2016 Budget Address
Salvatore J. Panto, Jr.
Mayor, City of Easton

Our past eight years have been filled with challenges and opportunities and today Easton's momentum is unparalleled. It wasn't that way eight years ago. On the verge of Act 47 state take-over, together we developed a financial recovery plan that forced us to reduce costs, increase collections and make our city as efficient as possible using as much OPM (Other People's Money) as much as possible.. Like President Franklin Delano Roosevelt said "It is common sense to take a method and try it," he said. "If it fails, admit it frankly and try another. But above all, try something." We've tried a lot of new ideas and most worked. And when they didn't we recognized its flaws and made changes. Today Easton's momentum is unparalleled and we continue to be recognized regionally for all of the progress we've made in recent years, in spite of the tough budgets and economic times we've been through. That bleak chapter in our history is behind us and we have worked hard to position Easton for the future.

Let us keep in mind that we are still operating under the effects of the Great Recession, the worst economic catastrophe since the Great Depression. Economic forecasts are mixed but improving slowly. Certain indicators of an upswing in the economy are up significantly, while other areas, such as sustainable job creation, are down or stagnant. News about construction starts is encouraging. Most indicators are of a very slow economic recovery, but it should also be noted that circumstances could change because of factors such as natural disasters, terrorist attacks and war in the middle-east. The Bureau of Economic Analysis estimates the economy expanded at a rate of 2.3% in the second quarter, following a revised expansion of 0.6% in the first quarter. The second quarter saw good job growth and new and existing home sales were at their highest level since the Great Recession. Consumer confidence has also soared and both the US dollar and commodity prices stabilized. Continued concern however still exists due to the unstable market conditions in Greece, China and even Canada. A watchful eye will be kept on the economy and our budget during the year to ensure that revenues meet projections, and if not, to make sure that we make adjustments to ensure that we do not overspend the budget. Our record of a surplus every year since we've been in office is commendable but it needs to continue. It is our strong

record of financial management that has given us not only these surpluses but our dual increases in our bond rating. The improved rating has allowed us to borrow money cheaper, thereby not burdening future generations with more legacy costs. As I like to say, these higher bond ratings do not mean we are wealthy but it does mean that we know how to manage our money.

Our RatingsDirect report dated September 28, 2015 states that we have maintained our "A+ rating and stable outlook" for the Bonds to be issued yet this year. It further states that the City of Easton has "strong management, with good financial management policies and practices." It goes on to further state that Easton has a "strong budgetary flexibility" and reports that we have strong liquidity based on our reserves. The main negative cited was the "weak economy" of our area. I have attached a copy for your review.

But a status quo approach is not sustainable. We need to continue our investment of finances and resources in economic development, community development and our infrastructure. More than anything, we must increase the earning capacity of our residents. We continue to be lowest in annual earnings per resident and have the highest unemployment rate in the valley.

Good local governance is about building public trust in our ability as corporate managers and community leaders and as such, it is incumbent upon this Council to make decisions that will enable Easton to reach its potential as the state's premier city and build upon our new tourist-based economy.

Tonight is a night about the future of our city as we continue to create a city that is diverse, thriving, safe, and a welcoming place to live, work and play. City governments across this country face a serious structural imbalance between slow-growing revenues and faster-growing expenses. We continue to meet the challenge of providing essential services and planning for the future, in spite of our challenges.

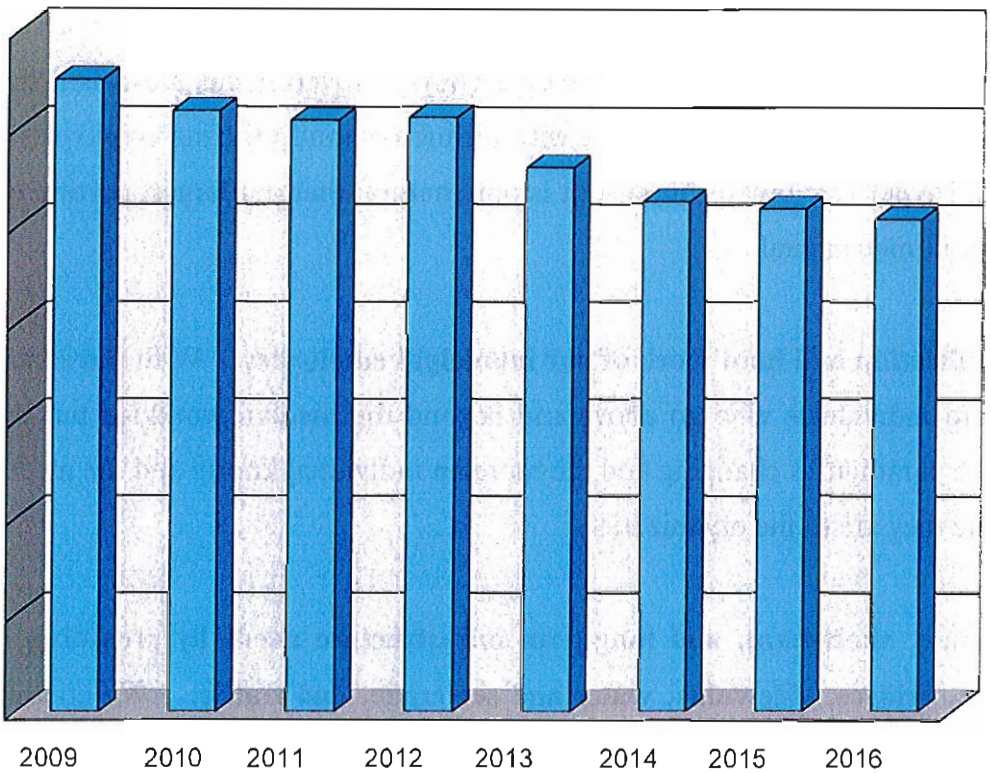
This proposed budget represents our Administration's best efforts to meet the needs of our growing community in a timely and fiscally responsible manner. We are committed to investing in our future, maintaining core services and meeting our obligations to our employees.

This year's budget reflects the continued effort to improve the financial accountability of city government and to meet the service demands of our citizens and the infrastructure needs of the community. It is a balanced budget utilizing all available sources of revenue. The proposed budget calls for no cuts in municipal services and no increase in real estate taxes for the eighth year in a row.

We must recognize that our City continues to grow and so do the demands to serve our citizens. Our Administration, with our continued evaluation of each department, continues to adjust staffing and positions in order to address emerging needs.

Easton is a city of neighborhoods, and they are the foundation of our future prosperity. The biggest challenge confronting our neighborhoods is the scourge of decades of disinvestment and the hundreds of vacant homes left behind. They are a detriment to our neighborhoods and our residents' housing values.

Real Estate Taxes as a Percent of Budget



Goals for 2016 Budget

• **Provide public safety and public services at the highest level.** Our residents expect, and deserve that we deliver a full-service city. This budget does not cut any municipal services and increases many.

• **Improve processes for citizens doing business with the city.** The new City Hall building that will open on the 25th of this month should help in the delivery of services when a resident or business owner visits our offices for information or services. Consolidated on two floors with just two lobbies directing people to the right department. The placement of the offices was carefully selected with the resident in mind. For example, when an individual comes in for a permit they just need to go across the lobby to pay for it and back across the lobby to pick it up rather than going between floors as they do today. Of course the best

service our residents can receive is by having a motivated cheerful employee that enjoys working for the city assisting residents and addressing their concern.

• **Continue support of community events and activities that our citizens enjoy and from which our businesses benefit.** We are extremely lucky that we have so many dedicated individuals that volunteer to plan and organize and raise the money for our highly successful events. Eventually we need to re-evaluate how these events are funded and staffed but this budget does not include any additional support but for Heritage Day and the Memorial Day parade. We will continue to support city events with police, fire and public works assistance.

• **Optimize department staffing and employee efficiency.** Governments must right-size all departments and we are no different. We are doing more with technology and utilizing employees in different ways. But we are a service delivery organization so it is only natural that our largest portion of the budget is an investment in our human capital.

• **Reward the dedication and hard work of our municipal employees.** With three bargaining units it is difficult to reward individuals who go above and beyond the median workload but the unions need to recognize that the paradigm is changing and the more an individual knows and the more they can do tha. the more valuable they are to the organization.

Address immediate, short-term, and long-term infrastructure needs by providing improvements to streets, drainage, bridges, sidewalks, water and sewerage, and traffic. We continue to make large investments in our infrastructure but we haven't even touched the tip of this massive iceberg. Projects next year include working with PADOT on the repaving and upgrade of Wood Avenue and improvements mainly to sidewalks, crosswalks and handicapped ramps in Centre Square all through state grants and or the turn back program. We also expect to continue our aggressive street milling and paving in the neighborhoods.

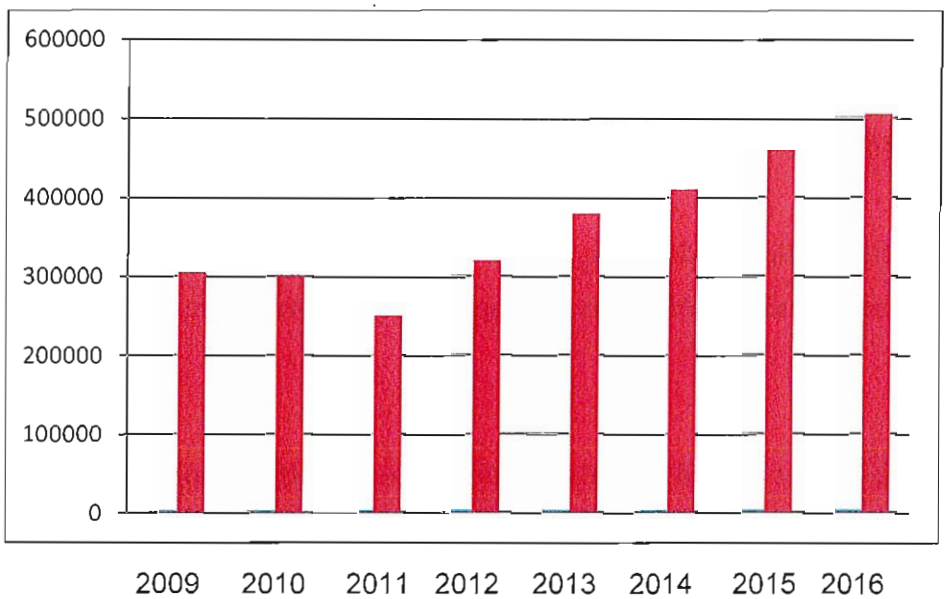
• **Leverage partnerships with the Federal Government, the Pennsylvania Department of Transportation and Development, Pennsylvania's Department of Community and Economic Development, Northampton County and other governmental entities to maximize funding and grant opportunities.** With state and federal dollars diminishing more time and effort must be made to get these scarce dollars into our city. Our biggest efforts next year will be the RCAP grants needed to help subsidize the new police station; the proposed parking garage on North Fourth Street; the upgrade and paving of

Wood Avenue; continued lobbying efforts for the thirteenth street corrido and interchange; additional police street cameras; and other grant opportunities as they arise. We are particularly proud of our success in being awarded more than $70 million in grants during the last eight years.

REVENUE BUDGET

I will now highlight for you the key points about the revenue side of the budget for 2016.

We continue to increase our economy with more visitors coming to our city making as we brand ourselves as a destination city. With the increase in visitors, particularly to our attractions we estimate that the **admissions tax** revenue next year will increase from $460,000 this year to $505,000 next year.



The **Earned Income Tax** for residents and non-residents rates will stay the same but it is estimated to increase 2% due to increase in wages and an increase in sewer revenues of $160,000 due to additional residential units coming online as well as an overall increase in population.

We are also estimating an increase in the cable television franchise revenue ($16,000) based on this year's income and I am happy to report that the Sands Casino is growing and we estimate an increase ($102,000) in that line item as well, especially with the addition of electronic table games.

It is interesting to note that more and more of our visitors are using the smart meters and with the increase use of the Mobile Now App we expect more revenue from parking meters ($76,000) and less parking violation tickets and traffic tickets issued. I would like to note at this time that the community has responded well to the Mobile Now App and more than 3,000 transactions have already occurred. There is absolutely no reason for a visitor to downtown to get a parking ticket when visiting downtown.

This Administration recommended and Easton City Council agreed back in 2008 that all Easton Area Water Authority tap in fees would be appropriated to the city's capital budget. Next year we anticipat and increase in that fund of $80,000 due to an upswing in the housing and commercial construction market.

Two other areas of increased revenue will come from the additional parking garage with a number of major buildings expected next year including the Alpha Building, the Wells Fargo Building, and the former Express Times building.

The final revenue increase will be anticipated through our recommendation to add a $1.00 per month administration fee on the solid waste charge. However, the resident will not have to pay the $1.00 per month if the customer signs up for electronic billing.

Lastly, this budget continues the one dollar flat fee in both parking garages during the hours of 5 p.m. and 6 a.m. to further increase the number of guests visiting our downtown in the evening.

EXPENSE BUDGET

The expense side of the budget is, and will always be, dominated by personnel costs and costs related to the economy and our pension legacy costs. We are a better community because of our dedicated municipal employees. The proposed budget calls for no cuts in municipal services and be assured that our administration continues to work hard to control expenses. Eight years ago, we adopted a strategic business model aimed at turning around the organization's fiscal position and delivering efficient and accountable governance. A priority of this model was to improve the organization's financial sustainability while delivering critical services, improving the city's infrastructure and meeting the community's expectations in managing and improving our existing assets. The Budget being delivered today is a product of that focus and marks a significant milestone in the progress of this Council and Administration.

This budget continues to make our priority **a Clean and Safe** City because first and foremost, Easton is a city of neighborhoods; they are the foundation of our future prosperity. The biggest challenge confronting our neighborhoods is the scourge of decades of disinvestment and the vacant homes left behind. They are a detriment to our community as are property owners who fail to maintain their properties and absente

landlords who refuse to be responsible caretakers of their properties and their tenants. This budget makes a significant increase in our Police and Codes departments for a cleaner and safer city.

We are getting tougher on speculators and irresponsible, absentee owners and we have made significant investment in our Codes Department in the past. That investment increases with this budget. **Three new union positions** are being recommended in the department. An additional Rental License Officer, an additional Code Enforcement Officer and a Quality of Life Officer that will implement and oversee our new Quality of Life ticketing program which has been successful in other municipalities and is going to be implemented next year in ours. This Administration wants to eliminate blight and in our eight years we have almost doubled the size of this department. I am happy with the outcomes of Council member Warner's Rental Committee and I am looking forward to implementing their ideas.

Another addition to the Codes Department is the recommendation to eliminate the Buyer Notification Inspection (BNI) for commercial properties and introduce a Commercial Building Fire Inspection Program. The additional Code Enforcement Officer will be assigned and will be certified to be a Fire Inspector and this program will inspect every commercial property every other year. The loss of BNI income will be offset by an inspection charge every other year when the commercial building is inspected.)ur inspection program has shown significant decreases in the number of fires in our city and the amount of property lost in our city.

The other challenge is crime -- the single most devastating driver of family flight out of urban areas. When we took office in 2008 we employed 52 sworn police officers. Over the eight years we have increased our force to 63 officers, although retirements and resignations meant we never really achieved that level but for a few months. This year's budget allowed for only 62 officers. I am strongly recommending to City Council an increase of one additional officer to bring us to our **full complement of 63 sworn officers**. We currently have three vacancies. In the Capital Budget we are providing for 2 new police cruisers.

I would also like to request an Executive Session with the members of City Council to discuss the new police facility. As Council knows, we advertised for proposals and received two that we have been reviewing and have had several meetings with both developers. I would like to give you a quick update. The new facility would have no impact on the 2016 budget.

As I indicated in the Revenue section we are proposing to extend the $1.00 flat fee for the nighttime use of either garage and we will also be purchasing another 20 smart meters at a cost of $10,000. These meters

are more user friendly and work extremely well with our new Mobile NOW app which allows for less stress when people visit our downtown.

We must give police the resources and tools they need to strengthen their efforts:

- A fully staffed police department, even when faced with tough budgets.
- State of the art technology
- Additional crime cameras in the neighborhoods through grants.
- Proper physical facilities and motor vehicles.

Crime in Easton has gone down each of the last eight years but the perception is still there and these additional officers will not only assist in fighting crime but will help provide increased visibility. We will continue to pursue grants for police cameras in the neighborhoods and we are following the growing legal debate on body cameras which will assist us in disputing any legal suits. Our Parking Enforcement Officers will be the first to introduce this technology.

A growing city must have a thriving economy. City government has an important role in promoting economic development, job creation, and job readiness. Rather than pitting neighborhoods against each other, we believe in one City, because new downtown investment and new neighborhood investment are not mutually exclusive. One area that is of particular concern to us and many of the council members is to initiate programs that increase the earning capacity of our less fortunate and unskilled residents. We will be working with the County and various job enhancement programs in the Valley to accomplish this goal.

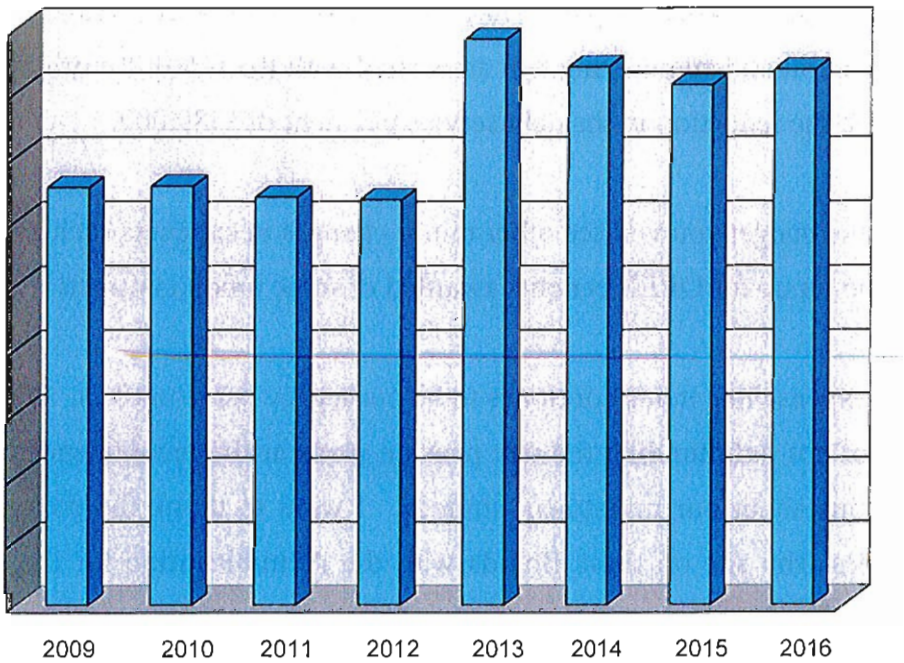
In this proposed budget we are recommending funding of a $50,000 match with the county to provide a branding campaign that will attract investors and residents into our neighborhoods, visitors into our attractions and

- Define and communicate a clear, compelling identity in an increasingly competitive environment
- Create an effective brand that makes a positive first impression, that is easily and lastingly remembered and that builds on current positive perceptions
- Increase support from the Commonwealth of Pennsylvania, donors and foundations
- Enhance recognition and credibility with the constituencies we serve
- Create a new web presence that brings together in one site all that Easton has to offer.

As the members of City Council will recall parking meters were increased to one dollar an hour several years ago to help fund the various programs of the Greater Easton Development Partnership (GEDP). I am recommending that the amount of our contribution be increased to $375,000 to ensure that these successful programs, namely the Main Street Initiatives, The Easton Ambassadors, The Easton Farmers Market and the soon to be open Public Market are sustainable. It is my hope that as the Public Market grows the amount of our contribution will decrease.

One area that we would like to discuss with City Council and the volunteers of the various festivals held in the city is a more efficient manner of bringing these events to a place that affords paid staff person(s) for the major events. For now we are proposing a contribution of $6,500 toward Heritage Day and $1,500 toward the Memorial Day Parade. Our events and festivals are literally bringing tens of thousands of visitors to our city each year and as we become more and more of a destination city we can grow these events and seek major sponsors. There is no doubt in my mind that our festivals and events have assisted our Economic Development efforts.

Healthcare continues to fluctuate each year depending on claims indicated by the chart below with a modest increase budgeted for next year.



The Public Works Department has had a few hits in the last few budgets and this year we are looking to increase the feet on the street that are desperately needed. This budget proposes the hiring of a parks diver/laborer that was not budgeted last year; an additional mechanic fully trained and certified to work on our highly complex vehicles; the elimination of the Engineering Tech position and the hiring of a certified professional engineer to serve as the Assistant Engineer; a part time employee at the Wastewater Treatment Plant; and part time positions to assist in the cleaning and operation of the new parking garage and city hall.

The Public Works department budget also provides for $200,000 for the Pine Street Parking Garage repairs and an additional $50,000 in vehicle parts and services.

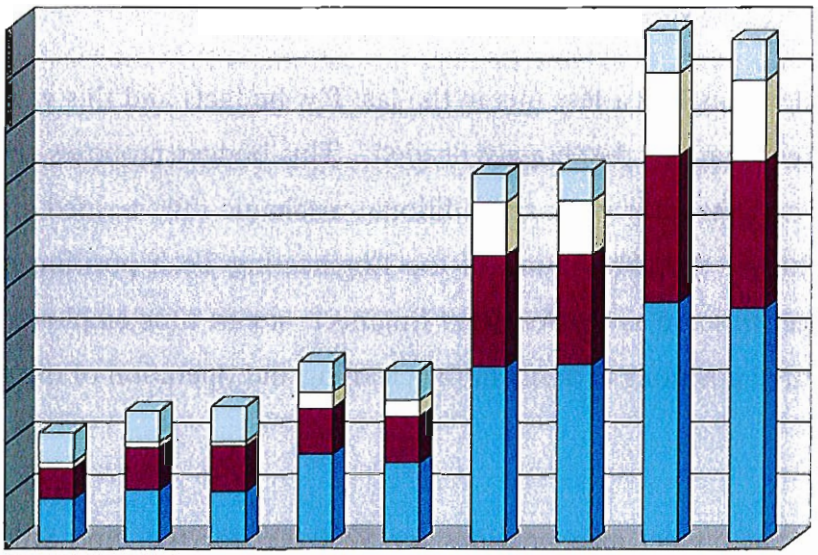
There has been much discussion in the last few months about the Second Assistant Solicitor position and this budget recommends that we retain a part-time attorney to fill that position for 20 hours per week This individual should preferably have some experience in bankruptcy litigation.

We will not be recommending an increase in the CDBG reimbursement to the city for two reasons this year. First this one last federal grant is always under threat of elimination and secondly, we have identified the West Ward neighborhood to receive as much of these funds as we can direct to that area of the city. The Administration will be making our CDBG recommendation to City Council in the next few weeks.

Also included in the Public Works department is $225,000 for the city's Hugh Moore Park Bridge and $164,000 for architectural and engineering fees associated with the North Fourth Street garage. These are being funded through the reduction in the debt service payment of $389,000.

As you go through the budget you will see other minor changes in expenses such as a $10,000 contribution to a Trust Fund to be set up for OPEB benefits awarded in some union contracts.

One of our biggest expense line items continues to be our legacy pension costs. Our Administration has a remarkable record of not only funding the city pension plans at the recommended actuarial level but for making wise decisions about our investment strategy. I want to thank the police, firefighters and non-uniformed employees who site on these Boards with the Administration for the prudent decisions and time they dedicate to the plans.



CONCLUSION

This local government has demonstrated the courage to make tough choices and the wisdom to make investments that reward the future. We have also made decisions to invest in the physical infrastructure and assets of our city. As we prepare to move into our new City Hall we can be proud that we have not only made an investment for the long term, but we also acted with fiscal restraint by not burdening future Eastonians with large debt. Our term for the bond is only 15 years, not 25 or 30. We will also be reducing our operating costs, we avoided capital expenses in the Alpha Building and we placed a major building on the tax roles.

It is my personal goal to continue to provide strong leadership for the residents and employees of the City of Easton by creating an environment that empowers our employees to do their best. The changes in staffing respond to continued economic challenges and service demands. I will work hard to further encourage a culture of continuing improvement that results in the best possible level of service for Easton's citizens.

Despite the city's progress in meeting its financial and budgetary objectives, major challenges lie ahead. I believe that this budget will move Easton further towards the stated goals and will do so in a fiscally responsible manner. I look forward to working with members of City Council in the coming weeks to finalize the 2016 budget, and invite citizen input at upcoming hearings on the 2016 budget.

There is much more that remains to be done. This budget gives additional attention to our neighborhoods that is necessary to eradicate the dangerous blight and reclaim them as vibrant, economically productive and socially diverse places to live and raise a family.

We continue to face the future prepared for continued success. A better quality of life for the people living within our city limits, while living within our financial limitations. With an eye towards the continued renaissance of our city and new efforts to market and encourage tourism while increasing our tax base and revitalizing our downtown, Easton will continue its journey forward.

The goals for next year will be equally as challenging as we set the bar higher and higher and not rest on our accomplishments. But they will include continued economic development efforts to expand the tax base, create new jobs and retain existing jobs. Properties to be included in re-investment will include the Black Diamond site; Heritage Lanes; the mill on the 1200 block of Spring Garden Street. Another goal will be to attract another tourist attraction to our city that will complement the State Theatre, Sigal Museum, National Canal Museum and Boat, and the Crayola Experience. There is no doubt that without

our thriving attractions, events, art galleries, and other attractions like our restaurants and Lafayette College, this budget would be significantly harder to balance.

Eight consecutive years of no property tax increase - improvements, accomplishments, and most important, a city that is proud of what it once was, what it now is, and what it can and will be.

Thank you.

Salvatore J. Panto, Jr., Mayor

STANDARD & POOR'S RATINGS SERVICES
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Summary:

Easton, Pennsylvania; General Obligation

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Related Criteria And Research

Summary:

Easton, Pennsylvania; General Obligation

Credit Profile		
US$8.4 mil GO bnds ser 2015A		
Long Term Rating	A+/Stable	New
US$3.8 mil GO bnds ser 2015C		
Long Term Rating	A+/Stable	New
US$1.3 mil GO bnds ser 2015B		
Long Term Rating	A+/Stable	New
Easton GO		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Long Term Rating	A+/Stable	Affirmed

Rationale

Standard & Poor's Ratings Services assigned its 'A+' long-term rating and stable outlook to Easton, Pa.'s series 2015A-2015C general obligation (GO) bonds and affirmed its 'A+' long-term rating and underlying rating (SPUR), with a stable outlook, on the city's existing GO debt.

The city's full-faith-and-credit pledge secures the bonds. Officials intend to use series 2015A-2015C bond proceeds to current refund all of the city's series 2005 taxable GO pension bonds and fund capital improvement projects.

The rating reflects our opinion of the city's:

- Weak economy, with projected per capita effective buying income at 69.8% of the national level and market value per capita of $33,329, that is gaining advantage from access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with "good" financial management policies and practices under our Financial Management Assessment (FMA) methodology;
- Adequate budgetary performance, with operating results that we expect could deteriorate in the near term relative to fiscal 2014, which closed with an operating surplus in the general fund and balanced operating results at the total governmental fund level;
- Strong budgetary flexibility, with an available fund balance in fiscal 2014 of 13% of operating expenditures;
- Very strong liquidity, with total government available cash of 21.5% of total governmental fund expenditures and 2x governmental debt service, and access to external liquidity we consider strong;
- Very weak debt and contingent liability position, with debt service carrying charges of 10.5% of expenditures and net direct debt that is 133.9% of total governmental fund revenue, and high overall net debt at greater than 10% of market value, but rapid amortization with 69.8% of debt scheduled to be retired within 10 years; and
- Strong institutional framework score.

Weak economy

We consider Easton's economy weak. The city, with an estimated population of 26,499, is located in Northampton County in the Allentown-Bethlehem-Easton MSA in Pennsylvania and New Jersey, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 69.8% of the national level and per capita market value of $33,329. Overall, the city's market value was stable over the past year at $883.2 million in 2015. The county unemployment rate was 5.9% in 2014.

The roughly 4.3-square-mile Easton is Northampton County's seat, approximately 11 miles northeast of Bethlehem and about 18 miles northeast of Allentown. The city's economy centers on light-manufacturing; distribution; and warehousing activities, as well as a well-developed downtown area.

Strong management

We view the city's management as strong, with "good" financial management policies and practices under our FMA methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

Highlights include management's:

- Looking back five years when budgeting, as well as considering certain trends;
- Monthly reports on budget-to-actual results to the city board;
- Formal five-year, long-term capital plan that it updates annually;
- Following of commonwealth guidelines on investments with monthly reports to the board; and
- Formal reserve policy that states reserves will remain more than 10% of expenditures.

The city currently lacks formal long-term financial and debt-management policies.

Adequate budgetary performance

Easton's budgetary performance is adequate in our opinion. The city had surplus operating results in the general fund of 3.9% of expenditures, and balanced results across all governmental funds of a negative 0.4% of expenditures in fiscal 2014. Our assessment accounts for the fact that we expect budgetary results will not be as strong as fiscal 2014 results in fiscal 2015.

The fiscal 2015 budget totaled $33.2 million without any fund balance appropriation to balance the budget. Officials report that fiscal 2015 is coming along without any major surprises and that the city should finish with a $250,000 general fund surplus, or 0.8% of budgeted expenditures. Therefore, we expect budgetary performance to remain adequate.

Strong budgetary flexibility

Easton's budgetary flexibility is strong, in our view, with an available fund balance in fiscal 2014 of 13% of operating expenditures, or $3.9 million.

With a $250,000 general fund surplus expected in fiscal 2015, we believe budgetary flexibility will likely remain strong. The city's current millage for general purposes is 15.26 mills, well within the 25-mill cap. The city has experienced eight consecutive years without a millage increase. Officials do not currently plan to increase the millage rate. The city has not furloughed any employees or let any go, and management states it does not expect any layoffs over the next

few years.

Very strong liquidity

In our opinion, Easton's liquidity is very strong, with total government available cash of 21.5% of total governmental fund expenditures and 2x governmental debt service in 2014. In our view, the city has strong access to external liquidity if necessary.

The city has historically issued GO debt, which we believe provides it with strong access to external liquidity when necessary. Investments are mostly in money market accounts, which we do not view as aggressive.

Very weak debt and contingent liability profile

In our view, Easton's debt and contingent liability profile is very weak. Total governmental fund debt service is 10.5% of total governmental fund expenditures, and net direct debt is 133.9% of total governmental fund revenue. Negatively affecting our view of the city's debt profile is its high overall net debt of 10.2% of market value. Approximately 69.8% of the direct debt is scheduled to be repaid within 10 years, which is in our view a positive credit factor.

City officials expect to place a new bond offering before the electorate in late 2016 or early 2017 to finance various capital projects. They expect the combined total to be more than $8 million with $6.5 million of commonwealth grants also available for projects, which we do not consider significant debt plans over the next few years. The combined unfunded actuarial accrued liability at Jan. 1, 2014, totaled $8.4 million.

Easton manages three local pension funds for its officers and employees and firefighter and police employees. The city closed the officers and employees' plan, which only has three employee participants and a funded ratio of 51.3%. The fire plan has 43 employee participants, and it is 67.1% funded. The police plan is the largest pension plan with 62 employees; it is 52.4% funded, which we consider low. The commonwealth considers the city's pensions moderately distressed; this allowed Easton to levy a commuter tax. According to officials, this additional tax will provide approximately $1.5 million of revenue the city can only use to fund pension costs. The city also contributes to commonwealth retirement funds for a portion of its employees. The funding ratio for the leading local pension fund is 52.4%, which we consider low. The funded pension ratio for the commonwealth's plan is 99.7%.

Easton also provides other postemployment benefits (OPEB). The city funds this OPEB obligation through pay-as-you-go financing: It paid $274,000, or 28.8% of the annual required contribution (ARC), in fiscal 2014. Easton's combined pension and OPEB contribution totaled 7.7% of total governmental fund expenditures in fiscal 2014. Of that amount, 7.1% represented contributions to pension obligations and 0.6% represented OPEB payments. The city made its full pension ARC in fiscal 2014.

Strong institutional framework

The institutional framework score for Pennsylvania home-rule cities, other than Philadelphia, is strong.

Outlook

The stable outlook reflects Standard & Poor's opinion of Easton's consistent financial performance, supported by strong management. We believe the city's access to the Allentown-Bethlehem-Easton MSA provides further rating

stability.

Upward scenario

If economic indicators were to improve, with all other factors remaining stable, we could raise the rating.

Downward scenario

Although unlikely to occur, if budgetary performance were to deteriorate, causing liquidity or budgetary flexibility to decrease, we could lower the rating.

Related Criteria And Research

Related Criteria

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013
- USPF Criteria: Financial Management Assessment, June 27, 2006
- USPF Criteria: Debt Statement Analysis, Aug. 22, 2006
- USPF Criteria: Assigning Issue Credit Ratings Of Operating Entities, May 20, 2015
- Criteria: Use of CreditWatch And Outlooks, Sept. 14, 2009

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Institutional Framework Overview: Pennsylvania Local Governments

Ratings Detail (As Of September 28, 2015)		
Easton GO (AGM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed
Easton GO (AGM)		
Unenhanced Rating	A+(SPUR)/Stable	Affirmed

Many issues are enhanced by bond insurance.

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Elected & Appointed Officers

The City of Easton residents are represented by a set of elected and appointed officers – Mayor, City Council, City Controller, City Clerk, and City Solicitor.

- ***Mayor*** – The Mayor is the Chief Executive Officer of the City of Easton, the Chairperson of Council, and the City's chief elected official. No major changes are proposed in the Mayor's Office budget in 2016 with one exception. This year's budget includes a $35,000. Contribution to the West Ward Neighborhood Partnership.

- ***City Council*** – The City of Easton's legislative body is City Council. As defined by the City Charter, the Mayor is the chairperson of Council. Besides the Mayor, city residents are represented on Council by 6 Members of Council. Three Members of Council are elected on an at-large basis; three are elected from districts. All are elected to four year terms. The budget for City Council includes only expenses as the Council does not recognize any revenue. The expense budget includes salary, benefits, and limited expenses. The Council budget also includes appropriations for the General Fund audit and a grant program for special events as well as the yearly City audit. There are no major changes in this budget between the years 2015 and 2016 with the exception of a $500.00 grant for the Memorial Day Parade and a $6,500 grant to Heritage Day.

- ***City Controller*** – The City of Easton's finances are reviewed by the City Controller. The City Controller is elected at-large to a four-year term. The budget for the City Controller includes only expenses as the City Controller does not recognize any revenue. The expense budget includes salary and benefits. There are no major changes in this budget between the years 2015 and 2016.

- ***City Clerk*** – The City Clerk's office is the main liaison between City Council, the General Government, and the public. The budget for the City Clerk includes both revenue and expenses. The City Clerk realizes minor revenue when the City Clerk's office makes copies of records for the general public and performs his duties as the Secretary to the Health Board. The expense budget for the City Clerk includes salary and benefits for two full-time positions. The budget also includes limited expenses. There are no major changes in this budget between the years 2014 and 2015.

- ***City Solicitor*** – The City Solicitor's office represents the City of Easton in all legal matters. The budget for the City Solicitor includes only expenses because the revenue item included has not realized any money for many years. The budget for the City Solicitor includes salary and benefits for one part-time position. This budget eliminates the proposed full time position from last year and creates a new part-time position. The budget also includes all miscellaneous legal expenses and a secretarial allowance for the current solicitor staff and other limited expenses for each of the solicitors. There are no major changes in this budget between the years 2015 and 2016.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget	
101-0100-35423	MAYOR'S OFFICE	35423	WEED - SEED ALLOCATION						
101-0100-38037	MAYOR'S OFFICE		SPECIAL EVENTS	$ 10,000.00		$ 15,000.00	$ 10,000.00	$ 10,000.00	$ -
	MAYOR'S OFFICE			**$ 10,000.00**	**$ -**	**$ 15,000.00**	**$ 10,000.00**	**$ 10,000.00**	**$ -**
101-0500-38012	CITY CLERK	38012	MISCELLANEOUS REV	$ 1,539.66	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
	CITY CLERK			**$ 1,539.66**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ 1,500.00**	**$ -**

EXPENDITURES

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2016 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-0100-4110	MAYOR'S OFFICE	4110	SALARIES ELECTED OFFICIAL	$ 79,999.92	$ 82,240.08	$ 82,240.00	$ 83,638.00	$ 83,638.00
101-0100-4131	MAYOR'S OFFICE	4131	SALARIES PROF STAFF	$ 55,098.96	$ 57,955.92	$ 59,695.00	$ 61,486.00	$ 61,486.00
101-0100-4141	MAYOR'S OFFICE	4141	SALARIES GENERAL	$ 43,620.96	$ 48,726.00	$ 50,188.00	$ 51,694.00	$ 51,694.00
101-0100-4143	MAYOR'S OFFICE	4143	MAYOR'S INTERN			$ -	$ -	$ 472.36
101-0100-4153	MAYOR'S OFFICE	4153	LONG TERM DISABILITY INS	$ 343.97	$ 453.41	$ 461.10	$ 472.36	$ 472.36
101-0100-4156	MAYOR'S OFFICE	4156	HEALTH INSURANCE	$ 27,727.45	$ 37,615.62	$ 40,501.55	$ 45,462.97	$ 45,270.81
101-0100-4158	MAYOR'S OFFICE	4158	LIFE INSURANCE	$ 371.25	$ 470.34	$ 432.00	$ 432.00	$ 432.00
101-0100-41601	MAYOR'S OFFICE	41601	PENSION CONTRIB/PMRS	$ 6,113.88	$ 6,654.65	$ 1,694.76	$ 1,250.46	$ 1,251.95
101-0100-41603	MAYOR'S OFFICE	41603	PENSION CONTRIB/BOND	$ 27,505.44	$ 27,239.99	$ 4,994.34	$ 3,928.25	$ 3,916.43
101-0100-41604	MAYOR'S OFFICE	41604	PENSION CONTRIB/AGGR	$ 11,540.64	$ 11,547.12	$ 3,362.55	$ 2,498.00	$ 2,500.97
101-0100-41611	MAYOR'S OFFICE	41611	PMRS - RESIDENT EIT			$ 5,220.89	$ 4,944.89	$ 4,943.93
101-0100-41612	MAYOR'S OFFICE	41612	PMRS - NON-RESIDENT EIT			$ 2,816.91	$ 2,668.00	$ 2,667.48
101-0100-41613	MAYOR'S OFFICE	41613	AGGR - RESIDENT EIT			$ 10,358.68	$ 9,878.22	$ 9,876.29
101-0100-41614	MAYOR'S OFFICE	41614	AGGR - NON-RESIDENT EIT			$ 5,588.99	$ 5,329.76	$ 5,328.72
101-0100-41615	MAYOR'S OFFICE	41615	BOND - RESIDENT EIT			$ 15,385.59	$ 15,534.08	$ 15,465.95
101-0100-41616	MAYOR'S OFFICE	41616	BOND - NON-RESIDENT EIT			$ 8,301.25	$ 8,381.37	$ 8,344.61
101-0100-4161	MAYOR'S OFFICE	4161	FICA	$ 11,003.44	$ 11,766.42	$ 12,416.93	$ 12,708.02	$ 12,708.02
101-0100-4162	MAYOR'S OFFICE	4162	MEDICARE	$ 2,573.45	$ 2,751.80	$ 2,903.96	$ 2,972.04	$ 2,972.04
101-0100-4163	MAYOR'S OFFICE	4163	UNEMPLOYMENT COMP	$ 218.00	$ 218.00	$ 218.00	$ 218.00	$ 218.00
101-0100-4164	MAYOR'S OFFICE	4164	WORKERS COMP	$ 172.02	$ 329.78	$ 271.74	$ 279.89	$ 279.89
101-0100-4178	MAYOR'S OFFICE	4178	ACCRUED TERMINAL LEAVE	$ -	$ 700.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
101-0100-4179	MAYOR'S OFFICE	4179	ACCRUED VACATION	$ -	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
101-0100-4182	MAYOR'S OFFICE	4182	ACCRUED LONGEVITY	$ 700.00	$ -	$ -		
101-0100-4331	MAYOR'S OFFICE	4331	TRAVEL EXPENSES	$ 2,556.65	$ 3,425.30	$ 3,500.00	$ 3,500.00	$ 3,500.00
101-0100-4335	MAYOR'S OFFICE	4335	MESSENGER SVC CHG	$ 5,400.00	$ 5,400.00	$ 5,400.00	$ 5,400.00	$ 6,000.00
101-0100-4344	MAYOR'S OFFICE	4344	OTHER EXPENSES/BANK FEES	$ 4,358.13	$ 3,805.83	$ 4,000.00	$ 4,000.00	$ 4,000.00
101-0100-4420	MAYOR'S OFFICE	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 15,760.08	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 14,540.00
101-0100-4460	MAYOR'S OFFICE	4460	MEETINGS/CONFERENCES	$ 4,961.57	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 6,500.00
			WEST WARD NEIGH. PART.				$ -	$ 35,000.00
			MEMORIAL DAY PARADE				$ -	$ 500.00
101-0100-45203	MAYOR'S OFFICE	45203	MAYORS SPECIAL EVENTS	$ 9,935.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-0100-4540	MAYOR'S OFFICE	4540	TO NONGOVERNMENTAL UNITS					
101-0100-45401	MAYOR'S OFFICE	45401	WEEDSEED PROGRAM		$ -			
	MAYOR'S OFFICE			**$ 309,960.81**	**$ 333,800.26**	**$ 354,202.24**	$ 360,926.32	**$ 396,729.81**
101-0200-4110	COUNCIL	4110	SALARIES ELECTED OFFICIAL	$ 55,877.82	$ 55,624.84	$ 56,226.00	$ 56,226.00	$ 56,226.00
101-0200-4156	COUNCIL	4156	HEALTH INSURANCE	$ 55,454.90	$ 75,231.23	$ 81,003.11	$ 90,925.94	$ 90,541.62
101-0200-4158	COUNCIL	4158	LIFE INSURANCE	$ 742.50	$ 825.66	$ 864.00	$ 864.00	$ 864.00
101-0200-41601	COUNCIL	41601	PENSION CONTRIB/PMRS	$ 12,227.78	$ 13,309.30	$ 3,389.52	$ 2,500.92	$ 2,503.89
101-0200-41603	COUNCIL	41603	PENSION CONTRIB/BOND	$ 55,010.88	$ 54,479.97	$ 9,988.68	$ 7,856.50	$ 7,832.87
101-0200-41604	COUNCIL	41604	PENSION CONTRIB/AGGR	$ 23,081.40	$ 23,094.36	$ 6,725.10	$ 4,996.00	$ 5,001.93
101-0200-41611	COUNCIL	41611	PMRS - RESIDENT EIT			$ 10,441.77	$ 9,889.78	$ 9,887.85
101-0200-41612	COUNCIL	41612	PMRS - NON-RESIDENT EIT			$ 5,633.83	$ 5,336.00	$ 5,334.96
101-0200-41613	COUNCIL	41613	AGGR - RESIDENT EIT			$ 20,717.36	$ 19,756.44	$ 19,752.58
101-0200-41614	COUNCIL	41614	AGGR - NON-RESIDENT EIT			$ 11,177.99	$ 10,659.53	$ 10,657.45
101-0200-41615	COUNCIL	41615	BOND - RESIDENT EIT			$ 30,771.18	$ 31,068.17	$ 30,931.91
101-0200-41616	COUNCIL	41616	BOND - NON-RESIDENT EIT			$ 16,602.50	$ 16,762.73	$ 16,689.22
101-0200-4161	COUNCIL	4161	FICA	$ 3,172.38	$ 3,091.67	$ 3,486.01	$ 3,486.01	$ 3,486.01
101-0200-4162	COUNCIL	4162	MEDICARE	$ 741.81	$ 723.12	$ 815.28	$ 815.28	$ 815.28
101-0200-4311	COUNCIL	4311	ACCTG - AUDITING	$ 40,248.40	$ 43,119.72	43000	$ 45,000.00	$ 45,000.00
101-0200-4420	COUNCIL	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 302.40	$ 355.28	$ 500.00	$ 500.00	$ 500.00
101-0200-4460	COUNCIL	4460	MEETINGS/CONFERENCES	$ -	$ 300.00	$ 300.00	$ 300.00	$ 300.00
101-0200-4511	COUNCIL	4511	CONTRIB TO SERVICES	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-0200-4540	COUNCIL	4540	TO NONGOVERNMENTAL UNITS	$ 12,500.00	$ 20,000.00	$ -	$ 7,500.00	$ 7,500.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
	COUNCIL			**$ 264,360.27**	**$ 295,155.15**	**$ 306,642.33**	$ 319,443.30	**$ 318,825.57**
101-0400-4110	CONTROLLER	4110	SALARIES ELECTED OFFICIAL	$ 21,389.04	$ 21,389.04	$ 21,389.00	$ 21,389.00	$ 21,389.00
101-0400-4153	CONTROLLER	4153	LONG TERM DISABILITY INS		$ -			
101-0400-4156	CONTROLLER	4156	HEALTH INSURANCE	$ -	$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
101-0400-4158	CONTROLLER	4158	LIFE INSURANCE	$ 123.75	$ 144.00	$ 144.00	$ 144.00	$ 144.00
101-0400-41601	CONTROLLER	41601	PENSION CONTRIB/PMRS		$ 2,218.22	$ 564.92	$ 416.82	$ 417.32
101-0400-41603	CONTROLLER	41603	PENSION CONTRIB/BOND		$ 9,080.00	$ 1,664.78	$ 1,309.42	$ 1,305.48
101-0400-41604	CONTROLLER	41604	PENSION CONTRIB/AGGR		$ 3,849.00	$ 1,120.85	$ 832.67	$ 833.66
101-0400-41611	CONTROLLER	41611	PMRS - RESIDENT EIT			$ 1,740.30	$ 1,648.30	$ 1,647.98
101-0400-41612	CONTROLLER	41612	PMRS - NON-RESIDENT EIT			$ 938.97	$ 889.33	$ 889.16
101-0400-41613	CONTROLLER	41613	AGGR - RESIDENT EIT			$ 3,452.89	$ 3,292.74	$ 3,292.10
101-0400-41614	CONTROLLER	41614	AGGR - NON-RESIDENT EIT			$ 1,863.00	$ 1,776.59	$ 1,776.24
101-0400-41615	CONTROLLER	41615	BOND - RESIDENT EIT			$ 5,128.53	$ 5,178.03	$ 5,155.32
101-0400-41616	CONTROLLER	41616	BOND - NON-RESIDENT EIT			$ 2,767.08	$ 2,793.79	$ 2,781.54
101-0400-4161	CONTROLLER	4161	FICA	$ 1,236.90	$ 1,222.08	$ 1,326.12	$ 1,326.12	$ 1,326.12
101-0400-4162	CONTROLLER	4162	MEDICARE	$ 289.26	$ 285.84	$ 310.14	$ 310.14	$ 310.14
101-0400-4420	CONTROLLER	4420	DUES, SUBSCRIPTIONS,MEMBS	0	$ -			
	CONTROLLER			**$ 23,038.95**	**$ 50,726.72**	**$ 55,911.10**	$ 56,461.26	**$ 56,358.31**
101-0500-4122	CITY CLERK	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 68,262.96	$ 70,311.00	$ 72,420.00	$ 72,420.00
101-0500-4141	CITY CLERK	4141	SALARIES GENERAL	$ 46,776.96	$ 52,225.92	$ 53,793.00	$ 55,407.00	$ 55,407.00
101-0500-4153	CITY CLERK	4153	LONG TERM DISABILITY INS	$ 209.66	$ 289.17	$ 297.85	$ 306.78	$ 306.78
101-0500-4156	CITY CLERK	4156	HEALTH INSURANCE	$ 18,484.97	$ 25,077.08	$ 27,001.04	$ 30,308.65	$ 30,180.54
101-0500-4158	CITY CLERK	4158	LIFE INSURANCE	$ 247.50	$ 288.00	$ 288.00	$ 288.00	$ 288.00
101-0500-41601	CITY CLERK	41601	PENSION CONTRIB/PMRS	$ 4,075.90	$ 4,436.43	$ 1,129.84	$ 833.64	$ 834.63
101-0500-41603	CITY CLERK	41603	PENSION CONTRIB/BOND	$ 18,336.96	$ 18,159.99	$ 3,329.56	$ 2,618.83	$ 2,610.96
101-0500-41604	CITY CLERK	41604	PENSION CONTRIB/AGGR	$ 7,693.80	$ 7,698.12	$ 2,241.70	$ 1,665.33	$ 1,667.31
101-0500-41611	CITY CLERK	41611	PMRS - RESIDENT EIT			$ 3,480.59	$ 3,296.59	$ 3,295.95
101-0500-41612	CITY CLERK	41612	PMRS - NON-RESIDENT EIT			$ 1,877.94	$ 1,778.67	$ 1,778.32
101-0500-41613	CITY CLERK	41613	AGGR - RESIDENT EIT			$ 6,905.79	$ 6,585.48	$ 6,584.19
101-0500-41614	CITY CLERK	41614	AGGR - NON-RESIDENT EIT			$ 3,726.00	$ 3,553.18	$ 3,552.48
101-0500-41615	CITY CLERK	41615	BOND - RESIDENT EIT			$ 10,257.06	$ 10,356.06	$ 10,310.64
101-0500-41616	CITY CLERK	41616	BOND - NON-RESIDENT EIT			$ 5,534.17	$ 5,587.58	$ 5,563.07
101-0500-4161	CITY CLERK	4161	FICA	$ 6,985.62	$ 7,266.24	$ 7,864.95	$ 8,095.77	$ 8,095.77
101-0500-4162	CITY CLERK	4162	MEDICARE	$ 1,633.74	$ 1,699.44	$ 1,839.38	$ 1,893.37	$ 1,893.37
101-0500-4163	CITY CLERK	4163	UNEMPLOYMENT COMP	$ 218.00	$ 218.00	$ 218.00	$ 218.00	$ 218.00
101-0500-4164	CITY CLERK	4164	WORKERS COMP	$ 189.77	$ 372.46	$ 306.90	$ 316.11	$ 316.11
101-0500-4178	CITY CLERK	4178	ACCRUED TERMINAL LEAVE	$ 899.56	$ 700.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
101-0500-4179	CITY CLERK	4179	ACCRUED VACATION	$ 5,600.00	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
101-0500-4211	CITY CLERK	4211	OFFICE STATIONERY	$ 1,489.89	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ 1,500.00
101-0500-4212	CITY CLERK	4212	FORMS AND PRINTING	$ 11,215.79	$ 13,926.28	$ 15,000.00	$ 13,500.00	$ 13,500.00
101-0500-4341	CITY CLERK	4341	ADVERTISING/PROMO MATERIA	$ 2,500.00	$ 2,714.25	$ 3,500.00	$ 3,000.00	$ 3,000.00
	CITY CLERK			**$ 188,688.12**	**$ 206,334.34**	**$ 223,652.76**	$ 226,279.04	**$ 226,073.13**
101-0600-4131	SOLICITOR'S OFFICE	4131	SALARIES PROF STAFF	$ 139,119.12	$ 149,500.08	$ 128,235.00	$ 180,832.00	$ 159,943.60
101-0600-4153	SOLICITOR'S OFFICE	4153	LONG TERM DISABILITY INS	$ 132.13	$ 358.80	$ 307.76	$ 434.00	$ 317.00
101-0600-4156	SOLICITOR'S OFFICE	4156	HEALTH INSURANCE	$ 27,727.45	$ 37,615.62	$ 27,001.04	$ 41,674.39	$ 41,498.24
101-0600-4158	SOLICITOR'S OFFICE	4158	LIFE INSURANCE	$ 371.25	$ 432.00	$ 288.00	$ 396.00	$ 288.00
101-0600-41601	SOLICITOR'S OFFICE	41601	PENSION CONTRIB/PMRS	$ 6,113.86	$ 6,654.65	$ 1,129.84	$ 1,146.26	$ 1,147.62
101-0600-41603	SOLICITOR'S OFFICE	41603	PENSION CONTRIB/BOND	$ 27,505.44	$ 27,239.99	$ 3,329.56	$ 3,600.90	$ 3,590.06
101-0600-41604	SOLICITOR'S OFFICE	41604	PENSION CONTRIB/AGGR	$ 11,540.64	$ 11,547.12	$ 2,241.70	$ 2,289.83	$ 2,292.55
101-0600-41611	SOLICITOR'S OFFICE	41611	PMRS - RESIDENT EIT			$ 3,480.59	$ 4,532.82	$ 4,531.93
101-0600-41612	SOLICITOR'S OFFICE	41612	PMRS - NON-RESIDENT EIT			$ 1,877.94	$ 2,445.67	$ 2,445.19
101-0600-41613	SOLICITOR'S OFFICE	41613	AGGR - RESIDENT EIT			$ 6,905.79	$ 9,055.04	$ 9,053.27
101-0600-41614	SOLICITOR'S OFFICE	41614	AGGR - NON-RESIDENT EIT			$ 3,726.00	$ 4,885.62	$ 4,884.66

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-0600-41615	SOLICITOR'S OFFICE	41615	BOND - RESIDENT EIT			$ 10,257.06	$ 14,239.58	$ 14,177.13
101-0600-41616	SOLICITOR'S OFFICE	41616	BOND - NON-RESIDENT EIT			$ 5,534.17	$ 7,682.92	$ 7,649.22
101-0600-4161	SOLICITOR'S OFFICE	4161	FICA	$ 8,507.56	$ 8,895.12	$ 7,950.57	$ 11,211.58	$ 9,916.50
101-0600-4162	SOLICITOR'S OFFICE	4162	MEDICARE	$ 1,989.65	$ 2,080.32	$ 1,859.41	$ 2,622.06	$ 2,319.18
101-0600-4163	SOLICITOR'S OFFICE	4163	UNEMPLOYMENT COMP	$ 327.00	$ 327.00	$ 218.00	$ 299.75	$ 218.00
101-0600-4164	SOLICITOR'S OFFICE	4164	WORKERS COMP	$ 242.94	$ 462.13	$ 317.12	$ 447.19	$ 326.63
101-0600-4182	SOLICITOR'S OFFICE	4182	ACCRUED LONGEVITY	$ 3,500.00	$ -	$ -		
101-0600-4212	SOLICITOR'S OFFICE	4212	FORMS AND PRINTING	$ -				
101-0600-4314	SOLICITOR'S OFFICE	4314	LEGAL	$ 35,682.08	$ 44,947.00	$ 15,000.00	$ 20,000.00	$ 20,000.00
101-0600-43141	SOLICITOR'S OFFICE	43141	SECRETARY ALLOWANCE	$ 19,500.00	$ 19,517.50	$ 16,000.00	$ 16,000.00	$ 16,000.00
	SOLICITOR'S OFFICE			**$ 282,259.12**	**$ 309,577.33**	**$ 235,659.54**	$ 323,795.58	**$ 300,598.79**

General Government

This portion of the budget funds the management and support services for the City's daily management operations. Funds allocated to this portion of the budget support the City Administrator's Office (which includes Purchasing), Human Resources, Department of Finance, and Information Technology.

Revenue Highlights

In most cases, the 2016 City of Easton Revenue Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some revenue line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***Real Estate Tax Collection*** – Is assumed at the same collection rate of 96.5%. Therefore, the budgeted amount is the same as in 2015 as the same assessment amount is assumed for purposes of this budget.

- ***Earned Income Tax*** – Has been increased by 2% over last year's budgeted.

- ***Non Resident Earned Income Tax for Pensions*** – In August 2012, City Council approved a non-resident earned income tax. The sole and exclusive purpose of the tax is to pay the City's escalating pension obligations. This has been increased by 2% for 2016's proposed budget.

- ***Rea Estate Transfer Tax*** – Has been increased by $10,000 to reflect recent historical results.

- ***ESWA Lease Payment*** – Increases by 2% per our lease agreement with the Easton Suburban Water Authority (ESWA).

- ***Casino Revenue*** – Increases by $102,000 based on our 2015 revenues.

- ***2012 Carry Forward*** – The City expects a 2015 surplus of at least $250,000 and is carrying forward $250,000 of that amount to the 2016 budget.

Expense Highlights

This year's budget includes no significant increase in expenses in any of these departments. Four departments have been highlighted:

- **City Administrator's Office –** The changes include a reduction in the telephone monthly charges and cell phone/wireless budget increase.

- **Human Resources Office -** This budget reflects no major increases in spending other then installing electronic time keeping for better payroll processing.

- **Information Technology -** This budget reflects no major increases in spending other then payments for two software systems. It also includes delaying the hiring of a technology manager for another year.

- **Finance Department** - This budget reflects no major increases in spending.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-0300-30110	FINANCE	30110	CY - REAL ESTATE TAXES	$ 8,552,192.70	$ 8,566,767.11	$ 8,566,767.11	$ 8,651,976.96	$ 8,651,976.96
101-0300-30115	FINANCE	30115	RE TAXES TO DEBT FUND	$ (2,398,843.95)	$ (2,104,841.80)	$ (2,570,044.00)	$ (2,675,683.79)	$ (2,675,683.79)
101-0300-30118	FINANCE	30118	RE TAXES TO REC FUND	$ (885,555.50)	$ (957,844.65)	$ (988,638.95)	$ (1,134,639.86)	$ (1,133,507.34)
101-0300-30130	FINANCE	30130	DELINQUENT FROM PORTNOFF	$ 454,382.42	$ 375,000.00	$ 389,000.00	$ 400,000.00	$ 400,000.00
101-0300-30140	FINANCE	30140	DELINQUENT FRM TAX CLAIM	$ 9,493.44	$ -		$ -	$ -
101-0300-30180	FINANCE	30180	PENALTY INT/REAL ESTATE	$ 82,915.15	$ 70,000.00	$ 70,000.00	$ 95,000.00	$ 95,000.00
101-0300-30190	FINANCE	30190	DISCOUNT/REAL ESTATE	$ (124,374.67)	$ (125,000.00)	$ (125,000.00)	$ (125,000.00)	$ (125,000.00)
101-0300-30810	FINANCE	30810	CY PER CAPITA	$ 102,120.30	$ 103,000.00	$ -	$ 100,000.00	$ 100,000.00
101-0300-30830	FINANCE	30830	DELINQUENT	$ 18,169.18	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
101-0300-30840	FINANCE	30840	PER CAPITA /PENALTIES&INT	$ 3,273.56	$ 2,000.00	$ 2,000.00	$ 3,200.00	$ 3,200.00
101-0300-30850	FINANCE	30850	PER CAPITA DISCOUNTS	$ (1,387.50)	$ (1,500.00)	$ (1,500.00)	$ -	$ -
101-0300-31060	FINANCE	31060	ADMISSIONS TAX	$ 379,622.75	$ 460,000.00	$ 460,000.00	$ 525,000.00	$ 505,000.00
101-0300-31065	FINANCE	31065	MECH/AMUSEMENT DEVICES	$ 12,980.36	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
101-0300-31080	FINANCE	31080	BUSINESS PRIVILEGE TAX	$ 585,353.32	$ 625,000.00	$ 625,000.00	$ 600,000.00	$ 600,000.00
101-0300-32110	FINANCE	32110	BUSINESS LICENSES/PERMITS	$ 59,711.50	$ 61,000.00	$ 61,000.00	$ 70,000.00	$ 70,000.00
101-0300-34101	FINANCE	34101	INT/PEN UB BILLINGS	$ 655.53	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
101-0300-36135	FINANCE	36135	TAX CERTS/TREASURER	$ 30,775.00	$ 25,000.00	$ 30,000.00	$ 8,500.00	$ 8,500.00
101-0300-36190	FINANCE	36190	MOVING PERMITS	$ 9,175.00	$ 7,500.00	$ 7,500.00	$ 30,000.00	$ 30,000.00
101-0300-36415	FINANCE	36415	UTILITY TURN-ON CHARGE	$ 16,450.00	$ 25,000.00	$ 25,000.00	$ 8,500.00	$ 8,500.00
101-0300-37817	FINANCE	37817	2006 AND PRIOR DEL WATER	$ (440.54)	$ 4,000.00	$ 4,000.00	$ 15,000.00	$ 15,000.00
101-0300-38015	FINANCE	38015	RECYCLE BIN FEE	$ 2,150.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
101-0300-38017	FINANCE	38017	CARD FEES	$ 1,045.00	$ -		$ 2,000.00	$ 2,000.00
	FINANCE		STAFF SALARY SAVINGS				$ 48,000.00	$ 48,000.00
101-0300-38029	FINANCE	38029	RECOVERY COLLECTION COSTS	$ 27,512.31	$ 15,000.00	$ 25,000.00	$ 45,000.00	$ 45,000.00
	FINANCE			**$ 6,937,375.36**	**$ 7,191,080.66**	**$ 6,621,084.16**	$ 6,707,853.30	**$ 6,688,985.82**
101-1000-31010	CITY ADMINISTRATOR	31010	REAL ESTATE TRANSFER TAX	$ 229,175.56	$ 140,000.00	$ 220,000.00	$ 230,000.00	$ 230,000.00
101-1000-31020	CITY ADMINISTRATOR	31020	EARNED INCOME TAX	$ 2,688,391.35	$ 5,668,750.00	$ 5,390,244.38	$ 5,498,049.27	$ 5,498,049.27
101-1000-31030	CITY ADMINISTRATOR	31030	PRIOR YR EARNED INC TX	$ 1,814,109.42	$ -		$ -	$ -
101-1000-31035	CITY ADMINISTRATOR	31035	NON-RES EIT (PENSION ONLY)	$ 1,240,353.57	$ 1,570,823.00	$ 1,905,431.14	$ 1,943,539.77	$ 1,943,539.77
101-1000-31040	CITY ADMINISTRATOR	31040	LOCAL SERVICE TAX	$ 389,197.01	$ 379,000.00	$ 389,000.00	$ 370,000.00	$ 370,000.00
101-1000-32180	CITY ADMINISTRATOR	32180	TV CABLE FRANCHISE	$ 251,920.60	$ 255,000.00	$ 258,000.00	$ 284,000.00	$ 284,000.00
101-1000-34100	CITY ADMINISTRATOR	34100	BANK INTEREST	$ 12,662.25	$ 9,000.00	$ 30,000.00	$ 20,000.00	$ 20,000.00
101-1000-34203	CITY ADMINISTRATOR	34203	RENTS - OTHER	$ (25.00)	$ 11.00	$ 11.00	$ -	$ -
101-1000-34205	CITY ADMINISTRATOR	34205	RENTS WATER SYSTEM	$ 1,464,000.00	$ 1,493,291.37	$ 1,523,157.20	$ 1,553,620.34	$ 1,553,620.34
101-1000-34210	CITY ADMINISTRATOR	34210	PAXINOSA CELL TOWER LEASE	$ 9,744.64	$ 15,000.00	$ 54,920.00	$ 60,000.00	$ 60,000.00
101-1000-3512	CITY ADMINISTRATOR	3512	CDBG REIMBURSEMENT	$ 47,587.00	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-1000-35501	CITY ADMINISTRATOR	35501	PURTA	$ 15,982.34	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
101-1000-35509	CITY ADMINISTRATOR	35509	CASINO REVENUE	$ 642,269.20	$ 850,000.00	$ 928,000.00	$ 1,050,000.00	$ 1,030,000.00
101-1000-35901	CITY ADMINISTRATOR	35901	EHA-PILOT	$ 27,537.09	$ 16,000.00	$ 16,000.00	$ 20,000.00	$ 20,000.00
101-1000-38012	CITY ADMINISTRATOR	38012	MISCELLANEOUS REV	$ 38,795.69	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
101-1000-38014	CITY ADMINISTRATOR	38014	MISCELLANEOUS NON REVENUE	$ 165,393.18	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-1000-38024	CITY ADMINISTRATOR	38024	PHONE - REIMBURSEMENT	$ 155.00	$ 360.00	$ 360.00	$ 180.00	$ 180.00
101-1000-38029	CITY ADMINISTRATOR	38029	RECOVERY COLLECTION COSTS	$ -		$ 25,000.00	$ 53,000.00	$ 53,000.00
101-1000-38712	CITY ADMINISTRATOR	38712	DONATION-WEED&SEED	$ 35,924.09	$ 45,000.00	$ 9,667.00	$ -	$ -
101-1000-3991	CITY ADMINISTRATOR	3991	PRIOR YEAR UNDESIGNATED	$ -	$ -	$ 500,000.00	$ 250,000.00	$ 250,000.00
	CITY ADMINISTRATOR			**$ 9,073,172.99**	**$ 10,503,235.37**	**$ 11,320,790.72**	$ 11,403,389.37	**$ 11,383,389.37**
101-1011-35505	HUMAN RESOURCES	35505	GENERAL MUNICIPAL PENSION	$ 1,133,078.92	$ 1,207,453.31	$ 1,167,800.46	$ 1,311,844.37	$ 1,319,686.03
101-1011-35508	HUMAN RESOURCES	35508	AD HOC PENSION	$ 71,548.96	$ 55,000.00	$ 65,000.00	$ 15,000.00	$ 15,000.00
101-1011-36170	HUMAN RESOURCES	36170	CIVIL SERVICE FEES	$ -	$ 2,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-1011-38035	HUMAN RESOURCES	38035	WORKERS COMPENSATION	$ 22,115.50	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
	HUMAN RESOURCES			**$ 1,226,743.38**	**$ 1,294,453.31**	**$ 1,267,800.46**	$ 1,361,844.37	**$ 1,369,686.03**

EXPENDITURES

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-0300-4122	FINANCE	4122	SALARIES DIRECTORS/SUPV	$ 197,391.72	$ 236,708.62	$ 299,038.00	$ 238,130.50	$ 238,130.50
101-0300-4131	FINANCE	4131	SALARIES PROF STAFF	$ 39,178.08	$ 85,172.98	$ 42,165.00	$ 43,430.00	$ 43,430.00
101-0300-4141	FINANCE	4141	SALARIES GENERAL	$ 251,801.76	$ 258,851.48	$ 191,977.00	$ 285,778.00	$ 285,778.00
101-0300-4153	FINANCE	4153	LONG TERM DISABILITY INS	$ 977.79	$ 1,421.64	$ 1,279.63	$ 1,361.61	$ 1,361.61
101-0300-4156	FINANCE	4156	HEALTH INSURANCE	$ 101,667.31	$ 163,001.01	$ 135,005.18	$ 167,960.43	$ 167,250.48
101-0300-4158	FINANCE	4158	LIFE INSURANCE	$ 1,449.57	$ 1,764.00	$ 1,440.00	$ 1,596.00	$ 1,596.00
101-0300-41601	FINANCE	41601	PENSION CONTRIB/PMRS	$ 24,455.59	$ 28,836.81	$ 5,649.20	$ 4,619.76	$ 4,625.25
101-0300-41603	FINANCE	41603	PENSION CONTRIB/BOND	$ 110,021.76	$ 118,039.94	$ 16,647.81	$ 14,512.70	$ 14,469.04
101-0300-41604	FINANCE	41604	PENSION CONTRIB/AGGR	$ 46,162.68	$ 50,037.60	$ 11,208.50	$ 9,228.72	$ 9,239.68
101-0300-41611	FINANCE	41611	PMRS - RESIDENT EIT			$ 17,402.95	$ 18,268.63	$ 18,265.06
101-0300-41612	FINANCE	41612	PMRS - NON-RESIDENT EIT			$ 9,389.71	$ 9,856.78	$ 9,854.86
101-0300-41613	FINANCE	41613	AGGR - RESIDENT EIT			$ 34,528.94	$ 36,494.54	$ 36,487.41
101-0300-41614	FINANCE	41614	AGGR - NON-RESIDENT EIT			$ 18,629.98	$ 19,690.51	$ 19,686.67
101-0300-41615	FINANCE	41615	BOND - RESIDENT EIT			$ 51,285.31	$ 57,389.81	$ 57,138.11
101-0300-41616	FINANCE	41616	BOND - NON-RESIDENT EIT			$ 27,670.83	$ 30,964.49	$ 30,828.69
101-0300-4161	FINANCE	4161	FICA	$ 31,246.34	$ 32,784.24	$ 35,007.06	$ 37,031.24	$ 37,031.24
101-0300-4162	FINANCE	4162	MEDICARE	$ 7,307.49	$ 7,667.28	$ 8,121.89	$ 8,638.78	$ 8,638.78
101-0300-4163	FINANCE	4163	UNEMPLOYMENT COMP	$ 1,308.00	$ 1,417.00	$ 1,090.00	$ 1,208.08	$ 1,208.08
101-0300-4164	FINANCE	4164	WORKERS COMP	$ 1,097.46	$ 2,156.02	$ 1,480.01	$ 1,569.32	$ 1,569.32
101-0300-4178	FINANCE	4178	ACCRUED TERMINAL LEAVE	$ -	$ 15,652.79	$ 6,250.00	$ 6,927.08	$ 6,927.08
101-0300-4179	FINANCE	4179	ACCRUED VACATION	$ 9,449.34	$ 10,167.31	$ 7,500.00	$ 8,312.50	$ 8,312.50
101-0300-4182	FINANCE	4182	ACCRUED LONGEVITY	$ 17,927.95	$ 15,397.67	$ 13,200.00	$ 13,200.00	$ 13,200.00
101-0300-4183	FINANCE	4183	OVERTIME	$ 4,319.43	$ 2,134.92	$ 4,500.00	$ 1,500.00	$ 1,500.00
101-0300-4194	FINANCE	4194	EDUCATION/TRAINING	$ -			$ 5,000.00	$ 5,000.00
101-0300-4212	FINANCE	4212	FORMS AND PRINTING	$ 5,000.00	$ 5,500.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-0300-4314	FINANCE	4314	LEGAL	$ 54,348.91	$ 48,277.09	$ 60,000.00	$ 60,000.00	$ 60,000.00
101-0300-43141	FINANCE	43141	OTHER LEGAL EXPENSES	$ 2,250.00	$ 4,190.49	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-0300-4460	FINANCE	4460	MEETINGS/CONFERENCES	$ 3,014.30	$ 7,410.72	$ 5,000.00	$ 6,000.00	$ 6,000.00
	FINANCE			**$ 910,375.48**	**$ 1,096,589.61**	**$ 1,012,466.99**	$ 1,095,669.48	**$ 1,094,528.38**
101-1000-4122	CITY ADMINISTRATOR	4122	SALARIES DIRECTORS/SUPV	$ 211,635.74	$ 176,660.16	$ 181,959.00	$ 187,418.00	$ 187,418.00
101-1000-4131	CITY ADMINISTRATOR	4131	SALARIES PROF STAFF	$ 45,253.92	$ 47,165.04	$ 47,250.00	$ -	
101-1000-4141	CITY ADMINISTRATOR	4141	SALARIES GENERAL		$ -			
101-1000-4143	CITY ADMINISTRATOR	4143	WAGES - PART TIME		$ -			
101-1000-4144	CITY ADMINISTRATOR	4144	SALARIES/WAGES OTHER		$ -			
101-1000-4153	CITY ADMINISTRATOR	4153	LONG TERM DISABILITY INS	$ 492.16	$ 637.32	$ 550.10	$ 449.80	$ 449.80
101-1000-4156	CITY ADMINISTRATOR	4156	HEALTH INSURANCE	$ 36,969.93	$ 37,615.62	$ 37,126.43	$ 30,308.65	$ 30,180.54
101-1000-4158	CITY ADMINISTRATOR	4158	LIFE INSURANCE	$ 450.00	$ 540.00	$ 396.00	$ 288.00	$ 288.00
101-1000-41601	CITY ADMINISTRATOR	41601	PENSION CONTRIB/PMRS	$ 8,151.83	$ 6,654.65	$ 1,553.53	$ 833.64	$ 834.63
101-1000-41603	CITY ADMINISTRATOR	41603	PENSION CONTRIB/BOND	$ 36,673.91	$ 27,239.99	$ 4,578.15	$ 2,618.83	$ 2,610.96
101-1000-41604	CITY ADMINISTRATOR	41604	PENSION CONTRIB/AGGR	$ 15,387.60	$ 11,547.12	$ 3,082.34	$ 1,665.33	$ 1,667.31
101-1000-41611	CITY ADMINISTRATOR	41611	PMRS - RESIDENT EIT			$ 4,785.81	$ 3,296.59	$ 3,295.95
101-1000-41612	CITY ADMINISTRATOR	41612	PMRS - NON-RESIDENT EIT			$ 2,582.17	$ 1,778.67	$ 1,778.32
101-1000-41613	CITY ADMINISTRATOR	41613	AGGR - RESIDENT EIT			$ 9,495.46	$ 6,585.48	$ 6,584.19
101-1000-41614	CITY ADMINISTRATOR	41614	AGGR - NON-RESIDENT EIT			$ 5,123.24	$ 3,553.18	$ 3,552.48
101-1000-41615	CITY ADMINISTRATOR	41615	BOND - RESIDENT EIT			$ 14,103.46	$ 10,356.06	$ 10,310.64
101-1000-41616	CITY ADMINISTRATOR	41616	BOND - NON-RESIDENT EIT			$ 7,609.48	$ 5,587.58	$ 5,563.07
101-1000-4161	CITY ADMINISTRATOR	4161	FICA	$ 15,907.30	$ 13,673.86	$ 14,445.40	$ 11,790.42	$ 11,790.42
101-1000-4162	CITY ADMINISTRATOR	4162	MEDICARE	$ 3,720.24	$ 3,197.93	$ 3,378.36	$ 2,757.44	$ 2,757.44
101-1000-4163	CITY ADMINISTRATOR	4163	UNEMPLOYMENT COMP	$ 436.00	$ 327.00	$ 299.75	$ 218.00	$ 218.00
101-1000-4164	CITY ADMINISTRATOR	4164	WORKERS COMP	$ 597.86	$ 864.15	$ 708.76	$ 609.68	$ 609.68
101-1000-4178	CITY ADMINISTRATOR	4178	ACCRUED TERMINAL LEAVE	$ -	$ 1,050.00	$ 1,718.75	$ 1,250.00	$ 1,250.00
101-1000-4179	CITY ADMINISTRATOR	4179	ACCRUED VACATION	$ 3,975.44	$ 8,657.93	$ 2,062.50	$ 1,500.00	$ 1,500.00
101-1000-4182	CITY ADMINISTRATOR	4182	ACCRUED LONGEVITY	$ 2,800.00	$ -	$ -		

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-1000-4210	CITY ADMINISTRATOR	4210	OFFICE SUPPLIES	$ 2,463.56	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
101-1000-4213	CITY ADMINISTRATOR	4213	SM ITEM OF EQUIP	$ 361.93	$ -			
101-1000-4312	CITY ADMINISTRATOR	4312	MGMT CONSULTING		$ -			
101-1000-43121	CITY ADMINISTRATOR	43121	MGMT SVCS	$ 72,883.01	$ 91,287.53	$ 87,000.00	$ 87,000.00	$ 87,000.00
101-1000-43124	CITY ADMINISTRATOR	43124	ACT 205 MGMT SERVICES	$ 23,685.71	$ 19,795.87	$ 25,000.00	$ 25,000.00	$ 25,000.00
101-1000-43126	CITY ADMINISTRATOR	43126	REFUND OF PRIOR YR REVENU	$ 70.70	$ 10,158.87	$ 500.00	$ 500.00	$ 500.00
101-1000-4321	CITY ADMINISTRATOR	4321	TELEPHONE MO CHRGS	$ 70,296.39	$ 96,042.75	$ 20,000.00	$ 34,200.00	$ 34,200.00
101-1000-4323	CITY ADMINISTRATOR	4323	TELEPHONE EQUIP INSTALL	$ 286.25	$ 600.00	$ -		
101-1000-4324	CITY ADMINISTRATOR	4324	CELL PHONES	$ 29,296.24	$ 28,113.36	$ 29,000.00	$ 39,840.00	$ 39,840.00
101-1000-4325	CITY ADMINISTRATOR	4325	POSTAGE	$ 77,603.76	$ 52,101.98	$ -	$ -	$ -
101-1000-4341	CITY ADMINISTRATOR	4341	ADVERTISING/PROMO MATERIA	$ 4,635.21	$ 1,890.51	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-1000-4342	CITY ADMINISTRATOR	4342	PRINTING	$ 11,472.55	$ 8,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
101-1000-4344	CITY ADMINISTRATOR	4344	OTHER EXPENSES/BANK FEES	$ 51,037.64	$ 71,316.12	$ 12,000.00	$ 12,000.00	$ 12,000.00
101-1000-4351	CITY ADMINISTRATOR	4351	INSURANCES	$ 194,056.00	$ 235,806.00	$ 235,806.00	$ 235,806.00	$ 235,806.00
101-1000-4384	CITY ADMINISTRATOR	4384	MACHINE - EQUIP RENT	$ 46,770.97	$ 49,091.21	$ 46,811.25	$ 30,000.00	$ 30,000.00
101-1000-4420	CITY ADMINISTRATOR	4420	DUES, SUBSCRIPTIONS,MEMBS				$ 920.00	$ 920.00
101-1000-4430	CITY ADMINISTRATOR	4430	TAXES	$ 6.50	$ 1,289.25	$ 125.00	$ 125.00	$ 125.00
101-1000-4460	CITY ADMINISTRATOR	4460	MEETINGS/CONFERENCES	$ 4,260.89	$ 6,899.48	$ 4,000.00	$ 5,500.00	$ 5,500.00
101-1000-45201	CITY ADMINISTRATOR	45201	GRANT MATCHES	$ 82,539.73	$ -			
101-1000-45401	CITY ADMINISTRATOR	45401	WEEDSEED PROGRAM	$ 45,577.96	$ 42,499.06	$ 25,000.00	$ 25,000.00	$ 25,000.00
101-1000-4991	CITY ADMINISTRATOR	4991	CONTINGENCY	$ -	$ -	$ 5,612.85	$ 25,652.97	$ 47,823.92
101-1000-4992	CITY ADMINISTRATOR	4992	UNRESERVED FUND BALANCE		$ -			
101-1000-49922	CITY ADMINISTRATOR	49922	CASH BAL REPLENISHMENT		$ -			
101-1000-4993	CITY ADMINISTRATOR	4993	CITY EXPENSE REDUCTIONS		$ (110,000.00)	$ (60,000.00)	$ -	
	CITY ADMINISTRATOR			**$ 1,099,756.93**	**$ 944,222.76**	**$ 783,163.79**	$ 803,909.31	**$ 825,874.35**
101-1011-4122	HUMAN RESOURCES	4122	SALARIES DIRECTORS/SUPV	$ 66,665.04	$ 60,958.27	$ 93,333.33	$ 134,930.00	$ 134,930.00
101-1011-4141	HUMAN RESOURCES	4141	SALARIES GENERAL	$ 39,912.00	$ 42,390.00	$ 43,662.00	$ 44,972.00	$ 44,972.00
101-1011-4143	HUMAN RESOURCES	4143	WAGES - PART TIME	$ 1,639.41	$ 3,251.59	$ 5,657.50	$ 5,827.50	$ 5,827.50
101-1011-4144	HUMAN RESOURCES	4144	SALARIES/WAGES OTHER	$ 21,024.92	$ 17,651.67	$ 20,000.00	$ 8,000.00	$ 8,000.00
101-1011-4153	HUMAN RESOURCES	4153	LONG TERM DISABILITY INS	$ 205.15	$ 299.72	$ 342.37	$ 431.76	$ 431.76
101-1011-4156	HUMAN RESOURCES	4156	HEALTH INSURANCE	$ 24,030.45	$ 25,077.08	$ 33,751.30	$ 45,462.97	$ 45,270.81
101-1011-41561	HUMAN RESOURCES	41561	HEALTH INS PREMIUM/DISC		$ -			
101-1011-41565	HUMAN RESOURCES	41565	COBRA ADMIN FEE	$ 5,960.14	$ 5,500.00	$ 5,500.00	$ 3,000.00	$ 3,000.00
101-1011-41566	HUMAN RESOURCES	41566	FSA ADMIN FEE	$ 4,277.10	$ 6,905.16	$ 6,678.00	$ 9,871.00	$ 9,871.00
101-1011-41567	HUMAN RESOURCES	41567	FSA SAVINGS		$ -			
101-1011-41568	HUMAN RESOURCES	41568	OPEB TRUST FUNDING				$ 25,000.00	$ 25,000.00
101-1011-4158	HUMAN RESOURCES	4158	LIFE INSURANCE	$ 247.50	$ 288.00	$ 360.00	$ -	$ -
101-1011-41581	HUMAN RESOURCES	41581	LIFE INS PREM/DISC		$ -		$ 9,871.00	$ 9,871.00
101-1011-41601	HUMAN RESOURCES	41601	PENSION CONTRIB/PMRS	$ 5,298.68	$ 4,436.43	$ 1,412.30	$ 1,250.46	$ 1,251.95
101-1011-41602	HUMAN RESOURCES	41602	PMRS ADMIN FEE	$ 120.00	$ 200.00	$ 200.00	$ 240.00	$ 240.00
101-1011-41603	HUMAN RESOURCES	41603	PENSION CONTRIB/BOND	$ 33,006.53	$ 27,239.99	$ 5,826.73	$ 5,237.67	$ 5,221.91
101-1011-41604	HUMAN RESOURCES	41604	PENSION CONTRIB/AGGR	$ 10,001.88	$ 7,698.12	$ 2,802.12	$ 2,498.00	$ 2,500.97
101-1011-41611	HUMAN RESOURCES	41611	PMRS - RESIDENT EIT			$ 4,350.74	$ 4,944.89	$ 4,943.93
101-1011-41612	HUMAN RESOURCES	41612	PMRS - NON-RESIDENT EIT			$ 2,347.43	$ 2,668.00	$ 2,667.48
101-1011-41613	HUMAN RESOURCES	41613	AGGR - RESIDENT EIT			$ 8,632.23	$ 9,878.22	$ 9,876.29
101-1011-41614	HUMAN RESOURCES	41614	AGGR - NON-RESIDENT EIT			$ 4,657.50	$ 5,329.76	$ 5,328.72
101-1011-41615	HUMAN RESOURCES	41615	BOND - RESIDENT EIT			$ 17,949.86	$ 20,712.11	$ 20,621.27
101-1011-41616	HUMAN RESOURCES	41616	BOND - NON-RESIDENT EIT			$ 9,684.79	$ 11,175.16	$ 11,126.14
101-1011-4161	HUMAN RESOURCES	4161	FICA	$ 8,170.66	$ 10,934.71	$ 10,297.60	$ 12,266.98	$ 12,266.98
101-1011-4162	HUMAN RESOURCES	4162	MEDICARE	$ 1,910.79	$ 2,569.90	$ 2,408.31	$ 2,868.89	$ 2,868.89
101-1011-4163	HUMAN RESOURCES	4163	UNEMPLOYMENT COMP	$ 392.40	$ 218.00	$ 272.50	$ 327.00	$ 327.00
101-1011-4164	HUMAN RESOURCES	4164	WORKERS COMP	$ 264.76	$ 399.69	$ 364.03	$ 444.89	$ 444.89
101-1011-4173	HUMAN RESOURCES	4173	RETIREMENT INCENTIVE		$ 36,000.00			

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2016 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-1011-4178	HUMAN RESOURCES	4178	ACCRUED TERMINAL LEAVE	$ -	$ 29,615.00	$ 1,562.50	$ 1,875.00	$ 1,875.00
101-1011-4179	HUMAN RESOURCES	4179	ACCRUED VACATION	$ 1,282.02	$ 17,843.84	$ 1,875.00	$ 2,250.00	$ 2,250.00
101-1011-4182	HUMAN RESOURCES	4182	ACCRUED LONGEVITY	$ 4,200.00	$ -	$ -		
101-1011-4183	HUMAN RESOURCES		OVERTIME	$ -	$ 1,473.32			
101-1011-4194	HUMAN RESOURCES	4194	EDUCATION/TRAINING	$ 28,222.26	$ 12,904.56	$ 25,000.00	$ 20,000.00	$ 18,000.00
101-1011-43130	HUMAN RESOURCES		PAYROLL SERVICES	$ -	$ 10,407.08		$ 73,000.00	$ 73,000.00
101-1011-4314	HUMAN RESOURCES	4314	LEGAL	$ 48,974.78	$ 61,359.24	$ 50,000.00	$ 30,000.00	$ 30,000.00
101-1011-4315	HUMAN RESOURCES	4315	MEDICAL PROGRAMS	$ 1,283.00	$ -		$ 2,500.00	$ 2,500.00
101-1011-4318	HUMAN RESOURCES	4318	DRUG TESTING	$ 2,170.00	$ 2,777.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
101-1011-43181	HUMAN RESOURCES	43181	DRUG TESTING-PART-TIME	$ 2,224.69	$ 1,290.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
101-1011-4319	HUMAN RESOURCES	4319	CIVIL SVC EXPENSE	$ 4,474.37	$ 1,087.30	$ 15,000.00	$ 5,000.00	$ 5,000.00
101-1011-4341	HUMAN RESOURCES	4341	ADVERTISING/PROMO MATERIA		$ 6,083.85	$ 5,000.00	$ 2,800.00	$ 2,800.00
101-1011-4460	HUMAN RESOURCES	4460	MEETINGS/CONFERENCES	$ 1,002.56	$ 2,000.00	$ 2,000.00	$ 8,000.00	$ 8,000.00
	HUMAN RESOURCES		EMPLOYEE RECOGNITION				$ 5,000.00	$ 5,000.00
101-1011-4479	HUMAN RESOURCES	4479	TRANS TO P/R FUND					
	HUMAN RESOURCES			**$ 316,961.09**	**$ 398,859.52**	**$ 384,928.13**	$ 521,633.27	**$ 519,285.50**
101-1012-4122	INFORMATION TECHNOLO(	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 147,667.92	$ 134,596.75	$ 84,559.00	$ 84,559.00
101-1012-4143	INFORMATION TECHNOLO(	4143	WAGES - PART TIME	$ 23,133.69	$ 27,315.51	$ 24,711.96	$ 25,454.52	$ 25,454.52
101-1012-4153	INFORMATION TECHNOLO(	4153	LONG TERM DISABILITY INS	$ 119.57	$ 411.98	$ 382.34	$ 202.94	$ 202.94
101-1012-4156	INFORMATION TECHNOLO(	4156	HEALTH INSURANCE	$ 9,242.48	$ 25,077.08	$ 26,438.51	$ 15,154.32	$ 15,090.27
101-1012-4158	INFORMATION TECHNOLO(	4158	LIFE INSURANCE	$ 127.69	$ 288.00	$ 282.00	$ 144.00	$ 144.00
101-1012-41601	INFORMATION TECHNOLO(	41601	PENSION CONTRIB/PMRS	$ 2,037.93	$ 4,436.43	$ 1,106.30	$ 416.82	$ 417.32
101-1012-41603	INFORMATION TECHNOLO(	41603	PENSION CONTRIB/BOND	$ 9,168.48	$ 18,159.99	$ 3,260.20	$ 1,309.42	$ 1,305.48
101-1012-41604	INFORMATION TECHNOLO(	41604	PENSION CONTRIB/AGGR	$ 3,846.84	$ 7,698.12	$ 2,195.00	$ 832.67	$ 833.66
101-1012-41611	INFORMATION TECHNOLO(	41611	PMRS - RESIDENT EIT			$ 3,408.08	$ 1,648.30	$ 1,647.98
101-1012-41612	INFORMATION TECHNOLO(	41612	PMRS - NON-RESIDENT EIT			$ 1,838.82	$ 889.33	$ 889.16
101-1012-41613	INFORMATION TECHNOLO(	41613	AGGR - RESIDENT EIT			$ 6,761.92	$ 3,292.74	$ 3,292.10
101-1012-41614	INFORMATION TECHNOLO(	41614	AGGR - NON-RESIDENT EIT			$ 3,648.37	$ 1,776.59	$ 1,776.24
101-1012-41615	INFORMATION TECHNOLO(	41615	BOND - RESIDENT EIT			$ 10,043.37	$ 5,178.03	$ 5,155.32
101-1012-41616	INFORMATION TECHNOLO(	41616	BOND - NON-RESIDENT EIT			$ 5,418.87	$ 2,793.79	$ 2,781.54
101-1012-4161	INFORMATION TECHNOLO(	4161	FICA	$ 5,472.80	$ 10,760.55	$ 10,044.09	$ 6,906.09	$ 6,906.09
101-1012-4162	INFORMATION TECHNOLO(	4162	MEDICARE	$ 1,280.03	$ 2,516.68	$ 2,349.02	$ 1,615.13	$ 1,615.13
101-1012-4163	INFORMATION TECHNOLO(	4163	UNEMPLOYMENT COMP	$ 218.00	$ 218.00	$ 213.46	$ 109.00	$ 109.00
101-1012-4164	INFORMATION TECHNOLO(	4164	WORKERS COMP	$ 154.86	$ 530.63	$ 393.96	$ 209.11	$ 209.11
101-1012-4178	INFORMATION TECHNOLO(	4178	ACCRUED TERMINAL LEAVE	$ -	$ 700.00	$ 1,223.96	$ 625.00	$ 625.00
101-1012-4179	INFORMATION TECHNOLO(	4179	ACCRUED VACATION	$ 1,194.81	$ 1,306.98	$ 1,468.75	$ 750.00	$ 750.00
101-1012-4182	INFORMATION TECHNOLO(	4182	ACCRUED LONGEVITY	$ 3,500.00	$ -	$ -		
101-1012-4212	INFORMATION TECHNOLO(	4212	FORMS AND PRINTING	$ 6,500.00	$ 48,470.81	$ -	$ 66,000.00	$ 66,000.00
101-1012-4213	INFORMATION TECHNOLO(	4213	SM ITEM OF EQUIP	$ 8,000.00	$ 4,000.00	$ 4,000.00	$ 6,000.00	$ 6,000.00
101-1012-4321	INFORMATION TECHNOLO(	4321	TELEPHONE MO CHRGS	$ -			$ 36,000.00	$ 36,000.00
101-1012-4262	INFORMATION TECHNOLO(	4262	DATA PROCESSING SUPPLIES	$ 7,357.97	$ 4,000.00	$ 4,000.00	$ 22,500.00	$ 22,500.00
101-1012-4263	INFORMATION TECHNOLO(	4263	DP EQUIP/SOFTWARE	$ -	$ 72,321.53	$ 75,000.00	$ 25,000.00	$ 25,000.00
101-1012-43121	INFORMATION TECHNOLO(	43121	MGMT SVCS	$ 102,496.68	$ 73,768.89	$ 95,000.00	$ 177,100.00	$ 177,100.00
101-1012-4325	INFORMATION TECHNOLO(	4325	POSTAGE	$ -		$ 140,000.00	$ 120,000.00	$ 120,000.00
101-1012-4370	INFORMATION TECHNOLO(	4370	REPAIRS - MAINT SERVICES	$ 30,748.75	$ 14,045.24	$ 32,800.00	$ 32,800.00	$ 32,800.00
101-1012-4374	INFORMATION TECHNOLO(	4374	MACHINERY - EQUIP					
	INFORMATION TECHNOLOGY			**$ 276,730.58**	**$ 463,694.34**	**$ 590,585.73**	$ 639,266.80	**$ 639,163.84**

Public Safety

This portion of the budget covers the cost of operations for the Department of Police (including Traffic and Parking) and the Fire Department. Public Safety represents the largest portion of the operating expenses of the City of Easton. These departments have a major role in the City's efforts for a clean and safe environment for all of our citizens and visitors.

Revenue Highlights

In most cases, the 2016 City of Easton revenue budget for these three bureaus is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some revenue line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***Police Non Traffic*** – Is budgeted $54,000 to better reflect recent historical data.
- ***Parking Meters*** – Increase by $70,000 to better reflect recent historical data.
- ***Fire Service Charges*** – No money is budgeted for fire protection for the Borough of Glendon and includes a $10,000 reduction for insurance reimbursement.

Expense Highlights

In most cases, the 2016 City of Easton Expense Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some expense line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***Kelley & Ryan*** – The outsourcing of ticket collection and payment is included in the Traffic & Parking budget.
- ***Parking Meter Purchases*** – The budget includes a purchase of 20 parking meters.
- **Manpower** – The budget includes staffing of 63 police officers and 42 firefighters which is a reduction of two firefighters.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2016 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-2000-33110	POLICE	33110	POLICE NON-TRAFFIC VIOLS	$ 71,691.78	$ 85,000.00	$ 65,000.00	$ 54,000.00	$ 54,000.00
101-2000-33113	POLICE	33113	POLICE STATE FINES	$ 13,254.12	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
101-2000-33114	POLICE	33114	POLICE REPORTS	$ 12,544.75	$ 18,000.00	$ 18,000.00	$ 16,000.00	$ 16,000.00
101-2000-33115	POLICE	33115	CRIMINAL HSTY RECD CHKS	$ 454.58	$ 500.00	$ 500.00	$ 1,800.00	$ 1,800.00
101-2000-35194	POLICE	35194	CD NEIGHBORHOOD POLICE	$ 31,825.00	$ 35,000.00	$ 30,000.00	$ 25,000.00	$ 25,000.00
101-2000-35402	POLICE	35402	PUBLIC SFTY PENNDOT DUI	$ 11,540.00	$ 35,000.00	$ 35,000.00	$ 23,000.00	$ 23,000.00
101-2000-3541	POLICE	3541	BUCKLEUP/SMOOTH OPERATOR	$ 3,762.29	$ 14,000.00	$ 14,000.00	$ 8,000.00	$ 8,000.00
101-2000-35412	POLICE	35412	POLICE MISC GRANTS	$ 4,042.61	$ -		$ -	$ -
101-2000-35801	POLICE	35801	EASD CROSSING GUARDS	$ 132,925.23	$ 67,000.00	$ 60,000.00	$ 50,000.00	$ 50,000.00
101-2000-36214	POLICE	36214	POLICE SERVICE CHARGES	$ 179,180.69	$ 26,000.00	$ 26,000.00	$ 30,000.00	$ 30,000.00
101-2000-38025	POLICE	38025	POLICE SPECIAL SERVICES	$ 122,075.21	$ 78,000.00	$ 78,000.00	$ 80,000.00	$ 80,000.00
101-2000-38027	POLICE	38027	SPEC POLICE O/T REIMB	$ 23,355.41	$ 40,000.00	$ 40,000.00	$ 24,000.00	$ 24,000.00
	POLICE			**$ 606,651.87**	**$ 414,500.00**	**$ 382,500.00**	$ 327,800.00	**$ 327,800.00**
101-2021-33111	TRAFFIC & PARKING	33111	POLICE TRAFFIC VIOLATIONS	$ 47,260.32	$ 80,000.00	$ 70,000.00	$ 55,000.00	$ 55,000.00
101-2021-33112	TRAFFIC & PARKING	33112	PEO PARKING FINES	$ 754,172.83	$ 850,000.00	$ 825,000.00	$ 750,000.00	$ 750,000.00
101-2021-36215	TRAFFIC & PARKING	36215	POLICE TOWING CHARGES	$ 9,440.00	$ 12,500.00	$ 12,500.00	$ 10,400.00	$ 10,400.00
101-2021-36321	TRAFFIC & PARKING	36321	PARKING METERS	$ 664,679.20	$ 835,000.00	$ 930,000.00	$ 1,000,000.00	$ 1,000,000.00
101-2021-36322	TRAFFIC & PARKING	36322	PARKING METERS-CCARDS	$ 118,684.65	$ -		$ -	
	TRAFFIC & PARKING			**$ 1,594,237.00**	**$ 1,777,500.00**	**$ 1,837,500.00**	$ 1,815,400.00	**$ 1,815,400.00**
101-3000-35804	FIRE	35804	GLENDON FIRE CONTRACT	$ 15,519.96	$ 16,224.00	$ 16,863.00	$ -	$ -
101-3000-36221	FIRE	36221	FIRE REPORTS	$ 783.00	$ 750.00	$ 750.00	$ 750.00	$ 750.00
101-3000-36222	FIRE	36222	PUB SAF SERVICE CHARGES	$ -	$ -	$ 25,000.00	$ 15,000.00	$ 15,000.00
101-3000-38012	FIRE	38012	MISCELLANEOUS REV	$ -	$ 5,000.00	$ 5,000.00	$ 23,000.00	$ 23,000.00
	FIRE			**$ 16,302.96**	**$ 21,974.00**	**$ 47,613.00**	$ 38,750.00	**$ 38,750.00**

EXPENDITURES

Expense Bu w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-2000-4122	POLICE	4122	SALARIES DIRECTORS/SUPV	$ 638,196.34	$ 660,256.28	$ 649,234.00	$ 768,729.00	$ 768,729.00
101-2000-4132	POLICE	4132	SALARIES PUBLIC SAFETY	$ 3,251,352.52	$ 3,436,886.71	$ 3,434,346.00	$ 3,562,525.00	$ 3,609,018.50
101-2000-4141	POLICE	4141	SALARIES GENERAL	$ 109,875.84	$ 114,103.92	$ 117,528.00	$ 121,054.00	$ 121,054.00
101-2000-4143	POLICE	4143	WAGES - PART TIME	$ 32,456.16	$ 31,352.79	$ 34,267.00	$ 35,296.00	$ 35,296.00
101-2000-4144	POLICE	4144	SALARIES/WAGES OTHER	$ 41,900.33	$ 53,573.52	$ 61,550.00	$ 61,550.00	$ 61,550.00
101-2000-4153	POLICE	4153	LONG TERM DISABILITY INS	$ 211.42	$ 273.85	$ 282.07	$ 10,677.73	$ 10,789.31
101-2000-4156	POLICE	4156	HEALTH INSURANCE	$ 596,140.13	$ 827,543.57	$ 877,533.69	$ 985,031.07	$ 995,957.77
101-2000-41563	POLICE	41563	HEALTH INSURANCE RETIREES	$ -	$ 72,295.93	$ 75,910.73	$ 79,706.27	$ 79,706.27
101-2000-4158	POLICE	4158	LIFE INSURANCE	$ 7,976.25	$ 9,504.00	$ 9,360.00	$ 9,792.00	$ 9,936.00
101-2000-41601	POLICE	41601	PENSION CONTRIB/PMRS	$ 6,113.86	$ 6,654.65	$ 1,694.76	$ 1,250.46	$ 1,251.95
101-2000-41603	POLICE	41603	PENSION CONTRIB/BOND	$ 600,535.40	$ 599,279.68	$ 108,210.75	$ 85,112.07	$ 86,161.52
101-2000-41604	POLICE	41604	PENSION CONTRIB/AGGR	$ 1,695,624.00	$ 1,715,401.20	$ 404,594.84	$ 319,419.75	$ 319,799.30
101-2000-41609	POLICE	41609	DEFERRED COMPENSATION		$ -			
101-2000-41611	POLICE	41611	PMRS - RESIDENT EIT			$ 5,220.89	$ 4,944.89	$ 4,943.93
101-2000-41612	POLICE	41612	PMRS - NON-RESIDENT EIT			$ 2,816.91	$ 2,668.00	$ 2,667.48
101-2000-41613	POLICE	41613	AGGR - RESIDENT EIT			$ 1,246,396.57	$ 1,263,130.88	$ 1,262,884.35
101-2000-41614	POLICE	41614	AGGR - NON-RESIDENT EIT			$ 672,489.40	$ 681,518.35	$ 681,385.33
101-2000-41615	POLICE	41615	BOND - RESIDENT EIT			$ 333,354.49	$ 336,571.81	$ 340,251.00
101-2000-41616	POLICE	41616	BOND - NON-RESIDENT EIT			$ 179,860.38	$ 181,596.27	$ 183,581.37
101-2000-4161	POLICE	4161	FICA	$ 9,340.55	$ 9,261.06	$ 9,473.29	$ 9,755.70	$ 9,755.70
101-2000-4162	POLICE	4162	MEDICARE	$ 68,407.19	$ 74,528.36	$ 73,840.53	$ 77,294.85	$ 77,314.78
101-2000-4163	POLICE	4163	UNEMPLOYMENT COMP	$ 7,466.50	$ 7,521.00	$ 7,412.00	$ 7,412.00	$ 7,521.00
101-2000-4164	POLICE	4164	WORKERS COMP	$ 149,789.03	$ 164,791.59	$ 130,333.56	$ 138,263.95	$ 139,743.65
101-2000-4178	POLICE	4178	ACCRUED TERMINAL LEAVE	$ -	$ 24,150.00	$ 40,625.00	$ 40,625.00	$ 41,250.00
101-2000-4179	POLICE	4179	ACCRUED VACATION	$ 784.44	$ 34,500.00	$ 48,750.00	$ 48,750.00	$ 49,500.00
101-2000-4182	POLICE	4182	ACCRUED LONGEVITY	$ 146,600.00	$ 175,434.02	$ 186,150.00	$ 186,150.00	$ 186,150.00
101-2000-4183	POLICE	4183	OVERTIME	$ 297,995.67	$ 292,452.72	$ 260,000.00	$ 260,000.00	$ 260,000.00
101-2000-418301	POLICE	418301	OVERTIME-BUCKLEUP/SMTHOP	$ 3,918.25	$ 14,000.00	$ 14,000.00	$ 8,000.00	$ 8,000.00
101-2000-41832	POLICE	41832	OUTSIDE AGENCIES	$ 27,120.25	$ 40,000.00	$ 40,000.00	$ 24,000.00	$ 24,000.00
101-2000-418321	POLICE	418321	D.U.I. OVERTIME	$ 23,334.82	$ 30,000.00	$ 25,000.00	$ 23,000.00	$ 23,000.00
101-2000-418324	POLICE	418324	OVERTIME-GRAFFITI REMOVAL	$ 4,628.75	$ 5,000.00	$ -		
101-2000-418326	POLICE	418326	CDBG OVERTIME NEIGHD REIM	$ 27,389.57	$ 27,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
101-2000-41833	POLICE	41833	WEED/SEED VIOL PREV	$ 4,610.20	$ 5,000.00	$ -	$ 10,000.00	$ 10,000.00
101-2000-418331	POLICE	418331	W&S COPS/COMM GRANT	$ 3.00	$ -			
101-2000-41836	POLICE	41836	HOLIDAY/BIRTHDAY PAY	$ 36,387.48	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
101-2000-41837	POLICE	41837	OVERTIME SPECIAL EVENTS	$ 118,501.83	$ 91,543.04	$ 80,000.00	$ 80,000.00	$ 80,000.00
101-2000-41838	POLICE	41838	OT SPEC EVENTS-NO REIMB	$ 31,273.98	$ 43,077.52	$ 30,000.00	$ 30,000.00	$ 30,000.00
101-2000-418381	POLICE	418381	WEED/SEED CITY					
101-2000-41839	POLICE	41839	NON-SWORN PERSON	$ 2,167.36	$ 200.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
101-2000-4194	POLICE	4194	EDUCATION/TRAINING	$ 62,481.22	$ 44,455.99	$ 54,300.00	$ 64,300.00	$ 64,300.00
101-2000-41941	POLICE	41941	TUITION REIMBURSEMENT	$ 4,209.00	$ 5,000.00	$ 20,000.00	$ 10,000.00	$ 10,000.00
101-2000-4211	POLICE	4211	OFFICE STATIONERY	$ 5,089.55	$ 6,650.00	$ 7,720.00	$ 6,600.00	$ 6,600.00
101-2000-4212	POLICE	4212	FORMS AND PRINTING	$ 9,984.00	$ 9,184.00	$ 9,045.00	$ 12,945.00	$ 12,945.00
101-2000-4213	POLICE	4213	SM ITEM OF EQUIP	$ 64,669.80	$ 86,063.26	$ 75,930.00	$ 74,000.00	$ 74,000.00
101-2000-422021	POLICE	422021	GRAFFITI REMVL SUPPLIES	$ 908.37	$ 1,000.00	$ 1,000.00	$ 700.00	$ 700.00
101-2000-4224	POLICE	4224	PSYCHOLOGICAL/MEDS	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
101-2000-4228	POLICE	4228	K-9 SUPPLIES	$ 17,010.89	$ 22,580.00	$ 24,580.00	$ 24,660.00	$ 24,660.00
101-2000-4238	POLICE	4238	CLOTHING AND SUPPLIES	$ 27,122.13	$ 30,690.00	$ 22,590.00	$ 34,865.00	$ 34,865.00
101-2000-42381	POLICE	42381	UNIFORMS SCHOOL GUARDS	$ 595.00	$ 600.00	$ 600.00	$ 600.00	$ 600.00
101-2000-4241	POLICE	4241	GENERAL SUPPLIES	$ 12,154.40	$ 11,800.00	$ 12,340.00	$ 9,350.00	$ 9,350.00
101-2000-4252	POLICE	4252	CAR WASHING	$ 2,960.60	$ 3,678.98	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-2000-4261	POLICE	4261	PHOTO SUPPLIES	$ 800.45	$ 1,550.00	$ 1,550.00	$ 1,550.00	$ 1,550.00
101-2000-4262	POLICE	4262	DATA PROCESSING SUPPLIES	$ 17,979.01	$ 11,000.00	$ 8,060.00	$ 8,560.00	$ 8,560.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-2000-4312	POLICE	4312	MGMT CONSULTING	$ 63,520.51	$ 79,308.58	$ 83,835.00	$ 80,435.00	$ 80,435.00
101-2000-43121	POLICE	43121	MGMT SVCS	$ 22,335.94	$ 14,095.48	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-2000-4324	POLICE	4324	CELL PHONES	$ 25,198.10	$ 23,500.00	$ 23,500.00	$ 34,000.00	$ 34,000.00
101-2000-4327	POLICE	4327	RADIO EQUIP MNT	$ 63,098.20	$ 42,435.00	$ 18,000.00	$ 18,000.00	$ 18,000.00
101-2000-4352	POLICE	4352	LIABILITY - CASUALTY	$ 450,506.00	$ 450,506.00	$ 450,506.00	$ 450,506.00	$ 450,506.00
101-2000-4530	POLICE	4530	TO GOVERNMENTAL UNITS	$ 15,885.00	$ 12,000.00	$ 11,000.00	$ 16,000.00	$ 16,000.00
	POLICE			**$ 8,810,109.29**	**$ 9,465,182.70**	**$ 10,074,290.86**	$ 10,390,396.06	**$ 10,457,769.21**
101-2021-4141	TRAFFIC & PARKING	4141	SALARIES GENERAL	$ 73,317.25	$ 80,857.00	$ 83,283.00	$ 85,782.00	$ 85,782.00
101-2021-4143	TRAFFIC & PARKING	4143	WAGES - PART TIME	$ 82,137.72	$ 106,650.00	$ 109,890.00	$ 122,220.00	$ 122,220.00
101-2021-4146	TRAFFIC & PARKING	4146	WAGES-CROSSINGS GUARDS	$ 90,295.17	$ 116,617.15	$ 119,925.00	$ 123,581.25	$ 123,581.25
101-2021-4153	TRAFFIC & PARKING	4153	LONG TERM DISABILITY INS	$ 139.41	$ 194.06	$ 199.88	$ 205.88	$ 205.88
101-2021-4156	TRAFFIC & PARKING	4156	HEALTH INSURANCE	$ 18,484.97	$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
101-2021-4158	TRAFFIC & PARKING	4158	LIFE INSURANCE	$ 247.58	$ 288.00	$ 288.00	$ 288.00	$ 288.00
101-2021-41601	TRAFFIC & PARKING	41601	PENSION CONTRIB/PMRS	$ 6,113.86	$ 4,436.43	$ 1,129.84	$ 833.64	$ 834.63
101-2021-41603	TRAFFIC & PARKING	41603	PENSION CONTRIB/BOND	$ 27,505.44	$ 18,159.99	$ 3,329.56	$ 2,618.83	$ 2,610.96
101-2021-41604	TRAFFIC & PARKING	41604	PENSION CONTRIB/AGGR	$ 11,540.64	$ 7,698.12	$ 2,241.70	$ 1,665.33	$ 1,667.31
101-2021-41611	TRAFFIC & PARKING	41611	PMRS - RESIDENT EIT			$ 3,480.59	$ 3,296.59	$ 3,295.95
101-2021-41612	TRAFFIC & PARKING	41612	PMRS - NON-RESIDENT EIT			$ 1,877.94	$ 1,778.67	$ 1,778.32
101-2021-41613	TRAFFIC & PARKING	41613	AGGR - RESIDENT EIT			$ 6,905.79	$ 6,585.48	$ 6,584.19
101-2021-41614	TRAFFIC & PARKING	41614	AGGR - NON-RESIDENT EIT			$ 3,726.00	$ 3,553.18	$ 3,552.48
101-2021-41615	TRAFFIC & PARKING	41615	BOND - RESIDENT EIT			$ 10,257.06	$ 10,356.06	$ 10,310.64
101-2021-41616	TRAFFIC & PARKING	41616	BOND - NON-RESIDENT EIT			$ 5,534.17	$ 5,587.58	$ 5,563.07
101-2021-4161	TRAFFIC & PARKING	4161	FICA	$ 15,316.08	$ 19,926.29	$ 19,694.18	$ 20,840.26	$ 20,840.26
101-2021-4162	TRAFFIC & PARKING	4162	MEDICARE	$ 3,585.04	$ 4,660.18	$ 4,605.90	$ 4,873.93	$ 4,873.93
101-2021-4163	TRAFFIC & PARKING	4163	UNEMPLOYMENT COMP	$ 4,360.00	$ 4,251.00	$ 3,924.00	$ 218.00	$ 218.00
101-2021-4164	TRAFFIC & PARKING	4164	WORKERS COMP	$ 1,149.64	$ 1,683.92	$ 1,323.60	$ 307.10	$ 307.10
101-2021-4178	TRAFFIC & PARKING	4178	ACCRUED TERMINAL LEAVE		$ 700.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
101-2021-4179	TRAFFIC & PARKING	4179	ACCRUED VACATION		$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
101-2021-4182	TRAFFIC & PARKING	4182	ACCRUED LONGEVITY	$ 3,900.00	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 1,800.00
101-2021-4253	TRAFFIC & PARKING	4253	SPEED TIMING DEVICE	$ 213.56	$ 1,981.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-2021-43131	TRAFFIC & PARKING	43131	KELLEY & RYAN	$ 638.50		$ 77,000.00	$ 77,000.00	$ 77,000.00
101-2021-43121	TRAFFIC & PARKING	43121	MGMT SVCS	$ 4,975.00	$ 6,360.00	$ 5,800.00	$ 6,200.00	$ 6,200.00
101-2021-4386	TRAFFIC & PARKING	4386	PARKING METER RENTAL	$ 62,946.03	$ 157,450.81	$ 85,360.00	$ 85,260.00	$ 85,260.00
	TRAFFIC & PARKING			**$ 406,865.89**	**$ 547,252.49**	**$ 569,826.73**	$ 584,756.10	**$ 584,614.24**
101-3000-4122	FIRE	4122	SALARIES DIRECTORS/SUPV	$ 562,066.31	$ 580,622.43	$ 598,165.00	$ 616,084.00	$ 616,084.00
101-3000-4132	FIRE	4132	SALARIES PUBLIC SAFETY	$ 2,150,813.99	$ 2,225,937.75	$ 2,298,492.00	$ 2,252,790.00	$ 2,252,790.00
101-3000-4143	FIRE	4143	WAGES - PART TIME	$ 113,608.71	$ 12,160.43	$ -	$ -	
101-3000-4144	FIRE	4144	SALARIES/WAGES OTHER	$ 8,578.80	$ 22,866.78	$ 25,079.00	$ 25,079.00	$ 25,079.00
101-3000-4153	FIRE	4153	LONG TERM DISABILITY INS	$ 344.40	$ 401.44	$ 413.48	$ 6,880.98	$ 6,880.98
101-3000-4156	FIRE	4156	HEALTH INSURANCE	$ 406,669.24	$ 551,695.71	$ 594,022.80	$ 636,481.61	$ 633,791.31
101-3000-41563	FIRE	41563	HEALTH INSURANCE RETIREES	$ -	$ 71,279.47	$ 74,843.44	$ 78,585.62	$ 78,585.61
101-3000-4158	FIRE	4158	LIFE INSURANCE	$ 5,445.00	$ 6,336.00	$ 6,336.00	$ 6,048.00	$ 6,048.00
101-3000-41603	FIRE	41603	PENSION CONTRIB/BOND	$ 403,413.10	$ 399,519.78	$ 73,250.35	$ 54,995.49	$ 54,830.06
101-3000-41604	FIRE	41604	PENSION CONTRIB/AGGR	$ 1,073,904.96	$ 1,061,666.04	$ 246,562.76	$ 200,144.66	$ 200,382.48
101-3000-41613	FIRE	41613	AGGR - RESIDENT EIT			$ 759,562.28	$ 791,462.96	$ 791,308.48
101-3000-41614	FIRE	41614	AGGR - NON-RESIDENT EIT			$ 409,819.47	$ 427,031.38	$ 426,948.04
101-3000-41615	FIRE	41615	BOND - RESIDENT EIT			$ 225,655.35	$ 217,477.17	$ 216,523.36
101-3000-41616	FIRE	41616	BOND - NON-RESIDENT EIT			$ 121,751.64	$ 117,339.13	$ 116,824.51
101-3000-4161	FIRE	4161	FICA	$ 717.78	$ 753.86	$ -	$ -	$ -
101-3000-4162	FIRE	4162	MEDICARE	$ 43,257.94	$ 46,141.46	$ 52,239.16	$ 54,059.35	$ 54,059.35
101-3000-4163	FIRE	4163	UNEMPLOYMENT COMP	$ 4,905.00	$ 4,905.00	$ 4,796.00	$ 4,578.00	$ 4,578.00
101-3000-4164	FIRE	4164	WORKERS COMP	$ 102,968.03	$ 111,846.46	$ 92,131.49	$ 91,247.27	$ 91,247.27
101-3000-4176	FIRE	4176	HOLIDAY/PERSONAL DAYS	$ 42,092.27	$ 41,354.40	$ 40,000.00	$ 38,000.00	$ 38,000.00

Expense Bu w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-3000-4178	FIRE	4178	ACCRUED TERMINAL LEAVE	$ -	$ 15,400.00	$ 27,500.00	$ 26,250.00	$ 26,250.00
101-3000-4179	FIRE	4179	ACCRUED VACATION	$ 45,852.17	$ 22,000.00	$ 33,000.00	$ 31,500.00	$ 31,500.00
101-3000-4182	FIRE	4182	ACCRUED LONGEVITY	$ 216,927.66	$ 238,140.24	$ 268,464.60	$ 274,528.00	$ 274,528.00
101-3000-4183	FIRE	4183	OVERTIME	$ 326,161.04	$ 402,043.92	$ 275,000.00	$ 425,000.00	$ 425,000.00
101-3000-41836	FIRE	41836	HOLIDAY/BIRTHDAY PAY	$ 33,776.64	$ 35,183.76	$ 37,000.00	$ 39,000.00	$ 39,000.00
101-3000-418391	FIRE		SICK LEAVE INCENTIVE	$ -		$ 15,750.00	$ 14,250.00	$ 14,250.00
101-3000-4194	FIRE	4194	EDUCATION/TRAINING	$ 27,075.44	$ 24,308.07	$ 20,000.00	$ 21,300.00	$ 21,300.00
101-3000-4212	FIRE	4212	FORMS AND PRINTING	$ 930.82	$ 1,200.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
101-3000-4213	FIRE	4213	SM ITEM OF EQUIP	$ 3,514.76	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-3000-4215	FIRE	4215	FURNISHINGS	$ 7,646.19	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-3000-4224	FIRE	4224	PSYCHOLOGICAL/MEDS	$ 959.00	$ 1,000.00	$ 750.00	$ 750.00	$ 750.00
101-3000-4238	FIRE	4238	CLOTHING AND SUPPLIES	$ 30,364.84	$ 27,713.11	$ 45,000.00	$ 35,000.00	$ 35,000.00
101-3000-4242	FIRE	4242	PROTECTION/PROP SUPPLIES	$ 17,113.64	$ 24,358.44	$ 20,000.00	$ 23,000.00	$ 23,000.00
101-3000-4250	FIRE	4250	REPAIRS / MAINT SUPPLIES	$ 15,697.46	$ 20,000.00	$ 15,000.00	$ 20,000.00	$ 20,000.00
101-3000-4262	FIRE	4262	DATA PROCESSING SUPPLIES	$ 964.00	$ 1,500.00	$ -	$ 1,500.00	$ 1,500.00
101-3000-4263	FIRE	4263	DP EQUIP/SOFTWARE	$ 3,144.20	$ 3,497.40	$ 4,000.00	$ 5,000.00	$ 5,000.00
101-3000-4265	FIRE	4265	SMALL TOOLS/EQUIPMENT	$ 15,883.30	$ 12,000.00	$ 12,000.00	$ 15,000.00	$ 15,000.00
101-3000-43121	FIRE	43121	MGMT SVCS	$ 5,480.54	$ 5,890.06	$ 5,650.00	$ 5,650.00	$ 5,650.00
101-3000-4327	FIRE	4327	RADIO EQUIP MNT	$ 7,344.25	$ 6,685.98	$ 10,000.00	$ 10,000.00	$ 10,000.00
			FIRE STUDY				$ 25,000.00	
101-3000-4440	FIRE	4440	LAUNDRY/OTHER SANITATION	$ 1,473.40	$ 1,300.00	$ 1,400.00	$ 1,500.00	$ 1,500.00
	FIRE			**$ 5,679,094.88**	**$ 5,994,707.99**	**$ 6,429,634.83**	$ 6,608,512.62	**$ 6,579,188.45**

Department of Planning and Zoning

Department of Community and Economic Development

This section of the budget includes budgets for two City departments – the Department of Planning and Zoning and the Department of Community and Economic Development.

The Planning and Zoning oversees all planning and zoning activities in the city.

The Department of Community and Economic Development oversees and coordinates with other affiliated organizations in encouraging investment in development, opening new businesses, and the expansion of existing businesses and redevelopment of commercial property.

Revenue Highlights

In most cases, the 2016 City of Easton Revenue Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some revenue line items have seen deviations from prior year history.

Expense Highlights

In most cases, the 2016 City of Easton Expense Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some expense line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***GEDP Contribution*** – The proposed 2016 budget includes an increase from 2015 to 2016 of $20,000 for GEDP operations.

- ***Branding/Advertising Program*** – The proposed budget includes an increase of $40,000 in this line item to create a branding program for the city.

- ***Planning and Zoning*** – Mgt services line item is proposed to be reduced by $10,000.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-4000-3512	PLANNING & ZONING	3512	CDBG REIMBURSEMENT	$ 171,891.06	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-4000-36140	PLANNING & ZONING	36140	PLANNING COMMISSION FEES	$ 40,750.83	$ 33,000.00	$ 20,000.00	$ 12,000.00	$ 12,000.00
101-4000-36156	PLANNING & ZONING	36156	SHADE TREE COMMISSION	$ 300.00	$ -		$ -	
	PLANNING			**$ 212,941.89**	**$ 33,000.00**	**$ 30,000.00**	$ 22,000.00	**$ 22,000.00**

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-4500-3512	ECON DEVELOPMENT	3512	CDBG REIMBURSEMENT	$ 1,683.13	$ 10,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
	ECON DEVELOPMENT			**$ 1,683.13**	**$ 10,000.00**	**$ 20,000.00**	$ 20,000.00	**$ 20,000.00**

EXPENDITURES

Expense Bu w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-4000-4122	PLANNING & ZONING	4122	SALARIES DIRECTORS/SUPV	$ 43,265.35	$ 67,794.96	$ 88,580.00	$ 90,125.00	$ 90,125.00
101-4000-4131	PLANNING & ZONING	4131	SALARIES PROF STAFF	$ 95,519.94	$ 65,163.12	$ 67,118.00	$ 69,132.00	$ 69,132.00
101-4000-4141	PLANNING & ZONING	4141	SALARIES GENERAL	$ 60,932.34	$ 78,674.46	$ 80,996.00	$ 38,041.00	$ 38,041.00
101-4000-4143	PLANNING & ZONING	4143	WAGES - PART TIME	$ 3,618.00	$ -			
101-4000-4144	PLANNING & ZONING	4144	SALARIES/WAGES OTHER	$ 416.70	$ -			
101-4000-4153	PLANNING & ZONING	4153	LONG TERM DISABILITY INS	$ 382.87	$ 689.31	$ 568.07	$ 473.52	$ 473.52
101-4000-4156	PLANNING & ZONING	4156	HEALTH INSURANCE	$ 46,212.41	$ 62,692.69	$ 54,002.07	$ 45,462.97	$ 45,270.81
101-4000-4158	PLANNING & ZONING	4158	LIFE INSURANCE	$ 461.25	$ 720.00	$ 576.00	$ 432.00	$ 432.00
101-4000-41601	PLANNING & ZONING	41601	PENSION CONTRIB/PMRS	$ 10,189.80	$ 11,091.08	$ 2,259.68	$ 1,250.46	$ 1,251.95
101-4000-41603	PLANNING & ZONING	41603	PENSION CONTRIB/BOND	$ 45,842.40	$ 45,399.98	$ 6,659.12	$ 3,928.25	$ 3,916.43
101-4000-41604	PLANNING & ZONING	41604	PENSION CONTRIB/AGGR	$ 19,234.44	$ 19,245.24	$ 4,483.40	$ 2,498.00	$ 2,500.97
101-4000-41611	PLANNING & ZONING	41611	PMRS - RESIDENT EIT			$ 6,961.18	$ 4,944.89	$ 4,943.93
101-4000-41612	PLANNING & ZONING	41612	PMRS - NON-RESIDENT EIT			$ 3,755.88	$ 2,668.00	$ 2,667.48
101-4000-41613	PLANNING & ZONING	41613	AGGR - RESIDENT EIT			$ 13,811.57	$ 9,878.22	$ 9,876.29
101-4000-41614	PLANNING & ZONING	41614	AGGR - NON-RESIDENT EIT			$ 7,451.99	$ 5,329.76	$ 5,328.72
101-4000-41615	PLANNING & ZONING	41615	BOND - RESIDENT EIT			$ 20,514.12	$ 15,534.08	$ 15,465.95
101-4000-41616	PLANNING & ZONING	41616	BOND - NON-RESIDENT EIT			$ 11,068.33	$ 8,381.37	$ 8,344.61
101-4000-4161	PLANNING & ZONING	4161	FICA	$ 13,180.13	$ 13,051.80	$ 15,090.43	$ 12,562.63	$ 12,562.63
101-4000-4162	PLANNING & ZONING	4162	MEDICARE	$ 3,082.48	$ 3,052.37	$ 3,529.21	$ 2,938.03	$ 2,938.03
101-4000-4163	PLANNING & ZONING	4163	UNEMPLOYMENT COMP	$ 654.00	$ 545.00	$ 436.00	$ 327.00	$ 327.00
101-4000-4164	PLANNING & ZONING	4164	WORKERS COMP	$ 910.17	$ 1,406.43	$ 895.04	$ 804.69	$ 804.69
101-4000-4178	PLANNING & ZONING	4178	ACCRUED TERMINAL LEAVE		$ 1,750.00	$ 2,500.00	$ 1,875.00	
101-4000-4179	PLANNING & ZONING	4179	ACCRUED VACATION	$ 12,837.77	$ 1,253.13	$ 3,000.00	$ 2,250.00	$ 2,250.00
101-4000-4182	PLANNING & ZONING	4182	ACCRUED LONGEVITY	$ 2,569.32	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00
101-4000-4194	PLANNING & ZONING	4194	EDUCATION/TRAINING	$ 2,720.35	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00
101-4000-4211	PLANNING & ZONING	4211	OFFICE STATIONERY	$ 1,528.53	$ 2,000.00	$ 2,000.00	$ 1,000.00	$ 1,000.00
101-4000-4213	PLANNING & ZONING	4213	SM ITEM OF EQUIP	$ 738.91	$ 1,000.00	$ 1,000.00	$ 500.00	$ 500.00
101-4000-4263	PLANNING & ZONING	4263	DP EQUIP/SOFTWARE	$ -	$ 3,000.00	$ 3,000.00	$ 8,500.00	$ 8,500.00
101-4000-4312	PLANNING & ZONING	4312	MGMT CONSULTING	$ 18,825.00	$ 20,623.25	$ 31,100.00	$ 21,000.00	$ 21,000.00
101-4000-4331	PLANNING & ZONING	4331	TRAVEL EXPENSES	$ 1,809.20	$ -			
101-4000-4420	PLANNING & ZONING	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 2,365.40	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
101-4000-44720	PLANNING & ZONING	44720	INTEREST-PROJ NOTE	$ 12,360.79	$ 20,000.00	$ -		
	PLANNING			**$ 399,657.55**	**$ 430,862.82**	**$ 443,066.10**	$ 361,536.87	**$ 359,353.00**

Expense Bu w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2016 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-4500-4122	ECON DEVELOPMENT	4122	SALARIES DIRECTORS/SUPV	$ 80,928.00	$ 84,431.04	$ 86,964.00	$ 90,125.00	$ 90,125.00
101-4500-4141	ECON DEVELOPMENT	4141	SALARIES GENERAL	$ 51,475.34	$ 48,564.96	$ 50,022.00	$ 51,523.00	$ 51,523.00
101-4500-4153	ECON DEVELOPMENT	4153	LONG TERM DISABILITY INS	$ 234.94	$ 319.19	$ 328.77	$ 339.96	$ 339.96
101-4500-4156	ECON DEVELOPMENT	4156	HEALTH INSURANCE	$ 25,416.83	$ 25,077.08	$ 27,001.04	$ 30,308.65	$ 30,180.54
101-4500-4158	ECON DEVELOPMENT	4158	LIFE INSURANCE	$ 247.50	$ 288.00	$ 288.00	$ 288.00	$ 288.00
101-4500-41601	ECON DEVELOPMENT	41601	PENSION CONTRIB/PMRS	$ 5,604.37	$ 4,436.43	$ 1,129.84	$ 833.64	$ 834.63
101-4500-41603	ECON DEVELOPMENT	41603	PENSION CONTRIB/BOND	$ 25,213.32	$ 18,159.99	$ 3,329.56	$ 2,618.83	$ 2,610.96
101-4500-41604	ECON DEVELOPMENT	41604	PENSION CONTRIB/AGGR	$ 10,578.96	$ 7,698.12	$ 2,241.70	$ 1,665.33	$ 1,667.31
101-4500-41611	ECON DEVELOPMENT	41611	PMRS - RESIDENT EIT			$ 3,480.59	$ 3,296.59	$ 3,295.95
101-4500-41612	ECON DEVELOPMENT	41612	PMRS - NON-RESIDENT EIT			$ 1,877.94	$ 1,778.67	$ 1,778.32
101-4500-41613	ECON DEVELOPMENT	41613	AGGR - RESIDENT EIT			$ 6,905.79	$ 6,585.48	$ 6,584.19
101-4500-41614	ECON DEVELOPMENT	41614	AGGR - NON-RESIDENT EIT			$ 3,726.00	$ 3,553.18	$ 3,552.48
101-4500-41615	ECON DEVELOPMENT	41615	BOND - RESIDENT EIT			$ 10,257.06	$ 10,356.06	$ 10,310.64
101-4500-41616	ECON DEVELOPMENT	41616	BOND - NON-RESIDENT EIT			$ 5,534.17	$ 5,587.58	$ 5,563.07
101-4500-4161	ECON DEVELOPMENT	4161	FICA	$ 8,145.32	$ 8,170.08	$ 8,663.63	$ 8,952.68	$ 8,952.68
101-4500-4162	ECON DEVELOPMENT	4162	MEDICARE	$ 1,904.92	$ 1,910.64	$ 2,026.17	$ 2,093.77	$ 2,093.77
101-4500-4163	ECON DEVELOPMENT	4163	UNEMPLOYMENT COMP	$ 299.75	$ 218.00	$ 218.00	$ 218.00	$ 218.00
101-4500-4164	ECON DEVELOPMENT	4164	WORKERS COMP	$ 515.38	$ 741.80	$ 611.24	$ 632.04	$ 632.04
101-4500-4178	ECON DEVELOPMENT	4178	ACCRUED TERMINAL LEAVE	$ -	$ 700.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
101-4500-4179	ECON DEVELOPMENT	4179	ACCRUED VACATION	$ 419.43	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
101-4500-4182	ECON DEVELOPMENT	4182	ACCRUED LONGEVITY	$ 1,400.00	$ -	$ -	$ -	
101-4500-4194	ECON DEVELOPMENT	4194	EDUCATION/TRAINING	$ 528.04	$ 3,000.00	$ 2,000.00	$ 5,000.00	$ 5,000.00
101-4500-4211	ECON DEVELOPMENT	4211	OFFICE STATIONERY		$ 100.00	$ 100.00	$ -	$ -
101-4500-4263	ECON DEVELOPMENT	4263	DP EQUIP/SOFTWARE		$ 2,500.00	$ 2,500.00	$ -	$ -
101-4500-4331	ECON DEVELOPMENT	4331	TRAVEL EXPENSES	$ 91.00	$ 500.00	$ 500.00	$ -	$ -
101-4500-4341	ECON DEVELOPMENT	4341	ADVERTISING/PROMO MATERIA	$ 10,008.95	$ 2,500.00	$ 10,000.00	$ 50,000.00	$ 50,000.00
101-4500-4342	ECON DEVELOPMENT	4342	PRINTING		$ -		$ -	
101-4500-43740	ECON DEVELOPMENT	43740	PROPERTY DISPOSITION	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ -	$ -
101-4500-4420	ECON DEVELOPMENT	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 93.50	$ -		$ -	
101-4500-4460	ECON DEVELOPMENT	4460	MEETINGS/CONFERENCES				$ 1,000.00	$ 1,000.00
101-4500-44720	ECON DEVELOPMENT	44720	INTEREST-PROJ NOTE				$ 10,000.00	$ 10,000.00
			ECON DEV STUDY				$ 20,000.00	$ 20,000.00
101-4500-4530	ECON DEVELOPMENT	4530	TO GOVERNMENTAL UNITS	$ 24,000.00	$ 24,000.00	$ 14,000.00	$ 24,000.00	$ 24,000.00
101-4500-4540	ECON DEVELOPMENT	4540	TO NONGOVERNMENTAL UNITS	$ 455,000.00	$ 475,000.00	$ 355,000.00	$ 335,000.00	$ 375,000.00
101-4500-4710	ECON DEVELOPMENT	4710	LAND ACQUISITION		$ 5,000.00	$ -	$ -	
	ECON DEVELOPMENT			**$ 712,105.55**	**$ 719,315.33**	**$ 606,455.49**	$ 668,506.45	**$ 708,300.54**

Department of Codes

This section of the budget funds the recently created Department of Codes. The Department of Codes oversees building permits, rental properties, rental compliance and building compliance. It also includes the Bureau of Health and the newly proposed "Quality of Life" enforcement program.

Revenue Highlights

There are proposed changes in revenue that include: building permit increases, institution of a new "fire inspection fee" for commercial properties, increases in health bureau fees and the addition of all EHA units to the rental licensing program. It is also proposed to eliminate the commercial buyer notification program.

Expense Highlights

The proposed budget includes recommendations to increase positions by: one rental compliance officer, one code compliance officer and one code enforcement/fire inspector for a total of three new employees. The budget also proposes increasing all code officers to forty hours a week.

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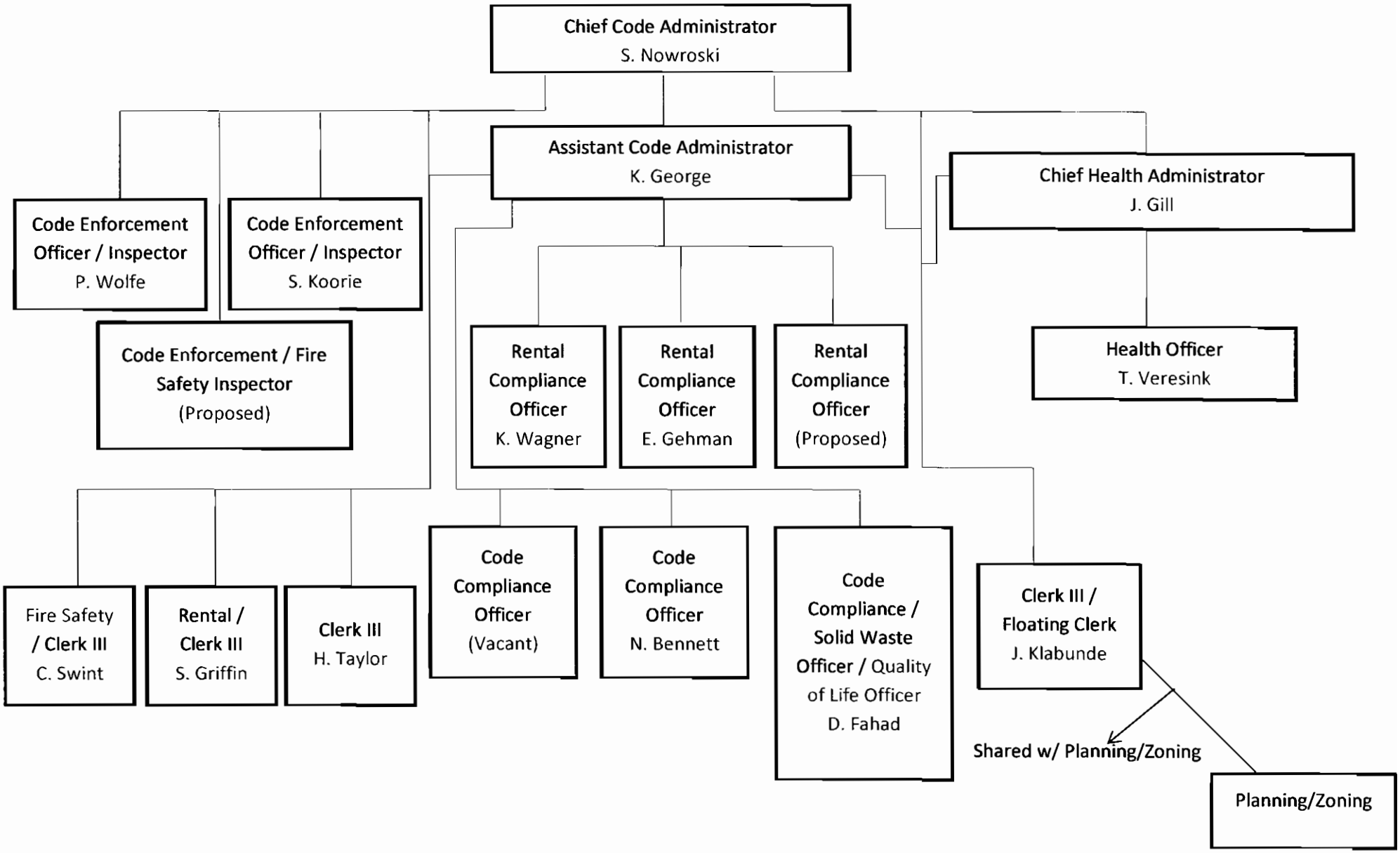
Chief Code Administrator
S. Nowroski
Assistant Code Administrator
K. George
Chief Health Administrator
J. Gill
Code Enforcement Officer / Inspector
P. Wolfe
Code Enforcement Officer / Inspector
S. Koorie
Code Enforcement / Fire Safety Inspector
(Proposed)
Rental Compliance Officer
K. Wagner
Rental Compliance Officer
E. Gehman
Rental Compliance Officer
(Proposed)
Health Officer
T. Veresink
Fire Safety / Clerk III
C. Swint
Rental / Clerk III
S. Griffin
Clerk III
H. Taylor
Code Compliance Officer
(Vacant)
Code Compliance Officer
N. Bennett
Code Compliance / Solid Waste Officer / Quality of Life Officer
D. Fahad
Clerk III / Floating Clerk
J. Klabunde
Shared w/ Planning/Zoning
Planning/Zoning

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-4041-32120	CODES	32120	PROFESSIONAL LICENSES	$ 22,000.00	$ 15,000.00	$ 15,000.00	$ 19,000.00	$ 19,000.00
101-4041-3512	CODES	3512	CDBG REIMBURSEMENT	$ 47,246.92	$ 100,000.00	$ 111,642.00	$ 111,642.00	$ 111,642.00
101-4041-36133	CODES	36133	BLDG HSE INSP APPEAL FEE	$ (420.75)	$ -		$ -	$ -
101-4041-36134	CODES	36134	HEARING FEES	$ 41,150.00	$ 23,000.00	$ 23,000.00	$ 30,000.00	$ 30,000.00
	CODES		FIRE INSPECTION FEES	$ -			$ 200,000.00	$ 165,000.00
101-4041-36241	CODES	36241	BUILDING PERMITS	$ 335,868.40	$ 205,000.00	$ 250,000.00	$ 285,000.00	$ 285,000.00
101-4041-36242	CODES	36242	PERMIT FEES PA DCED	$ 276.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-4041-36243	CODES	36243	VACANT PROPERTY FEES	$ 19,150.00	$ 25,000.00	$ 30,000.00	$ 35,000.00	$ 35,000.00
101-4041-36244	CODES	36244	RESIDENTIAL RENTAL PERMIT	$ 273,715.00	$ 280,000.00	$ 325,000.00	$ 349,000.00	$ 349,000.00
101-4041-36245	CODES	36245	USE/OCCUPANCY PERMITS	$ 40,200.00	$ 28,000.00	$ 40,000.00	$ 15,000.00	$ 15,000.00
101-4041-36246	CODES	36246	BUYER NOTIFICATIONS FEES	$ 61,915.00	$ 45,000.00	$ 55,000.00	$ 60,000.00	$ 60,000.00
	CODES & ZONING			**$ 841,100.57**	**$ 726,000.00**	**$ 854,642.00**	$ 1,109,642.00	**$ 1,074,642.00**
101-4042-35504	HEALTH	35504	ALCOHOL BEVERAGE LICENSES	$ 16,800.00	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
101-4042-36413	HEALTH	36413	GREASE TRAP INSP FEES	$ 7,255.00	$ 5,200.00	$ 7,200.00	$ 7,200.00	$ 7,200.00
101-4042-36521	HEALTH	36521	HEALTH LICENSES	$ 57,970.00	$ 60,000.00	$ 66,500.00	$ 73,000.00	$ 73,000.00
	HEALTH			**$ 82,025.00**	**$ 81,200.00**	**$ 89,700.00**	$ 96,200.00	**$ 96,200.00**

EXPENDITURES

Expense Bu n Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-4041-4122	CODES	4122	SALARIES DIRECTORS/SUPV	$ 118,140.96	$ 131,334.00	$ 123,076.50	$ 153,562.00	$ 153,562.00
101-4041-4141	CODES	4141	SALARIES GENERAL	$ 294,619.50	$ 355,558.70	$ 386,592.00	$ 506,979.00	$ 506,979.00
101-4041-4143	CODES	4143	WAGES - PART TIME	$ 26,733.60	$ 28,503.90	$ -	$ -	
101-4041-4144	CODES	4144	SALARIES/WAGES OTHER	$ 10,512.82	$ 5,525.40	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-4041-4153	CODES	4153	LONG TERM DISABILITY INS	$ 803.60	$ 1,257.15	$ 1,223.20	$ 1,585.30	$ 1,585.30
101-4041-4156	CODES	4156	HEALTH INSURANCE	$ 101,667.31	$ 147,327.83	$ 159,756.13	$ 215,949.12	$ 215,036.34
101-4041-4158	CODES	4158	LIFE INSURANCE	$ 1,260.00	$ 1,692.00	$ 1,704.00	$ 2,052.00	$ 2,052.00
101-4041-41601	CODES	41601	PENSION CONTRIB/PMRS	$ 22,417.61	$ 26,064.04	$ 6,684.89	$ 5,939.69	$ 5,946.75
101-4041-41603	CODES	41603	PENSION CONTRIB/BOND	$ 100,853.28	$ 106,689.94	$ 19,699.91	$ 18,659.18	$ 18,603.05
101-4041-41604	CODES	41604	PENSION CONTRIB/AGGR	$ 42,315.84	$ 45,226.32	$ 13,263.39	$ 11,865.49	$ 11,879.59
101-4041-41611	CODES	41611	PMRS - RESIDENT EIT			$ 20,593.50	$ 23,488.24	$ 23,483.65
101-4041-41612	CODES	41612	PMRS - NON-RESIDENT EIT			$ 11,111.16	$ 12,673.00	$ 12,670.53
101-4041-41613	CODES	41613	AGGR - RESIDENT EIT			$ 40,859.24	$ 46,921.55	$ 46,912.39
101-4041-41614	CODES	41614	AGGR - NON-RESIDENT EIT			$ 22,045.48	$ 25,316.37	$ 25,311.43
101-4041-41615	CODES	41615	BOND - RESIDENT EIT			$ 60,687.61	$ 73,786.90	$ 73,463.28
101-4041-41616	CODES	41616	BOND - NON-RESIDENT EIT			$ 32,743.81	$ 39,811.49	$ 39,636.89
101-4041-4161	CODES	4161	FICA	$ 27,334.08	$ 32,240.63	$ 33,327.44	$ 42,980.55	$ 42,980.55
101-4041-4162	CODES	4162	MEDICARE	$ 6,469.63	$ 7,581.31	$ 7,794.32	$ 10,051.90	$ 10,051.90
101-4041-4163	CODES	4163	UNEMPLOYMENT COMP	$ 1,308.00	$ 1,389.75	$ 1,289.83	$ 1,553.25	$ 1,553.25
101-4041-4164	CODES	4164	WORKERS COMP	$ 2,700.45	$ 3,769.98	$ 2,053.79	$ 2,720.38	$ 2,720.38
101-4041-4178	CODES	4178	ACCRUED TERMINAL LEAVE	$ -	$ 20,222.72	$ 7,395.83	$ 8,906.25	$ 8,906.25
101-4041-4179	CODES	4179	ACCRUED VACATION	$ 182.52	$ 6,148.80	$ 8,875.00	$ 10,687.50	$ 10,687.50
101-4041-4182	CODES	4182	ACCRUED LONGEVITY	$ 7,100.00	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ 3,600.00
101-4041-4183	CODES	4183	OVERTIME	$ 1,108.56	$ 10,151.97	$ 3,000.00	$ 4,500.00	$ 4,500.00
101-4041-4194	CODES	4194	EDUCATION/TRAINING	$ 7,500.00	$ 8,070.00	$ 8,070.00	$ 20,000.00	$ 20,000.00
101-4041-4212	CODES	4212	FORMS AND PRINTING	$ 2,042.50	$ 1,932.08	$ 3,000.00	$ 1,000.00	$ 1,000.00
101-4041-4220	CODES	4220	OPERATING SUPPLIES	$ 800.00	$ 1,000.00	$ 1,000.00	$ 2,500.00	$ 2,500.00
101-4041-4313	CODES	4313	ENG/ARCHITECH SVC	$ 114,541.27	$ 105,782.98	$ 95,000.00	$ 65,000.00	$ 65,000.00
101-4041-4341	CODES	4341	ADVERTISING/PROMO MATERIA	$ 243.20	$ 842.20	$ 500.00	$ 1,000.00	$ 1,000.00
101-4041-4420	CODES	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 452.20	$ 550.00	$ 550.00	$ 2,000.00	$ 2,000.00
101-4041-4453	CODES	4453	CONTRACTED MAINTENANCE	$ 13,640.00	$ 21,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
101-4041-4530	CODES	4530	TO GOVERNMENTAL UNITS	$ 15,793.50	$ 22,820.00	$ 22,820.00	$ 23,000.00	$ 23,000.00
	CODES & ZONING			**$ 920,540.43**	**$ 1,096,281.70**	**$ 1,123,317.03**	$ 1,363,089.17	**$ 1,361,622.04**
101-4042-4131	HEALTH	4131	SALARIES PROF STAFF	$ -	$ 59,116.31	$ 66,950.00	$ 68,959.00	$ 68,959.00
101-4042-4143	HEALTH	4143	WAGES - PART TIME	$ 57,480.46	$ 30,812.64	$ 19,803.00	$ 14,570.00	$ 14,570.00
101-4042-4153	HEALTH	4153	LONG TERM DISABILITY INS	$ 1,000.08	$ 156.00	$ 160.68	$ 165.50	$ 165.50
101-4042-4156	HEALTH	4156	HEALTH INSURANCE		$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
101-4042-4158	HEALTH	4158	LIFE INSURANCE		$ 144.00	$ 144.00	$ 144.00	$ 144.00
101-4042-41601	HEALTH	41601	PENSION CONTRIB/PMRS		$ 2,218.22	$ 564.92	$ 416.82	$ 417.32
101-4042-41603	HEALTH	41603	PENSION CONTRIB/BOND		$ 9,080.00	$ 1,664.78	$ 1,309.42	$ 1,305.48
101-4042-41604	HEALTH	41604	PENSION CONTRIB/AGGR		$ 3,849.00	$ 1,120.85	$ 832.67	$ 833.66
101-4042-41611	HEALTH	41611	PMRS - RESIDENT EIT			$ 1,740.30	$ 1,648.30	$ 1,647.98
101-4042-41612	HEALTH	41612	PMRS - NON-RESIDENT EIT			$ 938.97	$ 889.33	$ 889.16
101-4042-41613	HEALTH	41613	AGGR - RESIDENT EIT			$ 3,452.89	$ 3,292.74	$ 3,292.10
101-4042-41614	HEALTH	41614	AGGR - NON-RESIDENT EIT			$ 1,863.00	$ 1,776.59	$ 1,776.24
101-4042-41615	HEALTH	41615	BOND - RESIDENT EIT			$ 5,128.53	$ 5,178.03	$ 5,155.32
101-4042-41616	HEALTH	41616	BOND - NON-RESIDENT EIT			$ 2,767.08	$ 2,793.79	$ 2,781.54
101-4042-4161	HEALTH	4161	FICA	$ 3,633.18	$ 5,462.95	$ 5,463.94	$ 5,264.05	$ 5,264.05
101-4042-4162	HEALTH	4162	MEDICARE	$ 849.65	$ 1,277.65	$ 1,277.86	$ 1,231.11	$ 1,231.11
101-4042-4163	HEALTH	4163	UNEMPLOYMENT COMP	$ 327.00	$ 218.00	$ 218.00	$ 109.00	$ 109.00
101-4042-4164	HEALTH	4164	WORKERS COMP	$ 278.37	$ 490.02	$ 387.10	$ 307.70	$ 307.70
101-4042-4178	HEALTH	4178	ACCRUED TERMINAL LEAVE		$ 350.00	$ 625.00	$ 625.00	
101-4042-4179	HEALTH	4179	ACCRUED VACATION		$ 500.00	$ 750.00	$ 750.00	$ 750.00

Expense Budget w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-4042-4194	HEALTH	4194	EDUCATION/TRAINING	$ 100.00	$ 600.00	$ 600.00	$ 1,000.00	$ 1,000.00
101-4042-4212	HEALTH	4212	FORMS AND PRINTING		$ 140.59	$ 350.00	$ 250.00	$ 250.00
101-4042-4312	HEALTH	4312	MGMT CONSULTING	$ 1,642.22	$ 2,325.22	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-4042-4315	HEALTH	4315	MEDICAL PROGRAMS	$ 2,240.00	$ 2,255.00	$ 2,255.00	$ 2,255.00	$ 2,255.00
	HEALTH			**$ 67,550.96**	**$ 131,534.14**	**$ 133,726.42**	$ 130,922.36	**$ 130,194.41**

Public Works

The Department of Public Works oversees the city infrastructure which is the backbone of the city. The DPW works to insure a good quality of life of all city residents and visitors. Included in the department's area of responsibility are: engineering, city parks, streets, city buildings, the parking garage, trash collection, wastewater collection, wastewater plant operations, snow removal, the motors repair garage and support for special events.

Revenue Highlights

In most cases, the 2016 City of Easton Revenue Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some revenue line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***Sewer Rates*** – It is recommended to increase by $1.00 per month and offering a corresponding decreases of $1.00 per month for customers signing up for electronic billing.

Expense Highlights

In most cases, the 2016 City of Easton Expense Budget is largely based on prior year audited results (2014 & prior) and the 2015 City of Easton budget. However, some expense line items have seen large deviations from prior year history. A presentation of those line items is presented here for your review and information:

- ***Vehicle Fuel*** – The budget remains the same.

- **Engineering** – Proposes the creation of a new position of assistant city engineer.

- **Motors Garage –** Proposes the hiring a new mechanic and a reduction of $40,000 in vehicle expenses.

- **Municipal Buildings –** There is a proposed increase of $22,000 for additional maintenance to reflect historical activity.

- ***Trolley*** – The budget includes $16,000 for the operation of the trolley.

- ***Road Construction*** – The budget includes $250,000 for much needed road repairs.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2016 Approved Budget	2016 Orig CA	2016 Mayors Budget
101-5000-38012	DPW ADMIN		MISCELLANEOUS REV		$ -		$ -	
101-5000-38715	DPW ADMIN	38715	FOUNTAIN CHANGE-CONTRIB	$ 252.17	$ -	$ 200.00	$ 200.00	$ 200.00
101-5000-39113	DPW ADMIN	39113	SALE OF SCRAP METAL	$ 2,602.40	$ -	$ 1,200.00	$ 1,200.00	$ 1,200.00
101-5051-3681	MUNICIPAL GARAGE	3681	MOTORS SERVICE CHARGES	$ -				
101-5051-38018	MUNICIPAL GARAGE	38018	INSURANCE REIMBURSEMENTS	$ -	$ -			
101-5051-38044	MUNICIPAL GARAGE	38044	GAS/EMERG SQUAD/EHA PROJ	$ 21,534.24	$ 12,000.00	$ 21,000.00	$ 21,000.00	$ 21,000.00
	MUNICIPAL GARAGE			**$ 24,388.81**	**$ 12,000.00**	**$ 21,000.00**	$ 21,000.00	**$ 21,000.00**
101-5053-34101	SOLID WASTE	34101	INT/PEN UB BILLINGS	$ 103,981.50	$ 110,000.00	$ 100,000.00	$ 90,000.00	$ 90,000.00
101-5053-35404	SOLID WASTE	35404	SANITATION	$ 65,390.00	$ 48,000.00	$ 60,000.00	$ -	$ -
101-5053-36430	SOLID WASTE	36430	SOLID WASTE COLLECTIONS	$ 3,182,291.34	$ 3,100,000.00	$ 3,225,000.00	$ 3,377,500.00	$ 3,377,500.00
	SOLID WASTE			**$ 3,351,662.84**	**$ 3,258,000.00**	**$ 3,385,000.00**	$ 3,467,500.00	**$ 3,467,500.00**
101-5054-32280	ENGINEERING	32280	STREET - CURB PERMITS	$ 29,556.45	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00
101-5054-36132	ENGINEERING	36132	ENGINEERING REVIEW FEES	$ 34,492.53	$ 7,500.00	$ 5,000.00	$ 12,000.00	$ 12,000.00
101-5054-36180	ENGINEERING	36180	ENGINEERING PERMITS	$ 154.00	$ -			
	ENGINEERING			**$ 64,202.98**	**$ 24,500.00**	**$ 22,000.00**	$ 29,000.00	**$ 29,000.00**
101-5059-34101	WASTEWATER	34101	INT/PEN UB BILLINGS	$ 184,838.96	$ 180,000.00	$ 180,000.00	$ 165,000.00	$ 165,000.00
101-5059-35803	WASTEWATER	35803	EAJSA INDIRECT EXPENSES	$ 439,655.27	$ 469,981.32	$ 467,297.36	$ 467,297.36	$ 467,297.36
101-5059-35807	WASTEWATER	35807	EAJSA DIRECT COSTS REIMB	$ 30,916.92	$ 34,412.13	$ 36,152.85	$ 37,119.89	$ 37,083.85
101-5059-36410	WASTEWATER	36410	SEWER CHARGES/METERED SAL	$ 5,542,462.00	$ 5,400,000.00	$ 5,500,000.00	$ 5,850,000.00	$ 5,850,000.00
101-5059-36412	WASTEWATER	36412	SEWER PRIVATE USE CHARGES	$ 10,496.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ 100,000.00
101-5059-39510	WASTEWATER	39510	EAJSA REBATE	$ 158,154.78	$ -	$ 50,000.00	$ 95,000.00	$ 95,000.00
	WASTEWATER			**$ 6,366,523.93**	**$ 6,184,393.45**	**$ 6,333,450.21**	$ 6,714,417.25	**$ 6,714,381.21**
101-5063-35403	HIGHWAYS	35403	HIGHWAYS	$ 33,971.99	$ 20,000.00	$ 20,000.00	$ 15,000.00	$ 15,000.00
101-5063-38036	HIGHWAYS		TROLLEY			$ 5,000.00	$ 2,500.00	$ 2,500.00
	HIGHWAYS			**$ 33,971.99**	**$ 20,000.00**	**$ 25,000.00**	$ 17,500.00	**$ 17,500.00**
101-5068-35806	PARKING	35806	EASTON PARKING AUTHORITY	$ 400,363.67	$ 661,485.00	$ 889,730.00	$ 1,028,520.00	$ 1,128,520.00

EXPENDITURES

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-5000-4122	DPW ADMIN	4122	SALARIES DIRECTORS/SUPV	$ 32,371.20	$ 36,400.08	$ 37,492.00	$ 38,616.80	$ 38,616.80
101-5000-4141	DPW ADMIN	4141	SALARIES GENERAL	$ 25,942.80	$ 28,745.18	$ 31,058.30	$ 31,989.75	$ 31,989.75
101-5000-4143	DPW ADMIN	4143	WAGES - PART TIME	$ 48,611.27	$ 68,880.88	$ 77,970.08	$ 84,591.68	$ 84,591.68
101-5000-4144	DPW ADMIN	4144	SALARIES/WAGES OTHER	$ 31,289.03	$ 17,377.33	$ 16,500.00	$ 16,500.00	$ 16,500.00
101-5000-4153	DPW ADMIN	4153	LONG TERM DISABILITY INS	$ 103.59	$ 325.81	$ 342.05	$ 169.46	$ 169.46
101-5000-4156	DPW ADMIN	4156	HEALTH INSURANCE	$ 9,704.61	$ 13,165.47	$ 14,175.54	$ 15,912.04	$ 15,844.78
101-5000-4158	DPW ADMIN	4158	LIFE INSURANCE	$ 129.91	$ 151.20	$ 151.20	$ 151.20	$ 151.20
101-5000-41601	DPW ADMIN	41601	PENSION CONTRIB/PMRS	$ 2,139.83	$ 2,329.13	$ 593.17	$ 437.66	$ 438.18
101-5000-41603	DPW ADMIN	41603	PENSION CONTRIB/BOND	$ 9,626.90	$ 9,533.99	$ 1,748.02	$ 1,374.89	$ 1,370.75
101-5000-41604	DPW ADMIN	41604	PENSION CONTRIB/AGGR	$ 4,039.20	$ 4,041.48	$ 1,176.89	$ 874.30	$ 875.34
101-5000-41611	DPW ADMIN	41611	PMRS - RESIDENT EIT			$ 1,827.31	$ 1,730.71	$ 1,730.37
101-5000-41612	DPW ADMIN	41612	PMRS - NON-RESIDENT EIT			$ 985.92	$ 933.80	$ 933.62
101-5000-41613	DPW ADMIN	41613	AGGR - RESIDENT EIT			$ 3,625.54	$ 3,457.38	$ 3,456.70
101-5000-41614	DPW ADMIN	41614	AGGR - NON-RESIDENT EIT			$ 1,956.15	$ 1,865.42	$ 1,865.05
101-5000-41615	DPW ADMIN	41615	BOND - RESIDENT EIT			$ 5,384.96	$ 5,436.93	$ 5,413.08
101-5000-41616	DPW ADMIN	41616	BOND - NON-RESIDENT EIT			$ 2,905.44	$ 2,933.48	$ 2,920.61
101-5000-4161	DPW ADMIN	4161	FICA	$ 8,355.17	$ 9,848.56	$ 10,196.78	$ 10,734.80	$ 10,734.80
101-5000-4162	DPW ADMIN	4162	MEDICARE	$ 1,954.09	$ 2,303.83	$ 2,384.73	$ 2,510.56	$ 2,510.56
101-5000-4163	DPW ADMIN	4163	UNEMPLOYMENT COMP	$ 114.45	$ 114.45	$ 114.45	$ 114.45	$ 114.45
101-5000-4164	DPW ADMIN	4164	WORKERS COMP	$ 1,053.13	$ 2,018.68	$ 1,670.46	$ 251.42	$ 251.42
101-5000-4178	DPW ADMIN	4178	ACCRUED TERMINAL LEAVE	$ -	$ 367.50	$ 656.25	$ 656.25	$ 656.25
101-5000-4179	DPW ADMIN	4179	ACCRUED VACATION	$ -	$ 1,750.00	$ 787.50	$ 787.50	$ 787.50
101-5000-4182	DPW ADMIN	4182	ACCRUED LONGEVITY	$ 735.00	$ -	$ -		
101-5000-4194	DPW ADMIN	4194	EDUCATION/TRAINING	$ 7,347.68	$ 8,955.06	$ 9,500.00	$ 12,000.00	$ 12,000.00
101-5000-4211	DPW ADMIN	4211	OFFICE STATIONERY	$ 57.00	$ -			
101-5000-4213	DPW ADMIN	4213	SM ITEM OF EQUIP	$ 150.00	$ 250.00	$ 250.00	$ 250.00	$ 250.00
101-5000-4238	DPW ADMIN	4238	CLOTHING AND SUPPLIES	$ 21,500.07	$ 17,410.24	$ 18,500.00	$ 18,500.00	$ 18,500.00
101-5000-4248	DPW ADMIN	4248	CONSERV - DEVELP SUPPLIES	$ 16,521.58	$ 40,000.00	$ 35,000.00	$ 45,000.00	$ 45,000.00
101-5000-43121	DPW ADMIN	43121	MGMT SVCS	$ 3,830.00	$ -			
101-5000-43723	DPW ADMIN		SIGNAGE EXPENSES	$ 2,132.10				
101-5000-4382	DPW ADMIN	4382	IMPRV (NOT BLDG)		$ -			
101-5000-4460	DPW ADMIN	4460	MEETINGS/CONFERENCES	$ 692.26	$ 993.63	$ 1,000.00	$ 1,000.00	$ 1,000.00
101-5000-44720	DPW ADMIN	44720	INTEREST-PROJ NOTE		$ -			
101-5000-4512	DPW ADMIN	4512	WEST WARD PROJECTS		$ 12,000.00	$ 10,000.00	$ -	$ -
101-5000-4530	DPW ADMIN	4530	TO GOVERNMENTAL UNITS					
	DPW ADMIN			**$ 228,400.87**	**$ 276,962.50**	**$ 287,952.73**	$ 298,780.47	**$ 298,672.36**
101-5051-4122	MOTORS GARAGE	4122	SALARIES DIRECTORS/SUPV	$ 4,939.46	$ 60,745.53	$ 65,593.00	$ 67,561.00	$ 67,561.00
101-5051-4142	MOTORS GARAGE	4142	WAGES MUNICIPAL	$ 137,640.96	$ 76,611.23	$ 93,724.80	$ 138,481.20	$ 138,481.20
101-5051-4153	MOTORS GARAGE	4153	LONG TERM DISABILITY INS	$ 272.61	$ 413.86	$ 382.36	$ 494.50	$ 494.50
101-5051-4156	MOTORS GARAGE	4156	HEALTH INSURANCE	$ 27,727.45	$ 43,884.89	$ 40,501.55	$ 56,828.72	$ 56,588.51
101-5051-4158	MOTORS GARAGE	4158	LIFE INSURANCE	$ 375.19	$ 504.00	$ 432.00	$ 540.00	$ 540.00
101-5051-41601	MOTORS GARAGE	41601	PENSION CONTRIB/PMRS	$ 8,151.83	$ 7,763.76	$ 1,694.76	$ 1,563.08	$ 1,564.93
101-5051-41603	MOTORS GARAGE	41603	PENSION CONTRIB/BOND	$ 36,673.92	$ 31,779.98	$ 4,994.34	$ 4,910.31	$ 4,895.54
101-5051-41604	MOTORS GARAGE	41604	PENSION CONTRIB/AGGR	$ 15,387.60	$ 13,471.70	$ 3,362.55	$ 3,122.50	$ 3,126.21
101-5051-41611	MOTORS GARAGE	41611	PMRS - RESIDENT EIT			$ 5,220.89	$ 6,181.11	$ 6,179.91
101-5051-41612	MOTORS GARAGE	41612	PMRS - NON-RESIDENT EIT			$ 2,816.91	$ 3,335.00	$ 3,334.35
101-5051-41613	MOTORS GARAGE	41613	AGGR - RESIDENT EIT			$ 10,358.68	$ 12,347.78	$ 12,345.37
101-5051-41614	MOTORS GARAGE	41614	AGGR - NON-RESIDENT EIT			$ 5,588.99	$ 6,662.20	$ 6,660.90
101-5051-41615	MOTORS GARAGE	41615	BOND - RESIDENT EIT			$ 15,385.59	$ 19,417.60	$ 19,332.44
101-5051-41616	MOTORS GARAGE	41616	BOND - NON-RESIDENT EIT			$ 8,301.25	$ 10,476.71	$ 10,430.76
101-5051-4161	MOTORS GARAGE	4161	FICA	$ 11,270.21	$ 9,788.40	$ 10,604.65	$ 13,689.50	$ 13,689.50
101-5051-4162	MOTORS GARAGE	4162	MEDICARE	$ 2,635.77	$ 2,289.24	$ 2,480.12	$ 3,201.58	$ 3,201.58
101-5051-4163	MOTORS GARAGE	4163	UNEMPLOYMENT COMP	$ 436.00	$ 381.50	$ 327.00	$ 408.75	$ 408.75

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101-5051-4164	MOTORS GARAGE	4164	WORKERS COMP	$ 8,152.46	$ 8,212.36	$ 6,072.53	$ 7,853.47	$ 7,853.47
101-5051-4178	MOTORS GARAGE	4178	ACCRUED TERMINAL LEAVE	$ 12,041.21	$ 1,513.95	$ 1,875.00	$ 2,343.75	$ 2,343.75
101-5051-4179	MOTORS GARAGE	4179	ACCRUED VACATION	$ 16,201.52	$ 9,517.65	$ 2,250.00	$ 2,812.50	$ 2,812.50
101-5051-4182	MOTORS GARAGE	4182	ACCRUED LONGEVITY	$ 6,400.00	$ 3,000.00	$ 600.00	$ 600.00	$ 600.00
101-5051-4183	MOTORS GARAGE	4183	OVERTIME	$ 6,832.82	$ 11,427.89	$ 7,000.00	$ 9,000.00	$ 9,000.00
101-5051-4231	MOTORS GARAGE	4231	VEHICLE FUEL	$ 276,920.93	$ 276,191.11	$ 250,000.00	$ 225,000.00	$ 225,000.00
101-5051-4238	MOTORS GARAGE	4238	CLOTHING AND SUPPLIES	$ 1,670.90	$ 1,630.88	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-5051-4251	MOTORS GARAGE	4251	VEHICLE PARTS	$ 113,174.43	$ 203,158.22	$ 120,000.00	$ 210,000.00	$ 170,000.00
101-5051-42510	MOTORS GARAGE	42510	INSUR VEHICLE PART/REPAIR		$ -			
101-5051-4252	MOTORS GARAGE	4252	CAR WASHING	$ 601.92	$ 584.70	$ 500.00	$ 500.00	$ 500.00
101-5051-4265	MOTORS GARAGE	4265	SMALL TOOLS/EQUIPMENT	$ 1,979.25	$ 1,005.40	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-5051-43121	MOTORS GARAGE	43121	MGMT SVCS	$ -		$ 15,000.00	$ -	$ -
101-5051-4327	MOTORS GARAGE	4327	RADIO EQUIP MNT	$ 300.00	$ -	$ 1,000.00	$ 500.00	$ 500.00
101-5051-4374	MOTORS GARAGE	4374	MACHINERY - EQUIP	$ 218,466.67	$ 200,036.44	$ 210,000.00	$ 145,000.00	$ 145,000.00
	MUNICIPAL GARAGE			**$ 908,253.11**	**$ 963,912.69**	**$ 890,066.99**	$ 956,831.26	**$ 916,445.18**
101-5052-4122	MUNICIPAL BUILDINGS	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 70,850.63	$ 69,000.00	$ 69,010.00	$ 69,010.00
101-5052-4142	MUNICIPAL BUILDINGS	4142	WAGES MUNICIPAL	$ 221,411.52	$ 228,610.40	$ 232,897.60	$ 286,769.60	$ 286,769.60
101-5052-4153	MUNICIPAL BUILDINGS	4153	LONG TERM DISABILITY INS	$ 543.95	$ 811.90	$ 724.55	$ 853.87	$ 853.87
101-5052-4156	MUNICIPAL BUILDINGS	4156	HEALTH INSURANCE	$ 36,969.94	$ 87,769.77	$ 81,003.11	$ 106,080.27	$ 105,631.88
101-5052-4158	MUNICIPAL BUILDINGS	4158	LIFE INSURANCE	$ 742.50	$ 1,008.00	$ 864.00	$ 1,008.00	$ 1,008.00
101-5052-41601	MUNICIPAL BUILDINGS	41601	PENSION CONTRIB/PMRS	$ 12,227.77	$ 15,527.52	$ 3,389.52	$ 2,917.74	$ 2,921.21
101-5052-41603	MUNICIPAL BUILDINGS	41603	PENSION CONTRIB/BOND	$ 55,010.88	$ 63,559.97	$ 9,988.68	$ 9,165.92	$ 9,138.34
101-5052-41604	MUNICIPAL BUILDINGS	41604	PENSION CONTRIB/AGGR	$ 23,081.40	$ 26,943.36	$ 6,725.10	$ 5,828.66	$ 5,835.59
101-5052-41611	MUNICIPAL BUILDINGS	41611	PMRS - RESIDENT EIT			$ 10,441.77	$ 11,538.08	$ 11,535.83
101-5052-41612	MUNICIPAL BUILDINGS	41612	PMRS - NON-RESIDENT EIT			$ 5,633.83	$ 6,225.34	$ 6,224.12
101-5052-41613	MUNICIPAL BUILDINGS	41613	AGGR - RESIDENT EIT			$ 20,717.36	$ 23,049.18	$ 23,044.68
101-5052-41614	MUNICIPAL BUILDINGS	41614	AGGR - NON-RESIDENT EIT			$ 11,177.99	$ 12,436.11	$ 12,433.69
101-5052-41615	MUNICIPAL BUILDINGS	41615	BOND - RESIDENT EIT			$ 30,771.18	$ 36,246.19	$ 36,087.23
101-5052-41616	MUNICIPAL BUILDINGS	41616	BOND - NON-RESIDENT EIT			$ 16,602.50	$ 19,556.52	$ 19,470.75
101-5052-4161	MUNICIPAL BUILDINGS	4161	FICA	$ 18,861.70	$ 18,780.07	$ 20,462.95	$ 23,888.89	$ 23,888.89
101-5052-4162	MUNICIPAL BUILDINGS	4162	MEDICARE	$ 4,411.09	$ 4,391.52	$ 4,785.69	$ 5,586.92	$ 5,586.92
101-5052-4163	MUNICIPAL BUILDINGS	4163	UNEMPLOYMENT COMP	$ 654.00	$ 763.00	$ 654.00	$ 763.00	$ 763.00
101-5052-4164	MUNICIPAL BUILDINGS	4164	WORKERS COMP	$ 11,544.93	$ 16,117.88	$ 11,507.08	$ 13,560.84	$ 13,560.84
101-5052-4178	MUNICIPAL BUILDINGS	4178	ACCRUED TERMINAL LEAVE	$ -	$ 17,329.00	$ 3,750.00	$ 4,375.00	$ 4,375.00
101-5052-4179	MUNICIPAL BUILDINGS	4179	ACCRUED VACATION	$ 1,859.20	$ 14,050.00	$ 4,500.00	$ 5,250.00	$ 5,250.00
101-5052-4182	MUNICIPAL BUILDINGS	4182	ACCRUED LONGEVITY	$ 9,500.00	$ 6,000.00	$ 8,400.00	$ 8,400.00	$ 8,400.00
101-5052-4183	MUNICIPAL BUILDINGS	4183	OVERTIME	$ 12,670.03	$ 8,640.61	$ 9,000.00	$ 9,000.00	$ 9,000.00
101-5052-41831	MUNICIPAL BUILDINGS	41831	OVERTIME - SPECIAL EVENTS	$ 2,585.67	$ 2,662.72	$ 2,500.00	$ 2,500.00	$ 2,500.00
101-5052-4226	MUNICIPAL BUILDINGS	4226	CLEANING SUPPLIES	$ 6,000.00	$ 6,500.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
101-5052-4230	MUNICIPAL BUILDINGS	4230	HEATING FUEL	$ 42,585.24	$ 47,938.93	$ 45,000.00	$ 45,000.00	$ 45,000.00
101-5052-4242	MUNICIPAL BUILDINGS	4242	PROTECTION/PROP SUPPLIES	$ 24,621.08	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
101-5052-4265	MUNICIPAL BUILDINGS	4265	SMALL TOOLS/EQUIPMENT	$ 2,499.09	$ 1,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
101-5052-4361	MUNICIPAL BUILDINGS	4361	ELECTRICITY	$ 77,565.85	$ 80,401.18	$ 85,000.00	$ 81,000.00	$ 81,000.00
101-5052-4362	MUNICIPAL BUILDINGS	4362	GAS	$ 27,957.43	$ 38,888.04	$ 30,000.00	$ 32,000.00	$ 32,000.00
101-5052-4366	MUNICIPAL BUILDINGS	4366	WATER	$ 7,248.53	$ 9,447.71	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-5052-437229	MUNICIPAL BUILDINGS	4366	PEACE CANDLE	$ 4,617.25	$ 6,586.75	$ 8,000.00	$ 8,000.00	$ 8,000.00
101-5052-4373	MUNICIPAL BUILDINGS	4373	BUILDINGS	$ 85,192.25	$ 84,245.75	$ 53,900.00	$ 85,000.00	$ 85,000.00
101-5052-4383	MUNICIPAL BUILDINGS	4383	BUILDING RENT	$ 13,750.00	$ 314,000.00	$ 202,300.00	$ 71,600.00	$ 71,600.00
101-5052-4452	MUNICIPAL BUILDINGS	4452	CLEANING SVCS	$ 19,720.00	$ 11,184.17	$ 5,000.00	$ 23,000.00	$ 23,000.00
101-5052-4453	MUNICIPAL BUILDINGS	4453	CONTRACTED MAINTENANCE	$ 16,000.00	$ 17,369.90	$ -	$ -	
101-5052-4457	MUNICIPAL BUILDINGS		PEST CONTROL	$ -	$ 700.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
	MUNICIPAL BUILDINGS			**$ 801,961.30**	**$ 1,232,578.78**	**$ 1,044,196.92**	$ 1,059,110.14	**$ 1,058,389.44**
101-5053-4122	SOLID WASTE	4122	SALARIES DIRECTORS/SUPV	$ 16,185.60	$ 18,199.92	$ 18,746.00	$ 19,308.40	$ 19,308.40

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101-5053-4141	SOLID WASTE	4141	SALARIES GENERAL	$ 13,969.20	$ 15,478.19	$ 16,723.70	$ 17,225.25	$ 17,225.25
101-5053-4142	SOLID WASTE	4142	WAGES MUNICIPAL	$ 94,538.85	$ 82,116.42	$ 88,025.60	$ 90,667.20	$ 90,667.20
101-5053-4143	SOLID WASTE	4143	WAGES - PART TIME	$ 9,431.94	$ 9,456.41	$ 9,651.20	$ 9,942.40	$ 9,942.40
101-5053-4153	SOLID WASTE	4153	LONG TERM DISABILITY INS	$ 274.80	$ 306.84	$ 319.55	$ 305.28	$ 305.28
101-5053-4156	SOLID WASTE	4156	HEALTH INSURANCE	$ 23,568.33	$ 31,973.27	$ 34,426.32	$ 38,643.53	$ 38,480.19
101-5053-4158	SOLID WASTE	4158	LIFE INSURANCE	$ 405.59	$ 367.20	$ 367.20	$ 367.20	$ 367.20
101-5053-41601	SOLID WASTE	41601	PENSION CONTRIB/PMRS	$ 7,234.75	$ 5,656.45	$ 1,440.55	$ 1,062.89	$ 1,064.15
101-5053-41603	SOLID WASTE	41603	PENSION CONTRIB/BOND	$ 32,548.10	$ 23,153.99	$ 4,245.19	$ 3,339.01	$ 3,328.97
101-5053-41604	SOLID WASTE	41604	PENSION CONTRIB/AGGR	$ 13,656.48	$ 9,815.08	$ 2,858.17	$ 2,123.30	$ 2,125.82
101-5053-41611	SOLID WASTE	41611	PMRS - RESIDENT EIT			$ 4,437.75	$ 4,203.16	$ 4,202.34
101-5053-41612	SOLID WASTE	41612	PMRS - NON-RESIDENT EIT			$ 2,394.38	$ 2,267.80	$ 2,267.36
101-5053-41613	SOLID WASTE	41613	AGGR - RESIDENT EIT			$ 8,804.88	$ 8,396.49	$ 8,394.85
101-5053-41614	SOLID WASTE	41614	AGGR - NON-RESIDENT EIT			$ 4,750.65	$ 4,530.30	$ 4,529.41
101-5053-41615	SOLID WASTE	41615	BOND - RESIDENT EIT			$ 13,077.75	$ 13,203.97	$ 13,146.06
101-5053-41616	SOLID WASTE	41616	BOND - NON-RESIDENT EIT			$ 7,056.06	$ 7,124.16	$ 7,092.92
101-5053-4161	SOLID WASTE	4161	FICA	$ 8,778.21	$ 9,158.44	$ 9,117.27	$ 9,365.07	$ 9,365.07
101-5053-4162	SOLID WASTE	4162	MEDICARE	$ 2,052.75	$ 2,141.94	$ 2,132.26	$ 2,190.22	$ 2,190.22
101-5053-4163	SOLID WASTE	4163	UNEMPLOYMENT COMP	$ 604.95	$ 495.95	$ 495.95	$ 277.95	$ 277.95
101-5053-4164	SOLID WASTE	4164	WORKERS COMP	$ 5,472.27	$ 4,664.80	$ 3,848.04	$ 3,584.61	$ 3,584.61
101-5053-4178	SOLID WASTE	4178	ACCRUED TERMINAL LEAVE	$ -	$ 892.50	$ 1,593.75	$ 1,593.75	$ 1,593.75
101-5053-4179	SOLID WASTE	4179	ACCRUED VACATION	$ -	$ 494.21	$ 1,912.50	$ 1,912.50	$ 1,912.50
101-5053-4182	SOLID WASTE	4182	ACCRUED LONGEVITY	$ 4,790.48	$ 4,800.00	$ 2,400.00	$ 2,400.00	$ 2,400.00
101-5053-4183	SOLID WASTE	4183	OVERTIME	$ 8,665.13	$ 9,179.36	$ 8,000.00	$ 8,000.00	$ 8,000.00
101-5053-4244	SOLID WASTE	4244	PUBLIC WORKS SANITATION	$ 2,743,557.06	$ 1,369,346.12	$ 1,407,550.00	$ 1,407,550.00	$ 1,407,550.00
101-5053-4246	SOLID WASTE	4246	PUB WORKS /SERV SUPPLIES	$ 11,431.96	$ 11,300.00	$ 12,500.00	$ 12,500.00	$ 12,500.00
101-5053-4312	SOLID WASTE	4312	MGMT CONSULTING	$ 7,202.25	$ 1,441.70	$ 1,500.00	$ -	$ -
	SOLID WASTE			**$ 3,004,368.70**	**$ 1,610,438.79**	**$ 1,668,374.71**	$ 1,672,084.44	**$ 1,671,821.90**
101-5054-4131	ENGINEERING	4131	SALARIES PROF STAFF	$ 73,483.92	$ 80,779.92	$ 83,203.00	$ 145,699.00	$ 145,699.00
101-5054-4141	ENGINEERING	4141	SALARIES GENERAL	$ 85,763.04	$ 87,906.96	$ 90,544.00	$ 47,530.00	$ 47,530.00
101-5054-4153	ENGINEERING	4153	LONG TERM DISABILITY INS	$ 306.57	$ 404.85	$ 416.99	$ 463.75	$ 463.75
101-5054-4156	ENGINEERING	4156	HEALTH INSURANCE	$ 27,727.45	$ 37,615.62	$ 40,501.55	$ 41,674.39	$ 41,498.24
101-5054-4158	ENGINEERING	4158	LIFE INSURANCE	$ 371.25	$ 432.00	$ 432.00	$ 396.00	$ 396.00
101-5054-41601	ENGINEERING	41601	PENSION CONTRIB/PMRS	$ 6,113.86	$ 6,654.65	$ 1,694.76	$ 1,146.26	$ 1,147.62
101-5054-41603	ENGINEERING	41603	PENSION CONTRIB/BOND	$ 27,505.44	$ 27,239.99	$ 4,994.34	$ 3,600.90	$ 3,590.06
101-5054-41604	ENGINEERING	41604	PENSION CONTRIB/AGGR	$ 11,540.54	$ 11,547.15	$ 3,362.55	$ 2,289.83	$ 2,292.55
101-5054-41611	ENGINEERING	41611	PMRS - RESIDENT EIT			$ 5,220.89	$ 4,532.82	$ 4,531.93
101-5054-41612	ENGINEERING	41612	PMRS - NON-RESIDENT EIT			$ 2,816.91	$ 2,445.67	$ 2,445.19
101-5054-41613	ENGINEERING	41613	AGGR - RESIDENT EIT			$ 10,358.68	$ 9,055.04	$ 9,053.27
101-5054-41614	ENGINEERING	41614	AGGR - NON-RESIDENT EIT			$ 5,588.99	$ 4,885.62	$ 4,884.66
101-5054-41615	ENGINEERING	41615	BOND - RESIDENT EIT			$ 15,385.59	$ 14,239.58	$ 14,177.13
101-5054-41616	ENGINEERING	41616	BOND - NON-RESIDENT EIT			$ 8,301.25	$ 7,682.92	$ 7,649.22
101-5054-4161	ENGINEERING	4161	FICA	$ 9,865.40	$ 10,209.22	$ 11,217.16	$ 12,363.44	$ 12,363.44
101-5054-4162	ENGINEERING	4162	MEDICARE	$ 2,307.28	$ 2,387.78	$ 2,623.37	$ 2,891.45	$ 2,891.45
101-5054-4163	ENGINEERING	4163	UNEMPLOYMENT COMP	$ 327.00	$ 327.00	$ 327.00	$ 299.75	$ 299.75
101-5054-4164	ENGINEERING	4164	WORKERS COMP	$ 6,535.80	$ 8,037.06	$ 6,622.51	$ 7,365.09	$ 7,365.09
101-5054-4178	ENGINEERING	4178	ACCRUED TERMINAL LEAVE	$ -	$ 1,050.00	$ 1,875.00	$ 1,718.75	$ 1,718.75
101-5054-4179	ENGINEERING	4179	ACCRUED VACATION	$ 1,581.26	$ 1,553.46	$ 2,250.00	$ 2,062.50	$ 2,062.50
101-5054-4182	ENGINEERING	4182	ACCRUED LONGEVITY	$ 5,900.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00
101-5054-4183	ENGINEERING	4183	OVERTIME	$ -	$ -	$ 650.00	$ -	$ -
101-5054-4211	ENGINEERING	4211	OFFICE STATIONERY	$ 1,462.11	$ 1,600.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
101-5054-4213	ENGINEERING	4213	SM ITEM OF EQUIP	$ 917.97	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
101-5054-4241	ENGINEERING	4241	GENERAL SUPPLIES	$ -	$ 1,020.25	$ 500.00	$ 500.00	$ 500.00
			AUTOCAD SOFTWARE				$ 2,500.00	$ 2,500.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-5054-4374	ENGINEERING	4374	MACHINERY - EQUIP	$ 7,499.98	$ 14,979.75	$ 15,000.00	$ 15,000.00	$ 15,000.00
101-5054-4420	ENGINEERING	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 631.02	$ 1,250.00	$ 1,000.00	$ 1,500.00	$ 1,500.00
	ENGINEERING			**$ 269,839.89**	**$ 298,895.66**	**$ 319,286.56**	$ 336,242.73	**$ 335,959.60**
	PARKS				$ -	$ -	$ -	
	RECREATION				$ -	$ -	$ -	
	HUGH MOORE PARK				$ -	$ -	$ -	
	WEIGHTS & MEASURES				$ -	$ -	$ -	
101-5059-4141	WASTEWATER	4141	SALARIES GENERAL	$ 34,981.92	$ 35,857.00	$ 36,933.00	$ 38,041.00	$ 38,041.00
101-5059-4153	WASTEWATER	4153	LONG TERM DISABILITY INS	$ 67.32	$ 86.06	$ 88.64	$ 91.30	$ 91.30
101-5059-4156	WASTEWATER	4156	HEALTH INSURANCE	$ 9,242.48	$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
101-5059-4158	WASTEWATER	4158	LIFE INSURANCE	$ 123.75	$ 144.00	$ 144.00	$ 144.00	$ 144.00
101-5059-41601	WASTEWATER	41601	PENSION CONTRIB/PMRS	$ 2,037.93	$ 2,218.22	$ 564.92	$ 416.82	$ 417.32
101-5059-41603	WASTEWATER	41603	PENSION CONTRIB/BOND	$ 9,168.48	$ 9,080.00	$ 1,664.78	$ 1,309.42	$ 1,305.48
101-5059-41604	WASTEWATER	41604	PENSION CONTRIB/AGGR	$ 3,846.84	$ 3,849.02	$ 1,120.85	$ 832.67	$ 833.66
101-5059-41611	WASTEWATER	41611	PMRS - RESIDENT EIT			$ 1,740.30	$ 1,648.30	$ 1,647.98
101-5059-41612	WASTEWATER	41612	PMRS - NON-RESIDENT EIT			$ 938.97	$ 889.33	$ 889.16
101-5059-41613	WASTEWATER	41613	AGGR - RESIDENT EIT			$ 3,452.89	$ 3,292.74	$ 3,292.10
101-5059-41614	WASTEWATER	41614	AGGR - NON-RESIDENT EIT			$ 1,863.00	$ 1,776.59	$ 1,776.24
101-5059-41615	WASTEWATER	41615	BOND - RESIDENT EIT			$ 5,128.53	$ 5,178.03	$ 5,155.32
101-5059-41616	WASTEWATER	41616	BOND - NON-RESIDENT EIT			$ 2,767.08	$ 2,793.79	$ 2,781.54
101-5059-4161	WASTEWATER	4161	FICA	$ 2,307.09	$ 2,326.86	$ 2,604.50	$ -	$ -
101-5059-4162	WASTEWATER	4162	MEDICARE	$ 539.55	$ 544.24	$ 609.12	$ -	$ -
101-5059-4163	WASTEWATER	4163	UNEMPLOYMENT COMP	$ 109.00	$ 109.00	$ 109.00	$ 109.00	$ 109.00
101-5059-4164	WASTEWATER	4164	WORKERS COMP	$ 59.76	$ 110.84	$ 91.33	$ 94.07	$ 94.07
101-5059-4178	WASTEWATER	4178	ACCRUED TERMINAL LEAVE		$ 350.00	$ 625.00	$ 625.00	$ 625.00
101-5059-4179	WASTEWATER	4179	ACCRUED VACATION		$ 500.00	$ 750.00	$ 750.00	$ 750.00
101-5059-4182	WASTEWATER	4182	ACCRUED LONGEVITY	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	$ -
101-5059-4183	WASTEWATER	4183	OVERTIME	$ 562.49	$ -	$ 700.00	$ -	$ -
101-5059-4312	WASTEWATER	4312	MGMT CONSULTING/FREEDOM	2,397,733.41			$ 50,000.00	50,000.00
101-5059-4364	WASTEWATER	4364	SEWER		$ 2,550,000.00	$ 2,610,000.00	$ 2,460,000.00	$ 2,460,000.00
	WASTEWATER			**$ 2,463,780.02**	**$ 2,620,713.78**	**$ 2,688,396.43**	$ 2,583,146.37	**$ 2,583,043.42**
101-5060-4122	COLLECTION SYSTEMS	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 68,058.96	$ 70,101.00	$ 72,204.00	$ 72,204.00
101-5060-4142	COLLECTION SYSTEMS	4142	WAGES MUNICIPAL	$ 252,328.80	$ 238,161.92	$ 271,606.40	$ 279,739.20	$ 279,739.20
101-5060-4153	COLLECTION SYSTEMS	4153	LONG TERM DISABILITY INS	$ 610.83	$ 796.28	$ 820.10	$ 844.66	$ 844.66
101-5060-4156	COLLECTION SYSTEMS	4156	HEALTH INSURANCE	$ 60,076.14	$ 87,769.77	$ 94,503.63	$ 106,080.27	$ 105,631.88
101-5060-4158	COLLECTION SYSTEMS	4158	LIFE INSURANCE	$ 866.25	$ 1,008.00	$ 1,008.00	$ 1,008.00	$ 1,008.00
101-5060-41601	COLLECTION SYSTEMS	41601	PENSION CONTRIB/PMRS	$ 14,265.74	$ 15,527.52	$ 3,954.44	$ 2,917.74	$ 2,921.21
101-5060-41603	COLLECTION SYSTEMS	41603	PENSION CONTRIB/BOND	$ 64,179.36	$ 63,559.87	$ 11,653.47	$ 9,165.92	$ 9,138.34
101-5060-41604	COLLECTION SYSTEMS	41604	PENSION CONTRIB/AGGR	$ 26,928.24	$ 26,943.36	$ 7,845.95	$ 5,828.66	$ 5,835.59
101-5060-41611	COLLECTION SYSTEMS	41611	PMRS - RESIDENT EIT			$ 12,182.07	$ 11,538.08	$ 11,535.83
101-5060-41612	COLLECTION SYSTEMS	41612	PMRS - NON-RESIDENT EIT			$ 6,572.80	$ 6,225.34	$ 6,224.12
101-5060-41613	COLLECTION SYSTEMS	41613	AGGR - RESIDENT EIT			$ 24,170.26	$ 23,049.18	$ 23,044.68
101-5060-41614	COLLECTION SYSTEMS	41614	AGGR - NON-RESIDENT EIT			$ 13,040.99	$ 12,436.11	$ 12,433.69
101-5060-41615	COLLECTION SYSTEMS	41615	BOND - RESIDENT EIT			$ 35,899.71	$ 36,246.19	$ 36,087.23
101-5060-41616	COLLECTION SYSTEMS	41616	BOND - NON-RESIDENT EIT			$ 19,369.58	$ 19,556.52	$ 19,470.75
101-5060-4161	COLLECTION SYSTEMS	4161	FICA	$ 20,430.37	$ 19,774.26	$ 22,787.01	$ 23,669.63	$ 23,669.63
101-5060-4162	COLLECTION SYSTEMS	4162	MEDICARE	$ 4,778.12	$ 4,624.66	$ 5,329.22	$ 5,535.64	$ 5,535.64
101-5060-4163	COLLECTION SYSTEMS	4163	UNEMPLOYMENT COMP	$ 763.00	$ 763.00	$ 763.00	$ 763.00	$ 763.00
101-5060-4164	COLLECTION SYSTEMS	4164	WORKERS COMP	$ 12,955.58	$ 15,807.70	$ 13,024.46	$ 13,414.61	$ 13,414.61
101-5060-4178	COLLECTION SYSTEMS	4178	ACCRUED TERMINAL LEAVE	$ -	$ 2,450.00	$ 4,375.00	$ 4,375.00	$ 4,375.00
101-5060-4179	COLLECTION SYSTEMS	4179	ACCRUED VACATION	$ 2,496.25	$ 1,849.81	$ 5,250.00	$ 5,250.00	$ 5,250.00
101-5060-4182	COLLECTION SYSTEMS	4182	ACCRUED LONGEVITY	$ 9,976.71	$ 7,200.00	$ 7,200.00	$ 7,200.00	$ 7,200.00
101-5060-4183	COLLECTION SYSTEMS	4183	OVERTIME	$ 9,743.55	$ 15,004.38	$ 9,000.00	$ 13,000.00	$ 13,000.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-5060-4246	COLLECTION SYSTEMS	4246	PUB WORKS /SERV SUPPLIES	$ 1,135.90	$ 1,500.00	$ 1,500.00	$ 1,250.00	$ 1,250.00
101-5060-4265	COLLECTION SYSTEMS	4265	SMALL TOOLS/EQUIPMENT	$ 3,882.50	$ 10,793.20	$ 3,500.00	$ 3,500.00	$ 3,500.00
101-5060-4361	COLLECTION SYSTEMS	4361	ELECTRICITY	$ 3,189.45	$ 3,254.94	$ 3,500.00	$ 3,500.00	$ 3,500.00
101-5060-4370	COLLECTION SYSTEMS	4370	REPAIRS - MAINT SERVICES	$ 34,714.47	$ 56,661.91	$ 57,000.00	$ 57,000.00	$ 57,000.00
101-5060-4372	COLLECTION SYSTEMS	4372	IMPRV (NOT BLDG)	$ 2,030.42	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00
101-5060-4453	COLLECTION SYSTEMS	4453	CONTRACTED MAINTENANCE	$ 12,412.15	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	COLLECTION SYSTEMS			**$ 599,893.83**	**$ 663,609.54**	**$ 723,057.08**	$ 742,397.76	**$ 741,677.07**
101-5063-4122	HIGHWAYS	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 71,609.12	$ 70,152.00	$ 72,257.00	$ 72,257.00
101-5063-4142	HIGHWAYS	4142	WAGES MUNICIPAL	$ 554,619.39	$ 565,863.11	$ 655,428.80	$ 719,222.40	$ 719,222.40
101-5063-4144	HIGHWAYS	4144	SALARIES/WAGES OTHER				$ 3,500.00	$ 3,500.00
101-5063-4153	HIGHWAYS	4153	LONG TERM DISABILITY INS	$ 1,206.33	$ 1,786.66	$ 1,741.39	$ 1,899.55	$ 1,899.55
101-5063-4156	HIGHWAYS	4156	HEALTH INSURANCE	$ 120,152.28	$ 213,155.16	$ 216,008.29	$ 257,623.51	$ 256,534.58
101-5063-4158	HIGHWAYS	4158	LIFE INSURANCE	$ 1,800.00	$ 2,448.00	$ 2,304.00	$ 2,448.00	$ 2,448.00
101-5063-41601	HIGHWAYS	41601	PENSION CONTRIB/PMRS	$ 32,607.45	$ 37,709.68	$ 9,038.72	$ 7,085.95	$ 7,094.37
101-5063-41603	HIGHWAYS	41603	PENSION CONTRIB/BOND	$ 146,695.67	$ 154,359.92	$ 26,636.49	$ 22,260.08	$ 22,193.12
101-5063-41604	HIGHWAYS	41604	PENSION CONTRIB/AGGR	$ 61,550.28	$ 65,433.84	$ 17,933.59	$ 14,155.32	$ 14,172.14
101-5063-41611	HIGHWAYS	41611	PMRS - RESIDENT EIT			$ 27,844.73	$ 28,021.05	$ 28,015.58
101-5063-41612	HIGHWAYS	41612	PMRS - NON-RESIDENT EIT			$ 15,023.54	$ 15,118.67	$ 15,115.72
101-5063-41613	HIGHWAYS	41613	AGGR - RESIDENT EIT			$ 55,246.30	$ 55,976.58	$ 55,965.66
101-5063-41614	HIGHWAYS	41614	AGGR - NON-RESIDENT EIT			$ 29,807.97	$ 30,201.99	$ 30,196.10
101-5063-41615	HIGHWAYS	41615	BOND - RESIDENT EIT			$ 82,056.49	$ 88,026.47	$ 87,640.41
101-5063-41616	HIGHWAYS	41616	BOND - NON-RESIDENT EIT			$ 44,273.32	$ 47,494.41	$ 47,286.11
101-5063-4161	HIGHWAYS	4161	FICA	$ 44,404.40	$ 43,204.58	$ 50,838.81	$ 55,629.77	$ 55,629.77
101-5063-4162	HIGHWAYS	4162	MEDICARE	$ 10,384.86	$ 10,104.25	$ 11,889.72	$ 13,010.19	$ 13,010.19
101-5063-4163	HIGHWAYS	4163	UNEMPLOYMENT COMP	$ 1,744.00	$ 1,853.00	$ 1,744.00	$ 1,853.00	$ 1,853.00
101-5063-4164	HIGHWAYS	4164	WORKERS COMP	$ 27,661.73	$ 35,468.78	$ 27,656.12	$ 30,167.90	$ 30,167.90
101-5063-4178	HIGHWAYS	4178	ACCRUED TERMINAL LEAVE	$ 16,277.40	$ 5,950.00	$ 10,000.00	$ 10,625.00	$ 10,625.00
101-5063-4179	HIGHWAYS	4179	ACCRUED VACATION	$ 17,799.86	$ 2,090.58	$ 12,000.00	$ 12,750.00	$ 12,750.00
101-5063-4182	HIGHWAYS	4182	ACCRUED LONGEVITY	$ 21,408.22	$ 15,600.00	$ 17,400.00	$ 17,400.00	$ 17,400.00
101-5063-4183	HIGHWAYS	4183	OVERTIME	$ 46,346.96	$ 77,999.77	$ 50,000.00	$ 60,000.00	$ 60,000.00
101-5063-41831	HIGHWAYS	41831	OVERTIME - SPECIAL EVENTS	$ 7,757.33	$ 4,078.32	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-5063-4213	HIGHWAYS	4213	SM ITEM OF EQUIP	$ 1,656.77	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
101-5063-4245	HIGHWAYS	4245	HIGHWAY SUPPLIES	$ 24,918.41	$ 35,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
101-5063-4251	HIGHWAYS	4251	VEHICLE PARTS	$ 3,813.21	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
101-5063-4260	HIGHWAYS	4260	SMALL TOOLS - MINOR EQUIP	$ 2,194.60	$ 2,200.00	$ 2,200.00	$ 2,200.00	$ 2,200.00
101-5063-43723	HIGHWAYS	43723	SIGNAGE EXPENSES 13TH ST				$ -	
101-5063-4477	HIGHWAYS	4477	TRANS TO FUND 151	$ 22,000.00	$ 50,000.00	$ 31,000.00	$ -	$ -
101-5063-4742	HIGHWAYS	4742	TROLLEY EXPENSES			$ 25,000.00	$ 16,000.00	$ 16,000.00
	HIGHWAYS			**$ 1,229,129.15**	**$ 1,402,914.77**	**$ 1,540,224.29**	$ 1,631,926.85	**$ 1,630,176.60**
101-5064-4251	STREET CLEANING	4251	VEHICLE PARTS	$ 5,116.92	$ 3,000.00	$ 5,500.00	$ 5,500.00	$ 5,500.00
	STREET CLEANING			**$ 5,116.92**	**$ 3,000.00**	**$ 5,500.00**	$ 5,500.00	**$ 5,500.00**
101-5065-4251	SNOW REMOVAL	4251	VEHICLE PARTS	$ 4,143.52	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
101-5065-4450	SNOW REMOVAL	4450	CONTRACTED SERVICES	$ 3,126.15	$ 45,483.60	$ 15,000.00	$ 15,000.00	$ 15,000.00
	SNOW REMOVAL			**$ 7,269.67**	**$ 50,483.60**	**$ 20,000.00**	$ 20,000.00	**$ 20,000.00**
101-5066-4245	ROAD CONSTRUCTION	4245	HIGHWAY SUPPLIES	$ 41,056.78	$ 110,000.00	$ 250,000.00	$ 275,000.00	$ 250,000.00
	ROAD CONSTRUCTION			**$ 41,056.78**	**$ 110,000.00**	**$ 250,000.00**	$ 275,000.00	**$ 250,000.00**
101-5067-4122	ELECTRIC	4122	SALARIES DIRECTORS/SUPV	$ 62,130.00	$ 65,235.12	$ 67,192.00	$ 69,208.00	$ 69,208.00
101-5067-4153	ELECTRIC	4153	LONG TERM DISABILITY INS	$ 119.57	$ 156.56	$ 161.26	$ 166.10	$ 166.10
101-5067-4156	ELECTRIC	4156	HEALTH INSURANCE	$ 9,242.48	$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
101-5067-4158	ELECTRIC	4158	LIFE INSURANCE	$ 123.75	$ 144.00	$ 144.00	$ 144.00	$ 144.00
101-5067-41601	ELECTRIC	41601	PENSION CONTRIB/PMRS	$ 2,037.93	$ 2,218.22	$ 564.92	$ 416.82	$ 417.32
101-5067-41603	ELECTRIC	41603	PENSION CONTRIB/BOND	$ 9,168.48	$ 9,080.00	$ 1,664.78	$ 1,309.42	$ 1,305.48
101-5067-41604	ELECTRIC	41604	PENSION CONTRIB/AGGR	$ 3,846.84	$ 3,849.05	$ 1,120.85	$ 832.67	$ 833.66

Expense Budget w Actuals

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
101-5067-41611	ELECTRIC	41611	PMRS - RESIDENT EIT			$ 1,740.30	$ 1,648.30	$ 1,647.98
101-5067-41612	ELECTRIC	41612	PMRS - NON-RESIDENT EIT			$ 938.97	$ 889.33	$ 889.16
101-5067-41613	ELECTRIC	41613	AGGR - RESIDENT EIT			$ 3,452.89	$ 3,292.74	$ 3,292.10
101-5067-41614	ELECTRIC	41614	AGGR - NON-RESIDENT EIT			$ 1,863.00	$ 1,776.59	$ 1,776.24
101-5067-41615	ELECTRIC	41615	BOND - RESIDENT EIT			$ 5,128.53	$ 5,178.03	$ 5,155.32
101-5067-41616	ELECTRIC	41616	BOND - NON-RESIDENT EIT			$ 2,767.08	$ 2,793.79	$ 2,781.54
101-5067-4161	ELECTRIC	4161	FICA	$ 3,880.05	$ 4,622.30	$ 4,390.65	$ 4,506.35	$ 4,506.35
101-5067-4162	ELECTRIC	4162	MEDICARE	$ 907.40	$ 1,080.99	$ 1,026.85	$ 1,053.90	$ 1,053.90
101-5067-4163	ELECTRIC	4163	UNEMPLOYMENT COMP	$ 109.00	$ 109.00	$ 109.00	$ 109.00	$ 109.00
101-5067-4164	ELECTRIC	4164	WORKERS COMP	$ 2,577.15	$ 3,108.11	$ 2,561.08	$ 2,637.92	$ 2,637.92
101-5067-4178	ELECTRIC	4178	ACCRUED TERMINAL LEAVE	$ -	$ 350.00	$ 625.00	$ 625.00	$ 625.00
101-5067-4179	ELECTRIC	4179	ACCRUED VACATION		$ 500.00	$ 750.00	$ 750.00	$ 750.00
101-5067-4183	ELECTRIC	4183	OVERTIME	$ 2,528.42	$ 1,500.53	$ 1,750.00	$ 1,600.00	$ 1,600.00
101-5067-41831	ELECTRIC	41831	OVERTIME - SPECIAL EVENTS	$ 441.84	$ -	$ 500.00	$ 500.00	$ 500.00
101-5067-4227	ELECTRIC	4227	ELECTRICAL SUPPLIES	$ 36,637.56	$ 45,472.79	$ 40,000.00	$ 40,000.00	$ 40,000.00
101-5067-4265	ELECTRIC	4265	SMALL TOOLS/EQUIPMENT	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
	ELECTRIC			**$ 136,750.47**	**$ 152,965.21**	**$ 154,951.68**	$ 157,592.27	**$ 157,489.32**

Operational Funds

The City of Easton has 11 Operational Funds which are used to manage the revenues and expenses of discrete City operations including self-insurance, certain grant monies, and enterprise operations that require separate accounting. Those funds are:

- ***State Highway Aid (Fund 111)*** – The State Highway Aid Fund is funded by a state grant that is fully funded by liquid fuel purchases in the Commonwealth of Pennsylvania. Historically, the City of Easton has used these funds to pay for rock salt and the energy required to operate City traffic and street lights. Unlike prior years, the fund is self-sufficient this year, and does not require a General Fund transfer. In fact, the proposed budget includes a minor surplus.

- ***Debt Service (Fund 131)*** – The Debt Service Fund is funded by two sources. General obligation bonds as well as all bond expenses are funded by real estate taxes. In 2016, $2,675,683.79 of all real estate tax collection will be reserved to pay principal, interest, and fees on general obligation note and bond issues. The Debt Service Fund is also funded by transfers from three operational funds – the General Fund, the Recreation Fund, and the Wastewater Fund. These transfers represent the amount needed to meet the City's obligations for two pension bonds. In 2016, $2,205,066.30 is required to pay principal and interest on these bonds.

- ***Revolving Capital (Fund 151)*** – The Revolving Capital Fund began in 2009 as a way to channel all one-time money received by the City of Easton out of the General Fund and into a capital fund for capital purchases that are not appropriate for bond financing. The administration recommends that these one-time monies be used for vehicle purchases in administration, police, and codes bureaus as well as a large vehicle purchase in the Department of Public Works.

- ***Recreation (Fund 202)*** – The Recreation Fund was converted to an operational fund during the 2009 budget season. The fund is used to account for the activities associated with the operation of all City parks, including Hugh Moore Park, as well as our City recreation program. The fund expenses include salary and benefits. Major expenses in this fund include the operation of our City pools, the utilities necessary to operate City parks, and the incidental expenses that are necessary for park operation. This fund is funded by user fees, such as pool and recreation user fees, a large contribution from the Hugh Moore Part Charitable Trust, and a dedication of real estate taxes.

- ***City Hall Fund (Fund 203)*** – The City Hall Fund accounts for the operating expenses of the New City Hall. The numbers projected as revenue in this fund are estimates as no contracts have been signed for retail/commercial space. Negotiations are underway with two interested parties.

- ***Health Benefits (Fund 252)*** – The Health Benefits Fund is used to account for the City of Easton Health Insurance Company. This company receives payments from retirees (in the form of full or partial premium payments), former employees (in the form of COBRA premium payments), and employees (in the form of co-share deductions from paychecks). The year 2016 will mark the sixth year where all City employees that receive health insurance benefits will be paying co-shares for the entire year. The fund also receives benefit payments from the General Fund, Wastewater Fund, and the Recreation Fund to pay for the health benefits associated with the employees and retirees from those respective funds. The monies received in premiums are used to pay for health care claims, administrative charges to health insurance administrator and our broker, and premium charges for stop loss insurance. The major change in this fund is moving eligible retirees away from their self insured plan to a premium based plan which is the cause in the reduction of retiree contributions line.

- ***Property and Casualty Insurance (Fund 253)*** – The Property and Casualty Insurance Fund is used to account for the City of Easton Property and Casualty Insurance Company. This company receives payments from the General Fund for administration, police, and parking facility liability coverage; the City Hall Fund for building liability coverage; and the Wastewater Fund for plant facility liability coverage. The monies received in premiums are used to pay various insurance premiums as well as deductibles (in the form of claims and legal fees) on our insurance policies. Based on 2015 experience, no major changes are budgeted, and the budget includes a slight surplus.

- ***Unemployment Insurance (Fund 254)*** – The Unemployment Insurance Fund is used to account for the City of Easton Unemployment Insurance Company. This company receives benefit payments from the General Fund, Wastewater Fund, and the Recreation Fund to pay for the unemployment insurance benefits associated with the employees in those respective funds. The monies received in premiums are used to pay an insurance premium to the Commonwealth of Pennsylvania as well as any uncovered claims. No major changes are budgeted for this fund.

- ***Worker's Compensation (Fund 255)*** – The Worker's Compensation Fund is used to account for the City of Easton Worker's Compensation Insurance Company. This company receives benefit payments from the General Fund, Wastewater Fund, and the Recreation Fund to pay for the worker's compensation insurance benefits associated with the employees in those respective funds. The monies received in premiums are used to pay our worker's compensation administrator, certain insurance premiums, and worker's compensation claims. Based on the recommendation of our worker's compensation administrator, no major changes are budgeted for this fund. In fact, a reduction is budgeted as past experience has been very good in this fund.

- ***Wastewater Treatment (Fund 260)*** – The Wastewater Treatment Fund is used to account for the activities associated with the operation of the Waster Treatment Facility, which is owned by the Easton Area Joint Sewer Authority. The fund receives quarterly payments from the Authority and uses those monies to operate the plant. Major expenses of the fund include salary and full benefits for 20 full-time employees, insurance premiums, utility charges, solid waste removal, and an administrative charge to the City of Easton General Government. No major changes were budgeted in 2016. However, this may change as the EAJSA budget is not yet available.

- ***Parking Facilities (Fund 901)*** – The Parking Facilities Fund is used to account for the activities associated with the operation of City of Easton parking facilities. The fund receives payments from monthly users of our Spring Garden Street lot as well as our Pine Street Garage and now the new South Third Street Garage. The fund also receives funds from building rent at the Pine Street Garage. The largest revenue item is daily parking at the Pine Street Garage and the new South Third Street Garage. All revenues are used for the operation of all parking facilities. Because some of those facilities are operated by the City of Easton and funded by the General Fund, the parking facilities fund makes monthly transfers back to the City of Easton General Fund. While the budget for Fund 901 is not approved by City Council, the budget is an important input in the City budget and is provided for your information. It is expected that this budget will be adopted by the Easton Parking Authority prior to the beginning of 2016.

REVENUES

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
111-5063-34100	HIGHWAY AID FUND	34100	BANK INTEREST	$ 627.01	$ 60.00	$ 60.00	$ 60.00	$ 60.00
111-5063-35703	HIGHWAY AID FUND	35703	LIQUID FUELS TAX GRANTS	$ 457,974.64	$ 443,762.00	$ 500,000.00	$ 500,000.00	$ 500,000.00
111-5063-35705	HIGHWAY AID FUND	35705	L HOLMES DR TRNSF AGREEME	$ 1,160.00	$ 1,000.00	$ 1,400.00	$ 1,400.00	$ 1,400.00
111-5063-35706	HIGHWAY AID FUND		CENTER SQ TRSFR AGREE	$ 665,817.00	$ -			
111-5063-39201	HIGHWAY AID FUND	39201	TRANS FROM GENERAL FUND	$ 22,000.00	$ 74,178.00	$ -		
111-5063-3992	HIGHWAY AID FUND	3992	UNDESIGNATED - CURRENT YR		$ -			
	HIGHWAY AID FUND			**$ 1,147,578.65**	**$ 519,000.00**	**$ 501,460.00**	$ 501,460.00	**$ 501,460.00**
	HIGHWAY AID FUND (111)			**$ 1,147,578.65**	**$ 519,000.00**	**$ 501,460.00**	$ 501,460.00	**$ 501,460.00**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
131-1000-34100	DEBT SERVICE	34100	BANK INTEREST	$ 1.53	$ -			
131-1000-39201	DEBT SERVICE	39201	TRANS FROM GENERAL FUND	$ 4,319,182.01	$ 4,028,438.76	$ 4,507,378.21	$ 4,580,038.14	$ 4,580,356.08
131-1000-39204	DEBT SERVICE	39204	TRANS FROM RECREATION FND	$ 91,684.80	$ 90,799.95	$ 86,043.55	$ 102,093.56	$ 101,665.65
131-1000-39260	DEBT SERVICE	39260	TRANS FROM SEWER FUND	$ 205,373.94	$ 203,391.89	$ 195,032.04	$ 198,618.39	$ 197,785.90
	DEBT SERVICE			**$ 4,616,242.28**	**$ 4,322,630.60**	**$ 4,788,453.80**	$ 4,880,750.09	**$ 4,879,807.62**
	DEBT SERVICE (131)			**$ 4,616,242.28**	**$ 4,322,630.60**	**$ 4,788,453.80**	$ 4,880,750.09	**$ 4,879,807.62**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
151-1000-34205	CAPITAL FUND	34205	RENTS WATER SYSTEM		$ -			
151-1000-34206	CAPITAL FUND	34206	ESWA TAPPING FEES	$ 102,750.00	$ 75,000.00	$ 133,000.00	$ 225,000.00	$ 225,000.00
151-1000-38020	CAPITAL FUND	38020	RECEIPT PRIOR YEAR REVENU	$ 566.21	$ -			
151-1000-39100	CAPITAL FUND	39100	AUCTION OF ASSETS	$ 35,297.29	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
151-1000-39201	CAPITAL FUND	39201	TRANS FROM GENERAL FUND		$ 50,000.00	$ 31,000.00	$ -	$ -
151-1000-39500	CAPITAL FUND	39500	REFUNDS PRIOR YR EXPENDS	$ 22,229.38	$ -			
	CAPITAL FUND			**$ 160,842.88**	**$ 145,000.00**	**$ 184,000.00**	$ 245,000.00	**$ 245,000.00**
151-5060-36411	CAPITAL FUND	36411	CONNECTION/TAPPING FEE	$ 39,900.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
	CAPITAL FUND (151)			**$ 200,742.88**	**$ 170,000.00**	**$ 209,000.00**	$ 270,000.00	**$ 270,000.00**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
160-1000-341	CITY LOAN & LEASE	341	INTEREST EARNINGS	$ 16,333.61	$ 15,994.83	$ 14,367.07	$ 13,937.21	$ 13,937.21
				$ 16,333.61	**$ 15,994.83**	**$ 14,367.07**	$ 13,937.21	**$ 13,937.21**
				$ 16,333.61	**$ 15,994.83**	**$ 14,367.07**	$ 13,937.21	**$ 13,937.21**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
203-1000-34207	CITY HALL	34207	CITY RENT OF BUILDINGS		$ 149,000.00	$ 75,000.00	$ 63,000.00	$ 63,000.00
			TRANSFER FROM GF				$ 71,600.00	$ 71,600.00
	CITY HALL			**$ -**	**$ 149,000.00**	**$ 75,000.00**	$ 134,600.00	**$ 134,600.00**
	CITY HALL (203)			**$ -**	**$ 149,000.00**	**$ 75,000.00**	$ 134,600.00	**$ 134,600.00**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
202-1000-39201	RECREATION	39201	TRANS FROM GENERAL FUND	$ 885,555.50	$ 957,844.65	$ 988,638.95	$ 1,134,639.86	$ 1,133,507.34
202-5056-35505	RECREATION	35505	GENERAL MUNICIPAL PENSION	$ 38,443.60	$ 38,843.60	$ 34,959.24	$ 43,129.13	$ 43,129.13
202-5056-36720	RECREATION	36720	SWIMMING POOL FEES	$ 63,203.61	$ 65,000.00	$ 60,000.00	$ 60,000.00	$ 60,000.00
202-5056-36721	RECREATION	36721	POOL REVENUES - MISCE	$ 6,000.00	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 5,500.00
202-5056-36722	RECREATION	36722	POOL PAVILION RENTALS	$ 13,245.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
202-5056-36724	RECREATION	36724	RECREATION REGISTRATION	$ 24,320.00	$ 24,000.00	$ 24,000.00	$ 34,000.00	$ 34,000.00
202-5056-36780	RECREATION	36780	PARK FEES	$ 20.00	$ 350.00	$ 600.00	$ 600.00	$ 600.00
202-5056-36781	RECREATION	36781	BALL FIELD BILLBOARDS	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
202-5056-38012	RECREATION	38012	MISCELLANEOUS REV	$ 708.00	$ 1,000.00	$ 250.00	$ 250.00	$ 250.00
202-5056-38053	RECREATION	38053	REFUNDABLE UNIFORM DEP	$ -	$ 5,000.00	$ 5,000.00	$ -	$ -
202-5056-38054	RECREATION	38054	NON-REFUNDABLE UNIFORM DP	$ -	$ 5,000.00	$ 5,000.00	$ -	$ -
202-5057-38716	HUGH MOORE PARK	38716	HMPCT CONTRIBUTION	$ 97,364.34	$ 108,000.00	$ 115,200.00	$ 121,959.00	$ 121,959.00
	RECREATION			**$ 1,128,860.05**	**$ 272,693.60**	**$ 270,509.24**	$ 285,438.13	**$ 285,438.13**
	RECREATION (202)			**$ 1,128,860.05**	**$ 1,230,538.25**	**$ 1,259,148.19**	$ 1,420,077.99	**$ 1,418,945.47**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	
252-1011-380121	HEALTH BENEFITS	380121	RETIREE CONTRIBUTIONS	$ 338,567.97	$ 367,741.53	$ 397,160.85	$ 173,160.85	$ 173,160.85
252-1011-380122	HEALTH BENEFITS	380122	EMPLOYEE CONTRIBUTIONS	$ 203,080.66	$ 226,222.02	$ 378,582.02	$ 267,000.00	$ 267,000.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayors Budget
252-1011-380123	HEALTH BENEFITS	380123	COBRA/OTHER CONTRIBUTIONS	$ 16,006.32	$ -		$ -	$ -
252-1011-380124	HEALTH BENEFITS	380124	EMPLOYER RETIREE COSTS		$ 143,575.40	$ 143,575.40	$ 157,932.94	$ 157,932.94
252-1011-38014	HEALTH BENEFITS	38014	MISCELLANEOUS NON REVENUE	$ 20,049.70	$ 25,000.00	$ 25,000.00	$ 1,000.00	$ 1,000.00
252-1011-39201	HEALTH BENEFITS	39201	TRANS FROM GENERAL FUND	$ 1,829,549.56	$ 2,631,212.38	$ 2,708,766.49	$ 3,079,106.10	$ 3,070,430.93
252-1011-39204	HEALTH BENEFITS	39204	TRANS FROM RECREATION FND	$ 83,182.35	$ 125,385.39	$ 121,504.66	$ 166,697.57	$ 165,992.96
252-1011-39260	HEALTH BENEFITS	39260	TRANS FROM SEWER FUND	$ 207,031.61	$ 280,863.27	$ 275,410.57	$ 324,302.54	$ 322,931.76
	HEALTH BENEFITS			**$ 2,697,468.17**	**$ 3,799,999.99**	**$ 4,050,000.00**	$ 4,169,200.00	**$ 4,158,449.45**
	HEALTH BENEFITS (252)			**$ 2,697,468.17**	**$ 3,799,999.99**	**$ 4,050,000.00**	$ 4,169,200.00	**$ 4,158,449.45**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	
253-1000-341	INSURANCE	341	INTEREST EARNINGS	$ 10.74	$ -		$ -	
253-1000-38012	INSURANCE	38012	MISCELLANEOUS REV	$ 222,931.49	$ -			
253-1000-39201	INSURANCE	39201	TRANS FROM GENERAL FUND	$ 674,062.00	$ 715,812.00	$ 715,812.00	$ 715,812.00	$ 715,812.00
253-1000-39242	INSURANCE	39242	TRANS FROM ALPHA FUND	$ 68,938.00	$ -			
253-1000-39260	INSURANCE	39260	TRANS FROM SEWER FUND	$ 204,000.00	$ 204,000.00	$ 204,000.00	$ 204,000.00	$ 204,000.00
253-1000-39500	INSURANCE	39500	REFUNDS PRIOR YR EXPENDS		$ -			
	INSURANCE			**$ 1,169,942.23**	**$ 919,812.00**	**$ 919,812.00**	$ 919,812.00	**$ 919,812.00**
	INSURANCE (253)			**$ 1,169,942.23**	**$ 919,812.00**	**$ 919,812.00**	$ 919,812.00	**$ 919,812.00**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	
254-1011-39201	UNEMPLOYMENT	39201	TRANS FROM GENERAL FUND	$ 27,735.04	$ 27,342.65	$ 25,793.94	$ 21,710.98	$ 21,819.98
254-1011-39204	UNEMPLOYMENT	39204	TRANS FROM RECREATION FND	$ 1,090.00	$ 1,090.00	$ 1,080.92	$ 1,199.00	$ 1,199.00
254-1011-39260	UNEMPLOYMENT	39260	TRANS FROM SEWER FUND	$ 2,441.60	$ 2,441.60	$ 2,223.60	$ 2,223.60	$ 2,223.60
	UNEMPLOYMENT			**$ 31,266.64**	**$ 30,874.25**	**$ 29,098.46**	$ 25,133.58	**$ 25,242.58**
	UNEMPLOYMENT (254)			**$ 31,266.64**	**$ 30,874.25**	**$ 29,098.46**	$ 25,133.58	**$ 25,242.58**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	
255-1011-341	WORKERS COMP	341	INTEREST EARNINGS	$ 10.29	$ -		$ -	
255-1011-39201	WORKERS COMP	39201	TRANS FROM GENERAL FUND	$ 169,427.00	$ 385,602.79	$ 304,757.27	$ 317,089.26	$ 318,568.96
255-1011-39204	WORKERS COMP	39204	TRANS FROM RECREATION FND	$ 8,710.25	$ 20,811.16	$ 17,469.41	$ 20,048.87	$ 20,048.87
255-1011-39260	WORKERS COMP	39260	TRANS FROM SEWER FUND	$ 20,064.23	$ 48,277.19	$ 36,266.98	$ 37,368.73	$ 37,368.73
	WORKERS COMP			**$ 198,211.77**	**$ 454,691.14**	**$ 358,493.66**	$ 374,506.87	**$ 375,986.56**
	WORKERS COMP (255)			**$ 198,211.77**	**$ 454,691.14**	**$ 358,493.66**	$ 374,506.87	**$ 375,986.56**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	
260-5059-35505	WASTEWATER	35505	GENERAL MUNICIPAL PENSION	$ 87,009.66	$ 87,009.66	$ 79,240.94	$ 83,905.76	$ 83,905.76
260-5059-35760	WASTEWATER	35760	EAJSA PAYMENTS	$ 4,675,727.00	$ 5,117,197.01	$ 5,097,182.84	$ 5,249,629.96	$ 5,247,390.66
	WASTEWATER			**$ 4,762,736.66**	**$ 5,204,206.67**	**$ 5,176,423.79**	$ 5,333,535.73	**$ 5,331,296.43**
	WASTEWATER (260)			**$ 4,762,736.66**	**$ 5,204,206.67**	**$ 5,176,423.79**	$ 5,333,535.73	**$ 5,331,296.43**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	
901-5068-34100	PARKING AUTHORITY	34100	BANK INTEREST	$ 268.88	$ 250.00	$ 265.00	$ 60.00	$ 60.00
901-5068-34201	PARKING AUTHORITY	34201	RENT SPRING GARDEN LOTS	$ 16,819.85	$ 19,000.00	$ 19,000.00	$ 16,000.00	$ 16,000.00
901-5068-34204	PARKING AUTHORITY	34204	RENT OF BUILDINGS	$ 14,300.00	$ 13,200.00	$ 6,600.00	$ -	$ -
901-5068-36324	PARKING AUTHORITY	36324	SOUTH 3RD ST GARAGE	$ -		$ 85,000.00	$ 125,000.00	$ 125,000.00
901-5068-36325	PARKING AUTHORITY	36325	PARKING PINE STREET MTHLY	$ 143,168.50	$ 150,000.00	$ 160,000.00	$ 232,000.00	$ 232,000.00
901-5068-36326	PARKING AUTHORITY	36326	SOUTH 3RD ST MONTHLY			$ 23,000.00	$ 46,800.00	$ 46,800.00
901-5068-37611	PARKING AUTHORITY	37611	PARKING PINE ST GARAGE	$ 464,580.17	$ 550,000.00	$ 891,250.00	$ 983,250.00	$ 983,250.00
901-5068-38014	PARKING AUTHORITY	38014	MISCELLANEOUS NON REVENUE	$ 27.00	$ 15.00	$ 15.00	$ 10.00	$ 10.00
901-5068-38017	PARKING AUTHORITY	38017	CARD FEES	$ 860.00	$ 1,000.00	$ 800.00	$ 800.00	$ 800.00
901-5068-38038	PARKING AUTHORITY	38038	EVENT PARKING REVENUE	$ 36,706.25	$ 50,000.00	$ 28,000.00	$ 28,000.00	$ 28,000.00
901-5068-38039	PARKING AUTHORITY	38039	PROMOTIONS INCOME	$ 2,985.00	$ 5,000.00	$ 3,000.00	$ 4,000.00	$ 4,000.00
	PARKING AUTHORITY			**$ 679,715.65**	**$ 788,465.00**	**$ 1,216,930.00**	$ 1,435,920.00	**$ 1,435,920.00**
	EPA (901)			**$ 679,715.65**	**$ 788,465.00**	**$ 1,216,930.00**	$ 1,435,920.00	**$ 1,435,920.00**

EXPENDITURES

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
111-5063-4222	HIGHWAY AID FUND	4222	CHEMICALS	$ 78,685.86	$ 148,000.47	$ 100,000.00	$ 125,000.00	$ 125,000.00
111-5063-4361	HIGHWAY AID FUND	4361	ELECTRICITY	$ 361,090.46	$ 341,999.53	$ 350,000.00	$ 350,000.00	$ 350,000.00
111-5063-43611	HIGHWAY AID FUND	43611	ELECTRIC - TRAFFIC LIGHTS	$ 20,588.60	$ 29,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
							$ 50,000.00	$ 50,000.00
	HIGHWAY AID FUND			**$ 460,364.92**	**$ 519,000.00**	**$ 475,000.00**	$ 550,000.00	**$ 550,000.00**
	HIGHWAY AID FUND (111)			**$ 460,364.92**	**$ 519,000.00**	**$ 475,000.00**	$ 550,000.00	**$ 550,000.00**
Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
131-1000-49471	DEBT SERVICE	49471	GO BOND PRINCIPAL	$ 2,750,285.37	$ 2,611,576.89	$ 2,668,174.15	$ 2,851,377.93	$ 2,851,377.93
131-1000-49472	DEBT SERVICE	49472	GO BOND INTEREST	$ 1,809,115.03	$ 1,702,541.21	$ 2,115,779.65	$ 2,024,872.16	$ 2,024,872.16
131-1000-4660	DEBT SERVICE		PROFESSIONAL FEES		$ 3,512.50		$ -	
131-1000-49475	DEBT SERVICE	49475	FISCAL AGENT FEES	$ 3,000.00	$ 5,000.00	$ 4,500.00	$ 4,500.00	$ 4,500.00
	DEBT SERVICE			**$ 4,562,400.40**	**$ 4,322,630.60**	**$ 4,788,453.80**	$ 4,880,750.09	**$ 4,880,750.09**
	DEBT SERVICE (131)			**$ 4,562,400.40**	**$ 4,322,630.60**	**$ 4,788,453.80**	$ 4,880,750.09	**$ 4,880,750.09**
Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
151-1000-4741	CITY ADMINISTRATOR	4741	VEHICLE PURCHASES		$ -	$ 22,000.00	$ -	$ -
	CITY ADMINISTRATOR			**$ -**	**$ -**	**$ 22,000.00**	$ -	**$ -**
151-1012-4213	DATA	4213	SM ITEM OF EQUIP	$ 25,000.00	$ 50,000.00	$ 50,000.00	$ 28,000.00	$ 28,000.00
	DATA			**$ 25,000.00**	**$ 50,000.00**	**$ 50,000.00**	$ 28,000.00	**$ 28,000.00**
151-2000-4741	POLICE	4741	VEHICLE PURCHASES	$ 116,000.00	$ 35,000.00	$ 35,000.00	$ 87,500.00	$ 87,500.00
	POLICE			**$ 116,000.00**	**$ 35,000.00**	**$ 35,000.00**	$ 87,500.00	**$ 87,500.00**
							$ -	
	FIRE				**$ -**	**$ -**	$ -	
151-4041-4741	CODES & ZONING	4741	VEHICLE PURCHASES	$ 15,300.00	$ 35,000.00	$ 35,000.00	$ 17,500.00	$ 17,500.00
	CODES & ZONING			**$ 15,300.00**	**$ 35,000.00**	**$ 35,000.00**	$ 17,500.00	**$ 17,500.00**
	DPW ADMIN				**$ -**	**$ -**	$ -	
151-5052-47423	DPW PROJECTS		MAINT BUREAU VEHICLE		$ 27,000.00		$ -	
151-5063-4741	DPW PROJECTS	4741	VEHICLE PURCHASES	$ 167,236.50	$ 50,000.00	$ 67,000.00	$ 68,600.00	$ 68,600.00
	DPW PROJECTS			**$ 167,236.50**	**$ 77,000.00**	**$ 67,000.00**	$ 68,600.00	**$ 68,600.00**
	CAPITAL FUND (151)			**$ 323,536.50**	**$ 197,000.00**	**$ 209,000.00**	$ 201,600.00	**$ 201,600.00**
Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
201-1000-4310	ALPHA BUILDING	4310	COMMISSION		$ -			
201-1000-43126	ALPHA BUILDING		REFUND OF PRIOR YR REVENUE		$ 1,960.62			
201-1000-4338	ALPHA BUILDING	4338	PARKING	$ 13,680.00	$ -			
201-1000-4344	ALPHA BUILDING		OTHER EXPENSES/BANK FEES	$ 25.00	$ -			
201-1000-4351	ALPHA BUILDING	4351	INSURANCES	$ 68,938.00	$ -			
201-1000-4361	ALPHA BUILDING	4361	ELECTRICITY	$ 88,537.05	$ 93,352.52	$ 40,000.00	$ 168,200.00	$ 168,200.00
201-1000-4362	ALPHA BUILDING	4362	GAS	$ 7,769.22	$ -			
201-1000-4364	ALPHA BUILDING	4364	SEWER	$ 3,688.80	$ -			
201-1000-4365	ALPHA BUILDING	4365	SOLID WASTE		$ -			
201-1000-4366	ALPHA BUILDING	4366	WATER	$ 4,779.72	$ -			
201-1000-4373	ALPHA BUILDING	4373	BUILDINGS	$ 77,295.30	$ -			
201-1000-4430	ALPHA BUILDING	4430	TAXES	$ 94,662.80	$ 56,122.72	$ 30,000.00	$ -	
201-1000-4452	ALPHA BUILDING	4452	CLEANING SVCS	$ 16,136.00	$ 17,293.00	$ 5,000.00	$ -	
201-1000-4453	ALPHA BUILDING	4453	CONTRACTED MAINTENANCE		$ -			
201-1000-4530	ALPHA BUILDING	4530	TO GOVERNMENTAL UNITS		$ -			
201-1000-4991	ALPHA BUILDING	4991	CONTINGENCY		$ -			
	ALPHA BUILDING			**$ 375,511.89**	**$ 168,728.86**	**$ 75,000.00**	$ 168,200.00	**$ 168,200.00**
	ALPHA BUILDING (201)			**$ 375,511.89**	**$ 168,728.86**	**$ 75,000.00**	$ 168,200.00	**$ 168,200.00**
Unique ID	Dept Title	Account	Account Title	2013 Audit	14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
202-5055-4122	PARKS	4122	SALARIES DIRECTORS/SUPV			$ 48,583.33	$ 58,300.00	$ 58,300.00
202-5055-4142	PARKS	4142	WAGES MUNICIPAL	$ 287,079.12	$ 292,977.98	$ 261,788.80	$ 311,854.40	$ 311,854.40
202-5055-4144	PARKS	4144	SALARIES/WAGES OTHER	$ 1,127.00	$ 990.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
202-5055-4153	PARKS	4153	LONG TERM DISABILITY INS	$ 551.42	$ 703.57	$ 744.89	$ 888.37	$ 888.37

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
202-5055-4156	PARKS	4156	HEALTH INSURANCE	$ 55,454.89	$ 87,769.77	$ 81,003.11	$ 121,234.59	$ 120,722.15
202-5055-4158	PARKS	4158	LIFE INSURANCE	$ 866.25	$ 1,008.00	$ 996.00	$ 1,152.00	$ 1,152.00
202-5055-41601	PARKS	41601	PENSION CONTRIB/PMRS	$ 14,265.74	$ 15,527.52	$ 19,465.12	$ 23,635.61	$ 23,635.61
202-5055-41603	PARKS	41603	PENSION CONTRIB/BOND	$ 64,179.36	$ 63,559.97	$ 57,362.37	$ 74,249.86	$ 73,938.65
202-5055-41604	PARKS	41604	PENSION CONTRIB/AGGR	$ 26,928.24	$ 26,943.36	$ 38,620.45	$ 47,215.95	$ 47,215.95
202-5055-4161	PARKS	4161	FICA	$ 19,014.86	$ 19,293.88	$ 21,438.52	$ 25,237.37	$ 25,237.37
202-5055-4162	PARKS	4162	MEDICARE	$ 4,447.08	$ 4,512.28	$ 5,013.85	$ 5,902.29	$ 5,902.29
202-5055-4163	PARKS	4163	UNEMPLOYMENT COMP	$ 763.00	$ 763.00	$ 753.92	$ 872.00	$ 872.00
202-5055-4164	PARKS	4164	WORKERS COMP	$ 11,862.42	$ 13,967.32	$ 11,830.09	$ 14,108.75	$ 14,108.75
202-5055-4178	PARKS	4178	ACCRUED TERMINAL LEAVE	$ -	$ 2,450.00	$ 4,322.92	$ 5,000.00	$ 5,000.00
202-5055-4179	PARKS	4179	ACCRUED VACATION	$ 2,315.83	$ 3,019.62	$ 5,187.50	$ 6,000.00	$ 6,000.00
202-5055-4182	PARKS	4182	ACCRUED LONGEVITY	$ 5,400.00	$ 7,200.00	$ 8,400.00	$ 8,400.00	$ 8,400.00
202-5055-4183	PARKS	4183	OVERTIME	$ 6,948.82	$ 6,437.00	$ 6,500.00	$ 6,500.00	$ 6,500.00
202-5055-41837	PARKS	41837	OVERTIME SPECIAL EVENTS	$ 12,968.24	$ 11,447.27	$ 7,500.00	$ 7,500.00	$ 7,500.00
202-5055-4241	PARKS	4241	GENERAL SUPPLIES	$ 1,963.45	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
202-5055-4247	PARKS	4247	CULTURE/RECREATION SUPPLS	$ 4,995.35	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
202-5055-4248	PARKS	4248	CONSERV - DEVELP SUPPLIES	$ 24,999.48	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
202-5055-4250	PARKS	4250	REPAIRS / MAINT SUPPLIES	$ 25,723.50	$ 23,073.00	$ 22,000.00	$ 27,000.00	$ 27,000.00
202-5055-4265	PARKS	4265	SMALL TOOLS/EQUIPMENT	$ 3,433.81	$ 3,500.00	$ 3,000.00	$ 3,000.00	$ 3,000.00
202-5055-437213	PARKS		PLAYGROUND MULCH	$ 14,815.34	$ 15,000.00	$ 13,000.00	$ 13,000.00	$ 13,000.00
202-5055-4361	PARKS	4361	ELECTRICITY	$ 23,536.52	$ 25,550.00	$ 18,000.00	$ 18,000.00	$ 18,000.00
202-5055-4372	PARKS	4372	IMPRV (NOT BLDG)	$ 4,899.59	$ 4,900.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
202-5055-4740	PARKS	4740	MACHINERY	$ 12,000.00	$ 15,660.71	$ 15,000.00	$ 15,000.00	$ 15,000.00
	PARKS			**$ 630,539.31**	**$ 678,254.25**	**$ 689,510.87**	$ 833,051.20	**$ 832,227.56**
202-5056-4122	RECREATION	4122	SALARIES DIRECTORS/SUPV	$ 45,253.92	$ 50,980.08	$ 52,509.00	$ 54,084.00	$ 54,084.00
202-5056-4153	RECREATION	4153	LONG TERM DISABILITY INS	$ 970.00	$ 122.35	$ 126.02	$ 129.80	$ 129.80
202-5056-4156	RECREATION	4156	HEALTH INSURANCE	$ 9,242.48	$ 12,538.54	$ 13,500.52	$ 15,154.32	$ 15,090.27
202-5056-4158	RECREATION	4158	LIFE INSURANCE	$ 123.75	$ 144.00	$ 144.00	$ 144.00	$ 144.00
202-5056-41601	RECREATION	41601	PENSION CONTRIB/PMRS	$ 2,037.93	$ 2,218.22	$ 3,244.19	$ 2,954.45	$ 2,954.45
202-5056-41603	RECREATION	41603	PENSION CONTRIB/BOND	$ 9,168.48	$ 9,080.00	$ 9,560.39	$ 9,281.23	$ 9,242.33
202-5056-41604	RECREATION	41604	PENSION CONTRIB/AGGR	$ 3,846.84	$ 3,849.02	$ 6,436.74	$ 5,901.99	$ 5,901.99
202-5056-4161	RECREATION	4161	FICA	$ 2,789.81	$ 3,213.46	$ 3,340.81	$ 3,438.46	$ 3,438.46
202-5056-4162	RECREATION	4162	MEDICARE	$ 652.49	$ 751.54	$ 781.32	$ 804.16	$ 804.16
202-5056-4163	RECREATION	4163	UNEMPLOYMENT COMP	$ 109.00	$ 109.00	$ 109.00	$ 109.00	$ 109.00
202-5056-4164	RECREATION	4164	WORKERS COMP	$ 1,877.14	$ 2,428.93	$ 2,001.42	$ 2,061.46	$ 2,061.46
202-5056-4178	RECREATION	4178	ACCRUED TERMINAL LEAVE	$ -	$ 350.00	$ 625.00	$ 625.00	$ 625.00
202-5056-4179	RECREATION	4179	ACCRUED VACATION	$ -	$ 980.38	$ 750.00	$ 750.00	$ 750.00
202-5056-4182	RECREATION	4182	ACCRUED LONGEVITY	$ 700.00	$ -	$ -		
202-5056-4213	RECREATION	4213	SM ITEM OF EQUIP		$ -			
202-5056-4220	RECREATION	4220	OPERATING SUPPLIES	$ 10,811.27	$ 10,869.00	$ 11,000.00	$ 10,785.48	$ 10,785.48
202-5056-4247	RECREATION	4247	CULTURE/RECREATION SUPPLS	$ 31,517.63	$ 34,000.00	$ 34,000.00	$ 34,000.00	$ 34,000.00
202-5056-43112	RECREATION	43112	KIDS PROGRAM	$ 5,892.64	$ 10,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00
202-5056-43121	RECREATION	43121	MGMT SVCS	$ 164,849.63	$ 158,899.14	$ 165,000.00	$ 163,800.00	$ 163,800.00
202-5056-43130	RECREATION	43130	PAYROLL SERVICES		$ 456.74		$ 414.52	$ 414.52
202-5056-4321	RECREATION	4321	TELEPHONE MO CHRGS		$ -			
202-5056-4331	RECREATION	4331	TRAVEL EXPENSES	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00
202-5056-4341	RECREATION	4341	ADVERTISING/PROMO MATERIA		$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
202-5056-4344	RECREATION	4344	OTHER EXPENSES/BANK FEES	$ 87.12	$ 788.46		$ 1,000.00	$ 1,000.00
202-5056-4374	RECREATION	4374	MACHINERY - EQUIP	$ 4,841.00	$ 3,900.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
202-5056-4510	RECREATION	4510	TO INDIVIDUALS	$ 15,632.49	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ 16,000.00
202-5056-4520	RECREATION	4520	TO INSTITUTIONS - RACP	$ 1,785.85	$ -			
	RECREATION			**$ 312,489.47**	**$ 322,478.86**	**$ 334,428.42**	$ 336,737.88	**$ 336,634.92**
202-5057-4122	HUGH MOORE PARK	4122	SALARIES DIRECTORS/SUPV	$ 88,351.50	$ 92,663.04	$ 95,443.00	$ 101,760.00	$ 101,760.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
202-5057-4144	HUGH MOORE PARK	4144	SALARIES/WAGES OTHER	$ 14,890.55	$ 15,599.93	$ 15,000.00	$ 14,000.00	$ 14,000.00
202-5057-4153	HUGH MOORE PARK	4153	LONG TERM DISABILITY INS	$ 170.83	$ 222.39	$ 229.06	$ 244.22	$ 244.22
202-5057-4156	HUGH MOORE PARK	4156	HEALTH INSURANCE	$ 18,484.97	$ 25,077.08	$ 27,001.04	$ 30,308.65	$ 30,180.54
202-5057-4158	HUGH MOORE PARK	4158	LIFE INSURANCE	$ 247.50	$ 288.00	$ 288.00	$ 288.00	$ 288.00
202-5057-41601	HUGH MOORE PARK	41601	PENSION CONTRIB/PMRS	$ 4,075.90	$ 4,436.43	$ 6,488.37	$ 5,908.90	$ 5,906.90
202-5057-41603	HUGH MOORE PARK	41603	PENSION CONTRIB/BOND	$ 18,336.96	$ 18,159.99	$ 19,120.79	$ 18,562.47	$ 18,484.66
202-5057-41604	HUGH MOORE PARK	41604	PENSION CONTRIB/AGGR	$ 7,693.80	$ 7,698.12	$ 12,873.48	$ 11,803.99	$ 11,803.99
202-5057-4161	HUGH MOORE PARK	4161	FICA	$ 6,156.70	$ 6,746.48	$ 7,017.97	$ 7,347.62	$ 7,347.62
202-5057-4162	HUGH MOORE PARK	4162	MEDICARE	$ 1,439.89	$ 1,577.83	$ 1,641.30	$ 1,718.40	$ 1,718.40
202-5057-4163	HUGH MOORE PARK	4163	UNEMPLOYMENT COMP	$ 218.00	$ 218.00	$ 218.00	$ 218.00	$ 218.00
202-5057-4164	HUGH MOORE PARK	4164	WORKERS COMP	$ 3,680.94	$ 4,414.91	$ 3,637.89	$ 3,878.67	$ 3,878.67
202-5057-4178	HUGH MOORE PARK	4178	ACCRUED TERMINAL LEAVE	$ -	$ 700.00	$ 1,250.00	$ 1,250.00	$ 1,250.00
202-5057-4179	HUGH MOORE PARK	4179	ACCRUED VACATION	$ -	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
202-5057-4250	HUGH MOORE PARK	4250	REPAIRS / MAINT SUPPLIES	$ 33,115.00	$ 44,636.35	$ 37,000.00	$ 45,000.00	$ 45,000.00
202-5057-4265	HUGH MOORE PARK	4265	SMALL TOOLS/EQUIPMENT	$ 750.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
202-5057-4321	HUGH MOORE PARK		TELEPHONE MO CHRGS	$ 426.78	$ 600.00	$ 500.00	$ 500.00	$ 500.00
202-5057-4361	HUGH MOORE PARK	4361	ELECTRICITY	$ 5,518.72	$ 3,700.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
202-5057-4366	HUGH MOORE PARK	4366	WATER	$ 1,142.59	$ 1,066.60	$ 1,500.00	$ 1,500.00	$ 1,500.00
	HUGH MOORE PARK			**$ 204,700.63**	**$ 229,805.15**	**$ 235,208.90**	$ 250,288.92	**$ 250,083.00**
	RECREATION (202)			**$ 1,147,729.41**	**$ 1,230,538.26**	**$ 1,259,148.19**	$ 1,420,077.99	**$ 1,418,945.47**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	**2016 Mayor's Budget**
203-1000-4338	CITY HALL FUND	4338	PARKING			$ 18,000.00	$ 28,800.00	$ 28,800.00
203-1000-4351	CITY HALL FUND	4351	INSURANCES			$ 12,000.00	$ 24,000.00	$ 24,000.00
203-1000-4361	CITY HALL FUND	4361	ELECTRICITY			$ 20,000.00	$ 20,000.00	$ 20,000.00
203-1000-4362	CITY HALL FUND	4362	GAS			$ 10,000.00	$ 15,000.00	$ 15,000.00
203-1000-4364	CITY HALL FUND	4364	SEWER			$ 18,000.00	$ 36,000.00	$ 36,000.00
203-1000-4366	CITY HALL FUND	4366	WATER			$ 2,300.00	$ 4,400.00	$ 4,400.00
203-1000-4373	CITY HALL FUND	4373	BUILDINGS			$ 10,000.00	$ 20,000.00	$ 20,000.00
203-1000-4453	CITY HALL FUND	4453	CONTRACTED MAINTENANCE			$ 5,000.00	$ 10,000.00	$ 10,000.00
203-1000-4991	CITY HALL FUND	4991	CONTINGENCY			$ 5,000.00	$ 10,000.00	$ 10,000.00
	CITY HALL FUND			**$ -**	**$ -**	**$ 100,300.00**	$ 168,200.00	**$ 168,200.00**
	CITY HALL FUND (203)			**$ -**	**$ -**	**$ 100,300.00**	$ 168,200.00	**$ 168,200.00**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	**2016 Mayor's Budget**
252-1011-4156	HEALTH BENEFITS	4156	HEALTH INSURANCE	$ 257,985.84	$ 250,000.00	$ 250,000.00	$ 250,000.00	$ 250,000.00
252-1011-41562	HEALTH BENEFITS	41562	HEALTH CLAIMS ALLOWANCE	$ 4,148,897.84	$ 3,550,000.00	$ 3,800,000.00	$ 3,919,200.00	$ 3,919,200.00
	HEALTH BENEFITS			**$ 4,406,883.68**	**$ 3,800,000.00**	**$ 4,050,000.00**	$ 4,169,200.00	**$ 4,169,200.00**
	HEALTH BENEFITS (252)			**$ 4,406,883.68**	**$ 3,800,000.00**	**$ 4,050,000.00**	$ 4,169,200.00	**$ 4,169,200.00**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	**2016 Mayor's Budget**
253-1000-43121	INSURANCE	43121	MGMT SVCS	$ 11,195.70	$ 12,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
253-1000-4344	INSURANCE	4344	OTHER EXPENSES/BANK FEES	$ 102.60	$ 20,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
253-1000-4351	INSURANCE	4351	INSURANCES	$ 566,683.00	$ 575,000.00	$ 575,000.00	$ 575,000.00	$ 575,000.00
253-1000-43511	INSURANCE	43511	INSURANCE CLAIM ALLOWANCE	$ 446,915.42	$ 312,812.00	$ 325,000.00	$ 325,000.00	$ 325,000.00
	INSURANCE			**$ 1,024,896.72**	**$ 919,812.00**	**$ 912,000.00**	$ 912,000.00	**$ 912,000.00**
	INSURANCE (253)			**$ 1,024,896.72**	**$ 919,812.00**	**$ 912,000.00**	$ 912,000.00	**$ 912,000.00**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	**2016 Mayor's Budget**
254-1011-41632	UNEMPLOYMENT	41632	UE INSURANCE CLAIM ALLOW	$ -	$ -	$ 12,098.46	$ 8,133.58	$ 8,242.58
254-1011-4351	UNEMPLOYMENT	4351	INSURANCES	$ 16,528.39	$ 34,483.33	$ 17,000.00	$ 17,000.00	$ 17,000.00
	UNEMPLOYMENT			**$ 16,528.39**	**$ 34,483.33**	**$ 29,098.46**	$ 25,133.58	**$ 25,242.58**
	UNEMPLOYMENT (254)			**$ 16,528.39**	**$ 34,483.33**	**$ 29,098.46**	$ 25,133.58	**$ 25,242.58**
Unique ID	**Dept Title**	**Account**	**Account Title**		**14-13 Budget**	**2015 Approved Budget**	2016 CA Budget	**2016 Mayor's Budget**
255-1011-43121	WORKERS COMP	43121	MGMT SVCS	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
255-1011-4344	WORKERS COMP	4344	OTHER EXPENSES/BANK FEES	$ 18,401.47	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
255-1011-4351	WORKERS COMP	4351	INSURANCES	$ 81,983.00	$ 91,474.00	$ 90,000.00	$ 90,000.00	$ 90,000.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
255-1011-43511	WORKERS COMP	43511	INSURANCE CLAIM ALLOWANCE	$ 126,710.61	$ 280,000.00	$ 200,000.00	$ 175,000.00	$ 175,000.00
255-1011-4991	WORKERS COMP	4991	CONTINGENCY		$ 13,217.14	$ (1,506.34)	$ 39,506.87	$ 40,986.56
	WORKERS COMP			**$ 277,095.08**	**$ 454,691.14**	**$ 358,493.66**	$ 374,506.87	**$ 375,986.56**
	WORKERS COMP (255)			**$ 277,095.08**	**$ 454,691.14**	**$ 358,493.66**	$ 374,506.87	**$ 375,986.56**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
260-5059-4122	WASTEWATER	4122	SALARIES DIRECTORS/SUPV	$ 221,644.32	$ 231,238.32	$ 241,242.00	$ 248,479.80	$ 248,479.80
260-5059-4131	WASTEWATER	4131	SALARIES PROF STAFF	$ 87,528.96	$ 90,085.83	$ -	$ -	
260-5059-4141	WASTEWATER	4141	SALARIES GENERAL	$ 34,981.92	$ 35,849.92	$ 36,933.00	$ 38,041.00	$ 38,041.00
260-5059-4142	WASTEWATER	4142	WAGES MUNICIPAL	$ 699,909.77	$ 694,881.71	$ 740,958.40	$ 763,547.20	$ 763,547.20
260-5059-4144	WASTEWATER	4144	SALARIES/WAGES OTHER	$ 13,108.00	$ 10,519.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
260-5059-4153	WASTEWATER	4153	LONG TERM DISABILITY INS	$ 2,013.08	$ 2,589.46	$ 2,445.92	$ 2,520.16	$ 2,520.16
260-5059-4156	WASTEWATER	4156	HEALTH INSURANCE	$ 207,031.61	$ 280,863.27	$ 275,410.57	$ 324,302.54	$ 322,931.76
260-5059-4158	WASTEWATER	4158	LIFE INSURANCE	$ 2,791.13	$ 3,225.60	$ 2,937.60	$ 2,937.60	$ 2,937.60
260-5059-41601	WASTEWATER	41601	PENSION CONTRIB/PMRS	$ 45,650.46	$ 49,688.05	$ 66,181.41	$ 63,225.26	$ 63,225.26
260-5059-41602	WASTEWATER	41602	PMRS ADMIN FEE		$ -		$ 40.00	$ 40.00
260-5059-41603	WASTEWATER	41603	PENSION CONTRIB/BOND	$ 205,373.94	$ 203,391.89	$ 195,032.04	$ 198,618.39	$ 197,785.90
260-5059-41604	WASTEWATER	41604	PENSION CONTRIB/AGGR	$ 86,170.44	$ 86,218.71	$ 131,309.52	$ 126,302.67	$ 126,302.67
260-5059-4161	WASTEWATER	4161	FICA	$ 73,955.99	$ 77,384.94	$ 76,209.37	$ 79,677.32	$ 79,677.32
260-5059-4162	WASTEWATER	4162	MEDICARE	$ 17,296.22	$ 18,098.10	$ 17,823.16	$ 18,634.21	$ 18,634.21
260-5059-4163	WASTEWATER	4163	UNEMPLOYMENT COMP	$ 2,441.60	$ 2,441.60	$ 2,223.60	$ 2,223.60	$ 2,223.60
260-5059-4164	WASTEWATER	4164	WORKERS COMP	$ 40,128.46	$ 48,277.19	$ 36,266.98	$ 37,368.73	$ 37,368.73
260-5059-4173	WASTEWATER		RETIREMENT INCENTIVE		$ 36,000.00		$ -	
260-5059-4178	WASTEWATER	4178	ACCRUED TERMINAL LEAVE	$ (3,673.67)	$ 17,109.03	$ 12,750.00	$ 12,750.00	$ 12,750.00
260-5059-4179	WASTEWATER	4179	ACCRUED VACATION	$ 2,717.99	$ 3,976.99	$ 15,300.00	$ 15,300.00	$ 15,300.00
260-5059-4182	WASTEWATER	4182	ACCRUED LONGEVITY	$ 32,780.00	$ 37,157.83	$ 36,000.00	$ 36,000.00	$ 36,000.00
260-5059-4183	WASTEWATER	4183	OVERTIME	$ 124,386.59	$ 178,230.32	$ 125,000.00	$ 150,000.00	$ 150,000.00
260-5059-418351	WASTEWATER	418351	OVERTIME PRE-TREATMENT	$ 5,777.40	$ 8,672.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
260-5059-4194	WASTEWATER	4194	EDUCATION/TRAINING	$ 5,162.75	$ 9,500.00	$ 9,500.00	$ 9,500.00	$ 9,500.00
260-5059-4210	WASTEWATER	4210	OFFICE SUPPLIES	$ 3,771.03	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ 5,500.00
260-5059-42111	WASTEWATER	42111	SAFETY SUPPLIES	$ 4,400.43	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
260-5059-4222	WASTEWATER	4222	CHEMICALS	$ 528,609.17	$ 675,000.00	$ 750,000.00	$ 800,000.00	$ 800,000.00
260-5059-4225	WASTEWATER	4225	LABORATORY SUPPLIES	$ 3,379.30	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
260-5059-4226	WASTEWATER	4226	CLEANING SUPPLIES	$ 5,548.50	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
260-5059-4230	WASTEWATER	4230	HEATING FUEL	$ 39,669.04	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
260-5059-4231	WASTEWATER	4231	VEHICLE FUEL	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00
260-5059-4238	WASTEWATER	4238	CLOTHING AND SUPPLIES	$ 8,900.00	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00
260-5059-4251	WASTEWATER	4251	VEHICLE PARTS	$ 2,695.87	$ 8,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00
260-5059-4311	WASTEWATER	4311	ACCTG - AUDITING	$ 8,000.00	$ 8,250.00	$ 8,400.00	$ 8,600.00	$ 8,600.00
260-5059-43122	WASTEWATER	43122	COMPUTER MAINT CONTRACT	$ 4,160.04	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
260-5059-4313	WASTEWATER	4313	ENG/ARCHITECH SVC	$ 178,642.30	$ 186,735.90	$ 190,000.00	$ 190,000.00	$ 190,000.00
260-5059-43130	WASTEWATER		PAYROLL SERVICES		$ 1,046.47		$ 500.00	$ 500.00
260-5059-4318	WASTEWATER	4318	DRUG TESTING		$ 50.00	$ 50.00	$ 50.00	$ 50.00
260-5059-4321	WASTEWATER	4321	TELEPHONE MO CHRGS	$ 33,332.21	$ 33,000.00	$ 27,000.00	$ 27,000.00	$ 27,000.00
260-5059-4351	WASTEWATER	4351	INSURANCES	$ 204,000.00	$ 204,000.00	$ 204,000.00	$ 204,000.00	$ 204,000.00
260-5059-4361	WASTEWATER	4361	ELECTRICITY	$ 458,710.71	$ 436,500.00	$ 410,000.00	$ 410,000.00	$ 410,000.00
260-5059-4365	WASTEWATER	4365	SOLID WASTE	$ 472,122.31	$ 550,000.00	$ 500,000.00	$ 500,000.00	$ 500,000.00
260-5059-4366	WASTEWATER	4366	WATER	$ 18,375.71	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ 18,000.00
260-5059-4370	WASTEWATER	4370	REPAIRS - MAINT SERVICES	$ 329,413.44	$ 283,196.42	$ 265,000.00	$ 265,000.00	$ 265,000.00
260-5059-4420	WASTEWATER	4420	DUES, SUBSCRIPTIONS,MEMBS	$ 640.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
260-5059-4530	WASTEWATER	4530	TO GOVERNMENTAL UNITS	$ 442,746.97	$ 469,981.32	$ 467,297.36	$ 467,297.36	$ 467,297.36
260-5059-45301	WASTEWATER	45301	TO EASTON JOINT USE COSTS	$ 30,916.92	$ 34,412.13	$ 36,152.85	$ 37,119.89	$ 37,083.85
260-5059-4740	WASTEWATER	4740	MACHINERY	$ 69,525.75	$ 56,968.00	$ 70,000.00	$ 70,000.00	$ 70,000.00
260-5059-4991	WASTEWATER	4991	CONTINGENCY		$ 31,666.67	$ 100,000.00	$ 99,500.00	$ 99,500.00

Unique ID	Dept Title	Account	Account Title	2013 Audit	2014 Budget	2015 Approved Budget	2016 Orig CA	2016 Mayor's Budget
	WASTEWATER			**$ 4,762,736.66**	**$ 5,204,206.67**	**$ 5,176,423.79**	$ 5,333,535.73	**$ 5,331,296.43**
	WASTEWATER (260)			**$ 4,762,736.66**	**$ 5,204,206.67**	**$ 5,176,423.79**	$ 5,333,535.73	**$ 5,331,296.43**
Unique ID	Dept Title	Account	Account Title		14-13 Budget	2015 Approved Budget	2016 CA Budget	2016 Mayor's Budget
901-5068-4131	PARKING AUTHORITY	4131	SALARIES PROF STAFF					
901-5068-4141	PARKING AUTHORITY	4141	SALARIES GENERAL	$ 5,000.00	$ -			
901-5068-4161	PARKING AUTHORITY	4161	FICA	$ 310.00	$ -	$ -		
901-5068-4162	PARKING AUTHORITY	4162	MEDICARE	$ 72.50	$ -	$ -		
901-5068-4311	PARKING AUTHORITY	4311	ACCTG - AUDITING	$ 3,500.00	$ 3,600.00	$ 3,700.00	$ 3,900.00	$ 3,900.00
901-5068-4312	PARKING AUTHORITY	4312	MGMT CONSULTING	$ 14,800.00	$ 30,880.00	$ 25,000.00	$ 40,000.00	$ 40,000.00
901-5068-43121	PARKING AUTHORITY	43121	MGMT SVCS	$ 23,400.00	$ 23,400.00	$ 35,000.00	$ 35,000.00	$ 35,000.00
901-5068-43123	PARKING AUTHORITY	43123	CREDIT CARD FEES	$ 14,433.67	$ 8,500.00	$ 18,000.00	$ 18,000.00	$ 18,000.00
901-5068-4314	PARKING AUTHORITY	4314	LEGAL	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
901-5068-4340	PARKING AUTHORITY	4340	ADVERTISING/PRINTING/BIND	$ 563.20	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
901-5068-4344	PARKING AUTHORITY	4344	OTHER EXPENSES/BANK FEES	$ 71,738.42	$ 100.00	$ -		
901-5068-4370	PARKING AUTHORITY	4370	REPAIRS - MAINT SERVICES	$ 100,141.50	$ 15,000.00	$ 200,000.00	$ 300,000.00	$ 200,000.00
901-5068-4374	PARKING AUTHORITY	4374	MACHINERY - EQUIP	$ 7,939.90	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,500.00
901-5068-4530	PARKING AUTHORITY	4530	TO GOVERNMENTAL UNITS	$ 202,183.11	$ 414,005.96	$ 643,546.92	$ 1,028,520.00	$ 1,128,520.00
901-5068-45300	PARKING AUTHORITY	45300	TO GOV UNITS REIMB	$ 220,317.22	$ 247,479.04	$ 246,183.08	$ -	$ -
	PARKING AUTHORITY			**$ 664,399.52**	**$ 753,465.00**	**$ 1,181,930.00**	$ 1,435,920.00	**$ 1,435,920.00**
901-5091-4344	CAPITAL PROJECTS	4344	OTHER EXPENSES/BANK FEES	**$ 59,070.56**	$ 35,000.00	$ 35,000.00	$ 1,435,920.00	**$ 1,435,920.00**
	CAPITAL PROJECTS			**$ 59,070.56**	**$ 35,000.00**	**$ 35,000.00**	$ -	**$ -**
	CAPITAL PROJECTS				$ -	$ -	$ -	