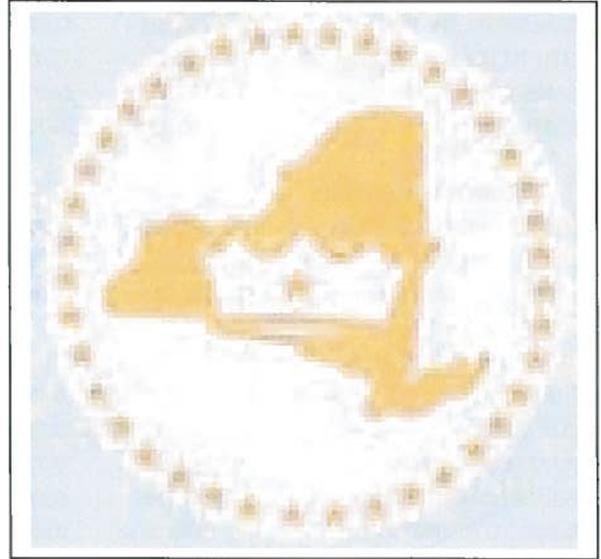
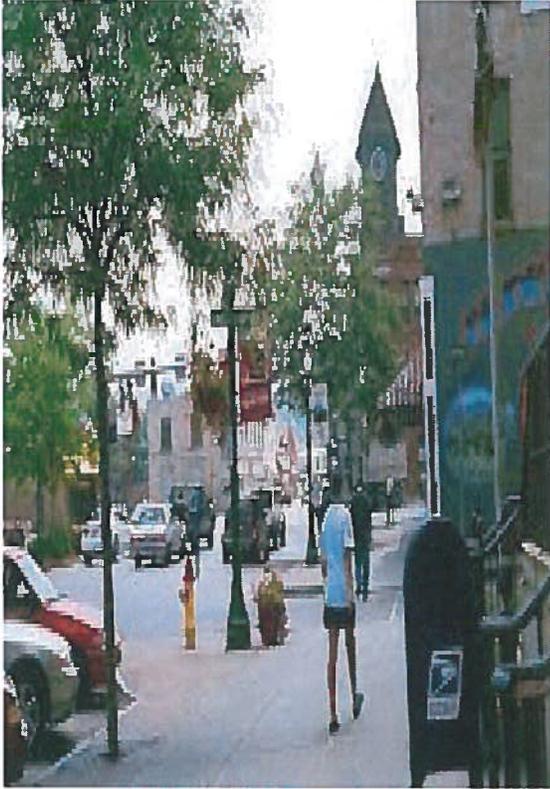


# MAYOR'S 2016 BUDGET



# CORTLAND

The Heart of the State

**2016 Budgeted General  
Fund Revenues /  
Expenditures**

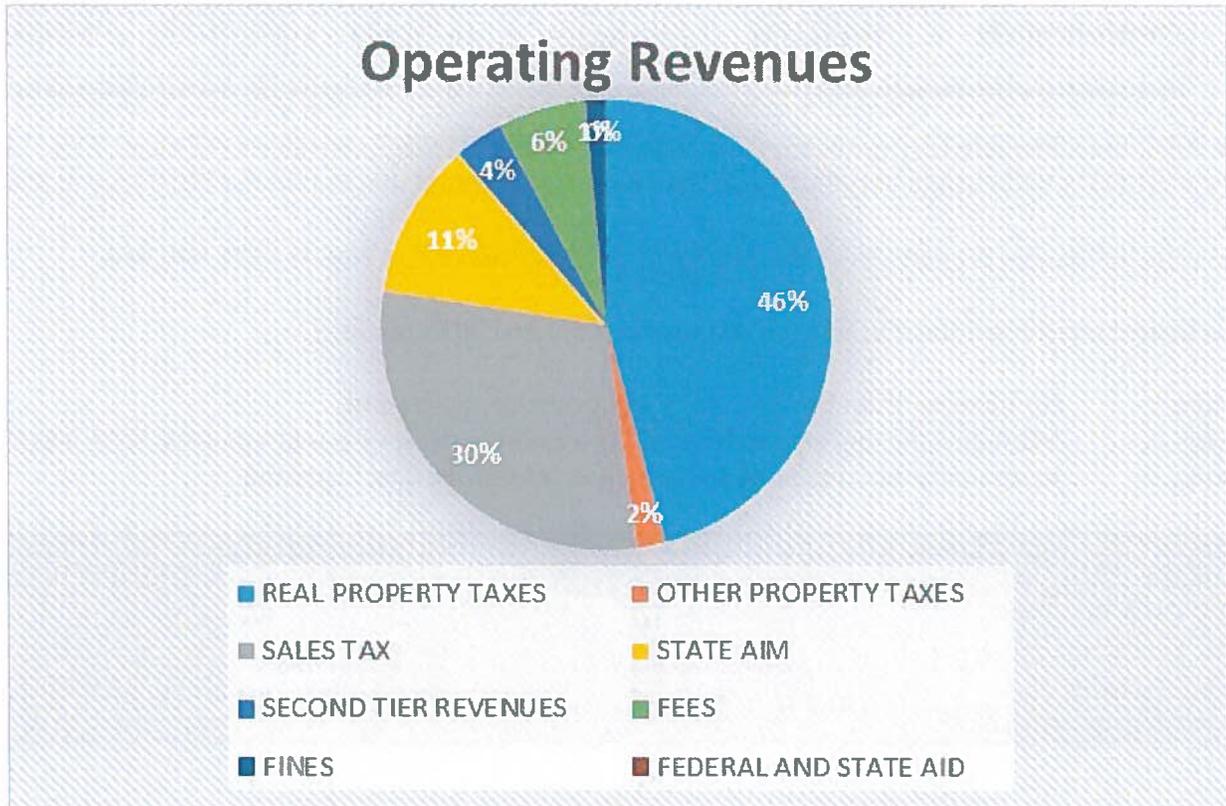
**July 28, 2015**

## GENERAL FUND PROJECTED REVENUES

	2014 ACTUAL	PERCENT OF TOTAL REVENUE	2015 ADOPTED BUDGET	PERCENT OF TOTAL REVENUE	2015 CURRENT AMENDED BUDGET	PERCENT OF TOTAL REVENUE	2016 MAYOR'S PROJECTED BUDGET
<b>FIRST TIER REVENUES</b>							
REAL PROPERTY TAXES	\$ 8,130,301	42.9%	\$ 8,188,793	43.4%	\$ 8,188,793	43.3%	\$ 8,188,793
OTHER PROPERTY TAXES	\$ 615,623	3.3%	\$ 372,894	2.0%	\$ 372,894	2.0%	\$ 358,142
SALES TAX	\$ 5,108,633	27.0%	\$ 5,127,713	27.1%	\$ 5,127,713	27.1%	\$ 5,260,645
STATE AIM	\$ 2,018,330	10.7%	\$ 2,018,830	10.7%	\$ 2,018,830	10.7%	\$ 2,018,830
<b>SECOND TIER REVENUES</b>							
UTILITY GROSS RCPTS TAX	\$ 228,379	1.2%	\$ 195,500	1.0%	\$ 195,500	1.0%	\$ 225,000
FRANCHISE TAX	\$ 220,977	1.2%	\$ 224,000	1.2%	\$ 224,000	1.2%	\$ 220,000
MORTGAGE TAX	\$ 180,826	1.0%	\$ 183,000	1.0%	\$ 183,000	1.0%	\$ 180,000
<b>FEEES</b>							
FINANCE DEPT.	\$ 119,049	0.6%	\$ 79,362	0.4%	\$ 84,181	0.4%	\$ 70,287
CITY CLERK	\$ 43,426	0.2%	\$ 46,300	0.2%	\$ 46,300	0.2%	\$ 43,800
BUILDINGS & GROUNDS	\$ 35,253	0.2%	\$ 45,600	0.2%	\$ 45,600	0.2%	\$ 45,500
POLICE DEPARTMENT	\$ 49,689	0.3%	\$ 37,275	0.2%	\$ 37,275	0.2%	\$ 41,275
BUILDING INSPECTION	\$ 160,416	0.8%	\$ 179,072	0.9%	\$ 189,072	1.0%	\$ 203,850
DPW	\$ 583,174	3.1%	\$ 601,706	3.2%	\$ 601,706	3.2%	\$ 600,280
RECREATION	\$ 178,945	0.9%	\$ 188,306	1.0%	\$ 190,618	1.0%	\$ 183,350
<b>FINES</b>							
FINES AND PENALTIES	\$ 246,917	1.3%	\$ 282,750	1.5%	\$ 282,750	1.5%	\$ 249,750
<b>FEDERAL AND STATE AID</b>							
FEDERAL GRANTS	\$ 29,000	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -
STATE GRANTS	\$ 2,700	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000
<b>INTERFUND TRANSFERS</b>							
TRANSFER FROM WATER FUND	\$ 327,831	1.7%	\$ 461,948	2.4%	\$ 461,948	2.4%	\$ 669,884
TRANSFER FROM SEWER FUND	\$ 653,300	3.5%	\$ 653,234	3.5%	\$ 653,234	3.5%	\$ 718,904
TRANSFER FROM CAPITAL FUND							\$ 400,000
<b>TOTAL REVENUES</b>	<b>\$ 18,932,768</b>	<b>100%</b>	<b>\$ 18,889,283</b>	<b>100%</b>	<b>\$ 18,906,414</b>	<b>100%</b>	<b>\$ 19,681,289</b>

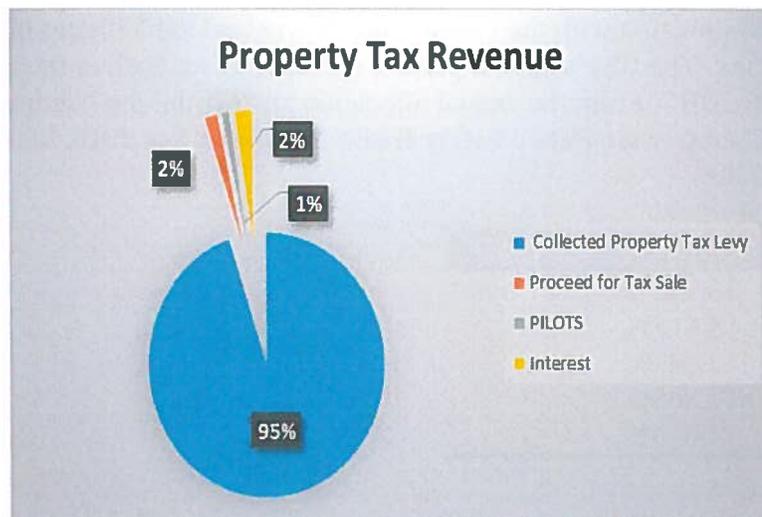
## PROJECTED REVENUES

The City derived its revenues from several sources. The predominate is Property Taxes, followed by the City's distributives distributed shared of County-wide sales taxes, NYS Aid to Municipalities (AIMs) and transfers from the Water, Waste Water and Capital funds. Gross Utilities taxes, Mortgage taxes, court finds and service fees comprise the majority of the remainder.



### Property Taxes

At 46% of the General Fund total pre-inter fund transfer revenue, property taxes is the City's single largest sources of revenues. The annual levy is a function of taxable property, the tax rate, and the State's Tax Cap laws and regulations.



	2011	2012	2013	2014	2015
<b>Tax Levy</b>	\$ 7,972,158	\$ 8,027,234	\$ 8,026,772	\$ 8,160,486	\$ 8,188,794
<b>Tax Rate</b>	15.239424	15.202802	15.32521	15.581745	15.580082
<b>Taxable Property</b>	\$ 523,127,252	\$ 528,010,165	\$ 523,762,611	\$ 523,720,931	\$ 525,593,768

For 2016, the allowable levy growth rate has been set by the NYS Comptroller's office at .73%. As the City's PILOT's will change very little from last year the permitted increase in the 2016 levy is \$59,778.

The value of taxable property as of the August 1, 2015 Tentative Tax Roll is \$526,040,944.

This budget considered three options in setting the projected 2016 tax levy.

- Option 1: No increase from the 2015 levy and decrease the tax rate
- Option 2: Maintains the current tax levy and increase the tax levy based upon the 2016 Taxable Value
- Option 3: Increase the tax rate to increase the tax levy to the Tax Cap limit

	<i>OPTION 1</i>	<i>OPTION 2</i>	<i>OPTION 3</i>
<b>2016 Taxable Value</b>	\$526,040,944	\$526,040,944	\$526,040,944
<b>2016 Tax Rate</b>	15.566838	15.580082	15.6804047
<b>2016 Tax Levy</b>	\$8,188,794	\$8,195,761	\$8,248,572
<b>Levy Change from 2015</b>	\$ 0	\$ 6,967	\$ 59,778

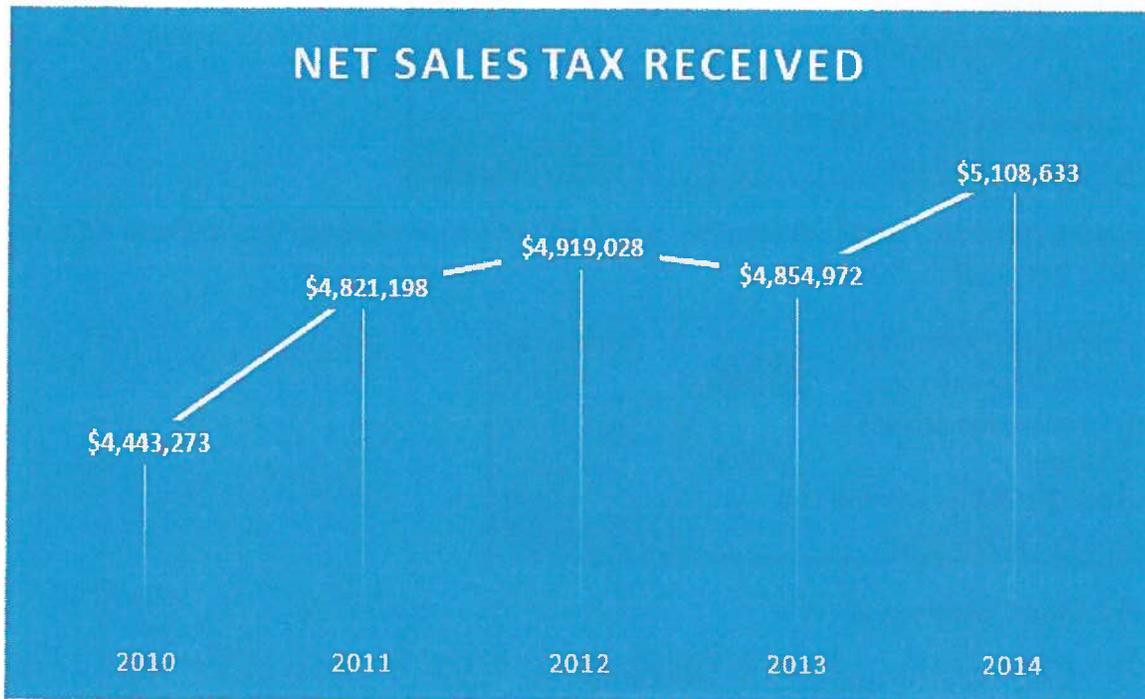
This budget is based upon Option 1 with the projected 2016 Tax Rate lowered to 15.566838 and the Tax Levy maintained at the 2015 level of \$8,188,794. This levy is tax cap compliant.

### Sales Tax

The City shares in conjunction with the County, the Towns and the Villages in a portion of the 4 percent County-Wide Sales tax. The City's annual percentage share is set forth in the Sales Tax agreement which expires December 31, 2017. From the annual allocation an "off-the-top" deduction is made for the City's contribution to the County-wide Public Safety Radio Network. For 2016, the "off-the-top" deduction is projected to be \$112,409.

<b>YEAR</b>	<b>CITY'S PERCENTAGE SHARE</b>
<b>2013</b>	18.240%
<b>2014</b>	18.115%
<b>2015</b>	17.990%
<b>2016</b>	17.865%
<b>2017</b>	17.615%

The City's net receipts after the "off-the-top" deduction for the last five years are:



The annual percentage change in collected sales tax is:

	2011	2012	2013	2014
PERCENTAGE CHANGE	8.5%	2.0%	-1.3%	5.2%

For purposes of the 2016 Mayor's Budget three separate calculations were made to arrive as a reasonable estimate of sales tax revenue. The first (Method 1) is based upon the actual net receipts received by the City in 2014 and increased by 1.50% for 2015 and 1.80% for 2016.

ACTUAL 2014 CITY RECEIPTS OF SALES TAX REVENUE		\$ (5,108,633)
ANTICIPATED 2015 INCREASE IN SALES TAX REVENUE	1.50%	\$ (76,629)
REVISIONS TO 2015 ESTIMATED COUNTY-WIDE		\$ (5,185,262)
2016 PERCENTAGE CHANGE	1.80%	\$ (93,335)
OTHER ADJUSTMENTS		\$ -
2016 CITY ESTIMATED SALES TAX REVENUE		\$ (5,278,597)

The second calculation (Method 2) is based upon County's estimate for 2015 total County-Wide sales tax revenues increased by 1.80%.

Total County Budgeted County-wide sales taxes in 2015		\$	28,629,820
2016 Estimated percentage increase	1.80%	\$	515,337
2016 Estimated County-wide Sales tax		\$	29,145,157
City's Distributed Share	17.87%	\$	5,206,782
Less: County's Estimate of City's off the Top		\$	112,049
Estimated City's Sales Tax Revenues		\$	5,094,733

The third calculation (Method 3) is based upon the actual 2014 County-wide receipts increase 1.5% for 2015 and 1.8% for 2016. (Total of 3.3%)

2014 Actual County Wide Collections		\$	29,113,119
2016 Estimated percentage increase	3.30%	\$	960,733
2016 Estimated County-wide Sales tax		\$	30,073,852
City's Distributed Share	17.87%	\$	5,372,694
Less: County's Estimate of City's off the Top		\$	112,049
Estimated City's Sales Tax Revenues		\$	5,260,645

Summary off the Three Calculations:

METHOD;	1	2	3
2016 ESTIMATED SALES TAX REVENUE	\$5,278,597	\$5,094,733	\$5,260,645

This budget uses the third method on the basis that it starts with an actual number, increases it what is judged to be a reasonable rate, uses the actual distributive share percentage and deducts for the "off-the-top" the most recent number supplied by Cortland County.

### State Aid to Municipalities (AIMs)

The budget reflects the aid apportioned to the City in the State's 2015-16 Budget

### Inter-fund Transfers

Transfers for the Water and Waste Water fund is based upon the allocation formula the City has used for the last four annual budgets.

Distribution of Cost of Services to the Water and Waste Water Fund				
	100%	52%	23%	25%
Public Works	BUDGETED EXPENDITURES	General Fund	Waste Water	Water
Administration-Total Depart	\$ 273,620	\$ 142,281	\$ 62,933	\$ 68,406
Street Maint. Total Dept	\$ 987,692	\$ 513,594	\$ 227,169	\$ 246,928
Garage	\$ 77,185	\$ 40,136	\$ 17,752	\$ 19,297
	<u>\$ 1,338,496</u>	<u>\$ 696,011</u>	<u>\$ 307,854</u>	<u>\$ 334,631</u>
Administration	100%	75%	15%	10%
Administration	\$ 515,883	\$ 386,912	\$ 77,382	\$ 51,588
Central Data Processing	\$ 146,894	\$ 110,170	\$ 22,034	\$ 14,689
Law	\$ 145,386	\$ 109,040	\$ 21,808	\$ 14,539
Common Council	\$ 164,774	\$ 123,581	\$ 24,716	\$ 16,477
Mayor	\$ 208,149	\$ 156,112	\$ 31,222	\$ 20,815
Special Items	\$ 200,000	\$ 150,000	\$ 30,000	\$ 20,000
Building	\$ 134,850	\$ 101,138	\$ 20,228	\$ 13,485
	<u>\$ 1,515,936</u>	<u>\$ 1,136,952</u>	<u>\$ 227,390</u>	<u>\$ 151,594</u>
Public Safety	100%	96%	2%	2%
Police	\$ 5,314,744	\$ 5,102,154	\$ 106,295	\$ 106,295
Fire	\$ 3,868,207	\$ 3,713,479	\$ 77,364	\$ 77,364
	<u>\$ 9,182,951</u>	<u>\$ 8,815,633</u>	<u>\$ 183,659</u>	<u>\$ 183,659</u>
Total	<u>\$ 12,037,383</u>	<u>\$ 10,648,596</u>	<u>\$ 718,904</u>	<u>\$ 669,884</u>

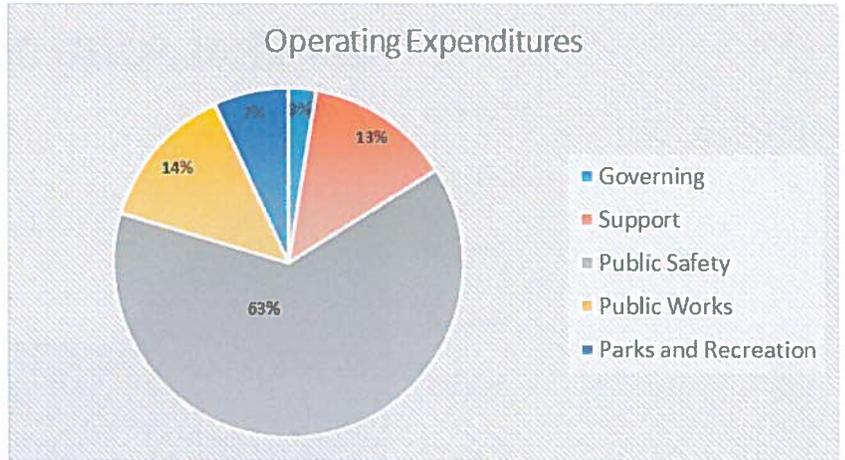
Transfer from the Capital Projects Fund is based upon an estimate of work performed by the Department of Public Works on grant funded projects. For 2016 the transfer is based upon the following

PROJECT	COST OF EMPLOYEE TIME PLUS BENEFITS	VALUE OF EQUIPMENT	TOTAL VALUE
<i>Wickwire Pool Renovation</i>	\$100,000	\$30,000	\$130,000
<i>Installation of Dry Creek Flood Control Measures</i>	\$200,000	\$70,000	\$270,000
<i>Total</i>	\$300,000	\$100,000	\$400,000

## PROJECTED OPERATING EXPENDITURES

	2014 ACTUAL	PERCENT OF OPERATING EXPENDITURES	2015 ADOPTED BUDGET	PERCENT OF OPERATING EXPENDITURES	2015 CURRENT AMENDED BUDGET	PERCENT OF OPERATING EXPENDITURES	2016 MAYOR'S PROJECTED BUDGET
<b>GOVERNING</b>							
COMMON COUNCIL	\$ 36,442	0.3%	\$ 41,734	0.3%	\$ 41,734	0.3%	\$ 164,774
MAYOR'S OFFICE	\$ 71,140	0.5%	\$ 95,325	0.6%	\$ 95,325	0.6%	\$ 208,149
<b>TOTAL GOVERNING</b>	<b>\$ 107,582</b>	<b>0.8%</b>	<b>\$ 137,059</b>	<b>0.9%</b>	<b>\$ 137,059</b>	<b>0.9%</b>	<b>\$ 372,923</b>
<b>SUPPORT</b>							
FINANCE DEPT.	\$ 503,026	3.5%	\$ 497,150	3.4%	\$ 493,150	3.3%	\$ 515,883
ASSESSMENT	\$ 89,597	0.6%	\$ 90,567	0.6%	\$ 90,567	0.6%	\$ 65,000
PRINTNG AND ADVERTISING	\$ 478	0.0%	\$ 1,500	0.0%	\$ 1,500	0.0%	\$ 1,000
CITY CLERK	\$ 79,434	0.6%	\$ 89,851	0.6%	\$ 89,001	0.6%	\$ 85,586
LAW DEPARTMENT	\$ 103,896	0.7%	\$ 131,306	0.9%	\$ 130,706	0.9%	\$ 145,386
BUILDINGS & GROUNDS	\$ 197,662	1.4%	\$ 233,350	1.6%	\$ 158,350	1.1%	\$ 134,850
CENTRAL SERVICES	\$ 39,234	0.3%	\$ 24,000	0.2%	\$ 658,688	4.5%	\$ 659,000
CENTRAL DATA PROCESSING	\$ 117,117	0.8%	\$ 125,123	0.9%	\$ 137,596	0.9%	\$ 146,894
UNALLOCATED INSURANCE	\$ 191,250	1.3%	\$ 180,000	1.2%	\$ 180,000	1.2%	\$ 200,000
MUNICIPAL ASSOCIATION DUES	\$ 13,964	0.1%	\$ 5,900	0.0%	\$ 5,900	0.0%	\$ 5,900
JUDGMENTS & CLAIMS	\$ -	0.0%	\$ 475	0.0%	\$ 475	0.0%	\$ 475
TAXES ON CITY PROPERTY	\$ 4,497	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 4,500
OTHER - CONTINGENCIES	\$ -	0.0%	\$ 100,000	0.7%	\$ 87,527	0.6%	\$ 100,000
<b>TOTAL SUPPORT</b>	<b>\$ 1,340,154</b>	<b>9.4%</b>	<b>\$ 1,483,222</b>	<b>10.1%</b>	<b>\$ 2,037,460</b>	<b>13.8%</b>	<b>\$ 2,064,474</b>
<b>PUBLIC SAFETY</b>							
TRAFFIC DEPARTMENT	\$ 115,640	0.8%	\$ 76,973	0.5%	\$ 49,301	0.3%	\$ 72,000
POLICE DEPARTMENT	\$ 5,140,402	36.1%	\$ 5,291,822	36.0%	\$ 5,285,492	35.9%	\$ 5,314,744
FIRE DEPARTMENT	\$ 3,594,369	25.2%	\$ 3,679,833	25.0%	\$ 3,640,833	24.7%	\$ 3,868,207
VOLUNTEER FIREFIGHTERS AWARD	\$ 550	0.0%	\$ 10,800	0.1%	\$ 10,800	0.1%	\$ 10,800
ANIMAL CONTROL	\$ 75,500	0.5%	\$ 75,500	0.5%	\$ 75,500	0.5%	\$ 80,000
BUILDING INSPECTION	\$ 439,328	3.1%	\$ 477,493	3.2%	\$ 480,993	3.3%	\$ 423,589
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,365,790</b>	<b>65.7%</b>	<b>\$ 9,612,421</b>	<b>65.4%</b>	<b>\$ 9,542,919</b>	<b>64.8%</b>	<b>\$ 9,769,340</b>
<b>PUBLIC WORKS</b>							
DPW ADMINISTRATION	\$ 387,780	2.7%	\$ 255,961	1.7%	\$ 251,911	1.7%	\$ 273,620
DPW MAINTENANCE	\$ 835,953	5.9%	\$ 842,831	5.7%	\$ 851,831	5.8%	\$ 987,692
DPW GARAGE	\$ 93,129	0.7%	\$ 93,790	0.6%	\$ 73,790	0.5%	\$ 77,185
DPW SNOW & ICE CONTROL	\$ 187,248	1.3%	\$ 220,110	1.5%	\$ 212,610	1.4%	\$ 246,000
DPW STREET LIGHTING	\$ 364,515	2.6%	\$ 390,000	2.7%	\$ -	0.0%	\$ -
STORM AND SANITARY SEWERS	\$ 13,095	0.1%	\$ 16,425	0.1%	\$ 16,425	0.1%	\$ 16,430
TRASH COLLECTION	\$ 484,002	3.4%	\$ 465,335	3.2%	\$ 465,335	3.2%	\$ 456,300
DPW STREET CLEANING	\$ 6,619	0.0%	\$ 15,260	0.1%	\$ 13,760	0.1%	\$ 16,200
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 2,372,341</b>	<b>16.7%</b>	<b>\$ 2,299,712</b>	<b>15.6%</b>	<b>\$ 1,885,662</b>	<b>12.8%</b>	<b>\$ 2,073,426</b>
<b>PARKS AND RECREATION</b>							
RECREATION ADMINISTRATION	\$ 333,352	2.3%	\$ 230,203	1.6%	\$ 223,287	1.5%	\$ 223,041
PARKS	\$ 234,759	1.6%	\$ 287,686	2.0%	\$ 287,686	2.0%	\$ 252,388
PLAYGROUND & RECR. CENTER	\$ 310,479	2.2%	\$ 422,878	2.9%	\$ 404,928	2.8%	\$ 392,444
BEACH & POOL	\$ 108,394	0.8%	\$ 139,306	0.9%	\$ 127,306	0.9%	\$ 124,185
SKATE PARK	\$ 7,359	0.1%	\$ 8,476	0.1%	\$ 8,476	0.1%	\$ 8,476
YOUTH PROGRAMS	\$ 52,056	0.4%	\$ 59,501	0.4%	\$ 44,501	0.3%	\$ 46,730
YOUTH - TRIPS AND EVENTS	\$ 730	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000
YOUTH CENTER ACTIVITIES	\$ 2,806	0.0%	\$ 4,500	0.0%	\$ 4,500	0.0%	\$ 4,500
CELEBRATIONS	\$ 10,796	0.1%	\$ 13,700	0.1%	\$ 16,012	0.1%	\$ 13,700
<b>TOTAL PARKS AND RECREATION</b>	<b>\$ 1,060,731</b>	<b>7.4%</b>	<b>\$ 1,168,250</b>	<b>7.9%</b>	<b>\$ 1,118,696</b>	<b>7.6%</b>	<b>\$ 1,067,464</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 14,246,597</b>	<b>100%</b>	<b>\$ 14,700,664</b>	<b>100%</b>	<b>\$ 14,721,796</b>	<b>100%</b>	<b>\$ 15,347,628</b>

This budget maintains each department's historical proportionate share of the General Fund's operating resources.



### Non-Departmental Expenditures

CITY OF CORTLAND BUDGET GENERAL FUND EXPENDITURES 2016								
	2014 ACTUAL	PERCENT OF OPERATING EXPENDITURES	2015 ADOPTED BUDGET	PERCENT OF OPERATING EXPENDITURES	2015 CURRENT AMENDED BUDGET	PERCENT OF OPERATING EXPENDITURES	2016 MAYOR'S PROJECTED BUDGET	PERCENT OF OPERATING EXPENDITURES
BENEFITS AND HEALTH INSURANCE	\$ 3,338,656	18%	\$ 3,562,254	19%	\$ 3,562,254	19%	\$ 3,700,862	20%
DEBT SERVICE	\$ 830,997	4%	\$ 526,365	3%	\$ 526,365	3%	\$ 532,800	3%
TRANSFER TO COMP. ABSENCES	\$ -	0%	\$ 100,000	1%	\$ 100,000	1%	\$ 100,000	1%
<b>TOTAL NON-DEPARTMENTAL EXPEND.</b>	<b>\$ 4,169,653</b>	<b>22%</b>	<b>\$ 4,188,619</b>	<b>22%</b>	<b>\$ 4,188,619</b>	<b>22%</b>	<b>\$ 4,333,661</b>	<b>23%</b>

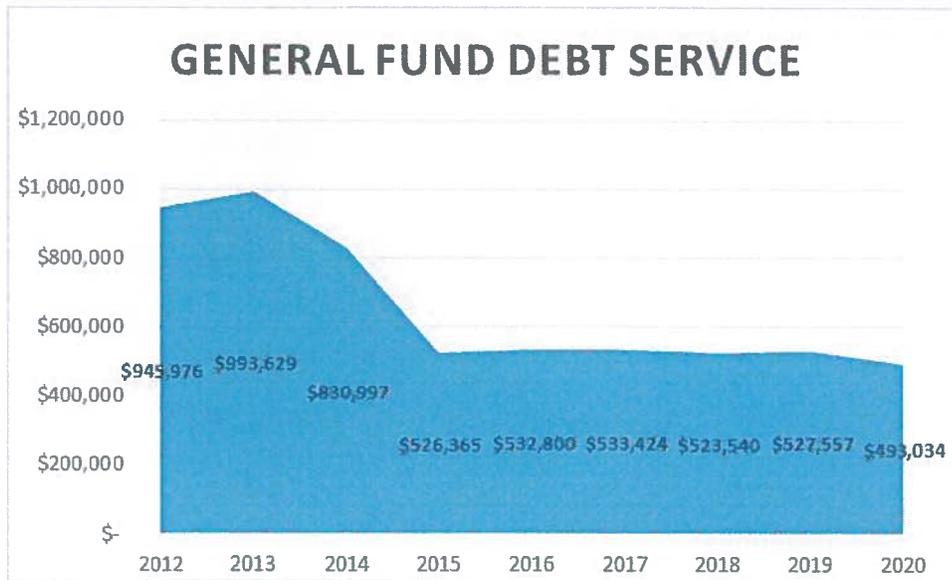
### Health Insurance

The projected health insurance is based upon a 4.9 % increase in premiums

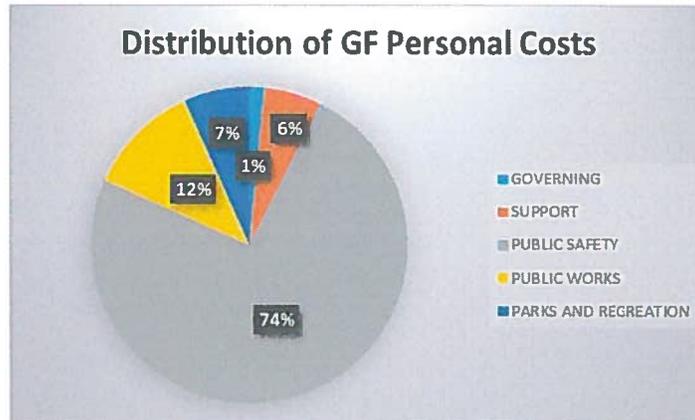
HOSPITAL & MEDICAL INSURANCE	
HEALTH CARE FOR GF EMPLOYEES	\$3,066,226
HEALTH CARE OF RETIREES (NET)	\$ 165,653
EMPLOYEES OPTING OUT	\$ 133,441
2013 RETIREE OPT OUT PROGRAMS	\$ 37,000
RDS MEDICARE RETIREE SUBIDARY	\$ (120,000)
SECTION 207 A & C MEDICAL CLAIMS	\$ 10,141
<b>TOTAL</b>	<b>\$3,292,462</b>

### Debt Service

The budgeted debt service is based upon the interest and principal due on the City's General Fund indebtedness. This budget anticipates no additional debt in the General Fund being secured during the year.



GENERAL FUND PERSONAL COSTS



Function / Department	Personal Services	Employment Taxes	Pension	Health Insurance	Total Personal Cost	Percent of Total
<b>GOVERNING</b>						
COMMON COUNCIL	\$ 40,000	\$ 3,304	\$ 2,220	\$ 55,252	\$ 100,776	1%
MAYOR'S OFFICE	\$ 99,675	\$ 8,233	\$ 18,141	\$ -	\$ 126,049	1%
TOTAL GOVERNING	\$ 139,675	\$ 11,537	\$ 20,361	\$ 55,252	\$ 226,825	2%
<b>SUPPORT</b>						
FINANCE DEPT.	\$ 309,609	\$ 25,037	\$ 55,166	\$ 111,127	\$ 500,939	3%
CITY CLERK	\$ 61,550	\$ 5,084	\$ 11,202	\$ 27,419	\$ 105,255	1%
LAW DEPARTMENT	\$ 98,083	\$ 8,102	\$ 17,851	\$ 16,936	\$ 140,972	1%
CENTRAL DATA PROCESSING	\$ 67,653	\$ 10,764	\$ 12,313	\$ 18,629	\$ 109,358	1%
TOTAL SUPPORT	\$ 536,896	\$ 48,986	\$ 96,532	\$ 174,111	\$ 856,525	6%
<b>PUBLIC SAFETY</b>						
POLICE DEPARTMENT	\$ 3,727,575	\$ 307,898	\$ 896,431	\$ 919,727	\$ 5,851,631	40%
FIRE DEPARTMENT	\$ 2,667,880	\$ 220,350	\$ 666,527	\$ 1,034,770	\$ 4,589,527	31%
BUILDING INSPECTION	\$ 276,851	\$ 18,509	\$ 53,680	\$ 80,652	\$ 429,691	3%
TOTAL PUBIC SAFETY	\$ 6,672,306	\$ 546,757	\$ 1,616,637	\$ 2,035,149	\$ 10,870,850	74%
<b>PUBLIC WORKS</b>						
DPW ADMINISTRATION	\$ 203,056	\$ 16,772	\$ 36,956	\$ 54,406	\$ 311,191	2%
DPW MAINTENANCE	\$ 653,639	\$ 53,991	\$ 118,962	\$ 493,059	\$ 1,319,651	9%
DPW GARAGE	\$ 42,547	\$ 3,514	\$ 7,744	\$ -	\$ 53,805	0%
TOTAL PUBIC SAFETY	\$ 899,242	\$ 74,277	\$ 163,662	\$ 547,465	\$ 1,684,646	12%
<b>PARKS AND RECREATION</b>						
RECREATION ADMINISTRATION	\$ 150,957	\$ 12,469	\$ 27,474	\$ 111,215	\$ 302,116	2%
PARKS	\$ 119,119	\$ 9,839	\$ 21,680	\$ 115,762	\$ 266,400	2%
PLAYGROUND & RECR. CENTER	\$ 231,432	\$ 19,116	\$ 42,121	\$ 8,009	\$ 300,678	2%
BEACH & POOL	\$ 75,000	\$ 6,195	\$ -	\$ -	\$ 81,195	1%
SKATE PARK	\$ 4,550	\$ 376	\$ -	\$ -	\$ 4,926	0%
YOUTH PROGRAMS	\$ 27,000	\$ 2,230	\$ -	\$ -	\$ 29,230	0%
TOTAL PARKS AND RECREATION	\$ 608,059	\$ 50,226	\$ 91,275	\$ 234,986	\$ 984,545	7%
<b>TOTAL GF PERSONAL COSTS</b>	<b>\$ 8,856,178</b>	<b>\$ 731,783</b>	<b>\$ 1,988,467</b>	<b>\$ 3,046,963</b>	<b>\$ 14,623,390</b>	<b>100%</b>

