKS CITY RETIREMENT	\$4,929.00	\$4,447.86	\$4,999.00	\$5,514.00	\$515.00	110.30
18.7600.15.08.5 PARKS LIFE, STD, LTD INSURANCE	\$783.00	\$767.70	\$1,083.00	\$1,108.00	\$25.00	102.31
18.7600.15.09.5 PARKS UNEMPLOYMENT INSURANCE	\$205.00	\$118.87	\$150.00	\$179.00	\$29.00	119.33
18.7600.15.10.5 PARKS WORKERS' COMPENSATION	\$2,949.00	\$3,169.22	\$3,039.00	\$3,216.00	\$177.00	105.82
18.7600.18.00.5 CONTRACT LABOR - SUMMER WORK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.20.00.5 PARKS OFFICE SUPPLIES	\$700.00	\$14.36	\$200.00	\$200.00	\$0.00	100.00
18.7600.20.01.5 PARKS POSTAGE	\$70.00	\$55.97	\$70.00	\$70.00	\$0.00	100.00
18.7600.21.00.5 PARKS OPERATING SUPPLIES	\$1,200.00	\$6,525.11	\$1,200.00	\$1,200.00	\$0.00	100.00
18.7600.23.00.5 PARKS SMALL TOOLS & EQUIP	\$1,000.00	\$2,571.87	\$1,000.00	\$1,000.00	\$0.00	100.00
18.7600.30.00.5 PARKS ADVERTISING	\$200.00	\$40.47	\$200.00	\$200.00	\$0.00	100.00
18.7600.34.00.5 PARKS TELEPHONE BASIC SERVICE	\$162.00	\$305.27	\$162.00	\$172.00	\$10.00	106.17
18.7600.34.01.5 PARKS TELEPHONE LONG DISTANCE	\$51.00	\$86.35	\$51.00	\$56.00	\$5.00	109.80
18.7600.34.02.5 PARKS INTERNET WAN SERVICE	\$232.00	\$401.22	\$232.00	\$288.00	\$56.00	124.14
18.7600.34.03.5 PARKS CELL PHONE & PAGER	\$1,200.00	\$779.74	\$1,200.00	\$1,200.00	\$0.00	100.00
18.7600.40.00.5 PARKS DUES/SUBSCRIPTS/MTGS	\$1,000.00	\$877.00	\$1,000.00	\$1,000.00	\$0.00	100.00
18.7600.48.00.5 PARKS PROPERTY & LIABILITY INS	\$2,460.00	\$3,160.82	\$3,890.00	\$4,033.00	\$143.00	103.68
18.7600.48.01.5 PARKS PC - DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.56.00.5 PARKS OTR PUR SRVC	\$1,500.00	\$1,462.91	\$1,500.00	\$1,500.00	\$0.00	100.00
18.7600.62.00.5 PARKS PRINTING & BINDING	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	100.00
18.7600.67.00.5 PARKS ROADS/REPAIR/MAINT	\$4,000.00	\$0.00	\$3,000.00	\$3,846.00	\$846.00	128.20
18.7600.68.00.5 PARKS VEHS/EQUIP REPAIR/MAINT	\$9,000.00	\$9,091.55	\$9,000.00	\$9,000.00	\$0.00	100.00
18.7600.69.00.5 PARKS BLDG/GRNDS REPAIR/MAINT	\$4,000.00	\$5,457.30	\$4,000.00	\$4,000.00	\$0.00	100.00
18.7600.69.01.5 PARKS NON RE-OCCURRING MAINT	\$2,300.00	\$695.00	\$2,678.00	\$4,000.00	\$1,322.00	149.37
18.7600.69.02.5 PARKS TOWER REPAIRS/MAINT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.70.00.5 PARKS COPIER	\$231.00	\$185.38	\$231.00	\$288.00	\$57.00	124.68
18.7600.70.01.5 PARKS COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.74.00.5 PARKS TRAVEL/TRANSPORTATION	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	100.00
18.7600.76.01.5 PARKS ELECTRIC	\$882.00	\$1,582.44	\$882.00	\$882.00	\$0.00	100.00
18.7600.76.03.5 PARKS TRASH REMOVAL	\$100.00	\$398.84	\$100.00	\$100.00	\$0.00	100.00
18.7600.76.04.5 PARKS IN HOUSE UTILITIES/WATER	\$400.00	\$442.50	\$400.00	\$400.00	\$0.00	100.00
18.7600.79.00.5 PARKS MISC	\$250.00	\$2,188.28	\$250.00	\$250.00	\$0.00	100.00
18.7600.79.01.5 PARKS PET WASTE EXP	\$0.00	\$0.00	\$0.00	\$2,160.00	\$2,160.00	100.00
18.7600.82.00.5 PARKS CIP PLAN PARKS	\$9,500.00	(\$199.71)	\$3,400.00	\$4,000.00	\$600.00	117.65
18.7600.83.00.5 PARKS EQUIPMENT PLAN PARKS	\$4,800.00	\$0.00	\$11,700.00	\$10,700.00	(\$1,000.00)	91.45
18.7600.83.01.5 PARKS TOWER RESTORATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.83.02.5 STORM DAMAGE REPAIR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.91.00.5 PARKS INTEREST EXPENSE	\$0.00	\$13.48	\$0.00	\$0.00	\$0.00	100.00
18.7600.95.00.5 PARKS VMERS PAYOFF PENSION EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7600.95.01.5 PARKS PENSION INTEREST EXP	\$2,275.00	\$2,275.36	\$2,275.00	\$2,275.00	\$0.00	100.00
18.7600.99.01.5 PARKS XFER TO GF-TREE WARDEN ASST	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	100.00
TOTAL 18.7600 PARKS OPERATIONS	\$169,989.00	\$165,552.66	\$173,989.00	\$185,427.00	\$11,438.00	106.57
18.764 PARKS MISC EXP						
18.7643.00.00.5 PARKS PEACE PARK	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
18.7644.00.00.5 PARKS IMPACT EXP	\$0.00	\$17,953.89	\$0.00	\$0.00	\$0.00	100.00
18.7644.00.01.5 PARKS TOWER LANDSCAPE PROJECT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
18.7647.00.00.5 PARKS TOWER IMPROVEMNT EXP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 18.764 PARKS MISC EXP	\$0.00	\$17,953.89	\$500.00	\$500.00	\$0.00	100.00
TOTAL PARKS FUND EXPENDITURES	\$173,389.00	\$185,908.46	\$175,389.00	\$186,827.00	\$11,438.00	106.52
PARKS FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	(\$8,127.88)	\$0.00	\$0.00	\$0.00	

Senior Center Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
38.20 PROPERTY TAX REVENUE						
38.2000.00.00.4 SR CTR CITY APPROP (SEE 2910 IN FY14)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.20 PROPERTY TAX REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.23 INTERGOVERNMENTAL REV						
38.2301.00.00.4 SR CTR GRANT REV -FED/STATE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.23 INTERGOVERNMENTAL REV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.24 FEES & CHARGES FOR SERVICES						
38.2401.00.00.4 SR CTR MEMBERSHIP DUES	\$13,000.00	\$10,475.00	\$19,500.00	\$19,500.00	\$0.00	100.00
38.2403.00.00.4 SR CTR CLASS FEES	\$40,000.00	\$55,567.33	\$62,000.00	\$69,885.00	\$7,885.00	112.72
38.2405.00.00.4 SR CTR MEAL CONTRIBUTIONS	\$7,200.00	\$19.00	\$100.00	\$0.00	(\$100.00)	0.00
38.2407.00.00.4 SR CTR TRIP INCOME	\$10,000.00	\$7,520.67	\$5,000.00	\$7,800.00	\$2,800.00	156.00
38.2409.00.00.4 SR CTR SPECIAL DINNERS	\$720.00	\$716.00	\$4,000.00	\$5,000.00	\$1,000.00	125.00
38.2411.00.00.4 SR CTR SPECIAL FOODS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2425.00.00.4 SR CTR SPECIAL PROJECTS	\$300.00	\$0.00	\$700.00	\$500.00	(\$200.00)	71.43
TOTAL 38.24 FEES & CHARGES FOR SERVICE	\$71,220.00	\$74,298.00	\$91,300.00	\$102,685.00	\$11,385.00	112.47
38.25 RENTS & COMMISSIONS/UTILITY FEES						
38.2502.00.00.4 SR CTR FACILITY RENTAL REV	\$0.00	\$0.00	\$0.00	\$6,500.00	\$6,500.00	100.00
38.2505.00.00.4 SR CTR AD & SPONSORSHIP REV	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	100.00
TOTAL 38.25 RENTS & COMMISSIONS/UTILITY	\$0.00	\$0.00	\$0.00	\$10,500.00	\$10,500.00	100.00
38.27 INTEREST/INVESTMENT REVENUE						
38.2700.00.00.4 SR CTR CORRY FUND-OPERATIONS	\$48,000.00	\$51,060.11	\$48,000.00	\$52,041.00	\$4,041.00	108.42
38.2701.00.00.4 SR CTR CORRY FUND-INVESTMENT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2705.00.00.4 SR CTR INTEREST INCOME	\$0.00	\$35.96	\$0.00	\$0.00	\$0.00	100.00
38.2705.00.01.4 SR CTR REALIZED GAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2705.00.02.4 SR CTR UNREALIZED GAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2706.00.00.4 SR CTR INVESTMENT INCOME	\$0.00	(\$142.19)	\$0.00	\$8,171.00	\$8,171.00	100.00
TOTAL 38.27 INTEREST/INVESTMENT REVENUE	\$48,000.00	\$50,953.88	\$48,000.00	\$60,212.00	\$12,212.00	125.44
38.28 MISC REVENUE						
38.2801.00.00.4 SR CTR CONTRIBUTIONS	\$8,500.00	\$19,532.59	\$25,955.00	\$2,000.00	(\$23,955.00)	7.71
38.2801.01.00.4 SR CTR APPEAL REVENUE	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	100.00
38.2801.02.00.4 SR CTR BOARD MEMBER GIFTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2802.00.00.4 SR CTR MEMORIAL GIFTS	\$1,200.00	\$0.00	\$500.00	\$0.00	(\$500.00)	0.00
38.2803.00.00.4 SR CTR FUND RAISING-BAZAAR/WINDOW	\$2,500.00	\$2,530.75	\$2,500.00	\$0.00	(\$2,500.00)	0.00
38.2804.00.00.4 SR CTR FUND RAISING-MERCHANDISE SALE	\$300.00	\$700.00	\$100.00	\$500.00	\$400.00	500.00
38.2805.00.00.4 SR CTR FUND RAISING-RUMMAGE SALE	\$2,000.00	\$3,508.51	\$2,800.00	\$3,000.00	\$200.00	107.14
38.2808.00.00.4 CONTRIBUTIONS-CLASS SCHOLARSHIPS	\$500.00	\$1,384.00	\$1,200.00	\$1,200.00	\$0.00	100.00
38.2808.00.01.4 CONTRIBUTIONS-TRIP SCHOLARSHIPS	\$300.00	\$0.00	\$150.00	\$100.00	(\$50.00)	66.67
38.2809.00.00.4 SR CTR GRANT REV - PRIVATE	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000.00	100.00
38.2810.00.00.4 SR CTR OTHER TOWNS CONTRIBUTION	\$3,000.00	\$7,800.00	\$15,500.00	\$16,000.00	\$500.00	103.23
38.2816.00.00.4 SR CTR TRANSFER FROM ENDOWMENT ACCOUNT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2817.00.00.4 TRANSFER FROM MONTPELIER FOUNDATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2820.00.00.4 SR CTR MISC INCOME	\$8,000.00	\$7,429.79	\$8,213.00	\$500.00	(\$7,713.00)	6.09
TOTAL 38.28 MISC REVENUE	\$26,300.00	\$42,885.64	\$56,918.00	\$49,300.00	(\$7,618.00)	86.62
38.29 OPERATING TRANSFERS						
38.2910.00.00.4 SR CTR XFER GF OPERATIONS	\$157,475.00	\$157,475.00	\$157,475.00	\$143,475.00	(\$14,000.00)	91.11
38.2997.00.00.4 SR CTR XFER GF CIP/EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.2998.00.00.4 SR CTR ENDOWMENT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.29 OPERATING TRANSFERS	\$157,475.00	\$157,475.00	\$157,475.00	\$143,475.00	(\$14,000.00)	91.11
TOTAL SENIOR CENTER REVENUES	\$302,995.00	\$325,612.52	\$353,693.00	\$366,172.00	\$12,479.00	103.53

EXPENDITURES	Adopted Budget 2014	Actual 2014 (Unaudited)	Adopted Budget 2015	Adopted Budget 2016	Difference	Diff %
38.3800 SENIOR CTR OPERATIONS						
38.3800.10.00.5 SR CTR SALARIES & WAGES	\$88,207.00	\$97,748.05	\$105,286.00	\$111,151.00	\$5,865.00	105.57
38.3800.11.00.5 SR CTR OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.15.01.5 SR CTR DENTAL INSURANCE	\$787.00	\$846.56	\$1,177.00	\$1,106.00	(\$71.00)	93.97
38.3800.15.02.5 SR CTR FICA/MEDICARE	\$6,439.00	\$6,808.93	\$7,685.00	\$8,114.00	\$429.00	105.58
38.3800.15.03.5 SR CTR HEALTH INSURANCE	\$17,488.00	\$19,392.73	\$28,250.00	\$30,283.00	\$2,033.00	107.20
38.3800.15.04.5 SR CTR SECTION 125	\$303.00	\$442.50	\$480.00	\$553.00	\$73.00	115.21
38.3800.15.05.5 SR CTR LONG TERM CARE INSURANCE	\$68.00	\$0.00	\$73.00	\$68.00	(\$5.00)	93.15
38.3800.15.07.5 SR CTR CITY RETIREMENT	\$4,816.00	\$4,494.68	\$5,071.00	\$7,781.00	\$2,710.00	153.44
38.3800.15.08.5 SR CTR LIFE, STD, LTD INSURANCE	\$1,090.00	\$1,720.69	\$1,753.00	\$1,660.00	(\$93.00)	94.69
38.3800.15.09.5 SR CTR UNEMPLOYMENT INSURANCE	\$426.00	\$261.57	\$243.00	\$268.00	\$25.00	110.29
38.3800.15.10.5 SR CTR WORKERS' COMPENSATION	\$273.00	\$293.40	\$334.00	\$323.00	(\$11.00)	96.71
38.3800.20.00.5 SR CTR OFFICE SUPPLIES	\$1,750.00	\$1,143.16	\$1,000.00	\$1,000.00	\$0.00	100.00
38.3800.20.01.5 SR CTR POSTAGE	\$2,000.00	\$1,845.93	\$2,500.00	\$2,500.00	\$0.00	100.00
38.3800.20.02.5 SR CTR PROGRAM SUPPLIES	\$400.00	\$0.00	\$500.00	\$500.00	\$0.00	100.00
38.3800.21.00.5 SR CTR OPERATING SUPPLIES	\$4,000.00	\$1,095.51	\$3,000.00	\$1,200.00	(\$1,800.00)	40.00
38.3800.21.01.5 SR CTR FUEL-VAN	\$1,500.00	\$1,175.76	\$1,000.00	\$1,200.00	\$200.00	120.00
38.3800.23.00.5 SR CTR SMALL TOOLS & EQUIP	\$300.00	\$665.45	\$800.00	\$600.00	(\$200.00)	75.00
38.3800.30.00.5 SR CTR ADVERTISING	\$800.00	\$1,185.42	\$1,500.00	\$1,500.00	\$0.00	100.00
38.3800.34.00.5 SR CTR TELEPHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.34.02.5 SR CTR INTERNET WAN SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.34.03.5 SR CTR CABLE TV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.40.00.5 SR CTR DUES/SUBSCRIPTIONS/MTGS	\$400.00	\$921.10	\$2,150.00	\$2,400.00	\$250.00	111.63
38.3800.41.00.5 SR CTR TRAINING	\$1,000.00	\$540.00	\$1,000.00	\$2,000.00	\$1,000.00	200.00
38.3800.48.00.5 SR CTR PROP & LIAB INS	\$5,107.00	\$6,183.00	\$6,297.00	\$6,040.00	(\$257.00)	95.92
38.3800.56.00.5 SR CTR CONTRACT SVCS-INSTRUCTION	\$35,000.00	\$45,564.17	\$46,000.00	\$46,000.00	\$0.00	100.00
38.3800.56.01.5 SR CTR SWIMMING PROGRAM	\$16,500.00	\$14,400.00	\$15,000.00	\$17,600.00	\$2,600.00	117.33
38.3800.56.02.5 SR CTR BOWLING PROGRAM	\$4,000.00	\$1,854.00	\$1,800.00	\$0.00	(\$1,800.00)	0.00
38.3800.56.03.5 SR CTR OTHER PROGRAMS	\$1,000.00	\$2,136.81	\$2,000.00	\$2,200.00	\$200.00	110.00
38.3800.56.04.5 SR CENTER CLEANING SERVICES	\$11,000.00	\$11,569.11	\$12,500.00	\$12,500.00	\$0.00	100.00
38.3800.56.05.5 SR CTR TENNIS PROGRAM	\$3,000.00	\$960.00	\$2,560.00	\$960.00	(\$1,600.00)	37.50
38.3800.56.06.5 SR CTR GYM USE	\$2,500.00	\$3,645.00	\$2,800.00	\$0.00	(\$2,800.00)	0.00
38.3800.60.00.5 SR CTR PROF SERVICES	\$2,000.00	\$6,107.77	\$4,000.00	\$3,500.00	(\$500.00)	87.50
38.3800.62.00.5 SR CTR PRINTING/COPIER	\$5,000.00	\$3,618.84	\$4,500.00	\$4,200.00	(\$300.00)	93.33
38.3800.63.00.5 SR CTR AMERICORPS SERVICES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.66.00.5 SR CTR CONDO FEES	\$17,000.00	\$25,695.39	\$23,600.00	\$26,800.00	\$3,200.00	113.56
38.3800.68.00.5 SR CTR EQUIPMENT MAINT/RENTAL	\$400.00	\$2,308.19	\$2,800.00	\$800.00	(\$2,000.00)	28.57
38.3800.68.01.5 SR CTR VAN REPAIRS/MAINT	\$900.00	\$120.00	\$1,000.00	\$1,000.00	\$0.00	100.00
38.3800.70.00.5 SR CTR COPIER-CITY ALLOCATION	\$400.00	\$375.26	\$400.00	\$431.00	\$31.00	107.75
38.3800.70.01.5 SR CTR COY PAPER-CITY ALLOCAT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.74.00.5 SR CTR TRAVEL/TRANSPORTATION	\$100.00	\$0.00	\$300.00	\$0.00	(\$300.00)	0.00
38.3800.76.00.5 SR CTR UTILITIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.76.01.5 SR CTR ELECTRIC	\$8,400.00	\$10,760.81	\$10,500.00	\$10,750.00	\$250.00	102.38
38.3800.76.02.5 SR CTR HEATING OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.76.04.5 SR CTR WATER & SEWER	\$2,500.00	\$2,538.28	\$3,200.00	\$3,300.00	\$100.00	103.13
38.3800.76.05.5 SR CTR PROPANE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.76.07.5 SR CTR WOOD PELLETS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.79.00.5 SR CTR MISC	\$500.00	\$435.65	\$500.00	\$500.00	\$0.00	100.00
38.3800.83.00.5 SR CTR EQUIP/COMPUTERS/WEBSITE	\$0.00	\$634.54	\$0.00	\$600.00	\$600.00	100.00
38.3800.83.01.5 SR CTR COMPUTER EQUIP ALLOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.88.01.5 SR CTR COMPUTER NETWORK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3800.90.00.5 SR CTR DEBT SERVICE PRINCIPAL PAYMENT	\$13,200.00	\$0.00	\$7,652.00	\$7,929.00	\$277.00	103.62
38.3800.91.00.5 SR CTR DEBT SERVICE INTEREST PAYMENT	\$0.00	\$5,758.82	\$5,491.00	\$5,214.00	(\$277.00)	94.96
38.3800.95.01.5 SR CTR PENSION INTEREST EXP	\$4,241.00	\$4,225.45	\$4,241.00	\$4,241.00	\$0.00	100.00
38.3800.97.00.5 SR CTR ADMIN/MGMT SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.3800 SENIOR CTR OPERATIONS	\$269,795.00	\$289,472.53	\$320,943.00	\$328,772.00	\$7,829.00	102.44

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
38.3801 SENIOR CTR FOOD SERVICE						
38.3801.10.00.5 SR CTR FOOD SVC SALARIES & WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.11.00.5 SR CTR FOOD SVC OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.01.5 SR CTR FOOD SVC DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.02.5 SR CTR FOOD SVC FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.03.5 SR CTR FOOD SVC HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.04.5 SR CTR FOOD SVC IRS SECTION 125	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.05.5 SR CTR FOOD SVC LONG TERM CARE INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.07.5 SR CTR FOOD SVC CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.08.5 SR CTR FOOD SVC LIFE, STD, LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.09.5 SR CTR FOOD SVC UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.15.10.5 SR CTR FOOD SVC WORKERS' COMPENSATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.21.00.5 SR CTR FOOD SVC FOOD & WATER	\$20,000.00	\$21,398.06	\$23,000.00	\$3,500.00	(\$19,500.00)	15.22
38.3801.21.01.5 SR CTR FOOD SVC KITCHEN SUPPLIES	\$2,000.00	\$4,786.80	\$3,000.00	\$2,200.00	(\$800.00)	73.33
38.3801.48.00.5 SR CTR FOOD SVC PROPERTY & LIABILITY INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.56.00.5 SR CTR MEAL PROGRAM PURCH SRVC	\$0.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00	100.00
38.3801.57.00.5 SR CTR FOOD SVC SPECIAL DINNERS	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100.00
38.3801.66.00.5 SR CTR FOOD SVC OTHER RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.68.00.5 SR CTR FOOD SVC EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100.00
38.3801.70.00.5 SR CTR FOOD SVC COPIER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.70.01.5 SR CTR FOOD SVC COPIER PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3801.76.05.5 SR CTR FOOD SVC PROPANE	\$1,200.00	\$2,886.56	\$2,750.00	\$3,200.00	\$450.00	116.36
38.3801.79.00.5 SR CTR FOOD SVC COMPOSTING	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	100.00
TOTAL 38.3801 SENIOR CTR FOOD SERVICE	\$23,200.00	\$29,071.42	\$28,750.00	\$32,400.00	\$3,650.00	112.70
38.3802 SENIOR CTR FIELD TRIP/TOURS						
38.3802.74.00.5 SR CTR FIELD TRIP/TOURS EXP	\$10,000.00	\$5,386.94	\$4,000.00	\$5,000.00	\$1,000.00	125.00
TOTAL 38.3802 SENIOR CTR FIELD TRIP/TOUR	\$10,000.00	\$5,386.94	\$4,000.00	\$5,000.00	\$1,000.00	125.00
38.3803 SENIOR CTR CAPITAL IMP.						
38.3803.82.00.5 SR CTR CAPITAL IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3803.83.00.5 SR CTR-USE OF ENDOW-RENOVATION	\$0.00	\$12,651.59	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.3803 SENIOR CTR CAPITAL IMP.	\$0.00	\$12,651.59	\$0.00	\$0.00	\$0.00	100.00
38.3804 SENIOR CTR SCHOLARSHIPS						
38.3804.44.00.5 CLASS SCHOLARSHIP EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.3804.44.01.5 TRIP SCHOLARSHIP EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.3804 SENIOR CTR SCHOLARSHIPS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
38.9390 TRANSFERS TO OTHER FUNDS						
38.9390.00.00.5 XFER TO CAPITAL PROJECTS #31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 38.9390 TRANSFERS TO OTHER FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL SENIOR CENTER EXPENDITURES	\$302,995.00	\$336,582.48	\$353,693.00	\$366,172.00	\$12,479.00	103.53
SENIOR CENTER NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	\$10,969.96	\$0.00	\$0.00	\$0.00	

Parking Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
40.25 RENTS & COMMISSIONS/UTILITY FEES						
40.2560.00.00.4 PARKING METER REV	\$350,000.00	\$323,125.59	\$465,500.00	\$426,000.00	(\$39,500.00)	91.51
40.2560.00.01.4 PARKING METERS REV-JACOBS LOT	\$15,000.00	\$17,950.74	\$23,940.00	\$21,800.00	(\$2,140.00)	91.06
40.2560.01.00.4 PARKING VENDING-BLANCHARD	\$53,851.00	\$31,055.40	\$50,000.00	\$34,000.00	(\$16,000.00)	68.00
40.2560.02.00.4 PARKING VENDING-CAP PLAZA	\$30,000.00	\$37,429.76	\$35,000.00	\$37,000.00	\$2,000.00	105.71
40.2560.03.00.4 PARKING VENDING-60 STATE ST	\$30,300.00	\$34,863.83	\$39,696.00	\$41,500.00	\$1,804.00	104.54
40.2560.04.00.4 PARKING VENDING-TAYLOR ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.2560.05.00.4 PARKING VENDING-STONECUTTER	\$8,000.00	\$4,058.35	\$5,000.00	\$5,000.00	\$0.00	100.00
40.2560.06.00.4 PARKING KEY REVENUE	\$8,000.00	\$6,950.20	\$8,000.00	\$8,000.00	\$0.00	100.00
40.2560.07.00.4 PARKING HOLIDAY METER REV (2 WKS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.2561.00.00.4 PARKING TICKETS REV	\$180,000.00	\$176,865.95	\$205,000.00	\$175,000.00	(\$30,000.00)	85.37
40.2563.00.00.4 PARKING PERMITS-BLANCHARD	\$5,800.00	\$7,345.85	\$7,497.00	\$7,500.00	\$3.00	100.04
40.2563.01.00.4 PARKING PERMITS-CAP PLAZA	\$0.00	\$301.85	\$0.00	\$0.00	\$0.00	100.00
40.2563.02.00.4 PARKING PERMITS-JACOBS	\$22,000.00	\$25,898.34	\$31,460.00	\$31,460.00	\$0.00	100.00
40.2563.03.00.4 PARKING PERMITS-60 STATE	\$11,000.00	\$16,933.50	\$26,400.00	\$26,400.00	\$0.00	100.00
40.2563.04.00.4 PARKING PERMITS-TAYLOR ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.2563.05.00.4 PARKING PERMITS-STONECUTTER'S WAY	\$11,000.00	\$28,684.44	\$28,120.00	\$28,120.00	\$0.00	100.00
40.2563.06.00.4 PARKING PERMITS-PITKIN COURT CIRC	\$0.00	\$0.00	(\$1,625.00)	\$0.00	\$1,625.00	0.00
40.2563.07.00.4 PARKING PERMITS-VLCT LOT	\$4,000.00	\$3,990.00	\$5,880.00	\$5,880.00	\$0.00	100.00
TOTAL 40.25 RENTS & COMMISSIONS/UTILITY	\$728,951.00	\$715,453.80	\$929,868.00	\$847,660.00	(\$82,208.00)	91.16
40.27 INTEREST/INVESTMENT REVENUE						
40.2700.00.00.4 PARKING INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 40.27 INTEREST/INVESTMENT REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.29 OPERATING TRANSFERS						
40.2910.00.00.4 EMPLOYEE PARKING REVENUE	\$26,718.00	\$25,818.00	\$26,000.00	\$26,000.00	\$0.00	100.00
40.2990.00.00.4 PARKING MISC REV	\$3,000.00	\$2,656.00	\$3,000.00	\$3,000.00	\$0.00	100.00
40.2992.00.00.4 PARKING MISC REIMBS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.2995.00.00.4 PARKING REPLACEMENT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 40.29 OPERATING TRANSFERS	\$29,718.00	\$28,474.00	\$29,000.00	\$29,000.00	\$0.00	100.00
TOTAL PARKING FUND REVENUES	\$758,669.00	\$743,927.80	\$958,868.00	\$876,660.00	(\$82,208.00)	91.43
EXPENDITURES						
40.4400 PARKING ENFORCEMENT						
40.4400.10.00.5 PARKING ENF SALARIES & WAGES	\$245,142.00	\$255,851.79	\$247,671.00	\$250,716.00	\$3,045.00	101.23
40.4400.11.00.5 PARKING ENF OVERTIME	\$20,800.00	\$16,876.81	\$21,286.00	\$21,587.00	\$301.00	101.41
40.4400.15.01.5 PARKING ENF DENTAL INSURANCE	\$2,463.00	\$2,170.15	\$2,277.00	\$2,208.00	(\$69.00)	96.97
40.4400.15.02.5 PARKING ENF FICA/MEDICARE	\$19,413.00	\$19,454.39	\$19,634.00	\$19,862.00	\$228.00	101.16
40.4400.15.03.5 PARKING ENF HEALTH INSURANCE	\$48,178.00	\$40,526.48	\$48,134.00	\$51,598.00	\$3,464.00	107.20
40.4400.15.04.5 PARKING ENF SECTION 125	\$947.00	\$919.11	\$929.00	\$1,104.00	\$175.00	118.84
40.4400.15.05.5 PARKING ENF LONG TERM CARE INSURANCE	\$142.00	\$104.52	\$140.00	\$138.00	(\$2.00)	98.57
40.4400.15.07.5 PARKING ENF CITY RETIREMENT	\$16,621.00	\$14,694.18	\$16,809.00	\$17,821.00	\$1,012.00	106.02
40.4400.15.08.5 PARKING ENF LIFE, STD, LTD INSURANCE	\$3,410.00	\$3,328.86	\$3,392.00	\$3,313.00	(\$79.00)	97.67
40.4400.15.09.5 PARKING ENF UNEMPLOY INSURANCE	\$893.00	\$515.88	\$469.00	\$536.00	\$67.00	114.29
40.4400.15.10.5 PARKING ENF WORKERS' COMPENSATION	\$10,360.00	\$11,133.68	\$10,448.00	\$9,562.00	(\$886.00)	91.52
40.4400.15.12.5 PARKING ENF PARKING FEE	\$2,358.00	\$2,155.50	\$2,358.00	\$2,376.00	\$18.00	100.76
40.4400.18.00.5 PARKING ENF UNIFORMS/PROTECT CLOTHING	\$1,375.00	\$595.90	\$1,400.00	\$1,400.00	\$0.00	100.00
40.4400.20.00.5 PARKING ENF OFFICE SUPPLIES	\$1,800.00	\$958.43	\$2,200.00	\$2,200.00	\$0.00	100.00
40.4400.20.01.5 PARKING ENF POSTAGE	\$0.00	\$3,064.12	\$4,500.00	\$4,000.00	(\$500.00)	88.89
40.4400.21.00.5 PARKING ENF OPERATING SUPPLIES	\$6,840.00	\$7,985.00	\$8,825.00	\$8,825.00	\$0.00	100.00
40.4400.23.00.5 PARKING ENF SMALL TOOLS & EQUIP	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	100.00
40.4400.30.00.5 PARKING ENF ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.34.00.5 PARKING ENF TELEPHONE BASIC SERVICE	\$800.00	\$793.54	\$800.00	\$850.00	\$50.00	106.25
40.4400.34.01.5 PARKING ENF TELEPHONE LONG DISTANCE	\$250.00	\$427.58	\$250.00	\$275.00	\$25.00	110.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
40.4400.34.02.5 PARKING ENF INTERNET WAN SERVICE	\$1,150.00	\$1,986.12	\$1,150.00	\$1,425.00	\$275.00	123.91
40.4400.34.04.5 PARKING ENF TELEPHONE OTHER DPS LINE	\$3,185.00	\$4,477.50	\$4,327.00	\$0.00	(\$4,327.00)	0.00
40.4400.38.00.5 PARKING ENF DEPRECIATION	\$0.00	\$16,983.72	\$0.00	\$0.00	\$0.00	100.00
40.4400.40.00.5 PARKING ENF DUES/SUBSCRIPTS/MTGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.48.00.5 PARKING ENF PROPERTY & LIABILITY INS	\$10,702.00	\$11,537.92	\$12,183.00	\$12,055.00	(\$128.00)	98.95
40.4400.48.01.5 PARKING ENF PC DEDUCTIBLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.56.00.5 PARKING ENF OTP PUR SRVC	\$8,640.00	\$8,082.47	\$10,200.00	\$4,105.00	(\$6,095.00)	40.25
40.4400.60.00.5 PARKING ENF PROFESSIONAL SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.62.00.5 PARKING ENF PRINTING & BINDING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.65.00.5 PARKING ENF EQUIPMENT FLAT FEE	\$5,603.00	\$5,603.00	\$5,603.00	\$5,603.00	\$0.00	100.00
40.4400.66.00.5 PARKING ENF LOT LEASES	\$94,478.00	\$93,579.19	\$96,261.00	\$98,667.00	\$2,406.00	102.50
40.4400.68.00.5 PARKING ENF VEH/EQUIP REPAIR & MAINT	\$12,400.00	\$15,697.82	\$18,950.00	\$18,950.00	\$0.00	100.00
40.4400.70.00.5 PARKING ENF COPIER	\$1,010.00	\$807.42	\$1,010.00	\$860.00	(\$150.00)	85.15
40.4400.70.01.5 PARKING ENF COPY PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.72.00.5 PARKING ENF LOT TAXES	\$10,000.00	\$10,049.72	\$11,340.00	\$11,340.00	\$0.00	100.00
40.4400.74.00.5 PARKING ENF TRAVEL/TRANSPORTATION	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.76.01.5 PARKING ENF ELECTRIC	\$5,200.00	\$3,804.28	\$5,200.00	\$5,800.00	\$600.00	111.54
40.4400.76.02.5 PARKING ENF HEATING FUEL	\$3,326.00	\$2,775.38	\$3,530.00	\$4,500.00	\$970.00	127.48
40.4400.76.04.5 PARKING ENF IN HOUSE UTILITIES	\$250.00	\$212.57	\$300.00	\$325.00	\$25.00	108.33
40.4400.77.00.5 PARKING ENF PARKING BAD DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.79.01.5 PARKING ENF CC FEES PARKING LOT	\$0.00	\$11,801.91	\$0.00	\$0.00	\$0.00	100.00
40.4400.82.00.5 PARKING ENF CAPITAL IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.83.00.5 PARKING ENF MACHINERY & EQUIP	\$0.00	\$105.30	\$25,000.00	\$3,700.00	(\$21,300.00)	14.80
40.4400.83.01.5 PARKING ENF COMPUTER EQUIPMENT ALLOC	\$3,186.00	\$4,226.50	\$3,216.00	\$3,460.00	\$244.00	107.59
40.4400.88.01.5 PARKING ENF COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4400.95.01.5 PARKING ENF PENSION INTEREST EXP	\$9,654.00	\$9,653.98	\$9,654.00	\$9,654.00	\$0.00	100.00
40.4400.97.00.5 PARKING ENF ADMINISTRATIVE/MGMT SVCS	\$52,664.00	\$55,692.72	\$54,350.00	\$67,845.00	\$13,495.00	124.83
TOTAL 40.4400 PARKING ENFORCEMENT	\$603,540.00	\$638,633.44	\$653,946.00	\$646,810.00	(\$7,136.00)	98.91
40.4401 DPW-PARKING MAINT						
40.4401.10.00.5 PARKING MAINT SALARIES & WAGES	\$66,200.00	\$55,009.03	\$66,919.00	\$67,765.00	\$846.00	101.26
40.4401.11.00.5 PARKING MAINT OVERTIME	\$8,661.00	\$7,974.09	\$8,218.00	\$8,847.00	\$629.00	107.65
40.4401.15.01.5 PARKING MAINT DENTAL INSURANCE	\$682.00	\$489.77	\$630.00	\$616.00	(\$14.00)	97.78
40.4401.15.02.5 PARKING MAINT FICA/MEDICARE	\$5,465.00	\$4,527.70	\$5,485.00	\$5,597.00	\$112.00	102.04
40.4401.15.03.5 PARKING MAINT HEALTH INSURANCE	\$15,150.00	\$11,939.92	\$15,135.00	\$16,073.00	\$938.00	106.20
40.4401.15.04.5 PARKING MAINT IRS SECTION 125	\$262.00	\$326.43	\$257.00	\$308.00	\$51.00	119.84
40.4401.15.05.5 PARKING MAINT LONG TERM CARE INSURANCE	\$40.00	\$29.21	\$39.00	\$37.61	(\$1.39)	96.44
40.4401.15.07.5 PARKING MAINT CITY RETIREMENT	\$4,679.00	\$3,979.50	\$4,696.00	\$5,022.00	\$326.00	106.94
40.4401.15.08.5 PARKING MAINT LIFE, STD, LTD INSURANCE	\$944.00	\$919.92	\$939.00	\$924.00	(\$15.00)	98.40
40.4401.15.09.5 PARKING MAINT UNEMPLOYMENT INSURANCE	\$247.00	\$142.63	\$130.00	\$149.00	\$19.00	114.62
40.4401.15.10.5 PARKING MAINT WORKERS' COMPENSATION	\$2,649.00	\$2,846.82	\$4,322.00	\$4,667.00	\$345.00	107.98
40.4401.15.12.5 PARKING MAINT PARKING FEE	\$102.00	\$102.00	\$102.00	\$102.00	\$0.00	100.00
40.4401.20.00.5 PARKING MAINT OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4401.21.00.5 PARKING MAINT OPERATING SUPPLIES	\$6,830.00	\$207.00	\$4,565.00	\$4,565.00	\$0.00	100.00
40.4401.30.00.5 PARKING MAINT ADVERTISING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4401.48.00.5 PARKING MAINT PROPERTY & LIABILITY INS	\$2,964.00	\$3,188.42	\$3,374.00	\$3,361.00	(\$13.00)	99.61
40.4401.56.00.5 PARKING MAINT OTP PUR SRVC	\$17,500.00	\$17,229.91	\$20,000.00	\$20,000.00	\$0.00	100.00
40.4401.60.00.5 PARKING MAINT PROFESSIONAL SVCS	\$0.00	\$0.00	\$7,000.00	\$0.00	(\$7,000.00)	0.00
40.4401.65.00.5 PARKING MAINT EQUIPMENT FLAT FEE	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	100.00
40.4401.66.00.5 PARKING MAINT OTHER RENTALS	\$2,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	100.00
40.4401.70.00.5 PARKING MAINT COPIER	\$294.00	\$230.48	\$294.00	\$240.00	(\$54.00)	81.63
40.4401.70.01.5 PARKING MAINT COPIER PAPER	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4401.82.00.5 PARKING MAINT CIP PARKING LOT RESURFACE/MAINT	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	100.00
40.4401.82.05.5 PARKING MAINT TRAFFIC CIRCULATION STUDY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4401.82.10.5 PARKING MAINT XFER TO RESERVES/REPAY GF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
40.4401.91.00.5 PARKING MAINT INTEREST EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
40.4401.93.00.5 PARKING MAINT TRANSFER TO CEMETERY FUND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	100.00
40.4401.95.01.5 PARKING MAINT PENSION INTEREST EXP	\$2,860.00	\$2,860.44	\$2,860.00	\$2,860.00	\$0.00	100.00
TOTAL 40.4401 DPW-PARKING MAINT	\$155,129.00	\$129,003.27	\$173,465.00	\$169,633.61	(\$3,831.39)	97.79
40.9393 MISC EXPENDITURE						
40.9393.98.00.5 ALTERNATIVE TRANSP RESERVE	\$0.00	\$0.00	\$47,943.00	\$43,833.00	(\$4,110.00)	91.43
TOTAL 40.9393 MISC EXPENDITURE	\$0.00	\$0.00	\$47,943.00	\$43,833.00	(\$4,110.00)	91.43
TOTAL PARKING FUND EXPENDITURES	\$758,669.00	\$767,636.71	\$875,354.00	\$860,276.61	(\$15,077.39)	98.28
PARKING FUND NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	\$23,708.91	(\$83,514.00)	\$16,383.39	(\$67,130.61)	

District Heat Fund

	<u>Adopted Budget</u> <u>2014</u>	<u>Actual 2014</u> <u>(Unaudited)</u>	<u>Adopted Budget</u> <u>2015</u>	<u>Adopted Budget</u> <u>2016</u>	<u>Difference</u>	<u>Diff</u> <u>%</u>
REVENUES						
50.25 RENTS & COMMISSIONS/UTILITY FEES						
50.2501.00.00.4 DIST HEAT CAPACITY CHARGES	\$0.00	\$0.00	\$302,000.00	\$336,733.00	\$34,733.00	111.50
50.2502.00.00.4 DIST HEAT ENERGY CHARGES	\$0.00	\$141,382.10	\$150,000.00	\$158,081.00	\$8,081.00	105.39
TOTAL 50.25 RENTS & COMMISSIONS/UTILITY	\$0.00	\$141,382.10	\$452,000.00	\$494,814.00	\$42,814.00	109.47
50.265 OTHER REVENUE						
50.2651.00.00.4 DISTRICT HEAT GRANT REVENUE	\$0.00	\$5,701,303.35	\$0.00	\$0.00	\$0.00	100.00
50.2651.00.02.4 DISTRICT HEAT-USDA FOREST SVC GRANT	\$0.00	\$33,884.04	\$0.00	\$0.00	\$0.00	100.00
50.2651.00.03.4 DISTRICT HEAT VILLAGE GREEN GRANT REVENUE	\$0.00	\$95,890.45	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.265 OTHER REVENUE	\$0.00	\$5,831,077.84	\$0.00	\$0.00	\$0.00	100.00
50.29 OPERATING TRANSFERS						
50.2910.00.00.4 XFER FROM GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.2990.00.00.4 DIST HEAT REV MISC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.29 OPERATING TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL DISTRICT HEAT REVENUES	\$0.00	\$5,972,459.94	\$452,000.00	\$494,814.00	\$42,814.00	109.47
EXPENDITURES						
50.5200 DIST HEAT STATE CONTRACT						
50.5200.56.00.5 DIST HEAT STATE CONTRACT	\$0.00	\$0.00	\$79,104.00	\$84,089.00	\$4,985.00	106.30
TOTAL 50.5200 DIST HEAT STATE CONTRACT	\$0.00	\$0.00	\$79,104.00	\$84,089.00	\$4,985.00	106.30
50.5210 DIST HEAT ENERGY						
50.5210.76.02.5 DIST HEAT HEATING FUEL	\$0.00	\$0.00	\$150,000.00	\$128,522.00	(\$21,478.00)	85.68
TOTAL 50.5210 DIST HEAT ENERGY	\$0.00	\$0.00	\$150,000.00	\$128,522.00	(\$21,478.00)	85.68
50.5220 DIST HEAT ADMINISTRATION						
50.5220.10.00.5 DIST HEAT ADMIN SALARIES & WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.11.00.5 DIST HEAT ADMIN OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.01.5 DIST HEAT ADMIN DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.02.5 DIST HEAT ADMIN FICA/MEDICARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.03.5 DIST HEAT ADMIN HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.04.5 DIST HEAT ADMIN IRS SECTION 125	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.05.5 DIST HEAT ADMIN LONG TERM CARE INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.07.5 DIST HEAT ADMIN CITY RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.08.5 DIST HEAT ADMIN LIFE STD LTD INS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.09.5 DIST HEAT ADMIN UNEMP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.15.10.5 DIST HEAT ADMIN WORK COMP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.18.00.5 DIST HEAT ADMIN UNIFORMS/PROTECT CLOTHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.20.00.5 DIST HEAT ADMIN OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.34.03.5 DIST HEAT ADMIN COM TELE CELL & PAGER	\$0.00	\$857.48	\$0.00	\$2,550.00	\$2,550.00	100.00
50.5220.38.00.5 DIST HEAT ADMIN DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.40.00.5 DIST HEAT ADMIN DUES/SUBSCRIPTS/MEETINGS	\$0.00	\$1,263.40	\$0.00	\$0.00	\$0.00	100.00
50.5220.48.00.5 DIST HEAT ADMIN PROP & LIAB INSURANCE	\$0.00	\$289.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.56.00.5 DIST HEAT ADMIN OUTSIDE CONSULTING	\$0.00	\$26,987.50	\$0.00	\$0.00	\$0.00	100.00
50.5220.60.00.5 DIST HEAT ADMIN PROF SVCS	\$0.00	\$4,500.00	\$0.00	\$13,000.00	\$13,000.00	100.00
50.5220.61.00.5 DIST HEAT ADMIN LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.70.00.5 DIST HEAT ADMIN COPIER & PAPER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.74.00.5 DIST HEAT ADMIN TRAVEL/TRANSPORTATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5220.79.00.5 DIST HEAT ADMIN STARTUP	\$0.00	\$35,107.50	\$0.00	\$0.00	\$0.00	100.00
50.5220.83.00.5 DIST HEAT ADMIN MACH & EQUIP	\$0.00	\$237.60	\$0.00	\$0.00	\$0.00	100.00
50.5220.90.00.5 DIST HEAT ADMIN PRINCIPAL REPAYMENT	\$0.00	\$0.00	\$0.00	\$12,955.00	\$12,955.00	100.00
50.5220.91.00.5 DIST HEAT ADMIN INTEREST EXPENSE	\$0.00	\$26,635.76	\$59,262.00	\$85,248.00	\$25,986.00	143.85
50.5220.96.00.5 DIST HEAT XFER TO GENERAL FUND	\$0.00	\$28,141.10	\$55,154.00	\$0.00	(\$55,154.00)	0.00
50.5220.97.00.5 DIST HEAT ADMIN ADMIN/MGMT SVCS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.5220 DIST HEAT ADMINISTRATION	\$0.00	\$124,019.34	\$114,416.00	\$113,753.00	(\$663.00)	99.42

	<u>Adopted Budget 2014</u>	<u>Actual 2014 (Unaudited)</u>	<u>Adopted Budget 2015</u>	<u>Adopted Budget 2016</u>	<u>Difference</u>	<u>Diff %</u>
50.5230 DIST HEAT OPERATIONS						
50.5230.10.00.5 DIST HEAT OPER SALARIES & WAGES	\$0.00	\$0.00	\$22,664.00	\$39,123.00	\$16,459.00	172.62
50.5230.11.00.5 DIST HEAT OPER OVERTIME	\$0.00	\$0.00	\$2,009.00	\$3,665.00	\$1,656.00	182.43
50.5230.15.01.5 DIST HEAT OPER DENTAL INS	\$0.00	\$0.00	\$201.00	\$304.00	\$103.00	151.24
50.5230.15.02.5 DIST HEAT OPER FICA/MEDI	\$0.00	\$0.00	\$1,801.00	\$3,124.00	\$1,323.00	173.46
50.5230.15.03.5 DIST HEAT OPER HEALTH INS	\$0.00	\$0.00	\$4,889.00	\$7,922.00	\$3,033.00	162.04
50.5230.15.04.5 DIST HEAT OPER IRS SECTION 125	\$0.00	\$0.00	\$83.00	\$152.00	\$69.00	183.13
50.5230.15.05.5 DIST HEAT OPER LONG TERM CARE	\$0.00	\$0.00	\$12.00	\$8.00	(\$4.00)	66.67
50.5230.15.07.5 DIST HEAT OPER CITY RETIREMENT	\$0.00	\$0.00	\$1,542.00	\$2,803.00	\$1,261.00	181.78
50.5230.15.08.5 DIST HEAT OPER LIFE STD LTD INS	\$0.00	\$0.00	\$303.00	\$455.00	\$152.00	150.17
50.5230.15.09.5 DIST HEAT OPER UNEMPLOYMENT INS	\$0.00	\$0.00	\$42.00	\$74.00	\$32.00	176.19
50.5230.15.10.5 DIST HEAT OPER WORK COMP	\$0.00	\$0.00	\$967.00	\$1,575.00	\$608.00	162.87
50.5230.15.12.5 DIST HEAT OPER PARKING FEE	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00	100.00
50.5230.18.00.5 DIST HEAT OPER UNIFORMS/PROTECT CLOTHING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5230.21.00.5 DIST HEAT OPER SUPPLIES	\$0.00	\$18,618.06	\$0.00	\$7,000.00	\$7,000.00	100.00
50.5230.23.00.5 DIST HEAT OPER SMALL TOOLS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5230.34.03.5 DIST HEAT OPER CELL PHONE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.5230.48.00.5 DIST HEAT OPER PROP & LIAB INS	\$0.00	\$0.00	\$1,090.00	\$1,656.00	\$566.00	151.93
50.5230.56.00.5 DIST HEAT OPER OTHER PUR SRVC	\$0.00	\$4,481.30	\$0.00	\$0.00	\$0.00	100.00
50.5230.70.00.5 DIST HEAT OPER COPIER & PAPER	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00	100.00
50.5230.76.01.5 DIST HEAT OPER ELECTRIC	\$0.00	\$1,448.22	\$0.00	\$5,338.00	\$5,338.00	100.00
50.5230.76.02.5 DIST HEAT OPER FUEL OIL	\$0.00	\$129,206.21	\$0.00	\$80,253.00	\$80,253.00	100.00
50.5230.83.00.5 DIST HEAT OPER MACH & EQUIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.5230 DIST HEAT OPERATIONS	\$0.00	\$153,753.79	\$35,603.00	\$153,600.00	\$117,997.00	431.42
50.6500 CIP MISC PROJECTS						
50.6500.85.25.5 DISTRICT HEAT -SUBRECIPIENT PYMT	\$0.00	\$2,602,639.70	\$0.00	\$0.00	\$0.00	100.00
50.6500.86.30.5 DISTRICT HEAT VILLAGE GREEN GRANT EXPENSE	\$0.00	\$95,890.45	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.6500 CIP MISC PROJECTS	\$0.00	\$2,698,530.15	\$0.00	\$0.00	\$0.00	100.00
50.9390 TRANSFERS TO OTHER FUNDS						
50.9390.82.00.5 DIST HEAT CONSTRUCTION REPAYMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
50.9390.93.00.5 DIST HEAT OPER RESERVE	\$0.00	\$0.00	\$15,145.00	\$14,850.00	(\$295.00)	98.05
50.9390.98.00.5 REVISE BUDGET ADJ FY15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	100.00
TOTAL 50.9390 TRANSFERS TO OTHER FUND	\$0.00	\$0.00	\$15,145.00	\$14,850.00	(\$295.00)	98.05
TOTAL DISTRICT HEAT EXPENDITURES	\$0.00	\$2,976,303.28	\$394,268.00	\$494,814.00	\$100,546.00	125.50
DISTRICT HEAT NET EXCESS / (DEFICIT) REVENUE OVER EXPENDITURE	\$0.00	(\$2,996,156.66)	(\$57,732.00)	\$0.00	(\$57,732.00)	