

General Fund Expenditures - Natural Classification
 Prior 4 Fiscal Year Actual and Estimated for the Fiscal Year Ended
 June 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget to Prior Year	
						Increase (Decrease)	Percent Change
Council Salaries	105,409	105,489	93,733	88,662	105,409	16,747	18.89%
Full-Time Salaries	18,930,128	18,792,986	18,672,690	20,566,420	21,051,203	484,783	2.36%
Overtime	174,906	164,812	345,877	395,595	167,213	(228,382)	-57.73%
Part-Time	3,561,705	3,442,124	4,024,466	4,307,380	4,730,941	423,561	9.83%
Leave & Termination Pay	1,160,495	960,981	1,205,712	1,140,913	1,100,000	(40,913)	-3.59%
Retirement	5,497,260	5,373,205	5,475,451	5,237,138	5,857,803	620,665	11.85%
Medical & Associated Benefits	4,053,998	4,379,742	4,733,084	4,178,018	4,219,115	41,097	0.98%
Miscellaneous Contribution	23,166	23,616	25,171	26,640	28,000	1,360	5.11%
Deferred Compensation	274,747	288,604	325,028	384,535	467,345	82,810	21.54%
OPEB Trust Contribution	-	-	171,548	395,065	-	(395,065)	-100.00%
Total Salaries and Benefits	33,781,814	33,531,559	35,072,760	36,720,366	37,727,029	1,006,663	2.74%
City Bus Use	43,360	48,084	68,095	53,920	57,800	3,880	7.20%
Educational Reimbursement	40,527	32,599	24,728	44,315	35,000	(9,315)	-21.02%
Printing/Binding/Duplication	49,950	40,817	56,388	45,977	71,273	25,296	55.02%
Professional Services	1,230,409	1,177,693	1,376,208	1,434,093	1,647,170	213,077	14.86%
Contract Services	18,320,767	19,504,178	19,263,313	20,277,809	21,547,021	1,269,212	6.26%
Membership Fees and Dues	126,884	136,351	143,329	180,710	133,266	(47,444)	-26.25%
Excursions and Admission Fees	140,728	100,954	54,794	62,630	97,589	34,959	55.82%
Promotion & Publicity	48,990	68,015	78,882	114,047	116,965	2,918	2.56%
Special Materials & Supplies	730,548	891,461	1,200,075	1,138,339	1,073,258	(65,081)	-5.72%
Office/Facilities Sppls&Frshng	124,680	139,487	154,204	159,466	201,040	41,574	26.07%
Auto Allowance/Mileage	25,534	16,011	(8,685)	10,354	43,238	32,884	317.60%
Conference and Travel	91,545	55,470	73,745	56,820	124,272	67,452	118.71%
Taxes, Licenses and Fees	152,842	186,319	197,214	302,545	224,294	(78,251)	-25.86%
Employee Uniform	60,820	52,409	56,429	58,512	60,105	1,593	2.72%
Subscriptions & Publications	8,520	9,626	6,071	10,795	20,390	9,595	88.88%
Election Related Activity	1,480	207,247	10,004	483,173	258,920	(224,253)	-46.41%
Insurance	850,737	865,125	831,969	861,783	931,365	69,582	8.07%
Recruitment Advertising	385	8,168	5,047	9,272	9,600	328	3.54%
Claims Settlements	859,735	657,185	551,602	899,999	800,000	(99,999)	-11.11%

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June 30, 2016

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Budget 2016	Budget to Prior Year	
						Increase (Decrease)	Percent Change
Retiree Health Insurance	1,384,638	1,540,492	1,549,548	1,529,972	1,640,000	110,028	7.19%
OPA Reimbursement	132,085	175,021	179,949	-	-	-	0.00%
Postage	134,536	128,343	118,944	140,757	205,030	64,273	45.66%
Legal Cost	-	-	1,595,518	2,774,293	2,200,000	(574,293)	-20.70%
Special Event Support	-	-	10,000	10,000	10,000	-	0.00%
Utilities	2,125,411	2,202,096	2,353,292	2,473,438	2,052,151	(421,287)	-17.03%
Bank Service Charge Fees	76,819	76,417	52,733	64,496	70,500	6,004	9.31%
Local Trainings & Meetings	15,629	31,084	45,096	34,329	70,000	35,671	103.91%
Public Safety	127,084	133,135	101,564	92,173	115,000	22,827	24.77%
Payment to CERBT Fund	3,384,670	3,404,726	4,092,003	1,751,375	-	(1,751,375)	-100.00%
Office & Equipment Maintenance	191,177	172,656	208,836	265,632	112,558	(153,074)	-57.63%
Vehicle Maintenance	184,710	193,682	155,610	133,807	100,600	(33,207)	-24.82%
Property & Supplies Rental	44,483	26,720	60,588	75,335	221,985	146,650	194.66%
Vehicle/Rolling Eqpmt Rental	2,669	4,250	51,392	12,955	8,650	(4,305)	-33.23%
Vehicle Lease Payments	500,000	500,000	607,062	257,726	471,750	214,024	83.04%
Fuel	279,947	277,454	253,705	218,835	218,700	(135)	-0.06%
Other	362,378	181,909	190,101	194,689	227,670	32,981	16.94%
Total Operation and Maintenance	31,854,677	33,245,184	35,769,353	36,234,371	35,177,160	(1,057,211)	-2.92%
Equipment	12,691	-	130,226	155,648	-	(155,648)	-100.00%
Buildings	-	16,422	704,904	1,350,185	-	(1,350,185)	-100.00%
Office Eqpmt/Software	31,378	70,028	21,947	10,471	-	(10,471)	-100.00%
Furniture & Fixtures	-	-	27,487	8,632	-	(8,632)	-100.00%
Improvements Other Than Bldg	-	15,576	106,148	-	-	-	0.00%
Real Estate Properties	-	-	-	4,435,723	-	(4,435,723)	-100.00%
Infrastructure	-	-	-	-	-	-	0.00%
Total Capital Outlay	44,069	102,026	990,712	5,960,659	-	(5,960,659)	-100.00%
Transfers out	1,474,960	540,014	100,000	1,019,060	90,000	(929,060)	-91.17%
Total Expenditures	67,155,520	67,418,783	71,932,825	79,934,456	72,994,189	(6,940,267)	-8.68%