

**BEACHWOOD CITY COUNCIL
FINANCE AND INSURANCE COMMITTEE MEETING**

AGENDA

MONDAY, OCTOBER 15, 2018 6:30 P.M.

at **BEACHWOOD CITY HALL, CONFERENCE ROOM A,**
25325 Fairmount Boulevard, Beachwood, Ohio.

Chairman: Alec Isaacson
Committee Member: Eric Synenberg
Committee Member: June Taylor

1. Mayor's Report.
2. Discussion regarding 2019 Budget.
3. Any other matters coming before the Finance and Insurance Committee.

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City of Beachwood
2019 Estimated Revenue Compared to Appropriations
General Fund

Total Estimated 2019 General Fund Revenue	42,500,000
Total 2019 General Fund Appropriations Less Transfers	<u>40,016,800</u>
Revenue Over (Under) Expenditures	2,483,200
Transfer to Debt Service	<u>(2,400,000)</u>
Revenue Over (Under) Expenditures	83,200
 Transfer to Capital	 2,000,000
 Total General Fund Appropriations, Including Transfers	 <u>44,416,800</u>

Appendix A - Departmental Property and Equipment Requests

2019

The table below lists the various departmental requests for property and equipment. Although expenditures for these items have been budgeted for, if and when these purchases are made, the departments must follow normal city purchasing practices.

Department	Description	Quantity	Amount
Mayor's Office	Trailer for block party equipment	1	5,000
	Total		5,000
Finance	Computers, as needed for all departments		50,000
	Computer switches and other equipment		150,000
	Total		200,000
Police	Replace undercover vehicles	1	25,000
	Speed awareness signs		10,000
	Complete MDT upgrade		50,000
	K9 unit, includes dogs, training, outfitting vehicles	2	128,000
	Total		213,000
Fire	Rescue Squad		250,000
	Total		250,000
Service	Equipment		100,000
	Total		100,000
Building	Vehicle	1	30,000
	Drone	1	5,000
	Total		35,000
Grand Total			\$ 803,000

City of Beachwood General Fund TOTAL APPROPRIATIONS		Current YTD 2018 Appropriations	Proposed 2019 Appropriations	Difference	% Difference	
Council		230,600	153,800	(76,800)	-33.3%	Moved Beachwood Buzz to Mayor's office
Mayor's Office		664,400	652,400	(12,000)	-1.8%	
Economic Development		627,200	579,800	(47,400)	-7.6%	
Finance Department		3,483,900	3,225,400	(258,500)	-7.4%	Moved HR into new department
Human Resources			217,000			New Department, previously in Finance
Law Department		656,600	646,000	(10,600)	-1.6%	
Police Department		10,893,500	11,086,800	193,300	1.8%	
Fire Department		8,160,400	8,512,000	351,600	4.3%	Increase in overtime, rescue squad
Service Dept		10,280,700	10,032,200	(248,500)	-2.4%	
Human Services		732,700	713,000	(19,700)	-2.7%	
Recreation Administration		1,423,100	1,448,500	25,400	1.8%	
Recreation Camps		536,700	543,600	6,900	1.3%	
Recreation Sports		81,200	81,800	600	0.7%	
Recreation Other		185,400	173,900	(11,500)	-6.2%	
Swimming Pool/ Parks		596,400	582,900	(13,500)	-2.3%	
Building Department		1,309,100	1,367,700	58,600	4.5%	
Total		39,861,900	40,016,800	154,900	0.4%	
Plus Transfer to Debt Service		2,000,000	2,400,000	400,000	20.0%	
Plus Transfer to Capital		2,000,000	2,000,000			
Grand Total		43,861,900	44,416,800	554,900	1.3%	
						TRUE

COUNCIL

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
PERSONAL SERVICES - SALARIES AND WAGES						
SALARIED EMPLOYEES						
COUNCIL	\$ 107,917	\$ 108,000		\$ 108,100	\$ 108,100	\$ 70,571
TOTAL SALARIES AND WAGES	<u>107,917</u>	<u>108,000</u>	<u>-</u>	<u>108,100</u>	<u>108,100</u>	<u>70,571</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
EMPLOYEE BENEFITS						
HEALTH COVERAGE	2,057	1,374		700	2,500	796
PERS	14,972	15,120		15,200	15,200	8,620
MEDICARE	1,347	1,349		1,600	1,600	1,023
TOTAL EMPLOYEE BENEFITS	<u>18,376</u>	<u>17,843</u>	<u>-</u>	<u>17,500</u>	<u>19,300</u>	<u>10,439</u>
PROFESSIONAL SERVICES						
OTHER PROFESSIONAL SERVICES						
OTHER PROFESSIONAL SERVICES	237	14,750		20,000	Inc 20,000	10,525
TOTAL PROFESSIONAL SERVICES	<u>237</u>	<u>14,750</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>10,525</u>
CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	-	-	-	500	500	-
TOTAL CONTRACTUAL SERVICES	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>-</u>
OTHER SERVICES AND EXPENSES						
INSURANCE	-	-	-	-	-	316
EMPLOYEE BUSINESS EXPENSES						
EDUCATION AND TRAINING	-	-	-	400	400	65
TRAVEL	-	-	-	600	600	
MEMBERSHIPS	300	300		500	500	300
PROFESSIONAL/SOCIAL MEETINGS	660	345		1,000	1,000	125
PRINTING						
LEGISLATIVE AND EXECUTIVE PUBLI	55,500	55,750		-	65,000	37,000
BUSINESS PRINTING	-	573		2,000	2,000	92
LEGAL NOTICES	-	-		-	-	393
EMPLOYMENT ADVERTISING	-	-		-	-	74
TOTAL OTHER SERVICES & EXPENSES	<u>56,460</u>	<u>56,968</u>	<u>-</u>	<u>4,500</u>	<u>69,500</u>	<u>38,365</u>
MATERIALS AND SUPPLIES						
FOOD/GROCERY ITEMS						
COFFEE	0	369		700	700	0
OTHER FOOD/GROCERY ITEMS	473	857		1,000	1,000	782
OFFICE SUPPLIES						
POSTAGE	-	489		-	-	-
PUBLICATIONS/SUBSCRIPTIONS	-	176		300	300	132
OTHER OFFICE SUPPLIES	257	77		200	200	1,086
COMPUTER EQUIPMENT	-	-		-	-	97
TOTAL MATERIALS AND SUPPLIES	<u>730</u>	<u>1,968</u>	<u>-</u>	<u>2,200</u>	<u>2,200</u>	<u>2,097</u>
PROPERTY AND EQUIPMENT						
COMPUTER EQUIPMENT	-	-	-	-	-	-
OTHER EQUIPMENT/ASSETS	-	72,571		1,000	1,000	-
TOTAL PROPERTY AND EQUIPMENT	<u>-</u>	<u>72,571</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
GRAND TOTAL - COUNCIL	<u>\$ 183,720</u>	<u>\$ 272,100</u>	<u>\$ -</u>	<u>\$ 153,800</u>	<u>\$ 220,600</u>	<u>\$ 131,997</u>

MAYOR'S OFFICE

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
PERSONAL SERVICES - SALARIES AND WAGES						
<i>Includes salary and other benefits</i>						
ELECTED OFFICIALS	\$ 189,046	\$ 189,046		\$ 171,300	\$ 164,100	\$ 109,900
OTHER EXEMPT EMPLOYEES	108,580	190,753		190,900	277,400	139,263
FULL-TIME EMPLOYEES	78,482	-	-	-	-	-
PART-TIME EMPLOYEES	-	-	-	3,000	-	1,878
OVERTIME	79	-	-	-	-	-
LEAVE SETTLEMENTS	865	1,219		7,000	7,000	12,754
TOTAL SALARIES AND WAGES	<u>377,052</u>	<u>381,018</u>	<u>-</u>	<u>372,200</u>	<u>448,500</u>	<u>263,795</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	62,565	67,210		52,100	88,400	45,775
GROUP LIFE AND DISABILITY INSURANCE	2,289	2,377		2,700	2,700	2,210
WORKERS COMPENSATION	-	-	-	5,000	5,000	-
PERS	49,294	49,807		51,000	61,100	28,778
MEDICARE	5,535	5,507		5,200	6,400	3,754
TOTAL EMPLOYEE BENEFITS	<u>119,683</u>	<u>124,901</u>	<u>-</u>	<u>116,000</u>	<u>163,600</u>	<u>80,517</u>
PROFESSIONAL SERVICES						
LEGAL SERVICES	11,250	12,400		12,500	12,500	6,300
OTHER PROFESSIONAL SERVICES	72,841	76,597		3,000	3,000	-
TOTAL PROFESSIONAL SERVICES	<u>84,091</u>	<u>88,997</u>	<u>-</u>	<u>15,500</u>	<u>15,500</u>	<u>6,300</u>
CONTRACTUAL SERVICES						
OTHER EQUIPMENT MAINT. & REPAIR	3,741	3,779		5,000	5,000	587
OTHER CONTRACTUAL SERVICES	-	-	-	17,000	-	-
TOTAL CONTRACTUAL SERVICES	<u>3,741</u>	<u>3,779</u>	<u>-</u>	<u>22,000</u>	<u>5,000</u>	<u>587</u>
OTHER SERVICES AND EXPENSES						
TELEPHONE/FAX COMMUNICATION	1,215	1,364		1,400	1,400	887
EDUCATION & TRAINING	90	250		12,000	8,600	75
TRAVEL EXPENSES	-	8		2,000	500	176
MEMBERSHIPS, DUES, LICENSES	3,810	3,960		5,500	4,200	5,864
PROFESSIONAL/SOCIAL MEETINGS/EVEN	1,052	1,081		500	1,500	100
OTHER EMPLOYEE BUSINESS EXPENSES	-	100		-	500	-
BUSINESS PRINTING	280	962		3,000	3,000	123
ADVERTISING						
OTHER ADVERTISING	-	-	-	85,000	-	-
TOTAL OTHER SERVICES & EXPENSES	<u>6,447</u>	<u>7,725</u>	<u>-</u>	<u>109,400</u>	<u>19,700</u>	<u>7,225</u>
MATERIALS & SUPPLIES						
FOOD/GROCERY ITEMS						
COFFEE, CREAM, SUGAR	665	657		500	1,200	162
OTHER FOOD/GROCERY ITEMS	531	490		600	1,000	265
OFFICE SUPPLIES						
POSTAGE	563	625		3,000	700	720
PUBLICATIONS/SUBSCRIPTIONS	895	985		1,200	1,200	111
OTHER OFFICE SUPPLIES	4,524	4,480		5,000	5,000	2,570
EQUIPMENT < \$1,000						
OFFICE EQUIPMENT < \$1,000	-	225		500	500	-
COMPUTER EQUIPMENT < \$1,000	-	-	-	500	500	1,379
OTHER EQUIPMENT < \$1,000	-	-	-	-	-	1,018
TOTAL MATERIALS AND SUPPLIES	<u>7,178</u>	<u>7,462</u>	<u>-</u>	<u>11,300</u>	<u>10,100</u>	<u>6,225</u>
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	-	6,888		1,000	-	311
COMPUTER HARDWARE/SOFTWARE	-	-	-	-	2,000	-
OTHER CAPITAL EQUIPMENT	-	-	-	5,000	-	-
TOTAL PROPERTY AND EQUIPMENT	<u>-</u>	<u>6,888</u>	<u>-</u>	<u>6,000</u>	<u>2,000</u>	<u>311</u>
GRAND TOTAL - MAYOR'S OFFICE	<u>\$ 598,192</u>	<u>\$ 620,770</u>	<u>\$ -</u>	<u>\$ 652,400</u>	<u>\$ 664,400</u>	<u>\$ 364,960</u>

ECONOMIC DEVELOPMENT

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
OTHER EXEMPT EMPLOYEES	170,893	51,566		86,000	70,100	39,912
PART-TIME EMPLOYEES	-			15,000	-	9,588
LEAVE SETTLEMENTS	-	6,679		3,000	3,000	-
TOTAL SALARIES AND WAGES	170,893	58,245	-	104,000	73,100	49,500
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH CARE PREMIUMS	37,705	23,323		32,000	32,800	32,661
GROUP LIFE & DISABILITY INSURANCE	1,371	1,119		1,000	1,500	294
WORKERS COMPENSATION	-	-		2,000	2,000	-
PERS	27,764	10,496		14,000	9,600	5,438
MEDICARE	2,418	778		1,500	1,000	669
TOTAL EMPLOYEE BENEFITS	69,258	35,716	-	50,500	46,900	39,062
PROFESSIONAL SERVICES						
OTHER PROFESSIONAL SERVICES	101,550	102,092		10,000	33,000	29,575
TOTAL PROFESSIONAL SERVICES	101,550	102,092	-	10,000	33,000	29,575
CONTRACTUAL SERVICES						
RENTALS AND LEASES						
OTHER RENTS AND LEASES	1,270	-	-	-	1,000	-
MAINTENANCE AND REPAIR SERVICES						
OTHER EQUIPMENT MAINT. & REPAIR	-	-	-	-	1,000	-
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	4,550	4,200		5,000	5,000	-
TOTAL CONTRACTUAL SERVICES	5,820	4,200	-	5,000	7,000	-
OTHER SERVICES AND EXPENSES						
TELEPHONE/FAX COMMUNICATION	655	673		800	800	427
EDUCATION & TRAINING	60	59		3,000	2,000	1,343
TRAVEL EXPENSES	39	-		2,000	800	488
MEMBERSHIPS, DUES, LICENSES	1,815	2,590		3,000	3,000	1,980
PROFESSIONAL/SOCIAL MEETINGS & EVI	1,734	445		2,000	2,000	114
BUSINESS PRINTING	12,957	-		5,000	22,000	13
OTHER ADVERTISING	59,632	72,974		27,000	82,000	18,291
INCENTIVE PROGRAMS	148,625	293,309		360,000	329,000	256,458
TOTAL OTHER SERVICES & EXPENSES	225,517	370,050	-	402,800	441,600	279,114
MATERIALS & SUPPLIES						
OTHER FOOD/GROCERY ITEMS	200	-	-	1,000	500	288
POSTAGE	8	-	-	200	200	-
PUBLICATIONS/SUBSCRIPTIONS	474	166		800	800	64
OTHER OFFICE SUPPLIES	45	1,290		1,000	600	451
OTHER MATERIALS & SUPPLIES	1,472	-	-	1,500	1,500	-
EQUIPMENT < \$1,000						
COMPUTER EQUIPMENT < \$1,000	-	-	-	500	500	-
OTHER EQUIPMENT < \$1,000	-	-	-	500	500	-
TOTAL MATERIALS AND SUPPLIES	2,199	1,456	-	5,500	4,600	803
PROPERTY AND EQUIPMENT						
COMPUTER HARDWARE/SOFTWARE	1,787	1,523		-	5,000	-
OTHER EQUIPMENT/ASSETS	-	-	-	2,000	-	-
TOTAL PROPERTY AND EQUIPMENT	1,787	1,523	-	2,000	5,000	-
GRAND TOTAL - ECONOMIC DEVELOPMENT	\$ 577,024	\$ 573,282	\$ -	\$ 579,800	\$ 611,200	\$ 398,054

FINANCE

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
BOARDS AND COMMISSIONS	\$ 150	\$ 300		\$ 500	\$ 500	\$ -
OTHER EXEMPT EMPLOYEES	510,900	694,311		725,500	762,000	504,174
FULL-TIME EMPLOYEES	238,893	211,519		231,500	286,000	171,687
OVERTIME	134	44		1,000	2,000	21
LEAVE SETTLEMENTS	95,904	18,371		32,000	32,000	4,406
TOTAL SALARIES AND WAGES	845,981	924,545	-	990,500	1,082,500	680,288
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	183,664	253,615		248,000	325,600	199,152
GROUP LIFE AND DISABILITY INSURANCE	5,481	6,887		8,500	9,200	6,264
WORKERS COMPENSATION	-	-		10,000	10,000	-
PERS	101,906	117,481		134,000	144,650	78,342
SOCIAL SECURITY	9	18		-	50	-
MEDICARE	11,745	12,697		14,000	15,000	9,415
TOTAL EMPLOYEE BENEFIT	302,805	390,698	-	414,500	504,500	293,173
PROFESSIONAL SERVICES						
ACCOUNTING AND FINANCIAL SERVICES	30,899	30,367		38,000	38,000	31,970
OTHER PROFESSIONAL SERVICES	159,951	141,204		150,000	150,000	93,787
COMPUTER CONSULTING SERVICES	186,707	194,949		15,000	15,000	10,289
INCOME TAX COLLECTION SERVICES	604,102	610,024		640,000	625,000	423,232
PAYROLL SERVICES	33,673	44,952		52,000	52,000	22,768
OTHER COMPUTER/TECHNICAL SERVICE	1,975	2,275		20,000	2,000	1,500
TOTAL PROFESSIONAL SERVICES	1,017,307	1,023,771	-	915,000	882,000	583,546
CONTRACTUAL SERVICES						
RENTALS AND LEASES						
OFFICE EQUIPMENT	1,044	1,044		1,200	1,200	1,079
MAINTENANCE AND REPAIR SERVICES						
OTHER EQUIPMENT MAINT. & REPAIR	17,918	29,685		40,000	40,000	13,600
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	50,110	50,219		55,000	52,000	51,843
TOTAL CONTRACTUAL SERVICES	69,072	80,948	-	96,200	93,200	66,522
OTHER SERVICES AND EXPENSES						
INSURANCE SERVICES						
INSURANCE PREMIUM COSTS	284,011	289,822		390,000	375,000	31,335
EXPENSES TO BE REIMB BY INSURANCE/	19,172	33,807		50,000	50,000	75,762
MORAL CLAIMS	256	-		-	-	-
COMMUNICATIONS						
TELEPHONE/FAX COMMUNICATION	4,149	4,405		5,000	5,000	2,718
OTHER COMMUNICATIONS	5,479	8,861		10,000	10,000	5,498
EMPLOYEE BUSINESS EXPENSES						
EDUCATION AND TRAINING	3,985	3,339		5,000	5,000	3,370
TRAVEL EXPENSES	3,985	3,479		5,000	5,000	2,049
MEMBERSHIPS, DUES, LICENSES	11,650	11,503		12,300	13,000	9,771
PROFESSIONAL/SOCIAL MEETINGS	257	665		600	1,000	-
OTHER EMPLOYEE BUSINESS EXPENSES	329	-		-	-	-
PRINTING						
BUSINESS PRINTING	3,766	4,466		4,500	4,500	886
ADVERTISING						
EMPLOYMENT ADVERTISING	4,762	11,716		-	3,000	572
COUNTY AUDITOR DEDUCTIONS						
ELECTION EXPENSE	28,110	-		10,000	10,800	8,354
BOARD OF TAX APPEAL	-	-		50	100	3
ADVERTISING DELINQUENT PROPERTY	4	4		50	100	2
AUDITOR & TREASURER FEES	28,175	29,235		33,000	32,000	29,083
DRETAC FUND	3,985	9,089		9,500	9,500	6,393
HB 66 FEE	957	488		1,000	1,000	-
COUNTY LAND BANK FEE	-	-		2,000	2,000	1,382
OTHER COUNTY AUDITOR DEDUCTS	1,224	1,154		2,000	2,000	13
OTHER SERVICES AND EXPENSES						
REAL ESTATE TAXES	15,861	15,861		20,000	20,000	15,860
OTHER SERVICES AND EXPENSES	414	-		500	4,000	-
TOTAL OTHER SERVICES & EXPENSES	420,531	427,894	-	560,500	553,000	193,051
MATERIALS AND SUPPLIES						
FOOD/GROCERY ITEMS						
COFFEE, CREAM, SUGAR	875	457		700	700	328
OTHER FOOD/GROCERY ITEMS	245	-		-	200	-

FINANCE

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
OFFICE SUPPLIES						
POSTAGE	4,554	3,904		5,000	5,000	2,099
PUBLICATIONS/SUBSCRIPTIONS	490	494		200	600	518
OTHER OFFICE SUPPLIES	5,227	6,421		6,800	7,000	4,432
OTHER MATERIALS AND SUPPLIES						
OTHER MATERIALS & SUPPLIES	3,872	1,243		2,000	5,000	-
EQUIPMENT < \$1,000						
OFFICE EQUIPMENT < \$1,000	1,140	237		1,000	1,200	-
COMPUTER EQUIP./SOFT < \$1,000	5,090	385		6,000	6,000	3,735
COMMUNICATION EQUIP. < \$1,000	2,956	117		5,000	3,000	7,167
OTHER EQUIP./ASSETS < \$1,000	550			500	500	300
TOTAL MATERIALS AND SUPPLIES	<u>24,999</u>	<u>13,258</u>	<u>-</u>	<u>27,200</u>	<u>29,200</u>	<u>18,579</u>
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	-	1,800		-	-	-
COMPUTER EQUIPMENT/SOFTWARE	54,542	120,479		200,000	230,000	50,582
COMMUNICATIONS EQUIPMENT	13,040	6,984		10,000	4,000	-
OTHER EQUIPMENT	1,380	-		10,000	4,000	-
TOTAL PROPERTY AND EQUIPMENT	<u>68,962</u>	<u>129,263</u>	<u>-</u>	<u>220,000</u>	<u>238,000</u>	<u>50,582</u>
	\$ 2,749,657	\$ 2,990,377	\$ -	\$ 3,223,900	\$ 3,382,400	\$ 1,885,741
TRANSFERS AND ADVANCES						
TRANSFERS OUT - to Capital Improvement	2,000,000	11,000,000		2,000,000	2,000,000	4,000,000
TRANSFERS OUT - to Debt Service Fund	1,766,400	1,761,000		2,400,000	2,000,000	-
TRANSFERS OUT - to Workers Comp Fund	-	-	-			
ADVANCES OUT	-	-	-			
SALES TAX	997	656		1,500	1,500	923
OTHER DISBURSEMENTS	-	-	-			
GRAND TOTAL - FINANCE DEPARTMENT	<u>\$ 6,517,054</u>	<u>\$ 15,752,033</u>	<u>\$ -</u>	<u>\$ 7,625,400</u>	<u>\$ 7,383,900</u>	<u>\$ 5,886,664</u>

Human Resources

	<u>2019</u> <u>Appropriation</u>
PERSONAL SERVICES - SALARIES AND WAGES	
Includes salary and other benefits	
OTHER EXEMPT EMPLOYEES	79,500
FULL-TIME EMPLOYEES	55,200
OVERTIME	1,000
LEAVE SETTLEMENTS	3,000
TOTAL SALARIES AND WAGES	<u>138,700</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS	
HEALTH COVERAGE	40,000
GROUP LIFE AND DISABILITY INSURANCE	1,500
PERS	18,700
MEDICARE	2,000
TOTAL EMPLOYEE BENEFIT	<u>62,200</u>
OTHER SERVICES AND EXPENSES	
EMPLOYEE BUSINESS EXPENSES	
EDUCATION AND TRAINING	10,000
TRAVEL EXPENSES	500
MEMBERSHIPS, DUES, LICENSES	700
PROFESSIONAL/SOCIAL MEETINGS	400
PRINTING	
BUSINESS PRINTING	100
ADVERTISING	
EMPLOYMENT ADVERTISING	3,000
TOTAL OTHER SERVICES & EXPENSES	<u>14,700</u>
MATERIALS AND SUPPLIES	
OFFICE SUPPLIES	
PUBLICATIONS/SUBSCRIPTIONS	500
OTHER OFFICE SUPPLIES	400
OTHER MATERIALS AND SUPPLIES	
OTHER MATERIALS & SUPPLIES	500
TOTAL MATERIALS AND SUPPLIES	<u>1,400</u>
GRAND TOTAL - FINANCE DEPARTMENT	<u>\$ 217,000</u>

LAW

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
BOARDS AND COMMISSIONS	\$ 320	\$ 325		\$ 1,000	\$ 1,000	\$ 50
OTHER EXEMPT EMPLOYEES	343,433	287,865		299,600	289,300	172,946
FULL-TIME EMPLOYEES	33,230	-	-	-	-	-
PART TIME EMPLOYEES	-	-	-	30,000	-	4,562
OVERTIME	110	-	-	-	-	-
LEAVE SETTLEMENTS	8,163	414	-	5,000	5,000	4,400
TOTAL SALARIES AND WAGES	<u>385,256</u>	<u>288,604</u>	<u>-</u>	<u>335,600</u>	<u>295,300</u>	<u>181,958</u>
PERSONAL SERVICES - EMPLOYEE BENEFIT						
HEALTH COVERAGE	70,755	63,184		80,900	77,000	50,164
GROUP LIFE AND DISABILITY INSURANCE	2,023	1,781		3,000	2,500	1,555
WORKERS COMPENSATION	-	-	-	5,000	5,000	-
PERS	52,207	37,572		46,000	40,100	20,115
SOCIAL SECURITY	-	9		-	100	-
MEDICARE	5,402	4,058		4,800	4,200	2,558
TOTAL EMPLOYEE BENEFIT	<u>130,387</u>	<u>106,604</u>	<u>-</u>	<u>139,700</u>	<u>128,900</u>	<u>74,392</u>
PROFESSIONAL SERVICES						
LEGAL SERVICES	39,918	33,047		80,000	89,000	70,020
OTHER PROFESSIONAL SERVICES	-	13,372		10,000	20,000	1,802
OTHER COMPUTER SERVICES	-	-	-	-	-	390
CIVIL SERVICE TESTING	27,931	33,171		30,000	35,000	13,690
TOTAL PROFESSIONAL SERVICES	<u>67,849</u>	<u>79,590</u>	<u>-</u>	<u>120,000</u>	<u>144,000</u>	<u>85,902</u>
CONTRACTUAL SERVICES						
MAINTENANCE AND REPAIR SERVICES						
OTHER EQUIPMENT MAINT. & REPAIR	726	729		2,000	2,000	547
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	220	59		1,000	9,000	6,375
TOTAL CONTRACTUAL SERVICES	<u>946</u>	<u>788</u>	<u>-</u>	<u>3,000</u>	<u>11,000</u>	<u>6,922</u>
OTHER SERVICES AND EXPENSES						
MORAL CLAIMS	330	1,762		1,500	1,500	155
TELEPHONE/FAX COMMUNICATION	1,002	1,073		1,000	1,000	687
EDUCATION & TRAINING	1,605	1,961		2,000	3,500	459
TRAVEL EXPENSES	63	-		1,000	1,000	-
MEMBERSHIPS, DUES, LICENSES	895	1,660		1,500	1,500	280
OTHER EMPLOYEE BUSINESS	-	-		200	200	-
BUSINESS PRINTING	10,183	9,178		11,000	20,000	415
ADVERTISING						
LEGAL NOTICES	4,766	5,375		12,000	12,000	3,065
EMPLOYMENT ADVERTISING	-	-	-	-	-	551
TOTAL OTHER SERVICES & EXPENSES	<u>18,844</u>	<u>21,009</u>	<u>-</u>	<u>30,200</u>	<u>40,700</u>	<u>5,612</u>
MATERIALS AND SUPPLIES						
COFFEE, CREAM, SUGAR	723	-	-	-	-	-
OTHER FOOD/GROCERY ITEMS	-	82		100	100	129
POSTAGE	454	696		800	1,000	166
PUBLICATIONS/SUBSCRIPTIONS	6,262	6,471		7,000	8,000	2,775
OTHER OFFICE SUPPLIES	2,127	2,048		4,000	4,000	1,046
EQUIPMENT < \$1,000						
OFFICE EQUIPMENT < \$1,000	-	834		800	800	-
COMPUTER EQUIP./SOFTWARE < \$1,000	-	283		800	800	370
TOTAL MATERIALS AND SUPPLIES	<u>9,566</u>	<u>10,414</u>	<u>-</u>	<u>13,500</u>	<u>14,700</u>	<u>4,486</u>
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	5,935	-		1,000	1,000	2,181
COMPUTER HARDWARE/SOFTWARE	-	5,203		3,000	3,000	-
TOTAL PROPERTY AND EQUIPMENT	<u>5,935</u>	<u>5,203</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>2,181</u>
GRAND TOTAL - LAW DEPARTMENT	<u>\$ 618,783</u>	<u>\$ 512,212</u>	<u>\$ -</u>	<u>\$ 646,000</u>	<u>\$ 638,600</u>	<u>\$ 361,453</u>

POLICE

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
OTHER EXEMPT EMPLOYEES	\$ 209,395	\$ 205,665		\$ 221,000	\$ 212,900	\$ 139,021
FULL-TIME EMPLOYEES	4,816,586	4,661,338		5,560,000	5,205,400	3,241,731
PART-TIME EMPLOYEES	819,755	800,026		840,000	840,000	481,478
OVERTIME	433,988	412,103		400,000	425,000	319,837
LEAVE SETTLEMENTS	135,201	179,765		200,000	200,000	133,715
TOTAL SALARIES AND WAGES	6,414,925	6,258,897	-	7,221,000	6,883,300	4,315,782
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	1,140,240	1,242,585		1,601,000	1,545,200	969,113
GROUP LIFE AND DISABILITY INSURANCE	2,313	2,815		5,000	5,000	2,774
WORKERS COMPENSATION	60,435	142,087		50,000	50,000	16,731
UNEMPLOYMENT	-	2,632		-	-	-
PERS	257,920	261,091		289,000	285,400	163,200
POLICE PENSION	629,164	560,360		760,000	700,100	404,052
MEDICARE	90,977	88,554		100,000	94,800	61,192
CLOTHING ALLOWANCE	79,725	72,475		92,700	86,100	66,790
TOTAL EMPLOYEE BENEFITS	2,260,774	2,372,599	-	2,897,700	2,766,600	1,683,852
PROFESSIONAL SERVICES						
ENGINEERING SERVICES	-	3,154		45,000 In	75,000	21,161
ACCOUNTING AND FINANCIAL SERVICES	8,931	3,480		8,000	8,000	2,267
OTHER PROFESSIONAL SERVICES	6,204	18,968		25,000	35,000	8,605
COMPUTER CONSULTING	-	7,356		6,000	-	5,565
OTHER COMPUTER/TECHNICAL SERVICES	7,200	6,600		13,500	18,000	4,800
TOTAL PROFESSIONAL SERVICES	22,335	39,558	-	97,500	136,000	42,398
CONTRACTUAL SERVICES						
UTILITY AND SANTATION SERVICES						
ELECTRIC	131,459	128,039		140,000	145,000	69,634
RENTALS AND LEASES						
OTHER RENTS AND LEASES	9,511	600		1,000	1,000	600
MAINTENANCE AND REPAIR SERVICES						
BUILDING MAINTENANCE & REPAIR	-	427		20,000 M	5,000	180
VEHICLE MAINTENANCE & REPAIR	3,350	-		1,000	2,000	-
OTHER EQUIP. MAINT. & REPAIR	157,921	238,757		144,000 In	144,000	79,202
JAIL FACILITY COSTS						
PRISONER MEALS	16,771	14,879		20,000	23,000	11,311
PRISONER MEDICAL	11,419	9,556		20,000	16,500	8,365
JAIL/PRISONER OTHER	-	1,500		4,000	1,500	-
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	29,943	29,083		37,000 In	40,500	25,696
TOTAL CONTRACTUAL SERVICES	360,374	422,841	-	387,000	378,500	194,988
OTHER SERVICES & EXPENSES						
COMMUNICATIONS						
TELEPHONE/FAX COMMUNICATIONS	67,329	25,150		15,000	35,000	7,431
OTHER COMMUNICATION	13,374	17,463		20,000	20,000	10,569
EDUCATION AND TRAINING	31,127	41,095		35,000	35,000	13,617
TRAVEL EXPENSES	3,383	1,066		5,000	5,000	2,133
MEMBERSHIPS, DUES, LICENSES	1,714	1,394		2,000	3,000	1,375
PROFESSIONAL/SOCIAL MEETINGS	-	-		-	200	-
OTHER EMPLOYEE BUSINESS	121	-		200	200	-
BUSINESS PRINTING	2,462	6,561		7,000	8,000	5,276
OTHER ADVERTISING	118	-		-	-	540
TOTAL OTHER SERVICES & EXPENSES	119,628	92,729	-	84,200	106,400	40,941
MATERIALS AND SUPPLIES						
FOOD/GROCERY ITEMS						
COFFEE, CREAM, SUGAR	2,414	2,049		3,000	3,000	1,642
OTHER FOOD/GROCERY ITEMS	1,123	340		500	1,000	-
POSTAGE	1,653	1,297		2,000	2,000	1,071
PUBLICATIONS/SUBSCRIPTIONS	2,309	1,071		3,500	3,500	1,057
OTHER OFFICE SUPPLIES	13,306	20,242		17,000	20,000	9,048
AMMUNITION	6,193	3,504		10,000	10,000	8,888
PUBLIC ED MATERIALS	-	-		3,500	2,500	721
UNIFORMS/TURNOUT GEAR	15,744	21,959		30,000	30,000	6,810
OTHER MATERIALS & SUPPLIES	21,757	29,381		45,000 \$	35,000	15,387
OFFICE EQUIPMENT < \$1,000	269	943		2,000	5,000	179
COMPUTER EQUIPMENT/SOFTWARE < \$1,000	844	21,885		7,500	15,000	3,097
COMMUNICATIONS EQUIPMENT < \$1,000	1,504	120		4,000	2,000	-
OTHER EQUIPMENT/ASSETS < \$1,000	12,902	4,365		18,000	20,000	849

POLICE

	2016 Actual	2017 Actual	2018 Actual	2019	2018	Current year
	Expenses	Expenses	Expenses	Appropriation	Appropriation	8/31/2018
TOTAL MATERIALS AND SUPPLIES	<u>80,018</u>	<u>107,156</u>	<u>-</u>	<u>146,000</u>	<u>149,000</u>	<u>48,749</u>
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE AND EQUIPMENT	7,109	-		5,000	5,000	-
COMPUTER EQUIPMENT/SOFTWARE	71,921	25,212		70,000	188,000	21,369
COMMUNICATIONS EQUIPMENT	34,511	21,147		16,500	25,000	5,191
VEHICLES	171,582	85,162		120,000	207,200	110,737
OTHER EQUIPMENT/ASSETS	126,651	20,560		41,900	48,500	46,040
TOTAL PROPERTY AND EQUIPMENT	<u>411,774</u>	<u>152,081</u>	<u>-</u>	<u>253,400</u>	<u>473,700</u>	<u>183,337</u>
GRAND TOTAL - POLICE DEPARTMENT	<u>\$ 9,669,828</u>	<u>\$ 9,445,861</u>	<u>\$ -</u>	<u>\$ 11,086,800</u>	<u>\$ 10,893,500</u>	<u>\$ 6,510,047</u>

FIRE

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year Actual 8/31/2018
PERSONAL SERVICES - SALARIES & WAGES						
Includes salary and other benefits						
OTHER EXEMPT EMPLOYEES	\$ 245,539	\$ 296,565		\$ 265,000	\$ 344,700	\$ 164,486
FULL-TIME EMPLOYEES	3,865,248	3,883,152		4,270,000	4,113,200	2,719,445
OVERTIME	539,508	582,352		550,000	400,000	308,388
LEAVE SETTLEMENTS	112,021	110,631		150,000	150,000	4,660
TOTAL SALARIES AND WAGES	4,762,316	4,872,700	-	5,235,000	5,007,900	3,196,979
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	1,027,915	1,121,407		1,232,000	1,286,700	873,224
GROUP LIFE AND DISABILITY INSURANCE	3,606	3,560		4,300	4,200	2,866
WORKERS COMPENSATION	11,194	15,489		70,000	70,000	1,629
PERS	36,120	35,977		37,000	45,000	17,529
FIRE PENSION	1,013,951	1,044,027		1,132,000	1,055,900	595,947
MEDICARE	66,872	68,232		73,300	69,900	44,604
UNIFORM/CLOTHING ALLOWANCE	53,700	51,650		55,000	60,000	37,688
TOTAL EMPLOYEE BENEFITS	2,213,358	2,340,342	-	2,603,600	2,591,700	1,573,487
PROFESSIONAL SERVICES						
OTHER PROFESSIONAL SERVICES	-	-	-	2,000	4,000	-
TOTAL PROFESSIONAL SERVICES	-	-	-	2,000	4,000	-
CONTRACTUAL SERVICES						
UTILITY AND SANITATION SERVICES						
ELECTRIC	40,265	37,604		48,000	48,000	22,249
NATURAL GAS	6,831	4,388		8,000	8,000	4,820
WATER	33,065	33,839		40,000	40,000	29,311
MAINTENANCE AND REPAIR SERVICES						
BUILDING MAINTENANCE & REPAIR	4,670	4,865		5,000	10,000	283
OTHER EQUIPMENT MAINT. & REPAIR	46,902	18,754		25,000	45,000	15,694
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	3,021	28,060		43,000	35,000	18,447
TOTAL CONTRACTUAL SERVICES	134,754	127,510	-	169,000	186,000	90,804
OTHER SERVICES AND EXPENSES						
TELEPHONE/FAX COMMUNICATIONS	67,784	26,769		28,000	38,000	8,372
OTHER COMMUNICATION	8,314	6,777		10,000	15,000	2,353
EDUCATION AND TRAINING	9,076	14,057		15,000	20,000	2,627
TRAVEL EXPENSES	9,648	16,733		10,000	12,000	2,008
MEMBERSHIPS, DUES, LICENSES	18,674	10,574		10,000	20,000	11,088
PROFESSIONAL/SOCIAL MEETINGS	-	852		1,000	1,000	-
BUSINESS PRINTING	514	1,003		1,000	2,000	260
OTHER SERVICES & EXPENSES	-	3,890		-	-	341
TOTAL OTHER SERVICES & EXPENSES	114,010	80,655	-	75,000	108,000	27,049
MATERIALS & SUPPLIES						
COFFEE, CREAM, SUGAR	963	773		1,000	1,000	331
OTHER FOOD/GROCERY ITEMS	94	105		600	2,000	379
POSTAGE	258	214		800	800	161
PUBLICATIONS/SUBSCRIPTIONS	794	-		1,000	1,000	1,637
OTHER OFFICE SUPPLIES	3,024	3,094		5,000	5,000	1,443
BUILDING MATERIALS AND SUPPLIES	1,310	2,411		5,000	10,000	1,270
MEDICAL SUPPLIES	23,451	18,526		25,000	22,000	15,187
PUBLIC EDUCATION MATERIALS	3,788	4,834		5,000	5,000	2,059
UNIFORM/TURNOUT GEAR	31,722	47,068		25,000	30,000	27,793
OTHER MATERIALS AND SUPPLIES	16,783	10,080		20,000	20,000	13,948
EQUIPMENT < \$1,000						
OFFICE EQUIPMENT < \$1,000	2,876	424		3,000	3,000	2,171
COMPUTER EQUIPMENT < \$1,000	817	1,944		5,000	5,000	1,808
COMMUNICATIONS EQUIPMENT < \$1,000	-	1,270		5,000	5,000	219
OTHER EQUIPMENT/ASSETS < \$1,000	9,171	5,497		10,000	10,000	5,914
TOTAL MATERIALS AND SUPPLIES	95,051	96,240	-	111,400	119,800	74,320

FIRE

	<u>2016 Actual Expenses</u>	<u>2017 Actual Expenses</u>	<u>2018 Actual Expenses</u>	<u>2019 Appropriation</u>	<u>2018 Appropriation</u>	Current year Actual 8/31/2018
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	-	1,562		3,000	3,000	2,772
COMPUTER HARDWARE/SOFTWARE	18,874	3,536		3,000	25,000	19,569
COMMUNICATIONS EQUIPMENT	676	9,389		15,000	15,000	-
VEHICLES	28,631	241,065		250,000 R	-	-
OTHER EQUIPMENT/ASSETS	51,166	46,292		45,000 G	100,000	6,921
TOTAL PROPERTY AND EQUIPMENT	<u>99,347</u>	<u>301,844</u>	<u>-</u>	<u>316,000</u>	<u>143,000</u>	<u>29,262</u>
GRAND TOTAL - FIRE DEPARTMENT	<u>\$ 7,418,836</u>	<u>\$ 7,819,291</u>	<u>\$ -</u>	<u>\$ 8,512,000</u>	<u>\$ 8,160,400</u>	<u>\$4,991,901</u>

SERVICE DEPARTMENT

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
OTHER EXEMPT EMPLOYEES SALARIES	\$ 816,148	\$ 745,810		\$ 800,000	\$ 773,600	504,494
FULL-TIME EMPLOYEES	2,871,768	3,012,078		3,186,000	3,135,200	2,042,210
PART-TIME EMPLOYEES	191,913	230,508		240,000	232,000	142,078
OVERTIME	341,203	359,490		350,000	330,000	222,370
LEAVE SETTLEMENTS	57,869	61,510		65,000	60,000	2,294
TOTAL SALARIES AND WAGES	4,278,901	4,409,396	-	4,641,000	4,530,800	2,913,446
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	1,069,820	1,169,643		1,270,000	1,394,100	885,799
GROUP LIFE AND DISABILITY INSURANCE	8,475	8,714		24,000	11,500	8,731
WORKERS COMPENSATION	21,314	28,545		50,000	40,000	1,449
UNEMPLOYMENT COMPENSATION	102	88		2,000	3,000	-
PERS	555,612	581,617		624,000	605,300	344,499
MEDICARE	60,205	61,826		66,000	62,700	41,024
UNIFORM/CLOTHING ALLOWANCE	65,625	67,000		98,400	70,500	62,788
TOTAL EMPLOYEE BENEFITS	1,781,153	1,917,433	-	2,134,400	2,187,100	1,344,290
PROFESSIONAL SERVICES						
ENGINEERING SERVICES	57,227	54,333		70,000	130,000	34,825
OTHER PROFESSIONAL SERVICES	10,396	15,090		20,000	20,000	15,290
TOTAL PROFESSIONAL SERVICES	67,623	69,423	-	90,000	150,000	50,115
CONTRACTUAL SERVICES						
UTILITY & SANITATION SERVICES						
ELECTRIC	356,714	343,026		360,000	374,000	199,177
NATURAL GAS	107,243	87,081		115,000	115,000	67,645
WATER / SEWER	46,533	54,746		65,000	70,000	21,445
REFUSE DISPOSAL/HAULING	146,461	143,065		150,000	148,000	98,566
RENTALS AND LEASES						
OTHER EQUIPMENT	6,674	6,773		4,000	4,000	864
OTHER RENTALS & LEASES	2,384	2,546		3,000	3,000	533
MAINTENANCE AND REPAIR SERVICES						
BUILDING MAINTENANCE & REPAIRS	260,015	311,579		215,000 S	215,000	135,589
GROUNDS MAINTENANCE & REPAIR	9,267	41,370		40,000	40,000	21,967
OTHER STREETS/SIDEWALKS/SEWER REP/	104,997	86,070		100,000	100,000	80,600
VEHICLE MAINTENANCE	54,199	98,442		130,000	130,000	47,961
OTHER EQUIPMENT MAINT. & REPAIR	10,217	10,675		10,000	10,000	4,201
OTHER CONTRACTUAL SERVICES						
OTHER CONTRACTUAL SERVICES	7,285	7,261		10,000	10,000	2,565
TOTAL CONTRACTUAL SERVICES	1,111,989	1,192,634	-	1,202,000	1,219,000	681,113
OTHER SERVICES AND EXPENSES						
COMMUNICATIONS						
TELEPHONE/FAX COMMUNICATIONS	48,180	18,662		10,000	10,000	3,187
OTHER COMMUNICATION EXPENSE	355	374		500	500	274
EMPLOYEE BUSINESS EXPENSES						
EDUCATION & TRAINING	2,064	10,638		10,000	10,000	1,690
TRAVEL EXPENSES	937	880		1,500	1,500	-
MEMBERSHIPS, DUES, LICENSES	1,695	7,470		5,000	5,000	4,223
PROFESSIONAL/SOCIAL MEETINGS	111	105		300	300	120
PRINTING						
BUSINESS PRINTING	387	373		600	600	2,214
TOTAL OTHER SERVICES & EXPENSES	53,729	38,502	-	27,900	27,900	11,708
MATERIALS AND SUPPLIES						
COFFEE, CREAM, SUGAR	947	571		1,000	1,000	454
OTHER FOOD/GROCERY ITEMS	1,437	-		- L	-	-
POSTAGE	157	162		300	300	50
PUBLICATIONS/SUBSCRIPTIONS	154	452		500	500	-
OTHER OFFICE SUPPLIES	5,858	6,267		8,000 n	8,000	4,126
BUILDING MATERIALS & SUPPLIES	87,830	69,726		80,000	80,000	50,118
GROUNDS MATERIALS & SUPPLIES	214,336	125,623		140,000 Ir	140,000	104,277
VEHICLE & EQUIP. MATERIALS & SUPPLIES						
GASOLINE	198,148	222,361		230,000	230,000	176,544
TIRES	41,551	54,196		55,000	55,000	20,902
VEHICLE PARTS	160,437	189,638		165,000	165,000	116,609
OTHER VEHICLE & EQUIP. SUPPLIES	214,882	243,792		225,000	225,000	124,627
OTHER MATERIALS AND SUPPLIES						
SALT	457,014	459,816		550,000	560,000	435,249

SERVICE DEPARTMENT

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
CONCRETE/ASPHALT	161,368	85,548		180,000	200,000	77,999
OTHER STREETS/SIDEWALKS/SEWERS	79,948	49,802		120,000	120,000	61,113
UNIFORMS / CLOTHING	29,393	31,163		34,000	34,000	16,492
OTHER MATERIALS AND SUPPLIES	22,573	20,501		25,000	35,000	14,900
EQUIPMENT < \$1,000						
OFFICE EQUIPMENT < \$1,000	229	621		600	600	-
COMPUTER EQUIPMENT < \$1,000	1,895	1,084		2,000	2,000	1,150
COMMUNICATIONS EQUIPMENT < \$1,000	2,596	476		500	500	-
OTHER EQUIPMENT/ASSETS < \$1,000	14,187	20,137		20,000	20,000	2,507
TOTAL MATERIALS AND SUPPLIES	<u>1,694,940</u>	<u>1,581,936</u>	<u>-</u>	<u>1,836,900</u>	<u>1,876,900</u>	<u>1,207,117</u>
PROPERTY AND EQUIPMENT						
LAND, BUILDINGS & GROUNDS	20,972	-	-	-	-	-
COMPUTER HARDWARE/SOFTWARE	5,589	3,937		-	5,000	2,730
COMMUNICATIONS EQUIPMENT	6,290	9,387		10,000	10,000	-
VEHICLES	471,012	256,143		50,000	150,000	-
OTHER CAPITAL ASSETS	129,550	277,720		40,000	124,000	67,743
TOTAL PROPERTY AND EQUIP.	<u>633,413</u>	<u>547,187</u>	<u>-</u>	<u>100,000</u>	<u>289,000</u>	<u>70,473</u>
GRAND TOTAL - SERVICE DEPARTMENT	<u>\$ 9,621,748</u>	<u>\$ 9,756,511</u>	<u>\$ -</u>	<u>\$ 10,032,200</u>	<u>\$ 10,280,700</u>	<u>\$ 6,278,262</u>

HUMAN SERVICES

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
OTHER EXEMPT EMPLOYEES	121,203	128,503		142,000	135,600	88,190
FULL-TIME EMPLOYEES	69,197	81,298		88,500	84,000	54,949
PART-TIME EMPLOYEES	40,668	47,434		52,000	48,000	35,479
OVERTIME	4,848	4,185		10,000	10,000	2,358
LEAVE SETTLEMENTS	2,084	5,190		11,000	11,000	-
TOTAL SALARIES AND WAGES	238,000	266,610	-	303,500	288,600	180,976
PERSONAL SERVICES - SALARIES AND WAGES						
EMPLOYEE BENEFITS						
HEALTH COVERAGE	58,617	63,959		69,500	70,800	48,081
GROUP LIFE & DISABILITY INSURANCE	1,499	1,711		2,200	2,100	1,335
PERS	33,425	34,876		42,000	39,000	21,012
MEDICARE	3,334	3,732		4,500	4,100	2,532
TOTAL EMPLOYEE BENEFITS	96,875	104,278	-	118,200	116,000	72,960
CONTRACTUAL SERVICES						
OTHER EQUIPMENT MAINT. & REPAIR	-	-	-	500	500	85
INSTRUCTORS/ SPEAKERS/ENTERTAN.	31,288	29,091		50,000	45,000	27,754
ADMISSIONS	121,400	109,756		135,000	135,000	101,596
TRANSPORTATION	25,594	23,006		30,000	30,000	13,633
OTHER CONTRACTUAL SERVICES	-	118		500	500	54
TOTAL CONTRACTUAL SERVICES	178,282	161,971	-	216,000	211,000	143,122
OTHER SERVICES AND EXPENSES						
TELEPHONE/FAX COMMUNICATION	2,541	2,751		3,500	3,500	1,833
EDUCATION & TRAINING	165	-		200	200	-
TRAVEL EXPENSES	15	293		200	200	105
MEMBERSHIPS, DUES, LICENSES	-	-		100	100	100
RECREATION PUBLICATIONS	18,915	15,123		25,000	25,000	12,217
BUSINESS PRINTING	679	1,213		800	800	-
TOTAL OTHER SERVICES & EXPENSES	22,315	19,380	-	29,800	29,800	14,255
MATERIALS AND SUPPLIES						
OTHER FOOD/GROCERY ITEMS	23,345	20,816		26,000	26,000	14,980
POSTAGE	7,510	6,265		10,000	12,000	4,878
OTHER OFFICE SUPPLIES	-	309		500	800	39
UNIFORMS	354	-		500	500	-
OTHER MATERIALS AND SUPPLIES	7,347	8,734		6,000	5,500	3,450
OFFICE EQUIPMENT < \$1,000	-	-		500	500	-
COMPUTER EQUIP./SOFTWARE < \$1,000	-	613		500	500	-
OTHER EQUIPMENT/ASSETS < \$1,000	-	-	-	500	500	-
TOTAL MATERIALS AND SUPPLIES	38,556	36,737	-	44,500	46,300	23,347
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	-	-	-	1,000	500	-
COMPUTER EQUIPMENT/SOFTWARE	-	-	-	-	500	-
VEHICLES	21,314	78,267		-	-	-
TOTAL PROPERTY AND EQUIPMENT	21,314	78,267	-	1,000	1,000	-
GRAND TOTAL - HUMAN SERVICES	\$ 595,342	\$ 667,243	\$ -	\$ 713,000	\$ 692,700	\$ 434,660

RECREATION ADMINISTRATION

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	8/31/2018 Actual	
PERSONAL SERVICES - SALARIES AND WAGES							
Includes salary and other benefits							
OTHER EXEMPT EMPLOYEES	\$ 359,773	\$ 425,015		\$ 455,400	\$ 442,900	\$ 287,911	
FULL-TIME EMPLOYEES	153,849	103,182		110,500	106,700	69,794	
PART-TIME EMPLOYEES	33,140	33,813		45,000	45,000	22,509	
OVERTIME	8,813	3,587		8,000	8,000	2,170	
LEAVE SETTLEMENTS	16,174	26,627		32,000	28,000	967	
TOTAL PERSONAL SERVICES	571,749	592,224	-	650,900	630,600	383,351	
PERSONAL SERVICES - EMPLOYEE BENEFITS							
HEALTH COVERAGE	111,439	120,530		118,100	137,900	85,753	
GROUP LIFE & DISABILITY INSURANCE	3,659	4,057		6,000	4,500	3,152	
WORKERS COMPENSATION	3,652	419		10,000	10,000	-	
PERS	74,328	75,602		89,000	85,500	44,403	
MEDICARE	7,977	8,242		9,500	8,900	5,336	
TOTAL EMPLOYEE BENEFITS	201,055	208,850	-	232,600	246,800	138,644	
PROFESSIONAL SERVICES							
ACCOUNTING & FINANCIAL SERVICES	24,793	15,687		20,000	26,000	12,624	
OTHER PROFESSIONAL SERVICES	3,308	1,973		2,500	2,500	332	
TOTAL PROFESSIONAL SERVICES	28,101	17,660	-	22,500	28,500	12,956	
CONTRACTUAL SERVICES							
RENTALS AND LEASES							
OFFICE EQUIPMENT	-	-	-	-	-	-	
OTHER RENTS & LEASES	385,161	367,581		410,000	376,000	263,681	Ordinance :
MAINTENANCE AND REPAIR SERVICES							
BUILDING MAINTENANCE & REPAIR	-	-	-	2,000	4,000	735	
COMMUNITY CENTER MAINT & REPAIR	4,590	7,450		8,000	10,000	2,942	
OTHER EQUIPMENT MAINT. & REPAIR	7,812	6,792		8,500	8,500	4,152	
RECREATION CONTRACT SERVICES							
INSTRUCTORS/SPEAKERS/ENTERTAIN.	24,752	22,945		30,000	30,000	-	
OTHER CONTRACTUAL SERVICES							
OTHER CONTRACTUAL SERVICES	6,778	4,203		3,000	3,000	-	
TOTAL CONTRACTUAL SERVICES	429,093	408,971	-	461,500	431,500	271,510	
OTHER SERVICES AND EXPENSES							
TELEPHONE/FAX COMMUNICATION	4,557	5,804		5,500	5,200	3,111	
EDUCATION & TRAINING	1,903	3,885		3,500	3,500	1,130	
TRAVEL EXPENSES	2,432	3,982		4,500	4,000	1,874	
MEMBERSHIPS, DUES, LICENSES	1,406	1,290		1,500	1,500	745	
PROFESSIONAL/SOCIAL MEETINGS	115	113		300	500	60	
RECREATION PUBLICATIONS	2,929	2,902		5,000	6,000	1,744	
BUSINESS PRINTING	1,443	1,352		2,000	2,000	1,241	
OTHER ADVERTISING	535	560		1,700	2,000	300	
OTHER SERVICES AND EXPENSES	-	1,008		500	-	30	
TOTAL OTHER SERVICES & EXPENSES	15,320	20,896	-	24,500	24,700	10,235	
MATERIALS AND SUPPLIES							
COFFEE, CREAM, SUGAR	2,633	2,181		3,000	3,500	483	
OTHER FOOD/GROCERY ITEMS	9,839	8,957		10,000	11,000	5,273	
POSTAGE	3,169	3,543		5,500	6,500	2,170	
PUBLICATIONS/SUBSCRIPTIONS	93	159		300	300	39	
OTHER OFFICE SUPPLIES	4,902	5,710		6,500	6,500	4,203	
UNIFORMS	360	456		700	700	111	
OTHER MATERIALS AND SUPPLIES	17,923	21,242		20,000	20,000	9,698	
OFFICE EQUIPMENT < \$1,000	-	-		500	500	-	
COMPUTER EQUIP./SOFTWARE < \$1,000	2,605	4,485		3,500	-	205	
OTHER EQUIPMENT/ASSETS < \$1,000	979	1,550		1,500	2,000	-	
TOTAL MATERIALS & SUPPLIES	42,503	48,283	-	51,500	51,000	22,182	
PROPERTY AND EQUIPMENT							
OFFICE FURNITURE AND EQUIPMENT	3,830	-	-	-	-	-	
COMPUTER HARDWARE/SOFTWARE	-	1,623		-	5,000	2,312	
OTHER EQUIPMENT/ASSET	7,038	7,600		5,000	5,000	-	
TOTAL PROPERTY AND EQUIPMENT	10,868	9,223	-	5,000	10,000	2,312	
GRAND TOTAL - RECREATION ADMIN.	\$ 1,298,689	\$ 1,306,107	\$ -	\$ 1,448,500	\$ 1,423,100	\$ 841,190	

RECREATION CAMP

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
PART-TIME/SEASONAL EMPLOYEES	\$ 251,798	\$ 275,471		\$ 304,300	In \$ 300,000	\$ 267,824
TOTAL PERSONAL SERVICES	<u>251,798</u>	<u>275,471</u>	<u>-</u>	<u>304,300</u>	<u>300,000</u>	<u>267,824</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
UNEMPLOYMENT	-	-	-	1,000	1,000	-
PERS	35,472	38,566		43,700	42,000	32,892
MEDICARE	3,651	3,994		4,300	4,400	3,883
TOTAL EMPLOYEE BENEFITS	<u>39,123</u>	<u>42,560</u>	<u>-</u>	<u>49,000</u>	<u>47,400</u>	<u>36,775</u>
PROFESSIONAL SERVICES						
OTHER PROFESSIONAL SERVICES	8,397	6,600		8,000	8,000	1,474
TOTAL PROFESSIONAL SERVICES	<u>8,397</u>	<u>6,600</u>	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>1,474</u>
CONTRACTUAL SERVICES						
RENTS & LEASES						
OTHER RENTS AND LEASES	3,913	1,946		3,000	3,000	1,463
RECREATION CONTRACT SERVICES						
INSTRUCTORS/SPEAKERS/ENTERTAIN.	15,451	24,433		27,500	30,000	11,654
ADMISSIONS	57,905	66,194		70,000	65,000	58,577
TRANSPORTATION	51,552	32,963		45,000	45,000	30,146
TOTAL CONTRACTUAL SERVICES	<u>128,821</u>	<u>125,536</u>	<u>-</u>	<u>145,500</u>	<u>143,000</u>	<u>101,840</u>
OTHER SERVICES AND EXPENSES						
PRINTING						
RECREATION PUBLICATIONS	1,595	1,677		1,600	1,400	1,529
BUSINESS PRINTING	903	203		500	500	-
ADVERTISING						
OTHER ADVERTISING	1,568	1,818		2,000	2,000	1,615
TOTAL OTHER SERVICES & EXPENSES	<u>4,066</u>	<u>3,698</u>	<u>-</u>	<u>4,100</u>	<u>3,900</u>	<u>3,144</u>
MATERIALS AND SUPPLIES						
FOOD/GROCERY ITEMS						
OTHER FOOD/GROCERY ITEMS	7,054	6,899		10,000	10,000	7,613
OFFICE SUPPLIES						
POSTAGE	485	521		700	700	237
OTHER OFFICE SUPPLIES	968	-		500	1,000	-
OTHER MATERIALS & SUPPLIES						
CAMP SHIRTS	8,105	6,913		10,000	10,000	7,334
OTHER MATERIALS AND SUPPLIES	11,675	7,813		11,000	12,000	7,229
EQUIPMENT < \$1,000						
OTHER EQUIPMENT/ASSETS < \$1,000	320	-		500	700	-
TOTAL MATERIALS AND SUPPLIES	<u>28,607</u>	<u>22,146</u>	<u>-</u>	<u>32,700</u>	<u>34,400</u>	<u>22,413</u>
GRAND TOTAL - RECREATION CAMPS	<u>\$ 460,812</u>	<u>\$ 476,011</u>	<u>\$ -</u>	<u>\$ 543,600</u>	<u>\$ 536,700</u>	<u>\$ 433,470</u>

RECREATION SPORTS

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriations	2018 Appropriations	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
PART-TIME/SEASONAL EMPLOYEES	\$ 9,248	\$ 9,348		\$ 15,000	\$ 15,000	\$ 7,891
TOTAL PERSONAL SERVICES	<u>9,248</u>	<u>9,348</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>7,891</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
PERS	1,309	1,313		2,100	2,100	835
MEDICARE	134	136		300	300	114
TOTAL EMPLOYEE BENEFITS	<u>1,443</u>	<u>1,449</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>	<u>949</u>
CONTRACTUAL SERVICES						
RENTALS AND LEASES						
OTHER RENTS AND LEASES	474	613		700	1,000	395
RECREATION CONTRACT SERVICES						
INSTRUCTORS/SPEAKERS/ENTERTAINMENT	33,688	27,148		40,000	35,000	25,203
ADMISSIONS	1,410	705		1,000	1,500	-
TOTAL CONTRACTUAL SERVICES	<u>35,572</u>	<u>28,466</u>	<u>-</u>	<u>41,700</u>	<u>37,500</u>	<u>25,598</u>
OTHER SERVICES AND EXPENSES						
EDUCATION & TRAINING	-	1,950		2,000	3,600	1,950
RECREATION PUBLICATIONS	3,016	2,703		3,000	3,000	1,744
OTHER PRINTING	-	200		500	500	196
TOTAL OTHER SERVICES AND EXPENSES	<u>3,016</u>	<u>4,853</u>	<u>-</u>	<u>5,500</u>	<u>7,100</u>	<u>3,890</u>
MATERIALS AND SUPPLIES						
OFFICE SUPPLIES						
POSTAGE	863	928		1,200	1,200	633
OTHER MATERIALS & SUPPLIES						
SPORTS SHIRTS	12,441	5,434		9,000	10,000	2,724
OTHER MATERIALS AND SUPPLIES	5,673	9,423		7,000	8,000	1,683
TOTAL MATERIALS AND SUPPLIES	<u>18,977</u>	<u>15,785</u>	<u>-</u>	<u>17,200</u>	<u>19,200</u>	<u>5,040</u>
GRAND TOTAL - RECREATION SPORTS	<u>\$ 68,256</u>	<u>\$ 59,901</u>	<u>\$ -</u>	<u>\$ 81,800</u>	<u>\$ 81,200</u>	<u>\$ 43,368</u>

RECREATION OTHER

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriations	2018 Appropriations	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
OTHER EXEMPT EMPLOYEES	\$ 1,002	\$ -	\$ -	\$ -		\$ -
PART-TIME/SEASONAL EMPLOYEES	63,155	66,987		70,000	75,000	48,969
LEAVE SETTLEMENTS	5,792	-	-			-
TOTAL PERSONAL SERVICES	<u>69,949</u>	<u>66,987</u>	<u>-</u>	<u>70,000</u>	<u>75,000</u>	<u>48,969</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
UNEMPLOYMENT COMPENSATION	109	377		800	2,000	-
PERS	9,745	9,163		10,000	10,500	6,302
MEDICARE	1,069	971		1,000	1,100	710
TOTAL EMPLOYEE BENEFITS	<u>10,923</u>	<u>10,511</u>	<u>-</u>	<u>11,800</u>	<u>13,600</u>	<u>7,012</u>
CONTRACTUAL SERVICES						
RENTALS AND LEASES						
OTHER RENTS & LEASES	7,492	5,915		6,000	6,500	3,695
RECREATION CONTRACT SERVICES						
INSTRUCTORS/SPEAKERS/ENTERTAINMENT	55,849	60,956		75,000	75,000	33,702
ADMISSIONS	-	-	-	1,000	3,000	-
OTHER CONTRACTUAL SERVICES						
OTHER	3,958	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	<u>67,299</u>	<u>66,871</u>	<u>-</u>	<u>82,000</u>	<u>84,500</u>	<u>37,397</u>
OTHER SERVICES AND EXPENSES						
PRINTING						
RECREATION PUBLICATIONS	3,016	3,102		3,500	4,500	1,744
OTHER PRINTING	1,654	1,854		2,000	2,000	1,427
TOTAL OTHER SERVICES AND EXPENSES	<u>4,670</u>	<u>4,956</u>	<u>-</u>	<u>5,500</u>	<u>6,500</u>	<u>3,171</u>
MATERIALS AND SUPPLIES						
OTHER FOOD/GROCERY ITEMS	346	915		600	800	285
POSTAGE	863	928		1,500	2,000	633
OTHER MATERIALS AND SUPPLIES	3,579	3,189		2,500	3,000	1,111
TOTAL MATERIALS AND SUPPLIES	<u>4,788</u>	<u>5,032</u>	<u>-</u>	<u>4,600</u>	<u>5,800</u>	<u>2,029</u>
GRAND TOTAL - RECREATION OTHER	<u>\$ 157,629</u>	<u>\$ 154,357</u>	<u>\$ -</u>	<u>\$ 173,900</u>	<u>\$ 185,400</u>	<u>\$ 98,578</u>

RECREATION POOLS & PARKS

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriations	2018 Appropriations	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
PART-TIME/SEASONAL EMPLOYEES	\$ 223,878	\$ 202,797		\$ 230,000	\$ 240,000	\$ 203,390
TOTAL PERSONAL SERVICES	<u>223,878</u>	<u>202,797</u>	<u>-</u>	<u>230,000</u>	<u>240,000</u>	<u>203,390</u>
PERSONAL SERVICES - EMPLOYEE BENEFITS						
UNEMPLOYMENT	-	-		-	1,000	-
PERS	30,813	28,392		33,000	36,400	20,539
MEDICARE	3,192	2,941		3,400	3,500	2,949
TOTAL EMPLOYEE BENEFITS	<u>34,005</u>	<u>31,333</u>	<u>-</u>	<u>36,400</u>	<u>40,900</u>	<u>23,488</u>
CONTRACTUAL SERVICES						
UTILITIES						
ELECTRIC	40,257	42,144		47,000	46,000	32,192
NATURAL GAS	12,764	15,232		17,000	15,000	10,896
WATER/SEWER	14,274	11,018		20,000	20,000	5,898
BUILDING MAINTENANCE & REPAIR	1,460	2,065		5,000	6,000	1,740
GROUNDS MAINTENANCE	-	3,475		1,000	-	990
POOL MAINTENANCE AND REPAIR SERV	106,190	139,833		120,000	120,000	34,458
FIELD/PARKS MAINT & REPAIR	700	343		7,000	4,000	8,344
OTHER EQUIPMENT MAINTENANCE	1,757	-		5,000	5,000	2,755
RECREATION CONTRACT SERVICES						
INSTRUCTORS/SPEAKERS	-	-	-	500	-	396
TOTAL CONTRACTUAL SERVICES	<u>177,402</u>	<u>214,110</u>	<u>-</u>	<u>222,500</u>	<u>216,000</u>	<u>97,669</u>
OTHER SERVICES AND EXPENSES						
COMMUNICATIONS						
TELEPHONE/FAX COMMUNICATION	203	190		300	300	129
EMPLOYEE BUSINESS EXPENSES						
EDUCATION & TRAINING	-	345		800	400	275
MEMBERSHIPS, DUES, LICENSES	533	716		1,000	1,000	526
PRINTING						
RECREATION PUBLICATIONS	753	746		900	1,000	756
BUSINESS PRINTING	694	670		900	1,000	724
TOTAL OTHER SERVICES AND EXPENSES	<u>2,183</u>	<u>2,667</u>	<u>-</u>	<u>3,900</u>	<u>3,700</u>	<u>2,410</u>
MATERIALS AND SUPPLIES						
POSTAGE	204	231		300	300	237
PUBLICATIONS/SUBSCRIPTIONS	462	315		800	500	782
OTHER OFFICE SUPPLIES	274	-		500	500	-
BUILDING MATERIALS & SUPPLIES	-	-		500	500	-
GROUNDS MATERIALS & SUPPLIES	-	1,371		2,500	3,000	302
POOL MATERIALS AND SUPPLIES	35,250	34,305		55,000	55,000	35,021
OTHER MATERIALS & SUPPLIES						
UNIFORMS	8,402	7,970		9,000	9,000	6,462
OTHER MATERIALS AND SUPPLIES	13,781	10,636		13,000	15,000	8,228
EQUIPMENT < \$1,000						
OTHER EQUIPMENT/ASSETS < \$1,000	3,100	611		3,500	4,000	2,122
TOTAL MATERIALS AND SUPPLIES	<u>61,473</u>	<u>55,439</u>	<u>-</u>	<u>85,100</u>	<u>87,800</u>	<u>53,154</u>
PROPERTY AND EQUIPMENT						
COMPUTER HARDWARE/SOFTWARE	357	-	-	-	3,000	-
OTHER EQUIPMENT/ASSETS	13,337	-	-	5,000	5,000	-
TOTAL PROPERTY AND EQUIPMENT	<u>13,694</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>8,000</u>	<u>-</u>
GRAND TOTAL - REC. POOLS & PARKS	<u>\$ 512,635</u>	<u>\$ 506,346</u>	<u>\$ -</u>	<u>\$ 582,900</u>	<u>\$ 596,400</u>	<u>\$ 380,111</u>

BUILDING

	2016 Actual Expenses	2017 Actual Expenses	2018 Actual Expenses	2019 Appropriation	2018 Appropriation	Current year 8/31/2018 Actual
PERSONAL SERVICES - SALARIES AND WAGES						
Includes salary and other benefits						
BOARDS AND COMMISSIONS SALARIES	\$ 2,730	\$ 3,245		\$ 5,000	\$ 5,000	\$ 1,698
OTHER EXEMPT EMPLOYEES	236,867	240,821		320,100	308,600	188,756
FULL-TIME EMPLOYEES	476,584	483,096		481,300	442,200	320,910
PART-TIME EMPLOYEES	27,296	19,003		40,000	32,000	9,400
OVERTIME	1,138	3,018		5,000	5,000	375
LEAVE SETTLEMENTS	66,440	7,696		25,000	25,000	-
TOTAL SALARIES AND WAGES	811,055	756,879	-	876,400	817,800	521,139
PERSONAL SERVICES - EMPLOYEE BENEFITS						
HEALTH COVERAGE	197,484	204,328		224,200	231,100	152,776
GROUP LIFE & DISABILITY INSURANCE	4,111	3,237		6,000	7,000	3,647
WORKERS COMPENSATION	24,372	4,191		10,000	10,000	148
PERS	99,923	99,600		119,000	110,000	60,249
SOCIAL SECURITY	88	74		-	500	-
MEDICARE	11,274	10,470		12,400	11,400	7,224
TOTAL EMPLOYEE BENEFITS	337,252	321,900	-	371,600	370,000	224,044
PROFESSIONAL SERVICES						
ARCHITECTURAL SERVICES	12,040	16,803		22,000	22,000	6,843
ENGINEERING SERVICES	9,871	4,129		15,000	8,000	2,170
OTHER PROFESSIONAL SERVICES	-	-		1,000	1,000	-
COMPUTER CONSULTING SERVICES	-	-		1,000	1,000	-
TOTAL PROFESSIONAL SERVICES	21,911	20,932	-	39,000	32,000	9,013
CONTRACTUAL SERVICES						
MAINTENANCE AND REPAIR SERVICES						
BUILDING MAINTENANCE & REPAIR	-	-	-	4,000	4,000	-
VEHICLE MAINTENANCE	40	186		300	500	80
OTHER EQUIPMENT MAINT. & REPAIR	3,226	3,360		5,000	5,000	2,430
OTHER CONTRACT SERVICES						
OTHER CONTRACTUAL SERVICES	-	-	-	2,000	4,000	525
TOTAL CONTRACTUAL SERVICES	3,266	3,546	-	11,300	13,500	3,035
OTHER SERVICES AND EXPENSES						
TELEPHONE/FAX COMMUNICATIONS	6,278	6,830		7,800	8,300	4,154
EDUCATION & TRAINING	1,815	4,232		3,500	3,000	1,120
TRAVEL EXPENSES	284	3,940		3,500	3,000	810
MEMBERSHIPS, DUES, LICENSES	2,722	1,443		1,800	1,800	701
PROFESSIONAL/SOCIAL MEETINGS	-	-		-	800	-
OTHER EMPLOYEE BUS. EXPENSES	-	-		-	500	-
BUSINESS PRINTING	1,167	243		1,500	1,500	373
EMPLOYMENT ADVERTISING	-	-		-	1,100	-
TOTAL OTHER SERV. & EXPENSES	12,266	16,688	-	18,100	20,000	7,158
MATERIALS AND SUPPLIES						
FOOD/GROCERY ITEMS						
COFFEE, CREAM, SUGAR	925	667		1,000	1,000	221
OTHER FOOD/GROCERY ITEMS	131	-		300	300	-
POSTAGE	2,197	2,234		3,000	3,000	1,353
PUBLICATIONS/SUBSCRIPTIONS	1,490	1,119		2,500	4,000	540
OTHER OFFICE SUPPLIES	2,468	4,181		5,500	5,500	2,058
UNIFORMS	-	-		500	1,500	-
OTHER MATERIALS AND SUPPLIES	364	150		500	500	-
OFFICE EQUIPMENT < \$1,000	-	-		500	500	-
COMPUTER EQUIPMENT < \$1,000	5,916	1,400		2,000	2,000	-
OTHER EQUIPMENT < \$1,000	-	-		500	500	-
TOTAL MATERIALS AND SUPPLIES	13,491	9,751	-	16,300	18,800	4,172
PROPERTY AND EQUIPMENT						
OFFICE FURNITURE & EQUIPMENT	2,561	-	-	-	2,000	-
COMPUTER HARDWARE/SOFTWARE	-	6,921	-	-	5,000	5,916
VEHICLES	-	-	-	30,000	30,000	-
OTHER EQUIPMENT/ASSETS	-	-	-	5,000	-	-
TOTAL PROPERTY AND EQUIPMENT	2,561	6,921	-	35,000	37,000	5,916
GRAND TOTAL - BUILDING DEPARTMENT	\$ 1,201,802	\$ 1,136,617	\$ -	\$ 1,367,700	\$1,309,100	\$ 774,477

Capital Improvement Fund					2018	2019
	Actual	Actual	Actual	Budget	Budget	Actual 8/31/2018
Revenue:						
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	20,162	20,118	-	-	-	19,855
Notes and Bonds	-	-	-	-	-	-
Reimbursements	234,133	343	-	-	-	-
Transfers-In	2,000,000	11,000,000	-	-	-	-
Total Revenue	\$ 2,254,295	\$ 11,020,461	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,019,855
Expenditures:						
Professional Services	\$ 858,750	\$ 592,610	\$ -	\$ 1,000,000	\$ 363,942	\$ -
Contractual Services	-	7,500	-	9,000	399	-
Other Services and Expenses	774	397	-	1,000	1,373	-
Property and Equipment	5,218,481	6,666,047	-	7,272,000	5,927,822	-
Total Expenditures	\$ 6,078,005	\$ 7,266,554	\$ -	\$ 8,282,000	\$ 6,293,536	\$ -

Halburton - Phase 2	875,000
George Zeiger	700,000
Wendover	90,000
Timberlane	90,000
Brentwood	230,000
Edgewood	240,000
Campus Road Waterline project - Will be reimbursed by Cleveland Water	382,000
Asphalt & Concrete patching program	200,000
Dog park	175,000
Camera project	200,000
Phase 1 of sidewalk project	1,200,000
Cedar Road bridge	500,000
Tear down of north end of Service center	200,000
Signage	100,000
Purchase of land for connector rd.	2,000,000
Design fees for police department renovation	700,000
Miscellaneous	400,000
	<u>8,282,000</u>

City of Beachwood
Seven Year Cash Flow Projection

LAH 10 10 18

	Actual			Projected						
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1 General Fund										
2 Local Taxes										
3 Property Taxes	\$ 2,463,521	\$ 2,564,499	\$ 2,550,043	\$ 2,560,000	\$ 2,585,600	\$ 2,598,528	\$ 2,611,521	\$ 2,624,579	\$ 2,637,702	\$ 2,650,891
4 Municipal Income Tax	\$ 32,318,136	\$ 30,549,274	\$ 31,786,517	\$ 32,460,000	\$ 33,271,500	\$ 34,103,288	\$ 34,955,870	\$ 35,829,767	\$ 36,725,511	\$ 37,643,649
5 Other Local Taxes	\$ 1,580,497	\$ 1,568,026	\$ 1,508,076	\$ 1,515,000	\$ 1,545,300	\$ 1,576,206	\$ 1,607,730	\$ 1,639,885	\$ 1,672,683	\$ 1,706,137
6 Total Local Taxes	\$ 36,362,154	\$ 34,681,799	\$ 35,844,636	\$ 36,535,000	\$ 37,402,400	\$ 38,278,022	\$ 39,175,121	\$ 40,094,231	\$ 41,035,896	\$ 42,000,677
7 Intergovernmental Revenues										
8 Local Government Fund	\$ 163,388	\$ 122,524	\$ 95,672	\$ 113,700	\$ 113,700	\$ 113,700	\$ 113,700	\$ 113,700	\$ 113,700	\$ 113,700
9 Estate Tax	\$ 12,140	\$ 16,795	\$ 1,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Other Intergovernmental	\$ 26,691	\$ 21,895	\$ 25,853	\$ 27,300	\$ 27,846	\$ 28,403	\$ 28,971	\$ 29,550	\$ 30,141	\$ 30,744
11 Rollbacks/Homestead	\$ 186,464	\$ 184,380	\$ 183,970	\$ 185,000	\$ 188,700	\$ 192,474	\$ 196,323	\$ 200,249	\$ 204,254	\$ 208,339
12 Miscellaneous	\$ 5,935	\$ 576,984	\$ 9,790	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	\$ 8,695	\$ 8,955
13 Total Intergovernmental	\$ 394,618	\$ 922,578	\$ 316,610	\$ 333,500	\$ 337,971	\$ 342,534	\$ 347,189	\$ 351,940	\$ 356,790	\$ 361,738
14 Charges for Services										
15 General Government	\$ 1,852,235	\$ 1,700,039	\$ 1,853,291	\$ 1,860,000	\$ 1,915,800	\$ 1,973,274	\$ 2,032,472	\$ 2,093,446	\$ 2,156,249	\$ 2,220,936
16 Recreation Programs	\$ 1,062,247	\$ 1,053,113	\$ 1,117,967	\$ 1,100,000	\$ 1,133,000	\$ 1,166,990	\$ 1,202,000	\$ 1,238,060	\$ 1,275,202	\$ 1,313,458
17 Miscellaneous	\$ 12,928	\$ 12,515	\$ 10,483	\$ 9,400	\$ 9,588	\$ 9,780	\$ 9,976	\$ 10,176	\$ 10,380	\$ 10,588
18 Total Charges for Services	\$ 2,927,410	\$ 2,765,667	\$ 2,981,741	\$ 2,969,400	\$ 3,058,388	\$ 3,150,044	\$ 3,244,448	\$ 3,341,682	\$ 3,441,831	\$ 3,544,982
19 Fines, Permits, and Licenses										
20 Fines and Forfeitures	\$ 278,351	\$ 258,074	\$ 202,828	\$ 227,000	\$ 233,810	\$ 240,824	\$ 248,049	\$ 255,490	\$ 263,155	\$ 271,050
21 Permits and Licenses	\$ 1,113,899	\$ 1,009,278	\$ 884,801	\$ 840,000	\$ 856,800	\$ 873,936	\$ 891,415	\$ 909,243	\$ 927,428	\$ 945,977
22 Total Fines, Permits and Licenses	\$ 1,392,250	\$ 1,267,352	\$ 1,087,628	\$ 1,067,000	\$ 1,090,610	\$ 1,114,760	\$ 1,139,464	\$ 1,164,733	\$ 1,190,583	\$ 1,217,027
23 Other Revenue										
24 Miscellaneous Revenue	\$ 488,104	\$ 531,439	\$ 652,566	\$ 742,000	\$ 756,840	\$ 771,977	\$ 787,416	\$ 803,165	\$ 819,228	\$ 835,613
25 Sale of Assets	\$ 40,031	\$ 4,658	\$ 633,673	\$ 12,100	\$ 12,463	\$ 12,837	\$ 13,222	\$ 13,619	\$ 14,027	\$ 14,448
26 Reimbursements	\$ 596,786	\$ 693,562	\$ 854,632	\$ 825,000	\$ 841,500	\$ 858,330	\$ 875,497	\$ 893,007	\$ 910,867	\$ 929,084
27 Refunds	\$ 17,443	\$ 20,357	\$ 55,394	\$ 16,000	\$ 16,480	\$ 16,974	\$ 17,484	\$ 18,008	\$ 18,548	\$ 19,105
28 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 Total Other Revenue	\$ 1,142,364	\$ 1,250,016	\$ 2,196,265	\$ 1,595,100	\$ 1,627,283	\$ 1,660,118	\$ 1,693,619	\$ 1,727,798	\$ 1,762,670	\$ 1,798,249
30 Total General Fund Revenue	\$ 42,218,795	\$ 40,887,412	\$ 42,426,881	\$ 42,500,000	\$ 43,516,652	\$ 44,545,478	\$ 45,599,841	\$ 46,680,385	\$ 47,787,770	\$ 48,922,674
31 Percentage Increase/Decrease	6.751%	-3.154%	3.765%	0.172%	2.392%	2.364%	2.367%	2.370%	2.372%	2.375%
32 Expenditures										
33 Council	\$ 183,053	\$ 199,529	\$ 202,292	\$ 140,576	\$ 145,496	\$ 150,588	\$ 155,859	\$ 161,314	\$ 166,960	\$ 172,804
34 Mayor's Office	\$ 587,148	\$ 613,883	\$ 571,627	\$ 594,688	\$ 615,502	\$ 637,045	\$ 659,342	\$ 682,419	\$ 706,304	\$ 731,025
35 Economic Development	\$ 341,552	\$ 278,449	\$ 188,237	\$ 200,376	\$ 207,389	\$ 214,648	\$ 222,161	\$ 229,937	\$ 237,985	\$ 246,314
36 Economic Dev. Incentives	\$ 225,000	\$ 293,309	\$ 256,458	\$ 360,000	\$ 372,600	\$ 385,641	\$ 399,138	\$ 413,108	\$ 427,567	\$ 442,532
37 Finance Department	\$ 3,462,173	\$ 2,861,770	\$ 2,913,151	\$ 2,961,588	\$ 3,065,244	\$ 3,172,528	\$ 3,283,566	\$ 3,398,491	\$ 3,517,438	\$ 3,640,548
38 Human Resources Department	\$ -	\$ -	\$ -	\$ 199,640	\$ 206,627	\$ 213,859	\$ 221,344	\$ 229,091	\$ 237,109	\$ 245,408
39 Law Department	\$ 580,271	\$ 507,010	\$ 548,176	\$ 590,640	\$ 611,312	\$ 632,708	\$ 654,853	\$ 677,773	\$ 701,495	\$ 726,047
40 Police Department	\$ 9,034,411	\$ 9,312,680	\$ 9,517,901	\$ 9,966,728	\$ 10,315,563	\$ 10,676,608	\$ 11,050,289	\$ 11,437,049	\$ 11,837,346	\$ 12,251,653
41 Fire Department	\$ 7,205,840	\$ 7,517,447	\$ 7,449,778	\$ 7,540,320	\$ 7,804,231	\$ 8,077,379	\$ 8,360,087	\$ 8,652,690	\$ 8,955,534	\$ 9,268,978
42 Service Department	\$ 8,785,500	\$ 9,208,701	\$ 9,753,566	\$ 10,194,788	\$ 10,551,606	\$ 10,920,912	\$ 11,303,144	\$ 11,698,754	\$ 12,108,210	\$ 12,531,997
43 Human Services Department	\$ 587,243	\$ 588,977	\$ 624,912	\$ 655,040	\$ 677,966	\$ 701,695	\$ 726,254	\$ 751,673	\$ 777,982	\$ 805,211
44 Recreation Department	\$ 2,497,991	\$ 2,493,497	\$ 2,414,182	\$ 2,595,044	\$ 2,685,871	\$ 2,779,876	\$ 2,877,172	\$ 2,977,873	\$ 3,082,099	\$ 3,189,972
45 Property and Equipment	\$ 1,058,315	\$ 1,311,594	\$ 808,002	\$ 853,560	\$ 883,435	\$ 914,355	\$ 946,357	\$ 979,479	\$ 1,013,761	\$ 1,049,243
46 Building Department	\$ 1,185,455	\$ 1,129,695	\$ 1,182,854	\$ 1,226,084	\$ 1,268,997	\$ 1,313,412	\$ 1,359,381	\$ 1,406,959	\$ 1,456,203	\$ 1,507,170
47 One-Time Transfer to Self Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Total General Fund Expenditures	\$ 35,733,952	\$ 36,316,540	\$ 36,431,137	\$ 38,079,072	\$ 39,411,839	\$ 40,791,254	\$ 42,218,947	\$ 43,696,610	\$ 45,225,993	\$ 46,808,902
52 Percentage Increase/Decrease	3.383%	1.630%	0.316%	4.523%	3.500%	3.500%	3.500%	3.500%	3.500%	3.500%
53 Excess Revenue over Expenditures	\$ 6,484,844	\$ 4,570,872	\$ 5,995,744	\$ 4,420,928	\$ 4,104,813	\$ 3,754,224	\$ 3,380,894	\$ 2,983,775	\$ 2,561,777	\$ 2,113,772
54 Bond Proceeds	\$ -	\$ 9,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Transfers Out	\$ (3,766,399)	\$ (12,761,000)	\$ (4,000,000)	\$ (4,400,000)	\$ (4,000,000)	\$ (4,000,000)	\$ (4,000,000)	\$ (3,222,050)	\$ (3,211,613)	\$ (2,540,963)
56 Transfers/Advances In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59 Beginning Balance	\$ 24,640,339	\$ 23,742,976	\$ 24,552,848	\$ 26,548,592	\$ 26,569,520	\$ 26,674,333	\$ 26,428,557	\$ 25,809,451	\$ 25,571,176	\$ 24,921,340
60 Prior Period Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 Ending Balance	\$ 23,742,976	\$ 24,552,848	\$ 26,548,592	\$ 26,569,520	\$ 26,674,333	\$ 26,428,557	\$ 25,809,451	\$ 25,571,176	\$ 24,921,340	\$ 24,494,149

City of Beachwood

LAH 10 10 18	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Debt Service Fund											
Revenue and Other Sources											
Assessments	\$	766,379	\$ 568,731	\$ 584,956	\$ 587,575	\$ 584,056	\$ 535,998	\$ 483,660	\$ 375,060	\$ 375,260	\$ 370,060
Transfer In	\$	1,766,400	\$ 1,761,000	\$ 2,000,000	\$ 2,400,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 1,222,050	\$ 1,211,613	\$ 540,963
Bond Premium			\$ 378,070								
Debt Service on Bond Issues	\$	2,455,792	\$ 2,524,993	\$ 2,880,994	\$ 2,884,313	\$ 2,902,794	\$ 2,847,486	\$ 2,693,710	\$ 1,597,110	\$ 1,586,873	\$ 911,023
Beginning Balance	\$	785,930	\$ 862,918	\$ 1,045,726	\$ 749,688	\$ 852,950	\$ 534,212	\$ 222,724	\$ 12,674	\$ 12,674	\$ 12,674
Ending Balance	\$	862,918	\$ 1,045,726	\$ 749,688	\$ 852,950	\$ 534,212	\$ 222,724	\$ 12,674	\$ 12,674	\$ 12,674	\$ 12,674

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Capital Improvement Fund											
Revenue and Other Sources											
Transfers In	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
ODOT reimbursement	\$ 254,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction Assessments		\$ 20,461	\$ 19,855								
Bond Proceeds		\$ 9,000,000				\$ 15,000,000					
Property Tax Assessments for sidewalks					\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
Cleveland Water				\$ 382,000							
NEORS D Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 650,000						
Total Revenue and Other Sources	\$ 2,254,295	\$ 11,020,461	\$ 2,019,855	\$ 2,382,000	\$ 2,825,000	\$ 17,175,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000
Expenditures											
Road/Sewer Projects	\$ 4,488,005	\$ 2,840,983	\$ 3,904,000	\$ 2,425,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Traffic Signal Project								\$ 3,000,000	\$ 3,000,000		
Camera Project				\$ 200,000	\$ 100,000	\$ 100,000					
Eaton Blvd. Special Assessment Proj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Department Renovations/Build				\$ 700,000	\$ 8,000,000	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Road Waterline	\$ -	\$ -	\$ -	\$ 382,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Campus Road Resurface					\$ 125,000						
Community Drive Repair					\$ 1,300,000						
Connector Road							\$ 5,000,000				
Extension of City Fiber Network	\$ 590,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiber Optic Relocation	\$ -	\$ -	\$ 67,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commerce Park Connector Road**	\$ -			\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalks	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 675,000	\$ 825,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bryden Road								\$ 1,300,000			
Sanitary and Storms Community Drive	\$ -	\$ 236,334	\$ 22,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Fire Station No. 2	\$ 1,000,000	\$ 4,189,238	\$ 6,947,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Across Cedar	\$ -	\$ -		\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Park	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage	\$ -	\$ -		\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Garbage Truck	\$ -			\$ -	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Truck					\$ 800,000					\$ 850,000	
Emergency Notification System					\$ 50,000						
Tear Down North End of Service Garage	\$ -			\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Expenditures	\$ 6,078,005	\$ 7,266,555	\$ 10,940,790	\$ 8,282,000	\$ 13,965,000	\$ 10,575,000	\$ 7,600,000	\$ 6,900,000	\$ 5,600,000	\$ 2,600,000	\$ 3,450,000
Excess/(Deficit)	\$ (3,823,710)	\$ 3,753,906	\$ (8,920,935)	\$ (5,900,000)	\$ (11,140,000)	\$ 6,600,000	\$ (5,425,000)	\$ (4,725,000)	\$ (3,425,000)	\$ (425,000)	\$ (1,275,000)
Beginning Balance	\$ 19,126,197	\$ 15,302,487	\$ 19,056,394	\$ 10,135,458	\$ 4,235,458	\$ (6,904,542)	\$ (304,542)	\$ (5,729,542)	\$ (10,454,542)	\$ (13,879,542)	\$ (14,304,542)
Ending Balance	\$ 15,302,487	\$ 19,056,394	\$ 10,135,458	\$ 4,235,458	\$ (6,904,542)	\$ (304,542)	\$ (5,729,542)	\$ (10,454,542)	\$ (13,879,542)	\$ (14,304,542)	\$ (15,579,542)