

City of Omaha Finance Department

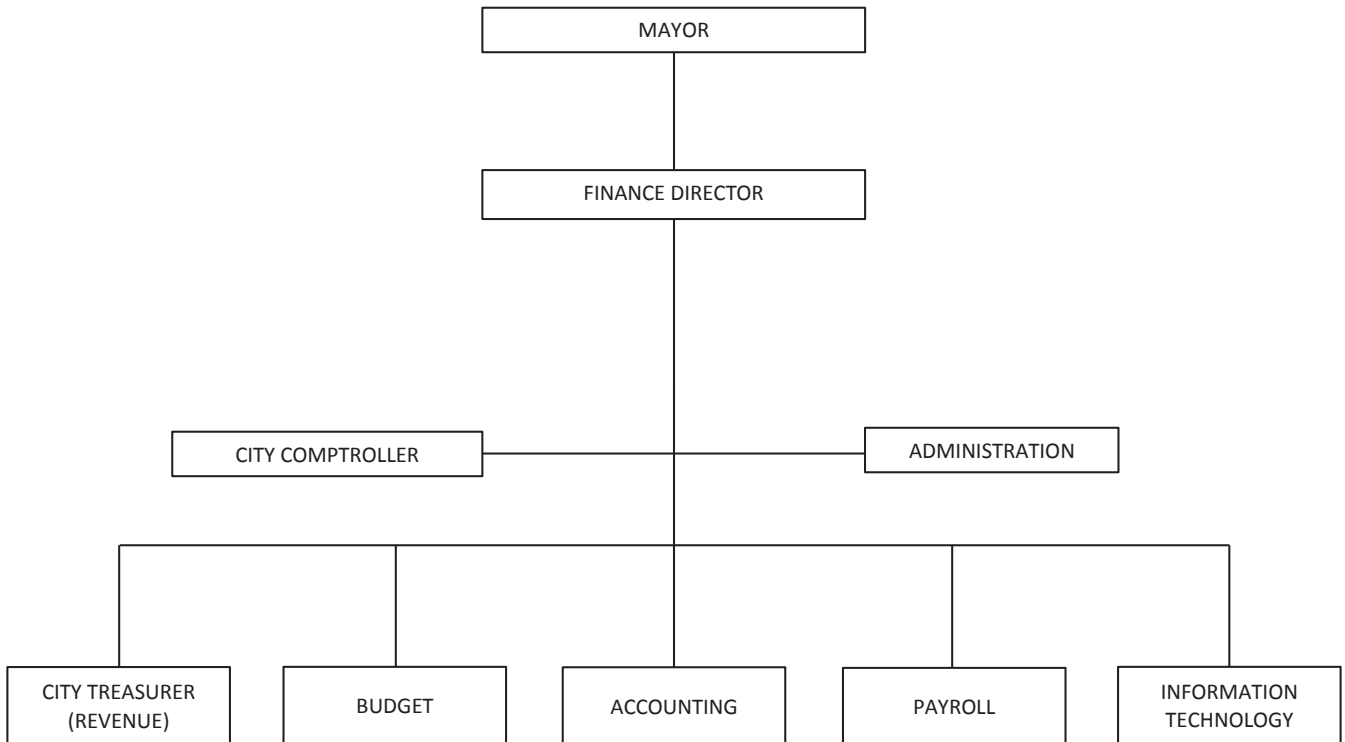
Mission Statement

The Finance Department plans, controls, maintains, and reports the receipts, commitments, and disbursements of all City funds. Finance staff manage the City's debt and property insurance, monitor the Keno contract, administer the two defined-benefit pension systems, and oversee the operations of the City-owned Convention Center Hotel. The Department serves as support to the other departments in the areas of budgeting, accounting, billing, employee timekeeping, payroll, and property control. The Department strives to identify cost effective improvements throughout all City operations and to maximize revenue collections and investments.

Goals and Objectives

1. To provide timely, accurate and useful financial data to the Mayor, City Council and department managers.
2. Coordinate the preparation, implementation and monitoring of the annual City budget. The budget itself should serve as a policy document, as an operations guide, as a financial plan and as a communications medium.
3. Maintain a diversified and stable revenue system to protect the City from possible short-term fluctuations in any of its various revenue source.
4. To provide City departments timely and accurate service.
5. Provide effective cash management and timely investment of City funds.
6. Maintain an unqualified opinion on the City's annual audit.

FINANCE DEPARTMENT



City of Omaha
2016 Finance Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2015	2016	2015 Appropriated	2016 Recommended	2016 Appropriated
Finance - Administration	3	3	466,583	557,220	557,220
Finance - Accounting	11	12	1,082,760	1,051,319	1,113,559
Finance - Revenue	11	11	916,335	950,660	950,660
Finance - Payroll	7	6	753,918	695,396	695,396
Finance - Budget	6	6	519,130	544,288	544,288
Finance - Information Technology	2	2	288,076	300,726	300,726
Total	40	40	4,026,802	4,099,609	4,161,849

By Expenditures Category

Employee Compensation	3,977,651	4,019,777	4,082,017
Non-Personal Services	49,151	79,832	79,832
Total	4,026,802	4,099,609	4,161,849

By Source of Funds

Parking Revenue	49,344	58,816	58,816
Capital Special Assessment	20,000	20,000	20,000
General	3,932,458	4,000,793	4,063,033
Development Revenue	25,000	20,000	20,000
Total	4,026,802	4,099,609	4,161,849

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Administration	Division No	107010

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Finance - Administration	107011			
The Finance Administration organization provides support for the various organizations within the Finance Department and is responsible for fiscal administration and management of the City. Personnel in this organization manage the City's debt and insurance policies, administer the Civilian and Police/Fire Pension Systems, and oversee the operations of the City-owned Convention Center Hotel.				
Employee Compensation	370,633	437,014	504,588	504,588
Non-Personal Services	29,407	29,569	52,632	52,632
Organization Total	400,040	466,583	557,220	557,220
 Division Total	400,040	466,583	557,220	557,220

Performance Summary By Division

Department	Finance		
Division	Finance - Administration	Division No	107010

Performance Measures	2014 Actual	2015 Planned	2016 Goal
City Employees Retirement System (Rate of Return)	6%	8%	8%
City General Obligation Bond Rating: Moody's	AA2	AAA	AA2
City General Obligation Bond Rating: Standard & Poor's	AA+	AAA	AA
City Police and Fire Retirement System (Rate of Return)	4.9%	8%	8%

Division Summary of Personal Services

Department Finance
 Division Finance - Administration Division No 107010

Class Title	Comparative Budget Appropriations						
	Class Code	2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
City Comptroller	4043	-	1	1	96,448	1	96,448
Finance Director	9505	1	1	1	155,384	1	155,384
Fiscal Specialist	0210	-	-	1	53,432	1	53,432
Office Manager	0070	1	1	-	-	-	-
Longevity					1,084		1,084
Part-Time and Seasonal					68,000		68,000
Division Total		2	3	3	374,348	3	374,348

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Administration	Division No	107010

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	220,719	317,087	305,264	305,264
Part-Time and Seasonal	62,995	63,000	68,000	68,000
Longevity	1,093	1,092	1,084	1,084
Attrition	-	(74,432)	-	-
Reimbursements	(789)	-	-	-
Total Employee Earnings	284,018	306,747	374,348	374,348
Employee Benefits				
FICA	19,795	27,658	26,351	26,351
Pension	39,961	59,677	57,532	57,532
Insurance	29,963	47,370	51,858	51,858
Reimbursements	(3,104)	(4,438)	(5,501)	(5,501)
Total Employee Benefits	86,615	130,267	130,240	130,240
Total Employee Compensation	370,633	437,014	504,588	504,588
Non-Personal Services				
Purchased Services	18,503	16,888	36,850	36,850
Supplies	7,840	10,681	13,782	13,782
Equipment	1,712	2,000	2,000	2,000
Other	1,352	-	-	-
Total Non-Personal Services	29,407	29,569	52,632	52,632
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	400,040	466,583	557,220	557,220
Source of Funds				
General (Ref. B-1)	400,040	466,583	557,220	557,220
	400,040	466,583	557,220	557,220

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Accounting	Division No	107020

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Enterprise & Agency	107023			
<p>Municipal Enterprise Funds consist of accounts which are in many cases self-supporting entities: Sewer Revenue, Air Quality Control Revenue, Tennis Revenue, City Wide Sports, Parking Facility Revenue, Marina Revenue, Lewis and Clark Landing Fund, Golf Revenue, Compost Revenue, Storm Water Fee Revenue, Household Hazardous Waste Revenue, and the Convention Center Hotel Revenue. Trust and Agency accounts include those in which the City acts in a fiduciary capacity or disburses funds in accordance with donor stipulations. Functional objectives include accounting and auditing procedures, preparation of financial statements, rates and fee studies, and contract negotiations.</p> <p>Accounting & Reporting</p> <p>Responsibilities of this organization are maintenance and control of general accounting records, preparation and issuance of all checks, pre-audit of all purchase orders, invoices and disbursements charged against the City. The maintenance and retention of all disbursements reports for the City departmental budgetary accounts are maintained and distributed. Functional responsibilities include a quarterly summary and analysis of expenses against appropriations, pre-audit of contracts and purchase orders, application of accounting disciplines, and preparation of information for bond sale official statements. This organization is also responsible for the year-end closing of funds, preparation of annual financial statements and assisting the independent auditors. This organization is also responsible for inventory control and accountability for all City owned real and personal properties.</p>				
Employee Compensation	994,870	1,081,464	1,048,719	1,110,959
Non-Personal Services	3,888	1,296	2,600	2,600
Organization Total	998,758	1,082,760	1,051,319	1,113,559
 Division Total	998,758	1,082,760	1,051,319	1,113,559

Performance Summary By Division

Department	Finance		
Division	Finance - Accounting	Division No	107020

Performance Measures	2014 Actual	2015 Planned	2016 Goal
<u>Accounting</u>			
Elapsed Number of Days for Issuance of Annual Reports	195	181	181
Elapsed Number of Days for Issuance of Quarterly Reports	67	57	57

Program Outputs	2014 Actual	2015 Planned	2016 Goal
<u>Accounting</u>			
Number of 1099's Mailed (MISC & S)	329	335	335
Outside Agency Monitoring Visits	6	9	9
Total Number of Funds Reconciled at Year End	110	112	112

Division Summary of Personal Services

Department Finance
 Division Finance - Accounting Division No 107020

Class Title	Class Code	Comparative Budget Appropriations					
		2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
Accountant I	0390	3	3	1	59,680	1	59,680
Accountant II	0400	4	4	3	215,410	3	215,410
Accountant III	0410	1	1	1	81,178	1	81,178
Accountant IV	4042	-	-	1	102,325	1	102,325
Assistant Grant Administrator	9537	-	-	1	61,435	1	61,435
Fiscal Specialist	0210	-	-	3	138,968	4	183,016
Grant Administrator	0450	1	1	1	78,538	1	78,538
Grant Writer	0185	1	1	-	-	-	-
Management Analyst	0205	1	1	-	-	-	-
Attrition					-		(8,826)
Longevity					2,354		2,354
Reimbursements					(63,002)		(63,002)
Division Total		11	11	11	676,886	12	712,108

Explanatory Comments:

Upon adoption of the 2016 budget the City Council added one Fiscal Specialist per Resolution 1134.

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Accounting	Division No	107020

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	716,477	776,353	737,534	781,582
Longevity	2,434	2,548	2,354	2,354
Attrition	-	-	-	(8,826)
Reimbursements	(55,465)	(63,002)	(63,002)	(63,002)
Total Employee Earnings	663,446	715,899	676,886	712,108
Employee Benefits				
FICA	53,191	59,586	56,601	59,971
Pension	127,001	146,097	138,951	147,223
Insurance	164,079	173,690	190,146	207,432
Reimbursements	(12,847)	(13,808)	(13,865)	(15,775)
Total Employee Benefits	331,424	365,565	371,833	398,851
Total Employee Compensation	994,870	1,081,464	1,048,719	1,110,959
Non-Personal Services				
Purchased Services	1,990	1,296	2,600	2,600
Supplies	326	-	-	-
Equipment	1,572	-	-	-
Total Non-Personal Services	3,888	1,296	2,600	2,600
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	998,758	1,082,760	1,051,319	1,113,559

Upon adoption of the 2016 budget the City Council increased Personal Services by \$62,240 per Resolution 1134.

Source of Funds

General (Ref. B-1)	998,758	1,082,760	1,051,319	1,113,559
	998,758	1,082,760	1,051,319	1,113,559

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Revenue	Division No	107030

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated

Revenue **107031**

Functional responsibilities include a quarterly summary and analysis of revenue, investment of temporarily idle funds, preparation of annual financial statements and the revenue section of the annual budget. This activity also includes the continuous monitoring and internal control of revenue against budget appropriations, and administration of the entire Revenue Division.

Audits

Internal audit includes reviewing the processes associated with the receipt and payment of funds. Special attention is given to the review of the handling of cash throughout the City. Internal audits and operational contract audits are completed as needed. With the addition of the Restaurant and Drinking Places Occupational Privilege Tax and the Tobacco Tax there are two accountants assigned to the audit function.

Billing

Responsible for the coordination of the City's centralized billing procedures. Duties include the maintenance of billing records, preparation of summary outstanding balances and receipt reports, and the resolution of billed customer inquiries.

Cashier

Collects, records, and deposits all monies pertaining to permits, fees, licenses, various taxes and other miscellaneous revenues which are not assigned to the Douglas County Treasurer by law. This responsibility includes the safekeeping of such funds and the timely deposit thereof with the banks used by the City. In addition, the Cashier Section has the custodial responsibility for the centralized city petty cash fund and the collection of returned checks, delinquent accounts and occupation taxes.

Violations Bureau

Responsible for the collection of and the accounting for all monies paid by persons who are alleged to have violated any of the non-moving provisions of the Traffic Code. The City's administrative fee for parking violations is \$9 of the \$16 ticket to recover the cost of collections. The remaining \$7 per ticket is paid to the Omaha Public Schools as directed by State Statute.

Keno Administration

Provides for the administration of the Keno-Lottery game. Keno operates at one main and one mini-main location and approximately 173 satellite locations; each are being monitored by this section.

Employee Compensation	776,734	910,075	944,360	944,360
Non-Personal Services	42,996	6,260	6,300	6,300
Organization Total	819,730	916,335	950,660	950,660

Division Total	819,730	916,335	950,660	950,660
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Performance Summary By Division

Department	Finance		
Division	Finance - Revenue	Division No	107030

Performance Measures	2014 Actual	2015 Planned	2016 Goal
<u>Revenue</u>			
Hotel/Motel Revenue Remitted via Online Payment System	\$4,220,916	\$4,400,000	\$4,500,000
Restaurant Revenue Remitted via Online Payment System	\$14,448,006	\$14,750,000	\$15,000,000
Tobacco Business Revenue Remitted via Online Payment System	\$1,486,392	\$1,530,000	\$1,575,000

Program Outputs	2014 Actual	2015 Planned	2016 Goal
<u>Audits</u>			
Restaurants Audited	294	300	325
Tobacco Dealers Audited	130	150	190
<u>Keno Locations Monitored</u>			
Main Locations	1	1	1
Mini-main Locations	1	1	1
Satellite Locations	173	175	180
<u>Revenue</u>			
Hotel/Motels Utilizing Online Payment system	33	35	40
Parking Violation Tickets Collected	31,723	36,500	37,000
Restaurants Utilizing Online Payment system	718	730	750
Tobacco Businesses Utilizing Online Payment system	120	130	140

Division Summary of Personal Services

Department Finance
 Division Finance - Revenue Division No 107030

Class Title	Class Code	Comparative Budget Appropriations					
		2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
Accountant I	0390	2	3	3	184,079	3	184,079
Accountant II	0400	1	1	1	74,135	1	74,135
Budget Analyst	0425	1	1	-	-	-	-
Cashier	5170	2	2	2	69,075	2	69,075
City Treasurer	4045	1	1	1	99,202	1	99,202
Collections Clerk	5175	1	1	1	34,293	1	34,293
Fiscal Specialist	0210	2	1	2	101,306	2	101,306
Senior Cashier	5180	1	1	1	41,103	1	41,103
Longevity					3,470		3,470
Division Total		11	11	11	606,663	11	606,663

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Revenue	Division No	107030

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	499,841	620,452	603,193	603,193
Part-Time and Seasonal	9,004	-	-	-
Overtime	67	-	-	-
Longevity	2,831	2,860	3,470	3,470
Attrition	-	(34,803)	-	-
Total Employee Earnings	511,743	588,509	606,663	606,663
Employee Benefits				
FICA	37,105	47,682	46,410	46,410
Pension	89,143	116,855	113,931	113,931
Insurance	152,333	173,690	190,146	190,146
Reimbursements	(13,590)	(16,661)	(12,790)	(12,790)
Total Employee Benefits	264,991	321,566	337,697	337,697
Total Employee Compensation	776,734	910,075	944,360	944,360
Non-Personal Services				
Purchased Services	6,190	4,760	4,860	4,860
Supplies	34,899	1,500	1,440	1,440
Equipment	1,907	-	-	-
Total Non-Personal Services	42,996	6,260	6,300	6,300
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	819,730	916,335	950,660	950,660
Source of Funds				
General (Ref. B-1)	726,904	821,991	851,844	851,844
Development Revenue (Ref. B-21)	23,482	25,000	20,000	20,000
Capital Special Assessment (Ref. B-40-1)	20,000	20,000	20,000	20,000
Parking Revenue (Ref. B-48)	49,344	49,344	58,816	58,816
	819,730	916,335	950,660	950,660

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Payroll	Division No	107040

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Payroll Processing	107041			
Payroll provides for wage payments to employees, pension to retirees, and disbursements of deductions from these payments. This organization is also responsible for preparation and custody of federal, state, and local wage related documents and other numerous reporting requirements.				
Employee Compensation	646,683	749,218	690,596	690,596
Non-Personal Services	6,050	4,700	4,800	4,800
Organization Total	652,733	753,918	695,396	695,396
Division Total	652,733	753,918	695,396	695,396

Performance Summary By Division

Department	Finance		
Division	Finance - Payroll	Division No	107040

Performance Measures	2014 Actual	2015 Planned	2016 Goal
** Eight (8) Retro pays for fire barg employees for the 2008-2013 Haz Mat, PM Lead, PM shift payments.			
** Two (2) retro pays for Police Mgmt employees for 2013-2014 payroll years.			
1099's Processed	3,146	3,300	3,300
DOT.Comm Payrolls Processed	26	26	26
Fair Labor Standards Act Payrolls Calculated- Police	13	7	0
Off-Cycle Payrolls Calculated & Published	10	12	4
Payrolls Published	26	26	26
Pension Payroll Processed	12	12	12
W2's Processed	3,964	4,200	4,200

Division Summary of Personal Services

Department Finance
 Division Finance - Payroll Division No 107040

Class Title	Class Code	Comparative Budget Appropriations					
		2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
Accountant II	0400	-	-	1	75,051	-	-
Applications Analyst	0235	1	1	1	67,981	1	67,981
Asst Payroll Manager	0430	-	-	-	-	1	75,051
Fiscal Specialist	0210	1	1	-	-	-	-
HRIS Senior Analyst	4055	1	1	1	88,629	1	88,629
Payroll Analyst	0420	3	3	2	128,506	2	128,506
Payroll Manager	4044	1	1	1	107,422	1	107,422
Longevity					3,973		3,973
Division Total		7	7	6	471,562	6	471,562

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Payroll	Division No	107040

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	444,058	509,819	467,589	467,589
Overtime	1,063	-	-	-
Longevity	4,510	4,732	3,973	3,973
Total Employee Earnings	449,631	514,551	471,562	471,562
Employee Benefits				
FICA	32,863	39,364	36,074	36,074
Pension	79,089	96,299	88,559	88,559
Insurance	96,943	110,530	103,716	103,716
Reimbursements	(11,843)	(11,526)	(9,315)	(9,315)
Total Employee Benefits	197,052	234,667	219,034	219,034
Total Employee Compensation	646,683	749,218	690,596	690,596
Non-Personal Services				
Purchased Services	3,664	100	200	200
Supplies	1,439	1,500	1,500	1,500
Equipment	947	3,100	3,100	3,100
Total Non-Personal Services	6,050	4,700	4,800	4,800
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	652,733	753,918	695,396	695,396
Source of Funds				
General (Ref. B-1)	652,733	753,918	695,396	695,396
	652,733	753,918	695,396	695,396

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Budget	Division No	107070

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated

Budget Reporting & Analysis **107021**

This Organization includes the Payables function of the City of Omaha.

Budget Preparation

The preparation of an annual budget, under the Mayor's direction, is an assigned responsibility of the Finance Department according to Sections 5.01, 5.04, and 5.05 of the City Charter. Preparation involves the presentation of revenue and cost data for at least the current and immediate past fiscal years as well as a financial plan for the next budget year for all funds, departments, organizations, capital accounts, agencies, and other budgetary accounts. This organization also includes budget format design and setting up electronic line item organizational budgets.

Employee Compensation	427,976	513,204	532,288	532,288
Non-Personal Services	7,952	5,926	12,000	12,000
Organization Total	435,928	519,130	544,288	544,288
Division Total	435,928	519,130	544,288	544,288

Performance Summary By Division

Department	Finance		
Division	Finance - Budget	Division No	107070
Program Outputs	2014 Actual	2015 Planned	2016 Goal
Number of suppliers setup for ACH payment. (Our goal is to reduce the number of checks written and increase the number of ACH payments).	13	30	50
Recommended Budget Presented to Council in Accordance with the Home Rule Charter	Yes	Yes	Yes

Division Summary of Personal Services

Department Finance
 Division Finance - Budget Division No 107070

Class Title	Class Code	Comparative Budget Appropriations					
		2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
Account Clerk	5190	2	3	3	116,661	3	116,661
Accountant III	0410	1	1	-	-	-	-
Accountant IV	4042	-	-	1	102,325	1	102,325
Applications Analyst	0235	1	1	1	75,199	1	75,199
Fiscal Specialist	0210	1	1	1	47,808	1	47,808
IT Coordinator	9524	1	-	-	-	-	-
Longevity					1,052		1,052
Division Total		6	6	6	343,045	6	343,045

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Budget	Division No	107070

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	283,092	333,569	341,993	341,993
Part-Time and Seasonal	-	1,000	-	-
Overtime	920	-	-	-
Longevity	1,218	1,435	1,052	1,052
Total Employee Earnings	285,230	336,004	343,045	343,045
Employee Benefits				
FICA	21,293	25,704	26,243	26,243
Pension	49,323	62,812	64,424	64,424
Insurance	76,787	94,740	103,716	103,716
Reimbursements	(4,657)	(6,056)	(5,140)	(5,140)
Total Employee Benefits	142,746	177,200	189,243	189,243
Total Employee Compensation	427,976	513,204	532,288	532,288
Non-Personal Services				
Purchased Services	570	2,705	3,650	3,650
Supplies	6,608	1,650	7,050	7,050
Equipment	774	1,571	1,300	1,300
Total Non-Personal Services	7,952	5,926	12,000	12,000
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	435,928	519,130	544,288	544,288
Source of Funds				
General (Ref. B-1)	435,928	519,130	544,288	544,288
	435,928	519,130	544,288	544,288

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Information Technology	Division No	107080

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Information Technology Admin 107071				
Employee Compensation	212,436	286,676	299,226	299,226
Non-Personal Services	42,000	1,400	1,500	1,500
Organization Total	254,436	288,076	300,726	300,726
 Division Total	254,436	288,076	300,726	300,726

Division Summary of Personal Services

Department Finance
 Division Finance - Information Technology Division No 107080

Class Title	Comparative Budget Appropriations						
	Class Code	2014 Actual	2015 Auth.	2016 Recommended		2016 Appropriated	
IT Coordinator	9524	-	1	1	122,634	1	122,634
Senior Applications Analyst	0270	-	1	1	89,921	1	89,921
Division Total		-	2	2	212,555	2	212,555

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Information Technology	Division No	107080

Major Object Expenditures	Comparative Budget Appropriations			
	2014 Actual	2015 Appropriated	2016 Recommended	2016 Appropriated
Employee Earnings				
Classified Regular	177,887	204,804	212,555	212,555
Total Employee Earnings	177,887	204,804	212,555	212,555
Employee Benefits				
FICA	6,386	15,668	16,004	16,004
Pension	15,597	38,461	39,918	39,918
Insurance	14,982	31,580	34,572	34,572
Reimbursements	(2,416)	(3,837)	(3,823)	(3,823)
Total Employee Benefits	34,549	81,872	86,671	86,671
Total Employee Compensation	212,436	286,676	299,226	299,226
Non-Personal Services				
Purchased Services	42,000	600	650	650
Equipment	-	800	850	850
Total Non-Personal Services	42,000	1,400	1,500	1,500
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	254,436	288,076	300,726	300,726
Source of Funds				
General (Ref. B-1)	254,436	288,076	300,726	300,726
	254,436	288,076	300,726	300,726