

MEETING NOTICE FOR THE CITY OF HUBBARD

MONDAY

JANUARY 25, 2016

.....
CITY COUNCIL: YONALLY, KENNEDY, WHEATCROFT, RUIZ, SCHMIDT
BUDGET COMMITTEE: HOLMES, PRINSLOW, MCCAIN, VIERS, PLANTE
.....

The Hubbard City Council will meet for its regular council meeting at the Hubbard City Hall at 7:00 p.m. February 9, 2016.

The City will, upon request, endeavor to arrange for the following services to be provided. Since these services must be scheduled with outside service providers, it is important to allow as much lead time as possible. Please notify the City of your need by 4:00 p.m. on the Monday the preceding the meeting date.

- X Qualified sign language interpreters for persons with speech or hearing impairments; and
- X Qualified bilingual interpreters; and
- X Assisting listening devices for persons with impaired hearing.

Additional agenda items may be accepted until 4:00 p.m. on the Monday prior to the meeting. Please contact the Director of Administration/City Recorder Vickie Nogle at 503-981-9633 ext 201. (TTY / Voice 1-800-735-2900) If you would also like to purchase an Agenda packet, please contact the number mentioned above or you may view it online @ www.cityofhubbard.org.

SEE ATTACHED AGENDA

Posted 1/19/2016
4:00 p.m.

Vickie L. Nogle, MMC
Director of Administration/City Recorder

**HUBBARD CITY COUNCIL
SPECIAL MEETING AGENDA
JANUARY 25, 2016 – 6:00 PM
LOCATION: CITY HALL
3720 2ND STREET**

CITY COUNCIL 6:00 PM

- 1) **CALL TO ORDER.**
 - A) Flag Salute.
- 2) **DISCUSSION REGARDING SDC'S – Dean Miller.**

CITY COUNCIL/BUDGET COMMITTEE WORKSHOP APPROX. 6:30 PM

- 3) **DISCUSSION REGARDING GENERAL FUND.**
- 4) **ADJOURNMENT.** (Next City Council meeting February 9, 2016, at 7:00 PM)



General Fund Update

To: Budget Committee

From: Kari Kurtz

Date: January 19, 2016

RE: Report for Budget Committee Meeting January 25, 2016

The purpose of this meeting is to review the General Fund Revenue and Expenses and come up with a plan to ensure a sufficient ending fund balance.

I have included the information previously provided to the Council to bring the Budget Committee up-to date. Please note the following update: **The last chart on the Jul-Oct Cash Flow Comparison now reflects actual not average as stated in the original document.** In addition by calculating/transferring the Water/Sewer Franchise Fees and Operational Overhead quarterly the position of the General Fund was increase by approximately \$32,000.

Also included is a report of the General Fund as of December 31, 2015. The columns include:

2016 Adopted Budget – Budget adopted in June 2015 with the exception of the beginning fund balance and contingency updated to show actual audited numbers.

Actual As of 12/31/2015 – Actual revenue received and expenses paid as of December 31, 2015.

2016 Est. PR/Exp not budgeted – this column reflects payroll expenses that were not budgeted for as well as an estimate of payroll expenses for Jan-Jun with the current level of staffing

Variance Bdgt/Est – Act – The amount uncollected or unexpended according to budget.

Unanticipated costs not reflected in 2015/16 Budget:

The Police department has had an increase in personnel costs of \$15,600 and approximately \$13,500 in professional services so far that were unanticipated therefore not reflected in the budget.

City Hall is in need of approximately \$5000 for unanticipated building maintenance.

Personnel changes:

One Police Officer – has decreased the budgeted amount of personnel expenses however the decrease will be offset by the increase of the unanticipated personnel costs as referenced above.

One Public Works employee – has decreased the budgeted amount of personnel expense in the Parks Department by approximately \$19,750.

The replacement of each employee at Step A, full medical and without PERS (6 month waiting period) is approximately:

Police Officer - \$5900

Public Works Employee - \$1870

If the unanticipated costs can be absorbed by cutting expenses on other line items and we stay within the overall budget the ending fund balance is estimated to be \$175,319.

JUL- OCT CASH FLOW COMPARISON

Per the Oregon State Budget Law the purpose of the ending fund balance is to provide the local government with a cash or working capital balance with which to begin the fiscal year. The amount should be sufficient to cover requirements between July 1 and the time sufficient revenues will become available to meet cash flow needs. If actual resources fall short of the amount estimated, expenditures cannot be made in excess of available revenues. If expenditures in a fund are made in excess of available revenues it is a violation of the Oregon State Budget Law.

The attached chart reflects the history of the General Fund cash balance monthly from July - October. **The last chart reflects the current year using a 3 year average for August through October.** As you can see the only year that the City had enough funding to cover expenses until November was 2009/2010. The amount in red (to the right of each chart) is the amount of beginning fund balance that was needed to cover expenses through the end of October without the General Fund going in the negative. Some years the General Fund was in the negative as early as August. The average beginning fund balance the City needed each year was close to \$304,000. The 2015/2016 budget reflected a beginning fund balance of \$71,310 however the unaudited actual ending fund balance of 2014/2015 reflects \$173,880. This increases the 2015/2016 beginning fund balance by a little over \$100,000. The increase is due to actual revenues being higher than expected, cutting expenses where possible and cutting transfers to the Reserve Fund to save for future projects. During the 2015/2016 Budget process Department Heads cut approximately \$75,000 to get to the budgeted ending fund balance of \$72,750. By updating the new estimated fund balance into the 2015/2016 Budget results in an estimated ending fund balance for 2015/2016 of \$175,320. As history reflects this is not enough to cover expenses in the next year until property tax revenue is received in November. If changes are not made the need to borrow money will continue each year to cover expenses until property tax revenue is received in November. The City is limited to which funds can loan money to the General Fund and it puts those funds at risk. There are TANs (Tax Anticipation Notes) available through banks though there are fees involved.

I am implementing the following two changes to procedures to assist with the cash flow issue:

- 1) Transfer Water and Sewer Franchise Fees quarterly instead of yearly. This can potentially add approximately \$10,000 to cash flow in October.
- 2) Transfer Operational Overhead quarterly instead of yearly. This can potentially add approximately \$15,000-\$20,000 to cash flow in October.

These changes will help but they are not a complete solution.

Jul- Oct Cash Flow Comparison

	2013/2014	Jul-13	Aug-13	Sep-13	Oct-13
BFB (per audit)	183,345.00	183,345.00	183,345.00	183,345.00	183,345.00
Revenue YTD	56,741.72	56,741.72	90,999.23	131,003.22	165,850.40
Expense YTD	(142,256.57)	(142,256.57)	(250,567.11)	(348,126.66)	(464,465.05)
Net YTD	(85,514.85)	(85,514.85)	(159,567.88)	(217,123.44)	(298,614.65)
EFB	97,830.15	97,830.15	23,777.12	(33,778.44)	(115,269.65)
					298,614.65
	2014/2015	Jul-14	Aug-14	Sep-14	Oct-14
BFB (per audit)	117,057.00	117,057.00	117,057.00	117,057.00	117,057.00
Revenue YTD	54,743.88	54,743.88	99,657.96	146,634.91	178,397.75
Expense YTD	(147,728.15)	(147,728.15)	(253,787.57)	(367,765.03)	(470,495.13)
Net YTD	(92,984.27)	(92,984.27)	(154,129.61)	(221,130.12)	(292,097.38)
EFB	24,072.73	24,072.73	(37,072.61)	(104,073.12)	(175,040.38)
					292,097.38
	2015/2016	Estimated Jul-15	Aug-15	Sep-15	Oct-15
BFB (per audit)	173,879.10	173,879.10	173,879.10	173,879.10	173,879.10
Revenue YTD	50,428.69	50,428.69	105,128.67	161,734.10	237,594.26
Expense YTD	(150,529.20)	(150,529.20)	(240,122.91)	(342,895.94)	(441,720.32)
Net YTD	(100,100.51)	(100,100.51)	(134,994.24)	(181,161.84)	(204,126.06)
EFB	73,778.59	73,778.59	38,884.86	(7,282.74)	(30,246.96)
				100,000 from Reserve	(204,126.06)

	2009/2010	Jul-09	Aug-09	Sep-09	Oct-09
BFB (per audit)	298,261.80	298,261.80	298,261.80	298,261.80	298,261.80
Revenue YTD	20,037.08	58,116.30	98,286.67	118,613.62	
Expense YTD	(142,377.49)	(232,550.40)	(324,812.93)	(409,987.11)	
Net YTD	(122,340.41)	(174,434.10)	(226,526.26)	(291,373.49)	
EFB	175,921.39	123,827.70	71,735.54	6,888.31	
					291,373.49
	2010/2011	Jul-10	Aug-10	Sep-10	Oct-10
BFB (per audit)	296,612.00	296,612.00	296,612.00	296,612.00	296,612.00
Revenue YTD	35,243.95	65,917.72	101,448.00	130,136.52	
Expense YTD	(193,455.93)	(275,972.84)	(396,046.84)	(504,720.88)	
Net YTD	(158,211.98)	(210,055.12)	(294,598.84)	(374,587.36)	
EFB	138,400.02	86,556.88	2,013.16	(77,975.36)	
					374,587.36
	2011/2012	Jul-11	Aug-11	Sep-11	Oct-11
BFB (per audit)	221,945.00	221,945.00	221,945.00	221,945.00	221,945.00
Revenue YTD	21,643.48	88,414.77	96,054.54	133,694.12	
Expense YTD	(120,108.41)	(242,124.89)	(299,793.48)	(412,177.68)	
Net YTD	(98,464.93)	(153,710.12)	(203,738.94)	(278,483.56)	
EFB	123,480.07	68,234.88	18,206.06	(56,538.56)	
					278,483.56
	2012/2013	Jul-12	Aug-12	Sep-12	Oct-12
BFB (per audit)	166,118.00	166,118.00	166,118.00	166,118.00	166,118.00
Revenue YTD	42,184.29	92,642.14	123,957.60	154,413.02	
Expense YTD	(137,893.86)	(208,831.47)	(348,789.51)	(475,511.46)	
Net YTD	(95,709.57)	(116,189.33)	(224,831.91)	(321,098.44)	
EFB	70,408.43	49,928.67	(58,713.91)	(154,980.44)	
					321,098.44

	BFB	Ending Fund Balance (Cash Available)
EFB		

Ending Fund Balance History by Fiscal Year

The attached chart reflects history of the General Fund for complete fiscal years. In 2009/2010 the ending fund balance was \$296,612. This year the General Fund had sufficient cash flow to cover expenses until Property Tax revenue was received in November. As the years go by you can see the decline in the ending fund balance (this is with Department Heads making cuts every year). The budgeted ending fund balance for FY 2014/2015 was \$49,836. Without revenue coming in higher than expected and Department Heads cutting expenses at the end of last year the City would not have had enough cash flow in the General Fund to cover expenses through July. Please note that the budget for 2015/2016 shows an overall increase in the General fund of only \$1,440 and this amount is after Department Heads cut approximately \$75,000. It is possible that the ending fund balance will be higher depending on revenues and expenses however it is becoming more and more difficult for the Department Heads to find expenses to cut. One of the major cuts in the 2015/2016 budget (and prior year budgets) was transfers to the Reserve Fund. The Reserve Fund is used to set money aside each year for equipment/repairs that will need to be replaced in the upcoming years. In the current year, the City is replacing the server that is failing. In the near future, the siding on City Hall will need to be replaced due to rot, Public Works will need to replace a mower that will cost more to repair than to replace and look at replacing vehicles, Police will need to replace the computers in the patrol cars, etc. By cutting the transfers to the Reserve fund every year the funds will not be available to make the necessary repairs/replacements.

	2009/2010	2010/2011	2011/2102	2012/2013	2013/2014	Budgeted 14/15	Unaudited 14/15	Budget 15/16
BFB	298,261.80	296,611.80	221,945.00	166,117.96	183,345.25	117,056.89	117,056.89	173,879.83
REV	1,244,682.00	1,176,158.00	1,229,159.00	1,261,725.14	1,255,197.06	1,340,225.00	1,387,187.16	1,384,059.00
EXP	1,246,332.00	1,250,825.00	1,284,986.00	1,244,497.89	1,321,485.17	1,407,446.00	1,330,364.33	1,382,619.00
Gain/Loss	(1,650.00)	(74,667.00)	(55,827.00)	17,227.25	(66,288.11)	(67,221.00)	56,822.83	1,440.00
Rev % inc/(dec)	0.07	(0.06)	0.05	0.03	(0.01)	0.07	0.11	(0.00)
Exp % inc/(dec)	0.14	0.00	0.03	(0.03)	0.06	0.07	0.01	0.04
EFB	296,611.80	221,944.80	166,117.96	183,345.25	117,056.89	49,836.00	173,879.83	175,319.83
% Increase	(0.01)	(0.25)	(0.25)	0.10	(0.36)		0.49	0.01

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
	Resources				
100-300-3111	Property Taxes	680,000	654,417		25,583
100-300-3112	Delinq Prop Taxes	25,000	16,749		8,251
	Property Taxes	705,000	671,167	-	33,833
100-300-3180	FF-Pref L D		-		-
100-300-3181	FF-PGE	97,000	14,885		82,115
100-300-3182	FF-Qwest	4,600	-		4,600
100-300-3183	FF-NW Natural	20,000	8,225		11,775
100-300-3184	FF-Cable TV	13,000	6,452		6,548
100-300-3185	FF-Allied Waste	21,000	13,056		7,944
100-300-3186	FF-Gervais Telephone	700	421		279
	Franchise Fees	156,300	43,039	-	113,261
100-302-3401	Fingerprints	1,300	680		620
100-301-3401	Lien Search	3,000	1,440		1,560
100-305-3305	School Excise Revenue	544	4,252		(3,708)
100-301-3211	Business Reistration	4,600	2,800		1,800
100-301-3402	Business OLCC Fee	180	-		180
100-305-3401	Land Use Fees	26,000	21,258		4,742
100-305-3402	Building Permits	26,000	52,568		(26,568)
	License and Permits	61,624	82,997	-	(21,373)
100-300-3301	Revenue Sharing	15,000	7,901		7,099
100-300-3302	CIG Tax	3,744	2,271		1,473
100-300-3303	OLCC Tax	45,000	23,948		21,052
100-300-3304	911 Tax	-	-		-
	Intergovernmental Revenue	63,744	34,120	-	29,624
100-302-3341	Three Flag Grant	5,000	-		5,000
100-302-3353	ODOT speed Grant	5,000	-		5,000
100-302-3342	ODOt Grant Duii	5,000	-		5,000
100-302-3346	BVP Reimb Grant	2,000	700		1,300
100-302-3351	Ped. Enf. Grant	5,000	-		5,000
	Grants	22,000	700	-	21,300
100-303-3401	Municipal Court	70,000	46,077		23,923
100-303-3402	Marion County Court	23,000	8,749		14,251
100-300-3415	General Service Fee	130,000	67,837		62,163
100-303-3611	Collections Interest	2,100	2,233		(133)
100-303-3405	Temp Offense Surcharge	450	225		225
100-302-3402	Vehicle Impound	17,000	8,550		8,450

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
100-302-3403	Police Reports	800	420		380
100-302-3644	PD Training Rev	2,700	1,409		1,291
	Fines and Fees	246,050	135,500	-	110,550
100-300-3601	Miscellaneous Revenue Admin	1,100	84		1,016
100-300-3611	Interest Income	5,400	3,463		1,937
100-302-3404	Sale Of Surp Prop	1,200	-		1,200
100-302-3601	Miscellaneous Revenue Police	2,100	980		1,120
100-302-3643	K9 Program Revenues	450	209		241
	Miscellaneous Revenue	10,250	4,736	-	5,514
100-391-3910	Transfer In -Water FFees	19,890	7,366		12,524
100-391-3912	Transfer In Sewer FFees	20,877	6,744		14,133
100-391-3914	Transfer In- SDC Admin	8,472	-		8,472
100-391-3920	Trans In - OP OH	69,852	18,684		51,168
	Transfers	119,091	32,794	-	86,297
100-399-9999	Beginning Fund Balance (orig Bdgt \$71,310)	173,879	173,879		
	Total Resources	1,557,938	1,178,933	-	379,005

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
	Requirements				
	Administration				
	Personal Services				
100-410-1100	SALARIES AND WAGES	70,535		35,488	(2)
100-410-1101	City Recorder		20,667		
100-410-1102	Finance Director		11,074		
100-410-1105	Administrative Assistant		3,308		
100-410-4100	EMPLOYEE BENEFITS	41,003		23,202	(4,568)
100-410-4110	EB-Medical & Dental		11,091		
100-410-4120	EB-Insurance (life & disab)		137		
100-410-4150	EB-Employer Taxes		2,719		
100-410-4170	EB-PERS		8,290		
100-410-4190	EB-Workers Comp		133		
	Total Personal Services	111,538	57,418	58,690	(4,570)
	Materials and Services				
100-410-5100	PROFESSIONAL SERVICES	41,019	21,693		19,326
100-410-5200	CONTRACTED SUPPORT	200	-		200
100-410-5300	OPERATIONAL SUPPLIES	375	111		265
100-410-6100	BUILDING MAINT & SUPPLIES	3,100	936		2,164
100-410-6200	RENTALS AND LEASES	2,562	562		2,000
100-410-6300	INSURANCE	2,605	2,472		133
100-410-6400	ADVERTISING & RECRUITMENT	2,000	-		2,000
100-410-6500	TRAINING & MEMBERSHIPS	11,765	5,192		6,573
100-410-6600	OFFICE SUPPLIES & MISC EXPENSE	7,650	2,979		4,671
100-410-6700	EQUIP MAINT & SUPPLIES	2,600	-		2,600
100-410-6800	UNIFORMS	200	-		200
100-410-6900	UTILITIES	5,650	2,529		3,121
	Total Materials and Service	79,726	36,473	-	43,253
	Total Admin	191,264	93,891	58,690	38,683
	Court				
	Personal Services				
100-412-1100	SALARIES AND WAGES	24,707		13,262	(514)
100-412-1101	City Recorder		2,067		
100-412-1102	Finance Director		1,661		
100-412-1105	Administrative Assistant		7,718		
100-412-1111	Interpreter		273		
100-412-1112	Bailiff		240		
100-412-4100	EMPLOYEE BENEFITS	16,322		9,159	(1,591)
100-412-4110	EB-Medical & Dental		5,378		

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
100-412-4120	EB-Insurance (life & disab)		44		
100-412-4150	EB-Employer Taxes		921		
100-412-4170	EB-PERS		2,377		
100-412-4190	EB-Workers Comp		34		
	Total Personal Services	41,029	20,713	22,421	(2,105)
	Materials and Services				
100-412-5100	PROFESSIONAL SERVICES	10,008	3,552		6,456
100-412-5300	OPERATIONAL SUPPLIES	50	-		50
100-412-6100	BUILDING MAINT & SUPPLIES	500	107		393
100-412-6200	RENTALS AND LEASES	520	102		418
100-412-6300	INSURANCE	754	786		(32)
100-412-6400	ADVERTISING & RECRUITMENT	100	-		100
100-412-6500	TRAINING & MEMBERSHIPS	1,100	340		760
100-412-6600	OFFICE SUPPLIES & MISC EXPENSE	1,050	221		829
100-412-6700	EQUIP MAINT & SUPPLIES	200	-		200
100-412-6900	UTILITIES	1,900	692		1,208
	Total Material and Services	16,182	5,800	-	10,383
	Total Court	57,211	26,512	22,421	8,278
	Council				
	Materials and Services				
100-413-5100	PROFESSIONAL SERVICES	3,000	1,000		2,000
100-413-5300	OPERATIONAL SUPPLIES	3,000	-		3,000
100-413-6500	TRAINING & MEMBERSHIPS	1,000	-		1,000
	Total Materials and Services	7,000	1,000	-	6,000
	Total Council	7,000	1,000	-	6,000
	Community Development				
	Personal Services				
100-419-1100	SALARIES AND WAGES	13,156		6,606	(1)
100-419-1101	City Recorder		5,167		
100-419-1102	Finance Director		1,384		
100-419-4100	EMPLOYEE BENEFITS	7,907		4,455	(832)
100-419-4110	EB-Medical & Dental		2,089		
100-419-4120	EB-Insurance (life & disab)		25		
100-419-4150	EB-Employer Taxes		512		
100-419-4170	EB-PERS		1,658		
100-419-4190	EB-Workers Comp		-		
	Total Personal Services	21,063	10,835	11,061	(833)
	Material Services				

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
100-419-5100	PROFESSIONAL SERVICES	18,000	11,757		6,243
100-419-5400	INTERGOVNMENTAL SERVICES	30,400	50,641		(20,241)
100-419-6100	BUILDING MAINT & SUPPLIES	-	-		-
100-419-6500	TRAINING & MEMBERSHIPS	2,049	-		2,049
100-419-6900	UTILITIES	-	-		-
	Total Materials and Services	50,449	62,398	-	(11,949)
	Total Community Development	71,512	73,233	11,061	(12,782)
	Police				
	Personal Services				
100-421-1100	SALARIES AND WAGES	404,132		182,349	3,612
100-421-1101	City Recorder		689		
100-421-1102	Finance Director		554		
100-421-1103	Chief Of Police		37,098		
100-421-1105	Administrative Assistant		21,618		
100-421-1106	Police Officers		142,056		
100-421-1200	Reserve Officers		1,696	14,460	
100-421-1210	Overtime Holiday		-		
100-421-1212	Overtime		-		
100-421-1300	Overtime				
100-421-4100	EMPLOYEE BENEFITS	264,294		125,646	2,378
100-421-4110	EB-Medical & Dental		73,480		
100-421-4120	EB-Insurance (life & disab)		773		
100-421-4150	EB-Employer Taxes		15,854	1,102	
100-421-4170	EB-PERS		38,258		
100-421-4190	EB-Workers Comp		6,802		
	Total Personal Services	668,426	338,878	323,557	5,991
	Material and Services				
100-421-5100	PROFESSIONAL SERVICES	13,450	16,526		(3,076)
100-421-5200	CONTRACTED SUPPORT	5,670	110		5,560
100-421-5300	OPERATIONAL SUPPLIES	6,750	1,641		5,109
100-421-5400	INTERGOVERNMENTAL SERVICES	86,050	38,793		47,257
100-421-5500	PROGRAM & GRANT EXPENSES	15,000	-		15,000
100-421-5560	911 Tax - Program Expense	-	-		-
100-421-6100	BUILDING MAINT & SUPPLIES	2,190	1,263		927
100-421-6200	RENTALS AND LEASES	2,640	448		2,192
100-421-6300	INSURANCE	16,000	17,066		(1,066)
100-421-6400	ADVERTISING & RECRUITMENT	1,000	-		1,000
100-421-6500	TRAINING & MEMBERSHIPS	13,600	1,696		11,904
100-421-6600	OFFICE SUPPLIES & MISC EXPENSE	7,250	1,901		5,349
100-421-6700	EQUIP MAINT & SUPPLIES	46,200	8,071		38,129

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
100-421-6800	UNIFORMS	5,000	92		4,908
100-421-6900	UTILITIES	11,300	4,481		6,819
	Total Materials and Services	232,100	92,089	-	140,011
100-421-7000	CAPITAL OUTLAY		-		
	Total Police	900,526	430,967	323,557	146,002
	Parks				
	Personal Services				
100-452-1100	SALARIES AND WAGES	63,324		23,921	12,025
100-452-1101	City Recorder		689		
100-452-1102	Finance Director		554		
100-452-1104	Public Works Super		6,914		
100-452-1105	Administrative Assistant		5,621		
100-452-1107	Utility Worker 1		6,404		
100-452-1109	PW Maintenance PT		7,196		
100-452-4100	EMPLOYEE BENEFITS	51,749		21,351	7,724
100-452-4110	EB-Medical & Dental		13,056		
100-452-4120	EB-Insurance (life & disab)		111		
100-452-4150	EB-Employer Taxes		2,122		
100-452-4170	EB-PERS		6,489		
100-452-4190	EB-Workers Comp		896		
	Total Personal Services	115,073	50,052	45,272	19,749
	Material and Services				
100-452-5100	PROFESSIONAL SERVICES	2,600	783		1,817
100-452-5200	CONTRACTED SUPPORT	100	11		89
100-452-5300	OPERATIONAL SUPPLIES	7,000	1,346		5,654
100-452-6100	BUILDING MAINT & SUPPLIES	3,400	346		3,054
100-452-6200	RENTALS AND LEASES	700	69		631
100-452-6300	INSURANCE	3,426	3,389		37
100-452-6400	ADVERTISING & RECRUITMENT	100	-		100
100-452-6500	TRAINING & MEMBERSHIPS	1,200	530		670
100-452-6600	OFFICE SUPPLIES & MISC EXPENSE	800	249		551
100-452-6700	EQUIP MAINT & SUPPLIES	6,300	2,584		3,716
100-452-6800	UNIFORMS	100	18		82
100-452-6900	UTILITIES	4,400	3,254		1,146
	Total Material and Services	30,126	12,579	-	17,547
	Total Parks	145,199	62,632	45,272	37,295
	Non-Departmental Transfers				

Account	General Fund	2016 Adopted Budget	Actual As of 12/31/2015	2016 Est. PR/Exp not budgeted	Variance Bud/Est - Act
100-491-8003	Trans To Reserve	9,907	-		9,907
100-900-9900	CONTINGENCY (orig bdgt \$72,750)	175,319	-	-	
	Total General Fund Requirements	1,557,938	688,235	461,001	233,383

