

# Finance

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## 2013 Breakthrough Strategies

- Perform a value stream improvement process on the accounting functions to identify and implement efficiencies. Measurable outcome: Reduce accounting process times by 20%.
- Implement Payment Plus processing for transactions to increase efficiency and increase purchasing card rebate. Measurable outcome: Project completion by Q4 2013.
- Implement priority-based budgeting with significant citizen input and participation. Measurable outcome: Project completion by October 1, 2013.
- Lead a Pensions and Health Care Solutions Team and propose and gain support for legislation that will result in sustainable pension plans and reduce the City's pension costs. Measurable outcome: Project completion no later than January 2013.
- Enhance employee education regarding retirement planning and the City's defined contribution retirement plans for employees. Measurable outcome: Increase employee participation in plans by 10% by Q1 2013.
- Offer a more business friendly process for remitting sales and use taxes by leveraging enterprise software already licensed by the City to offer online submittal and payment options. Measurable outcome: Project completion by Q1 2013.

## All Funds Summary

| All Funds              | Use of Funds       | 2011 Actual        | 2012 Original Budget | * 2012 Amended Budget | 2013 Budget        | 2013 Budget - * 2012 Amended Budget |
|------------------------|--------------------|--------------------|----------------------|-----------------------|--------------------|-------------------------------------|
|                        | General Fund       | \$3,000,673        | \$3,353,778          | \$3,243,011           | \$2,918,583        | (\$324,428)                         |
| PSST                   | 0                  | 60,827             | 60,827               | 0                     | (60,827)           |                                     |
| <b>Total</b>           | <b>\$3,000,673</b> | <b>\$3,414,605</b> | <b>\$3,303,838</b>   | <b>\$2,918,583</b>    | <b>(\$385,255)</b> |                                     |
| General Fund           | 37.50              | 36.50              | 34.50                | 33.75                 | (0.75)             |                                     |
| PSST                   | 0.00               | 1.00               | 1.00                 | 0.00                  | (1.00)             |                                     |
| <b>Total Positions</b> | <b>37.50</b>       | <b>37.50</b>       | <b>35.50</b>         | <b>33.75</b>          | <b>(1.75)</b>      |                                     |

\* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

## Significant Financial and Staff Modifications vs. 2012

- Transfer one position from the Public Safety Sales Tax Fund to the General Fund.
- Eliminate two Sales Tax Investigator positions.
- Reduce operating expenditures by approximately 50% through operational efficiencies.
- The Sales Tax Division will convert to a PeopleSoft remittance system and will offer online filing. With online filing, additional transaction bank and maintenance fees will be incurred.

## Finance

The Finance Department provides fiscal accountability for the City and its enterprises.

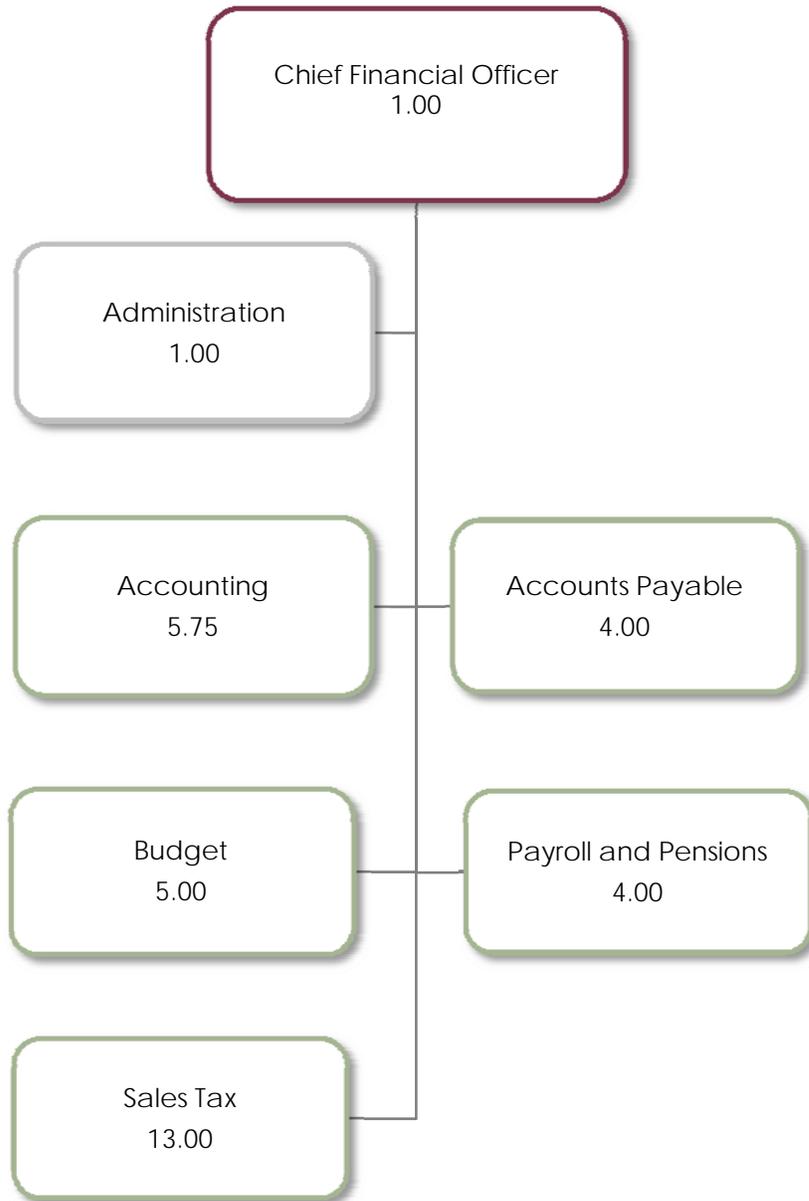
**Accounting** - The Accounting Division provides accounting and financial reporting services for City departments, enterprises, component units, and federal and state grants. They maintain accounting information for 75 funds, 258 departments, and \$440 million in expenditures. In addition, the Division oversees the City's cash, investment, and debt activities, which include approximately \$564 million in cash and investments, and \$242 million in debt.

**Accounts Payable** - The main functions of Accounts Payable are processing invoices for payment; administration and oversight of the City's Visa card program including training, auditing and compliance; and managing encumbrances including all contract, purchase order and change orders. Accounts Payable is also responsible for disbursing payments for the Emergency Services Agency, Pikes Peak Regional Communications Network, and invoice tracking and oversight for the Pikes Peak Rural Transportation Authority (PPRTA). They process over 45,000 invoices amounting to over \$166 million annually for payment, and over 2,300 invoices are reviewed and audited for the PPRTA.

**Budget** - The Budget Office's mission is to maintain the City's fiscal integrity through efficient allocation of resources and present information with fiscal transparency to the Mayor, City Council, and the citizens of this community. The Division's responsibilities are to manage the annual budget process and prepare the annual budget document; provide analytical support to the Mayor, Chief of Staff, City Council and City Departments; provide fiscal review and management of special districts in the City; develop and manage the City's capital improvement program; and prepare quarterly financial reports.

**Payroll and Pensions** - The Payroll and Pensions Division provides all time, payroll, and pension support to all City Departments and Enterprises. This includes the administration of payroll, new hire and job action processes, processing of terminations, workers' compensation calculations, benefits processing and remittance to vendors, time administration, and many other payroll related activities.

**Sales Tax** - The Sales Tax Division administers sales and use taxes and accounts receivables for the City of Colorado Springs. Sales tax administration includes registering applicants for new sales and use tax licenses, collecting sales and use tax from taxpayers, interpreting and ensuring compliance with the City Code, delivering a high level of customer service to taxpayers, and conducting taxpayer education classes. The Division is also responsible for overseeing the City Accounts Receivable process.



The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2012, and changes occurring as part of the 2013 Budget for the General Fund and Public Safety Sales Tax.

|                              | 2010               | 2011               | 2012               | * 2012             | 2013                  | 2013 Budget -         |
|------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-----------------------|
|                              | Actual             | Actual             | Original Budget    | Amended Budget     | Budget                | * 2012 Amended Budget |
| <b>Use of Funds</b>          |                    |                    |                    |                    |                       |                       |
| Salary/Benefits/<br>Pensions | \$2,856,611        | \$2,817,384        | \$3,040,126        | \$2,939,359        | \$2,698,032           | (\$241,327)           |
| Operating                    | 1,411,860          | 183,002            | 312,652            | 302,652            | 220,551               | (82,101)              |
| Capital Outlay               | 118                | 287                | 1,000              | 1,000              | 0                     | (1,000)               |
| <b>Total</b>                 | <b>\$4,268,589</b> | <b>\$3,000,673</b> | <b>\$3,353,778</b> | <b>\$3,243,011</b> | <b>\$2,918,583</b>    | <b>(\$324,428)</b>    |
| <b>General Fund</b>          |                    |                    |                    |                    |                       |                       |
|                              | 2011               | 2012               | * 2012             | 2013               | 2013 Budget -         |                       |
| Position Title               | Budget             | Original Budget    | Amended Budget     | Budget             | * 2012 Amended Budget |                       |
| Accountant I                 | 1.00               | 1.00               | 1.00               | 0.00               | (1.00)                |                       |
| Accountant II                | 0.50               | 0.50               | 0.50               | 0.75               | 0.25                  |                       |
| Accounting Manager           | 1.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Accounting Technician        | 5.00               | 6.00               | 6.00               | 7.00               | 1.00                  |                       |
| Administrative Technician    | 2.00               | 2.00               | 2.00               | 2.00               | 0.00                  |                       |
| Budget Manager               | 1.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Chief Financial Officer      | 1.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Finance Supervisor           | 1.00               | 2.00               | 2.00               | 2.00               | 0.00                  |                       |
| Fiscal Planning Manager      | 1.00               | 1.00               | 0.00               | 0.00               | 0.00                  |                       |
| Payroll Specialist           | 0.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Principal Analyst            | 1.00               | 2.00               | 1.00               | 1.00               | 0.00                  |                       |
| Sales Tax Auditor            | 6.00               | 4.00               | 4.00               | 4.00               | 0.00                  |                       |
| Sales Tax Investigator       | 7.00               | 6.00               | 6.00               | 4.00               | (2.00)                |                       |
| Sales Tax Manager            | 1.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Sales Tax Technician         | 2.00               | 1.00               | 1.00               | 1.00               | 0.00                  |                       |
| Senior Accountant            | 4.00               | 4.00               | 4.00               | 4.00               | 0.00                  |                       |
| Senior Analyst               | 3.00               | 2.00               | 2.00               | 2.00               | 0.00                  |                       |
| Staff Assistant              | 0.00               | 0.00               | 0.00               | 1.00               | 1.00                  |                       |
| <b>Total FTE</b>             | <b>37.50</b>       | <b>36.50</b>       | <b>34.50</b>       | <b>33.75</b>       | <b>(0.75)</b>         |                       |
| <b>Special Positions</b>     |                    |                    |                    |                    |                       |                       |
| Analyst II                   | 1.00               | 0.00               | 0.00               | 0.00               | 0.00                  |                       |
| <b>Total Positions</b>       | <b>38.50</b>       | <b>36.50</b>       | <b>34.50</b>       | <b>33.75</b>       | <b>(0.75)</b>         |                       |

\* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

|                        |   |  |
|------------------------|---|--|
| <b>Funding Changes</b> | <b>During 2012</b>  | <b>* 2012 Amended -<br/>2012 Original Budget</b> |
|                        | Transfer Salaries/Benefits/Pensions and related operating expenses for one Principal Analyst to Economic Vitality | (\$110,767)                                      |
|                        | <b>Total During 2012</b>  | <b>(\$110,767)</b>                               |
|                        | <b>For 2013</b>   | <b>2013 Budget -<br/>* 2012 Amended Budget</b>   |
|                        | Transfer one Accounting Technician position from Public Safety Sales Tax Fund to General Fund                     | \$60,827   |
|                        | Adjust Salaries/Benefits/Pensions for position changes  | (302,154)  |
|                        | Decrease operating to properly fund actual costs  | (82,101)   |
|                        | Eliminate capital outlay  | (1,000)  |
| <b>Total For 2013</b>  | <b>(\$324,428)</b>  |  |

|                         |  |  |
|-------------------------|--|--|
| <b>Position Changes</b> | <b>During 2012</b>   | <b>* 2012 Amended -<br/>2012 Original Budget</b> |
|                         | Transfer one Principal Analyst position to Economic Vitality                                     | (1.00)   |
|                         | Eliminate one Fiscal Planning Manager  | (1.00)   |
|                         | <b>Total During 2012</b>   | <b>(2.00)</b>                                    |
|                         | <b>For 2013</b>  | <b>2013 Budget -<br/>* 2012 Amended Budget</b>   |
|                         | Transfer of one Accounting Technician position from Public Safety Sales Tax Fund to General Fund | 1.00   |
|                         | Increase half-time Accountant II position to three-quarter time                                  | 0.25   |
|                         | Eliminate two Sales Tax Investigator positions   | (2.00)   |
| <b>Total For 2013</b>   | <b>(0.75)</b>  |  |

| <b>PSST</b>            | <b>Use of Funds</b>          | <b>2010<br/>Actual</b> | <b>2011<br/>Actual</b>              | <b>2012<br/>Original<br/>Budget</b>  | <b>* 2012<br/>Amended<br/>Budget</b> | <b>2013<br/>Budget</b>                             | <b>2013 Budget -<br/>* 2012 Amended<br/>Budget</b> |
|------------------------|------------------------------|------------------------|-------------------------------------|--------------------------------------|--------------------------------------|--|--|
|                        | Salary/Benefits/<br>Pensions | \$0                    | \$0                                 | \$59,227                             | \$59,227                             | \$0  | (\$59,227)   |
|                        | Operating                    | 0                      | 0                                   | 1,600                                | 1,600                                | 0  | (1,600)  |
|                        | Capital Outlay               | 0                      | 0                                   | 0                                    | 0                                    | 0  | 0  |
|                        | <b>Total</b>                 | <b>\$0</b>             | <b>\$0</b>                          | <b>\$60,827</b>                      | <b>\$60,827</b>                      | <b>\$0</b>   | <b>(\$60,827)</b>                                  |
|                        |                              | <b>2011<br/>Budget</b> | <b>2012<br/>Original<br/>Budget</b> | <b>* 2012<br/>Amended<br/>Budget</b> | <b>2013<br/>Budget</b>               | <b>2013 Budget -<br/>* 2012 Amended<br/>Budget</b> |  |
| <b>Position Title</b>  |                              |                        |                                     |                                      |                                      |  |  |
| Accounting Technician  |                              | 0.00                   | 1.00                                | 1.00                                 | 0.00                                 | (1.00)   |  |
| <b>Total Positions</b> |                              | <b>0.00</b>            | <b>1.00</b>                         | <b>1.00</b>                          | <b>0.00</b>                          | <b>(1.00)</b>                                      |  |

\* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

|                        |  |  |
|------------------------|--|--|
| <b>Funding Changes</b> | <b>During 2012</b>   | <b>* 2012 Amended -<br/>2012 Original Budget</b> |
|                        | No Changes   | \$0  |
|                        | <b>Total During 2012</b>   | <b>\$0</b>                                       |
|                        | <b>For 2013</b>  | <b>2013 Budget -<br/>* 2012 Amended Budget</b>   |
|                        | Transfer of one position from Public Safety Sales Tax Fund to General Fund | (\$60,827)                                       |
|                        | <b>Total For 2013</b>  | <b>(\$60,827)</b>                                |

|                         |  |  |
|-------------------------|--|--|
| <b>Position Changes</b> | <b>During 2012</b>   | <b>* 2012 Amended -<br/>2012 Original Budget</b> |
|                         | No Changes   | 0.00   |
|                         | <b>Total During 2012</b>   | <b>0.00</b>                                      |
|                         | <b>For 2013</b>  | <b>2013 Budget -<br/>* 2012 Amended Budget</b>   |
|                         | Transfer of one position from Public Safety Sales Tax Fund to General Fund | (1.00)   |
|                         | <b>Total For 2013</b>  | <b>(1.00)</b>                                    |

\* 2012 Amended Budget includes no changes from Original Budget as of 8/30/2012.

**City of Colorado Springs  
Budget Detail Report**

001 GENERAL FUND  
Finance

| Account #                          | Description                    | 2010 Actuals     | 2011 Actuals     | 2012 Budget      | 2013 Budget      | 2012 Budget to<br>2013 Budget<br>\$ Change | 2012 Budget to<br>2013 Budget<br>% Change |
|------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|--|---|
| 51205                              | CIVILIAN SALARIES              | 2,219,898        | 2,202,706        | 2,410,225        | 2,171,902        | (238,323)                                  | -9.89%                                    |
| 51210                              | OVERTIME                       | 12,283           | 9,237            | 3,000            | 3,000            | 0  | 0.00%                                     |
| 51215                              | ACHIEVEMENT AWARD              | 0                | 2,767            | 0                | 0                | 0  | 0.00%                                     |
| 51220                              | SEASONAL TEMPORARY             | 48,943           | 33,202           | 36,867           | 0                | (36,867)                                   | -100.00%                                  |
| 51245                              | RETIREMENT TERM VACATION       | 20,020           | 39,208           | 0                | 0                | 0  | 0.00%                                     |
| 51260                              | VACATION BUY PAY OUT           | 3,776            | 5,393            | 0                | 0                | 0  | 0.00%                                     |
| 51299                              | SALARIES REIMBURSEMENTS        | 0                | (17,487)         | 0                | 0                | 0  | 0.00%                                     |
| 51610                              | PERA                           | 307,534          | 303,557          | 319,316          | 276,682          | (42,634)                                   | -13.35%                                   |
| 51615                              | WORKERS COMPENSATION           | 5,870            | 4,849            | 6,453            | 5,764            | (689)                                      | -10.68%                                   |
| 51620                              | EQUITABLE LIFE INSURANCE       | 6,418            | 6,188            | 7,401            | 5,827            | (1,574)                                    | -21.27%                                   |
| 51625                              | VISION CARE                    | 1,272            | 0                | 0                | 0                | 0  | 0.00%                                     |
| 51640                              | DENTAL INSURANCE               | 11,034           | 9,817            | 12,474           | 10,925           | (1,549)                                    | -12.42%                                   |
| 51665                              | CASH BACK                      | 10,606           | 9,556            | 0                | 0                | 0  | 0.00%                                     |
| 51670                              | PARKING FOR EMPLOYEES          | 11,500           | 6,930            | 11,997           | 8,868            | (3,129)                                    | -26.08%                                   |
| 51690                              | MEDICARE                       | 32,900           | 32,314           | 33,906           | 31,591           | (2,315)                                    | -6.83%                                    |
| 51695                              | CITY EPO MEDICAL PLAN          | 164,557          | 168,809          | 198,487          | 183,472          | (15,015)                                   | -7.56%                                    |
| 51696                              | ADVANTAGE HD MED PLAN          | 0                | 302              | 0                | 0                | 0  | 0.00%                                     |
| 51697                              | HRA BENEFIT TO ADV MED PLAN    | 0                | 36               | 0                | 0                | 0  | 0.00%                                     |
| <b>Total Salaries and Benefits</b> |                                | <b>2,856,611</b> | <b>2,817,384</b> | <b>3,040,126</b> | <b>2,698,031</b> | <b>(342,095)</b>                           | <b>-11.25%</b>                            |
| 52105                              | MISCELLANEOUS OPERATING        | 0                | (339)            | 0                | 0                | 0  | 0.00%                                     |
| 52110                              | OFFICE SUPPLIES                | 14,959           | (5,629)          | 38,511           | 15,750           | (22,761)                                   | -59.10%                                   |
| 52111                              | PAPER SUPPLIES                 | 108              | 148              | 5,117            | 750              | (4,367)                                    | -85.34%                                   |
| 52120                              | COMPUTER SOFTWARE              | 4,039            | 188              | 6,700            | 200              | (6,500)                                    | -97.01%                                   |
| 52122                              | CELL PHONES EQUIP AND SUPPLIES | 132              | 0                | 250              | 0                | (250)                                      | -100.00%                                  |
| 52125                              | GENERAL SUPPLIES               | 450              | 84               | 8,363            | 2,400            | (5,963)                                    | -71.30%                                   |
| 52135                              | POSTAGE                        | 40,491           | 42,146           | 60,650           | 50,709           | (9,941)                                    | -16.39%                                   |
| 52175                              | SIGNS                          | 225              | 0                | 0                | 0                | 0  | 0.00%                                     |
| 52220                              | MAINT OFFICE MACHINES          | 1,302            | 0                | 5,500            | 850              | (4,650)                                    | -84.55%                                   |
| 52230                              | MAINT FURNITURE AND FIXTURES   | 0                | 0                | 500              | 0                | (500)                                      | -100.00%                                  |
| 52265                              | MAINT BUILDINGS AND STRUCTURE  | 189              | 0                | 0                | 0                | 0  | 0.00%                                     |
| 52405                              | ADVERTISING SERVICES           | 1,305            | 1,896            | 1,000            | 0                | (1,000)                                    | -100.00%                                  |
| 52418                              | COMPUTER SERVICES              | 1,956            | 2,079            | 1,000            | 3,795            | 2,795                                      | 279.50%                                   |
| 52560                              | PARKING SERVICES               | 0                | 0                | 3,600            | 3,600            | 0  | 0.00%                                     |
| 52568                              | BANK AND INVESTMENT FEES       | 0                | 0                | 0                | 17,900           | 17,900                                     | 0.00%                                     |
| 52573                              | CREDIT CARD FEES               | 1                | 3                | 0                | 0                | 0  | 0.00%                                     |
| 52575                              | SERVICES                       | 24,485           | 23,393           | 16,239           | 10,446           | (5,793)                                    | -35.67%                                   |
| 52590                              | TEMPORARY EMPLOYMENT           | 33,241           | 49,469           | 50,038           | 34,358           | (15,680)                                   | -31.34%                                   |
| 52605                              | CAR MILEAGE                    | 227              | 268              | 1,851            | 500              | (1,351)                                    | -72.99%                                   |
| 52615                              | DUES AND MEMBERSHIP            | 5,708            | 4,208            | 11,750           | 4,359            | (7,391)                                    | -62.90%                                   |
| 52625                              | MEETING EXPENSES IN TOWN       | 3,661            | 1,885            | 1,450            | 2,150            | 700  | 48.28%                                    |
| 52626                              | COMMUNITY OR VOLUNTEER EVENT   | 100              | 0                | 0                | 0                | 0  | 0.00%                                     |
| 52630                              | TRAINING                       | 4,370            | 4,021            | 14,080           | 10,650           | (3,430)                                    | -24.36%                                   |
| 52635                              | EMPLOYEE EDUCATIONL ASSISTANCE | 10,818           | 5,248            | 5,200            | 0                | (5,200)                                    | -100.00%                                  |
| 52645                              | SUBSCRIPTIONS                  | 2,090            | 1,545            | 2,200            | 1,320            | (880)                                      | -40.00%                                   |
| 52655                              | TRAVEL OUT OF TOWN             | 5,982            | 10,972           | 12,500           | 4,470            | (8,030)                                    | -64.24%                                   |
| 52705                              | COMMUNICATIONS                 | 0                | 190              | 0                | 0                | 0  | 0.00%                                     |
| 52706                              | WIRELESS COMMUNICATION         | 480              | 1,440            | 0                | 1,920            | 1,920                                      | 0.00%                                     |
| 52735                              | TELEPHONE LONG DIST CALLS      | 318              | 664              | 1,493            | 1,255            | (238)                                      | -15.94%                                   |
| 52736                              | CELL PHONE AIRTIME             | 0                | 60               | 0                | 0                | 0  | 0.00%                                     |
| 52738                              | CELL PHONE BASE CHARGES        | 7,501            | 6,251            | 6,400            | 4,750            | (1,650)                                    | -25.78%                                   |
| 52775                              | MINOR EQUIPMENT                | 314              | 0                | 1,000            | 2,500            | 1,500                                      | 150.00%                                   |
| 52776                              | PRINTER CONSOLIDATION COST     | 0                | 0                | 15,560           | 12,000           | (3,560)                                    | -22.88%                                   |
| 52795                              | RENTAL OF EQUIPMENT            | 5,514            | 10,759           | 0                | 300              | 300  | 0.00%                                     |
| 52874                              | OFFICE SERVICES PRINTING       | 12,417           | 13,070           | 28,000           | 23,369           | (4,631)                                    | -16.54%                                   |
| 52875                              | OFFICE SERVICES RECORDS        | 8,650            | 8,983            | 13,700           | 10,250           | (3,450)                                    | -25.18%                                   |
| 65170                              | TRANSFER TO OTHER FUNDS        | 1,220,000        | 0                | 0                | 0                | 0  | 0.00%                                     |
| 65352                              | EMPLOYEE AWARDS PROGRAM        | 827              | 0                | 0                | 0                | 0  | 0.00%                                     |
| <b>Total Operating Expenses</b>    |                                | <b>1,411,860</b> | <b>183,002</b>   | <b>312,652</b>   | <b>220,551</b>   | <b>(92,101)</b>                            | <b>-29.46%</b>                            |
| 53020                              | COMPUTERS NETWORKS             | 0                | 287              | 0                | 0                | 0  | 0.00%                                     |
| 53030                              | FURNITURE AND FIXTURES         | 118              | 0                | 1,000            | 0                | (1,000)                                    | -100.00%                                  |
| <b>Total Capital Outlay</b>        |                                | <b>118</b>       | <b>287</b>       | <b>1,000</b>     | <b>0</b>         | <b>(1,000)</b>                             | <b>-100.00%</b>                           |
| <b>Total Expenses</b>              |                                | <b>4,268,589</b> | <b>3,000,673</b> | <b>3,353,778</b> | <b>2,918,582</b> | <b>(435,196)</b>                           | <b>-12.98%</b>                            |

Totals may differ from narratives due to rounding.

**City of Colorado Springs  
Budget Detail Report**

171 PUBLIC SAFETY SALES TAX  
Finance

| <b>Account #</b>                   | <b>Description</b>       | <b>2010 Actuals</b> | <b>2011 Actuals</b> | <b>2012 Budget</b> | <b>2013 Budget</b> | <b>2012 Budget to<br/>2013 Budget<br/>\$ Change</b> | <b>2012 Budget to<br/>2013 Budget<br/>% Change</b> |
|------------------------------------|--------------------------|---------------------|---------------------|--------------------|--------------------|---|--|
| 51205                              | CIVILIAN SALARIES        | 0                   | 0                   | 44,031             | 0                  | (44,031)  | -100.00%   |
| 51610                              | PERA                     | 0                   | 0                   | 6,032              | 0                  | (6,032)   | -100.00%   |
| 51615                              | WORKERS COMPENSATION     | 0                   | 0                   | 97                 | 0                  | (97)  | -100.00%   |
| 51620                              | EQUITABLE LIFE INSURANCE | 0                   | 0                   | 176                | 0                  | (176)   | -100.00%   |
| 51640                              | DENTAL INSURANCE         | 0                   | 0                   | 455                | 0                  | (455)   | -100.00%   |
| 51690                              | MEDICARE                 | 0                   | 0                   | 639                | 0                  | (639)   | -100.00%   |
| 51695                              | CITY EPO MEDICAL PLAN    | 0                   | 0                   | 7,798              | 0                  | (7,798)   | -100.00%   |
| <b>Total Salaries and Benefits</b> |                          | <b>0</b>            | <b>0</b>            | <b>59,228</b>      | <b>0</b>           | <b>(59,228)</b>                                     | <b>-100.00%</b>                                    |
| 52110                              | OFFICE SUPPLIES          | 0                   | 0                   | 600                | 0                  | (600)   | -100.00%   |
| 52125                              | GENERAL SUPPLIES         | 0                   | 0                   | 1,000              | 0                  | (1,000)   | -100.00%   |
| <b>Total Operating Expenses</b>    |                          | <b>0</b>            | <b>0</b>            | <b>1,600</b>       | <b>0</b>           | <b>(1,600)</b>                                      | <b>-100.00%</b>                                    |
| <b>Total Capital Outlay</b>        |                          | <b>0</b>            | <b>0</b>            | <b>0</b>           | <b>0</b>           | <b>0</b>  | <b>0.00%</b>                                       |
| <b>Total Expenses</b>              |                          | <b>0</b>            | <b>0</b>            | <b>60,828</b>      | <b>0</b>           | <b>(60,828)</b>                                     | <b>-100.00%</b>                                    |

Totals may differ from narratives due to rounding.