

## **OFFICIALS**

Joe Stear, Mayor  
Pat Jones, Council President  
Briana Buban-Vonder Haar, Council Member  
Richard Cardoza, Council Member  
Greg McPherson, Council Member



## **CITY OF KUNA**

**Kuna City Hall Council Chamber, 763 W. Avalon Street, Kuna, Idaho**

### **Budget Workshop AGENDA Monday, July 18, 2016**

#### **6:30 P.M. BUDGET WORKSHOP**

- 1. Call to Order and Roll Call**
- 2. Fund Discussions**
- 3. Adjournment**

PRIMARY BUDGET ITEMS FOR DISCUSSION - GENERAL FUND

|                                                                                                           |             |
|-----------------------------------------------------------------------------------------------------------|-------------|
| TOTAL FYE 2017 REVENUE PROJECTION FOR THE GENERAL FUND SUBSEQUENT TO PROPERTY TAX DECISION <sup>1</sup> : | \$3,979,080 |
| TOTAL FYE 2017 EXPENDITURE PROJECTION FOR THE GENERAL FUND PRIOR TO CONTINGENCY DECISION:                 | \$4,410,962 |
| CURRENT SURPLUS/(DEFICIT)                                                                                 | (\$431,882) |

<sup>1</sup> without carryover and without property tax increase or foregone property taxes. Does include new construction and annexation.

ITEMS INCLUDED IN THE EXISTING BUDGET NUMBERS ABOVE:

LABOR

|                                                                               | GENERAL FUND | WATER FUND | SEWER FUND | IRRIGATION FUND | TOTAL     |
|-------------------------------------------------------------------------------|--------------|------------|------------|-----------------|-----------|
| COST OF LIVING ADJUSTMENT                                                     |              |            |            |                 |           |
| 1.5% COST OF LIVING ADJUSTMENT(COLA)                                          | \$16,649     | \$7,774    | \$9,210    | \$2,035         | \$35,668  |
| PLANNING & ZONING                                                             |              |            |            |                 |           |
| PROMOTION OF PLANNER II TO PLANNER III                                        | \$3,204      | \$158      | \$157      | \$53            | \$3,572   |
| CITY CLERK                                                                    |              |            |            |                 |           |
| PROMOTION OF CUSTOMER SERVICE SPECIALIST TO DEPUTY CLERK                      | \$3,052      | \$78       | \$78       | \$39            | \$3,247   |
| PUBLIC WORKS ADMIN.                                                           |              |            |            |                 |           |
| NEW ENGINEER TRAINEE                                                          | \$24,645     | \$34,109   | \$34,108   | \$5,718         | \$98,580  |
| FLEET/MAINTENANCE                                                             |              |            |            |                 |           |
| PROPOSED NEW MAINTENANCE/BLDNG. INSPECTION EMPLOYEE                           | \$38,800     | \$1,259    | \$1,258    | \$629           | \$41,946  |
| PARKS                                                                         |              |            |            |                 |           |
| PROMOTE PARKS II TO LEAD I                                                    | \$9,330      | \$0        | \$0        | \$0             | \$9,330   |
| PROPOSED NEW ADMIN. EMPLOYEE SHARED WITH FLEET/MAINTENANCE                    | \$35,725     | \$442      | \$442      | \$221           | \$36,830  |
| PROPOSED NEW SEASONAL PARKS EMPLOYEE                                          | \$12,367     | \$0        | \$0        | \$0             | \$12,367  |
| GROUP DENTAL & VISION INSURANCE                                               |              |            |            |                 |           |
| MOVE THESE PLANS TO MIMICK HEALTH INSURANCE DEPENDENT PREMIUM COVERAGE AT 50% | \$2,323      | \$673      | \$673      | \$131           | \$3,800   |
|                                                                               | \$146,095    | \$44,493   | \$45,926   | \$8,826         | \$245,340 |

OTHER

HEALTH INSURANCE RATE INCREASE BUILT IN AT 11%

PERSI EMPLOYER INCREASE FROM 11.32% TO 12.24% BUILT IN

AUTOMOBILES

|                                                  | GENERAL FUND | WATER FUND | SEWER FUND | IRRIGATION FUND | TOTAL    |
|--------------------------------------------------|--------------|------------|------------|-----------------|----------|
| AUTOMOBILE/EQUIPMENT LIFT: FLEET                 | \$8,550      | \$380      | \$380      | \$190           | \$9,500  |
| PROPOSED REPLACEMENT BUILDING INSPECTION VEHICLE | \$28,000     | \$0        | \$0        | \$0             | \$28,000 |
|                                                  | \$36,550     | \$380      | \$380      | \$190           | \$37,500 |

EQUIPMENT

|                                                                 | GENERAL FUND | WATER FUND | SEWER FUND | IRRIGATION FUND | TOTAL     |
|-----------------------------------------------------------------|--------------|------------|------------|-----------------|-----------|
| OFFICE EQUIPMENT FOR STAFF AT NEW CITY HALL                     |              |            |            |                 | \$0       |
| CUBICLE UNITS AND RELATED                                       | \$20,126     | \$7,000    | \$7,000    | \$3,500         | \$37,626  |
| VERIZON FLEET MONITORING SERVICE: FLEET                         | \$3,078      | \$2,106    | \$2,106    | \$810           | \$8,100   |
| AUTO CAD SUBSCRIPTION: FLEET                                    | \$1,350      | \$60       | \$60       | \$30            | \$1,500   |
| AUTO DIALER EQUIPMENT TO STREAMLINE UTILITY COLLECTION          | \$1,325      | \$1,749    | \$1,749    | \$477           | \$5,300   |
| SECURITY CAMERA PROJECT - PARK AREA, BALL FIELDS, RV DUMP, ETC. | \$5,000      | \$0        | \$0        | \$0             | \$5,000   |
| REPLACEMENT LAWN TRACTOR                                        | \$56,000     | \$0        | \$0        | \$0             | \$56,000  |
| HYDRAULIC DUMP TRAILER                                          | \$8,500      | \$0        | \$0        | \$0             | \$8,500   |
| BOBCAT UTILITY VEHICLE                                          | \$35,000     | \$0        | \$0        | \$0             | \$35,000  |
| TOP DRESSER: SOIL SPREADER                                      | \$13,500     | \$0        | \$0        | \$0             | \$13,500  |
|                                                                 | \$143,879    | \$10,915   | \$10,915   | \$4,817         | \$170,526 |

CAPITAL IMPROVEMENTS

|                                                                            | <u>GENERAL FUND</u> | <u>WATER FUND</u> | <u>SEWER FUND</u> | <u>IRRIGATION FUND</u> | <u>TOTAL</u> |
|----------------------------------------------------------------------------|---------------------|-------------------|-------------------|------------------------|--------------|
| STREET LIGHTING UPGRADE PROJECT                                            | \$5,000             | \$0               | \$0               | \$0                    | \$5,000      |
| PARK RESTROOM SINKING FUND                                                 | \$25,000            | \$0               | \$0               | \$0                    | \$25,000     |
| NICHOLSON PARK - PARKING LOT OVERHAUL                                      | \$50,000            | \$0               | \$0               | \$0                    | \$50,000     |
| WELL #2(BELOW WATER TOWER) VFD ADDITION                                    | \$20,000            | \$0               | \$0               | \$0                    | \$20,000     |
| GREENBELT LIGHTING PROJECT                                                 | \$25,000            | \$0               | \$0               | \$0                    | \$25,000     |
| INDIAN CREEK SHORELINE INGRESS/EGRESS                                      | \$25,000            | \$0               | \$0               | \$0                    | \$25,000     |
| ADDITIONAL PARK SHELTER                                                    | \$7,500             | \$0               | \$0               | \$0                    | \$7,500      |
| IN-TOWN SIDEWALK CONNECTIVITY PROJECT                                      | \$10,000            | \$0               | \$0               | \$0                    | \$10,000     |
| WEST GREENBELT (OLD BMX AREA) LANDSCAPE IMPROVEMENTS                       | \$10,000            | \$0               | \$0               | \$0                    | \$10,000     |
| DOG PARK: BEGIN IMPLEMENTATION                                             | \$57,000            | \$0               | \$0               | \$0                    | \$57,000     |
| FARM PARK REMODEL                                                          | \$5,000             | \$0               | \$0               | \$0                    | \$5,000      |
| ACQUISITION OF MESSMER PROPERTY FOR GREENBELT EAST ACCESS & FACILITY       | \$180,000           | \$0               | \$0               | \$0                    | \$180,000    |
|                                                                            | \$419,500           | \$0               | \$0               | \$0                    | \$419,500    |
|                                                                            |                     |                   |                   |                        |              |
| <u>PROJECTS</u>                                                            | <u>GENERAL FUND</u> | <u>WATER FUND</u> | <u>SEWER FUND</u> | <u>IRRIGATION FUND</u> | <u>TOTAL</u> |
| CAPITAL ASSET INVENTORY/VALUATION: VALUATIONS NW                           | \$3,078             | \$2,106           | \$2,106           | \$810                  | \$8,100      |
| CUSTOMIZED ONLINE PAYMENT FORMS (BUSINESS LICENSES, ANIMAL LICENSES, ETC.) | \$3,500             | \$0               | \$0               | \$0                    | \$3,500      |
| DOWNTOWN REVITALIZATION & OTHER GRANT MATCHING                             | \$40,000            | \$0               | \$0               | \$0                    | \$40,000     |
| SENIOR CENTER FACILITY LIGHTING & OVEN UPGRADE                             | \$12,000            | \$0               | \$0               | \$0                    | \$12,000     |
| WROUGHT IRON FENCE AROUND PERIMETER OF SENIOR CENTER                       | \$5,000             | \$0               | \$0               | \$0                    | \$5,000      |

|                                                                      |           |         |         |       |           |
|----------------------------------------------------------------------|-----------|---------|---------|-------|-----------|
| COMPREHENSIVE PLAN REWRITE: 50%                                      | \$80,000  | \$0     | \$0     | \$0   | \$80,000  |
| ACQUISITION OF MESSMER PROPERTY FOR GREENBELT EAST ACCESS & FACILITY | \$180,000 | \$0     | \$0     | \$0   | \$180,000 |
|                                                                      | \$323,578 | \$2,106 | \$2,106 | \$810 | \$328,600 |
|                                                                      |           |         |         |       |           |

ITEMS NOT INCLUDED IN THE EXISTING BUDGET NUMBERS BUT UP FOR CONSIDERATION

PROPERTY TAX LEVY

|                                                                                                                                                                               |                     |                   |                   |                        |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|-------------------|------------------------|--------------|
|                                                                                                                                                                               | <u>GENERAL FUND</u> | <u>WATER FUND</u> | <u>SEWER FUND</u> | <u>IRRIGATION FUND</u> | <u>TOTAL</u> |
| NOT INCLUDED IN THE REVENUE PROJECTION NUMBERS AT THE TOP OF THIS PAGE ARE THE FOLLOWING TAX LEVY AMOUNTS WHICH ARE AVAILABE TO THE CITY COUNCIL IF IT CHOOSES TO ADOPT THEM: |                     |                   |                   |                        |              |
| TAX INCREASE (3%)                                                                                                                                                             | \$57,533            | \$0               | \$0               | \$0                    | \$57,533     |
| FOREGONE TAX INCREASE                                                                                                                                                         | \$53,719            | \$0               | \$0               | \$0                    | \$53,719     |
|                                                                                                                                                                               | \$111,252           | \$0               | \$0               | \$0                    | \$111,252    |

REVENUE STATEMENT - CITY OF KUNA - FYE 2017  
GENERAL FUND

| ACCOUNT #                                                  | ACCOUNT NAME                       | FYE 2017    | FYE 2016    |             | FYE 2015    |             | FYE 2014    |             | FYE 2013    |             | FYE 2012    |             |
|------------------------------------------------------------|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                                            |                                    | BUDGET      | ACTUAL*     | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      |
| TAX REVENUE                                                |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4100                                                    | Property Tax Revenue               | \$2,013,367 | \$1,917,767 | \$1,917,767 | \$1,821,225 | \$1,777,962 | \$1,749,845 | \$1,707,316 | \$1,607,742 | \$1,586,786 | \$1,491,494 | \$1,468,232 |
| 01-4110                                                    | Property Tax Interest & Penalty    | \$4,396     | \$4,396     | \$5,555     | \$6,898     | \$4,657     | \$6,898     | \$6,990     | \$6,662     | \$11,746    | \$10,285    | \$8,000     |
| 01-4001                                                    | Sales Tax Revenue Sharing - State  | \$623,563   | \$593,869   | \$545,184   | \$547,058   | \$513,464   | \$565,590   | \$509,994   | \$494,498   | \$431,772   | \$463,332   | \$395,000   |
| 01-4120                                                    | Sales Tax Revenue Sharing - County | \$200,321   | \$190,782   | \$159,598   | \$171,896   | \$150,809   | \$181,697   | \$133,164   | \$144,760   | \$86,324    | \$123,189   | \$56,155    |
|                                                            |                                    | \$2,841,647 | \$2,706,814 | \$2,628,104 | \$2,547,077 | \$2,446,892 | \$2,504,031 | \$2,357,464 | \$2,253,662 | \$2,116,628 | \$2,088,301 | \$1,927,387 |
| INTERGOVERNMENTAL REVENUE                                  |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4000                                                    | State Liquor Distribution          | \$143,195   | \$143,195   | \$131,925   | \$131,925   | \$128,458   | \$131,925   | \$132,911   | \$125,125   | \$124,536   | \$130,895   | \$110,000   |
| 01-4130                                                    | County Fine Distribution           | \$42,795    | \$42,795    | \$32,309    | \$40,021    | \$48,000    | \$46,308    | \$60,000    | \$59,596    | \$73,554    | \$71,828    | \$120,000   |
|                                                            |                                    | \$185,990   | \$185,990   | \$164,234   | \$171,946   | \$176,458   | \$178,233   | \$192,911   | \$184,721   | \$198,090   | \$202,723   | \$230,000   |
| LICENSES/PERMITS/FEE REVENUE                               |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4170                                                    | Franchise Fees                     | \$265,050   | \$261,147   | \$275,307   | \$269,028   | \$248,437   | \$269,028   | \$249,982   | \$260,919   | \$250,213   | \$238,186   | \$258,156   |
| 01-4180                                                    | Business Licenses                  | \$301       | \$301       | \$184       | \$178       | \$160       | \$178       | \$248       | \$345       | \$120       | \$113       | \$168       |
| 01-4183                                                    | Wine Licenses                      | \$1,700     | \$1,700     | \$1,800     | \$1,800     | \$1,800     | \$1,800     | \$1,400     | \$1,200     | \$1,600     | \$1,400     | \$1,800     |
| 01-4181                                                    | Liquor Licenses                    | \$5,063     | \$5,063     | \$5,625     | \$5,484     | \$5,063     | \$5,484     | \$4,500     | \$5,177     | \$4,500     | \$4,500     | \$4,500     |
| 01-4182                                                    | Beer Licenses                      | \$2,375     | \$2,375     | \$2,500     | \$2,500     | \$2,650     | \$2,500     | \$2,350     | \$2,650     | \$2,350     | \$2,250     | \$2,550     |
| 01-4184                                                    | Animal Licenses                    | \$6,254     | \$6,254     | \$5,407     | \$5,567     | \$5,596     | \$5,567     | \$4,782     | \$4,879     | \$2,600     | \$4,403     | \$5,200     |
| 01-4190                                                    | Catering Permit                    | \$240       | \$240       | \$220       | \$240       | \$280       | \$240       | \$280       | \$700       | \$280       | \$220       | \$120       |
| 01-4193                                                    | Vendor Permits                     | \$525       | \$525       | \$424       | \$964       | \$465       | \$964       | \$1,200     | \$400       | \$3,180     | \$305       | \$3,645     |
|                                                            |                                    | \$281,507   | \$277,605   | \$291,467   | \$285,760   | \$264,451   | \$285,760   | \$264,742   | \$276,270   | \$264,843   | \$251,376   | \$276,139   |
| MISCELLANEOUS REVENUE                                      |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4155                                                    | Administrative Services            | \$1,384     | \$1,291     | \$1,384     | \$971       | \$1,115     | \$530       | \$2,015     | \$1,908     | \$5,220     | \$1,642     | \$5,000     |
| 01-4185                                                    | Miscellaneous Income               | \$1,300     | \$1,281     | \$0         | \$16,721    | \$15,732    | \$22,691    | \$0         | \$9,699     | \$0         | \$4,837     | \$0         |
| 01-4173                                                    | Interest Revenue                   | \$812       | \$1,819     | \$812       | \$933       | \$900       | \$612       | \$800       | \$627       | \$800       | \$507       | \$2,000     |
| 01-4195                                                    | Rental Income                      | \$2,900     | \$2,900     | \$2,900     | \$2,900     | \$2,900     | \$2,900     | \$1,200     | \$1,200     | \$1,200     | \$1,200     | \$1,200     |
|                                                            |                                    | \$6,396     | \$7,291     | \$5,096     | \$21,525    | \$20,647    | \$26,733    | \$4,015     | \$13,435    | \$7,220     | \$8,186     | \$8,200     |
| SENIOR CENTER ACTIVITY - MISCELLANEOUS REVENUE             |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4195-1001                                               | Rental Income                      | \$6,635     | \$6,635     | \$5,380     | \$5,740     | \$5,220     | \$4,740     | \$10,092    | \$10,080    | \$10,440    | \$9,270     | \$10,440    |
| PLANNING & ZONING ACTIVITY - LICENSES/PERMITS/FEES REVENUE |                                    |             |             |             |             |             |             |             |             |             |             |             |
| 01-4155-1003                                               | Administrative Services            | \$84,353    | \$84,353    | \$86,109    | \$75,949    | \$48,307    | \$75,949    | \$34,776    | \$56,031    | \$14,262    | \$39,028    | \$15,000    |
| 01-4360-1003                                               | Building Permits                   | \$336,189   | \$417,133   | \$268,595   | \$280,157   | \$180,000   | \$280,157   | \$221,462   | \$167,210   | \$125,660   | \$238,903   | \$70,000    |
| 01-4391-1003                                               | IRES Check Fees                    | \$7,670     | \$7,670     | \$4,631     | \$4,915     | \$3,300     | \$4,915     | \$3,341     | \$3,650     | \$2,266     | \$2,375     | \$900       |
| 01-4392-1003                                               | Mechanical Permits                 | \$43,409    | \$43,409    | \$29,245    | \$26,585    | \$22,000    | \$26,585    | \$21,942    | \$20,741    | \$14,424    | \$24,423    | \$8,400     |
| 01-4361-1003                                               | Plumbing Permits                   | \$70,341    | \$78,156    | \$43,846    | \$32,940    | \$0         | \$32,940    | \$0         | \$0         | \$0         | \$0         | \$0         |
| 01-4362-1003                                               | Electrical Permits                 | \$107,405   | \$119,339   | \$62,152    | \$35,927    | \$0         | \$35,927    | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                                            |                                    | \$649,366   | \$750,059   | \$494,578   | \$456,473   | \$253,607   | \$456,473   | \$281,521   | \$247,633   | \$156,613   | \$304,729   | \$94,300    |

| ACCOUNT #                                          | ACCOUNT NAME                 | FYE 2017    | FYE 2016    |             | FYE 2015    |             | FYE 2014    |             | FYE 2013    |             | FYE 2012    |             |
|----------------------------------------------------|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                                    |                              | BUDGET      | ACTUAL*     | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      |
| PLANNING & ZONING ACTIVITY - MISCELLANEOUS REVENUE |                              |             |             |             |             |             |             |             |             |             |             |             |
| 01-4185-1003                                       | Miscellaneous Income         | \$0         | \$0         | \$0         | \$0         | \$0         | \$32        | \$0         | \$8         | \$0         | \$114       | \$0         |
| 01-4358-1003                                       | Development Support Services | \$4,173     | \$4,173     | \$2,573     | \$2,585     | \$2,600     | \$2,585     | \$1,030     | \$6,517     | \$1,030     | \$955       | \$600       |
| 01-4550-1003                                       | Inspection Revenue           | \$0         | \$0         | \$0         | \$30        | \$500       | \$0         | \$1,000     | \$0         | \$0         | \$0         | \$0         |
|                                                    |                              | \$4,173     | \$4,173     | \$2,573     | \$2,615     | \$3,100     | \$2,617     | \$2,030     | \$6,525     | \$1,030     | \$1,069     | \$600       |
| PARKS ACTIVITY - LICENSES/PERMITS/FEES REVENUE     |                              |             |             |             |             |             |             |             |             |             |             |             |
| 01-4195-1004                                       | Rental Income                | \$1,467     | \$1,467     | \$3,900     | \$2,625     | \$1,500     | \$2,625     | \$2,145     | \$1,125     | \$2,145     | \$1,805     | \$1,600     |
| PARKS ACTIVITY - MISCELLANEOUS REVENUE             |                              |             |             |             |             |             |             |             |             |             |             |             |
| 01-4197-1004                                       | RV Dump Revenue              | \$1,899     | \$1,899     | \$2,391     | \$914       | \$2,100     | \$914       | \$1,800     | \$875       | \$1,800     | \$2,391     | \$2,200     |
| 01-4185-1004                                       | Miscellaneous Income         | \$0         | \$0         | \$0         | \$0         | \$0         | \$2,196     | \$0         | \$100       | \$0         | \$2,661     | \$0         |
|                                                    |                              | \$1,899     | \$1,899     | \$2,391     | \$914       | \$2,100     | \$3,109     | \$1,800     | \$975       | \$1,800     | \$5,052     | \$2,200     |
| OTHER REVENUE                                      |                              |             |             |             |             |             |             |             |             |             |             |             |
| 01-4950                                            | Fund Balance Carryover       | \$1,509,328 | \$1,509,328 | \$1,206,561 | \$1,557,880 | \$717,340   | \$1,293,177 | \$350,000   | \$1,049,728 | \$200,000   | \$729,316   | \$150,000   |
| GRAND TOTAL REVENUE                                |                              | \$5,488,408 | \$5,451,260 | \$4,804,284 | \$5,052,555 | \$3,891,315 | \$4,757,497 | \$3,466,720 | \$4,044,153 | \$2,958,809 | \$3,601,828 | \$2,700,866 |
| GRAND TOTAL WITHOUT CARRYOVER                      |                              | \$3,979,080 | \$3,941,932 | \$3,597,723 | \$3,494,675 | \$3,173,975 | \$3,464,320 | \$3,116,720 | \$2,994,425 | \$2,758,809 | \$2,872,512 | \$2,550,866 |

## EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2017

## GENERAL FUND

| ACCOUNT #                   | ACCOUNT NAME                         | FYE 2017    | FYE 2016    |             | FYE 2015    |             | FYE 2014    |             | FYE 2013    |             | FYE 2012    |             |
|-----------------------------|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                             |                                      | BUDGET      | ACTUAL*     | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      |
| PUBLIC SAFETY EXPENDITURES  |                                      |             |             |             |             |             |             |             |             |             |             |             |
| 01-6000                     | Law Enforcement Services             | \$1,594,843 | \$1,569,904 | \$1,569,904 | \$1,525,148 | \$1,525,148 | \$1,518,955 | \$1,518,954 | \$1,421,310 | \$1,421,327 | \$1,278,350 | \$1,278,350 |
| 01-6203                     | Prosecutorial Services               | \$50,794    | \$51,711    | \$51,711    | \$53,700    | \$53,700    | \$48,911    | \$48,911    | \$44,666    | \$44,666    | \$44,666    | \$44,666    |
| 01-6005                     | Animal Control Services              | \$61,715    | \$59,847    | \$59,865    | \$54,035    | \$57,365    | \$49,550    | \$54,642    | \$49,641    | \$49,642    | \$45,778    | \$49,452    |
|                             |                                      | \$1,707,352 | \$1,681,462 | \$1,681,480 | \$1,632,883 | \$1,636,213 | \$1,617,416 | \$1,622,507 | \$1,515,617 | \$1,515,635 | \$1,368,794 | \$1,372,468 |
| LABOR & BENEFITS - ADMIN.   |                                      |             |             |             |             |             |             |             |             |             |             |             |
|                             |                                      |             |             |             |             |             |             |             |             |             |             |             |
| 01-5000                     | Salaries & Wages - Elected Officials | \$91,350    | \$83,112    | \$84,750    | \$66,247    | \$66,000    | \$67,143    | \$66,000    | \$66,000    | \$66,000    | \$66,000    | \$66,000    |
| 01-5005                     | Salaries & Wages - Staff             | \$250,816   | \$226,121   | \$225,388   | \$226,121   | \$225,388   | \$218,698   | \$219,799   | \$183,983   | \$182,523   | \$189,644   | \$188,728   |
| 01-5800                     | OASDI - Employer                     | \$21,214    | \$14,020    | \$18,476    | \$14,020    | \$18,066    | \$14,020    | \$15,408    | \$13,559    | \$15,408    | \$11,407    | \$15,793    |
| 01-5810                     | Medicare - Employer                  | \$4,961     | \$3,279     | \$4,321     | \$3,279     | \$4,225     | \$3,279     | \$4,144     | \$3,171     | \$3,604     | \$2,668     | \$3,694     |
| 01-5820                     | Group Medical Insurance              | \$44,628    | \$35,253    | \$33,462    | \$38,448    | \$27,851    | \$19,922    | \$26,554    | \$12,456    | \$22,198    | \$14,649    | \$23,730    |
| 01-5830                     | Group Life Insurance                 | \$325       | \$316       | \$316       | \$301       | \$301       | \$422       | \$286       | \$369       | \$286       | \$286       | \$294       |
| 01-5840                     | PERSI Employer 401 (a)               | \$40,038    | \$34,317    | \$34,496    | \$29,420    | \$30,144    | \$28,207    | \$29,500    | \$24,121    | \$23,193    | \$25,012    | \$27,058    |
| 01-5850                     | Worker's Compensation Insurance      | \$2,173     | \$1,601     | \$1,658     | \$776       | \$798       | \$998       | \$850       | \$1,211     | \$1,411     | \$1,127     | \$1,096     |
| 01-5860                     | Group Dental & Vision Insurance      | \$4,617     | \$3,121     | \$3,044     | \$2,117     | \$2,265     | \$2,676     | \$2,794     | \$2,420     | \$2,351     | \$2,217     | \$2,381     |
| 01-6280                     | Unemployment Expenses                | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                             |                                      | \$460,124   | \$401,140   | \$405,911   | \$380,728   | \$375,038   | \$355,364   | \$365,335   | \$307,290   | \$316,974   | \$313,010   | \$328,774   |
| GENERAL GOVERNMENT - ADMIN. |                                      |             |             |             |             |             |             |             |             |             |             |             |
| 01-6300                     | Fuel Expenditures                    | \$600       | \$550       | \$600       | \$520       | \$692       | \$561       | \$1,742     | \$337       | \$543       | \$170       | \$448       |
| 01-6305                     | Maintenance & Repair - Vehicles      | \$113       | \$119       | \$113       | \$60        | \$600       | \$101       | \$600       | \$750       | \$333       | \$66        | \$320       |
| 01-6142                     | Maintenance & Repair - Equipment     | \$7,386     | \$7,011     | \$6,984     | \$6,321     | \$6,201     | \$6,509     | \$4,686     | \$6,355     | \$6,035     | \$5,832     | \$6,528     |
| 01-6140                     | Maintenance & Repair - Building      | \$760       | \$221       | \$480       | \$250       | \$421       | \$132       | \$421       | \$2,073     | \$1,000     | \$890       | \$960       |
| 01-6025                     | Janitorial                           | \$1,049     | \$949       | \$837       | \$1,121     | \$1,051     | \$2,739     | \$967       | \$2,341     | \$761       | \$2,773     | \$2,176     |
| 01-6211                     | Rent - Buildings & Land              | \$0         | \$15,522    | \$15,522    | \$15,423    | \$15,423    | \$14,884    | \$15,121    | \$11,588    | \$11,907    | \$10,667    | \$10,752    |
| 01-6290                     | Utilities                            | \$4,196     | \$3,752     | \$3,659     | \$3,552     | \$2,132     | \$4,114     | \$2,132     | \$4,542     | \$5,133     | \$4,125     | \$3,818     |
| 01-6255                     | Telephone                            | \$7,906     | \$7,899     | \$7,735     | \$6,070     | \$4,801     | \$4,480     | \$4,800     | \$4,045     | \$3,621     | \$7,861     | \$9,145     |
| 01-6202                     | Professional Services                | \$8,622     | \$4,787     | \$4,823     | \$4,994     | \$6,235     | \$9,331     | \$9,212     | \$8,170     | \$37,872    | \$34,209    | \$32,000    |
| 01-6050                     | Contract Labor                       | \$0         | \$0         | \$0         | \$1,287     | \$561       | \$0         | \$1,500     | \$0         | \$0         | \$0         | \$0         |
| 01-6130                     | Liability & Property Insurance       | \$16,447    | \$16,222    | \$16,125    | \$15,390    | \$17,085    | \$14,462    | \$15,149    | \$13,309    | \$13,309    | \$15,515    | \$11,404    |
| 01-6190                     | Postage & Billing                    | \$14,112    | \$14,302    | \$15,026    | \$13,186    | \$15,192    | \$11,958    | \$13,533    | \$10,391    | \$12,590    | \$11,011    | \$12,024    |
| 01-6165                     | Office Supplies                      | \$5,274     | \$5,300     | \$5,274     | \$5,274     | \$5,000     | \$4,242     | \$4,800     | \$3,969     | \$4,200     | \$3,477     | \$2,500     |
| 01-6085                     | Election Expenses                    | \$750       | \$0         | \$6,000     | \$0         | \$17,000    | \$0         | \$10,000    | \$0         | \$0         | \$17        | \$500       |
| 01-6265                     | Training & Schooling                 | \$11,424    | \$470       | \$799       | \$764       | \$1,200     | \$438       | \$2,600     | \$782       | \$2,000     | \$1,021     | \$2,500     |
| 01-6175                     | Small Tools                          | \$12,658    | \$5,201     | \$6,000     | \$5,788     | \$15,744    | \$10,512    | \$12,000    | \$705       | \$12,000    | \$10,968    | \$5,471     |
| 01-6188                     | Signage                              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$100       | \$7         | \$100       | \$50        | \$300       |
| 01-6212                     | Rent - Equipment                     | \$250       | \$0         | \$250       | \$0         | \$2,382     | \$219       | \$400       | \$216       | \$412       | \$310       | \$250       |

| ACCOUNT #                          | ACCOUNT NAME                     | FYE 2017    | FYE 2016  |             | FYE 2015  |           | FYE 2014  |           | FYE 2013  |           | FYE 2012  |           |
|------------------------------------|----------------------------------|-------------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|                                    |                                  | BUDGET      | ACTUAL*   | BUDGET      | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    |
| 01-6155                            | Meetings/Committees              | \$10,711    | \$5,157   | \$11,495    | \$3,652   | \$538     | \$3,512   | \$538     | \$838     | \$882     | \$1,164   | \$2,500   |
| 01-6270                            | Travel                           | \$1,725     | \$150     | \$1,800     | \$190     | \$0       | \$0       | \$750     | \$8       | \$500     | \$654     | \$200     |
| 01-6285                            | Uniforms                         | \$250       | \$270     | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$600     |
| 01-6500                            | Cash Over/Short                  | \$0         | \$90      | \$0         | \$157     | \$0       | \$146     | \$0       | \$462     | \$0       | -\$372    | \$0       |
| 01-6505                            | Bank Fees                        | \$10,163    | \$9,621   | \$7,443     | \$7,371   | \$5,902   | \$6,905   | \$5,740   | \$5,332   | \$4,500   | \$4,609   | \$3,500   |
| 01-6052                            | Contract Services                | \$13,785    | \$7,714   | \$7,604     | \$8,122   | \$9,296   | \$3,573   | \$3,870   | \$2,876   | \$2,677   | \$2,604   | \$1,984   |
| 01-6075                            | Dues & Memberships               | \$34,957    | \$28,351  | \$27,706    | \$26,595  | \$26,595  | \$26,877  | \$25,869  | \$22,299  | \$21,236  | \$27,161  | \$21,500  |
| 01-6125                            | Legal Publications               | \$1,800     | \$1,530   | \$1,800     | \$1,823   | \$1,543   | \$1,740   | \$1,000   | \$1,804   | \$1,000   | \$971     | \$1,000   |
|                                    |                                  | \$164,939   | \$135,188 | \$148,075   | \$127,909 | \$155,594 | \$127,435 | \$137,530 | \$103,200 | \$142,611 | \$145,752 | \$132,380 |
| DEBT COVERAGE                      |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6110                            | Interest Expense                 | \$0         | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| 01-6015                            | Bond & Loan Payments             | \$0         | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
|                                    |                                  | \$0         | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| CAPITAL - ADMIN.                   |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6166                            | PP&E - Operations                | \$0         | \$0       | \$0         | \$1,917   | \$2,863   | \$68,232  | \$10,062  | \$3,313   | \$0       | \$2,737   | \$5,480   |
|                                    |                                  | \$0         | \$0       | \$0         | \$1,917   | \$2,863   | \$68,232  | \$10,062  | \$3,313   | \$0       | \$2,737   | \$5,480   |
| MISCELLANEOUS - ADMIN.             |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6070                            | Donations                        | \$4,500     | \$4,500   | \$4,500     | \$4,500   | \$4,500   | \$7,000   | \$7,000   | \$2,500   | \$2,500   | \$0       | \$0       |
| 01-6097                            | Deposits on Account              | \$0         | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$500     |
| 01-6160                            | Miscellaneous Expenditures       | \$1,300     | \$1,260   | \$0         | \$75      | \$0       | \$461     | \$0       | \$71      | \$0       | \$0       | \$0       |
| 01-6045                            | Contingency                      | \$1,509,328 | \$188,000 | \$1,169,762 | \$109,832 | \$711,606 | \$38,107  | \$314,035 | \$1,000   | \$200,000 | \$6,000   | \$176,670 |
| 01-6400                            | Transfers Out                    | \$59,875    | \$49,700  | \$49,700    | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
|                                    |                                  | \$1,575,003 | \$243,460 | \$1,223,962 | \$114,407 | \$716,106 | \$45,568  | \$321,035 | \$3,571   | \$202,500 | \$6,000   | \$177,170 |
| GENERAL GOVERNMENT - SENIOR CENTER |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6140-1001                       | Maintenance & Repair - Building  | \$3,241     | \$3,017   | \$1,500     | \$1,445   | \$1,500   | \$1,233   | \$1,500   | \$1,414   | \$1,500   | \$15,714  | \$16,450  |
| 01-6025-1001                       | Janitorial                       | \$4,964     | \$4,302   | \$4,404     | \$4,298   | \$4,560   | \$4,353   | \$4,560   | \$4,542   | \$4,560   | \$3,174   | \$6,276   |
| 01-6290-1001                       | Utilities                        | \$6,928     | \$6,811   | \$7,515     | \$7,072   | \$8,400   | \$6,915   | \$8,412   | \$7,291   | \$7,900   | \$5,759   | \$8,500   |
| 01-6255-1001                       | Telephone                        | \$597       | \$597     | \$597       | \$560     | \$580     | \$593     | \$588     | \$586     | \$588     | \$580     | \$540     |
| 01-6130-1001                       | Liability & Property Insurance   | \$392       | \$380     | \$384       | \$219     | \$213     | \$199     | \$193     | \$175     | \$175     | \$0       | \$800     |
|                                    |                                  | \$16,121    | \$15,107  | \$14,400    | \$13,593  | \$15,253  | \$13,293  | \$15,253  | \$14,008  | \$14,723  | \$25,226  | \$32,566  |
| MISCELLANEOUS - SENIOR CENTER      |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6400-1001                       | Transfers Out                    | \$17,000    | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
|                                    |                                  | \$17,000    | \$0       | \$0         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| GENERAL GOVERNMENT - STREET LIGHTS |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-6142-1002                       | Maintenance & Repair - Equipment | \$8,469     | \$7,351   | \$7,500     | \$3,667   | \$15,000  | \$10,334  | \$10,000  | \$5,455   | \$10,000  | \$3,303   | \$10,000  |
| 01-6290-1002                       | Utilities                        | \$83,084    | \$80,066  | \$80,000    | \$69,223  | \$78,300  | \$78,734  | \$78,315  | \$66,605  | \$84,723  | \$65,321  | \$79,180  |
|                                    |                                  | \$91,553    | \$87,417  | \$87,500    | \$72,890  | \$93,300  | \$89,068  | \$88,315  | \$72,060  | \$94,723  | \$68,624  | \$89,180  |
| LABOR & BENEFITS - P&Z             |                                  |             |           |             |           |           |           |           |           |           |           |           |
| 01-5005-1003                       | Salaries & Wages - Staff         | \$288,031   | \$221,388 | \$252,602   | \$182,144 | \$185,718 | \$156,168 | \$172,338 | \$150,498 | \$168,734 | \$160,936 | \$151,701 |

|                          |                                  | FYE 2017  | FYE 2016  |           | FYE 2015  |           | FYE 2014  |           | FYE 2013  |           | FYE 2012  |           |
|--------------------------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ACCOUNT #                | ACCOUNT NAME                     | BUDGET    | ACTUAL*   | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    |
| 01-5800-1003             | OASDI - Employer                 | \$17,858  | \$13,452  | \$15,661  | \$11,223  | \$11,515  | \$9,605   | \$10,685  | \$9,311   | \$10,462  | \$9,603   | \$9,405   |
| 01-5810-1003             | Medicare - Employer              | \$4,176   | \$3,146   | \$3,663   | \$2,627   | \$2,693   | \$2,247   | \$2,499   | \$2,178   | \$2,447   | \$2,246   | \$2,200   |
| 01-5820-1003             | Group Medical Insurance          | \$33,290  | \$25,887  | \$40,576  | \$24,487  | \$25,973  | \$22,989  | \$23,834  | \$21,460  | \$23,482  | \$20,919  | \$12,662  |
| 01-5830-1003             | Group Life Insurance             | \$176     | \$130     | \$168     | \$109     | \$111     | \$98      | \$109     | \$98      | \$76      | \$95      | \$67      |
| 01-5840-1003             | PERSI Employer 401 (a)           | \$33,319  | \$24,948  | \$29,220  | \$20,184  | \$19,846  | \$17,595  | \$19,875  | \$15,749  | \$17,906  | \$14,667  | \$16,114  |
| 01-5850-1003             | Worker's Compensation Insurance  | \$1,826   | \$1,339   | \$1,447   | \$1,443   | \$1,156   | \$461     | \$1,188   | \$1,922   | \$679     | \$641     | \$657     |
| 01-5860-1003             | Group Dental & Vision Insurance  | \$3,311   | \$3,129   | \$3,191   | \$2,824   | \$2,157   | \$1,042   | \$2,963   | \$2,545   | \$2,114   | \$2,177   | \$1,216   |
| 01-6280-1003             | Unemployment Expenses            | \$0       | \$412     | \$0       | \$364     | \$0       | \$0       | \$0       | \$0       | \$0       | \$1,248   | \$0       |
|                          |                                  | \$381,987 | \$293,831 | \$346,528 | \$245,406 | \$249,169 | \$210,205 | \$233,491 | \$203,760 | \$225,899 | \$212,533 | \$194,023 |
| GENERAL GOVERNMENT - P&Z |                                  |           |           |           |           |           |           |           |           |           |           |           |
| 01-6300-1003             | Fuel Expenditures                | \$200     | \$80      | \$200     | \$27      | \$231     | \$20      | \$231     | \$0       | \$252     | \$0       | \$252     |
| 01-6305-1003             | Maintenance & Repair - Vehicles  | \$38      | \$36      | \$38      | \$28      | \$200     | \$30      | \$200     | \$12      | \$167     | \$14      | \$180     |
| 01-6142-1003             | Maintenance & Repair - Equipment | \$2,638   | \$2,401   | \$2,494   | \$4,713   | \$4,152   | \$3,346   | \$2,952   | \$3,555   | \$3,017   | \$1,744   | \$3,672   |
| 01-6140-1003             | Maintenance & Repair - Building  | \$120     | \$60      | \$100     | \$0       | \$140     | \$172     | \$140     | \$52      | \$500     | \$623     | \$540     |
| 01-6025-1003             | Janitorial                       | \$375     | \$287     | \$299     | \$283     | \$350     | \$141     | \$322     | \$134     | \$381     | \$152     | \$1,224   |
| 01-6211-1003             | Rent - Buildings & Land          | \$0       | \$5,569   | \$5,543   | \$5,142   | \$5,141   | \$5,248   | \$5,040   | \$5,857   | \$5,954   | \$6,095   | \$6,048   |
| 01-6290-1003             | Utilities                        | \$1,070   | \$1,019   | \$1,187   | \$1,053   | \$568     | \$846     | \$568     | \$906     | \$1,367   | \$1,239   | \$2,182   |
| 01-6255-1003             | Telephone                        | \$2,730   | \$2,625   | \$2,716   | \$1,865   | \$1,600   | \$1,544   | \$1,600   | \$1,933   | \$1,811   | \$1,086   | \$5,225   |
| 01-6202-1003             | Professional Services            | \$194,433 | \$110,480 | \$70,595  | \$44,821  | \$5,693   | \$90      | \$5,474   | \$79      | \$5,474   | \$0       | \$0       |
| 01-6130-1003             | Liability & Property Insurance   | \$4,699   | \$4,315   | \$4,607   | \$4,091   | \$4,107   | \$3,855   | \$4,429   | \$3,544   | \$3,545   | \$3,035   | \$3,031   |
| 01-6190-1003             | Postage & Billing                | \$206     | \$282     | \$143     | \$251     | \$553     | \$241     | \$553     | \$392     | \$637     | \$483     | \$576     |
| 01-6165-1003             | Office Supplies                  | \$1,500   | \$1,448   | \$1,500   | \$1,408   | \$1,500   | \$640     | \$1,600   | \$1,286   | \$2,100   | \$1,571   | \$2,500   |
| 01-6265-1003             | Training & Schooling             | \$3,816   | \$1,350   | \$1,650   | \$590     | \$2,500   | \$848     | \$1,700   | \$661     | \$2,500   | \$1,121   | \$2,500   |
| 01-6175-1003             | Small Tools                      | \$11,663  | \$3,533   | \$4,000   | \$3,577   | \$7,960   | \$3,257   | \$5,000   | \$237     | \$4,000   | \$1,159   | \$5,471   |
| 01-6188-1003             | Signage                          | \$0       | \$0       | \$0       | \$0       | \$300     | \$0       | \$300     | \$0       | \$300     | \$0       | \$300     |
| 01-6212-1003             | Rent - Equipment                 | \$0       | \$0       | \$0       | \$80      | \$0       | \$73      | \$250     | \$108     | \$250     | \$177     | \$250     |
| 01-6155-1003             | Meetings/Committees              | \$305     | \$260     | \$300     | \$140     | \$196     | \$110     | \$174     | \$95      | \$91      | \$264     | \$0       |
| 01-6270-1003             | Travel                           | \$1,000   | \$5       | \$1,650   | \$0       | \$0       | \$61      | \$200     | \$370     | \$200     | \$117     | \$200     |
| 01-6285-1003             | Uniforms                         | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$100     |
| 01-6500-1003             | Cash Over/Short                  | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| 01-6505-1003             | Bank Fees                        | \$2,400   | \$1,640   | \$372     | \$524     | \$145     | \$149     | \$141     | \$103     | \$875     | \$9       | \$875     |
| 01-6052-1003             | Contract Services                | \$12,176  | \$7,002   | \$11,323  | \$1,396   | \$5,139   | \$1,344   | \$6,290   | \$1,400   | \$2,900   | \$1,488   | \$27,416  |
| 01-6075-1003             | Dues & Memberships               | \$600     | \$352     | \$375     | \$338     | \$428     | \$299     | \$330     | \$683     | \$330     | \$480     | \$1,830   |
| 01-6027-1003             | Code Enforcement                 | \$850     | \$0       | \$1,500   | \$0       | \$3,000   | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| 01-6125-1003             | Legal Publications               | \$3,350   | \$2,995   | \$3,000   | \$3,098   | \$3,550   | \$2,353   | \$3,549   | \$3,241   | \$6,954   | \$2,470   | \$8,000   |
|                          |                                  | \$244,168 | \$145,739 | \$113,592 | \$73,426  | \$47,453  | \$24,668  | \$41,043  | \$24,648  | \$43,604  | \$23,328  | \$72,372  |
| CAPITAL - P&Z            |                                  |           |           |           |           |           |           |           |           |           |           |           |
| 01-6166-1003             | PP&E - Operations                | \$0       | \$12,500  | \$0       | \$6,975   | \$12,500  | \$4,050   | \$1,350   | \$0       | \$0       | \$1,425   | \$2,215   |
| MISCELLANEOUS - P&Z      |                                  |           |           |           |           |           |           |           |           |           |           |           |

|                                          |                                 | FYE 2017  | FYE 2016  |           | FYE 2015  |           | FYE 2014  |           | FYE 2013  |           | FYE 2012  |           |
|------------------------------------------|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ACCOUNT #                                | ACCOUNT NAME                    | BUDGET    | ACTUAL*   | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    | ACTUAL    | BUDGET    |
| 01-6400-1003                             | Transfers Out                   | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| LABOR & BENEFITS - BUILDING INSPECTION   |                                 |           |           |           |           |           |           |           |           |           |           |           |
| 01-5005-1005                             | Salaries & Wages - Staff        | \$87,089  | \$72,382  | \$72,987  | \$69,016  | \$82,895  | \$69,886  | \$85,850  | \$68,425  | \$74,921  | \$62,736  | \$46,160  |
| 01-5800-1005                             | OASDI - Employer                | \$5,400   | \$4,488   | \$4,525   | \$4,110   | \$5,140   | \$4,333   | \$5,323   | \$4,242   | \$4,645   | \$3,890   | \$2,862   |
| 01-5810-1005                             | Medicare - Employer             | \$1,263   | \$1,050   | \$1,058   | \$998     | \$1,202   | \$1,013   | \$1,245   | \$992     | \$1,086   | \$910     | \$669     |
| 01-5820-1005                             | Group Medical Insurance         | \$7,650   | \$5,979   | \$7,919   | \$9,330   | \$6,828   | \$6,824   | \$6,443   | \$6,375   | \$6,346   | \$6,879   | \$6,331   |
| 01-5830-1005                             | Group Life Insurance            | \$45      | \$33      | \$37      | \$36      | \$34      | \$36      | \$34      | \$38      | \$34      | \$36      | \$34      |
| 01-5840-1005                             | PERSI Employer 401 (a)          | \$10,074  | \$8,193   | \$8,443   | \$7,524   | \$9,560   | \$7,911   | \$9,900   | \$7,259   | \$7,950   | \$6,470   | \$4,903   |
| 01-5850-1005                             | Worker's Compensation Insurance | \$1,702   | \$1,197   | \$1,221   | \$1,281   | \$1,253   | \$1,241   | \$1,389   | \$1,251   | \$1,601   | \$1,169   | \$702     |
| 01-5860-1005                             | Group Dental & Vision Insurance | \$733     | \$596     | \$600     | \$564     | \$552     | \$105     | \$671     | \$624     | \$620     | \$659     | \$608     |
| 01-6280-1005                             | Unemployment Expenses           | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$4,704   | \$4,000   |
|                                          |                                 | \$113,956 | \$93,918  | \$96,790  | \$92,859  | \$107,464 | \$91,348  | \$110,855 | \$89,207  | \$97,203  | \$87,453  | \$66,270  |
| GENERAL GOVERNMENT - BUILDING INSPECTION |                                 |           |           |           |           |           |           |           |           |           |           |           |
| 01-6300-1005                             | Fuel Expenditures               | \$2,100   | \$1,611   | \$2,100   | \$1,751   | \$2,200   | \$1,844   | \$2,200   | \$2,060   | \$0       | \$0       | \$0       |
| 01-6305-1005                             | Maintenance & Repair - Vehicles | \$500     | \$737     | \$500     | \$359     | \$800     | \$337     | \$800     | \$226     | \$0       | \$0       | \$0       |
| 01-6255-1005                             | Telephone                       | \$865     | \$761     | \$627     | \$493     | \$521     | \$584     | \$748     | \$588     | \$625     | \$670     | \$500     |
| 01-6165-1005                             | Office Supplies                 | \$1,100   | \$996     | \$350     | \$586     | \$300     | \$150     | \$300     | \$1,334   | \$100     | \$361     | \$100     |
| 01-6265-1005                             | Training & Schooling            | \$2,500   | \$1,702   | \$900     | \$599     | \$850     | \$200     | \$850     | \$480     | \$400     | \$0       | \$400     |
| 01-6175-1005                             | Small Tools                     | \$300     | \$150     | \$200     | \$0       | \$500     | \$0       | \$500     | \$108     | \$1,000   | \$29      | \$1,000   |
| 01-6188-1005                             | Signage                         | \$150     | \$20      | \$250     | \$11      | \$250     | \$0       | \$250     | \$0       | \$250     | \$0       | \$250     |
| 01-6270-1005                             | Travel                          | \$50      | \$0       | \$50      | \$0       | \$50      | \$43      | \$50      | \$115     | \$4,000   | \$2,688   | \$3,000   |
| 01-6075-1005                             | Dues & Memberships              | \$600     | \$357     | \$500     | \$582     | \$400     | \$313     | \$400     | \$290     | \$600     | \$350     | \$600     |
|                                          |                                 | \$8,165   | \$6,334   | \$5,477   | \$4,381   | \$5,871   | \$3,472   | \$6,098   | \$5,202   | \$6,975   | \$4,098   | \$5,850   |
| MISCELLANEOUS - BUILDING INSPECTION      |                                 |           |           |           |           |           |           |           |           |           |           |           |
| 01-6400-1005                             | Transfers Out                   | \$28,000  | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
|                                          |                                 | \$28,000  | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       |
| LABOR & BENEFITS - PARKS                 |                                 |           |           |           |           |           |           |           |           |           |           |           |
| 01-5005-1004                             | Salaries & Wages - Staff        | \$264,221 | \$198,888 | \$204,790 | \$153,271 | \$139,871 | \$139,176 | \$127,356 | \$103,706 | \$108,152 | \$83,108  | \$67,071  |
| 01-5009-1004                             | Salaries & Wages - Seasonal     | \$66,259  | \$53,790  | \$54,389  | \$53,360  | \$44,369  | \$39,960  | \$33,784  | \$30,976  | \$25,338  | \$20,900  | \$33,784  |
| 01-5800-1004                             | OASDI - Employer                | \$20,490  | \$15,119  | \$16,069  | \$13,028  | \$11,423  | \$11,235  | \$9,991   | \$8,307   | \$8,276   | \$6,727   | \$6,253   |
| 01-5810-1004                             | Medicare - Employer             | \$4,792   | \$3,612   | \$3,758   | \$3,010   | \$2,671   | \$2,627   | \$2,337   | \$1,943   | \$1,936   | \$1,573   | \$1,462   |
| 01-5820-1004                             | Group Medical Insurance         | \$42,953  | \$31,949  | \$37,437  | \$23,239  | \$20,484  | \$20,538  | \$19,328  | \$12,752  | \$12,691  | \$13,759  | \$12,662  |
| 01-5830-1004                             | Group Life Insurance            | \$221     | \$163     | \$175     | \$132     | \$136     | \$132     | \$134     | \$96      | \$101     | \$76      | \$67      |
| 01-5840-1004                             | PERSI Employer 401 (a)          | \$30,564  | \$22,515  | \$23,690  | \$17,639  | \$16,131  | \$15,789  | \$14,687  | \$10,996  | \$11,477  | \$8,802   | \$7,125   |
| 01-5850-1004                             | Worker's Compensation Insurance | \$13,204  | \$9,763   | \$10,711  | \$10,718  | \$7,993   | \$8,918   | \$7,566   | \$6,983   | \$6,045   | \$5,986   | \$5,058   |
| 01-5860-1004                             | Group Dental & Vision Insurance | \$4,117   | \$2,684   | \$2,838   | \$2,074   | \$1,656   | \$314     | \$2,012   | \$1,248   | \$1,241   | \$1,318   | \$1,216   |
| 01-6280-1004                             | Unemployment Expenses           | \$7,304   | \$2,800   | \$6,026   | \$2,458   | \$8,488   | \$628     | \$6,560   | \$1,590   | \$3,600   | \$5,079   | \$4,200   |
|                                          |                                 | \$454,126 | \$341,283 | \$359,883 | \$278,929 | \$253,222 | \$239,316 | \$223,755 | \$178,597 | \$178,856 | \$147,326 | \$138,899 |
| GENERAL GOVERNMENT - PARKS               |                                 |           |           |           |           |           |           |           |           |           |           |           |

| ACCOUNT #                       | ACCOUNT NAME                     | FYE 2017    | FYE 2016    |             | FYE 2015    |             | FYE 2014    |             | FYE 2013    |             | FYE 2012    |             |
|---------------------------------|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                 |                                  | BUDGET      | ACTUAL*     | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      | ACTUAL      | BUDGET      |
| 01-6300-1004                    | Fuel Expenditures                | \$12,200    | \$11,909    | \$12,200    | \$10,860    | \$9,900     | \$12,027    | \$9,900     | \$9,212     | \$9,750     | \$8,498     | \$9,500     |
| 01-6305-1004                    | Maintenance & Repair - Vehicles  | \$3,000     | \$1,904     | \$5,000     | \$2,519     | \$4,500     | \$3,623     | \$4,500     | \$3,043     | \$4,500     | \$3,944     | \$4,500     |
| 01-6142-1004                    | Maintenance & Repair - Equipment | \$8,737     | \$8,443     | \$8,337     | \$7,548     | \$11,750    | \$8,087     | \$11,250    | \$4,489     | \$11,000    | \$7,771     | \$11,000    |
| 01-6140-1004                    | Maintenance & Repair - Building  | \$3,750     | \$2,539     | \$5,500     | \$4,560     | \$8,000     | \$4,868     | \$6,900     | \$5,121     | \$6,900     | \$7,830     | \$6,400     |
| 01-6025-1004                    | Janitorial                       | \$3,000     | \$3,011     | \$2,500     | \$1,184     | \$2,700     | \$2,337     | \$2,500     | \$4,027     | \$2,000     | \$2,470     | \$2,000     |
| 01-6150-1004                    | Maintenance & Repair - System    | \$30,000    | \$26,760    | \$34,500    | \$27,299    | \$32,500    | \$44,614    | \$30,500    | \$28,609    | \$30,300    | \$31,239    | \$30,300    |
| 01-6211-1004                    | Rent - Buildings & Land          | \$2,082     | \$2,082     | \$2,082     | \$1,785     | \$2,082     | \$2,231     | \$2,082     | \$2,082     | \$2,082     | \$2,082     | \$2,100     |
| 01-6290-1004                    | Utilities                        | \$45,995    | \$42,516    | \$45,624    | \$11,376    | \$13,500    | \$12,458    | \$13,500    | \$10,291    | \$15,311    | \$8,741     | \$13,500    |
| 01-6255-1004                    | Telephone                        | \$3,256     | \$2,851     | \$2,753     | \$2,693     | \$2,950     | \$2,417     | \$1,379     | \$731       | \$1,100     | \$1,369     | \$1,000     |
| 01-6130-1004                    | Liability & Property Insurance   | \$5,482     | \$6,711     | \$5,375     | \$5,390     | \$4,458     | \$5,616     | \$4,458     | \$4,719     | \$3,530     | \$3,508     | \$3,530     |
| 01-6165-1004                    | Office Supplies                  | \$700       | \$721       | \$600       | \$471       | \$600       | \$449       | \$400       | \$130       | \$400       | \$751       | \$300       |
| 01-6265-1004                    | Training & Schooling             | \$1,635     | \$6,091     | \$11,320    | \$4,684     | \$1,000     | \$797       | \$600       | \$547       | \$200       | \$257       | \$200       |
| 01-6175-1004                    | Small Tools                      | \$12,200    | \$8,281     | \$10,500    | \$11,439    | \$11,000    | \$10,740    | \$8,127     | \$7,018     | \$5,500     | \$5,708     | \$5,500     |
| 01-6188-1004                    | Signage                          | \$275       | \$272       | \$250       | \$233       | \$500       | \$0         | \$500       | \$118       | \$500       | \$368       | \$500       |
| 01-6212-1004                    | Rent - Equipment                 | \$5,000     | \$3,413     | \$5,700     | \$6,587     | \$6,500     | \$5,623     | \$3,200     | \$3,600     | \$1,758     | \$2,232     | \$1,758     |
| 01-6230-1004                    | Safety Training & Equipment      | \$1,819     | \$1,415     | \$900       | \$898       | \$1,200     | \$746       | \$1,000     | \$887       | \$500       | \$723       | \$500       |
| 01-6285-1004                    | Uniforms                         | \$750       | \$670       | \$750       | \$487       | \$850       | \$1,035     | \$750       | \$651       | \$750       | \$675       | \$600       |
| 01-6500-1004                    | Cash Over/Short                  | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 01-6505-1004                    | Bank Fees                        | \$0         | \$0         | \$30        | \$0         | \$30        | \$0         | \$30        | \$0         | \$30        | \$0         | \$30        |
| 01-6075-1004                    | Dues & Memberships               | \$415       | \$375       | \$365       | \$338       | \$550       | \$220       | \$450       | \$403       | \$225       | \$325       | \$225       |
|                                 |                                  | \$140,296   | \$129,964   | \$154,286   | \$100,351   | \$114,570   | \$117,887   | \$102,026   | \$85,677    | \$96,336    | \$88,489    | \$93,443    |
| MISCELLANEOUS - PARKS           |                                  |             |             |             |             |             |             |             |             |             |             |             |
| 01-6097-1004                    | Deposits on Account              | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| 01-6400-1004                    | Transfers Out                    | \$517,500   | \$178,676   | \$178,676   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
|                                 |                                  | \$517,500   | \$178,676   | \$178,676   | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         | \$0         |
| CAPITAL - PARKS                 |                                  |             |             |             |             |             |             |             |             |             |             |             |
| 01-6166-1004                    | PP&E - Operations                | \$0         | \$0         | \$0         | \$19,841    | \$42,480    | \$36,917    | \$105,617   | \$20,525    | \$19,750    | \$15,288    | \$18,500    |
| 01-6020-1004                    | Capital Improvements             | \$0         | \$0         | \$0         | \$48,083    | \$221,159   | \$38,435    | \$80,500    | \$0         | \$0         | \$0         | \$0         |
|                                 |                                  | \$0         | \$0         | \$0         | \$67,924    | \$263,639   | \$75,352    | \$186,117   | \$20,525    | \$19,750    | \$15,288    | \$18,500    |
| GRAND TOTAL EXPENDITURES        |                                  | \$5,920,290 | \$3,364,879 | \$4,816,560 | \$3,214,578 | \$4,048,255 | \$3,082,675 | \$3,464,772 | \$2,626,675 | \$2,955,791 | \$2,510,083 | \$2,729,590 |
| GRAND TOTAL WITHOUT CONTINGENCY |                                  | \$4,410,962 |             |             |             |             |             |             |             |             |             |             |

\*Forecast