

Mayor and Council Members,

The attached proposal presents a balanced budget for the City for the upcoming fiscal year 2014/2015. For the first time in three years it does not rely on fund balance and it maintains a property tax levy well below the maximum allowed under state law. In fact, the City Council has kept property tax levies minimal for the past two years. City Council has only levied additional revenues of \$163,507 for fiscal 2013/14. The proposed budget includes a levy that will cost the owner of a \$100,000 property an additional \$1.40 per month. Comparable levies by the school district and the county will cost an additional \$2.08 and \$2.66 per month, respectively.

Expenditures in the proposed budget are down by 1.15% from this year. General fund revenues are forecasted to decrease by the same amount in the coming year.

Major elements in the proposed general fund budget for next year include the following:

An assumption that labor contracts now in negotiation can be settled with a 0% cost of living increase for next year. An increase of 1% for CSEA represented workers equates to approximately \$86,000. This estimate is based on an average salary of \$52,404 plus additional retirement, worker's compensation, FICA and the effects on part time people and holiday pay. An increase of 1% for public safety workers equates to approximately \$155,000. This is based on an average salary of \$63,738 for fire and \$66,228 for police; this includes the effect of holiday pay, retirement and FICA. These estimates assume overtime is held at the current funding level.

Pension amortization (leveling) will be \$499,027. This is \$240,230 less than the maximum amount of \$739,257 allowable under the pension amortization program. Total pension budget with this proposal is \$3,761,204 for the new budget.

The health insurance budget will remain steady for fiscal 2014-15. The budget for health insurance is \$5,747,405 for next year (included in revenue are contributions of \$1,350,000 by covered employees and retirees). The budget is set to the halfway point between maximum and expected costs. Previous years were set to a higher percentage. The expected costs expected to increase by 3%.

Included in revenues is the instituting of a new room occupancy tax of 2% for lodging in the city. The impact to room rates will be \$2.00 on a \$100 nightly charge. Since hotel rooms are almost exclusively rented by visitors this is a revenue source without impact to current citizens. We are assuming new revenue of roughly \$250,000 per year, but only half a year of revenue in next year's budget due to time required to implement the tax.

This proposal includes trash collection converted from being an element of the tax base to being a fee for service like water and sewer. We estimate that roughly 36% of the cost of curb side collection is presently borne by property taxes, so the budget includes a reduction in the proposed tax levy of \$398,000. As a fee based service trash collection would no longer receive tax support, but would rely on user revenues to pay for equipment, fuel, labor and related costs. Converting trash collection to a fee service saves the general fund approximately \$1,126,000 /yr.

Holding two positions vacant in the Police Department for a savings of approximately \$200,000/year with benefits

Removing \$25,000 in expenditures to resurface tennis and basketball courts

Including \$1,150,000 in a debt stabilization reserve offset by a transfer from capital of \$1,301,000

Eliminating the month to month lease in Boyle Center \$6,100

Eliminating Engineering's request for a new 4 WD vehicle \$29,000

Decreasing AFD vehicle maintenance budget by \$10,000

Decreasing the code enforcement budget for building demolition by \$50,000

Adding two light duty trucks to the DPW fleet \$40,000

Addition of road patching equipment to the DPW budget \$20,000

Decreasing the vehicle maintenance budget in streets by \$30,000

Reducing overtime in snow removal budget by \$20,000

Health insurance decreased \$175,000 with the receipt of the final estimates from First Niagara

CHIPS added back to the general fund budget to pay down debt associated with roads

Special revenue funds for refuse, water and sewer are balanced without the need for rate increases in water and sewer

Solid waste and power utilities are currently balanced on a cash flow basis but show an operational deficit as they are enterprise funds and must report depreciation and amortization which are non-cash expenses

Personnel changes in the proposed budget include:

- Adding a keyboard specialist to codes to reopen the service counter 5 days per week
- Reestablishing the position of Assistant Police Chief with the cost impact to be mitigated by adjustments to department staffing
- Restoring a full time secretary to the City Manager's office
- Providing contractual step increases and longevity pay for represented employees currently under contract
- Providing for a step increase and longevity payment for non-represented management employees who are eligible and a longevity payment for non-represented management employees who are at the top of their pay range

Respectfully submitted,

City Manager

City Director of Finance

**General Fund 2014-2015 Proposed Budget**  
**City of Auburn, New York**

| ORG                                   | OBJ | ACCOUNT DESCRIPTION            | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|---------------------------------------|-----|--------------------------------|-------------------------------------|-------------------------------------|-------------------|
| <b>A1110 CITY COURT</b>               |     |                                |                                     |                                     |                   |
| A1110                                 | 440 | SERVICES                       | 121,582                             | 105,000                             | 98,060            |
| <b>A1210 MAYOR &amp; CITY COUNCIL</b> |     |                                |                                     |                                     |                   |
| A1210                                 | 130 | TEMPORARY & PART TIME          | 70,631                              | 64,000                              | 71,596            |
| A1210                                 | 411 | OFFICE SUPPLIES                | 664                                 | 1,990                               | -                 |
| A1210                                 | 412 | OPERATING SUPPLIES             | 578                                 | 400                                 | 1,400             |
| A1210                                 | 440 | SERVICES                       | 3,995                               | 5,000                               | 5,000             |
| A1210                                 | 445 | MISCELLANEOUS BUSINESS EXPENSE | (2)                                 | 100                                 | 100               |
| A1210                                 | 459 | SPECIAL PROJECTS               | 974                                 | 3,500                               | 1,500             |
| A1210                                 | 460 | TRAVEL, TRAINING, PROF DEV     | 2,139                               | 1,500                               | 3,000             |
| A1210                                 | 801 | RETIREMENT                     | -                                   | -                                   | 10,379            |
| A1210                                 | 811 | SOC SEC/MEDICARE               | -                                   | -                                   | 5,477             |
| A1210                                 | 821 | WORKERS' COMP                  | -                                   | -                                   | 4,296             |
| A1210                                 | 841 | HEALTH INSURANCE               | -                                   | -                                   | 38,525            |
| A1210                                 | 842 | DENTAL INSURANCE               | -                                   | -                                   | 5,414             |
| A1210                                 | 845 | VISION INSURANCE               | -                                   | -                                   | 1,446             |
|                                       |     |                                | <b>78,979</b>                       | <b>76,490</b>                       | <b>148,132</b>    |

\*Revenues \$38,904, net cost \$109,228

**A1230 CITY MANAGER**

|       |     |                                |                |                |                |
|-------|-----|--------------------------------|----------------|----------------|----------------|
| A1230 | 110 | SALARY & WAGES                 | 165,600        | 108,000        | 154,037        |
| A1230 | 210 | FURNITURE & FIXTURES           | -              | -              | 100            |
| A1230 | 220 | OFFICE EQUIPMENT               | -              | -              | 100            |
| A1230 | 411 | OFFICE SUPPLIES                | 828            | 700            | -              |
| A1230 | 412 | OPERATING SUPPLIES             | -              | -              | 100            |
| A1230 | 430 | TELEPHONE & OTHER UTILITIES    | -              | -              | 2,260          |
| A1230 | 440 | SERVICES                       | 1,504          | 1,700          | 2,430          |
| A1230 | 445 | MISCELLANEOUS BUSINESS EXPENSE | 846            | 2,500          | 1,000          |
| A1230 | 450 | FEES                           | -              | 500            | 1,591          |
| A1230 | 460 | TRAVEL, TRAINING, PROF DEV     | 1,973          | 2,000          | 2,000          |
| A1230 | 482 | VEHICLE EXPENSE                | -              | -              | 3,600          |
| A1230 | 801 | RETIREMENT                     | -              | -              | 27,912         |
| A1230 | 811 | SOC SEC/MEDICARE               | -              | -              | 11,784         |
| A1230 | 821 | WORKERS' COMP                  | -              | -              | 9,242          |
| A1230 | 841 | HEALTH INSURANCE               | -              | -              | 25,622         |
| A1230 | 842 | DENTAL INSURANCE               | -              | -              | 2,166          |
| A1230 | 845 | VISION INSURANCE               | -              | -              | 578            |
|       |     |                                | <b>170,750</b> | <b>115,400</b> | <b>244,521</b> |

\*Revenues of \$62,627, net department cost of \$181,894

**A1305 FINANCE DEPARTMENT**

**(Previously: A1305 COMPTROLLER + A1315 ACCOUNTING + 1325 TREASURER + 1364 EXPENSES ON PROP ACQUIRED-TAX)**

|       |     |                       |         |         |         |
|-------|-----|-----------------------|---------|---------|---------|
| A1305 | 110 | SALARY & WAGES        | 473,834 | 500,000 | 479,582 |
| A1305 | 120 | SICK INCENTIVE        | 1,300   | 1,800   | 1,800   |
| A1305 | 130 | TEMPORARY & PART TIME | 23,289  | -       | 37,500  |
| A1305 | 140 | HOLIDAY PAY           | 180     | 200     | 200     |
| A1305 | 150 | OVERTIME              | 1,349   | 2,000   | 2,000   |

| ORG   | OBJ | ACCOUNT DESCRIPTION         | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|-------|-----|-----------------------------|---|---|----------------------|
| A1305 | 220 | OFFICE EQUIPMENT            | -   | 850                                       | 850                  |
| A1305 | 411 | OFFICE SUPPLIES             | 6,042                                     | 4,850                                     | -                    |
| A1305 | 412 | OPERATING SUPPLIES          | -   | -   | 6,050                |
| A1305 | 430 | TELEPHONE & OTHER UTILITIES | -   | -   | 540                  |
| A1305 | 440 | SERVICES                    | 20,501                                    | 36,000                                    | 3,700                |
| A1305 | 450 | FEES                        | 45,447                                    | 35,000                                    | 4,060                |
| A1305 | 451 | CONSULTING FEES             | -   | -   | 39,750               |
| A1305 | 460 | TRAVEL, TRAINING,PROF DEV   | 2,172                                     | 4,500                                     | 6,350                |
| A1305 | 801 | RETIREMENT                  | -   | -   | 87,625               |
| A1305 | 811 | SOC SEC/MEDICARE            | -   | -   | 39,863               |
| A1305 | 821 | WORKERS' COMP               | -   | -   | 31,265               |
| A1305 | 841 | HEALTH INSURANCE            | -   | -   | 93,593               |
| A1305 | 842 | DENTAL INSURANCE            | -   | -   | 8,714                |
| A1305 | 845 | VISION INSURANCE            | -   | -   | 1,479                |
|       |     |                             | <b>574,113</b>                            | <b>585,200</b>                            | <b>844,920</b>       |

\*Revenues of \$627,346, net department cost of \$217,574

**A1355 ASSESSMENT**

|       |     |                           |                |                |                |
|-------|-----|---------------------------|----------------|----------------|----------------|
| A1355 | 110 | SALARY & WAGES            | 145,925        | 158,000        | 172,000        |
| A1355 | 120 | SICK INCENTIVE            | 150            | 1,175          | 600            |
| A1355 | 130 | TEMPORARY & PART TIME     | 1,044          | -              | -              |
| A1355 | 150 | OVERTIME                  | -              | 16,000         | 2,000          |
| A1355 | 210 | FURNITURE & FIXTURES      | -              | -              | 100            |
| A1355 | 220 | OFFICE EQUIPMENT          | -              | 2,000          | -              |
| A1355 | 411 | OFFICE SUPPLIES           | 53             | 600            | -              |
| A1355 | 440 | SERVICES                  | 2,686          | 11,000         | 3,750          |
| A1355 | 450 | FEES                      | 3,103          | 3,500          | 4,500          |
| A1355 | 460 | TRAVEL, TRAINING,PROF DEV | 2,387          | 2,100          | 1,200          |
| A1355 | 481 | FUEL                      | 754            | 1,000          | 1,500          |
| A1355 | 482 | VEHICLE MAINT/REPAIRS     | 47             | 1,000          | 1,000          |
| A1355 | 801 | RETIREMENT                | -              | -              | 31,638         |
| A1355 | 811 | SOC SEC/MEDICARE          | -              | -              | 13,357         |
| A1355 | 821 | WORKERS' COMP             | -              | -              | 10,476         |
| A1355 | 841 | HEALTH INSURANCE          | -              | -              | 20,906         |
| A1355 | 842 | DENTAL INSURANCE          | -              | -              | 3,300          |
| A1355 | 845 | VISION INSURANCE          | -              | -              | 600            |
|       |     |                           | <b>156,149</b> | <b>196,375</b> | <b>266,926</b> |

**A1410 CITY CLERK**

|       |     |                           |         |         |         |
|-------|-----|---------------------------|---------|---------|---------|
| A1410 | 110 | SALARY & WAGES            | 135,758 | 140,500 | 144,081 |
| A1410 | 120 | SICK INCENTIVE            | -       | 150     | 400     |
| A1410 | 130 | TEMPORARY & PART TIME     | 5,904   | 5,500   | 5,500   |
| A1410 | 210 | FURNITURE & FIXTURES      | -       | 250     | -       |
| A1410 | 220 | OFFICE EQUIPMENT          | -       | 500     | 500     |
| A1410 | 409 | SOFTWARE                  | -       | -       | 29,950  |
| A1410 | 411 | OFFICE SUPPLIES           | 1,362   | 2,000   | -       |
| A1410 | 440 | SERVICES                  | 50,996  | 110,000 | 34,050  |
| A1410 | 450 | FEES                      | -       | -       | 300     |
| A1410 | 460 | TRAVEL, TRAINING,PROF DEV | 308     | 500     | 1,500   |
| A1410 | 801 | RETIREMENT                | -       | -       | 26,180  |
| A1410 | 811 | SOC SEC/MEDICARE          | -       | -       | 11,474  |

| ORG   | OBJ | ACCOUNT DESCRIPTION | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|-------|-----|---------------------|---|---|----------------------|
| A1410 | 821 | WORKERS' COMP       | -   | -   | 8,999                |
| A1410 | 841 | HEALTH INSURANCE    | -   | -   | 38,568               |
| A1410 | 842 | DENTAL INSURANCE    | -   | -   | 4,331                |
| A1410 | 845 | VISION INSURANCE    | -   | -   | 1,157                |
|       |     |                     | 194,328                                   | 259,400                                   | 306,989              |

\*Revenues of \$153,831, net department cost of \$153,158

**A1420 CORPORATION COUNSEL**

|       |     |                            |         |         |         |
|-------|-----|----------------------------|---------|---------|---------|
| A1420 | 110 | SALARY & WAGES             | 130,770 | 110,000 | 44,909  |
| A1420 | 130 | TEMPORARY & PART TIME      | 11      | 100     | 66,713  |
| A1420 | 210 | FURNITURE & FIXTURES       | -       | 500     | 500     |
| A1420 | 220 | OFFICE EQUIPMENT           | 563     | 500     | 500     |
| A1420 | 411 | OFFICE SUPPLIES            | 1,247   | 1,500   | -       |
| A1420 | 412 | OPERATING SUPPLIES         | -       | -       | 5,150   |
| A1420 | 440 | SERVICES                   | 171,574 | 110,000 | 114,514 |
| A1420 | 450 | FEES                       | 7,430   | 2,500   | 3,000   |
| A1420 | 460 | TRAVEL, TRAINING, PROF DEV | 1,183   | 1,800   | 1,000   |
| A1420 | 801 | RETIREMENT                 | -       | -       | 8,138   |
| A1420 | 811 | SOC SEC/MEDICARE           | -       | -       | 8,539   |
| A1420 | 821 | WORKERS' COMP              | -       | -       | 6,697   |
| A1420 | 841 | HEALTH INSURANCE           | -       | -       | 7,005   |
| A1420 | 842 | DENTAL INSURANCE           | -       | -       | 1,083   |
| A1420 | 845 | VISION INSURANCE           | -       | -       | 150     |
|       |     |                            | 312,778 | 226,900 | 267,897 |

\*Revenues of \$67,249, net department cost of \$200,648

**A1430 CIVIL SERVICE**

|       |     |                            |        |        |        |
|-------|-----|----------------------------|--------|--------|--------|
| A1430 | 110 | SALARY & WAGES             | 42,697 | 46,000 | 43,534 |
| A1430 | 130 | TEMPORARY & PART TIME      | 10,398 | 10,000 | 9,900  |
| A1430 | 411 | OFFICE SUPPLIES            | 531    | 500    | -      |
| A1430 | 412 | OPERATING SUPPLIES         | -      | -      | 150    |
| A1430 | 440 | SERVICES                   | 219    | -      | 370    |
| A1430 | 450 | FEES                       | -      | -      | 300    |
| A1430 | 460 | TRAVEL, TRAINING, PROF DEV | 329    | 500    | 1,100  |
| A1430 | 801 | RETIREMENT                 | -      | -      | 7,888  |
| A1430 | 811 | SOC SEC/MEDICARE           | -      | -      | 4,088  |
| A1430 | 821 | WORKERS' COMP              | -      | -      | 3,206  |
| A1430 | 841 | HEALTH INSURANCE           | -      | -      | 15,631 |
| A1430 | 842 | DENTAL INSURANCE           | -      | -      | 1,083  |
| A1430 | 845 | VISION INSURANCE           | -      | -      | 150    |
|       |     |                            | 54,174 | 57,000 | 87,400 |

\*Revenues of \$57,906 net department cost of \$29,494

**A1440 ENGINEERING**

|       |     |                       |         |         |         |
|-------|-----|-----------------------|---------|---------|---------|
| A1440 | 110 | SALARY & WAGES        | 323,126 | 346,000 | 358,862 |
| A1440 | 120 | SICK INCENTIVE        | 650     | 800     | 700     |
| A1440 | 130 | TEMPORARY & PART TIME | 45,072  | 52,000  | 50,500  |
| A1440 | 140 | HOLIDAY PAY           | 1,266   | 1,500   | 1,400   |
| A1440 | 150 | OVERTIME              | 6,244   | 9,000   | 9,500   |
| A1440 | 210 | FURNITURE & FIXTURES  | -       | 950     | 600     |
| A1440 | 220 | OFFICE EQUIPMENT      | 12,116  | 6,000   | -       |
| A1440 | 230 | VEHICLES              | -       | -       | -       |

| ORG   | OBJ | ACCOUNT DESCRIPTION          | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|-------|-----|------------------------------|---|---|----------------------|
| A1440 | 250 | OTHER EQUIPMENT              | 12,993                                    | 8,000                                     | 8,000                |
| A1440 | 409 | SOFTWARE                     | -   | -   | 5,500                |
| A1440 | 411 | OFFICE SUPPLIES              | 2,971                                     | 2,500                                     | -                    |
| A1440 | 412 | OPERATING SUPPLIES           | 2,934                                     | 4,000                                     | 6,500                |
| A1440 | 430 | TELEPHONES & OTHER UTILITIES | -   | -   | 3,216                |
| A1440 | 440 | SERVICES                     | 12,029                                    | 14,500                                    | 4,500                |
| A1440 | 450 | FEES                         | -   | 500                                       | 400                  |
| A1670 | 451 | CONSULTING FEES              | -   | -   | 10,000               |
| A1440 | 460 | TRAVEL, TRAINING, PROF DEV   | 540                                       | 1,500                                     | 1,500                |
| A1440 | 481 | FUEL                         | 3,064                                     | 2,000                                     | 3,700                |
| A1440 | 482 | VEHICLE MAINT/REPAIRS        | 2,652                                     | 3,400                                     | 3,400                |
| A1440 | 801 | RETIREMENT                   | -   | -   | 67,128               |
| A1440 | 811 | SOC SEC/MEDICARE             | -   | -   | 32,204               |
| A1440 | 821 | WORKERS' COMP                | -   | -   | 25,258               |
| A1440 | 841 | HEALTH INSURANCE             | -   | -   | 68,316               |
| A1440 | 842 | DENTAL INSURANCE             | -   | -   | 5,414                |
| A1440 | 845 | VISION INSURANCE             | -   | -   | 889                  |
|       |     |                              | 425,658                                   | 452,650                                   | 667,486              |

\*Revenues of \$2,000, Net cost of \$665,486

**A1450 BOARD OF ELECTIONS**

|       |     |      |        |        |        |
|-------|-----|------|--------|--------|--------|
| A1450 | 450 | FEES | 15,592 | 20,000 | 23,000 |
|-------|-----|------|--------|--------|--------|

**A1460 RECORDS MANAGEMENT**

|       |     |                            |        |        |        |
|-------|-----|----------------------------|--------|--------|--------|
| A1460 | 130 | TEMPORARY & PART TIME      | 17,048 | 19,000 | 19,000 |
| A1460 | 811 | SOCIAL SECURITY & MEDICARE | -      | -      | 1,454  |
|       |     |                            | 17,048 | 19,000 | 20,454 |

**A1620 BUILDINGS**

|       |     |                       |         |         |         |
|-------|-----|-----------------------|---------|---------|---------|
| A1620 | 110 | SALARY & WAGES        | 94,981  | 55,000  | 53,046  |
| A1620 | 120 | SICK INCENTIVE        | 400     | 400     | 250     |
| A1620 | 130 | TEMPORARY & PART TIME | 44,742  | 35,000  | 36,650  |
| A1620 | 140 | HOLIDAY PAY           | -       | 900     | 900     |
| A1620 | 150 | OVERTIME              | 4,139   | 5,000   | 5,000   |
| A1620 | 210 | FURNITURE & FIXTURES  | -       | -       | 2,000   |
| A1620 | 220 | OFFICE EQUIPMENT      | -       | 500     | 500     |
| A1620 | 250 | OTHER EQUIPMENT       | -       | 500     | 1,000   |
| A1620 | 412 | OPERATING SUPPLIES    | 12,973  | 22,500  | 46,000  |
| A1620 | 420 | GAS                   | 3,239   | 4,000   | 4,000   |
| A1620 | 425 | ELECTRIC              | 27,626  | 30,000  | 30,000  |
| A1620 | 440 | SERVICES              | 29,134  | 46,000  | 52,850  |
| A1620 | 481 | FUEL                  | 2,733   | 3,000   | 3,000   |
| A1620 | 482 | VEHICLE MAINT/REPAIRS | -       | 1,000   | 1,500   |
| A1620 | 801 | RETIREMENT            | -       | -       | 10,726  |
| A1620 | 811 | SOC SEC/MEDICARE      | -       | -       | 7,332   |
| A1620 | 821 | WORKERS' COMP         | -       | -       | 5,751   |
| A1620 | 841 | HEALTH INSURANCE      | -       | -       | 1,000   |
| A1620 | 842 | DENTAL INSURANCE      | -       | -       | 1,083   |
| A1620 | 845 | VISION INSURANCE      | -       | -       | 150     |
|       |     |                       | 219,968 | 203,800 | 262,738 |

\*Revenues of \$68,079, net department cost of \$194,659

| ORG                              | OBJ | ACCOUNT DESCRIPTION        | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|----------------------------------|-----|----------------------------|---|---|----------------------|
| <b>A1640 PUBLIC WORKS GARAGE</b> |     |                            |   |   |                      |
| A1640                            | 110 | SALARY & WAGES             | 174,659                                   | 210,000                                   | 168,595              |
| A1640                            | 120 | SICK INCENTIVE             | 150                                       | 300                                       | 300                  |
| A1640                            | 130 | TEMPORARY & PART TIME      | 15,794                                    | 26,500                                    | 26,500               |
| A1640                            | 140 | HOLIDAY PAY                | -   | 500                                       | 500                  |
| A1640                            | 150 | OVERTIME                   | 9,321                                     | 11,000                                    | 11,000               |
| A1640                            | 210 | FURNITURE & FIXTURES       | -   | 500                                       | 1,000                |
| A1640                            | 220 | OFFICE EQUIPMENT           | -   | 1,000                                     | 1,000                |
| A1640                            | 250 | OTHER EQUIPMENT            | 5,820                                     | 6,000                                     | 5,500                |
| A1640                            | 411 | OFFICE SUPPLIES            | 1,322                                     | -   | -                    |
| A1640                            | 412 | OPERATING SUPPLIES         | 27,450                                    | 30,000                                    | 27,150               |
| A1640                            | 420 | GAS                        | 18,107                                    | 17,500                                    | 20,000               |
| A1640                            | 425 | ELECTRIC                   | 11,899                                    | 14,000                                    | 14,000               |
| A1640                            | 440 | SERVICES                   | 7,882                                     | 40,000                                    | 29,350               |
| A1640                            | 450 | FEES                       | 89  | 1,000                                     | -                    |
| A1640                            | 460 | TRAVEL, TRAINING, PROF DEV | 140                                       | 500                                       | 500                  |
| A1640                            | 481 | FUEL                       | 7,885                                     | 6,000                                     | 7,000                |
| A1640                            | 482 | VEHICLE MAINT/REPAIRS      | 16,324                                    | 5,500                                     | 7,500                |
| A1640                            | 801 | RETIREMENT                 | -   | -   | 32,688               |
| A1640                            | 811 | SOC SEC/MEDICARE           | -   | -   | 15,827               |
| A1640                            | 821 | WORKERS' COMP              | -   | -   | 12,414               |
| A1640                            | 841 | HEALTH INSURANCE           | -   | -   | 46,893               |
| A1640                            | 842 | DENTAL INSURANCE           | -   | -   | 3,248                |
| A1640                            | 845 | VISION INSURANCE           | -   | -   | 450                  |
|                                  |     |                            | 296,841                                   | 370,300                                   | 431,415              |

**A1670 CENTRAL SERVICES**

**(Previously A1670 CENTRAL SERVICES + A1680 TRAIN, TRAV+ A1435 HUMAN RESOURCES + A3030 SAFETY TRAINING)**

|       |     |                             |          |        |         |
|-------|-----|-----------------------------|----------|--------|---------|
| A1670 | 110 | SALARIES & LONGEVITY        | 54,577   | 57,500 | 57,376  |
| A1670 | 150 | OVERTIME                    | 267      | 300    | -       |
| A1670 | 220 | OFFICE EQUIPMENT            | 400      | 15,900 | 7,000   |
| A1670 | 400 | JANITORIAL SUPPLIES         | 4,316    | 6,500  | 4,500   |
| A1670 | 411 | OFFICE SUPPLIES             | 26,682   | 33,900 | 65,000  |
| A1670 | 412 | OPERATING SUPPLIES          | 10,104   | 7,750  | -       |
| A1670 | 416 | CABLE FRANCHISE             | 35,551   | 35,000 | 36,000  |
| A1670 | 430 | TELEPHONE & OTHER UTILITIES | 84,819   | 80,000 | 50,000  |
| A1670 | 440 | SERVICES                    | 122,397  | 92,500 | 120,000 |
| A1670 | 449 | RADIO TOWER EXPENSES        | 550      | 4,000  | 1,000   |
| A1670 | 451 | CONSULTING FEES             | 47,059   | 45,000 | 45,000  |
| A1670 | 460 | TRAVEL, TRAINING, PROF DEV  | 1,136    | 250    | -       |
| A1670 | 481 | FUEL                        | (11,168) | 23,000 | 10,000  |
| A1670 | 482 | VEHICLE MAINT/REPAIRS       | 20,483   | 15,000 | 21,000  |
| A1670 | 490 | POSTAGE                     | 32,950   | 40,000 | 33,000  |
| A1670 | 491 | EMPLOYEE WELLNESS PROGRAM   | 4,606    | 10,000 | 5,000   |
| A1670 | 801 | RETIREMENT                  | -        | -      | 10,397  |
| A1670 | 811 | SOC SEC/MEDICARE            | -        | -      | 4,389   |
| A1670 | 821 | WORKERS' COMP               | -        | -      | 3,443   |
| A1670 | 841 | HEALTH INSURANCE            | -        | -      | 13,067  |
| A1670 | 842 | DENTAL INSURANCE            | -        | -      | 1,083   |
| A1670 | 845 | VISION INSURANCE            | -        | -      | 150     |

| ORG  | OBJ | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|--|-----|--------------------------------|---|---|----------------------|
|  |     |                                | 434,728                                   | 466,600                                   | 487,404              |
| *Revenues of \$128,135, net department cost of \$359,269                   |     |                                |   |   |                      |
| <b>A1910 UNALLOCATED INSURANCE</b>   |     |                                |   |   |                      |
| A1910  | 441 | LIABILITY INSURANCE            | 356,793                                   | 325,000                                   | 360,000              |
| <b>A1911 UNALLOCATED SALARIES</b>  |     |                                |   |   |                      |
| A1911  | 100 | UNALLOCATED SALARIES           | 368,896                                   | 100,000                                   | -                    |
| <b>A1920 MUNICIPAL ASSOCIATION DUES</b>                                    |     |                                |   |   |                      |
| A1920  | 452 | MUNICIPAL ASSOCIATION DUES     | 9,967                                     | 11,000                                    | 10,000               |
| <b>A1930 JUDGMENTS &amp; SETTLEMENTS</b>                                   |     |                                |   |   |                      |
| A1930  | 453 | JUDGMENTS & SETTLEMENTS        | 46,253                                    | -   | 40,000               |
| <b>A1950 TAXES ON CITY OWNED PROPERTY</b>                                  |     |                                |   |   |                      |
| A1950  | 454 | TAXES ON CITY OWNED PROPERTY   | 247                                       | 35,000                                    | 1,000                |
| <b>A1990 CONTINGENCY</b>   |     |                                |   |   |                      |
| A1990  | 455 | CONTINGENCY                    | -   | 100,000                                   | 107,500              |
| <b>A3120 POLICE</b>  |     |                                |   |   |                      |
| <b>(Now includes A3120 + 3150 Jail + 5651 Municipal Parking Employees)</b> |     |                                |   |   |                      |
| A3120  | 110 | SALARY & WAGES                 | 4,488,107                                 | 4,400,000                                 | 4,547,047            |
| A3120  | 120 | SICK INCENTIVE                 | 37,500                                    | 35,000                                    | 45,000               |
| A3120  | 130 | TEMPORARY & PART TIME          | 142,709                                   | 75,000                                    | 138,000              |
| A3120  | 140 | HOLIDAY PAY                    | 141,933                                   | 145,000                                   | 160,000              |
| A3120  | 150 | OVERTIME                       | -   | 230,000                                   | 230,000              |
| A3120  | 150 | ROT OVERTIME                   | 319,305                                   | 85,000                                    | 85,000               |
| A3120  | 155 | OVERTIME-CONTRACTUAL           | -   | 85,000                                    | 85,000               |
| A3120  | 170 | UNIFORM ALLOWANCE              | 101,329                                   | 25,000                                    | 26,600               |
| A3120  | 210 | FURNITURE & FIXTURES           | -   | 500                                       | 1,250                |
| A3120  | 220 | OFFICE EQUIPMENT               | 15,914                                    | 5,000                                     | 2,150                |
| A3120  | 230 | VEHICLES                       | 132,789                                   | -   | 121,360              |
| A3120  | 250 | OTHER EQUIPMENT                | 32,326                                    | 15,000                                    | 39,050               |
| A3120  | 411 | OFFICE SUPPLIES                | 6,989                                     | 10,000                                    | -                    |
| A3120  | 412 | OPERATING SUPPLIES             | 30,454                                    | 60,500                                    | 63,150               |
| A3120  | 420 | GAS                            | 3,439                                     | 10,000                                    | 10,000               |
| A3120  | 425 | ELECTRIC                       | 21,328                                    | 25,000                                    | 25,000               |
| A3120  | 430 | TELEPHONE & OTHER UTILITIES    | 31,323                                    | 38,000                                    | 37,785               |
| A3120  | 440 | SERVICES                       | 108,392                                   | 96,700                                    | 87,025               |
| A3120  | 450 | FEES                           | 660                                       | 2,000                                     | 2,200                |
| A3120  | 451 | CONSULTING FEES                | -   | -   | 18,475               |
| A3120  | 457 | POLICE-SPECIAL OPERATIONS FUND | 20,000                                    | 20,000                                    | 20,000               |
| A3120  | 460 | TRAVEL, TRAINING, PROF DEV     | 16,869                                    | 18,000                                    | 19,000               |
| A3120  | 481 | FUEL                           | 111,171                                   | 110,000                                   | 120,000              |
| A3120  | 482 | VEHICLE MAINT/REPAIRS          | 7,650                                     | 55,000                                    | 55,700               |
| A3120  | 801 | RETIREMENT                     | -   | -   | 47,512               |
| A3120  | 802 | RETIREMENT                     | -   | -   | 1,167,809            |
| A3120  | 811 | SOC SEC/MEDICARE               | -   | -   | 406,723              |

| ORG   | OBJ | ACCOUNT DESCRIPTION | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|---------------------|-------------------------------------|-------------------------------------|-------------------|
| A3120 | 821 | WORKERS' COMP       | -                                   | -                                   | 14,448            |
| A3120 | 823 | WORKERS' COMP       | -                                   | -                                   | 17,000            |
| A3120 | 841 | HEALTH INSURANCE    | -                                   | -                                   | 645,118           |
| A3120 | 842 | DENTAL INSURANCE    | -                                   | -                                   | 39,274            |
| A3120 | 843 | VISION INSURANCE    | -                                   | -                                   | 10,159            |
| A3120 | 845 | VISION INSURANCE    | -                                   | -                                   | 750               |
|       |     |                     | 5,770,186                           | 5,545,700                           | 8,287,585         |

\*Revenues of \$555,600, net cost of \$7,731,985

**A3310 SIGNAL MAINTENANCE & STREET LIGHTING**  
**(PREVIOUSLY A3310 SIGNAL MAINTENANCE & A5182 STREET LIGHTING)**

|       |     |                            |         |         |         |
|-------|-----|----------------------------|---------|---------|---------|
| A3310 | 110 | SALARY & WAGES             | -       | 40,000  | 41,000  |
| A3310 | 150 | OVERTIME                   | -       | 1,000   | 1,000   |
| A3310 | 250 | OTHER EQUIPMENT            | -       | 70,000  | 65,000  |
| A3310 | 412 | OPERATING SUPPLIES         | -       | 5,000   | 5,000   |
| A3310 | 425 | ELECTRIC                   | 459,930 | 445,000 | 445,000 |
| A3310 | 440 | SERVICES                   | 29,430  | 6,500   | 9,500   |
| A3310 | 460 | TRAVEL, TRAINING, PROF DEV | -       | -       | 500     |
| A3310 | 481 | FUEL                       | 588     | 500     | 2,000   |
| A3310 | 482 | VEHICLE MAINT/REPAIRS      | 671     | 1,000   | 2,000   |
| A3310 | 801 | RETIREMENT                 | -       | -       | 7,610   |
| A3310 | 811 | SOC SEC/MEDICARE           | -       | -       | 3,213   |
| A3310 | 821 | WORKERS' COMP              | -       | -       | 2,520   |
| A3310 | 841 | HEALTH INSURANCE           | -       | -       | 6,793   |
| A3310 | 842 | DENTAL INSURANCE           | -       | -       | 1,083   |
| A3310 | 845 | VISION INSURANCE           | -       | -       | 150     |
|       |     |                            | 490,619 | 569,000 | 592,369 |

**A3410 FIRE**

|       |     |                             |           |           |           |
|-------|-----|-----------------------------|-----------|-----------|-----------|
| A3410 | 110 | SALARY & WAGES              | 4,590,553 | 4,344,000 | 4,502,052 |
| A3410 | 115 | RETIREE PAY OUT             | -         | -         | 228,000   |
| A3410 | 120 | EMT CERTIFICATION           | 22,500    | 47,800    | 46,150    |
| A3410 | 140 | HOLIDAY PAY                 | 202,273   | 205,000   | 200,000   |
| A3410 | 150 | OVERTIME                    | 301,558   | -         | -         |
| A3410 | 155 | OVERTIME-EMERGENCY          | 14,989    | -         | -         |
| A3410 | 160 | OVERTIME - CONTRACTUAL      | -         | 220,000   | 300,000   |
| A3410 | 162 | OVERTIME EMERGENCY          | -         | 30,000    | 30,000    |
| A3410 | 164 | OVERTIME TRAINING           | -         | 10,000    | 20,000    |
| A3410 | 170 | UNIFORM ALLOWANCE           | 113,994   | 115,000   | 110,000   |
| A3410 | 210 | FURNITURE & FIXTURES        | -         | -         | 1,500     |
| A3410 | 220 | OFFICE EQUIPMENT            | 170       | 5,600     | 3,250     |
| A3410 | 250 | OTHER EQUIPMENT             | 26,202    | 50,000    | 51,790    |
| A3410 | 400 | JANITORIAL SUPPLIES         | -         | -         | 3,000     |
| A3410 | 409 | SOFTWARE / LICENSES         | -         | -         | 6,700     |
| A3410 | 411 | OFFICE SUPPLIES             | 1,259     | 1,500     | 2,000     |
| A3410 | 412 | OPERATING SUPPLIES          | 49,021    | 40,000    | 50,850    |
| A3410 | 413 | FIRE PREVENTION PROGRAMS    | -         | -         | 4,500     |
| A3410 | 420 | GAS                         | 10,759    | 10,000    | 12,000    |
| A3410 | 425 | ELECTRIC                    | 24,826    | 40,000    | 30,000    |
| A3410 | 430 | TELEPHONE & OTHER UTILITIES | 7,717     | 9,100     | 9,280     |
| A3410 | 440 | SERVICES                    | 17,163    | 37,300    | 65,250    |

| ORG   | OBJ | ACCOUNT DESCRIPTION        | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|----------------------------|-------------------------------------|-------------------------------------|-------------------|
| A3410 | 450 | FEES                       | 23,166                              | 24,825                              | 1,500             |
| A3410 | 451 | CONSULTING FEES            | -                                   | -                                   | 10,000            |
| A3410 | 460 | TRAVEL, TRAINING, PROF DEV | 8,809                               | 30,600                              | 35,450            |
| A3410 | 481 | FUEL                       | 39,307                              | 42,000                              | 45,000            |
| A3410 | 482 | VEHICLE MAINT/REPAIRS      | 76,750                              | 90,000                              | 90,000            |
| A3410 | 800 | DISABILITY                 | 29,729                              | -                                   | 30,000            |
| A3410 | 801 | RETIREMENT                 | -                                   | -                                   | 9,778             |
| A3410 | 803 | RETIREMENT                 | -                                   | -                                   | 1,311,380         |
| A3410 | 811 | SOC SEC/MEDICARE           | -                                   | -                                   | 407,454           |
| A3410 | 824 | WORKERS' COMP              | -                                   | -                                   | 90,000            |
| A3410 | 841 | HEALTH INSURANCE           | -                                   | -                                   | 604,956           |
| A3410 | 842 | DENTAL INSURANCE           | -                                   | -                                   | 10,203            |
| A3410 | 844 | VISION INSURANCE           | -                                   | -                                   | 10,350            |
| A3410 | 845 | VISION INSURANCE           | -                                   | -                                   | 150               |
|       |     |                            | <b>5,560,744</b>                    | <b>5,352,725</b>                    | <b>8,332,544</b>  |

\*Revenues of \$83,000, net cost of \$8,249,544

**A3510 ANIMAL CONTROL**

|       |     |          |        |        |        |
|-------|-----|----------|--------|--------|--------|
| A3510 | 440 | SERVICES | 32,553 | 41,000 | 40,000 |
|-------|-----|----------|--------|--------|--------|

**A3620 CODE ENFORCEMENT**

(Now includes A3611 Plumbing Board, A3612 Electrical Board, A3620 Code Enforcement, A3650 Demolition of Unsafe)

|       |     |                             |                |                |                |
|-------|-----|-----------------------------|----------------|----------------|----------------|
| A3620 | 110 | SALARY & WAGES              | 241,915        | 222,000        | 271,714        |
| A3620 | 120 | SICK INCENTIVE              | 400            | 750            | 750            |
| A3620 | 130 | TEMPORARY & PART TIME       | 58,466         | 30,400         | 33,572         |
| A3620 | 140 | HOLIDAY PAY                 | -              | 300            | 400            |
| A3620 | 150 | OVERTIME                    | 12,540         | 14,000         | 18,000         |
| A3620 | 210 | FURNITURE & FIXTURES        | -              | 500            | 500            |
| A3620 | 220 | OFFICE EQUIPMENT            | -              | 10,150         | 250            |
| A8020 | 409 | SOFTWARE                    | 69             | -              | 8,100          |
| A3620 | 411 | OFFICE SUPPLIES             | 751            | 400            | -              |
| A3620 | 412 | OPERATING SUPPLIES          | -              | 1,260          | 850            |
| A3620 | 430 | TELEPHONE & OTHER UTILITIES | -              | -              | 825            |
| A3620 | 440 | SERVICES                    | 36,699         | 45,900         | 64,658         |
| A3620 | 450 | FEES                        | -              | -              | 535            |
| A3620 | 451 | CONSULTING FEES             | -              | -              | 40,000         |
| A3620 | 456 | DEMOLITION OF UNSAFE BLDGS  | 3,290          | 50,000         | 50,000         |
| A3620 | 460 | TRAVEL, TRAINING, PROF DEV  | 2,986          | 4,000          | 3,000          |
| A3620 | 481 | FUEL                        | 4,315          | 4,500          | 4,500          |
| A3620 | 482 | VEHICLE MAINT/REPAIRS       | 1,216          | 4,000          | 4,000          |
| A3620 | 801 | RETIREMENT                  | -              | -              | 52,705         |
| A3620 | 811 | SOC SEC/MEDICARE            | -              | -              | 24,819         |
| A3620 | 821 | WORKERS' COMP               | -              | -              | 19,466         |
| A3620 | 841 | HEALTH INSURANCE            | -              | -              | 63,888         |
| A3620 | 842 | DENTAL INSURANCE            | -              | -              | 5,414          |
| A3620 | 845 | VISION INSURANCE            | -              | -              | 825            |
|       |     |                             | <b>362,647</b> | <b>388,160</b> | <b>668,771</b> |

\*Revenues \$202,000, Net cost \$466,771

**A5010 PUBLIC WORKS ADMINISTRATION**

(CLERKS WERE PREVIOUSLY CHARGED A7020 PARKS & RECREATION ADMIN)

| ORG   | OBJ | ACCOUNT DESCRIPTION         | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|-----------------------------|-------------------------------------|-------------------------------------|-------------------|
| A5010 | 110 | SALARY & WAGES              | 117,286                             | 133,300                             | 162,246           |
| A5010 | 120 | SICK INCENTIVE              | -                                   | 460                                 | 400               |
| A5010 | 130 | TEMPORARY & PART TIME       | 551                                 | 3,000                               | 2,000             |
| A7020 | 140 | HOLIDAY PAY                 | 68                                  | -                                   | -                 |
| A7020 | 150 | OVERTIME                    | -                                   | 1,000                               | -                 |
| A5010 | 412 | OPERATING SUPPLIES          | -                                   | 100                                 | 500               |
| A5010 | 430 | TELEPHONE & OTHER UTILITIES | -                                   | -                                   | 1,000             |
| A5010 | 440 | SERVICES                    | 611                                 | 1,000                               | -                 |
| A5010 | 460 | TRAVEL, TRAINING, PROF DEV  | -                                   | -                                   | 1,000             |
| A5010 | 801 | RETIREMENT                  | -                                   | -                                   | 29,471            |
| A5010 | 811 | SOC SEC/MEDICARE            | -                                   | -                                   | 12,595            |
| A5010 | 821 | WORKERS' COMP               | -                                   | -                                   | 9,879             |
| A5010 | 841 | HEALTH INSURANCE            | -                                   | -                                   | 29,640            |
| A5010 | 842 | DENTAL INSURANCE            | -                                   | -                                   | 3,248             |
| A5010 | 845 | VISION INSURANCE            | -                                   | -                                   | 589               |
|       |     |                             | <b>118,516</b>                      | <b>138,860</b>                      | <b>252,569</b>    |

**A5110 STREET MAINTENANCE**

|       |     |                            |                |                |                  |
|-------|-----|----------------------------|----------------|----------------|------------------|
| A5110 | 110 | SALARY & WAGES             | 368,263        | 400,000        | 402,297          |
| A5110 | 120 | SICK INCENTIVE             | 500            | 1,000          | 1,000            |
| A5110 | 130 | TEMPORARY & PART TIME      | 41,946         | 32,000         | 35,000           |
| A5110 | 140 | HOLIDAY PAY                | 1,415          | 2,000          | 2,000            |
| A5110 | 150 | OVERTIME                   | 6,442          | 11,500         | 12,500           |
| A5110 | 250 | OTHER EQUIPMENT            | -              | 5,000          | 60,000           |
| A5110 | 412 | OPERATING SUPPLIES         | 69,279         | 77,500         | 83,500           |
| A5110 | 440 | SERVICES                   | 4,677          | 10,000         | 2,500            |
| A5110 | 460 | TRAVEL, TRAINING, PROF DEV | -              | 500            | 500              |
| A5110 | 481 | FUEL                       | 82,679         | 65,000         | 78,000           |
| A5110 | 482 | VEHICLE MAINT/REPAIRS      | 42,629         | 80,000         | 80,000           |
| A5110 | 801 | RETIREMENT                 | -              | -              | 75,705           |
| A5110 | 811 | SOC SEC/MEDICARE           | -              | -              | 34,639           |
| A5110 | 821 | WORKERS' COMP              | -              | -              | 27,168           |
| A5110 | 841 | HEALTH INSURANCE           | -              | -              | 103,602          |
| A5110 | 842 | DENTAL INSURANCE           | -              | -              | 8,662            |
| A5110 | 845 | VISION INSURANCE           | -              | -              | 1,200            |
|       |     |                            | <b>617,830</b> | <b>684,500</b> | <b>1,008,273</b> |

\*Revenues of \$160,000, net cost of \$878,273

**A5142 SNOW REMOVAL**

|       |     |                       |                |                |                |
|-------|-----|-----------------------|----------------|----------------|----------------|
| A5142 | 150 | OVERTIME              | 24,783         | 50,000         | 30,000         |
| A5142 | 250 | OTHER EQUIPMENT       | 28,259         | 50,000         | 16,000         |
| A5142 | 412 | OPERATING SUPPLIES    | 138,561        | 200,000        | 200,000        |
| A5142 | 440 | SERVICES              | 627            | -              | 2,000          |
| A5142 | 481 | FUEL                  | -              | 18,000         | 25,000         |
| A5142 | 482 | VEHICLE MAINT/REPAIRS | -              | 5,000          | 4,500          |
| A5142 | 801 | RETIREMENT            | -              | -              | 5,436          |
| A5142 | 811 | SOC SEC/MEDICARE      | -              | -              | 2,295          |
| A5142 | 821 | WORKERS' COMP         | -              | -              | 1,800          |
|       |     |                       | <b>192,230</b> | <b>323,000</b> | <b>287,031</b> |

**A5651 MUNICIPAL PARKING**

|       |     |                |        |   |   |
|-------|-----|----------------|--------|---|---|
| A5651 | 110 | SALARY & WAGES | 33,122 | - | - |
|-------|-----|----------------|--------|---|---|

| ORG   | OBJ | ACCOUNT DESCRIPTION         | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|-----------------------------|-------------------------------------|-------------------------------------|-------------------|
| A5651 | 120 | SICK INCENTIVE              | -                                   | 400                                 | -                 |
| A5651 | 130 | TEMPORARY & PART TIME       | 111,612                             | 130,000                             | 65,907            |
| A5651 | 140 | HOLIDAY PAY                 | -                                   | 300                                 | -                 |
| A5651 | 150 | OVERTIME                    | 283                                 | 300                                 | -                 |
| A5651 | 250 | OTHER EQUIPMENT             | 22,808                              | 30,000                              | 35,000            |
| A5651 | 411 | OFFICE SUPPLIES             | -                                   | 500                                 | -                 |
| A5651 | 412 | OPERATING SUPPLIES          | 27,418                              | 39,000                              | 40,000            |
| A5651 | 425 | ELECTRIC                    | 15,245                              | 35,000                              | 25,000            |
| A5651 | 430 | TELEPHONE & OTHER UTILITIES | 1,294                               | 3,000                               | 3,000             |
| A5651 | 440 | SERVICES                    | 8,346                               | 7,500                               | 9,800             |
| A5651 | 450 | FEES                        | 384                                 | 500                                 | -                 |
| A5651 | 460 | TRAVEL, TRAINING, PROF DEV  | -                                   | 500                                 | 500               |
| A5651 | 481 | FUEL                        | 1,876                               | 1,800                               | 1,200             |
| A5651 | 482 | VEHICLE MAINT/REPAIRS       | 271                                 | 1,500                               | 1,750             |
| A5651 | 811 | SOCIAL SECURITY & MEDICARE  | -                                   | -                                   | 5,042             |
| A5651 | 821 | WORKERS' COMP               | -                                   | -                                   | 3,954             |
|       |     |                             | 222,659                             | 250,300                             | 191,153           |

\*Revenues of \$208,000, net income of \$16,847

**A6410 CITY BEAUTIFICATION**

|       |     |                            |        |        |        |
|-------|-----|----------------------------|--------|--------|--------|
| A6410 | 414 | AUBURN BEAUTIFICATION COMM | 15,000 | 10,000 | 10,000 |
| A6410 | 458 | DOWNTOWN BEAUTIFICATION    | 40,000 | 40,000 | 40,000 |
|       |     |                            | 55,000 | 50,000 | 50,000 |

**A7030 ARTS & CULTURAL ORGANIZATIONS**

|       |     |                              |        |        |        |
|-------|-----|------------------------------|--------|--------|--------|
| A7030 | 417 | HUMAN RIGHT COMMISSION-GRANT | 14,250 | 9,250  | 9,250  |
| A7030 | 443 | HISTORIC SITES/TOURISM       | 40,000 | 20,000 | 20,000 |
|       |     |                              | 54,250 | 29,250 | 29,250 |

**A7110 PARKS DEPARTMENT**

(Previously: A7142 PLAYGROUND OPERATIONS + A7110 PARKS MAINTENANCE + A7620 ADULT RECREATION)

|       |     |                             |         |         |         |
|-------|-----|-----------------------------|---------|---------|---------|
| A7110 | 110 | SALARY & WAGES              | 413,017 | 450,000 | 438,909 |
| A7110 | 120 | SICK INCENTIVE              | 200     | 500     | 200     |
| A7110 | 130 | TEMPORARY & PART TIME       | 23,443  | 41,000  | 30,000  |
| A7110 | 140 | HOLIDAY PAY                 | 1,326   | 1,750   | 2,000   |
| A7110 | 150 | OVERTIME                    | 7,169   | 8,000   | 9,000   |
| A7110 | 250 | OTHER EQUIPMENT             | 3,583   | 21,500  | 23,000  |
| A7110 | 412 | OPERATING SUPPLIES          | 60,178  | 67,800  | 64,600  |
| A7110 | 420 | GAS                         | 3,969   | 5,500   | 5,500   |
| A7110 | 425 | ELECTRIC                    | 12,382  | 15,000  | 15,000  |
| A7110 | 430 | TELEPHONE & OTHER UTILITIES | 461     | 500     | 500     |
| A7110 | 440 | SERVICES                    | 20,129  | 47,000  | 56,000  |
| A7110 | 450 | FEES                        | 7,287   | 10,000  | 1,500   |
| A7110 | 460 | TRAVEL, TRAINING, PROF DEV  | -       | 500     | 1,500   |
| A7110 | 481 | FUEL                        | 16,072  | 9,000   | 12,000  |
| A7110 | 482 | VEHICLE MAINT/REPAIRS       | 21,220  | 16,000  | 18,000  |
| A7110 | 801 | RETIREMENT                  | -       | -       | 81,560  |
| A7110 | 811 | SOC SEC/MEDICARE            | -       | -       | 36,728  |
| A7110 | 821 | WORKERS' COMP               | -       | -       | 28,807  |
| A7110 | 841 | HEALTH INSURANCE            | -       | -       | 98,478  |
| A7110 | 842 | DENTAL INSURANCE            | -       | -       | 9,203   |

| ORG   | OBJ | ACCOUNT DESCRIPTION | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|---------------------|-------------------------------------|-------------------------------------|-------------------|
| A7110 | 845 | VISION INSURANCE    | -                                   | -                                   | 1,275             |
|       |     |                     | 590,436                             | 694,050                             | 933,760           |

\*Revenues of \$31,500, net cost of \$902,260

**A7143 CASEY PARK**

|       |     |                             |         |         |         |
|-------|-----|-----------------------------|---------|---------|---------|
| A7143 | 110 | SALARY & WAGES              | 145,930 | 128,000 | 130,572 |
| A7143 | 120 | SICK INCENTIVE              | 200     | 200     | 200     |
| A7143 | 130 | TEMPORARY & PART TIME       | 29,239  | 34,000  | 32,000  |
| A7143 | 140 | HOLIDAY PAY                 | 1,321   | 1,750   | 2,100   |
| A7143 | 150 | OVERTIME                    | 9,517   | 12,500  | 12,500  |
| A7143 | 250 | OTHER EQUIPMENT             | -       | 3,500   | 28,500  |
| A7143 | 412 | OPERATING SUPPLIES          | 28,161  | 52,000  | 55,000  |
| A7143 | 420 | GAS                         | 13,321  | 15,000  | 15,000  |
| A7143 | 425 | ELECTRIC                    | 47,329  | 55,000  | 55,000  |
| A7143 | 430 | TELEPHONE & OTHER UTILITIES | 14,018  | 15,000  | 15,000  |
| A7143 | 440 | SERVICES                    | 95,000  | 109,000 | 86,650  |
| A7143 | 450 | FEES                        | -       | -       | 200     |
| A7143 | 460 | TRAVEL, TRAINING, PROF DEV  | -       | -       | 2,500   |
| A7143 | 481 | FUEL                        | 1,527   | 3,000   | 3,000   |
| A7143 | 482 | VEHICLE MAINT/REPAIRS       | 993     | 5,000   | 1,000   |
| A7143 | 801 | RETIREMENT                  | -       | -       | 26,341  |
| A7143 | 811 | SOC SEC/MEDICARE            | -       | -       | 13,569  |
| A7143 | 821 | WORKERS' COMP               | -       | -       | 10,642  |
| A7143 | 841 | HEALTH INSURANCE            | -       | -       | 31,617  |
| A7143 | 842 | DENTAL INSURANCE            | -       | -       | 2,707   |
| A7143 | 845 | VISION INSURANCE            | -       | -       | 375     |
|       |     |                             | 386,554 | 433,950 | 524,474 |

\* Revenues = \$73,000. Net department cost of \$451,474

**A7210 FALCON PARK**

|       |     |                             |         |         |         |
|-------|-----|-----------------------------|---------|---------|---------|
| A7210 | 110 | SALARY & WAGES              | 29,140  | 23,000  | 23,690  |
| A7210 | 120 | SICK INCENTIVE              | -       | 250     | -       |
| A7210 | 150 | OVERTIME                    | -       | 2,000   | 4,000   |
| A7210 | 250 | OTHER EQUIPMENT             | -       | 3,000   | 4,500   |
| A7210 | 412 | OPERATING SUPPLIES          | 3,811   | 6,000   | 7,500   |
| A7210 | 420 | GAS                         | 2,377   | 5,000   | 5,000   |
| A7210 | 425 | ELECTRIC                    | 23,828  | 27,000  | 30,000  |
| A7210 | 430 | TELEPHONE & OTHER UTILITIES | 18,918  | 15,000  | 15,000  |
| A7210 | 440 | SERVICES                    | 24,959  | 22,000  | 23,250  |
| A7210 | 801 | RETIREMENT                  | -       | -       | 5,017   |
| A7210 | 811 | SOC SEC/MEDICARE            | -       | -       | 2,118   |
| A7210 | 821 | WORKERS' COMP               | -       | -       | 1,661   |
| A7210 | 841 | HEALTH INSURANCE            | -       | -       | 2,919   |
| A7210 | 842 | DENTAL INSURANCE            | -       | -       | 541     |
| A7210 | 845 | VISION INSURANCE            | -       | -       | 75      |
|       |     |                             | 103,032 | 103,250 | 125,273 |

**A7270 SPECIAL EVENTS**

**(PREVIOUSLY A7270 BAND CONCERTS + A7550 CELEBRATIONS)**

|       |     |                    |        |        |        |
|-------|-----|--------------------|--------|--------|--------|
| A7270 | 150 | OVERTIME           | 503    | 1,000  | 1,000  |
| A7270 | 412 | OPERATING SUPPLIES | 13,813 | 20,500 | 23,500 |
| A7270 | 425 | ELECTRIC           | 689    | 2,000  | -      |

| ORG   | OBJ | ACCOUNT DESCRIPTION      | 2013 Actual Expenditures (Revenues) | 2014 Budget Expenditures (Revenues) | Estimated 2014-15 |
|-------|-----|--------------------------|-------------------------------------|-------------------------------------|-------------------|
| A7270 | 440 | SERVICES                 | 21,033                              | 30,500                              | 26,500            |
| A7270 | 450 | FEES                     | 7,600                               | 10,000                              | 15,300            |
| A7270 | 459 | FOUNDERS DAY CELEBRATION | 2,693                               | -                                   | -                 |
| A7270 | 801 | RETIREMENT               | -                                   | -                                   | 181               |
| A7270 | 811 | SOC SEC/MEDICARE         | -                                   | -                                   | 77                |
| A7270 | 821 | WORKERS' COMP            | -                                   | -                                   | 60                |
|       |     |                          | <b>46,330</b>                       | <b>64,000</b>                       | <b>66,618</b>     |

**A7610 SENIOR PROGRAMS**

(Previously: A7610 SENIOR CITIZENS-SCHWARTZ TOWER + A7611 RSVP (BOYLE CENTER))

|       |     |                             |                |                |                |
|-------|-----|-----------------------------|----------------|----------------|----------------|
| A7610 | 110 | SALARY & WAGES              | 42,128         | 44,000         | 46,385         |
| A7610 | 120 | SICK INCENTIVE              | -              | 200            | 200            |
| A7610 | 130 | TEMPORARY & PART TIME       | 41,020         | 44,200         | 35,000         |
| A7610 | 220 | OFFICE EQUIPMENT            | 139            | -              | -              |
| A7610 | 411 | OFFICE SUPPLIES             | 695            | 1,250          | -              |
| A7610 | 412 | OPERATING SUPPLIES          | 1,571          | 3,000          | 4,250          |
| A7610 | 420 | GAS                         | 7,415          | 8,000          | 8,000          |
| A7610 | 430 | TELEPHONE & OTHER UTILITIES | 334            | 300            | 1,250          |
| A7610 | 440 | SERVICES                    | 13,102         | 23,000         | 17,300         |
| A7610 | 441 | LIABILITY INSURANCE         | 2,538          | 2,500          | -              |
| A7610 | 450 | FEES                        | 12,398         | 12,000         | 5,000          |
| A7610 | 460 | TRAVEL, TRAINING, PROF DEV  | 165            | 2,000          | 3,100          |
| A7610 | 481 | FUEL                        | 415            | 1,500          | 1,000          |
| A7610 | 482 | VEHICLE MAINT/REPAIRS       | -              | 500            | 1,000          |
| A7610 | 801 | RETIREMENT                  | -              | -              | 8,441          |
| A7610 | 811 | SOC SEC/MEDICARE            | -              | -              | 6,241          |
| A7610 | 821 | WORKERS' COMP               | -              | -              | 4,895          |
| A7610 | 841 | HEALTH INSURANCE            | -              | -              | 7,005          |
| A7610 | 842 | DENTAL INSURANCE            | -              | -              | 1,083          |
| A7610 | 845 | VISION INSURANCE            | -              | -              | 150            |
|       |     |                             | <b>121,920</b> | <b>142,450</b> | <b>150,300</b> |

\*Revenues of \$40,470, net cost of \$109,830

**A8010 ZONING BOARD**

|       |     |                       |              |              |              |
|-------|-----|-----------------------|--------------|--------------|--------------|
| A8010 | 130 | TEMPORARY & PART TIME | 2,551        | 3,000        | 3,000        |
| A8010 | 150 | SECRETARIAL SERVICES  | -            | 1,000        | -            |
| A8010 | 811 | SOC SEC/MEDICARE      | -            | -            | 230          |
| A8010 | 821 | WORKERS' COMP         | -            | -            | 180          |
|       |     |                       | <b>2,551</b> | <b>4,000</b> | <b>3,410</b> |

**A8020 PLANNING**

|       |     |                       |         |         |         |
|-------|-----|-----------------------|---------|---------|---------|
| A8020 | 110 | SALARY & WAGES        | 334,912 | 316,500 | 335,440 |
| A8020 | 120 | SICK INCENTIVE        | 300     | 600     | 600     |
| A8020 | 130 | TEMPORARY & PART TIME | 45,267  | 26,000  | 36,000  |
| A8020 | 150 | OVERTIME              | 2,063   | 1,500   | 1,500   |
| A8020 | 210 | FURNITURE & FIXTURES  | -       | 100     | 500     |
| A8020 | 220 | OFFICE EQUIPMENT      | -       | 1,500   | -       |
| A8020 | 409 | SOFTWARE              | -       | -       | 4,500   |
| A8020 | 411 | OFFICE SUPPLIES       | 514     | 800     | -       |
| A8020 | 412 | OPERATING SUPPLIES    | -       | -       | 300     |
| A8020 | 440 | SERVICES              | 5,806   | 10,000  | 4,800   |
| A8020 | 450 | FEES                  | -       | -       | 245     |

| ORG  | OBJ | ACCOUNT DESCRIPTION        | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|--|-----|----------------------------|---|---|----------------------|
| A8020  | 451 | CONSULTING FEES            | -   | -   | 5,000                |
| A8020  | 459 | SPECIAL PROJECTS           | -   | 21,000                                    | 40,000               |
| A8020  | 460 | TRAVEL, TRAINING, PROF DEV | 1,584                                     | 2,000                                     | 2,600                |
| A8020  | 481 | FUEL                       | 281                                       | -   | -                    |
| A8020  | 801 | RETIREMENT                 | -   | -   | 61,162               |
| A8020  | 811 | SOC SEC/MEDICARE           | -   | -   | 28,576               |
| A8020  | 821 | WORKERS' COMP              | -   | -   | 22,412               |
| A8020  | 841 | HEALTH INSURANCE           | -   | -   | 44,310               |
| A8020  | 842 | DENTAL INSURANCE           | -   | -   | 451                  |
| A8020  | 845 | VISION INSURANCE           | -   | -   | 1,103                |
|  |     |                            | 390,728                                   | 380,000                                   | 589,500              |
|  |     |                            | 517,410                                   | 531,000                                   | -                    |
| <b>*Revenues of \$237,073, net cost of \$352,427</b> |     |                            |   |   |                      |
| <b>A8161 REFUSE COLLECTION</b>                       |     |                            |   |   |                      |
| <b>A8170 STREET CLEANING</b>                         |     |                            |   |   |                      |
| A8170  | 412 | OPERATING SUPPLIES         | -   | 4,000                                     | 5,300                |
| A8170  | 440 | SERVICES                   | 7,295                                     | 17,300                                    | -                    |
| A8170  | 450 | FEES                       | -   | 1,200                                     | -                    |
| A8170  | 481 | FUEL                       | -   | 1,500                                     | 2,500                |
| A8170  | 482 | VEHICLE REPAIRS/MAINT      | -   | -   | 1,250                |
|  |     |                            | 7,295                                     | 24,000                                    | 9,050                |
| <b>A8245 MUNICIPAL POWER AGENCY</b>                  |     |                            |   |   |                      |
| A8245  | 130 | TEMPORARY & PART TIME      | 1,891                                     | 2,200                                     | 1,900                |
| A8245  | 811 | SOCIAL SECURITY & MEDICARE | -   | -   | 145                  |
| A8245  | 821 | WORKERS' COMP              | -   | -   | 114                  |
|  |     |                            | 1,891                                     | 2,200                                     | 2,045                |
| <b>A8560 URBAN FORESTRY ( SHADE TREES)</b>           |     |                            |   |   |                      |
| A8560  | 110 | SALARY & WAGES             | 53,489                                    | 57,000                                    | 56,168               |
| A8560  | 120 | SICK INCENTIVE             | -   | -   | 200                  |
| A8560  | 140 | HOLIDAY PAY                | 275                                       | 1,000                                     | 1,000                |
| A8560  | 150 | OVERTIME                   | 1,633                                     | 4,000                                     | 4,000                |
| A8560  | 250 | OTHER EQUIPMENT            | -   | 500                                       | 500                  |
| A8560  | 412 | OPERATING SUPPLIES         | 3,193                                     | 5,000                                     | 8,000                |
| A8560  | 440 | SERVICES                   | 5,344                                     | 25,000                                    | 29,000               |
| A8560  | 460 | TRAVEL, TRAINING, PROF DEV | 30  | 500                                       | 1,000                |
| A8560  | 481 | FUEL                       | 2,719                                     | 4,500                                     | 4,500                |

| ORG  | OBJ | ACCOUNT DESCRIPTION          | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|--|-----|------------------------------|---|---|----------------------|
| A8560  | 482 | VEHICLE MAINT/REPAIRS        | 5   | 5,000                                     | 5,000                |
| A8560  | 801 | RETIREMENT                   | -   | -   | 11,120               |
| A8560  | 811 | SOC SEC/MEDICARE             | -   | -   | 4,695                |
| A8560  | 821 | WORKERS' COMP                | -   | -   | 3,682                |
| A8560  | 841 | HEALTH INSURANCE             | -   | -   | 15,631               |
| A8560  | 842 | DENTAL INSURANCE             | -   | -   | 1,083                |
| A8560  | 845 | VISION INSURANCE             | -   | -   | 150                  |
|  |     |                              | <u>66,688</u>                             | <u>102,500</u>                            | <u>145,728</u>       |
| <b>A8810 CEMETERY MAINTENANCE</b>                        |     |                              |   |   |                      |
| A8810  | 140 | HOLIDAY PAY                  | -   | 250                                       | 350                  |
| A8810  | 150 | OVERTIME                     | -   | 2,000                                     | 2,000                |
| A8810  | 250 | OTHER EQUIPMENT              | -   | 1,000                                     | 1,000                |
| A8810  | 412 | OPERATING SUPPLIES           | 1,687                                     | 1,000                                     | 2,000                |
| A8810  | 420 | GAS                          | 1,649                                     | 2,500                                     | 2,500                |
| A8810  | 425 | ELECTRIC                     | 477                                       | 750                                       | 750                  |
| A8810  | 440 | SERVICES                     | 60  | 750                                       | 1,000                |
| A8810  | 450 | FEES                         | 57  | -   | -                    |
| A8810  | 481 | FUEL                         | 946                                       | 750                                       | 1,000                |
| A8810  | 482 | VEHICLE MAINT/REPAIRS        | 442                                       | 750                                       | 1,500                |
| A8810  | 811 | SOCIAL SECURITY & MEDICARE   | -   | -   | 180                  |
| A8810  | 821 | WORKERS' COMP                | -   | -   | 141                  |
|  |     |                              | <u>5,317</u>                              | <u>9,750</u>                              | <u>12,421</u>        |
| *Revenues of \$20,000. Net department income of \$7,579. |     |                              |   |   |                      |
| <b>A9010 RETIREMENT - GENERAL</b>                        |     |                              |   |   |                      |
| A9010  | 801 | RETIREMENT-GENERAL           | 731,732                                   | 880,000                                   | -                    |
| <b>A9015 RETIREMENT - POLICE &amp; FIRE</b>              |     |                              |   |   |                      |
| A9015  | 802 | RETIREMENT POLICE            | 1,390,090                                 | 1,500,000                                 | -                    |
| A9015  | 803 | RETIREMENT FIRE              | 1,400,464                                 | 1,500,000                                 | -                    |
|  |     |                              | <u>2,790,554</u>                          | <u>3,000,000</u>                          | <u>-</u>             |
| <b>A9030 SOCIAL SECURITY &amp; MEDICARE</b>              |     |                              |   |   |                      |
| A9030  | 811 | SOCIAL SECURITY & MEDICARE   | 1,129,271                                 | 1,150,000                                 | -                    |
| <b>A9040 WORKER'S COMPENSATION</b>                       |     |                              |   |   |                      |
| A9040  | 821 | WORKERS' COMP-PREMIUM        | 246,113                                   | -   | -                    |
| A9040  | 823 | WORKERS' COMPENSATION-POLICE | 11,110                                    | -   | -                    |
| A9040  | 824 | WORKERS' COMPENSATION-FIRE   | 9,335                                     | 330,000                                   | -                    |
|  |     |                              | <u>266,559</u>                            | <u>330,000</u>                            | <u>-</u>             |
| <b>A9050 UNEMPLOYMENT INSURANCE</b>                      |     |                              |   |   |                      |
| A9050  | 831 | UNEMPLOYMENT INSURANCE       | 51,569                                    | 50,000                                    | 90,000               |
| <b>A9060 HEALTH &amp; DENTAL INSURANCE</b>               |     |                              |   |   |                      |
| A9060  | 841 | HEALTH INSURANCE             | 4,407,694                                 | 5,200,000                                 | 2,825,000            |
| A9060  | 842 | DENTAL INSURANCE             | 178,380                                   | 200,000                                   | -                    |
| A9060  | 843 | VISION COVERAGE-POLICE       | 5,027                                     | -   | -                    |
| A9060  | 844 | VISION COVERAGE-FIRE         | 2,815                                     | -   | -                    |
| A9060  | 845 | VISION COVERAGE-CSEA         | 24,617                                    | 44,500                                    | -                    |
|  |     |                              | <u>4,618,533</u>                          | <u>5,444,500</u>                          | <u>2,825,000</u>     |

| ORG  | OBJ  | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|--|------|--------------------------------|---|---|----------------------|
| *Contributions \$1,350,000, Net cost of \$1,475,000. |      |                                |   |   |                      |
| <b>A9085 SUPP BENEFITS-DISABLED FIRE</b>             |      |                                |   |   |                      |
| A9085  | 800  | SUPPLEMENTAL BEN-DISABL FIRE   | -   | 36,000                                    | -                    |
| <b>A9512 TRANS TO OTHER FUND-WATER</b>               |      |                                |   |   |                      |
| A9512  | 908  | TRANSFER TO OTHER FNDS-WATER   | 5,000                                     | 5,000                                     | -                    |
| <b>A9710 DEBT SERVICE</b>                            |      |                                |   |   |                      |
| A9710  | 690  | PRINCIPAL                      | 1,529,856                                 | 1,717,500                                 | 1,525,000            |
| A9710  | 790  | INTEREST                       | 305,324                                   | 285,000                                   | 297,000              |
|  |      |                                | <u>1,835,180</u>                          | <u>2,002,500</u>                          | <u>1,822,000</u>     |
| <b>A9730 BOND ANTICIPATION NOTES</b>                 |      |                                |   |   |                      |
| A9730  | 690  | PRINCIPAL                      | -   | 600,000                                   | 781,000              |
| A9730  | 790  | INTEREST                       | 195,718                                   | 140,000                                   | 224,000              |
|  |      |                                | <u>195,718</u>                            | <u>740,000</u>                            | <u>1,005,000</u>     |
| <b>A9785 INSTALLMENT PURCHASES</b>                   |      |                                |   |   |                      |
| A9785  | 690  | PRINCIPAL                      | 178,805                                   | 47,000                                    | 51,000               |
| A9785  | 790  | INTEREST                       | 28,536                                    | 19,000                                    | 19,100               |
|  |      |                                | <u>207,341</u>                            | <u>66,000</u>                             | <u>70,100</u>        |
| <b>A9812 TRANSFERS TO OTHER FUNDS</b>                |      |                                |   |   |                      |
| A9812  | 901  | TRANS OTHER/FNDS/SOL WSTE/DISP | 453,672                                   | 525,000                                   | 135,000              |
| A9812  | 904  | TRANSFER OTHER FUNDS-CAPITAL   | 799                                       | -   | -                    |
| A9812  | 918  | TRANSFER TO POWER UTILITY FUND | 2,500,000                                 | 800,000                                   | 145,700              |
|  |      |                                | <u>2,954,471</u>                          | <u>1,325,000</u>                          | <u>280,700</u>       |
| <b>AXXXX DEBT STABILIZATION RESERVE</b>              |      |                                |   |   |                      |
|  |      |                                | -   | -   | 1,150,000            |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>               |      |                                | <u>34,358,156</u>                         | <u>34,617,760</u>                         | <u>34,220,767</u>    |
| <b>A99 REVENUE</b>                                   |      |                                |   |   |                      |
| A99  | 1001 | REAL PROPERTY TAXES            | (8,470,462)                               | (8,475,933)                               | 8,471,447            |
| A99  | 1002 | REAL PROPERTY TAXES-CIP        | (2,567,937)                               | (2,742,500)                               | 2,897,100            |
| A99  | 1003 | PROJECTED COLLECT UNPAID TAXES | (20,374)                                  | (150,000)                                 | 100,000              |
| A99  | 1081 | OTHER PYMTS IN LIEU OF TAXES   | (651,818)                                 | (535,000)                                 | 527,000              |
| A99  | 1090 | INTEREST & PENALTIES           | (191,809)                                 | (100,000)                                 | 200,000              |
| A99  | 1091 | ACCRUED INTEREST & PENALTIES   | (57,592)                                  | (38,000)                                  | 50,000               |
| A99  | 1110 | SALES & USE TAX                | (7,954,409)                               | (8,100,000)                               | 8,300,000            |
| A99  | 1130 | UTILITIES GROSS RECEIPT TAXES  | (242,361)                                 | (400,000)                                 | 220,000              |
| A99  | 1170 | FRANCHISE-SUBWAY & CABLE       | (431,315)                                 | (350,000)                                 | 300,000              |
|  |      |                                | <u>(20,588,077)</u>                       | <u>(20,891,433)</u>                       | <u>21,065,547</u>    |
| A99  | 1230 | TREASURER'S FEES               | (103,095)                                 | (90,000)                                  | 90,000               |
| A99  | 1235 | CHARGES FOR TAX ADVERTISING    | (11,700)                                  | (9,000)                                   | 9,000                |
| A99  | 1255 | CITY CLERK'S FEES              | (57,052)                                  | (65,000)                                  | 50,000               |
| A99  | 1260 | CIVIL SERVICE FEES             | (785)                                     | (3,500)                                   | 2,500                |
| A99  | 1420 | SUBORDINATION FEES             | (150)                                     | -   | -                    |
| A99  | 1440 | ENGINEERING FEES               | (5,755)                                   | (1,500)                                   | 2,000                |
| A99  | 1520 | POLICE FEES                    | (6,951)                                   | (8,000)                                   | 15,000               |
| A99  | 1530 | REIMBURSEMENTS - OVERTIME      | (6,572)                                   | -   | 4,000                |

| ORG | OBJ   | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|-----|-------|--------------------------------|---|---|----------------------|
| A99 | 1587  | FIRE-MUTUAL AID REIMBURSEMENTS | (300)                                     | (1,600)                                   | 1,000                |
| A99 | 1588  | FIRE DEPT/3RD PARTY BILLING    | (35,599)                                  | (25,000)                                  | 25,000               |
| A99 | 1589  | FIRE DEPT-LOCAL TRAIN & MANUAL | (19,627)                                  | (15,000)                                  | 10,000               |
| A99 | 1710  | CODES-GRASS/SNOW/TRASH         | (39,104)                                  | (60,000)                                  | 52,000               |
| A99 | 17201 | PARKING OFF STREET PRK METERS  | (88,498)                                  | (100,000)                                 | 100,000              |
| A99 | 17202 | PARKING GARAGE FEES            | (20,572)                                  | (23,000)                                  | 22,000               |
| A99 | 17203 | PARKING PERMITS                | (81,009)                                  | (85,000)                                  | 80,000               |
| A99 | 1740  | ON-STREET PARKING METERS       | (166,192)                                 | (250,000)                                 | 170,000              |
| A99 | 1741  | TAXI CAB INSPECTIONS           | (273)                                     | (500)                                     | 500                  |
| A99 | 2001  | PARK & RECREATION CHARGES      | (6,380)                                   | (4,000)                                   | 6,000                |
| A99 | 2002  | ADULT RECREATION               | (23,847)                                  | (21,000)                                  | 21,000               |
| A99 | 2025  | SWIMMING POOL CHARGES          | (4,294)                                   | (5,000)                                   | 5,000                |
| A99 | 20651 | SKATING RINK-PUBLIC SKATING    | (6,924)                                   | (12,000)                                  | 8,000                |
| A99 | 20652 | SKATING RINK RENTAL-HOCKEY     | (34,331)                                  | (45,000)                                  | 60,000               |
| A99 | 2190  | SALE OF CEMETERY LOTS          | (7,500)                                   | (5,000)                                   | 5,000                |
| A99 | 21921 | CHARGES FOR CEMETERY SERVICES  | (23,760)                                  | (11,000)                                  | 15,000               |
| A99 | 2220  | CIVIL SERVICE CHARGES SCHOOL   | (34,348)                                  | (35,000)                                  | 33,000               |
| A99 | 2221  | SCHOOL RESOURCE OFFCR-AUB DIST | (224,064)                                 | (210,000)                                 | 225,000              |
| A99 | 2225  | FUEL CHARGES                   | (4,522)                                   | (3,500)                                   | 4,000                |
| A99 | 2401  | INTEREST EARNINGS              | (142,014)                                 | (10,000)                                  | 100,000              |
| A99 | 2402  | INTEREST EARN-ALLOCATED/CAPITL | (13,086)                                  | (12,000)                                  | 10,000               |
| A99 | 24101 | RENTAL OF REAL PROPERTY        | (50,294)                                  | (75,000)                                  | 70,000               |
| A99 | 25011 | AMUSEMENT PLACES               | (5,360)                                   | (5,500)                                   | 5,000                |
| A99 | 25012 | TAXICAB OWNERS                 | (450)                                     | (500)                                     | 600                  |
| A99 | 25013 | ELECTRICAL LICENSES            | (12,995)                                  | (12,000)                                  | 13,000               |
| A99 | 25014 | PLUMBING LICENSES              | (8,130)                                   | (7,000)                                   | 7,500                |
| A99 | 25016 | MISCELLANEOUS BUSINESS         | (2,905)                                   | (2,500)                                   | 2,500                |
| A99 | 25017 | TAXI DRIVERS                   | (821)                                     | (1,500)                                   | 1,500                |
| A99 | 25018 | PEDDLERS & SOLICITORS          | (1,300)                                   | (1,000)                                   | 1,500                |
| A99 | 2540  | BINGO LICENSES                 | (3,236)                                   | (2,500)                                   | 3,000                |
| A99 | 2544  | DOG LICENSES                   | (8,486)                                   | (11,000)                                  | 8,000                |
| A99 | 25451 | GAMES OF CHANCE                | (956)                                     | (1,000)                                   | 1,000                |
| A99 | 25452 | BELLJAR GAME                   | (160)                                     | (150)                                     | 150                  |
| A99 | 2550  | FIRE PREVENTION CODE           | (3,950)                                   | (3,500)                                   | 4,000                |
| A99 | 2551  | GAS & OIL TANK INSTALLATION    | -   | -   | -                    |
| A99 | 2553  | CERTIFICATE OF OCCUPANCY PERMI | (25,440)                                  | (21,000)                                  | 30,000               |
| A99 | 2555  | BUILDING & ALTERATIONS         | (39,512)                                  | (25,000)                                  | 60,000               |
| A99 | 2556  | DEMOLITIONS                    | (1,943)                                   | (1,000)                                   | 2,000                |
| A99 | 2557  | SIGN INSTALLATION              | (1,150)                                   | (2,000)                                   | 2,000                |
| A99 | 2558  | ZONING PERMITS                 | (3,944)                                   | (4,000)                                   | 5,000                |
| A99 | 2559  | VACANT BUILDING REGISTRY       | -   | (200,000)                                 | 40,000               |
| A99 | 2560  | DRIVEWAY PERMITS               | -   | -   | -                    |
| A99 | 2565  | PLUMBING PERMITS               | (9,744)                                   | (7,000)                                   | 10,000               |
| A99 | 2591  | FOUNDERS DAY BOOTH FEE         | -   | (1,000)                                   | -                    |
| A99 | 26101 | FINES & FORFEITED BAIL         | (7,868)                                   | (7,500)                                   | 7,000                |
| A99 | 26102 | PARKING VIOLATIONS             | (121,110)                                 | (190,000)                                 | 165,000              |
| A99 | 26103 | COURT TRAFFIC FINES            | (117,193)                                 | (100,000)                                 | 140,000              |
| A99 | 26104 | COUNTY TICKET REVENUE          | (175)                                     | -   | -                    |
| A99 | 26105 | SURCHARGE-HANDICAPPED PARKING  | (720)                                     | (500)                                     | 2,000                |

| ORG | OBJ   | ACCOUNT DESCRIPTION                 | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|-----|-------|-------------------------------------|---|---|----------------------|
| A99 | 26106 | COLLEGE TICKET REVENUE              | (460)                                     | (500)                                     | 500                  |
| A99 | 2611  | DOG FINES                           | (5,641)                                   | (4,000)                                   | 4,000                |
| A99 | xx    | HOTEL BED TAX                       | -   | -   | 125,000              |
|     |       |                                     | <u>(1,602,244)</u>                        | <u>(1,797,250)</u>                        | <u>1,835,250</u>     |
| A99 | 2650  | SALE OF SCRAP & EXCESS MATL         | (19,634)                                  | (15,000)                                  | 7,000                |
| A99 | 2655  | MINOR SALES                         | -   | -   | -                    |
| A99 | 2660  | SALE OF REAL PROPERTY               | (104,915)                                 | (100,000)                                 | 125,000              |
| A99 | 2665  | SALE OF EQUIPMENT                   | (33,953)                                  | (50,000)                                  | 25,000               |
| A99 | 2680  | INSURANCE RECOVERIES                | (48,578)                                  | -   | 10,000               |
| A99 | 2690  | OTHER COMPENSATION FOR LOSS         | (26,101)                                  | (4,000)                                   | 10,000               |
| A99 | 2700  | MEDICARE D SUBSIDY                  | (23,746)                                  | (70,000)                                  | 30,000               |
| A99 | 2701  | REFUND OF PRIOR YEAR APPROP         | (41,976)                                  | (5,000)                                   | 5,000                |
| A99 | 2705  | GIFTS & DONATIONS                   | (447)                                     | -   | -                    |
| A99 | 2706  | GRANTS                              | (150)                                     | -   | -                    |
| A99 | 2770  | OTHER UNCLASSIFIED REVENUE          | (21,011)                                  | (5,000)                                   | 5,000                |
|     |       |                                     | <u>(320,512)</u>                          | <u>(249,000)</u>                          | <u>217,000</u>       |
| A99 | 2773  | TRANSFROM TRUST-HEALTH INS PRE      | (1,087,310)                               | (950,000)                                 | 1,350,000            |
| A99 | 2813  | TRANSFER FROM AIDA                  | -   | (22,500)                                  | -                    |
| A99 | 2814  | TRANSFER FROM CD-CDBG ADMIN         | (69,258)                                  | (130,000)                                 | 70,000               |
| A99 | 2815  | RETURN INVESTMENT-SOLID WASTE       | (375,000)                                 | (350,000)                                 | 187,000              |
| A99 | 28151 | ADMINISTR CHG-SOLID WASTE FUND      | (195,000)                                 | (150,000)                                 | 211,000              |
| A99 | 2816  | RETURN INVESTMENT-WATER FUND        | (345,000)                                 | (350,000)                                 | 320,000              |
| A99 | 2817  | ADMINISTRATIVE CHRGE-WATR FUND      | (150,000)                                 | (150,000)                                 | 193,000              |
| A99 | 2818  | RETURN INVESTMENT-SEWER FUND        | (565,000)                                 | (430,000)                                 | 550,000              |
| A99 | 28181 | ADMINISTRATIVE CHARGE-SEWER FD      | (235,000)                                 | (315,000)                                 | 353,000              |
| A99 | xxx   | RETURN INVESTMENT-REFUSE FUND       | -   | -   | 92,000               |
| A99 | xxx   | ADMINISTRATIVE CHARGE-REFUSE FD     | -   | -   | 78,000               |
| A99 | 2819  | RETURN INVESTMENT-HYDRO FUND        | -   | (135,000)                                 | -                    |
| A99 | 2820  | ADMINISTRATIVE CHRGE-HYDRO FND      | -   | (100,000)                                 | -                    |
| A99 | 2891  | TRANSFER FROM CAPITAL FUND          | (5,779)                                   | -   | 1,301,000            |
| A99 | xxx   | ENERGY PERFORMANCE CONTRACT SAVINGS | -   | -   | 253,000              |
|     |       |                                     | <u>(3,027,348)</u>                        | <u>(3,082,500)</u>                        | <u>4,958,000</u>     |
| A99 | 2771  | STOP DWI GRANT-COUNTY               | (25,906)                                  | -   | -                    |
| A99 | 3001  | STATE AID-GENERAL                   | (4,982,093)                               | (4,980,000)                               | 4,982,000            |
| A99 | 3002  | STATE AID-SUPPLEMENTAL              | -   | (2,300,000)                               | -                    |
| A99 | 3004  | STATE AID-CHIPS                     | (533,697)                                 | (609,000)                                 | 600,000              |
| A99 | 3006  | MORTGAGE TAX                        | (205,620)                                 | (200,000)                                 | 200,000              |
| A99 | 3394  | STATE AID-CRIMINAL JUSTICE GRT      | (43,699)                                  | -   | -                    |
| A99 | 3395  | STATE AID-TRAFFIC SAFETY            | (17,980)                                  | (10,000)                                  | -                    |
| A99 | 3589  | STATE AID-ARTERIAL MAINTENANCE      | (163,664)                                 | (155,000)                                 | 160,000              |
| A99 | 3772  | STATE AID-PROGRAMS FOR AGING        | (7,948)                                   | (7,000)                                   | 7,500                |
| A99 | 3821  | STATE AID-YOUTH RECREATION          | (4,543)                                   | (6,000)                                   | 4,500                |
| A99 | 3822  | ST AID-LEGISLATIVE MEMBER ITEM      | (30,606)                                  | -   | 100,000              |
| A99 | xxx   | STATE AID-RSVP                      | -   | -   | 5,970                |
| A99 | xxx   | BROWNFIELD OPPORTUNITY AREA         | -   | -   | 17,000               |
| A99 | 3907  | STATE AID-NYSERDA                   | (865)                                     | -   | -                    |

| ORG                                       | OBJ  | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|---|------|--------------------------------|---|---|----------------------|
| A99                                       | 3910 | FEMA-NYS                       | (14,365)                                  | -   | -                    |
| A99                                       | 4770 | FEDERAL AID-21ST CENTURY GRANT | (26,131)                                  | (15,000)                                  | -                    |
| A99                                       | 4772 | FEDERAL AID-RSVP               | (23,079)                                  | -   | 27,000               |
| A99                                       | 4777 | FEDERAL AID-BULLET PROOF VESTS | (16,020)                                  | -   | 1,000                |
| A99                                       | 4783 | FED AID-FEMA-FIRE DEPT EQUIP   | (19,982)                                  | -   | 25,000               |
| A99                                       | 4785 | FED AID-US MARSHALS SERVICE    | -   | (25,000)                                  | 15,000               |
|   |      |                                | <u>(6,116,198)</u>                        | <u>(8,307,000)</u>                        | <u>6,144,970</u>     |
| A99                                       | 2130 | REFUSE COLLECTION              | (15,600)                                  | (13,000)                                  | -                    |
| A99                                       | 5002 | TAX STABILIZATION RESERVE      | -   | (277,577)                                 | -                    |
| <b>TOTAL GENERAL FUND REVENUES</b>        |      |                                | <u>(31,669,978)</u>                       | <u>(34,617,760)</u>                       | <u>34,220,767</u>    |
| <b>Expenditures over (under) revenues</b> |      |                                | 2,688,178                                 | -   | 0                    |

**Solid-Waste Fund 2014-2015 Proposed Budget**  
**City of Auburn, New York**

| ORG                                       | OBJ | ACCOUNT DESCRIPTION         | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|---|-----|-----------------------------|---|---|----------------------|
| <b>AL1910 UNALLOCATED INSURANCE</b>       |     |                             |   |   |                      |
| AL1910                                    | 441 | LIABILITY INSURANCE         | 36,440                                    | 38,000                                    | 39,000               |
| <b>AL1911 UNALLOCATED SALARIES</b>        |     |                             |   |   |                      |
| AL1911                                    | 100 | UNALLOCATED SALARIES        | 86,146                                    | 20,000                                    | -                    |
| <b>AL1930 JUDGMENTS &amp; SETTLEMENTS</b> |     |                             |   |   |                      |
| AL1930                                    | 453 | JUDGMENTS & SETTLEMENTS     | -   | 5,000                                     | -                    |
| <b>AL1988 BAD DEBT EXPENSE</b>            |     |                             |   |   |                      |
| AL1988                                    | 502 | BAD DEBT EXPENSE            | 106,969                                   | 30,000                                    | 30,000               |
| <b>AL1990 CONTINGENCY</b>                 |     |                             |   |   |                      |
| AL1990                                    | 455 | CONTINGENY                  | -   | 20,000                                    | -                    |
| <b>AL1994 DEPRECIATION EXPENSE</b>        |     |                             |   |   |                      |
| AL1994                                    | 501 | DEPRECIATION EXPENSE        | 937,539                                   | 900,000                                   | 945,000              |
| <b>AL8160 SOLID WASTE ADMINISTRATION</b>  |     |                             |   |   |                      |
| AL8160                                    | 110 | SALARY & WAGES              | 131,709                                   | 140,000                                   | 140,605              |
| AL8160                                    | 120 | SICK INCENTIVE              | 150                                       | 200                                       | 275                  |
| AL8160                                    | 140 | HOLIDAY PAY                 | 3,283                                     | 3,200                                     | 3,500                |
| AL8160                                    | 150 | OVERTIME                    | 4,783                                     | 3,000                                     | 3,500                |
| AL8160                                    | 220 | OFFICE EQUIPMENT            | -   | -   | 1,000                |
| AL8160                                    | 409 | SOFTWARE/LICENSES/SUPPORT   | -   | -   | 1,000                |
| AL8160                                    | 411 | OFFICE SUPPLIES             | 215                                       | 3,000                                     | 1,500                |
| AL8160                                    | 412 | OPERATING SUPPLIES          | 4,424                                     | 5,000                                     | 6,000                |
| AL8160                                    | 430 | TELEPHONE & OTHER UTILITIES | -   | -   | 1,000                |
| AL8160                                    | 440 | SERVICES                    | 29,076                                    | 30,000                                    | 28,100               |
| AL8160                                    | 451 | CONSULTING FEES             | -   | -   | 11,000               |
| AL8160                                    | 460 | TRAVEL, TRAINING, PROF DEV  | -   | 500                                       | 1,000                |
| AL8160                                    | 490 | POSTAGE                     | 2,607                                     | 5,000                                     | 5,500                |
| AL8160                                    | 801 | RETIREMENT                  | -   | -   | 26,796               |
| AL8160                                    | 811 | SOC SEC/MEDICARE            | -   | -   | 11,313               |
| AL8160                                    | 821 | WORKERS' COMP               | -   | -   | 8,873                |
| AL8160                                    | 841 | HEALTH INSURANCE            | -   | -   | 29,637               |
| AL8160                                    | 842 | DENTAL INSURANCE            | -   | -   | 2,707                |
| AL8160                                    | 845 | VISION INSURANCE            | -   | -   | 375                  |
|   |     |                             | <u>176,247</u>                            | <u>189,900</u>                            | <u>283,680</u>       |

**AL8162 REFUSE DISPOSAL**

|        |     |                            |         |         |         |
|--------|-----|----------------------------|---------|---------|---------|
| AL8162 | 110 | SALARY & WAGES             | 223,006 | 239,000 | 204,350 |
| AL8162 | 120 | SICK INCENTIVE             | 300     | 350     | 400     |
| AL8162 | 130 | TEMPORARY & PART TIME      | 18,736  | 19,000  | -       |
| AL8162 | 140 | HOLIDAY PAY                | 4,938   | 7,500   | 5,000   |
| AL8162 | 150 | OVERTIME                   | 12,500  | 10,000  | 7,500   |
| AL8162 | 230 | VEHICLES                   | -       | -       | 20,000  |
| AL8162 | 250 | OTHER EQUIPMENT            | 500     | -       | 9,000   |
| AL8162 | 412 | OPERATING SUPPLIES         | 93,489  | 115,000 | 97,000  |
| AL8162 | 420 | GAS                        | 4,007   | 5,000   | 5,000   |
| AL8162 | 425 | ELECTRIC                   | 4,250   | 7,000   | 7,000   |
| AL8162 | 430 | TELEPHONE                  | 3,325   | 4,000   | 4,000   |
| AL8162 | 440 | SERVICES                   | 62,294  | 115,000 | 156,000 |
| AL8162 | 440 | LANDFILL CELL #3           | 18,063  | -       | -       |
| AL8162 | 450 | FEES                       | 355     | 1,000   | 1,000   |
| AL8162 | 451 | CONSULTING FEES            | -       | -       | 55,000  |
| AL8162 | 460 | TRAVEL, TRAINING, PROF DEV | 2       | 1,000   | 1,000   |
| AL8162 | 481 | FUEL                       | 71,886  | 75,000  | 75,000  |
| AL8162 | 482 | VEHICLE MAINT/REPAIRS      | 79,802  | 75,000  | 75,000  |
| AL8162 | 801 | RETIREMENT                 | -       | -       | 39,366  |
| AL8162 | 811 | SOC SEC/MEDICARE           | -       | -       | 16,620  |
| AL8162 | 821 | WORKERS' COMP              | -       | -       | 13,035  |
| AL8162 | 841 | HEALTH INSURANCE           | -       | -       | 38,558  |
| AL8162 | 842 | DENTAL INSURANCE           | -       | -       | 4,331   |
| AL8162 | 845 | VISION INSURANCE           | -       | -       | 600     |
|        |     |                            | <hr/>   | <hr/>   | <hr/>   |
|        |     |                            | 597,453 | 673,850 | 834,760 |

**AL8164 RECYCLING**

|        |     |                    |         |         |         |
|--------|-----|--------------------|---------|---------|---------|
| AL8164 | 110 | SALARY & WAGES     | 73,991  | 104,000 | 103,916 |
| AL8164 | 120 | SICK INCENTIVE     | -       | 400     | 400     |
| AL8164 | 140 | HOLIDAY PAY        | 296     | 3,500   | 1,500   |
| AL8164 | 150 | OVERTIME           | 1,054   | 3,500   | 2,500   |
| AL8164 | 250 | OTHER EQUIPMENT    | -       | 1,500   | 3,500   |
| AL8164 | 412 | OPERATING SUPPLIES | 24,596  | 1,500   | 1,500   |
| AL8164 | 440 | SERVICES           | 25,765  | 20,000  | 3,500   |
| AL8164 | 801 | RETIREMENT         | -       | -       | 19,554  |
| AL8164 | 811 | SOC SEC/MEDICARE   | -       | -       | 8,286   |
| AL8164 | 821 | WORKERS' COMP      | -       | -       | 6,499   |
| AL8164 | 841 | HEALTH INSURANCE   | -       | -       | 28,698  |
| AL8164 | 842 | DENTAL INSURANCE   | -       | -       | 2,166   |
| AL8164 | 845 | VISION INSURANCE   | -       | -       | 300     |
|        |     |                    | <hr/>   | <hr/>   | <hr/>   |
|        |     |                    | 125,702 | 134,400 | 182,319 |

**AL8166 METHANE GAS UTILITIES**

|        |     |                    |        |         |        |
|--------|-----|--------------------|--------|---------|--------|
| AL8166 | 110 | SALARY & LONGEVITY | 54,722 | 54,600  | -      |
| AL8166 | 120 | SICK INCENTIVE     | -      | 200     | -      |
| AL8166 | 150 | OVERTIME           | 763    | -       | 2,500  |
| AL8166 | 250 | OTHER EQUIPMENT    | -      | 2,500   | 1,500  |
| AL8166 | 412 | OPERATING SUPPLIES | -      | 2,500   | 2,500  |
| AL8166 | 420 | GAS                | -      | -       | 1,000  |
| AL8166 | 425 | ELECTRIC           | 14,925 | 25,000  | 20,000 |
| AL8166 | 440 | SERVICES           | -      | 40,000  | 26,650 |
| AL8166 | 811 | SOC SEC/MEDICARE   | -      | -       | 191    |
| AL8166 | 821 | WORKERS' COMP      | -      | -       | 151    |
|        |     |                    | <hr/>  | <hr/>   | <hr/>  |
|        |     |                    | 70,410 | 124,800 | 54,492 |

**AL8167 LANDFILL CLOSURE ( ACCRUAL)**

|        |     |                           |          |         |         |
|--------|-----|---------------------------|----------|---------|---------|
| AL8167 | 551 | LANDFILL CLOSURE(ACCRUAL) | (62,700) | 300,000 | 300,000 |
|--------|-----|---------------------------|----------|---------|---------|

**AL8168 LANDFILL POST-CLOSURE(ACCRUAL)**

|        |     |                                |           |         |         |
|--------|-----|--------------------------------|-----------|---------|---------|
| AL8168 | 552 | LANDFILL POST-CLOSURE(ACCRUAL) | (160,000) | 200,000 | 200,000 |
|--------|-----|--------------------------------|-----------|---------|---------|

**AL9010 RETIREMENT - GENERAL**

|        |     |                    |        |         |   |
|--------|-----|--------------------|--------|---------|---|
| AL9010 | 801 | RETIREMENT-GENERAL | 71,813 | 150,000 | - |
|--------|-----|--------------------|--------|---------|---|

**AL9030 SOCIAL SECURITY & MEDICARE**

|        |     |                            |        |        |   |
|--------|-----|----------------------------|--------|--------|---|
| AL9030 | 811 | SOCIAL SECURITY & MEDICARE | 40,329 | 45,300 | - |
|--------|-----|----------------------------|--------|--------|---|

**AL9040 WORKER'S COMPENSATION**

|        |     |                       |        |        |   |
|--------|-----|-----------------------|--------|--------|---|
| AL9040 | 821 | WORKERS' COMP-PREMIUM | 70,113 | 72,500 | - |
|--------|-----|-----------------------|--------|--------|---|

**AL9050 UNEMPLOYMENT INSURANCE**

|        |     |                        |   |       |   |
|--------|-----|------------------------|---|-------|---|
| AL9050 | 831 | UNEMPLOYMENT INSURANCE | - | 5,000 | - |
|--------|-----|------------------------|---|-------|---|

**AL9060 HEALTH & DENTAL INSURANCE**

|        |     |                      |         |         |        |
|--------|-----|----------------------|---------|---------|--------|
| AL9060 | 841 | HEALTH INSURANCE     | 96,102  | 133,000 | 12,000 |
| AL9060 | 842 | DENTAL INSURANCE     | 10,474  | -       | -      |
| AL9060 | 845 | VISION COVERAGE-CSEA | 2,184   | 3,100   | -      |
|        |     |                      | <hr/>   | <hr/>   | <hr/>  |
|        |     |                      | 108,759 | 136,100 | 12,000 |

**AL9510 TRANSFERS TO OTHER FUNDS**

|        |     |                                |         |         |         |
|--------|-----|--------------------------------|---------|---------|---------|
| AL9510 | 905 | TRNS OTH FND-GEN FND ADMN CHR  | 195,000 | 150,000 | 211,000 |
| AL9510 | 906 | TRNS/OTH-GEN/FND RETURN/INVEST | 375,000 | 350,000 | 187,000 |
|        |     |                                | <hr/>   | <hr/>   | <hr/>   |
|        |     |                                | 570,000 | 500,000 | 398,000 |

**AL9710 DEBT SERVICE**

|        |     |                                |         |         |         |
|--------|-----|--------------------------------|---------|---------|---------|
| AL9710 | 690 | PRINCIPAL                      | -       | -       | 781,400 |
| AL9710 | 790 | INTEREST                       | 203,157 | 183,500 | 98,401  |
| AL9710 | 895 | SERIAL BONDS-DEBT ADMINISTRATI | 4,549   | 3,300   | 4,000   |
|        |     |                                | <hr/>   | <hr/>   | <hr/>   |
|        |     |                                | 207,706 | 186,800 | 883,801 |

**AL9812 TRANSFERS TO OTHER FUNDS**

AL9812 913 TRANS TO OTHER FUNDS/LEACHATE

|         |         |         |
|---------|---------|---------|
| 110,000 | 110,000 | 110,000 |
|---------|---------|---------|

**Total Solid-Waste Expenditures**

|           |           |           |
|-----------|-----------|-----------|
| 3,092,925 | 3,841,650 | 4,273,052 |
|-----------|-----------|-----------|

**AL99 REVENUE**

| ORG | OBJ | ACCOUNT DESCRIPTION |  |  |  |
|-----|-----|---------------------|--|--|--|
|-----|-----|---------------------|--|--|--|

|                                   |      |                               |                    |                    |                  |
|-----------------------------------|------|-------------------------------|--------------------|--------------------|------------------|
| AL99                              | 2148 | LATE CHARGES & PENALTIES      | (99,601)           | (50,000)           | 75,000           |
| AL99                              | 2376 | LANDFILL SERVICE-CITY         | (536,129)          | (525,000)          | 529,400          |
| AL99                              | 2377 | LANDFILL SERVICE-OTHER        | (2,027,060)        | (2,100,000)        | 2,100,000        |
| AL99                              | 2378 | COLLECT CHARGES-SPECIAL ITEMS | (12,980)           | (12,000)           | 12,000           |
| AL99                              | 2379 | SALE OF METHANE-PWR UTIL FUND | (94,863)           | (100,000)          | 120,000          |
| AL99                              | 2401 | INTEREST EARNINGS             | (4,220)            | (3,000)            | 6,000            |
| AL99                              | 2590 | DUMPING PERMIT                | (50,370)           | (52,000)           | 39,000           |
| AL99                              | 2650 | SALE OF SCRAP & EXCESS MATL   | (3,715)            | (4,000)            | 1,700            |
| AL99                              | 2652 | SALE OF PLAST, GLASS, METAL   | (5,026)            | (2,500)            | 13,000           |
| AL99                              | 2656 | SALE OF NEWSPAPERS            | (1,452)            | (1,500)            | -                |
| AL99                              | 2658 | SALE OF CARDBOARD             | (2,289)            | (2,000)            | 2,200            |
| AL99                              | 2770 | OTHER UNCLASSIFIED REVENUE    | (922)              | -                  | -                |
| AL99                              | 5000 | UNAPPROPRIATED SURPLUS        | -                  | (989,650)          | 1,374,752        |
| <b>Total Solid-Waste Revenues</b> |      |                               | <b>(2,838,627)</b> | <b>(3,841,650)</b> | <b>4,273,052</b> |

**Power Utility Fund 2014-2015 Proposed Budget**  
**City of Auburn, New York**

| ORG  | OBJ | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|--|-----|--------------------------------|---|---|----------------------|
| <b>E1910 UNALLOCATED INSURANCE</b>           |     |                                |   |   |                      |
| E1910  | 441 | LIABILITY INSURANCE            | 15,234                                    | 19,000                                    | 15,500               |
| <b>E1990 CONTINGENCY</b>                     |     |                                |   |   |                      |
| E1990  | 455 | CONTINGENY                     | -   | 163,766                                   | -                    |
| <b>E1994 DEPRECIATION EXPENSE</b>            |     |                                |   |   |                      |
| E1994  | 501 | DEPRECIATION EXPENSE           | 89,473                                    | 90,000                                    | 580,000              |
| <b>E1995 AMORTIZATION EXPENSE</b>            |     |                                |   |   |                      |
| E1995  | 504 | AMORTIZATION EXPENSE           | 170,525                                   | 180,000                                   | 171,000              |
| <b>E8240 HYDRO-ELECTRIC SERVICES</b>         |     |                                |   |   |                      |
| E8240  | 230 | VEHICLES                       | -   | 10,000                                    | 14,000               |
| E8240  | 412 | OPERATING SUPPLIES             | -   | 1,000                                     | 1,000                |
| E8240  | 425 | ELECTRIC                       | 5,868                                     | 7,000                                     | 7,000                |
| E8240  | 440 | SERVICES                       | 39,886                                    | 35,000                                    | 47,500               |
|  |     |                                | <u>45,754</u>                             | <u>53,000</u>                             | <u>69,500</u>        |
| <b>E8241 ELECTRIC GENERATION FACILITY</b>    |     |                                |   |   |                      |
| E8241  | 412 | OPERATING SUPPLIES             | 55,792                                    | 90,000                                    | 70,000               |
| E8241  | 420 | GAS                            | 280,913                                   | -   | -                    |
| E8241  | 421 | METHANE GAS                    | 94,863                                    | 100,000                                   | 100,000              |
| E8241  | 425 | ELECTRIC                       | 1,094,204                                 | 500,000                                   | -                    |
| E8241  | 440 | SERVICES                       | 7,463                                     | 10,000                                    | 264,000              |
| E8241  | 450 | FEES                           | -   | -   | 219,000              |
|  |     |                                | <u>1,533,235</u>                          | <u>700,000</u>                            | <u>653,000</u>       |
| <b>E9510 TRANSFERS TO OTHER FUNDS</b>        |     |                                |   |   |                      |
| E9510  | 905 | TRNS OTH FND-GEN FND ADMN CHRG | -   | 100,000                                   | -                    |
| E9510  | 906 | TRNS/OTH-GEN/FND RETURN/INVEST | -   | 135,000                                   | -                    |
|  |     |                                | <u>-</u>                                  | <u>235,000</u>                            | <u>-</u>             |
| <b>E9710 DEBT SERVICE</b>                    |     |                                |   |   |                      |
| E9710  | 690 | PRINCIPAL                      | -   | -   | 105,000              |
| E9710  | 790 | INTEREST                       | 25,894                                    | 20,000                                    | 26,500               |
|  |     |                                | <u>25,894</u>                             | <u>20,000</u>                             | <u>131,500</u>       |
| <b>E9730 BOND ANTICIPATION NOTES</b>         |     |                                |   |   |                      |
| E9730  | 690 | PRINCIPAL                      | -   | -   | 85,000               |
| E9730  | 790 | INTEREST                       | -   | 10,000                                    | 51,000               |
|  |     |                                | <u>-</u>                                  | <u>10,000</u>                             | <u>136,000</u>       |
| <b>Total Power Utility Fund Expenditures</b> |     |                                | <u>1,880,115</u>                          | <u>1,470,766</u>                          | <u>1,756,500</u>     |

**E99 REVENUE**

|  |       |                               |                    |                    |                  |
|--|-------|-------------------------------|--------------------|--------------------|------------------|
| E  | 579   | BANS REDEEMED FROM APPROP     | (6,870)            | -                  | -                |
| E99                                      | 2143  | SALE OF HYDRO POWER           | (80,540)           | (42,750)           | -                |
| E99                                      | 2149  | SALE OF ELECTRICITY           | (273,634)          | (270,000)          | 990,000          |
| E99                                      | 2401  | INTEREST EARNINGS             | (23,104)           | -                  | -                |
| E99                                      | 24101 | RENTAL OF REAL PROPERTY       | (8,016)            | (8,016)            | -                |
| E99                                      | 2770  | OTHER UNCLASSIFIED REVENUE    | (1,000)            | -                  | -                |
| E99                                      | 2811  | TRANS FROM OTHER FUND-GENERAL | (2,500,000)        | (800,000)          | 145,700          |
| E99                                      | 2825  | SALE OF ELECTRICITY-WWTP      | (407,368)          | (350,000)          | -                |
| E99                                      | XX    | USE OF RESERVES               | -                  | -                  | 620,800          |
| <b>Total Power Utility Fund Revenues</b> |       |                               | <b>(3,300,532)</b> | <b>(1,470,766)</b> | <b>1,756,500</b> |

**Water Fund 2014-2015 Proposed Budget  
City of Auburn, New York**

| ORG   | OBJ | ACCOUNT DESCRIPTION          | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated 2014-<br>15 |
|---|-----|------------------------------|---|---|-----------------------|
| <b>F1910 UNALLOCATED INSURANCE</b>          |     |                              |   |   |                       |
| F1910                                       | 441 | LIABILITY INSURANCE          | 34,965                                    | 38,000                                    | 35,000                |
| <b>F1911 UNALLOCATED SALARIES</b>           |     |                              |   |   |                       |
| F1911                                       | 100 | UNALLOCATED SALARIES         | 24,028                                    | 10,000                                    | 25,000                |
| <b>F1930 JUDGMENTS &amp; SETTLEMENTS</b>    |     |                              |   |   |                       |
| F1930                                       | 453 | JUDGMENTS & SETTLEMENTS      | -   | 5,000                                     | -                     |
| <b>F1950 TAXES ON CITY OWNED PROPERTY</b>   |     |                              |   |   |                       |
| F1950                                       | 454 | TAXES ON CITY OWNED PROPERTY | 4,379                                     | 5,000                                     | 5,000                 |
| <b>F1990 CONTINGENCY</b>                    |     |                              |   |   |                       |
| F1990                                       | 455 | CONTINGENY                   | -   | 173,306                                   | -                     |
| <b>F8310 UTILITY BILLING</b>                |     |                              |   |   |                       |
| F8310                                       | 110 | SALARY & WAGES               | 39,745                                    | 100,594                                   | 102,900               |
| F8310                                       | 120 | SICK INCENTIVE               | 200                                       | 200                                       | 400                   |
| F8310                                       | 130 | TEMPORARY & PART TIME        | 20,389                                    | 43,000                                    | 23,000                |
| F8310                                       | 210 | FURNITURE AND FIXTURES       | -   | -   | 200                   |
| F8310                                       | 409 | SOFTWARE                     | -   | -   | 4,050                 |
| F8310                                       | 411 | OFFICE SUPPLIES              | 3,024                                     | 5,000                                     | -                     |
| F8310                                       | 412 | OPERATING SUPPLIES           | -   | -   | 2,700                 |
| F8310                                       | 440 | SERVICES                     | 4,258                                     | 5,000                                     | 325                   |
| F8310                                       | 460 | TRAVEL, TRAINING, PROF DEV   | 106                                       | -   | 100                   |
| F8310                                       | 490 | POSTAGE                      | 13,892                                    | 17,000                                    | 17,000                |
| F8310                                       | 801 | RETIREMENT                   | -   | -   | 18,718                |
| F8310                                       | 811 | SOC SEC/MEDICARE             | -   | -   | 9,662                 |
| F8310                                       | 821 | WORKERS' COMP                | -   | -   | 7,578                 |
| F8310                                       | 841 | HEALTH INSURANCE             | -   | -   | 28,698                |
| F8310                                       | 842 | DENTAL INSURANCE             | -   | -   | 2,166                 |
| F8310                                       | 845 | VISION INSURANCE             | -   | -   | 450                   |
|   |     |                              | <u>81,613</u>                             | <u>170,794</u>                            | <u>217,946</u>        |
| <b>F8320 SOURCE OF SUPPLY(PUMPING STAT)</b> |     |                              |   |   |                       |
| F8320                                       | 250 | OTHER EQUIPMENT              | -   | 20,000                                    | 20,000                |
| F8320                                       | 412 | OPERATING SUPPLIES           | -   | 10,000                                    | 7,500                 |
| F8320                                       | 420 | GAS                          | 128                                       | 750                                       | 500                   |
| F8320                                       | 425 | ELECTRIC                     | 136,988                                   | 180,000                                   | 150,000               |
| F8320                                       | 430 | TELEPHONE & OTHER UTILITIES  | 867                                       | 900                                       | 900                   |
| F8320                                       | 440 | SERVICES                     | 11,655                                    | 45,000                                    | 35,800                |
| F8320                                       | 451 | CONSULTING FEES              | -   | -   | 5,000                 |

|                |         |         |         |
|----------------|---------|---------|---------|
| F8320 481 FUEL | -       | 1,000   | 1,000   |
|                | 149,638 | 257,650 | 220,700 |

**F8330 WATER FILTRATION**

|                                       |         |           |           |
|---------------------------------------|---------|-----------|-----------|
| F8330 110 SALARY & WAGES              | 398,619 | 475,000   | 416,743   |
| F8330 120 SICK INCENTIVE              | 900     | 900       | 1,400     |
| F8330 130 TEMPORARY & PART TIME       | 35,608  | 40,000    | 40,000    |
| F8330 140 HOLIDAY PAY                 | 15,614  | 14,000    | 14,000    |
| F8330 150 OVERTIME                    | 32,457  | 37,000    | 40,000    |
| F8330 210 FURNITURE AND FIXTURES      | -       | -         | 1,000     |
| F8330 220 OFFICE EQUIPMENT            | -       | 500       | 750       |
| F8330 230 VEHICLES                    | -       | -         | 14,000    |
| F8330 250 OTHER EQUIPMENT             | 27,966  | 25,000    | 21,500    |
| F8330 411 OFFICE SUPPLIES             | 153     | 300       | -         |
| F8330 412 OPERATING SUPPLIES          | 152,034 | 205,000   | 169,200   |
| F8330 420 GAS                         | 12,427  | 17,500    | 17,500    |
| F8330 425 ELECTRIC                    | 45,536  | 90,000    | 50,000    |
| F8330 430 TELEPHONE & OTHER UTILITIES | 852     | 2,000     | 2,000     |
| F8330 440 SERVICES                    | 67,316  | 95,000    | 82,850    |
| F8330 450 FEES                        | 85,773  | 64,000    | 64,000    |
| F8330 460 TRAVEL, TRAINING, PROF DEV  | 1,322   | 3,000     | 3,000     |
| F8330 481 FUEL                        | 4,024   | 5,000     | 5,000     |
| F8330 482 VEHICLE MAINT/REPAIRS       | 183     | 3,000     | 1,000     |
| F8330 801 RETIREMENT                  | -       | -         | 85,552    |
| F8330 811 SOC SEC/MEDICARE            | -       | -         | 39,179    |
| F8330 821 WORKERS' COMP               | -       | -         | 30,729    |
| F8330 841 HEALTH INSURANCE            | -       | -         | 76,661    |
| F8330 842 DENTAL INSURANCE            | -       | -         | 7,579     |
| F8330 845 VISION INSURANCE            | -       | -         | 1,259     |
|                                       | 880,784 | 1,077,200 | 1,184,902 |

**F8340 TRANSMISSION & DISTRIBUTION**

|  |         |         |         |
|--|---------|---------|---------|
| F8340 110 SALARY & WAGES                 | 341,229 | 305,000 | 303,000 |
| F8340 120 SICK INCENTIVE                 | 400     | 400     | 450     |
| F8340 130 TEMPORARY & PART TIME          | 12,790  | -       | 500     |
| F8340 140 HOLIDAY PAY                    | 487     | 500     | 2,500   |
| F8340 150 OVERTIME                       | 23,349  | 25,000  | 27,500  |
| F8340 250 OTHER EQUIPMENT                | 64,671  | 75,000  | 115,000 |
| F8340 251 RESIDENTIAL METERS (F9520.911) | 55,104  | 55,000  | 15,000  |
| F8340 411 OFFICE SUPPLIES                | -       | 200     | -       |
| F8340 412 OPERATING SUPPLIES             | 109,587 | 110,000 | 100,000 |
| F8340 430 TELEPHONE & OTHER UTILITIES    | 2,100   | 2,500   | 2,500   |
| F8340 440 SERVICES                       | 7,369   | 20,000  | 20,000  |
| F8340 450 FEES                           | -       | 1,300   | 1,300   |
| F8340 460 TRAVEL, TRAINING, PROF DEV     | 376     | 1,000   | 2,000   |
| F8340 481 FUEL                           | 30,129  | 20,000  | 20,000  |
| F8340 482 VEHICLE MAINT/REPAIRS          | 10,252  | 20,000  | 20,000  |
| F8340 801 RETIREMENT                     | -       | -       | 60,421  |
| F8340 811 SOC SEC/MEDICARE               | -       | -       | 25,547  |

|   |                                |                  |                  |                  |
|---|--------------------------------|------------------|------------------|------------------|
| F8340 821                                   | WORKERS' COMP                  | -                | -                | 20,037           |
| F8340 841                                   | HEALTH INSURANCE               | -                | -                | 76,997           |
| F8340 842                                   | DENTAL INSURANCE               | -                | -                | 895              |
| F8340 845                                   | VISION INSURANCE               | -                | -                | 5,955            |
|   |                                | <u>657,844</u>   | <u>635,900</u>   | <u>819,602</u>   |
| <b>F9010 RETIREMENT - GENERAL</b>           |                                |                  |                  |                  |
| F9010 801                                   | RETIREMENT-GENERAL             | 123,845          | 243,000          | -                |
| <b>F9030 SOCIAL SECURITY &amp; MEDICARE</b> |                                |                  |                  |                  |
| F9030 811                                   | SOCIAL SECURITY & MEDICARE     | 69,866           | 74,200           | -                |
| <b>F9040 WORKER'S COMPENSATION</b>          |                                |                  |                  |                  |
| F9040 821                                   | WORKERS' COMP-PREMIUM          | 38,123           | 39,000           | -                |
| <b>F9050 UNEMPLOYMENT INSURANCE</b>         |                                |                  |                  |                  |
| F9050 831                                   | UNEMPLOYMENT INSURANCE         | -                | 5,000            | -                |
| <b>F9060 HEALTH &amp; DENTAL INSURANCE</b>  |                                |                  |                  |                  |
| F9060 841                                   | HEALTH INSURANCE               | 164,230          | 167,000          | 109,000          |
| F9060 842                                   | DENTAL INSURANCE               | 14,672           | 14,800           | -                |
| F9060 845                                   | VISION COVERAGE-CSEA           | 2,584            | 4,150            | -                |
|   |                                | <u>181,486</u>   | <u>185,950</u>   | <u>109,000</u>   |
| <b>F9510 TRANSFERS TO OTHER FUNDS</b>       |                                |                  |                  |                  |
| F9510 905                                   | TRNS OTH FND-GEN FND ADMN CHRG | 150,000          | 150,000          | 193,000          |
| F9510 906                                   | TRNS/OTH-GEN/FND RETURN/INVEST | 345,000          | 350,000          | 320,000          |
| F9812 904                                   | TRANSFER OTHER FUNDS-CAPITAL   | 1,100            | -                | -                |
|   |                                | <u>496,100</u>   | <u>500,000</u>   | <u>513,000</u>   |
| <b>G9812 TRANSFERS TO OTHER FUNDS</b>       |                                |                  |                  |                  |
| G9812 919                                   | TRANSFER TO AL FOR TRASH       | -                | -                | 25,000           |
| <b>F9520 CAPITAL RESERVES</b>               |                                |                  |                  |                  |
| F9520 911                                   | METER REPLACEMENT RESERVE      | -                | 22,000           | -                |
| F9520 917                                   | CAPITAL RESERVE                | -                | 164,000          | 495,200          |
|   |                                | <u>-</u>         | <u>186,000</u>   | <u>495,200</u>   |
| <b>F9710 DEBT SERVICE</b>                   |                                |                  |                  |                  |
| F9710 690                                   | PRINCIPAL                      | 228,994          | 280,000          | 620,000          |
| F9710 790                                   | INTEREST                       | 67,835           | 110,000          | 199,500          |
| F9710 895                                   | SERIAL BONDS-DEBT ADMINISTRATI | 1,765            | 3,000            | 3,000            |
|   |                                | <u>298,594</u>   | <u>393,000</u>   | <u>822,500</u>   |
| <b>F9730 BOND ANTICIPATION NOTES</b>        |                                |                  |                  |                  |
| F9730 690                                   | PRINCIPAL                      | -                | 30,000           | 53,650           |
| F9730 790                                   | INTEREST                       | 1,390            | 10,000           | 51,500           |
|   |                                | <u>1,390</u>     | <u>40,000</u>    | <u>105,150</u>   |
| <b>Total Water Fund Expenditures</b>        |                                | <u>3,042,657</u> | <u>4,039,000</u> | <u>4,578,000</u> |

## F99 REVENUE

|     |      |                                  |                    |                    |                  |
|-----|------|----------------------------------|--------------------|--------------------|------------------|
| F99 | 2140 | METERED WATER SALES-PUBLIC       | (2,457,856.26)     | (2,576,000)        | 3,120,000        |
| F99 | 2141 | METERED WATER SALES OTHER COMM   | (970,576.78)       | (1,140,000)        | 1,100,000        |
| F99 | 2142 | UNMETERED WATER SALES-PUBLIC     | (4,485.85)         | (6,000)            | 5,000            |
| F99 | 2144 | WATER CONNECTION CHARGES         | (91,622.58)        | (75,000)           | 70,000           |
| F99 | 2147 | RESIDENTIAL METER REPLACE PRGM   | (66,975.56)        | (66,000)           | 74,000           |
| F99 | 2148 | LATE CHARGES & PENALTIES         | (83,814.30)        | (55,000)           | 75,000           |
| F99 | 2151 | DPW SERVICE FEES                 | (35,870.06)        | -                  | 12,000           |
| F99 | 2401 | INTEREST EARNINGS                | (12,544.59)        | (1,000)            | 2,000            |
| F99 | 2650 | SALE OF SCRAP & EXCESS MATL      | (2,816.34)         | -                  | -                |
| F99 | 2680 | INSURANCE RECOVERIES             | (5,522.89)         | -                  | -                |
| F99 | 2801 | REIMBURSE LABOR MAINT/HYDRO      | (10,000.00)        | (10,000)           | 10,000           |
| F99 | 2818 | TRANSFER FROM SEWER FUND         | (60,000.00)        | (110,000)          | 110,000          |
| F99 | 2690 | OTHER COMPENSATION FOR LOSS      | (885.13)           | -                  | -                |
| F99 | 2701 | REFUND OF PRIOR YEAR APPROP      | (11,200.00)        | -                  | -                |
| F99 | 2811 | TRANS FROM OTHER FUND-GENERAL    | (5,000.00)         | -                  | -                |
|     |      | <b>Total Water Fund Revenues</b> | <b>(3,819,170)</b> | <b>(4,039,000)</b> | <b>4,578,000</b> |

**Sewer Fund 2014-2015 Proposed Budget**  
**City of Auburn, New York**

| ORG                                       | OBJ | ACCOUNT DESCRIPTION          | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|---|-----|------------------------------|---|---|----------------------|
| <b>G1910 UNALLOCATED INSURANCE</b>        |     |                              |   |   |                      |
| G1910                                     | 441 | LIABILITY INSURANCE          | 72,767                                    | 80,000                                    | 75,000               |
| <b>G1911 UNALLOCATED SALARIES</b>         |     |                              |   |   |                      |
| G1911                                     | 100 | UNALLOCATED SALARIES         | 25,964                                    | 15,000                                    | 15,000               |
| <b>G1930 JUDGMENTS &amp; SETTLEMENTS</b>  |     |                              |   |   |                      |
| G1930                                     | 453 | JUDGMENTS & SETTLEMENTS      | -   | 25,000                                    | 25,000               |
| <b>G1950 TAXES ON CITY OWNED PROPERTY</b> |     |                              |   |   |                      |
| G1950                                     | 454 | TAXES ON CITY OWNED PROPERTY | 918                                       | 1,500                                     | 1,500                |
| <b>G1990 CONTINGENCY</b>                  |     |                              |   |   |                      |
| G1990                                     | 455 | CONTINGENY                   | -   | 46,700                                    | 50,000               |
| <b>G8120 SANITARY SEWERS</b>              |     |                              |   |   |                      |
| G8120                                     | 110 | SALARY & WAGES               | 358,804                                   | 392,000                                   | 392,825              |
| G8120                                     | 120 | SICK INCENTIVE               | 550                                       | 400                                       | 500                  |
| G8120                                     | 130 | TEMPORARY & PART TIME        | 1,930                                     | 3,500                                     | 2,000                |
| G8120                                     | 140 | HOLIDAY PAY                  | 287                                       | -   | 300                  |
| G8120                                     | 150 | OVERTIME                     | 5,705                                     | 10,000                                    | 15,000               |
| G8120                                     | 250 | OTHER EQUIPMENT              | 37,610                                    | 40,000                                    | 102,000              |
| G8120                                     | 411 | OFFICE SUPPLIES              | -   | 2,500                                     | -                    |
| G8120                                     | 412 | OPERATING SUPPLIES           | 82,435                                    | 85,000                                    | 90,000               |
| G8120                                     | 430 | TELEPHONE & OTHER UTILITIES  | -   | -   | 2,000                |
| G8120                                     | 440 | SERVICES                     | 1,629                                     | 26,000                                    | 28,000               |
| G8120                                     | 460 | TRAVEL, TRAINING, PROF DEV   | -   | 500                                       | 500                  |
| G8120                                     | 481 | FUEL                         | 19,708                                    | 18,000                                    | 20,000               |
| G8120                                     | 482 | VEHICLE MAINT/REPAIRS        | 12,793                                    | 49,000                                    | 35,000               |
| G8120                                     | 801 | RETIREMENT                   | -   | -   | 74,043               |
| G8120                                     | 811 | SOC SEC/MEDICARE             | -   | -   | 31,413               |
| G8120                                     | 821 | WORKERS' COMP                | -   | -   | 24,637               |
| G8120                                     | 841 | HEALTH INSURANCE             | -   | -   | 89,840               |
| G8120                                     | 842 | DENTAL INSURANCE             | -   | -   | 8,121                |
| G8120                                     | 845 | VISION INSURANCE             | -   | -   | 1,195                |
|   |     |                              | <b>521,452</b>                            | <b>626,900</b>                            | <b>917,373</b>       |
| <b>G8130 SEWAGE TREATMENT</b>             |     |                              |   |   |                      |
| G8130                                     | 110 | SALARY & WAGES               | 691,675                                   | 740,000                                   | 792,921              |
| G8130                                     | 120 | SICK INCENTIVE               | 908                                       | 500                                       | 900                  |
| G8130                                     | 140 | HOLIDAY PAY                  | 10,580                                    | 15,000                                    | -                    |
| G8130                                     | 150 | OVERTIME                     | 13,721                                    | 18,000                                    | 15,000               |
| G8130                                     | 220 | OFFICE EQUIPMENT             | 39  | -   | 1,500                |
| G8130                                     | 203 | VEHICLES                     | -   | -   | 30,000               |
| G8130                                     | 250 | OTHER EQUIPMENT              | 79,819                                    | 125,000                                   | 158,000              |

**Sewer Fund 2014-2015 Proposed Budget**  
**City of Auburn, New York**

| ORG   | OBJ       | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|---|-----------|--------------------------------|---|---|----------------------|
|   |           |                                | 99  | 300                                       | -                    |
| G8130                                       | 411       | OFFICE SUPPLIES                | 148,314                                   | 240,000                                   | 171,500              |
| G8130                                       | 412       | OPERATING SUPPLIES             | 76,641                                    | 100,000                                   | 100,000              |
| G8130                                       | 420       | NATURAL GAS                    | 428,503                                   | 370,000                                   | 370,000              |
| G8130                                       | 425       | ELECTRIC                       | 73,311                                    | 90,000                                    | 80,000               |
| G8130                                       | 430       | TELEPHONE & OTHER UTILITIES    | 433,960                                   | 400,000                                   | 313,200              |
| G8130                                       | 440       | SERVICES                       | 16,298                                    | 20,000                                    | 17,000               |
| G8130                                       | 450       | FEES                           | -   | -   | 45,000               |
| G8130                                       | 451       | CONSULTING FEES                | 3,500                                     | 6,000                                     | 6,000                |
| G8130                                       | 460       | TRAVEL, TRAINING, PROF DEV     | 4,986                                     | 8,000                                     | 6,000                |
| G8130                                       | 481       | FUEL                           | 6,121                                     | 6,000                                     | 12,000               |
| G8130                                       | 482       | VEHICLE MAINT/REPAIRS          | -   | -   | 146,558              |
| G8130                                       | 801       | RETIREMENT                     | -   | -   | 61,875               |
| G8130                                       | 811       | SOC SEC/MEDICARE               | -   | -   | 48,529               |
| G8130                                       | 821       | WORKERS' COMP                  | -   | -   | 166,089              |
| G8130                                       | 841       | HEALTH INSURANCE               | -   | -   | 16,241               |
| G8130                                       | 842       | DENTAL INSURANCE               | -   | -   | 2,320                |
| G8130                                       | 845       | VISION INSURANCE               | -   | -   | -                    |
|   |           |                                | 1,988,476                                 | 2,138,800                                 | 2,560,633            |
| <b>G9010 RETIREMENT - GENERAL</b>           |           |                                |   |   |                      |
|   | G9010 801 | RETIREMENT-GENERAL             | 220,678                                   | 327,000                                   | -                    |
| <b>G9030 SOCIAL SECURITY &amp; MEDICARE</b> |           |                                |   |   |                      |
|   | G9030 811 | SOCIAL SECURITY & MEDICARE     | 82,106                                    | 100,000                                   | -                    |
| <b>G9040 WORKER'S COMPENSATION</b>          |           |                                |   |   |                      |
|   | G9040 821 | WORKERS' COMP-PREMIUM          | 63,831                                    | 65,000                                    | -                    |
| <b>G9060 HEALTH &amp; DENTAL INSURANCE</b>  |           |                                |   |   |                      |
|   | G9060 841 | HEALTH INSURANCE               | 268,539                                   | 248,000                                   | 88,000               |
|   | G9060 842 | DENTAL INSURANCE               | 21,044                                    | 23,500                                    | -                    |
|   | G9060 845 | VISION COVERAGE-CSEA           | 3,067                                     | 6,600                                     | -                    |
|   |           |                                | 292,649                                   | 278,100                                   | 88,000               |
| <b>G9510 TRANSFERS TO OTHER FUNDS</b>       |           |                                |   |   |                      |
|   | G9510 905 | TRNS OTH FND-GEN FND ADMN CHR  | 235,000                                   | 315,000                                   | 353,000              |
|   | G9510 906 | TRNS/OTH-GEN/FND RETURN/INVEST | 565,000                                   | 430,000                                   | 550,000              |
|   | G9510 907 | TRNS OTH FNDS-ASHE/SLUDGE DISP | -   | 15,000                                    | 15,000               |
|   |           |                                | 800,000                                   | 760,000                                   | 918,000              |
| <b>G9512 TRANSFERS TO OTHER FUNDS</b>       |           |                                |   |   |                      |
|   | G9512 904 | TRANSFER TO CAPITAL            | -   | -   | 100,000              |
|   | G9512 908 | TRANSFER TO OTHER FNDS-WATER   | 60,000                                    | 110,000                                   | 110,000              |
|   |           |                                | 60,000                                    | 110,000                                   | 210,000              |
| <b>G9520 CAPITAL RESERVES</b>               |           |                                |   |   |                      |
|   | G9520 917 | CAPITAL RESERVE                | -   | -   | 230,494              |

**Sewer Fund 2014-2015 Proposed Budget  
City of Auburn, New York**

| ORG                                   | OBJ        | ACCOUNT DESCRIPTION            | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated<br>2014-15 |
|---------------------------------------|------------|--------------------------------|---|---|----------------------|
| <b>G9812 TRANSFERS TO OTHER FUNDS</b> |            |                                |   |   |                      |
| G9812                                 | 919        | TRANSFER TO AL FOR TRASH       | -   | -   | 109,000              |
| <b>G9710 DEBT SERVICE</b>             |            |                                |   |   |                      |
| G9710                                 | 690        | PRINCIPAL                      | 1,991,873                                 | 1,900,000                                 | 2,220,000            |
| G9710                                 | 790        | INTEREST                       | 577,365                                   | 800,000                                   | 451,000              |
| G9710                                 | 895        | SERIAL BONDS-DEBT ADMINISTRATI | 43,121                                    | 24,000                                    | 40,000               |
|                                       |            |                                | <u>2,612,359</u>                          | <u>2,724,000</u>                          | <u>2,711,000</u>     |
| <b>G9730 BOND ANTICIPATION NOTES</b>  |            |                                |   |   |                      |
| G9730                                 | 690        | PRINCIPAL                      | -   | 15,000                                    | 34,000               |
| G9730                                 | 790        | INTEREST                       | 4,588                                     | 40,000                                    | 6,000                |
|                                       |            |                                | <u>4,588</u>                              | <u>55,000</u>                             | <u>40,000</u>        |
| <b>Total Sewer Fund Expenditures</b>  |            |                                | <u>6,745,789</u>                          | <u>7,353,000</u>                          | <u>7,851,000</u>     |
| <b>G99 REVENUE</b>                    |            |                                |   |   |                      |
| <b>ORG</b>                            | <b>OBJ</b> | <b>ACCOUNT DESCRIPTION</b>     |   |   |                      |
| G99                                   | 2120       | SEWER RENTS-PUBLIC             | (5,390,309)                               | (5,505,000)                               | 5,700,000            |
| G99                                   | 21201      | SEWER RENTS-OTHER GOV'T        | (3,111)                                   | -   | -                    |
| G99                                   | 2121       | SEWER RENTS-OUTSIDE CITY       | (1,167,237)                               | (1,300,000)                               | 1,400,000            |
| G99                                   | 2125       | SEWER MAINTENANCE SERVICES     | (163,980)                                 | (1,000)                                   | -                    |
| G99                                   | 2128       | PENS ON DELINQUENT SEWER BILLS | (14,925)                                  | (135,000)                                 | 170,000              |
| G99                                   | 2151       | DPW SERVICE FEES               | (346,228)                                 | -   | 15,000               |
| G99                                   | 2375       | SEPTAGE/WELL WATER PROCESSING  | (3,374)                                   | (300,000)                                 | 450,000              |
| G99                                   | 2401       | INTEREST EARNINGS              | (3,901)                                   | (1,000)                                   | 3,000                |
| G99                                   | 2402       | INTEREST EARN-ALLOCATED/CAPITA | -   | (1,000)                                   | 3,000                |
| G99                                   | 2650       | SALE OF SCRAP & EXCESS MATL    | -   | -   | -                    |
| G99                                   | 2665       | SALE OF EQUIPMENT              | -   | -   | -                    |
| G99                                   | 2680       | INSURANCE RECOVERIES           | (2,629)                                   | -   | -                    |
| G99                                   | 2690       | OTHER COMPENSATION FOR LOSS    | (1,486)                                   | -   | -                    |
| G99                                   | 2883       | LANDFILL LEACHATE TREATMENT    | (110,000)                                 | (110,000)                                 | 110,000              |
| <b>Total Sewer Fund Revenues</b>      |            |                                | <u>(7,207,179)</u>                        | <u>(7,353,000)</u>                        | <u>7,851,000</u>     |

Refuse Fund 2014-2015 Proposed Budget  
City of Auburn, New York

| ORG                                   | OBJ  | ACCOUNT DESCRIPTION             | 2013 Actual<br>Expenditures<br>(Revenues) | 2014 Budget<br>Expenditures<br>(Revenues) | Estimated 2014-<br>15 |
|---------------------------------------|------|---------------------------------|---|---|-----------------------|
| <b>A8161 REFUSE COLLECTION</b>        |      |                                 |   |   |                       |
| A8161                                 | 110  | SALARIES & LONGEVITY            | 312,166                                   | 325,000                                   | 370,175               |
| A8161                                 | 120  | SICK INCENTIVE                  | 617                                       | 1,000                                     | 1,000                 |
| A8161                                 | 130  | TEMPORARY & PART TIME           | 20,434                                    | 15,000                                    | 20,000                |
| A8161                                 | 140  | HOLIDAY PAY                     | 1,783                                     | 5,500                                     | 3,500                 |
| A8161                                 | 150  | OVERTIME                        | 4,260                                     | 5,500                                     | 5,500                 |
| A8161                                 | 412  | OPERATING SUPPLIES              | 14,913                                    | 18,000                                    | 18,000                |
| A8161                                 | 420  | GAS                             | 3,497                                     | 6,000                                     | 4,500                 |
| A8161                                 | 425  | ELECTRIC                        | 4,760                                     | 5,000                                     | 5,000                 |
| A8161                                 | 481  | FUEL                            | 108,554                                   | 100,000                                   | 100,000               |
| A8161                                 | 482  | VEHICLE MAINT/REPAIRS           | 46,426                                    | 50,000                                    | 50,000                |
| A8161                                 | 801  | RETIREMENT                      | -   | -   | 68,888                |
| A8161                                 | 811  | SOC SEC/MEDICARE                | -   | -   | 30,613                |
| A8161                                 | 821  | WORKERS' COMP                   | -   | -   | 24,011                |
| A8161                                 | 841  | HEALTH INSURANCE                | -   | -   | 95,055                |
| A8161                                 | 842  | DENTAL INSURANCE                | -   | -   | 9,745                 |
| A8161                                 | 845  | VISION INSURANCE                | -   | -   | 1,350                 |
| A8161                                 | XX   | CAPITAL RESERVE                 | -   | -   | 58,264                |
| A9812                                 | 901  | TRANS OTHER/FNDS/SOL WSTE/DISP  | 260,400                                   | 260,400                                   | 260,400               |
| A9812                                 | 904  | RETURN INVESTMENT-REFUSE FUND   | -   | -   | 92,000                |
| A9812                                 | 918  | ADMINISTRATIVE CHARGE-REFUSE FD | -   | -   | 78,000                |
| <b>Total Refuse Fund Expenditures</b> |      |                                 | <b>777,810</b>                            | <b>791,400</b>                            | <b>1,296,000</b>      |
| <b>REVENUES</b>                       |      |                                 |   |   |                       |
| A99                                   | 2130 | REFUSE COLLECTION FEE           | (15,600)                                  | (13,000)                                  | 1,296,000             |

Bed Tax Calculation (Hotel tax)

|                        | Bed Tax at 2.0% |              |                |            |           |           |                   |                  |  |  |
|------------------------|-----------------|--------------|----------------|------------|-----------|-----------|-------------------|------------------|--|--|
|                        | Rooms           | Average Rate | Nightly Income | Annualized | Occupancy | Extended  | Income            | Cost to Customer |  |  |
| Days Inn               | 51              | 66           | 3,366          | 1,228,590  | 50%       | 614,295   | 12,285.90         | 1.32             |  |  |
| Scottish Inn           | 20              | 65           | 1,300          | 474,500    | 50%       | 237,250   | 4,745.00          | 1.30             |  |  |
| Super 8                | 46              | 60           | 2,760          | 1,007,400  | 50%       | 503,700   | 10,074.00         | 1.20             |  |  |
| Hilton Garden          | 92              | 279          | 25,668         | 9,368,820  | 50%       | 4,684,410 | 93,688.20         | 5.58             |  |  |
| Holiday Inn            | 166             | 143          | 23,738         | 8,664,370  | 50%       | 4,332,185 | 86,643.70         | 2.86             |  |  |
| Inn at the Fingerlakes | 79              | 99           | 7,821          | 2,854,665  | 50%       | 1,427,333 | 28,546.65         | 1.98             |  |  |
| Tuxill House B&B       | 4               | 99           | 396            | 144,540    | 50%       | 72,270    | 1,445.40          | 1.98             |  |  |
| 10 Fitch B&B           | 8               | 250          | 2,000          | 730,000    | 50%       | 365,000   | 7,300.00          | 5.00             |  |  |
|                        |                 |              |                |            |           |           | <u>244,728.85</u> |                  |  |  |

Rooms were obtained from the assessor's office, rates were obtained from the hotel's website.