



FINANCE COMMITTEE MEETING – Monday October 24, 2016 – Agenda

1. Roll Call
2. Approval of the minutes of September 26, 2016
3. Standard & Poor's Ratings Report / Bond Re-Funding
4. 2017 Budget Review
5. 9-30-16 YTD Income / Expense Variance Review
6. Investment Portfolio Review
7. Annual Finance Committee work calendar – review
8. Other Matters
9. Adjournment

Finance Committee Minutes – 9/26/16

**MINUTES OF THE REGULAR MEETING
OF FINANCE COMMITTEE
OF THE CITY OF SUNSET HILLS, MISSOURI
HELD ON MONDAY, SEPTEMBER 26, 2016**

Meeting convened at 5:30 p.m.

Place of meeting: Public Works Conference room at Sunset Hills City Hall.

The Finance Committee of the City of Sunset Hills, Missouri met in open session. Chairman Alderman Rich Gau, Member City Collector Michael Sawicki, Member Joe Stewart, Member Jeff Cammilleri, Alderman Thomas Musich, Member Mike Fitzgerald along with Accounting Manager Bill Lehmann and City Administrator Eric Sterman, were personally in attendance.

Approval of Minutes

The minutes of the August 1, 2016 Finance Committee meeting were distributed for review. A motion was made by Member Sawicki to adopt the minutes as corrected. Alderman Musich seconded the motion, and it was passed unanimously.

Review of 2009 Certificates of Participation

Mr. Sterman gave a brief recap regarding last month's meeting with Reagan Holliday and Chris Collier of Hilltop Securities regarding refunding of the 2009 bonds. Mr. Sterman stated the rating process with S&P is scheduled for tomorrow with Gilmore & Bell, and Hilltop Securities. He stated the rating right now is a single A- with a negative outlook. Mr. Sterman stated Ms. Holliday said it would be very surprising if the city's rating will be raised at this point even though we are addressing these issues and they are not yet completed.

Alderman Musich questioned the negative outlook. Mr. Sterman stated Ms. Holliday suggested maintaining the A- and getting a neutral, stable or positive outlook. Alderman Musich asked when the answer will come. Mr. Sterman stated first an analysis is done, then a draft report is sent and a response within a two hour window and returned, then a panel reviews it and assigns the rating. Mr. Sterman stated it should take about two weeks for a rating for the late October or early November close.

Question was asked how the rating ties into the interest rate. Mr. Sterman answered the higher the rating, the lower the interest rate. He stated with this rating we are still saving money. Mr. Sterman stated when rates get this low the variance is mitigated a little bit. He stated Ms. Holliday suggested looking into bond insurance which helps buy up the rating.

Draft Budget Review

Mr. Lehmann distributed and explained the handout on the overview of the budget structure. He stated the break down shows each department. Some departments will have separate departments underneath them and shows the monies each department will draw the money from.

Mr. Lehmann explained two summary reviews of the budget, first is by fund, and the next is revenue on top and the expenses broken down by department and within each department. Alderman Musich asked who will be inputting the information from the current system into the Tyler system. Mr. Lehmann stated the information from the old system will be transferred to Tyler.

Mr. Lehmann pointed out that when the departments started the budget process before Labor Day the city did not have the final number for the new health insurance. He stated the number from last year was used and assumed a 10-15% increase. Mr. Sterman stated the insurance ended up being a 33% decrease instead. Mr. Sterman explained the decrease was due to a decline in claims.

Mr. Sterman explained that department heads sent a rough draft of their budgets. Some of these numbers need to be scrubbed. Once this is reviewed it will change a little.

Questions were raised regarding capital plan, projects and funds. Mr. Sterman stated that capital fund money should be spent only on capital projects. He explained that there is a solid draft of the capital plan now and should be adopted with the budget. He stated over the past couple of years budgeting was very optimistic on projects getting done this year and then never were executed and then the budgeted funds had an overage at the end of the year. A lengthy discussion ensued discussing the pros and cons of the capital fund monies, how much under, or over, general fund and how the budget was calculated in the past.

Mr. Sterman stated that budget amendments will be brought to the board of aldermen for approval and the software will enforce this and be coded into the software. He stated this will become a stricter procedure.

Chairman Gau asked how the salary increase is projected for next year. Mr. Sterman replied the same as last year, about 3% and the 1% incentive pay which is performance based. Chairman Gau asked if this something the finance committee decides. Mr. Sterman stated this is the board of aldermen decision, based on the budget. Mr. Sterman stated he could make some recommendations. He stated we have a step and grade plan and was not upgraded last year. Mr. Sterman stated a salary study should be done. He stated increases are done annually and with the budget. A discussion regarding what percentage should be given and members were in agreement with 2.5%.

Motion was made by Member Sawicki to have the City Administrator to budget a 2.5% pay increase for salaries and for a balanced (operating) budget. Member Fitzgerald seconded the motion and it was unanimously passed.

Article XIV Purchasing

Mr. Sterman explained the draft purchasing policy. He stated this will be implemented in the new software and these rules will be coded into the software for approvals. This will

determine (depending on the amount of purchase) who will approve it; who has the authority the department head or does it need to be a sealed bid or have board approval.

Mr. Sterman suggested anything under \$1000.00 the department heads can approve it; amounts of \$1000.00 to \$5000.00 needs approval of the department head and 3 written bids. He stated \$5000.00 - \$15,000.00 would need 3 written bids and approval of the department head and the City Administrator's approval. Anything over \$15,000.00 a sealed bid is required and then the approval from the Board of Aldermen.

Alderman Musich asked if the figures and the language in this document is boiler plate. Mr. Sterman replied he did look at some other cities and stated much of this language is boiler plate.

Chairman Gau asked how this would work using credit cards and earning points. Mr. Lehmann stated that the larger purchases are paid through accounts payable on a city credit card along with an invoice. He stated each department head signs off on the purchases and turns in receipts; then accounts payable compiles them and then to the finance director.

Mr. Sterman would like this purchasing policy to be codified and would like this policy recommended to the board of aldermen. Chairman Gau asked if the committee had any other changes or additions to this policy.

Member Fitzgerald made a motion to recommend this purchasing policy to the board of alderman at the October 25th work session and seconded by Member Sawicki and motion unanimously passed.

Annual Finance Committee work calendar -review

Reporting on investments will be moved to next month's meeting.

Other Matters

Mr. Lehmann reported that Tyler has the last stage of the chart of accounts for reporting and also the CPA presented their preferred reporting. He stated this will generate two versions of reporting. The consultants are scheduled to be here in the next three weeks. He stated Tyler now has samples of the check stock and how the purchase orders are laid out also designing reports that will be used on a daily basis. Mr. Lehmann stated the city did purchase the payroll modular from Tyler.

Adjournment

Alderman Musich made a motion to adjourn the meeting. Member Fitzgerald seconded the motion and it passed unanimously. Meeting adjourned at 7:00 p.m.

Recording Secretary – Dede Hendricks

Standard & Poor's Ratings
Report - 10/24/16

RatingsDirect®

Summary:

Sunset Hills, Missouri; Appropriations; General Obligation

Primary Credit Analyst:

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Summary:

Sunset Hills, Missouri; Appropriations; General Obligation

Credit Profile

US\$8.54 mil rfdg certs of part ser 2016 dtd 11/03/2016 due 03/01/2027

<i>Long Term Rating</i>	AA/Stable	New
Sunset Hills		
<i>Long Term Rating</i>	AA/Stable	Upgraded
Sunset Hills ICR		
<i>Long Term Rating</i>	AA+/Stable	Upgraded

Rationale

S&P Global Ratings raised its issuer credit rating (ICR) to 'AA+' from 'A' on Sunset Hills, Mo. At the same time, we raised our long-term rating to 'AA' from 'A-' on the city's series 2009 certificates of participation. Finally, we assigned our 'AA' long-term rating to Sunset Hills' series 2016 refunding certificates of participation. The outlook is stable.

The rating action reflects our view of the city's improved financial management conditions as determined by our Financial Management Assessment (FMA) methodology, as well as the city's new financial leadership, which has led to more formalized financial management policies and practices and provided stability in its financial reporting. Given the significant changes to the city's policies, we no longer view the FMA as vulnerable. Under our criteria, an FMA of vulnerable caps the rating at 'A'. We believe maintenance of the 'AA+' long-term rating will depend greatly on the city's adherence to its adopted financial management policies and practices.

In addition, the rating action reflects our view of the city's improved budgetary performance to strong from adequate and improved debt profile to strong from very weak. The improved debt profile score is a result of updated information received from the city, including overlapping debt information.

The principal and interest payments on the COPs are subject to annual appropriation by the city. The city, as lessee, makes basic rent payments to the trustee, as lessor, to pay for the COPs. The 'AA' rating on the COPS reflects a one-notch rating below the ICR given the annual appropriation risk associated with the lease. Bond proceeds will be used to refund the series 2009 COPS for an estimated net present value savings of roughly 8.5%.

The 'AA+' ICR reflects our assessment of the city's:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Adequate management, with standard financial policies and practices under our FMA methodology;
- Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2015;
- Very strong budgetary flexibility, with a high available fund balance in fiscal 2015 of 90% of operating expenditures;

- Very strong liquidity, with total government available cash at 103.7% of total governmental fund expenditures and 9.8x governmental debt service, and access to external liquidity we consider strong;
- Strong debt and contingent liability position, with debt service carrying charges at 10.6% of expenditures and net direct debt that is 80.4% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value and rapid amortization, with 88.3% of debt scheduled to be retired in 10 years; and
- Adequate institutional framework score.

Very strong economy

We consider Sunset Hills' economy very strong. The city, with an estimated population of 8,278, is located in St. Louis County in the St. Louis MSA, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 167% of the national level and per capita market value of \$165,246. Overall, the city's market value was stable over the past year at \$1.4 billion in 2015. The county unemployment rate was 4.6% in 2015.

Sunset Hills is located approximately 15 miles from downtown St. Louis. St. Louis serves as the cultural, financial, health care, and educational center for nearly 3 million people in seven counties in Missouri and eight in Illinois. St. Louis announced that it has been chosen as the location for the National Geospatial-Intelligence Agency's new NGA West campus, which will be about a \$1.75 billion investment. Leading employers within the St. Louis area include BJC Healthcare (24,182 employees), Wal-mart Stores Inc. (22,006), SSM Health (15,949), Washington University (14,692), and Boeing Defense, Space & Security (14,617).

Officials are projecting assessed value to remain stable over the near term given the city's built-out status, but the city continues to receive interest for redevelopment opportunities. In addition, officials expect the unemployment rate to remain low given the city's proximity to the St. Louis MSA.

Adequate management

We view the city's management as adequate, with standard financial policies and practices under our FMA methodology, indicating our view that the finance department maintains adequate policies in some but not all key areas.

We have revised the FMA to standard from vulnerable as a result of the city's recent adoption and strengthening of existing policies as well as its regular reporting of budget-to-actual revenue and expenditures to its board of aldermen.

The revision also reflects our expectation that management will adhere to these policies and practices and follow its standards for reporting to the board of aldermen. We will monitor and verify that management is providing regular monthly budget-to-actual updates to the board as well as regular reporting of investment holdings. Failure to adhere to these policies could put pressure on the rating.

The city's finance department forecasts revenue and expenditures by looking at historical trends and revenue growth projections, including economic data and unemployment trends. Also, the city provides monthly updates on the budget and investment holdings to the board. The city's investment policy is conservative and holdings are reviewed monthly. The city has a formal fund balance policy of maintaining a 30%-50% general fund reserve, and the city's reserves have exceeded the policy-mandated level. The city lacks a formal debt policy, long-term financial plan, and long-term capital plan.

Strong budgetary performance

Sunset Hills' budgetary performance is strong in our opinion. The city had operating surpluses of 3.0% of expenditures in the general fund and of 4.1% across all governmental funds in fiscal 2015. General fund operating results of the city have been stable over the past three years, with results of 1.2% in 2014 and 4.8% in 2013.

The city historically adopts deficit budgets, but typically ends the year ahead of budget as evidenced by its operating results over the past three fiscal years. Although the adopted fiscal 2016 budget reflects a general fund deficit of \$319,408, management is projecting to end the year (Dec. 31) with at least break-even results or a small surplus. Officials attribute the better-than-budgeted results to sales tax revenue trending ahead of budgeted. For fiscal 2017, preliminary budget assumptions include flat revenue assumptions and expenditures that are comparable to those of fiscal 2016.

Since our latest review, in December 2015, when we cited the lack of key financial leadership as a credit weakness, the city has filled its key financial leadership positions, which we believe adds stability to the credit. The city clerk left the city in 2014. Over the past 12 to 16 months, elected officials transitioned to a city administrator form of government. A new mayor was elected in 2016. She previously served on the board of aldermen for six years. In addition, a city administrator started in July of 2016 and a new finance director in February of 2016. The current city administrator has over 10 years of experience in local government. The finance director is a CPA with over 21 years of finance and accounting experience. Under this new leadership, we believe the city can effectively manage its financial performance, clarifying its financial practices and management as well as maintaining its strong budgetary performance.

We believe that the city's general fund and total governmental funds budgetary performance will likely be at least balanced in fiscal years 2016 and 2017. As such, we expect that the city will maintain its strong budgetary performance.

Very strong budgetary flexibility

Sunset Hills' budgetary flexibility is very strong, in our view, with a high available fund balance in fiscal 2015 of 90% of operating expenditures, or \$7 million. We expect the available fund balance to remain above 75% of expenditures for the current and next fiscal years, which we view as a positive credit factor.

Although the city's fiscal 2016 budget calls for the use of roughly \$319,408, we do not believe the city's budgetary flexibility will weaken as a result. The city has maintained reserves in excess of 75% of operating expenditures for over six fiscal years and has no plans to draw down reserves below this level over the next two years. In addition, the city has a reserve policy of maintaining at least 30% to 50% of operating expenses in reserves. Therefore, we project that Sunset Hills' budgetary flexibility will remain very strong over the next two years.

Although the city has historically maintained reserves in excess of 75%, we have raised the ratings because we believe management's long-term projections and plans to not draw down reserves below 75% are achievable.

Very strong liquidity

In our opinion, Sunset Hills' liquidity is very strong, with total government available cash at 103.7% of total governmental fund expenditures and 9.8x governmental debt service in 2015. In our view, the city has strong access to

external liquidity if necessary.

The city's strong access to external liquidity is demonstrated through access to the market in the past two decades.

Sunset Hills has issued appropriation-backed debt in recent years. It has historically had what we consider very strong cash balances and, given management's demonstrated ability to maintain balanced operations, we do not believe its cash position will worsen. All of Sunset Hills' investments comply with Missouri statutes and the city's internal investment policy. As of Dec. 31, 2015, the city's investments included U.S. Treasury bills, U.S. government agencies, repurchase agreements, certificates of deposit, and certain commercial paper. We do not consider this aggressive. Sunset Hills has no contingent liabilities that could lead to an unexpected deterioration from very strong levels.

Strong debt and contingent liability profile

In our view, Sunset Hills' debt and contingent liability profile is strong. Total governmental fund debt service is 10.6% of total governmental fund expenditures, and net direct debt is 80.4% of total governmental fund revenue. Overall net debt is low at 3.0% of market value, and approximately 88.3% of the direct debt is scheduled to be repaid within 10 years, which are in our view positive credit factors.

All of the city's debt is fixed rate, and the city has no bank loans or private placements outstanding. Following this issuance, the city has no plans to issue debt. Given the rapid amortization and limited additional capital needs in the medium term, we do not expect the city's debt burden to change materially over the next few years.

Sunset Hills' pension contributions totaled 2.4% of total governmental fund expenditures in 2015. The city made its full annual required pension contribution in 2015.

The city participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multi-employer public employee retirement system for local government entities in Missouri. LAGERS, which was created and is governed by state statute, is a defined benefit pension plan that provides retirement, disability, and death benefits. Using updated reporting standards in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, the city's net pension asset as of Dec. 31, 2015, was \$2.8 million with a funded ratio of 122%. (For additional details on GASB 67 and 68, see our report "Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria," published Sept. 2, 2015 on RatingsDirect. The city does not provide any other postemployment benefits.

Adequate institutional framework

The institutional framework score for Missouri municipalities is adequate.

Outlook

The stable outlook reflects our view of the city's very strong reserves and management's ability to historically outperform its adopted budgets. In addition, the outlook reflects our opinion that Sunset Hills will continue to benefit from participation in the broad and diverse St. Louis MSA, allowing for continued economic growth and subsequent tax revenue gains. As a result, we do not expect to change the rating over the next two years.

Upside scenario

A higher rating would likely follow the adoption of more formalized financial policies and practices--specifically a long-term financial plan, long-term capital plan, and debt management policy--as well as adherence to and maintenance of existing policies and practices, all else being equal, which would enable the city's financial management policies and practices to be comparable with those of higher-rated peers.

Downside scenario

We would likely lower the rating if reserves fall below the level mandated by the city's formal fund balance policy and if the city were to issue significant debt without corresponding taxable growth. We could also lower the rating if assessed value trends were to show a decline, resulting in a weaker economic base.

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015
- 2015 Update Of Institutional Framework For U.S. Local Governments

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2017 Budget (2nd DRAFT)



MEMORANDUM

To: Chairman Gau and members of the Finance Committee

From: Eric Sterman, City Administrator

Date: October 17, 2016

Re: Fiscal Year 2017 Budget

We are pleased to present the Fiscal Year 2017 budget for your consideration. The proposed budget allows the City to maintain current service levels while continuing to invest in our capital infrastructure.

Economic Outlook

The City currently has a stable economic outlook. Sales tax receipts have increased in the 1-5% range in recent years in line with the growth rate in the national and state economy. According to the Missouri Department of Revenue, taxable sales in 2015 within Sunset Hills were \$230,379,756. This contrasts with taxable sales in 2010 of \$200,916,997.

The City remains an attractive place for economic development due to our location near major interstates, and our strong demographics. According to the United States Census Bureau, the median household income in Sunset Hills in 2014 was \$100,682. This compares with \$59,520 in St. Louis County, and \$47,764 in the State of Missouri.

While we operate in a largely built out environment, the City has seen several new development proposals that serve as a reminder of the strength of the Lindbergh, Watson, and Gravois corridors as the economic engine of the City. The occupancy rates at our existing retail centers remain high. A small new retail center featuring a Starbucks and Mattress Direct store opened in 2016. New restaurants opened in 2016 such as Mellow Mushroom and Twisted Tree. A new 81 apartment high end senior living facility is currently under construction on Rott Road adjacent to the Laumeier Sculpture Park.

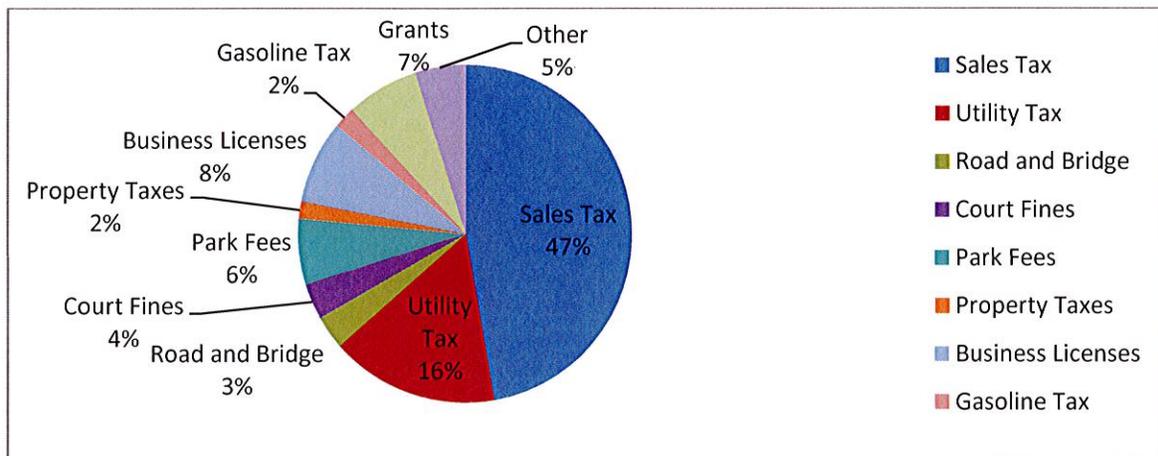
The City has numerous large employers including the world headquarters of Panera Bread, a member of the Fortune 1000. Panera currently has approximately 370 employees in Sunset Hills. Several other large employers in the City include Mercy Health System (400 employees), ADP (205 employees), St. Anthony's Medical Center (190 employees), Janitron (175 employees), and New Balance (170 Employees). Sunset Hills has an unemployment rate of 2.3%, compared with 4.6% for the St. Louis metropolitan area. It is anticipated that the City's unemployment rate will remain steady over the near term.

The City's assessed valuation was \$364,074,047 in 2016. This represents a 2.3% increase over the \$355,955,848 valuation in 2015. The City's convenient location, excellent park system, low crime rate, and the award winning Lindbergh School District are among many factors that should keep Sunset Hills a desirable place to live in the future.

Revenue

The City's general fund contains a variety of different revenue sources. The majority of revenue is derived from taxes, primarily sales and utility taxes. Sales taxes provide 47% of the City's overall revenue, and 100% of the revenue for the Capital Improvements and Parks and Stormwater funds. The second largest source of revenue is utility tax. Other sources of revenue include business license fees, property taxes, road and bridge taxes, court fines, park programs, permit fees, grants, and others.

Figure 1 - 2017 Budgeted Revenue by Source



Revenue Trends

Generally speaking, the City's revenues have been flat or increased slightly in recent years. The City has a strong retail tax base that has resulted in increasing sales tax receipts. This has been partially offset by a drop in utility taxes, due to milder weather and the proliferation of energy efficient heating, cooling, and electrical products.

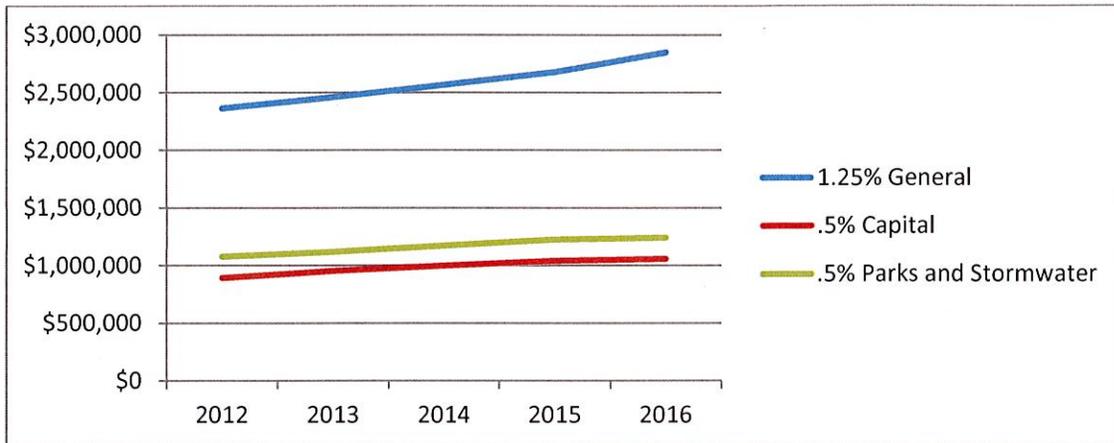
The City's sales tax history from 2012-2016 is as follows:

	2016 Proj.	2015	2014	2013	2012
1.25% General Fund	\$2,847,240	\$2,673,195	\$2,564,740	\$2,459,516	\$2,360,156
.5% Capital	\$1,053,395	\$1,037,861	\$994,823	\$950,296	\$888,544
.5% Parks and Stormwater	\$1,239,607	\$1,220,961	\$1,170,353	\$1,116,501	\$1,074,875

The City is home to over 500 businesses and has a strong retail tax base. Several medium and big box stores reside in Sunset Hills including Home Depot, Old Navy, Bed Bath and Beyond, Toys R Us, Ross Dress For Less, and PetSmart. The City's sales tax per capita is among the higher of cities in St. Louis County. Sales tax helps pay for many city services and almost all of the capital purchases within the City. It is anticipated that sales taxes will

continue to grow at a steady rate in future years, barring an unforeseen recession or other problem with the national or regional economy.

Figure 2 - Five Year Sales Tax History

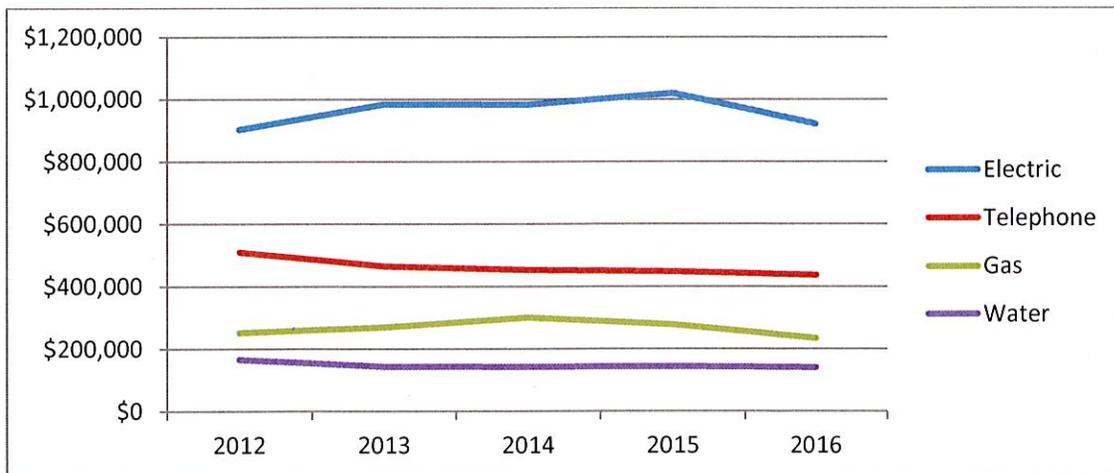


The City levies a gross receipts tax (5% on residential and 7.5% on commercial) on electric, gas, telephone, and water service. Utility taxes have been flat or down in recent years. The City's utility tax history from 2012-2016 is as follows:

	2016 Proj.	2015	2014	2013	2012
Electric	\$919,478	\$1,017,857	\$981,147	\$982,635	\$901,539
Gas	\$232,380	\$277,082	\$299,680	\$268,325	\$251,567
Telephone	\$434,750	\$445,554	\$450,459	\$462,711	\$508,021
Water	\$138,383	\$141,373	\$140,766	\$141,858	\$163,740

Any potential increases in utility tax due to new development have been offset by increases in energy efficient products as well as mild weather. Utility tax is expected to continue to be flat in future years.

Figure 3 - Five Year Utility Tax History



The City's other aforementioned revenue sources have generally been flat in recent years.

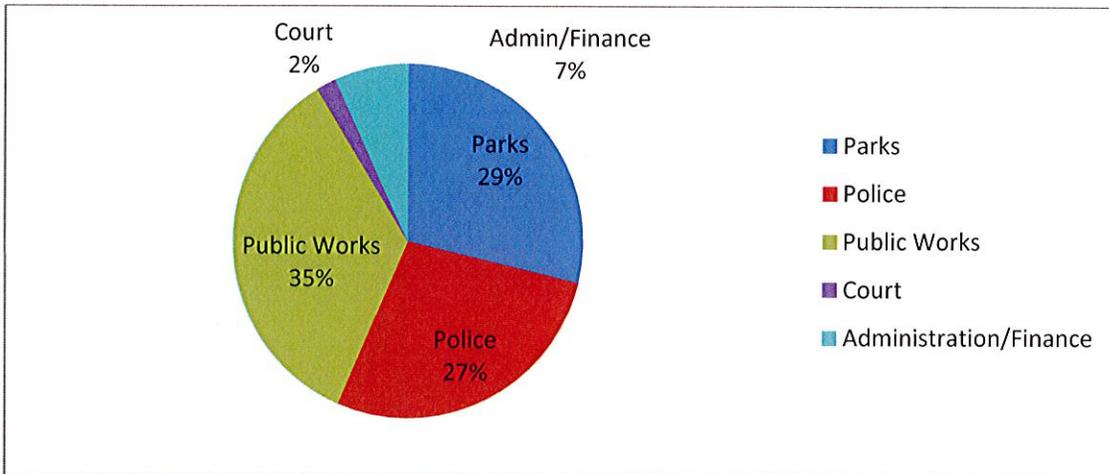
Expenditures

The City spends money primarily out of 4 funds: the general fund, the Capital Improvements Fund, the Parks and Stormwater Fund, and the Debt Service Fund. Each fund has a dedicated revenue source or sources with the exception of the debt service fund.

For FY2017 the City will be spending 49.6% of the budget on salaries and benefits. An additional 20% will be spent on capital projects. 2.3% will be spent on debt service. The remaining expenditures will be on commodities, supplies, professional services, building maintenance, and similar items.

The breakdown by department is as follows:

Figure 4 - 2017 Budgeted Expenditures by Department



Fund Highlights

General Fund

The General Fund is the main operating fund of the City representing 76.5% of all expenditures in the 2017 budget. The majority of general fund expenditures pay for salary and benefits for the City's departments - administration, finance, court, public works, parks, and police. The City is budgeting a 2.5% average merit based increase in employee salaries for 2017. Due to some positive claims history, the City recently renewed the employee health insurance program at a 33% reduction in premium compared to the previous year. This has led to a savings of \$127,500 in the 2017 budget. The City's contribution rate to the employee pension program, LAGERS, have changed to 5.5% (from 5.4%) for General employees, and 3.5% (from 4.7%) for Police employees. This will result in a savings of \$10,000 to the City for 2017.

Staffing levels for the City will remain unchanged in 2017. In 2016 the City utilized a consulting firm to provide an interim City Administrator. The City subsequently hired a full time City Administrator and Finance Director, and therefore no further consulting costs will be incurred in 2017.

The City has one large project budgeted out of the general fund in 2017 – the hiring of a consultant to conduct a review and rewrite of the City’s zoning code (\$125,000).

Capital Improvements Fund

The City utilizes the Capital Improvements Fund to pay for capital purchases. Capital items are tangible assets such as buildings, roads, vehicles, and equipment. This fund is funded entirely by a one-half cent sales tax dedicated for capital purchases. Revenue for this fund has increased modestly in recent years as the City’s overall sales tax base has increased. An increase of one percent is forecast for 2017.

Some of the major projects and equipment budgeted out of the Capital Improvements Fund for 2017 include:

- An overlay of streets in the Sunset Manor subdivision, including Deane, Monica, Floralea, Maebern, Richview, and Otto - \$350,000
- The completion of the West Watson road improvement project, rebuilding West Watson road between Robyn and Lindbergh - \$430,000
- The construction of a sidewalk on East Watson - \$250,000
- Four new police vehicles - \$100,800
- The City’s portion of a grant to install a trail and other upgrades at Kitun Park - \$22,000
- Construction of a restroom in Lynstone Park - \$95,000
- A new skid loader for the Parks department - \$82,000
- Implementation of new finance, accounting, HR, and permit software for the City - \$40,879

Parks and Stormwater Fund

The City utilizes the Parks and Stormwater Fund to pay for improvements related to parks and/or stormwater. This fund is funded entirely by a one-half cent sales tax dedicated for parks and stormwater. Revenue for this fund has increased modestly in recent years as the City’s overall sales tax base has increased. An increase of one percent is forecast for 2017.

The majority of revenue to this fund is transferred to the debt service fund to pay the City’s 2009 (refinanced in 2016) Certificates of Participation that were used to construct the aquatic facility and community center.

The remaining proceeds from this fund are used for parks and stormwater related projects in the City. For 2017, these projects will include new and replacement ball field lights at the athletic field complex (\$131,450), and a new parks maintenance truck (\$30,000).

Road and Bridge Fund

The Road and Bridge Fund is used to pay for purchase related to street maintenance and construction. This fund is funded entirely by payments received from St. Louis County. Those payments are a rebate of certain property tax funds collected from property owners within Sunset Hills.

In 2017, proceeds from this fund will be used to pay for the City's concrete slab replacement program (\$30,000), which is targeting to replace fifty slabs in 2017. The City will also pay for the replacement of three headwalls from this fund – one on Eddie and Park, and two on Rott Road (\$250,000). Other supplies such as salt will also be purchased from this fund in 2017.

Debt Service Fund

The Debt Service Fund is used to make the payments on the City's 2009 (refinanced in 2016) Certificates of Participation that were used to construct the aquatic facility and community center. Money is transferred into this fund from the Parks and Stormwater Fund, and then transferred out to make the debt payments. Payments are typically made twice a year – one payment in April and one payment in October. However, due to the refinancing of the debt in 2016, only one payment will be made in 2017. This payment will be made in October.

Fund Balance Summary

The Fiscal Year 2017 budget is balanced on an operating basis. The budget calls for no decrease in the City's general fund reserve. City policy dictates that "reserves shall be maintained that are within a range of 30% to 50% of the City's prior year operating expenses or revenue, whichever is greater, exclusive of grant revenues, to be kept in the City's General Fund Cash and Investment Reserves." At the end of Fiscal Year 2016, the General Fund reserve was approximately 90% of operating expenses. No decrease to the reserve is anticipated in Fiscal Year 2016. For 2017, General Fund revenues are anticipated to be \$7,481,405, compared with expenses of \$7,603,416, exclusive of grant revenue. This should lead to the addition of \$2,989 to the General Fund reserve. While the City currently maintains a higher reserve than necessary, this will help the City weather any unforeseen expenses or drop of revenue should that occur in the future.

The budget does anticipate spending down the balance in the Capital Improvements Fund. The City does not typically intend to keep a balance in this fund, as all revenue is budgeted to be spent on capital goods/projects during the year. However, over time certain projects have been delayed or were cheaper than anticipated; this has led to an increase in the Capital Improvements Fund balance to between \$500,000 and \$1,000,000 in recent years. This budget anticipates spending \$438,526 over revenues in this fund in order to spend down this balance while investing in important infrastructure for the City.

A full view of the anticipated beginning and ending balances in each fund can be found within the budget document.

Summary

The proposed 2017 City of Sunset Hills budget allows for the City to continue being able to offer quality services and amenities to our residents. Our revenues are stable with some key revenue sources increasing slightly and some decreasing slightly. Thanks to the hard work of our dedicated employees, our expenditures continue to also remain stable as staff finds new efficiencies and takes great care to control costs. Our economic outlook is stable. The City is continuing to invest in important infrastructure projects such as new roads and sidewalks, new park amenities, and upgrading our Police equipment and vehicles.

If you have any questions or would like any further information, please let me know.

City of Sunset Hills
2017 Budget Summary

	GENERAL FUND	COUNTY ROAD FUND	CAPITAL IMPROVEMENTS	PARKS/STORM	DEBT SERVICE	TOTAL
12/31/16 Projected Fund Balance:	\$ 6,397,930	\$ 436,675	\$ 541,828	\$ 2,128,952	\$ 3,354	\$ 9,508,738
2016 Encumbrances for 2017						
- Zoning Code Re-write	\$125,000					
- Headwall Replacements		\$250,000				
2017 Budgeted Revenue	\$ 8,241,405	\$ 355,000	\$ 1,063,928	\$ 1,251,607	\$ 254,382	\$ 11,166,322
Less: 2017 Budgeted Expenses	\$ (8,363,417)	\$ (362,160)	\$ (1,502,454)	\$ (444,250)	\$ (254,382)	\$ (10,672,281)
Less: 2017 Debt Service:	\$ -	\$ -	\$ -	\$ (254,382)	\$ (254,382)	\$ (508,764)
Total Expenses:	\$ (8,363,417)	\$ (362,160)	\$ (1,502,454)	\$ (698,632)	\$ (254,382)	\$ (11,181,046)
[Exp Less: Grants - for info purposes only]	\$ (7,603,417)					
2017 Budgeted Rev. & Enc. Over(Under) Exp:	\$2,988	\$242,840	\$438,526	\$552,975	(\$0)	(\$14,724)
12/31/17 Projected Balance:	\$ 6,400,918	\$ 679,515	\$ 103,302	\$ 2,681,926	\$ 3,353	\$ 9,494,014

City of Sunset Hills
12/31/16 Projected

	GENERAL FUND	COUNTY ROAD FUND	CAPITAL IMPROVEMENTS	PARKS/STORM	DEBT SERVICE	TOTAL
12/31/15 Fund Balance:	\$ 7,071,191	\$ 336,675	\$ 1,005,973	\$ 3,197,149	\$ 1,111,052	\$ 12,722,040
2016 Projected Revenue	\$ 7,641,361	\$ 355,000	\$ 1,053,395	\$ 1,239,636	\$ 1,961,633	\$ 12,251,024
Less: 2016 Projected Expenses	\$ (8,314,622)	\$ (255,000)	\$ (1,517,540)	\$ (363,200)	\$ (53,069,331)	\$ (10,450,362)
Less: 2016 Proj. Debt Service:	\$ -	\$ -	\$ -	\$ (1,944,633)	\$ (3,069,331)	\$ (5,013,964)
Total Projected Expenses:	\$ (8,314,622)	\$ (255,000)	\$ (1,517,540)	\$ (2,307,833)	\$ (3,069,331)	\$ (15,464,326)
[Exp Less: Grants - for info purposes only]	\$ (7,554,622)					
2016 Proj. Rev Over(Under) Exp:	\$ (673,261)	\$ 100,000	\$ (464,146)	\$ (1,068,197)	\$ (1,107,698)	\$ (3,213,302)
12/31/16 Projected Balance:	\$ 6,397,930	\$ 436,675	\$ 541,828	\$ 2,128,952	\$ 3,354	\$ 9,508,738

1. Includes transfers to Debt Service Funds: \$869,982 to be paid in 2016 toward COPs Refunding (est. date = 10/25/16) + \$1,074,651 for 2009 COPs P&I payments due in 2016
 2. Includes \$17,000 projected Interest Income + Transfers from P&I Storm Fund: a. \$1,074,651 to cover 2009 COPs P&I payments & amortization charges due in 2016 + \$869,982 toward new COPs
 3. Includes \$1,085,120 for existing COPs P&I payments + \$4,155 for DS amort exp + \$869,982 to be paid in 2016 toward COPs Refunding issue (est. date = 10/25/16) + \$1,110,074 toward DSR to new COPs

City of Sunset Hills
2017 Budget Summary

REVENUE	2017 Budget	12-31-16 Projected
Taxes	\$ 5,184,355	\$5,110,455
Licenses & Permits	\$ 1,091,500	\$1,200,857
Services	\$ 1,205,550	\$1,289,722
Grants	\$ 760,000	\$40,328
General Fund	\$ 8,241,405	\$7,641,361
County Road Fund	\$ 355,000	\$355,000
Capital Improvements	\$ 1,063,928	\$1,053,395
Parks / Storm Water	\$ 1,251,607	\$1,239,636
		\$2,648,030
TOTAL REVENUE	\$ 10,911,940	\$10,289,391
LESS: TOTAL EXP (FROM BELOW)	\$ (10,926,664)	\$ (13,519,693)
REVENUE OVER (UNDER) EXP:	\$ (14,724)	\$ (3,230,302)

EXPENSES

Administration		
General	\$ 616,071	\$631,187
Capital Expenses	\$ 54,404	\$35,114
TOTAL	\$ 670,475	\$666,301
Public Works		
General	\$ 1,902,159	\$2,056,535
Capital Expenses	\$ 1,074,000	\$1,044,580
County Road Fund	\$ 362,160	\$255,000
TOTAL	\$ 3,338,319	\$3,356,115
Public Safety		
General	\$ 2,536,278	\$2,517,279
Capital Expenses	\$ 135,650	\$116,546
TOTAL	\$ 2,671,928	\$2,633,825
Court		
General	\$ 176,025	\$163,771
Capital Expenses	\$ -	\$0
TOTAL	\$ 176,025	\$163,771
Parks		
General	\$ 1,314,815	\$983,362
Capital Expenses	\$ 214,700	\$190,900
Parks / Storm Water	\$ 131,400	\$146,000
TOTAL	\$ 1,660,915	\$1,320,262
Pool		
General	\$ 289,262	\$287,287
Capital Expenses	\$ 23,700	\$38,000
Parks / Storm Water	\$ 90,000	\$59,400
TOTAL	\$ 402,962	\$384,687
Athletic Fields		
General	\$ 76,891	\$71,526
Capital Expenses	\$ -	\$28,800
Parks / Storm Water	\$ 141,450	\$85,000
TOTAL	\$ 218,341	\$185,326
Community Center		
General	\$ 420,271	\$396,055
Capital Expenses	\$ -	\$63,600
Parks / Storm Water	\$ 81,400	\$72,800
TOTAL	\$ 501,671	\$532,455
Benefits		
General	\$ 1,031,646	\$1,207,620
Capital Expenses	\$ -	\$0
TOTAL	\$ 1,031,646	\$1,207,620
Debt Service		
Parks / Storm Water	\$ 254,382	\$3,069,331
TOTAL EXPENSES	\$ 10,926,664	\$ 13,519,693

REVENUE

2017 BUDGET

EXPLANATION

	2015			2016			2017			2016 Budget vs 2017 Budget		2016 Proj v 2017 Budget Request	EXPLANATION
	BUDGET	AMENDMENTS	ACTUAL	BUDGET	8/20/16 Actual	Projected Actual	Budget Request	Budget/Request	Budget Request	Budget Request			
4010 REAL ESTATE TAXES	160,000	0	160,533	160,000	63,951	160,000	163,200	3,200	3,200	Property tax rate, assessed valuation 2% inc			
4012 PERSONAL PROPERTY TAXES	25,000	0	26,168	25,000	12,054	18,081	18,443	(6,557)	362	Property tax rate, assessed valuation 2% inc			
4013 COUNTY UTILITY DISTRIBUTION TAX	3,200	0	2,598	3,200	2,700	4,050	4,000	800	(50)				
4014 FINANCIAL INSTITUTION TAX	0	0	84	0	254	254		0	(254)				
4030 SALES TAXES 1%	2,273,391	0	2,138,677	2,273,391	1,536,396	2,304,594	2,327,640	54,249	23,046	1% growth			
4031 SALES TAXES 1/4%	556,630	0	534,518	556,630	361,764	542,646	548,072	(8,559)	5,428	1% growth			
4035 DOR SALES TAX INTEREST	0	0	329	0	141	212	0	0	(212)				
4040 VEHICLE SALES TAXES	65,000	0	70,447	65,000	42,132	63,198	65,000	0	1,802				
4041 VEHICLE FEES	40,000	0	37,729	40,000	31,597	47,396	40,000	0	(7,396)				
4050 GASOLINE TAXES	261,225	0	224,836	261,225	147,449	221,174	225,000	(36,225)	3,827				
4070 CIGARETTE TAXES	22,000	0	24,505	22,000	15,908	23,862	23,000	1,000	(862)				
4091 ELECTRIC UTILITY RECEIPTS	940,000	0	1,017,857	940,000	612,985	919,478	945,000	5,000	25,523				
4092 GAS UTILITY RECEIPTS	322,000	0	277,082	322,000	154,920	232,380	255,000	(67,000)	22,620				
4093 TELEPHONE UTILITY RECEIPTS	485,500	0	445,554	485,500	289,833	424,750	435,000	(30,500)	251				
4094 WATER UTILITY RECEIPTS	130,000	0	141,373	130,000	92,255	138,383	135,000	5,000	(3,383)				
LICENSES & PERMITS													
4201 PERMITS & FEES	33,500	0	30,467	33,500	19,914	29,871	30,000	(3,500)	129	2014 One time fee - Friendship Village Expansion			
4220 BUSINESS LICENSE - GROSS RECEIPTS	488,000	0	479,484	485,000	342,232	513,348	500,000	15,000	(13,348)				
4221 BUSINESS LICENSE - SQUARE FEET	325,000	0	241,229	325,000	273,505	410,258	325,000	0	(85,258)				
4222 BUSINESS LICENSE - MISCELLANEOUS	32,000	0	41,765	32,000	52,127	52,127	45,000	13,000	(7,127)				
4223 ANTENNA LICENSE	102,000	0	102,000	102,000	57,000	57,000	57,000	(45,000)	0	Created separate GL acct for antenna licenses			
4240 LIQUOR LICENSE	13,000	0	13,450	13,000	15,838	15,838	14,000	1,000	(1,838)				
4260 VIDEO LICENSE	1,000	0	1,000	1,000	450	450	500	(500)	50				
4860 CABLE TELEVISION	147,000	0	141,182	147,000	81,310	121,985	120,000	(27,000)	(1,985)				
SERVICES													
4420 POLICE REIMBURSEMENTS	0	0	0	0	0	0	0	0	0				
4800 COURT FINES & COSTS	400,000	0	391,054	400,000	244,537	366,806	375,000	(25,000)	8,195				
4810 POLICE INCOME	0	0	3,718	0	3,996	5,000	3,750	3,750	(1,250)				
4820 PARK INCOME	24,000	0	24,613	24,000	22,692	24,000	32,800	8,800	8,800	Includes trade-in value for equipment			
4825 KITTUN PARK (DOG PARK)	12,000	0	18,165	12,000	11,359	12,000	12,000	0	0	Dog Park			
4830 PUBLIC WORKS INCOME	2,500	0	6,157	2,500	12,804	13,000	12,500	10,000	(500)	Includes trade-in value for equipment			
4840 POOL INCOME	180,500	0	199,122	180,500	174,966	186,000	185,500	5,000	(500)	Varies due to weather, price increase			
4845 CONCESSION STAND INCOME	43,000	0	53,092	43,000	51,943	54,000	53,000	10,000	(1,000)	Varies due to weather			
4846 BALLFIELD CONCESSION INCOME	2,500	0	0	2,500	0	0	2,500	0	2,500				
4850 DAY CAMP INCOME	63,000	0	64,629	63,000	64,899	65,000	63,000	0	(2,000)	Additional participants			
4855 DIVE TEAM INCOME	20,000	0	18,706	20,000	21,241	21,000	20,000	0	(1,000)	More participants/registration enhancements			
4860 SPECIAL PROGRAMS INCOME	15,000	0	15,174	15,000	3,335	10,000	13,000	(2,000)	3,000	New programs			
4870 ATHLETIC FIELDS INCOME	75,500	0	43,426	72,500	35,025	51,000	65,000	(7,500)	14,000	Advertising			
4890 COMMUNITY CENTER INCOME	285,000	0	312,000	285,000	206,555	290,000	285,000	0	(5,000)				
4815 INTEREST ON INVESTMENTS	50,000	0	89,170	50,000	76,795	118,193	50,000	1,500	(4,996)				
4819 LIEN - NUISANCE ABATEMENT	3,500	0	4,700	3,500	6,664	9,995	5,000	0	0				
4820 VISA CASH REWARDS	5,000	0	3,400	5,000	0	5,000	10,000	5,000	5,000	Implemented AP VISA payments in June 2014			
4820 MISCELLANEOUS INCOME	3,000	0	6,455	3,000	42,360	45,000	7,500	4,500	(37,500)				
4822 GRANT - GEMPP PARK	0	0	0	0	0	0	0	0	0				
4823 GRANT - POLICE	0	0	0	0	0	0	0	0	0				
4824 GRANT - MINNIE HA HA PARK	0	0	0	0	0	0	0	0	0				
4825 GRANT - WATSON TRAIL	0	0	0	0	0	0	0	0	0				
4826 FEDERAL GRANT - OLD GRAVOIS ROAD	0	0	0	0	0	0	0	0	0				
4827 FEDERAL GRANT - TRIBUTARY B PHASE II	0	0	0	0	0	0	0	0	0				
4828 GRANT - TORNADO TREE REPLACEMENT	0	0	0	0	0	0	0	0	0				
4829 GRANT - EDDIE & PARK DOG PARK	0	0	0	0	0	0	0	0	0				

REVENUE

2017 BUDGET

	2015		2015		2016		2016		2017		2016 Budget vs 2017 Budget		2016 Proj v 2017 Budget Request		EXPLANATION
	BUDGET	AMENDMENTS	ACTUAL	BUDGET	8/20/16	Projected	Budget	Budget							
4831	FEDERAL GRANT - KENNELLY ROAD	0	522,905	0	7,552	11,328	0	0	0	0	0	0	(11,328)		
4832	FEDERAL GRANT (DNR) - MINNIE HA HA TRAIL	0	0	0	0	0	0	0	0	0	0	0	0		
4833	GRANT (GRG) - MINNIE HA HA TRAIL	0	0	0	0	0	0	0	0	0	0	0	0		
4834	GRANT - RECYCLING	0	0	0	0	0	0	0	0	0	0	0	0		
4835	GRANT - COMMUNITY CENTER SPINNING ROOM	0	0	0	0	0	0	0	0	0	0	0	0		
4836	FEDERAL GRANT - W. WATSON ROAD	44,925	0	21,849	941,507	12,939	19,424	344,000	344,000	(597,507)	324,577	2016 Grant for W. Watson Road/carry over to 2017			
4837	GRANT - PARKS	6,700	0	0	0	6,384	9,576	352,000	352,000	352,000	342,424				
4838	GRANT - LINDBERGH SIDEWALKS	0	0	0	0	0	0	64,000	64,000	64,000	64,000				
4840	P D TRAINING INCOME	5,000	0	7,994	5,000	3,592	5,388	5,000	5,000	0	0	(388)			
4845	INMATE SECURITY FUND	5,000	0	5,484	5,000	3,592	5,388	5,000	5,000	0	0	(388)			
4870	CRIME VICTIMS COMPENSATION	0	0	1,013	0	1,292	1,938	0	0	0	0	(1,938)			
4980	MEMORIAL LANDSCAPING INCOME	0	0	147	0	676	1,014	0	0	0	0	(1,014)			
4982	DONATION - KITUN PARK DOG PARK	0	0	17,280	0	0	0	0	0	0	0	0			
4990	MARKET VALUATION OF INVESTMENTS	0	0	23,163	0	0	0	0	0	0	0	0			
	TOTAL GENERAL FUND	\$8,171,257	\$8,006,263	\$8,535,453	\$5,224,913	\$7,641,361	\$8,241,405	\$8,241,405	7,481,405.02	(\$294,048)	\$600,044				
	Less grants	7,593,946	7,461,509	7,593,946	5,205,580	7,601,034	239,459	239,459	(130,956)						
	W/AMENDMENTS														
10-4440	COUNTY ROAD FUND	355,000	0	352,838	355,000	147,252	355,000	355,000	355,000	0	0				
05-4032	CAPITAL IMPROVEMENTS 1/2% EXTENSION	1,000,405	0	1,037,861	1,015,411	702,263	1,053,395	1,063,928	1,063,928	48,517	1%	growth			
	TOTAL CAPITAL IMPROVEMENTS FUND	\$1,000,405	\$0	\$1,037,861	\$1,015,411	\$702,263	\$1,053,395	\$1,063,928	\$1,063,928	48,517					
12-4032	PARKS/STORM WATER 1/2% SALES TAX	1,171,247	0	1,220,961	1,188,815	826,143	1,239,215	1,251,607	1,251,607	62,792	1%	growth			
12-4800	PARKS/STORM WATER 1/2% INTEREST	300	0	652	0	421	421	0	0	0	0	Declining rates			
12-4824	PARKS/STORM WATER DONATION	0	0	0	0	0	0	0	0	0	0	2013 Donation for Minnie Ha Ha Trail			
	TOTAL PARKS/STORM WATER FUND	\$1,171,547	\$0	\$1,221,613	\$1,188,815	\$826,564	\$1,239,636	\$1,251,607	\$1,251,607	62,792					
	TOTAL REVENUE	\$10,698,209	\$0	\$10,618,575	\$11,094,679	\$6,900,992	\$10,289,391	\$10,911,940	\$10,911,940						

ADMINISTRATION DEPARTMENT

2017 BUDGET

GENERAL FUND

	2015 GENERAL ACTUAL	2016 GENERAL BUDGET	2016 BUDGET AMEND	2016 GENERAL PROJ 8/31/16 Ammubized	2017 REQUEST BUDGET	2016 PROJECTED VS 2017	EXPLANATION
5001	45,600	45,600		44,640	45,600	960	
5003	202,266	219,703		154,702	294,911	140,209	estimated 2.5% increase current staff
5008	500	515		2,319	500	(1,819)	
5016	6,000	6,000		6,674	10,200	3,526	Includes IPADs
5020	32,100	38,098		39,000	33,142	(5,858)	
5030	7,000	7,000		5,437	7,000	1,563	
5031	7,455	7,455		5,157	7,500	2,343	
5033	6,200	6,200		8,529	8,500	(29)	
5040	35,000	35,000		58,358	35,000	(23,358)	
5042	7,800	7,800		5,850	8,000	2,150	
5043	0	0		6,479	7,000	521	
5044	30,000	30,000		42,892	40,000	(2,892)	
5046	0	0		171,261	0	(171,261)	
5050	4,500	4,500		3,538	4,500	962	
5052	27,000	27,000		32,973	35,000	2,027	
5054	2,900	2,900		2,987	3,000	13	
5056	3,600	3,600		3,600	4,000	400	Christmas reception
5060	13,500	13,500		17,509	18,500	991	Municipal League Dues, Laumeier Art Fair Sponsorship
5062	4,000	4,000		7,080	7,080	0	
5063	1,000	1,000		0	1,000	1,000	New business packets
5064	1,000	2,000		1,493	8,000	6,507	professional staff training and certification
5065	250	500		266	500	234	
5068	7,000	7,000		7,738	7,500	(238)	
5098	1,000	1,000		0	1,000	1,000	
5099	3,000	3,000		1,523	3,000	1,477	
5103	5,200	5,200		1,182	25,638	24,456	
TOTAL ADMINISTRATION	\$453,871	\$478,571	\$0	\$631,187	\$616,071	-\$15,116	

CAPITAL IMPROVEMENT FUND

	2015 CAPITAL ACTUAL	2016 CAPITAL BUDGET	2016 CAPITAL AMEND	2016 CAPITAL PROJ	2017 CAPITAL BUDGET Request	2016 PROJECTED VS 2017	EXPLANATION
5043	8,114	8,114		8,114	54,404	27,404	Financial software(Gl, AP, Payroll, Cash Receipts), Copier, Printers, Chairs
5103	74,000	27,000	54,872	27,000	\$54,404	\$27,404	
TOTAL ADMINISTRATION	\$82,114	\$35,114	\$54,872	\$35,114	\$54,404	\$27,404	

PUBLIC WORKS DEPARTMENT - 2017 BUDGET

GENERAL FUND

		2015	2016	2016	2016	2017	2016	2016	2017	2016	EXPLANATION
		GENERAL ACTUAL	GENERAL BUDGET	BUDGET AMEND	GENERAL PROJ.	GENERAL BUDGET	GENERAL PROJ.	GENERAL BUDGET	GENERAL PROJ.	GENERAL BUDGET	
01-50-00	5003	PUBLIC WORKS SALARIES	820,714	877,398		820,000	848,970	18,970	Full Staff - Salary Increase (2.5%)		
01-50-00	5005	PART-TIME PUBLIC WORKS SALARIES	47,958	7,200		0	7,200	7,200	Summer Intern		
01-50-00	5008	OVERTIME SALARIES	3,019	10,000		1,500	10,000	8,500	Budget number same as 2016		
01-50-00	5020	INSURANCE	76,808	78,000		97,500	76,889	(20,611)	Budget number same as 2016		
01-50-00	5030	OFFICE SUPPLIES	2,924	3,200		3,200	3,500	300	Projected increase from 2016		
01-50-00	5033	EQUIPMENT REPAIR/MAINTENANCE	16,401	20,000		18,000	20,000	2,000	Budget number same as 2016		
01-50-00	5036	EQUIPMENT RENTALS	6,262	3,000		2,500	7,500	5,000	Bridge Cleanout in 2017. Large equipment rental		
01-50-00	5037	GAS/OIL	33,021	45,000		30,000	32,000	2,000	Projected decrease from 2016. Lower fuel costs		
01-50-00	5038	VEHICLE MAINTENANCE	31,251	35,000		25,000	30,000	5,000	Projected decrease from 2016. Fewer vehicle repairs		
01-50-00	5039	MINOR TOOLS	7,743	6,000		6,000	6,000	0	Budget number same as 2016		
01-50-00	5044	LITIGATION	26,423	20,000		20,000	20,000	0	Budget number same as 2016		
01-50-00	5057	UNIFORMS	11,180	12,000		12,000	13,000	1,000	Projected increase from 2016		
01-50-00	5060	MEMBERSHIPS/SUBSCRIPTIONS	1,599	2,000		3,000	3,500	500	Projected increase from 2016. Web hosting fees		
01-50-00	5062	MAPS	0	300		425	1,200	775	Increase due to mapping needs		
01-50-00	5063	ENGINEERING/SURVEYING	25,454	76,000		70,000	64,000	(6,000)	West Watson - Design and ROW		
01-50-00	5064	SEMINARS/TRAINING	7,075	4,000		4,000	5,000	1,000	Projected increase from 2016. Additional training opportunities		
01-50-00	5065	MILEAGE REIMBURSEMENT	598	515		500	600	100	Projected increase from 2016		
01-50-00	5067	UTILITIES	5,037	9,500		5,000	5,500	500	Budget number same as 2015		
01-50-00	5068	MISCELLANEOUS	(1,351)	2,500		3,500	2,500	(1,000)	Budget number same as 2016		
01-50-00	5069	TRAFFIC ASSESSMENT EXPENSE	0	0		0	0	0	None		
01-50-00	5070	ADDITIONAL ROAD MAINTENANCE	(25,000)	0		(12,000)	0	12,000	None		
01-50-00	5071	ADDITIONAL ROAD CONSTRUCTION	522,904	865,507		700,000	344,000	(356,000)	None - 2017		
01-50-00	5072	SNOW REMOVAL	0	0		0	35,800	35,800	Salt purchase. weather service. supplies		
01-50-00	5073	STORM DEBRIS REMOVAL (TORNADO)	8,649	0		(1,530)	0	1,530	None		
01-50-00	5074	STREET LIGHTING	67,433	62,930		60,000	65,000	5,000	Projected decrease from 2016		
01-50-00	5075	TREE REMOVAL	7,570	6,000		6,000	6,000	0	Budget number same as 2016		
01-50-00	5076	ROAD PAINTING/STRIPING	0	1,000		1,500	3,000	1,500	Projected increase from 2016		
01-50-00	5077	ROAD SIGN MAINTENANCE/REPLACEMENT	6,467	9,000		9,000	0	(9,000)	Budget number same as 2016		
01-50-00	5078	STORM SEWER MAINTENANCE	6,018	6,000		4,000	8,000	4,000	Increase due to Stormwater Phase II Requirements		
01-50-00	5079	STORM SEWER CONSTRUCTION	0	0		0	0	0	None		
01-50-00	5080	ROAD SWEEPING/CLEANING	5,201	7,500		7,000	7,500	500	Budget number same as 2016		
01-50-00	5081	WASTE CONTROL	5,322	4,000		4,000	4,000	0	Budget number same as 2016		
01-50-00	5083	MOSQUITO CONTROL	2,554	3,500		1,000	1,000	0	Budget number same as 2016		
01-50-00	5089	NUISANCE TAX BILLS - VEG/TREE/STRUCT.	0	5,000		3,000	4,000	1,000	Budget number same as 2016		
01-50-00	5090	GENERAL PLANNING	0	125,000		0	125,000	125,000	Update zoning code, subdivision code, sign code, commercial/residential standards		
01-50-00	5101	EQUIPMENT - VEHICLES	0	0		0	0	0	None		
01-50-00	5102	EQUIPMENT	12,575	0		440	0	(440)	none		
01-50-00	5103	EQUIPMENT - OFFICE	5,955	4,500		4,500	5,000	500	Budget increase from 2016. Work Station Replacements, Replace office chairs		
		TOTAL PUBLIC WORKS	1,747,764	2,311,550	0	1,919,035	1,765,659	(153,376)			

PUBLIC WORKS DEPARTMENT - 2017 BUDGET

GENERAL FUND

	2015 GENERAL ACTUAL	2016 GENERAL BUDGET	2016 BUDGET AMEND	2016 GENERAL PROJ.	2017 GENERAL BUDGET	2015 VS 2016	EXPLANATION
01-50	PW BLDG - SUPPLIES	10,938	12,000		12,000	0	Increase from 2016 due to projections
01-50	PW BLDG - REPAIR/MAINTENANCE	4,334	15,000		12,000	5,000	Budget number same as 2016
01-50	PW BLDG - GROUND MAINTENANCE	3,075	3,500		9,500	(6,000)	Increase from 2016 due to projections
01-50	PW BLDG - GAS	9,552	11,000		9,000	2,000	Decrease from 2016 due to projections
01-50	PW BLDG - TELEPHONE	4,175	4,000		4,000	0	Budget number same as 2016
01-50	PW BLDG - WATER/SEWER	3,987	7,000		6,500	500	Budget number same as 2016
01-50	PW BLDG - ELECTRIC	8,593	8,500		8,500	0	Budget number same as 2016
01-50	PW BLDG - IMPROVEMENTS	0	0		0	0	None
	TOTAL PW BUILDING	44,654	61,000	0	59,500	1,500	

01-50	CITY HALL - SUPPLIES	1,832	2,500		2,000	500	Budget number same as 2016
01-50	CITY HALL - REPAIR/MAINTENANCE	12,466	15,000		14,000	0	Budget number same as 2016
01-50	CITY HALL - GROUND MAINTENANCE	9,655	10,000		11,000	(1,000)	Increase from 2016 due to projections
01-50	CITY HALL - TELEPHONE	7,064	7,300		7,000	300	Increase from 2016 due to projections
01-50	CITY HALL - WATER/SEWER	8,415	6,000		5,000	1,000	Budget number same as 2016
01-50	CITY HALL - ELECTRIC	32,159	40,000		38,000	2,000	Budget number same as 2016
01-50	CITY HALL - IMPROVEMENTS	0	30,000		0	0	
	TOTAL CITY HALL	71,591	110,800	0	77,000	2,800	

GRAND TOTAL	1,864,009	2,483,350	0	2,056,535	1,902,159	(149,076)	
Federal Reimbursement		941,507			408,000		
2016 without reimbursement		1,541,843			1,494,159		

PUBLIC WORKS DEPARTMENT - 2017 BUDGET

CAPITAL IMPROVEMENT FUND

	2015 CAPITAL ACTUAL	2016 CAPITAL BUDGET	2016 CAPITAL PROJ.	2017 CAPITAL BUDGET	2016 PROJ vs 2017	EXPLANATION
5041	WEBSITE UPGRADE & MAINTENANCE	0	0	0	0	
5063	ENGINEERING/SURVEYING	14,794	159,000	150,000	11,000	Lindbergh Sidewalks, Hadley Hill, East Watson
5070	ADDITIONAL ROAD MAINTENANCE	0	0	0	0	
5071	ADDITIONAL ROAD CONSTRUCTION	132,605	516,377	450,000	216,000	East Watson - Sidewalk Construction; Mill/Overlay - Sunset Manor Phase 1, West Watson
5072	SNOW REMOVAL	0	0	0	0	
5095	SIDEWALK CONSTRUCTION	73,542	200,000	175,000	(175,000)	None scheduled for 2017
5078	STORM SEWER MAINTENANCE	0	0	0	0	
5080	ROAD SWEEPING/CLEANING	0	0	0	0	
5090	GENERAL PLANNING	86,214	0	9,580	(9,580)	
5101	EQUIPMENT - VEHICLES	101,537	235,000	200,000	(200,000)	
5102	EQUIPMENT	20,584	60,000	60,000	37,000	Post lift, Mini-Loader, Walk Behind Mower, Power Washer, Oil Containment, Drains
5103	EQUIPMENT - OFFICE	8,900	0	0	0	
	TOTAL PUBLIC WORKS	438,176	1,170,377	1,044,580	(120,580)	

01-5104	PW BLDG - IMPROVEMENTS	38,808	0	0	0	
10-5104	CITY HALL IMPROVEMENTS	56,826	20,000	0	150,000	
	TOTAL PW/CITY HALL BUILDING	38,808	20,000	0	150,000	
	GRAND TOTAL	476,984	1,190,377	1,044,580	29,420	

CAPITAL SURPLUS FUND

	2015 SURPLUS ACTUAL	2016 CAPITAL SURPLUS	2016 CAP SUR PROJ.	2017 CAPITAL SURPLUS	2016 PROJ vs 2017	EXPLANATION
01-5030	PW BLDG - SUPPLIES	0	0	0	0	
01-5035	PW BLDG - REPAIR/MAINTENANCE	0	0	0	0	
01-5038	PW BLDG - GROUND MAINTENANCE	0	0	0	0	
01-5064	PW BLDG - GAS	0	0	0	0	
01-5065	PW BLDG - TELEPHONE	0	0	0	0	
01-5066	PW BLDG - WATER/SEWER	0	0	0	0	
01-5067	PW BLDG - ELECTRIC	0	0	0	0	
01-5104	PW BLDG - IMPROVEMENTS	0	0	0	0	
	TOTAL PW BUILDING	0	0	0	0	

10-5030	CITY HALL - SUPPLIES	0	0	0	0	
10-5035	CITY HALL - REPAIR/MAINTENANCE	0	0	0	0	
10-5038	CITY HALL - GROUND MAINTENANCE	0	0	0	0	
10-5065	CITY HALL - TELEPHONE	0	0	0	0	
10-5066	CITY HALL - WATER/SEWER	0	0	0	0	
10-5067	CITY HALL - ELECTRIC	0	0	0	0	
10-5104	CITY HALL - IMPROVEMENTS	0	0	0	0	
	TOTAL CITY HALL	0	0	0	0	
	GRAND TOTAL	0	0	0	0	

Sunset Hills Public Safety Budget

2017 BUDGET

GENERAL FUND

Account	Account Description	2015 ACTUAL	2016 BUDGET	BUDGET AMEND	2016 PROJECTED	2017 BUDGET	2016 PROJECTED VS 2017	EXPLANATION
01-60-00-5002	Commissioned Salaries	1,616,371	1,626,200		1,626,200	1,614,919	(11,281)	2.5% raise
01-60-00-5003	Non-Commissioned Salaries	352,469	369,985		369,985	375,446	5,461	2.5% raise
01-60-00-5007	Holiday Salaries	28,116	36,460		36,460	38,815	2,355	
01-60-00-5008	Overtime Salaries	46,801	58,458		58,458	62,233	3,775	
01-60-00-5017	Police Chief Expenses	170	400		400	400	0	
01-60-00-5018	Recruitment	103	1,400		1,400	1,400	0	
01-60-00-5019	Community Relations	401	1,000		1,000	1,000	0	
01-60-00-5020	Insurance	107,805	108,000		107,486	104,728	(2,758)	based on 2016 figure
01-60-00-5021	Ident-kit rental	0	0		0	0	0	
01-60-00-5030	Office Supplies	6,726	7,000		7,000	7,500	500	addition of Community Relations Officer
01-60-00-5031	Postage	905	1,850		1,850	1,850	0	
01-60-00-5032	Printing/Copier	2,849	2,500		2,500	2,500	0	
01-60-00-5034	CARE software	0	500		500	500	0	
01-60-00-5035	Computer	54,808	66,320		66,320	65,720	(600)	Watchguard software is up to date
01-60-00-5036	Communications Expense	7,546	5,000		5,000	5,000	0	
01-60-00-5037	Gasoline / Oil	38,376	63,000		40,000	47,460	7,460	market fluctuations
01-60-00-5038	Vehicle Maintenance	12,073	11,000		10,000	10,000	0	
01-60-00-5044	Litigation	4,611	3,200		3,100	3,200	100	
01-60-00-5051	Vehicle Change-over	0	8,000		8,000	9,000	1,000	purchase of 1 unmarked vehicle
01-60-00-5057	Uniforms	10,661	17,900		15,500	15,500	0	
01-60-00-5058	Police Supplies	4,484	7,100		5,000	7,100	2,100	annual taser recertification cartridges/ammo increases (addl. memberships for the Comm. Rel. Off. (removed)NIXLE Engage 3,400)
01-60-00-5060	Membership / Subscriptions	3,122	5,600		4,100	4,100	0	
01-60-00-5061	Jail Expense	1,972	5,000		5,000	5,000	0	
01-60-00-5064	Seminars / Training	7,577	8,640		7,845	7,000	(845)	CYSA certifications up to date
01-60-00-5065	Mileage Reimbursement	887	1,200		1,200	1,500	300	officers appearing in state court more frequently
01-60-00-5068	Miscellaneous	5,633	5,000		5,000	5,000	0	
01-60-10-5035	Maintenance / Repair	32,068	33,540		30,000	31,150	1,150	based on aging equipment, repairs, generator maint.
01-60-10-5038	Groundskeeping	8,356	10,000		9,000	10,000	1,000	
01-60-10-5064	Gas	9,552	12,360		12,000	10,000	(2,000)	based on 2015 costs
01-60-10-5065	Telephone	20,384	15,000		25,000	20,000	(5,000)	reduced a&t bills(landlines & radio repeater circuits)
01-60-10-5066	Water / Sewer	8,272	7,600		7,300	8,500	1,200	based on 2015 costs
01-60-10-5067	Electric	44,431	27,000		26,000	41,000	15,000	based on 2015 costs
SUB TOTAL Operating / Salaries		2,437,529	2,526,213	0	2,498,604	2,517,521	18,917	
01-60-00-5101	Police Vehicles	0	0		0	0	0	
01-60-00-5102	Patrol Equipment	3,500	1,800		1,800	0	(1,800)	
01-60-00-5103	Office Equipment	601	3,000		3,000	0	(3,000)	
SUB TOTAL Major Expenses		4,101	4,800	0	4,800	0	(4,800)	
01-60-00-5069	Special Expenses *	200	200		200	200	0	funds only utilized for specialized investigations
01-60-00-5085	Grant Account *	0	0		0	0	0	
01-60-00-5086	Mississippi Line Donation *	1000	1000		0	1,000	1,000	
01-60-10-5090	Drug Forfeiture Fund *	575	2367		575	2,367	1,792	
01-60-10-5091	Special PD Training Fund *	6,325	9200		9,100	11,190	2,090	increased range membership fees
01-60-10-5092	Inmate Security Fund *	4,791	4000		4,000	4,000	0	generated and dedicated from ct fees
SUB TOTAL		12,891	16,767	0	13,875	18,757	4,882	
TOTAL		2,454,521	2,547,790	0	2,517,279	2,536,278	18,999	

Sunset Hills Public Safety Budget

2017 BUDGET

CAPITAL IMPROVEMENT FUND

Account	Account Description	2015 ACTUAL	2016 BUDGET	BUDGET AMEND	2016 PROJECTED	2017 BUDGET	2016 PROJECTED VS 2017	EXPLANATION
05-60-00-5101	Police Vehicles	0	75,246		75,246	100,800	25,554	1 unmarked veh
05-60-00-5102	Patrol Equipment	4,045	18,000		36,000	7,700	(28,300)	Zell AED Plus for PD, radar unit/tiles/vests
05-60-00-5103	Office Equipment	0	2,800		1,300	20,350	19,050	replace 10 yr old copier, replace a 6 yr old server
05-60-10-5104	Capital Improvements	99,189	4000		4,000	6,800	2,800	replace carpet in 2 mns/replace 19 yr old AC/roof milligaln
SUB TOTAL Capital Improvements		103,214	100,046		116,546	135,650		
PUBLIC SAFETY GRAND TOTAL		2,557,735	2,647,828	0	2,633,829	2,671,928		

* Corresponding Revenues are accounted for in the income budget

COURT - 2017 BUDGET
GENERAL FUND

	2015 ACTUAL	2016 BUDGET	2016 PROJECTED	2017 BUDGET	2017 Request	2016 PROJECTED VS 2017	EXPLANATION
5003	102,427	101,707	103,915	104,249	104,249	334	anticipated 3% increase
5008	15,856	12,360	8,870	500	500	(8,370)	
5020	245	17,049	323	8,734	1,326	1,003	
5030	811	750	1,439	1,500	1,500	61	
5032	480	2,500	0	1,500	1,500	1,500	Printing for bond forms
5036	12,136	15,000	9,217	12,500	12,500	3,283	
5042	30,700	30,400	25,200	30,400	30,400	5,200	
5043	0	0	0	0	0	0	
5044	16,919	23,000	10,698	15,000	15,000	4,302	
5046	2,438	5,000	1,463	2,500	2,500	1,037	Ordinance No 1953
5060	170	350	173	350	350	177	
5061	270	2,500	315	2,500	2,500	2,185	
5063	0	900	0	900	900	900	
5064	2,205	2,000	1,768	2,000	2,000	232	Staff training
5065	752	600	390	600	600	210	
5103	488	0	0	1,200	200	200	

COURT TOTALS \$185,897 \$214,116 \$163,771 \$183,433 \$176,025 \$12,254

PARKS AND RECREATION DEPARTMENT
2017 BUDGET

GENERAL FUND

Account #	Description	2015	2016	2016	2016	2017	2016	PROJECTED VS 2017	EXPLANATION
		ACTUAL	BUDGET	AMEND	PROJECTED	BUDGET			
01-80-00-5003	PARK SALARIES	480,379	524,562		504,562	524,368	19,806		
01-80-00-5004	DAY CAMP SALARIES	24,000	29,000		40,000	29,500	(10,500)		
01-80-00-5005	PART TIME SALARIES	52,000	52,000		60,000	52,000	(8,000)		
01-80-00-5008	OVERTIME SALARIES	3,000	4,000		6,000	5,000	(1,000)		
01-80-00-5010	SPECIAL PROGRAM EXPENSES	21,000	21,300		21,300	24,000	2,700		More programming opportunities
01-80-00-5020	INSURANCE	42,800	45,796		42,300	43,747	1,447		Based on projections
01-80-00-5030	OFFICE SUPPLIES	7,000	8,500		8,500	7,500	(1,000)		
01-80-00-5033	EQUIPMENT MAINTENANCE	10,300	13,800		13,800	12,500	(1,300)		
01-80-00-5034	EQUIPMENT LEASE	10,000	11,000		11,000	10,000	(1,000)		
01-80-00-5035	BUILDING MAINTENANCE	13,100	13,600		13,600	10,000	(3,600)		
01-80-00-5036	EQUIPMENT RENTAL	4,500	6,500		6,500	6,800	300		
01-80-00-5037	GAS/OIL	16,000	16,000		14,500	14,000	(500)		
01-80-00-5038	VEHICLE MAINTENANCE	9,300	9,900		9,900	9,500	(400)		
01-80-00-5039	MINOR TOOLS	4,550	6,850		6,850	7,150	300		
01-80-00-5040	PROFESSIONAL FEES	10,800	17,500		15,500	14,700	(800)		
01-80-00-5044	LITIGATION	0	0		0	0	0		
01-80-00-5047	MAINTENANCE SUPPLIES	4,500	5,600		5,600	4,500	(1,100)		
01-80-00-5048	MINNIE HA HA IMPROVEMENTS	39,850	25,500		20,000	23,500	3,500		
01-80-00-5049	GEMPP PROPERTY EXPENSES	8,400	11,150		11,150	13,050	1,900		
01-80-00-5052	PROMOTIONS/MARKETING	16,500	23,500		23,500	22,400	(1,100)		Additional marketing needed
01-80-00-5053	RECREATION SUPPLIES	2,300	6,700		6,700	4,900	(1,800)		
01-80-00-5055	DAY CAMP EXPENSES	12,500	15,000		13,000	13,000	0		More participants planned for 2017
01-80-00-5057	UNIFORMS	10,200	13,000		13,000	15,200	2,200		
01-80-00-5060	MEMBERSHIPS	2,300	2,300		2,300	1,800	(500)		
01-80-00-5063	ENGINEERING/SURVEYING	0	0		0	0	0		
01-80-00-5064	SEMINARS/TRAINING	11,300	12,900		12,900	13,900	1,000		
01-80-00-5065	MILEAGE REIMBURSEMENT	1,000	1,000		1,000	500	(500)		
01-80-00-5067	UTILITIES	17,000	17,000		25,000	17,000	(8,000)		
01-80-00-5068	MISCELLANEOUS	3,700	3,700		3,700	2,500	(1,200)		
01-80-00-5078	GROUND MAINTENANCE	57,700	60,600		56,700	53,500	(3,200)		
01-80-00-5079	KITUN PARK	4,300	5,700		5,700	6,300	600		Umbrellas
01-80-00-5101	EQUIPMENT - VEHICLES	0	0		0	0	0		Computers
01-80-00-5103	EQUIPMENT - OFFICE	0	0		0	0	0		
01-80-00-5104	CAPITAL IMPROVEMENTS (offset by Grant Revenue)	0	0		8,800	352,000	343,200		Trash cans & Electric
TOTALS		\$900,279	\$983,958	\$0	\$983,362	\$1,314,815	331,453	0	
TOTAL WITH AMENDMENTS		\$0	\$0	\$0	\$0	\$0	\$0	0	
Grants		\$0	\$0	\$0	\$0	\$0	\$0	0	

PARKS AND RECREATION DEPARTMENT
2017 BUDGET

CAPITAL IMPROVEMENT FUND

Account #	Description	2015	2016	2016	2017	2016	EXPLANATION
		ACTUAL	BUDGET	PROJECTED	BUDGET	PROJECTED	
05-80-00-5033	Equipment Maintenance	3,400	0	0	0	0	
05-80-00-5035	Building Maintenance	0	7,600	7,600	0	(7,600)	
05-80-00-5038	Vehicle Maintenance	1,500	1,500	1,500	0	(1,500)	
05-80-00-5039	Minor tools	7,000	0	0	0	0	Generator
05-80-00-5048	Minnie Ha Ha Park	15,000	7,500	7,500	5,000	(2,500)	
05-80-00-5063	Engineering	0	0	0	0	0	
05-80-00-5101	Equipment -Vehicles	70,400	49,900	49,900	164,000	114,100	Skid Loader/Truck
05-80-00-5103	Equipment - Office	7,000	19,400	19,400	0	(19,400)	
05-80-00-5104	Capital Improvements	134,200	105,000	105,000	45,700	(59,300)	Restroom & grant
Total		238,500	190,900	190,900	214,700	23,800	

STORM WATER/LOCAL PARKS FUND

Account #	Description	2015	2016	2016	2017	2016	EXPLANATION
		ACTUAL	BUDGET	PROJECTED	BUDGET	PROJECTED	
12-80-00-5048	Minnie Ha Ha - Rock Alva	36000	0	0	0	0	
12-80-00-5049	Gempp Property	7,100	2,600	2,600	2,600	0	Signage
12-80-00-5053	Recreation Supplies	2,500	3,400	3,400	3,400	0	Soccer Goals
12-80-00-5063	Engineering	20,000	20,000	20,000	20,000	0	Engineering/survey for new park
12-80-00-5078	Grounds Maintenance	0	0	0	0	0	
12-80-00-5079	Kitun Park	0	0	0	2,400	2,400	
12-80-00-5103	Equipment	0	0	0	8,000	8,000	Computers
12-80-00-5104	Capital Improvements	35,000	120,000	120,000	95,000	(25,000)	Playground
Total		100,600	146,000	146,000	131,400	(14,600)	

PARKS AND RECREATION DEPARTMENT

2017 POOL BUDGET

GENERAL FUND

Account #	Description	2015	2016	2016	2016	2016	2017	2016	EXPLANATION
		ACTUAL	BUDGET	AMENDED	PROJECTED	BUDGET	PROJECTED	VS 2017	
01-85-00-5003	PERSONNEL SALARIES	19,387	19,387		14,387	21,062	6,675		
01-85-00-5005	POOL SALARIES	113,000	120,000		135,000	130,000	(5,000)		
01-85-00-5006	CONC. STAND SALARIES	16,000	0		0	0	0		
01-85-00-5007	SWIM/DIVE COACHES	11,000	11,000	2,000	13,100	13,000	(100)		Utilize funds transferred from Swim and Dive Club
01-85-00-5008	OVERTIME	2,000	2,000		1,500	1,500	0		
01-85-00-5010	CONC. STAND EXPENSE	32,000	32,000		40,000	35,000	(5,000)		
01-85-00-5030	SUPPLIES	3,500	3,500		1,200	2,000	800		
01-85-00-5035	EQUIPMENT MAINTENANCE	3,500	3,800		2,800	2,900	100		
01-85-00-5038	BUILDING/POOL MAINTENANCE	23,000	21,000		17,000	17,000	0		
01-85-00-5038	SWIM/DIVE TEAM EXPENSE	7,500	7,500	3,000	10,500	7,500	(3,000)		Utilize funds transferred from Swim and Dive Club
01-85-00-5040	CONTRACTUAL SERVICES	0	10,000	0	10,500	10,000	(500)		
01-85-00-5044	LITIGATION	0	0		0	0	0		
01-85-00-5052	PROMOTIONS	3,000	3,000		2,000	2,000	0		
01-85-00-5056	SPECIAL EVENTS	8,000	11,000		7,500	10,000	2,500		
01-85-00-5067	UTILITIES	21,000	21,000		18,700	19,000	300		
01-85-00-5068	MISCELLANEOUS	9,000	14,300		10,500	16,300	5,800		
01-85-00-5102	EQUIPMENT - FURNISHING	2,675	4,000		2,600	2,000	(600)		
01-85-00-5104	CAPITAL IMPROVEMENTS	925	0		0	0	0		
Total		275,487	283,487	5,000	287,287	289,262	1,975		

CAPITAL IMPROVEMENT FUND

Account #	Description	2015	2016	2016	2017	2016	EXPLANATION
		ACTUAL	BUDGET	PROJECTED	BUDGET	PROJECTED	
05-85-00-5033	EQUIPMENT MAINTENANCE	2500	0	0	0	0	
05-85-00-5035	BUILDING MAINTENANCE	30000	5000	5000		(5,000)	
05-85-00-5102	EQUIPMENT FURNISHINGS	20600	15000	15000	14,500	(400)	
05-85-00-5104	CAPITAL IMPROVEMENTS	4700	18000	18000	9,100	(8,900)	
Total		57,800	38,000	38,000	23,700	(14,300)	

STORM WATER/LOCAL PARKS FUND

Account #	Description	2015	2016	2016	2017	2016	EXPLANATION
		ACTUAL	BUDGET	PROJECTED	BUDGET	PROJECTED	
12-85-00-5035	BUILDING MAINTENANCE	28750	18900	18900	15000	-3,900	Painting of leisure pool
12-85-00-5102	EQUIPMENT FURNISHINGS	0	12500	12500	29000	16,500	Chairs,sensors
12-85-00-5104	CAPITAL IMPROVEMENTS	34000	28000	28000	46,000	18,000	umbrellas, overhang of front entrance
Total		62,750	59,400	59,400	90,000	30,600	

**Parks & Recreation
2017 BUDGET**

Athletic Fields

GENERAL FUND

Account #	Description	2015		2016		2016		2016		2017		EXPLANATION
		ACTUAL	BUDGET	AMEND	PROJECTED	BUDGET	PROJECTED	VS 2017				
01-86-00-5003	FULL TIME SALARIES	13,787	17,026		17,026	18,341	1,315					
01-86-00-5005	PART TIME SALARIES	5,800	7,500		4,500	5,000	500					
01-86-00-5008	OVERTIME SALARIES	0	0		1,000	0	(1,000)					
01-86-00-5010	CONCESSIONS	1,500	2,100		1,000	2,000	1,000					
01-86-00-5033	EQUIPMENT MAINTENANCE	500	500		500	500	0					
01-86-00-5035	BUILDING/FIELD MAINTENANCE	7,100	7,100		7,100	8,000	900					Electrical
01-86-00-5037	GAS & OIL	500	500		500	500	0					
01-86-00-5040	UMPIRES	15,500	15,500		12,500	13,000	500					Increase
01-86-00-5047	SUPPLIES	1,000	2,000		2,000	2,500	500					
01-86-00-5053	RECREATION SUPPLIES	2,500	3,500		3,500	3,000	(500)					
01-86-00-5067	UTILITIES	6,100	7,300		7,300	5,500	(1,800)					
01-86-00-5078	GROUNDS MAINTENANCE	8,500	8,500		8,500	11,550	3,050					weed and feed
01-86-00-5104	CAPITAL IMPROVEMENTS	1,950	6,100		6,100	7,000	900					Fencing, Storage tank
Total		64,737	77,626		71,526	76,891	5,365					

STORM WATER/LOCAL PARKS FUND

Account #	Description	2015		2016		2016		2017		EXPLANATION
		ACTUAL	BUDGET	AMENDMENTS	PROJECTED	BUDGET	PROJECTED	VS 2017		
12-86-00-5104	CAPITAL IMPROVEMENTS	0	85,000		85,000	141,450	56,450			Lighting of soccer fields in 2016
Total		0	85,000		85,000	141,450	56,450			

CAPITAL IMPROVEMENT FUND

Account #	Description	2015		2016		2016		2017		EXPLANATION
		ACTUAL	BUDGET	AMENDMENTS	PROJECTED	BUDGET	PROJECTED	VS 2017		
05-86-00-5104	CAPITAL IMPROVEMENTS	28800	25,500		28,800	0	-28,800			Lighting of fields & volleyball
Total		28800	25,500		28,800	0	-28,800			

**Parks & Recreation
Community Center
2017 BUDGET**

Account #	Description	2015		2016		2016		2016		2017		2016		EXPLANATION
		ACTUAL	Budget	AMENDMENTS	PROJECTED	BUDGET	PROJECTED	VS 2017	PROJECTED					
01-87-00-5003	FULL TIME SALARIES	62,052	70,905		75,905	75,618	(287)							
01-87-00-5005	PART TIME SALARIES	92,000	95,000		105,000	105,000	0							
01-87-00-5008	OVERTIME	1,000	1,000		1,000	500	(500)							
01-87-00-5010	CONCESSIONS	1,000	3,000		3,000	3,000	0							
01-87-00-5020	INSURANCE	5,029	5,381		4,500	5,303	803							
01-87-00-5030	OFFICE SUPPLIES	2,500	3,500		1,500	3,500	2,000							Varies
01-87-00-5033	EQUIPMENT MAINTENANCE	6,750	3,750		2,750	3,750	1,000							
01-87-00-5035	BUILDING MAINTENANCE	24,200	36,500		25,000	22,700	(2,300)							
01-87-00-5040	CONTRACTUAL SERVICES	84,000	98,800		98,800	101,800	3,000							More classes
01-87-00-5047	SUPPLIES	10,500	10,500		7,500	10,500	3,000							
01-87-00-5052	MARKETING	8,000	12,300		12,300	12,300	0							Varies
01-87-00-5053	RECREATION SUPPLIES	1,500	1,500		1,500	1,500	0							
01-87-10-5064	GAS	2,800	3,200		1,500	2,800	1,300							
01-87-10-5065	PHONE	3,800	4,600		3,000	4,600	1,600							
01-87-10-5066	WATER/SEWER	4,000	5,000		5,000	5,000	0							
01-87-10-5067	ELECTRIC	35,000	35,000		42,000	45,000	3,000							Increase in rates
01-87-00-5068	MISCELLANEOUS	2,800	3,800		3,000	3,800	800							
01-87-00-5103	OFFICE EQUIPMENT	500	2,100		2,100	1,800	(300)							Computers
01-87-00-5104	CAPITAL IMPROVEMENTS	500	500		700	11,800	11,100							
Total		\$347,931	\$396,336	\$0	\$396,055	\$420,271	24,216							

CAPITAL IMPROVEMENT FUND

Account #	Description	2015		2016		2016		2017		2016		EXPLANATION
		Actual	Budget	AMENDMENTS	PROJECTED	BUDGET	PROJECTED	VS 2017				
05-87-00-5033	EQUIPMENT MAINTENANCE	3200	3200	0	3200	0	-3,200					
05-87-00-5103	OFFICE EQUIPMENT	0	3000	0	3,000	0	-3,000					
05-87-00-5104	CAPITAL IMPROVEMENTS	35,000	57,400	0	57,400	0	-57,400					
Total		0	63,600	0	63,600	0	-63,600					

STORM WATER/LOCAL PARKS FUND

Account #	Description	2015		2016		2016		2017		2016		EXPLANATION
		Actual	Budget	AMENDMENTS	PROJECTED	BUDGET	PROJECTED	VS 2017				
12-87-00-5035	BUIDING MAINTENANCE	0	0	0	0	0	0					
12-87-00-5104	CAPITAL IMPROVEMENTS	2000	72,800	0	72,800	81,400	8,600					Fitness equipment, sound and canopy
Total		2000	72,800	0	72,800	81,400	8,600					

CONSOLIDATED BENEFITS

		2017 BUDGET					
		2015	2016	2016	2016	2017	2017
		<u>ACTUAL</u>	<u>BUDGET</u>	<u>AMENDMENTS</u>	<u>PROJECTED</u>	<u>BUDGET</u>	<u>REQUEST</u>
5210	EMPLOYERS FICA/FICAMED TAXES						
	7.65% OF GROSS SALARIES	305,486	316,230		306,562	325,071	325,071
5220	UHC INSURANCE HSA \$7,292 HRA \$7,786						
	DELTA DENTAL INSURANCE \$445	654,047	562,315		654,980	330,904	330,904
	DEPENDENT HEALTH INSURANCE						
	PLUS FAMILY HSA \$7,396 HRA \$7,889		168,562			97,477	97,477
	PLUS SPOUSE HSA \$4,228 HRA \$4,508						
	PLUS CHILD HSA \$3,172 HRA \$3,381						
	HSA AND HRA FUNDING	13,214	41,000		30,000	54,000	54,000
5230	PENSION EXPENSES						
	5.4% OF GENERAL GROSS SALARY						
	4.7% OF POLICE DEPT GROSS SALARY	248,703	242,705		179,085	183,790	183,790
5240	LIFE & DISABILITY INSURANCE						
	LI-ANNUAL SAL X .00022 X 12						
	DI-ANNUAL SAL / 12 X .0042 X 12	24,999	24,941		27,056	32,904	32,904
5250	UNEMPLOYMENT						
		890	2,500		9,937	7,500	7,500
5270	INCENTIVE PAY					0	0
	TOTAL	1,247,339	1,358,253	0	1,207,620	1,031,646	1,031,646

9-30-16 Variance Report
with Explanations

CITY OF SUNSET HILLS
COLLECTOR'S REPORT

Sep-16

GENERAL FUND:	Period to date			Year to date			Variance	%	ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -) VARIANCE EXPLANATION
	Actual	Budget	Variance	Actual	Budget	Variance			
REAL ESTATE TAXES	0	976	-976	63,951	82,930	-18,979	-22.9%	Possible late payments from taxpayers. Volume expected to increase up in Q4.	
PERSONAL PROPERTY TAXES	0	0	0	12,054	16,335	-4,281	-26.2%		
COUNTY UTILITY DISTRIBUTION	0	0	0	2,700	3,200	-500	-15.6%		
FINANCIAL INSTITUTION TAX	0	0	0	254	0	254	#DIV/0!		
SALES TAX - 1%	175,128	154,440	20,688	1,711,524	1,789,487	-77,963	-4.4%		
SALES TAX - 1.4%	51,474	42,489	8,985	433,238	412,581	657	0.2%		
DOOR SALES TAX INTEREST	0	0	0	141	0	141	#DIV/0!		
VEHICLE SALES TAX	6,939	5,417	1,522	49,070	48,749	321	0.7%		
VEHICLE FEES	3,994	3,333	661	34,991	30,001	4,990	16.6%		
GASOLINE TAX	19,607	21,773	-2,166	167,056	195,955	-28,899	-14.7%	Gas price was about \$2.40 per gallon when budget was developed; dipped down to \$1.80 in 2/2016. Has been \$2/gallon + or - 20 cents.	
CGARRETTA TAX	1,794	1,833	-39	16,497	16,497	1,205	7.3%		
ELECTRIC UTILITY RECEIPTS	128,074	107,051	21,023	741,059	703,835	37,224	5.3%		
GAS UTILITY RECEIPTS	17,742	10,393	7,349	172,662	268,793	-96,131	-35.8%	Gas receipts were lower than expected in winter months. Likely due to milder winter in 2016 versus 2015.	
TELEPHONE UTILITY RECEIPTS	23,852	38,791	-14,939	292,923	349,119	-56,196	-16.1%	Budget appears to be aggressive based on analysis of prior years: 9/30/15 YTD = \$324,113; 9/30/14 YTD = \$319,745; and receipts are down versus 2015	
WATER UTILITY RECEIPTS	6,460	4,628	1,832	98,715	85,271	13,444	15.8%	Likely due to additional water usage over prior year	
PERMITS & FEES	2,723	2,792	-69	22,637	25,124	-2,487	-9.9%		
BUSINESS LICENSE - GROSS SALES	43,975	33,479	10,496	386,207	368,319	17,888	4.9%		
BUSINESS LICENSE - SQUARE FEET	1,093	0	1,093	274,598	325,000	-50,402	-15.5%	Based on records in the Business License database that is maintained the budget may be aggressive for 2016.	
BUSINESS LICENSE - MISC	2,337	1,968	369	54,464	26,118	28,346	108.5%	Additional volume	
ANTENNA LICENSE	0	0	0	57,000	102,000	-45,000	-44.1%	Some sites possibly de-commissioned.	
LIQUOR LICENSE	300	0	300	16,138	13,000	3,138	24.1%		
VIDEO LICENSE	0	0	0	450	1,000	-550	-55.0%		
COURT FINES & COSTS	26,480	33,333	-6,853	268,015	300,001	-31,986	-10.7%	Based on court activity	
POLICE INCOME	7	0	7	4,003	0	4,003	#DIV/0!		
PARK INCOME	2,703	1,440	1,263	25,395	18,720	6,675	35.7%		
KITJUN DOG PARK INCOME	1,377	867	510	12,736	11,533	1,203	10.4%		
PUBLIC WORKS INCOME	0	208	-208	12,804	1,876	10,928	582.5%	Sold tar melder and various pieces of small equipment. Insurance claim checks for destruction of public property.	
POOL INCOME	5,967	12,862	-6,895	180,933	166,352	14,581	8.8%		
CONCESSION INCOME	904	3,583	-2,679	52,847	42,212	10,635	25.2%	New products and great pool weather	
BALLFIELD CONCESSION INCOME	0	0	0	0	2,500	-2,500	-100.0%		
DAY CAMP INCOME	0	5,943	-5,943	64,889	63,000	1,889	3.0%		
DIVE TEAM INCOME	0	0	0	21,241	20,000	1,241	6.2%		
SPECIAL PROGRAMS INCOME	-1,330	1,765	-3,295	1,805	11,294	-9,489	-84.0%		
ATHLETIC COMPLEX INCOME	1,038	12,832	-11,794	36,063	64,416	-28,353	-44.0%	Flooding caused less leagues this year	
COMMUNITY CENTER INCOME	20,447	31,667	-11,220	227,002	176,278	50,724	28.8%	More members and room rentals are up as well	
INTEREST ON INVESTMENTS	7,995	100	7,295	86,191	25,211	60,980	241.9%	Investments were sold in Feb 2016 at a premium. Gain/interest was realized and booked (approx. \$57,000).	
LIEN-UNUSANCE ABATEMENT	0	0	0	6,664	1,750	4,914	280.8%		
VISA CASH REWARDS	0	417	-417	0	3,749	-3,749	-100.0%		
MISCELLANEOUS INCOME	82	250	-168	43,442	2,250	41,192	1830.8%	Refund of workers comp premium; sale of Sunlife stock certificates from insurance de mutualization	
FEDERAL GRANT - KENNERLY ROAD	0	0	0	7,552	7,552	0	0.0%		
FEDERAL GRANT - W. WATSON	0	0	0	12,949	11,034	1,915	17.4%		
GRANT - PARKS	0	0	0	6,384	6,384	0	0.0%		
P D TRAINING - COURT RECEIPTS	384	238	146	3,916	3,326	1,590	68.4%		
INMATE SECURITY FUND - COURT R	386	417	-31	3,918	3,749	169	4.5%		
CABLE TELEVISION	0	0	0	108,170	109,956	-1,786	-1.6%		
MEMORIAL LANDSCAPING INCOME	0	0	0	676	0	676	#DIV/0!		
DONATION-KITJUN DOG PARK	12,000	0	12,000	12,000	0	12,000	#DIV/0!		
Total Revenue	562,532	535,305	27,227	5,783,031	5,915,457	-132,426	-2.2%		

CITY OF SUNSET HILLS
COLLECTOR'S REPORT

Sep-16

	Period to date			Year to date			%	ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -) VARIANCE EXPLANATION
	Actual	Budget	Variance	Actual	Budget	Variance		
CAPITAL IMPROVEMENT FUND:								
CAPITAL IMPRV TAX INCOME	99,565	78,096	21,469	801,826	751,013	50,813	6.8%	
COUNTY ROAD FUND:								
COUNTY ROAD INCOME	0	1,400	-1,400	147,252	181,494	-34,242	-18.9%	Receipts are collected by MO Dept of Revenue; lower than expected YTC
STORM WATER/LOCAL PARKS FUND:								
.50% STORM/PARKS SALES TAX	117,182	90,852	26,330	943,324	879,192	64,132	7.3%	
STORM/PARKS TAX - INTEREST	60	0	60	480	0	480	#DIV/0!	
Total Revenue	117,242	90,852	26,390	943,804	879,192	64,612	7.3%	
TOTAL:	779,339	705,653	73,686	7,675,913	7,727,156	-51,243	-0.7%	

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	
	01-40 ADMINISTRATIVE							
5001	ELECTED OFFICIALS SALARIES	3,800	3,800	0	33,560	34,200	640	
							1.9%	
	5003 SALARIES	19,887	18,309	-1,578	123,022	164,778	41,756	
5008	OVERTIME	0	43	43	1,546	386	-1,160	
5016	MAVOR & BOA EXPENSES	1,226	500	-726	3,742	4,500	758	
5020	INSURANCE	0	3,175	3,175	38,508	28,573	-9,935	
5030	OFFICE SUPPLIES	882	583	-299	4,506	5,250	744	
5031	POSTAGE	135	621	486	3,573	5,591	2,018	
5033	EQUIPMENT REPAIR/MAINTENANCE	0	517	517	5,686	4,650	-1,036	
							-22.3%	
5040	PROFESSIONAL FEES	4,478	2,917	-1,561	43,383	26,250	-17,133	
5042	CITY ATTORNEY RETAINER	650	650	0	4,550	5,850	1,300	
5043	WEBSITE MAINTENANCE	0	0	0	4,320	0	-4,320	
5044	LITIGATION	1,472	2,500	1,028	30,067	22,500	-7,567	
5046	INTERIM CONSULTANT EXPENSES	2,454	0	-2,454	116,628	0	-116,628	
5050	ELECTION EXPENSES	0	0	0	2,359	4,500	2,141	
5052	NEWSLETTER	1,762	2,250	488	23,744	20,250	-3,494	
5054	PUBLICATIONS	214	242	28	2,205	2,175	-30	
5056	SPECIAL EVENTS/INSTALLATION	0	300	300	0	2,700	2,700	
5060	MEMBERSHIPS/SUBSCRIPTIONS	392	1,125	733	12,065	10,125	-1,940	
5062	MAPS/CODIFICATION	0	0	0	4,720	3,000	-1,720	
5063	CONSULTING/BUSINESS DEV.	0	83	83	0	750	750	
5064	SEMINARS/TRAINING	300	167	-133	1,295	1,500	205	
5065	MILEAGE REIMBURSEMENT	0	42	42	177	375	198	
5068	MISCELLANEOUS	269	583	315	5,427	5,250	-177	
5098	EMPLOYEE WELNESS PROGRAM	0	83	83	0	750	750	
5099	CAFETERIA PLAN	173	250	77	1,188	2,250	1,062	
5103	EQUIPMENT - OFFICE	996	433	-562	1,784	3,900	2,116	
	Total Expenditure	39,090	39,173	85	468,055	360,053	-108,002	
							54.3%	
	05 40							
5043	WEBSITE MAINTENANCE	0	676	676	0	6,086	6,086	
							100.0%	
5103	EQUIPMENT - OFFICE	0	6,823	6,823	0	61,404	61,404	
							100.0%	
	Total Expenditure	0	7499	7499	0	67490	67490	
							100.0%	

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

Budget was based on salary increases and assumption that all positions would be in place for full 12 months (which is not the case). For example, Director of Finance started in mid-Feb; City Administrator started in July.

Excessive fees paid to Zobrio for software support plus fees to Robert Half for temp help

Item not budgeted in 2016

Budget is for financial software conversion total for 2016 Budget = 81,872. Project implementation date moved to March / April 2017. Expected Actual for 2016 is approximately 54,460.

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE		YEAR TO DATE		30-Sep-16			
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	
	01-50-PUBLIC WORKS								
5003	SALARIES	64,884	73,117	8,233	605,620	659,053	52,433	8.0%	
5005	PART TIME SALARIES	0	600	600	0	5,400	5,400	100.0%	
5008	OVERTIME SALARIES	0	750	750	706	5,250	4,544	86.6%	
5020	INSURANCE	0	6,500	6,500	64,284	59,500	-5,784	-9.9%	
5030	OFFICE SUPPLIES	285	267	-18	3,282	2,403	-879	-36.6%	
5033	EQUIPMENT REPAIR & MAINTENANCE	1,491	1,667	176	10,023	15,003	4,980	33.2%	
5036	EQUIPMENT RENTALS	5,860	200	-5,660	6,278	2,400	-3,878	-161.6%	
5037	GAS/OIL	2,448	3,750	1,302	21,200	33,750	12,550	37.2%	Lower than forecasted Gas/oil prices. Staff has been concentrating on preventive maintenance the last few years. Yearly maintenance has been decreasing.
5038	VEHICLE MAINTENANCE	1,251	2,917	1,666	14,483	26,253	11,770	44.8%	
5039	MINOR TOOLS	516	500	-16	4,661	5,300	639	12.1%	
5044	LITIGATION	1,994	1,667	-327	13,839	15,003	1,164	7.8%	
5057	UNIFORMS	695	1,000	305	9,366	9,000	-366	-4.1%	
5060	MEMBERSHIPS/SUBSCRIPTIONS	75	167	93	2,682	1,503	-1,179	-78.4%	
5062	MAAS	0	0	0	425	300	-125	-41.7%	
5063	ENGINEERING/SURVEY	427	10,000	9,573	19,451	45,000	25,549	56.8%	West Watson Improvement Project behind schedule.
5064	SEMINARS/TRAINING	40	2,000	1,960	1,849	2,500	651	26.0%	
5065	PUBLIC WORKS - MILEAGE	0	43	43	340	387	47	12.1%	
5067	UTILITIES	435	792	357	2,993	7,128	4,135	58.0%	
5068	MISCELLANEOUS	73	400	327	3,246	2,200	-1,046	-47.5%	
5070	ADDITIONAL ROAD MAINTENANCE	0	0	0	-11,309	0	11,309	#DIV/0!	Need to see budget detail.
5071	ADDITIONAL ROAD CONSTRUCTION	0	200,000	200,000	6,875	600,000	593,125	98.9%	West Watson Improvement project behind schedule.
5073	STORM DEBRIS REMOVAL	0	0	0	-1,530	0	1,530	#DIV/0!	
5074	STREET LIGHTING	6,968	5,244	-1,724	39,777	47,196	7,419	15.7%	
5075	TREE REMOVAL	585	0	-585	605	4,000	3,395	84.9%	
5076	ROAD PAINTING/STRIPING	0	0	0	0	1,000	1,000	100.0%	
5077	ROAD SIGN MAINTENANCE/REPLACE	60	1,000	940	8,014	7,000	-1,014	-14.5%	
5078	STORM SEWER - MAINTENANCE	0	1,000	1,000	1,045	5,000	3,955	79.1%	
5080	ROAD SWEEP/CLEANING	0	625	625	3,588	5,625	2,038	36.2%	
5081	WASTE COLLECTION	0	333	333	2,641	2,997	356	11.9%	
5083	MOSQUITO CONTROL	0	500	500	0	3,500	3,500	100.0%	
5089	CONDEMNATION-STRUCTURE REMOVAL	2,730	417	-2,313	2,805	3,753	948	25.3%	
5090	GENERAL PLANNING	0	25,000	25,000	0	80,000	80,000	100.0%	Rewrite of zoning code delayed until 2017.
5102	EQUIPMENT	0	0	0	440	0	-440	#DIV/0!	
5103	EQUIPMENT - OFFICE	0	250	250	3,075	3,000	-75	-2.5%	
	Total Expenditure	90,817	340,706	249,890	840,754	1,658,404	817,651	49.3%	
	01-50-01-PUBLIC WORKS - BUILDING								
5030	PW BLDG - SUPPLIES	635	1,000	365	9,999	9,000	-999	-11.1%	
5035	PW BLDG - MAINTENANCE & REPAIR	35	2,000	1,965	7,192	11,000	3,808	34.6%	
5038	PW BLDG - GROUND MAINTENANCE	0	500	500	7,952	2,750	-5,202	-189.2%	
5064	PW BLDG - GAS SERVICE	78	917	839	4,570	8,253	3,683	44.6%	
5065	PW BLDG - TELEPHONE SERVICE	164	333	169	1,999	2,997	998	33.3%	
5066	PW BLDG - WATER/SEWER SERVICES	50	583	533	429	5,247	4,818	91.8%	
5067	PW BLDG - ELECTRIC SERVICE	708	708	-780	9,401	6,372	-3,029	-47.5%	
	Total Expenditure	2,450	6,041	3,591	41,542	45,619	4,077	8.9%	

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16	
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	
	01-50-10 PUBLIC WORKS - CITY HALL								
	5030 CITY HALL - SUPPLIES	25	208	183	656	1,872	1,216	65.0%	
	5035 CITY HALL - REPAIR/MAINTENANCE	234	1,500	1,266	12,320	10,750	-1,570	-14.6%	
	5038 CITY HALL - GROUNDS MAINT	963	1,000	37	11,770	7,600	-4,170	-54.9%	
	5065 CITY HALL - TELEPHONE SERVICE	515	608	93	4,542	5,472	930	17.0%	
	5066 CITY HALL - WATER/SEWER	1,657	500	-1,157	3,353	4,500	1,147	25.5%	
	5067 CITY HALL - ELECTRIC SERVICE	3,919	3,333	-586	26,310	29,997	3,687	12.3%	
	5104 CITY HALL - IMPROVEMENTS	0	2,500	2,500	0	22,500	22,500	100.0%	City Hall improvements scope changed to plan to include larger area.
	Total Expenditure	7,313	9,649	2,336	58,951	82,691	23,740	28.7%	
	05-50-00								
	5063 ENGINEERING/SURVEYING	7,779	20,000	12,221	53,687	128,000	74,313	58.1%	west Watson Improvement project scheduled delayed.
	5071 PW - ADDITIONAL ROAD CONSTR	0	75,000	75,000	1,719	450,000	448,281	99.6%	west Watson Improvement project scheduled delayed. Concrete slab project
	5090 GENERAL PLANNING	0	0	0	9,580	0	-9,580	#DIV/0!	
	5095 SIDEWALK CONSTRUCTION	0	20,000	20,000	5,630	160,000	154,370	96.5%	Sidewalk project delayed due to property acquisition. Moved to 2017.
	5101 PW - EQUIPMENT - VEHICLES	0	0	0	179,584	235,000	55,416	23.6%	Vehicles under budget. Trade ins not accounted for in budget.
	5102 PW - EQUIPMENT	0	5,000	5,000	55,712	45,000	-10,712	-23.8%	Items purchased before they were accounted for in monthly flow chart. All items purchased under \$50k total budget.
	Total Expenditure	7,779	120,000	112,221	305,912	1,018,000	712,088	69.9%	
	05-50-01								
	5030 PW BLDG - SUPPLIES	0	0	0	145	0	-145	#DIV/0!	
	Total Expenditure	0	0	0	145	0	-145	#DIV/0!	
	05-50-10								
	5104 CITY HALL - IMPROVEMENTS	0	0	0	0	20,000	20,000	100.0%	City Hall improvements scope changed to plan to include larger area.
	Total Expenditure	0	0	0	0	20,000	20,000	100.0%	
	06-50-00								
	5115 DEBT SERVICE INTEREST PAYMENT	224,982	0	-224,982	460,120	0	-460,120	#DIV/0!	Item was not budgeted
	5116 DEBT SERVICE PRINCIPAL	0	0	0	625,000	0	-625,000	#DIV/0!	Item was not budgeted
	Total Expenditure	224,982	0	-224,982	1,085,120	0	-1,085,120	#DIV/0!	
	10-50								
	5070 ROAD/BRIDGE MAINTENANCE	1,600	25,000	23,400	155,235	175,000	19,765	11.3%	Salt costs much lower than originally forecasted.
	5071 ROAD CONSTRUCTION	1,880	50,000	48,120	17,922	225,000	207,078	92.0%	Head Wall project delayed until 2017 due to property acquisition and design plans.
	Total Expenditure	3,480	75,000	71,520	173,157	400,000	226,843	56.7%	

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16	
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	
01-60-00 PUBLIC SAFETY									
5002	COMMISSIONED SALARIES	121,432	135,517	14,084	1,162,820	1,219,650	56,830	4.7%	ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -) VARIANCE EXPLANATION
5003	NON-COMMISSIONED SALARIES	29,012	30,832	1,820	285,963	277,489	-8,474	-3.1%	
5007	HOLIDAY SALARIES	0	4,051	4,051	18,519	28,358	9,839	34.7%	
5008	OVERTIME SALARIES	6,568	4,871	-1,697	41,552	43,843	2,291	5.2%	
5017	POLICE CHIEF EXPENSES	0	34	34	170	298	128	43.0%	
5018	RECRUITMENT	0	0	0	1,200	1,400	200	14.3%	
5019	CRIME PREVENTION	0	100	100	21	800	779	97.4%	
5020	INSURANCE	0	0	0	100,162	108,000	7,838	7.3%	
5030	OFFICE SUPPLIES	246	583	337	4,368	5,250	882	16.8%	
5031	POSTAGE	65	154	89	908	1,388	479	34.5%	
5032	PRINTING & COPIER EXPENSE	94	208	114	1,650	1,875	225	12.0%	
5034	CARE	0	42	42	0	375	375	100.0%	
5035	COMPUTERS	4,695	5,527	832	35,167	49,240	14,073	29.3%	Luckily the need for IT troubleshooting fees has been avoided
5036	COMMUNICATIONS EXPENSE	0	143	143	3,422	4,571	1,149	25.1%	
5037	GAS/OIL	3,863	5,250	1,387	27,871	47,250	19,379	41.0%	due to volatile gasoline market fluctuations
5038	VEHICLE MAINTENANCE	1,938	917	-1,022	6,023	8,250	2,228	27.0%	
5044	LITIGATION	46	267	221	845	2,400	1,555	64.8%	
5051	VEHICLE CHANGEOVER	6,232	0	-6,232	6,232	8,000	1,768	22.1%	
5057	UNIFORMS	1,921	1,492	-429	6,292	13,425	7,133	53.1%	
5058	POLICE SUPPLIES	459	592	133	2,879	5,325	2,446	45.9%	
5060	MEMBERSHIPS/SUBSCRIPTIONS	51	467	416	3,016	4,200	1,184	28.2%	
5061	JAIL EXPENSE	117	417	300	1,778	3,750	1,972	52.6%	
5064	SEMINARS/TRAINING	1,295	720	-575	7,797	6,480	-1,317	-20.3%	
5065	MILEAGE REIMBURSEMENT	0	100	100	888	900	12	1.3%	
5068	MISCELLANEOUS	391	417	26	3,031	3,750	719	19.2%	
5102	EQUIPMENT - PATROL	0	0	0	1,280	1,800	520	28.9%	
5103	EQUIPMENT - OFFICE	0	0	0	2,987	3,000	13	0.4%	
	Total Expenditure	178,425	192,701	14,274	1,726,841	1,851,567	124,726	6.7%	
01-60-10 PUBLIC SAFETY - BUILDING									
5035	PD BLDG - REPAIR & MAINTENANCE	1,865	2,795	930	21,529	25,155	3,626	14.4%	
5038	PD BLDG - GROUND MAINTENANCE	1,164	2,500	1,336	6,295	9,250	2,955	31.9%	
5064	PD BLDG - GAS SERVICE	78	1,030	952	5,252	9,270	4,018	43.3%	
5065	PD BLDG - TELEPHONE	833	1,250	417	7,042	11,250	4,208	37.4%	
5066	PD BLDG - WATER SERVICE	50	633	583	572	5,700	5,128	90.0%	
5067	PD BLDG - ELECTRIC SERVICE	5,982	2,250	-3,732	36,147	20,250	-15,897	-78.5%	a hot summer with an aging air conditioner
5091	PD TRAINING EXPENSES	0	2,950	2,950	3,557	6,200	2,643	42.6%	
5092	INMATE SECURITY FUND EXPENSES	36	333	298	4,838	3,000	-1,838	-61.3%	
	Total Expenditure	10,008	13,741	3,734	85,232	90,075	4,843	5.4%	
05-60-00									
5101	EQUIPMENT - VEHICLES	-24,700	0	24,700	59,159	75,246	16,087	21.4%	higher than expected trade-in values
5102	POLICE - PATROL EQUIPMENT	4,842	0	-4,842	4,842	18,000	13,158	73.1%	new dashcam server has not been rcvd, installed, or paid for yet
5103	EQUIPMENT - OFFICE	0	0	0	0	2,800	2,800	100.0%	
	Total Expenditure	-19,858	0	19,858	64,001	96,046	32,045	33.4%	
05-60-10									
5104	PD - IMPROVEMENTS	0	0	0	0	4,000	4,000	100.0%	
	Total Expenditure	0	0	0	0	4,000	4,000	100.0%	

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16	
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -) VARIANCE EXPLANATION
	01-70-00 COURT								
	5003 COURT SALARIES	7,949	8,475	526	77,226	76,275	-951	-1.2%	
	5008 OVERTIME	823	1,030	207	6,737	9,270	2,533	27.3%	
	5020 INSURANCE	0	1,421	1,421	216	12,789	12,573	98.3%	Over budgeted. Expect 1,500 for entire year
	5030 OFFICE SUPPLIES	1,625	63	-1,562	2,585	567	-2,018	-355.9%	
	5032 REPRODUCTION & PRINTING	0	208	208	0	1,872	1,872	100.0%	
	5036 COMMUNICATIONS EXPENSE	1,044	1,250	206	7,188	11,250	4,062	36.1%	
	5042 JUDGE & PROSECUTOR RETAINERS I	1,800	2,533	733	18,600	22,797	4,197	18.4%	
	5044 LITIGATION	2,218	1,917	-301	9,350	17,253	7,903	45.8%	
	5046 INDIGENT DEFENDANT COUNSEL	0	417	417	975	3,753	2,778	74.0%	
	5060 MEMBERSHIPS	346	29	-317	461	261	-200	-76.6%	
	5061 COURT - JAIL COST	0	208	208	210	1,872	1,662	88.8%	
	5063 MENTAL HEALTH DIVERSION PROGRAM	0	75	75	0	675	675	100.0%	
	5064 SEMINARS	0	167	167	1,179	1,503	324	21.6%	
	5065 MILEAGE REIMBURSEMENT	0	50	50	260	450	190	42.2%	
	Total Expenditure	15,805	17,843	2,038	124,987	160,587	35,600	22.2%	

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16	
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	
	01-80-00 PARKS								
5003	SALARIES	38,434	42,380	3,946	355,579	391,262	35,683	9.1%	
5004	DAY CAMP SALARIES	0	7,500	7,500	39,825	29,000	-10,825	-37.3%	
5005	PART TIME SALARIES	6,955	5,000	-1,955	55,353	41,000	-14,353	-35.0%	
5008	OVERTIME SALARIES	1,024	500	-524	5,479	2,900	-2,579	-88.9%	
5010	SPECIAL PROGRAM EXPENSES	1,276	1,000	-276	17,724	16,200	-1,524	-9.4%	
5011	MEMORIAL LANDSCAPING - EXPENSE	0	0	0	500	0	-500	#DIV/0!	
5020	INSURANCE	379	0	-379	34,772	45,795	11,024	24.3%	
5030	OFFICE SUPPLIES	853	1,500	647	3,759	7,500	3,741	49.9%	
5033	EQUIPMENT MAINTENANCE	1,484	2,000	516	13,880	13,100	-780	-6.0%	
5034	EQUIPMENT LEASE	278	2,500	2,222	1,984	9,000	7,016	78.0%	
5035	BUILDING MAINTENANCE	916	500	-416	6,692	13,000	6,308	48.5%	
5036	EQUIPMENT RENTAL	0	1,100	1,100	575	5,700	5,125	89.9%	
5037	GAS/OIL	1,744	4,000	2,256	10,393	14,150	3,757	26.6%	
5038	VEHICLE MAINTENANCE	1,104	600	-504	4,151	9,100	4,949	54.4%	
5039	MINOR TOOLS	239	1,000	761	2,044	5,750	3,706	64.5%	
5040	PROFESSIONAL FEES	632	2,000	1,368	12,337	17,500	5,163	29.5%	
5044	LITIGATION	184	0	-184	437	0	-437	#DIV/0!	
5047	MAINTENANCE SUPPLIES	195	1,000	805	195	4,300	4,105	95.5%	
5048	MINNIE HA HA EXPENSES	6,430	1,000	-5,430	10,600	23,500	12,900	54.9%	
5049	GERPP IMPROVEMENTS	1,998	500	-1,498	8,615	9,550	935	9.8%	
5052	PROMOTIONS/MARKETING	0	100	100	23,285	19,700	-3,585	-18.2%	
5053	RECREATION SUPPLIES	0	1,500	1,500	382	6,300	5,918	93.9%	
5055	DAY CAMP EXPENSES	3,544	3,000	-544	13,508	14,000	492	3.5%	
5057	UNIFORMS	848	600	-248	12,059	9,800	-2,259	-23.1%	
5060	MEMBERSHIPS	346	300	-46	2,121	2,000	-121	-6.1%	
5064	SEMINARS/TRAINING	2,225	500	-1,725	10,914	10,600	-314	-3.0%	
5065	MILEAGE REIMBURSEMENT	0	100	100	0	800	800	100.0%	
5067	UTILITIES	7,323	2,500	-4,823	8,158	13,400	5,242	39.1%	
5068	MISCELLANEOUS	74	500	426	3,754	3,200	-554	-17.3%	
5078	GROUND MAINTENANCE	1,310	6,500	5,190	20,765	55,200	34,435	62.4%	
5079	KITUN PARK EXPENSES	3,075	500	-2,575	4,873	4,500	-373	-8.3%	
5103	EQUIPMENT - OFFICE	0	0	0	8,769	0	-8,769	#DIV/0!	
	Total Expenditure	82,870	90,180	7,310	693,482	797,808	104,326	13.1%	

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

Camp had 100 kids, more than projected - revenue reflects change in kids
Was not fully staffed earlier in year - used part time staff to offset hours of operation

Flood deferred asphalt projects - underway at this time.

Projects being completed this month and next

DEPARTMENTAL EXPENSE REPORT									
Acct. Description	MONTH TO DATE				YEAR TO DATE				30-Sep-16
	Actual	Budget	Variance	%	Actual	Budget	Variance	%	
01-85-00 POOL									
5003 POOL - FULL TIME SALARIES	2,151	387	-1,764	9,017	19,387	10,970	53.5%	Reflection will be close after this month.	
5005 POOL - PART TIME SALARIES	14,705	24,500	9,795	142,906	115,000	-27,906	-24.3%	Graet year - open more days, parties, more lifeguards needed - revenue reflects expenses	
5007 POOL - SWIM & DIVE SALARIES	0	1,000	1,000	13,069	11,000	-2,069	-18.8%		
5008 OVERTIME SALARIES	115	0	-115	1,144	2,000	856	42.8%		
5010 CONGRESSION STAND EXPENSE	3,532	2,500	-1,032	39,524	29,700	-9,824	-33.1%		
5030 SUPPLIES	188	300	112	1,062	3,000	1,938	64.6%		
5033 EQUIPMENT MAINTENANCE	723	0	-723	2,141	3,000	859	28.6%		
5035 BUILDING/POOL MAINTENANCE	2,852	4,000	1,148	14,891	21,000	6,109	29.1%		
5038 SWIM/DIVE TEAM EXPENSE	1,789	0	-1,789	4,433	7,500	3,067	40.9%		
5040 CONTRACTORS / INSTRUCTORS	150	0	-150	10,022	10,000	-22	-0.2%		
5052 PROMOTIONS	1,558	500	-1,058	2,490	3,000	510	17.0%		
5056 SPECIAL EVENTS	0	4,000	4,000	5,395	11,000	5,605	51.0%		
5067 UTILITIES	2,501	5,000	2,499	26,281	21,000	-5,281	-25.1%	Costs higher than expected	
5068 MISCELLANEOUS	1,288	3,000	1,712	9,291	11,000	1,709	15.5%		
5102 EQUIPMENT - FURNISHINGS	69	0	-69	2,655	4,000	1,345	33.6%		
Total Expenditure	31,621	45,187	13,566	284,320	271,587	-12,733	-4.7%		
01-86-00 ATHLETIC FIELDS									
5003 FULL TIME SALARIES	677	2,500	1,823	16,220	15,500	-720	-4.6%		
5005 PART TIME SALARIES	349	0	-349	2,817	6,500	3,683	56.7%		
5008 OVERTIME SALARIES	0	0	0	733	0	-733	#DIV/0!		
5010 CONGRESSION STAND EXPENSE	0	0	0	250	2,100	1,850	88.1%		
5033 EQUIPMENT MAINTENANCE	0	0	0	110	500	391	78.2%		
5035 BUILDING/FIELD MAINTENANCE	15	2,000	1,985	1,773	7,100	5,327	75.0%		
5037 GAS & OIL	25	0	-25	491	500	9	1.8%		
5040 UMPIRES	3,562	2,000	-1,562	3,912	12,000	8,088	67.4%		
5047 SUPPLIES	71	0	-71	936	2,000	1,064	53.2%		
5053 RECREATION SUPPLIES	84	0	-84	84	2,500	2,416	96.6%		
5067 UTILITIES	0	1,600	1,600	2,237	6,500	4,263	65.6%		
5078 GROUNDS MAINTENANCE	0	0	0	4,417	8,000	3,583	44.8%		
5104 CAPITAL IMPROVEMENTS	0	0	0	0	5,950	5,950	100.0%		
Total Expenditure	4,783	8,100	3,317	33,980	69,150	35,171	50.9%		

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16		
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%		
01-87-00 COMMUNITY CENTER										
5003	SALARIES	8,100	6,000	-2,100	80,893	52,505	-28,388	-54.1%	Short full time staff - used part time staff to fill gaps	
5005	PART TIME SALARIES	9,002	7,000	-2,002	79,251	74,000	-5,251	-7.1%		
5008	OVERTIME SALARIES	0	0	0	465	600	135	22.5%		
5010	CONCESSIONS	164	0	-164	2,404	1,800	-604	-33.5%		
5020	INSURANCE	0	2,081	2,081	4,033	5,381	1,348	25.1%		
5030	OFFICE SUPPLIES	284	300	16	445	3,000	2,555	85.2%		
5033	EQUIPMENT MAINTENANCE	169	450	281	1,682	3,450	1,768	51.2%		
5035	BUILDING MAINTENANCE	2,361	3,000	639	14,683	21,200	12,517	46.0%	Projects being completed this month and next	
5040	CONTRACTUAL SERVICES	10,296	8,000	-2,296	78,993	74,500	-4,493	-6.0%		
5047	SUPPLIES	325	0	-325	1,801	8,000	6,199	77.5%		
5052	PROMOTIONS/MARKETING	1,280	1,000	-280	4,692	10,300	5,608	54.4%		
5053	RECREATION SUPPLIES	0	0	0	0	1,500	1,500	100.0%		
5068	MISCELLANEOUS	30	500	470	1,679	3,000	1,321	44.0%		
5103	EQUIPMENT - OFFICE	0	0	0	0	2,000	2,000	100.0%		
5104	IMPROVEMENTS	32	0	-32	714	500	-214	-42.8%		
	Total Expenditure	32,043	28,331	-3,712	271,735	267,736	-3,999	-1.5%		
01-87-10										
5064	COMMUNITY CENTER GAS SERVICE	0	0	0	668	2,200	1,532	69.6%		
5065	COMMUNITY CENTER TELEPHONE	0	495	495	1,249	3,600	2,351	65.3%		
5066	COMMUNITY CENTER WATER/SEWER	1,265	500	-765	4,159	4,100	-59	-1.4%		
5067	COMMUNITY CENTER ELECTRIC SERV	5,028	3,000	-2,028	31,463	28,000	-3,463	-12.4%		
	Total Expenditure	6,293	3,995	-2,298	37,539	37,900	361	1.0%		
05-80-00										
5035	PARK - BUILDING MAINTENANCE	0	0	0	6,507	7,600	1,093	14.4%		
5038	VEHICLE MAINTENANCE	0	0	0	1,538	1,500	-38	-2.5%		
5048	MINNIE HA HA EXPENSES	-49,129	0	49,129	29,458	7,500	-21,958	-292.8%	Fema Funds will offset by end of November	
5067	PARK - UTILITIES	0	0	0	127	0	-127	#DIV/0!		
5078	PARK - GROUND MAINTENANCE	0	0	0	-200	0	200	#DIV/0!		
5101	EQUIPMENT - VEHICLES	0	1,557	1,557	28,656	55,229	26,573	48.1%	Equipment being bid out at this time	
5103	EQUIPMENT - OFFICE	0	0	0	6,879	19,400	12,521	64.5%	Front desk protected completed - Invoice turned in this month	
5104	PARK - IMPROVEMENTS	5,943	0	-5,943	51,990	105,000	53,010	50.5%	Playground - Invoice turned in this month	
	Total Expenditure	-43,186	1,557	44,743	124,955	196,229	71,274	36.3%		
05-85-00										
5033	BUILDING MAINTENANCE	0	0	0	2,575	5,000	2,425	48.5%		
5102	EQUIPMENT - FURNISHINGS	0	0	0	10,800	15,000	4,200	28.0%		
5104	IMPROVEMENTS	150	0	-150	17,523	18,000	477	2.7%		
	Total Expenditure	150	0	-150	30,898	38,000	7,102	18.7%		
05-86-00										
5104	IMPROVEMENTS	0	0	0	6,099	25,500	19,401	76.1%	Funds ear marked for November Project	
	Total Expenditure	0	0	0	6,099	25,500	19,401	76.1%		

ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -)
VARIANCE EXPLANATION

DEPARTMENTAL EXPENSE REPORT		MONTH TO DATE			YEAR TO DATE			30-Sep-16	
Acct.	Description	Actual	Budget	Variance	Actual	Budget	Variance	%	ALL ITEMS GREATER THAN \$10,000 and 10% YEAR TO DATE (+ or -) VARIANCE EXPLANATION
	01-90-00 PERSONNEL BENEFITS								
5210	FICA EXPENSE	24,751	26,352	1,601	229,126	237,174	8,048	3.4%	
5220	HEALTH INSURANCE	43,076	64,322	21,246	479,729	578,913	99,184	17.1%	Item over-budgeted + reduced insurance rates for
5230	PENSION EXPENSES	14,945	20,226	5,281	134,335	182,027	47,692	26.2%	Item over-budgeted
5240	LIFE INSURANCE	0	2,079	2,079	18,037	18,704	667	3.6%	
5250	UNEMPLOYMENT COMPENSATION	0	209	209	6,625	1,873	-4,752	-253.7%	
	Total Expenditure	82,772	113,188	30,416	867,852	1,018,691	150,839	14.8%	

9-30-16 Investment Schedule

October Finance Committee Work Plan

