



**Philip J LaTessa**  
**Syracuse City Auditor**

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**THE ANNUAL ANALYTICAL EXAMINATION**  
**OF EXPENDITURES**  
**FOR THE CITY OF SYRACUSE**

Fiscal Year Ending June 30, 2004

Department of Audit  
City Of Syracuse

**City of Syracuse**  
**Department of Audit**  
**Annual Analytical Examination of Expenditures**  
**Fiscal Year Ending June 30, 2004**

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**CITY AUDITOR'S  
REPORT**

**Introduction:**

As authorized under Article V, Section 5-501, of the Charter of the City of Syracuse, an examination into the expenditure components of the annual budget for the City of Syracuse, New York, for the fiscal year ending June 30, 2004, was conducted. The examination was administered in accordance with the *Government Auditing Standards*, issued by the Comptroller General of the United States and *Standards for the Professional Practice of Internal Auditing*, as circulated by the Institute of Internal Auditors.

These standards require that we plan and perform the examination to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under examination. It was not our objective to, and we do not, express an opinion on the financial statements of the City of Syracuse, New York, or provide assurance as to either the City's internal control structure or the extent of its compliance with statutory and regulatory requirements and guidance of the Office of the State Comptroller.

The management of the City of Syracuse, New York, is responsible for the City's financial affairs and for safeguarding its resources. This responsibility includes establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that resources are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorization and are properly recorded; that appropriate financial records are prepared; that applicable laws, rules and regulations are observed; and that appropriate corrective action is taken in response to audit findings.

This report is intended solely for the information of the Mayor, Common Council and involved departments of the City of Syracuse, New York, yet it is understood to be a matter of public record and its distribution is not limited. Further information regarding this audit is available at the City of Syracuse's Audit Department upon request. The Audit Department would like to thank the personnel who assisted and cooperated with us during the audit.

**Auditor's Note:**

The Annual Examination of Expenditures is performed, by the Audit Department, to fulfill the various requirements mandated by the City of Syracuse Charter, Article V, Section 5-501, which state that the Department of Audit "conduct, at least annually, an audit of every officer, department and board of the City". Prior to the City contracting external auditing services, the City Auditor previously performed the annual financial statement audit to fulfill this requirement. Once external auditing services began, the City Auditor created the Examination of Expenditure to satisfy the above charter requirement and to avoid a duplication of auditing efforts.

The current City Auditor took office on January 1, 2004, at which time, the Examination of Expenditures Audit, for fiscal year ending June 30, 2003, was partially completed. As a result, the newly elected City Auditor decided to continue to complete the audit in

accordance with its original audit program, and issued the resulting audit report in late 2004.

It was at this time, that the City Auditor decided that the Comprehensive Audit being conducted to fulfill the Charter requirement, Article V, Section 5-501, could be restructured in an effort to develop a better management tool that would be more informative to its users. As a result, the Department of Audit put together a new audit program in January of 2005, after having issued out the 2002-2003 Comprehensive Audit. As the new audit program was completed, the annual audit was re-titled "The Annual Analytical Examination of Expenditures."

In accordance with the newly designed audit program, the Department of Audit issued standard audit questionnaires to every City of Syracuse Department, with the purpose of documenting a detailed understanding of each department's operations and to establish a baseline for their internal control structure. Additionally, these questionnaires were designed as a risk assessment tool to help identify areas of greater risk for planning, reviewing and performing future departmental audits.

The original audit questionnaire was distributed to all city departments in April of 2005, with a request that they be returned to the Department of Audit within a thirty day time frame. After the City Auditor received no responses to the questionnaire within the thirty day deadline, the City Auditor began to research the situation and ended up approaching the administration for assistance in getting the necessary cooperation from various city departments.

In August of 2005, after learning that the Administration had questions regarding the purpose and use of the audit questionnaire, the City Auditor met with the Administration to review managements concerns. While meeting with the Administration, management's specific questions and concerns were clarified and the Auditor explained that the purpose for the questionnaire is to gain a general understanding of each department's procedures and internal controls. Additionally, it was explained that the questionnaire was prepared in accordance with the National Association of Government Auditors.

In late August of 2005, the Department of Audit revised and re-issued the questionnaire, to every city department, in order to begin the audit for fiscal year 2003-2004. At the same time, the Audit Department began pulling claims, payroll documentation, and other testing samples, while continuing to regularly request that city departments return their revised completed questionnaire. Unfortunately, many city departments failed to respond to this request during this second 30 day time frame, making it impossible for the Department of Audit to proceed with the 2003-2004 audit in a timely manner.

Near the end of December 2005, the Department of Audit experienced staffing changes, which resulted in a 25% staff reduction. In March of 2006, after the Audit Department once again became fully staffed, the City Auditor began reviewing the original audit plan and program. By July of 2006 the Department of Audit sent out a whole new batch of

audit questionnaires, despite the fact that many departments had failed to respond to the first two questionnaires that had been previously distributed.

On August 31, 2006, the third and final request for the unreturned questionnaire, which was originally sent out in April of 2005, was delivered. By October of 2006 most City Departments had successfully returned a completed copy of the questionnaire. It was at this time that the Department of Audit determined it would now begin the process of finishing the 2003-2004 audit.

NOTE: To date, there are several City Departments that still have yet to respond to the numerous requests for the questionnaire to be completed and returned. This failure to respond is noted below under Findings.

Per Government Auditing Standard Chapter 3, Section 5 of the GAO-03-673G, as issued by the Comptroller General of the United States, the City Auditor would like to remind all city departments that failure to cooperate and return requested information or documentation creates an impairment which restricts the Audit Department's ability to conduct and issue a comprehensive audit report. In addition, generally accepted auditing standards require auditors to report any impairment which have occurred during the course of the audit under the Scope section of the audit report.

**Scope:**

The scope of the examination entailed reviewing all Aviation, General Fund, Sewer and Water fund account expenditures for each department, office, bureau, and division excluding capital, debt service, grant programs, inter-fund transfers, and special objects of expense for the City of Syracuse for the fiscal year ending June 30, 2004.

In compliance with Government Auditing Standards, as issued by the Comptroller General of the United States and the US General Accounting Office, the City Auditor is mandated to note impairments in the audit report, per Chapter 3, Section 5 of the GAO-03-673G, as follows:

While performing the annual review of each city department, as required by the City of Syracuse Charter, the failure of various departments to respond in a timely fashion to questionnaires sent out to establish internal control baselines and a detailed understanding of departmental procedures, resulted in both an external and organizational impairment to the independence of the City Auditor and this audit process.

**Objectives:**

The first objective of the examination was to determine if the Aviation, General, Sewer and Water fund expenditures were used in a manner consistent with their original authorized budgeted amounts. This objective was accomplished by comparing the original authorized budgeted amounts, as listed in the 2003-2004 budget book, to the finalized expenditure totals presented in the Audited Financial Statements, issued by Testone, Marshal and Discenza, for fiscal year end June 30, 2004.

At this time, it should be noted that the City Auditor chose to focus on the original authorized budget figures as opposed to the revised budget figures, since the original budget better reflects and measures management's initial planning efforts when aligned with the year-end actual expenditures.

Traditionally, the modified revised budget which includes the midyear transfer has been used as the reference for comparison with the actual expenditures for the fiscal year. As the midyear numbers are reflective of projections made more than half-way through the fiscal year, it was felt that the original budget figures approved by the administration and the Common Council provide the best baseline to be used for the analysis. The focus of this objective was on management's effort to formulate its best and most realistic budgetary estimate and its ability to remain within a reasonable variance of those estimates through the end of the fiscal year.

The second objective of the examination was to determine the accuracy of the information being presented in the authorized budget book. This objective was accomplished by comparing the original authorized budgeted expenditure figures presented in the 2003-2004 authorized budget book, to the final expenditure figures for fiscal year 2003-2004 presented in the 2005-2006 authorized budget book as the actual expenditures for fiscal year 2003-2004, and then comparing both of the above to the finalized expenditure figures recorded in the City's ACS general ledger accounting system for fiscal year 2003-2004.

The third objective of the examination was to identify which city departments were not properly reporting back to the City of Syracuse's Department of Finance and Department of Management and Budget. The lack of the above internal control prevents transactions from being properly recorded and monitored in the City of Syracuse's ACS general ledger accounting system and from being accurately reflected in the city's printed budget book.

During the reconciliation of financial transactions the City Auditor noted that certain departments do not report on the centralized city ACS accounting software system. The Department of Audit found that the general ledgers from the various accounting software systems did not, in many cases, reconcile to the main City of Syracuse accounting system. This required the Department of Audit to request additional information from those departments.

An issue in this objective was that efforts to compare the actual expenditure figures per the Aviation Department's Solomon accounting system to the finalized expenditure figures for fiscal year 2003-2004 in the City of Syracuse ACS accounting system is unintentionally complicated. The fact that there are multiple accounting systems being utilized throughout the city creates a challenging environment for efficient city management.

**Methodology:**

The methodology followed in the audit was to examine the expenditures in the Aviation, General Fund, Sewer and Water fund accounts for each department, office, bureau, and division excluding capital, debt service, grant programs, inter-fund transfers, and special objects of expense for the City of Syracuse for the fiscal year ending June 30, 2004.

A budget to actual variance on each department and individual line item included in the scope of the audit was prepared and analyzed. Year end financial data for the General, Sewer and Water funds were retrieved from the City's ACS accounting system, and the year end financial data for the Aviation Department was retrieved directly from that department's off line accounting system. The 2003-2004 authorized budget figures were reviewed and compared to the actual 2003-2004 expenditure figures, as listed in the 2005-2006 authorized budget book, and the finalized expenditure figures contained in the City of Syracuse's ACS accounting system.

### **Testing Results:**

#### Variance Report Analysis

Please refer to the attached Expenditure Variance Summary, Aviation Department Actual Expenditure Reconciliation, General Fund Line Item Variance Report, and finally the Sewer and Water fund Line Item Variance Report; for the budget to actual expenditure analysis for the fiscal year ending June 30, 2004.

The original authorized budget amounts for the accounts under audit for fiscal year 2003-2004 provided for expenditures totaling:

\$13,635,390 for the City's Aviation Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$8,752,512. However, after the City's ACS accounting system was adjusted to account for the Aviation Department's reimbursement to the City's General Fund (an adjustment that was not made for FY 2004/2005), actual expenditures totaled \$12,150,139, resulting in a budget surplus of \$1,485,251 or 11%.

\$96,846,317 for the City's General Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$101,638,379. This resulted in the City's General Fund experiencing a budget shortfall of \$4,792,062 or (5%).

\$2,224,530 for the City's Sewer Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$2,219,972, resulting in a budget surplus of \$4,558 or 0%.

\$7,836,873 for the City's Water Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$8,126,036, resulting in a budget shortfall of \$289,163 or (4%).

The Department of Audit identified 21 different General Fund departments and/or divisions that exceeded their original budgetary allocation by a gross total of \$5,909,875. The Police Department's Uniform Bureau had the largest expenses of \$4,244,364 over their budget for the fiscal year 2003-2004.

The Department of Audit identified 24 different General Fund departments and/or divisions that under spent their original budgetary allocation by a gross total of \$1,117,813. The DPW Waste Collection/Recycling Bureau produced the largest savings totaling \$173,050 for the fiscal year 2003-2004.

Therefore, the City's overall General Fund nets out to a total deficit of \$4,792,062 or (5%), as 53% of the General fund departments analyzed, resulted in surplus balances and 47% resulted in deficit balances against the original authorized budget, adopted by the Mayor and Common Council.

Auditor's Note: The City of Syracuse began fiscal year 2003-2004 with a General Fund surplus balance of \$23.6 million, the city then financed its net operating deficit of \$6.5 million by drawing against the General Fund balance, resulting in a General Fund surplus balance of \$17.1 million for fiscal year end 2003-2004. Encompassed in the surplus balance was a significant amount of unanticipated Aid for Municipalities, received from New York State. Also contributing to the overall financial picture were inter-fund transfers, debt service, capital projects, employee benefits and special objects of expense.

## **Findings & Recommendations:**

### **Finding I:                      Offline Accounting Systems**

The City of Syracuse has three (3) large departments operating outside of the core accounting system used by the City. Those departments are the Aviation Department, Community Development and the Syracuse City School District.

As a result the administration can not effectively monitor fiscal developments within those departments. This could create an increased risk to the City of Syracuse, which is ultimately responsible for those departments; especially in situations of bonding and reporting finances to external sources.

### **Recommendation I**

The City should combine all finances under one centralized accounting system that is accessible to the Administration; specifically the Department of Management and Budget and the Department of Finance.

The Auditor is aware of the challenges cited by the Syracuse City School District (SCSD) in combining their accounting system with the City. Reasons cited by the SCSD have included statements that the accounting systems required for a school, as mandated by

federal and state requirements, make this prohibitive. However, this challenge can be overcome with new accounting systems that are currently available on the market which would allow the City to operate under one system.

**Finding II: Failure of City Departments to respond to the City Auditor**

The first step in conducting any audit is to gain a general understanding of each Department's procedures and internal controls. In the Government Auditing Standards, Comptroller General of the United States, generally accepted field work of auditing standards is as follows: "A sufficient understanding of internal control is to be obtained to plan the audit and to determine the nature, timing and extent of tests to be performed".

In changing the emphasis and focus for the Annual Examination of Expenditures, the participation and cooperation of management was even more critical to the success of providing a comprehensive audit that could be used as a measurement tool. Our efforts to modify the type of report being generated is reflected by the expansive questionnaire that was distributed on multiple occasions to departments with varying levels of cooperation.

In compliance with Government Auditing Standard, Chapter 3, Section 5 of the GAO-03-673G, per the Comptroller General of the United States, issued by the US General Accounting Office, the City of Syracuse Auditor is required to report any impairments that arose during the course of an audit, as follows:

The failure of various Departments to respond in a timely fashion to questionnaires sent out to establish internal controls baselines and detailed understanding of departmental procedures, resulted in both an external and organizational impairment to independence of the Department of Audit.

**Recommendation II**

The Department of Audit reminds each department of the urgency to respond to various requests for information. The failure of the departments to respond to the City Auditor has resulted in impairments to the Audit, which has restricted the Auditor's ability to conduct and issue a comprehensive audit.

**Finding III: Inconsistency from Budget Book to General Ledger**

When the City Auditor performed a comparison of the year end figures for fiscal year 2003-2004 using the City of Syracuse ACS Accounting System compared to the actual 2003-2004 expenditure figures, as published in the 2005/2006 authorized budget book. It

was discovered that there were seven departments and/or bureaus that did not reconcile back to the 2003-2004 actual expenditure figures, as published in the 2005/2006 authorized budget book.

While tracing each department and/or bureau's 2003-2004 actual expenditure figures from the ACS Accounting System back to the 2005/2006 authorized budget book budget book, there was no information published on the Police Uniform Bureau-Civilian or the Fire Dept Uniform bureau.

In addition, five cases were discovered where accounts are shown as one single account in the Budget Book and then divided into two separate accounts in the general ledger. This is inconsistent with how the other accounts are handled. The departments where these discrepancies were found are: The Common Council, Police Department Uniform Bureau, Police Department General Services Bureau, Fire Department Main Fire Bureau and Fire Department Fire Prevention Bureau. However in the case of the Police Department Uniform Bureau, the Civilian portion of the department shown as G/L Acct. No. 01.31231 was missing entirely from the 2005/2006 budget book, which was used to verify the 2003/2004 actual expenditures. Usually these two divisions are combined together and shown as net figure for the Police Department Uniform Bureau, all on one page.

### **Recommendation III**

Consistency in reporting is needed. The Budget Department should reconcile the budget back to the ACS system. The Aviation Department's variance was over 4 million dollars, as a result of not properly recording the Aviation Department's re-imbursements back to the general fund and other various city departments.

It is further recommended that the accounts in question should be completely combined or completely separated in the Budget Book and general ledger. This will reduce any errors in entering the budget figures, improve conformity and represent the data in the Budget Book in a more effective manner for its users.

### **Management Comments:**

When questioned, management stated that the items were left out because they were either immaterial or that there were typographical errors in the Budget Book.

The City of Syracuse Budget Department stated that the Department of Aviation discrepancies arise due to the separate accounting systems used by Aviation versus the City of Syracuse. In addition, the Bureau of Accounts records receipt of funds from the Department of Aviation and not the Airport's expense side of the transaction. Therefore, the ACS system only reflects the deposit of money and "less-lines." The Department of Budget stated they have met with the Finance Department to determine if the accounting procedures should be revised to avoid this issue.

### **Best Practices Recommendation**

The City Auditor investigated the back up systems providing security to the airport and community development offline accounting systems. Best practice recommendations suggest careful planning to provide ongoing operation under emergency conditions including having backup capability and accessibility to allow for uninterrupted continuation of all services.

The City Auditor recommends that the City of Syracuse develop a comprehensive city-wide disaster recovery plan. This plan should address any issues related to the offline accounting systems being backed up adequately and should anticipate emergency conditions that could disrupt city services and functions.

The large number of system failures that have been so prevalent in both local and national news, such as the problems experienced by the City of New Orleans during the Katrina disaster, should encourage management to take a serious look at local efforts and planning.

Philip J. LaTessa  
City Auditor

December 27, 2006

# **DEPARTMENTAL EXPENDITURE**

## **VARIANCE SUMMARIES**

Budget to Actual Expenditure Va

Purpose: To compare the Aviation fund's authorized budgeted exp  
All figures were taken from the ACS Accounting system and compa

Account	Sub Account	Expenditure Description
<b>04.56100</b>		<b>Hancock International Airport</b>
	101	Salaries
	102	Wages
	103	Temporary Services
	104	Overtime
	105	Holiday Pay
	107	Night Shift Differential
	108	Tool Allowance
	109	Out of Title Pay
	110	Uniform Allowance
	152	Light Duty
	202	Office Equipment & Furnishings
	206	Tools, Operating Equipment
	401	Motor Equipment Operating Supplies
	402	Motor Equipment Repair Supplies
	403	Office Supplies
	405	Functional Operating Supplies & Expense
	407	Equipment Repair Supplies & Expense

	408	Uniforms
	411	Utilities
	412	City Provided Services
	414	City Provided Services - Police
	415	Rental, Professional & Contract Services
	416	Travel, Training & Development
	418	Postage & Freight
	430	Payments to Other Governments
	499	Staff Assistance
<b>Total: Airport Fund per ACS Accounting System</b>		

**Year End Adjustments to reimburse the General Fund (per the Department of Aviation)**

	412	City Provided Services
		City Provided Services - SFD (ARFF DIV)
	414	City Provided Services - Police Overtime
		City Provided Services - Police Full Time
<b>Total Airport Fund Per Adjusted ACS Accounting System</b>		

<b>Total Airport Fund Per 2005-2006 Budget Book</b>		
<b>Total Difference between ACS System and Budget Book</b>		

**NOTE:** The figures for the above Aviation fund, specifically ex  
Capital Accounts, Interfund Transfers, Special Objects

✓ Represents the Authorized Budget amounts successful

+

⊖ Represents the Expenditure amounts that did not succe

⊖ Represents the Financial Statement Adjustments made  
which did not successfully trace back to the

:( Difference of \$33,246 or (0%) not material, see correspo

✓✓

Represents the Actual Year End Expenditure amounts

City of Syracuse  
Department of Audit  
Analytical Examination of Expenditures  
Fiscal Year Ended June 30, 2014

Expenditure Variance Report - General Fund

**Purpose:** To compare the General fund's authorized budgeted expenditures to actual expenditures.  
 All figures were taken from the ACS accounting system and compared to those from the budget.

Account	Expenditure Description		
01.10100	Common Council		
01.10110	Office of Comm. Council Pres		
01.10500	Citizen's Review Board		
01.12100	Mayor		
01.12110	Office of Administration		
01.13100	Finance-Treasury		
01.13110	Finance-Bureau of Accounts		
01.13310	Parking Ticket Collection		
01.13400	Budget		
01.13410	Syrastat		
01.13450	Purchase		
01.13550	Assessment		
01.14100	City Clerk		
01.14200	Law		
01.14300	Office Personnel & Labor Rel		
01.14500	Elections-General		
01.14510	Elections-Primary		

01.14800		Research		
01.14900		DPW Main Office		
01.14910		Info & Svc Request Division		
01.16210		Division of Building Service		
01.16800		Information Systems		
01.31220		Police General Services Bur		
01.31221		Police General Services Civ		
01.31230		Police Uniform Bureau		
01.31231		Police Uniform Bureau-Civilian		
01.34100		Fire Dept Uniform Bureau		
01.34101		Fire Dept Uniform Bur-Civilian		
01.34120		Fire Prevention Uniform		
01.34121		Fire Prevention Civilian		
01.34130		Fire Regional Training Center		
01.35100		PR & Y - Dog Control		
01.36210		Division of Code Enforcement		
01.51200		DPW Div of Street Repair		
01.51320		DPW Motor Equip Maintenance		
01.51420		DPW Div of Snow/Ice Control		
01.64100		CD Administration		
01.64500		Div Cont Comp/Minority Affrs		
01.70200		PR & Y Administration		
01.71100		PR & Y Parks Division		
01.71400		PR & Y Recreation		
01.80400		Div of Technical Services		

01.81600		DPW Waste Collect/Recycling		
01.81700		DPW Div of Street Cleaning		
01.81800		DPW Div of Transportation		
<b>TOTAL</b>	✓	<b>ACS SYSTEM</b>	✓	

<b>Total: General Fund Per Budget Book</b>				
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<b>Total: Difference between ACS System and Budget Book</b>				
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**NOTE:**

The figures from the General fund specifically exclude the following: Capital Accounts, Inter Fund Transfers, Special Objects

✓

Represents the Authorized Budget amounts successfully traced

+

Represents the Expenditure amounts that did not successfully

:(

Difference was attributed to rounding and is not considered material

✓✓

Represents the Actual Year End Expenditure amounts successfully

Expenditure Variance Report - Sewer

**Purpose:** To compare the Water and Sewer fund's authorized budgeted expenditures to the actual expenditures.  
 All figures were taken from the ACS accounting system and compared to the Budget Book.

Account	Expenditure Description	
06.81100	DPW - Division of Sewers & Streams	
<b>TOTAL</b>	<b>ACS SYSTEM Sewer Fund</b>	
05.83100	Water - Division of Finance	
05.83110	Water - Division of Engineering	
05.83300	Water - Water Quality Management	
05.83350	Water - Skaneateles Watershed Project	
05.83400	Water - Plant	
<b>TOTAL</b>	<b>ACS SYSTEM Water Fund</b>	
<b>TOTAL</b>	<b>ACS SYSTEM Sewer and Water Fund</b>	✓
<b>Total: Sewer and Water Fund Per Budget Book</b>		

<b>Total: Difference between ACS System and Budget Book</b>		
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**NOTE:** The figures from the above Water and Sewer funds, specifically Capital Accounts, Inter Fund Transfers, Special Objects of Expenditure, and other items, are not included in this report.

✓ Represents the Authorized Budget amounts successfully traced to the ACS System.

+

:( Difference is attributed to rounding and is not considered material.

✓✓

Represents the Actual Year End Expenditure amounts success

# **AVIATION**

Actual

Purpose: To reconcile actual expenditures and the finalized 2003-2004 actual expenditure figures as presented in the 2005-2006 Authorization

General Ledger Account	Sub Account	Account Type	Account Description
6001	101	Oper. Exp.	Salaries
6002	101	Admin. Exp	Salaries
<b>Subtotal: 101 Salaries</b>			
6000	102	Maint. Exp.	Wages
6000	102	Maint. Exp.	Wages
6000	102	Maint. Exp.	Wages
6000	102	Maint. Exp.	Wages
6001	102	Oper. Exp.	Wages
<b>Subtotal: 102 Wages</b>			
6000	103	Maint. Exp.	Temporary Services
6000	103	Maint. Exp.	Temporary Services
6001	103	Oper. Exp.	Temporary Services
6002	103	Admin. Exp	Temporary Services
<b>Subtotal: 103 Temporary Services</b>			
6000	104	Maint. Exp.	Overtime
6000	104	Maint. Exp.	Overtime
6001	104	Oper.	Overtime

		Exp.	
6001	104	Oper. Exp.	Overtime
6002	104	Admin. Exp	Overtime
<b>Subtotal: 104 Overtime</b>			
6001	105	Oper. Exp.	Holiday Pay (P&F)
<b>Subtotal: 105 Holiday Pay</b>			
6001	107	Oper. Exp.	Night Shift Differetial
<b>Subtotal: 107 Night Shift Differential</b>			
6000	108	Maint. Exp.	Tool Allowance
6001	108	Oper. Exp.	Tool Allowance
<b>Subtotal: 108 Tool Allowance</b>			
6001	109	Oper. Exp.	Misc. Allowance
<b>Subtotal: 109 Misc. Allowance</b>			
6000	110	Maint. Exp.	Uniform Allowance
6000	110	Maint. Exp.	Uniform Allowance
6001	110	Oper. Exp.	Uniform Allowance
6001	110	Oper. Exp.	Uniform Allowance
6002	110	Admin. Exp	Uniform Allowance
<b>Subtotal: 110 Uniform Allowance</b>			
6001	152	Oper. Exp.	Light Duty
<b>Subtotal: 152 Light Duty</b>			
6002	202	Admin. Exp	Office Equipment & Furnishings
<b>Subtotal: 202 Office Equipment &amp; Furnishings</b>			
6002	206	Admin. Exp	Tools, Operating Equipment
6002	206	Admin.	Tools, Operating Equipment

		Exp	
6002	206	Admin. Exp	Tools, Operating Equipment
6002	206	Admin. Exp	Tools, Operating Equipment
6002	206	Admin. Exp	Tools, Operating Equipment
<b>Subtotal: 206 Tools, Operating Equipment</b>			
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
6003	401	Veh. Exp.	Motor Equipment Operating Supp
<b>Subtotal: 401 Motor Equip. Operating Supplies</b>			
6000	402	Maint. Exp.	Motor Equipment Repair Supplie
6000	402	Maint. Exp.	Motor Equipment Repair Supplie
6000	402	Maint. Exp.	Motor Equipment Repair Supplie
6000	402	Maint. Exp.	Motor Equipment Repair Supplie
6001	402	Oper. Exp.	Motor Equipment Repair Supplie
6002	402	Admin. Exp	Motor Equipment Repair Supplie
6002	402	Admin. Exp	Motor Equipment Repair Supplie
6002	402	Admin. Exp	Motor Equipment Repair Supplie
6002	402	Admin. Exp	Motor Equipment Repair Supplie

















6002	405	Admin. Exp	Functional Operating Supplies & Expense
6002	405	Admin. Exp	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
6003	405	Veh. Exp.	Functional Operating Supplies & Expense
<b>Subtotal: 405 Functional Operating Supplies &amp; Expense</b>			
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6000	407	Maint. Exp.	Equipment Repair Supplies & Expense
6001	407	Oper. Exp.	Equipment Repair Expense
<b>Subtotal: 407 Equipment Repair Supplies &amp; Expense</b>			
6001	408	Oper. Exp.	Uniforms
6001	408	Oper. Exp.	Uniforms
6001	408	Oper. Exp.	Uniforms
6001	408	Oper. Exp.	Uniforms
6001	408	Oper. Exp.	Uniforms





6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6002	411	Admin. Exp	Utilities
6003	411	Veh. Exp.	Utilities
6003	411	Veh. Exp.	Utilities
<b>Subtotal: 411 Utilities Expense</b>			
6002	412	Admin. Exp	City Provided Services
6002	412	Admin. Exp	City Provided Services
6002	412	Admin. Exp	City Provided Services
6003	412	Veh. Exp.	City Provided Services
<b>Subtotal: 412 City Provided Services</b>			
6002	414	Admin. Exp	City Provided Services - Police
6002	414	Admin. Exp	City Provided Services - Police
<b>Subtotal: 414 City Provided Services Police</b>			
6000	415	Maint. Exp.	Rental, Professional & Contract Services
6001	415	Oper. Exp.	Rental, Professional & Contract Services
6001	415	Oper. Exp.	Rental, Professional & Contract Services
6001	415	Oper.	Rental, Professional & Contract





		Exp	
<b>Subtotal: 418 Postage &amp; Freight</b>			
6002	430	Admin. Exp	Payments to Other Governments
<b>Subtotal: 430 Payments to Other Governments</b>			
6002	499	Admin. Exp	Staff Assistance
6002	499	Admin. Exp	Staff Assistance
6002	499	Admin. Exp	Staff Assistance
<b>Subtotal: 499 Staff Assistance</b>			
6001	001	Oper. Exp.	Default
6002	001	Admin. Exp	Judgements & Claims
6002	001	Admin. Exp	Judgements & Claims
6002	002	Admin. Exp	City Share of Local Assessment
6002	008	Admin. Exp	Employment Retirement
6002	008	Admin. Exp	Employment Retirement
6002	009	Admin. Exp	Social Security
6002	010	Admin. Exp	Worker's Compensation
6002	010	Admin. Exp	Worker's Compensation
6001	012	Oper. Exp.	Default
6002	012	Admin. Exp	Misc. insurance
6002	013	Admin. Exp	Hospital, Medical insurance
6002	013	Admin. Exp	Hospital, Medical insurance
6002	014	Admin. Exp	Fiscal Services
6002	1510	Admin. Exp	Airport Easements
<b>Subtotal: Misc. Exp</b>			

<b>Total: Airport Fund Per Solomon Acct's System</b>			
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<b>Total: Airport Fund Per ACS Acct's System</b>	
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<b>Total: Airport Fund Per 2005-2006 Budget Book</b>	
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**NOTE:** The figures from the above Aviation fund, specifically exclude Capital Accounts, Inter Fund Transfers, Special

✓✓✓ Represents the Actual Year End Expenditure amounts, per back to the Solomon Acct's System Income Sta

✓✓ Represents ACS Actual Expenditure amounts successfully FYE 2004 ACS General Ledger Inquiry Sheet

◆ Represents the Actual Year End Expenditure amounts such the 2005-2006 Authorized Budget Book

<b>Note:</b>	<b>Actual Expenditures per the Solomon Acct'g System's</b>
	<b>the Actual Expenditures figures per the AC</b>
	<b>the Actual Expenditures figures posted in th</b>



**GENERAL FUND**

**Line Item Variance Report**

City of Syracuse  
 Department of Audit  
 Analytical Examination of Expenditures  
 Fiscal Year Ending June 30, 2004

Line Item Expenditure Variance Report - General Fund

Purpose: To analyze the general fund expenditure variances for the accounts under audit.

Account	Line	Expenditure Description	Budgeted to Actual FY 2004 Comparison				Actual FY 2004 to Actual FY 2003 Comparison			
			Budgeted FY 2004 Expenditures *	Actual FY 2004 Expenditures	Difference	% Difference	Actual FY 2003 Expenditures	Difference	% Difference	
01.10100	101	Salaries - F/T Bi-Weekly	296,377	299,124	2,747	1%	288,818	(10,306)	-4%	
01.10100	103	Temporary Services - P/T	-	-	-	0%	-	-	0%	
01.10100	202	Office Equipment & Furnishings	200	-	(200)	-100%	-	-	0%	
01.10100	403	Office Supplies	1,500	1,066	(434)	-29%	2,244	1,178	52%	
01.10100	407	Equipment Repair Expense	300	154	(146)	-49%	-	(154)	-100%	
01.10100	415	Rental Prof. & Contract Services	7,300	2,842	(4,458)	-61%	2,771	(71)	-1%	
01.10100	416	Travel, Training & Development	1,000	100	(900)	-90%	1,001	901	90%	
		<b>Common Council</b>	<b>306,677</b>	<b>303,287</b>	<b>(3,390)</b>	<b>-1%</b>	<b>294,834</b>	<b>(8,453)</b>	<b>-3%</b>	
01.10110	101	Salaries - F/T Bi-Weekly	54,990	58,182	3,192	6%	53,492	(4,690)	-9%	
		<b>Common Council - President</b>	<b>54,990</b>	<b>58,182</b>	<b>3,192</b>	<b>6%</b>	<b>53,492</b>	<b>(4,690)</b>	<b>-9%</b>	
01.10500	101	Salaries - F/T Bi-Weekly	90,438	94,853	4,415	5%	90,785	(4,068)	-4%	
01.10500	103	Temporary Services - P/T	-	-	-	0%	-	-	0%	

			-	-	-		-	-	
01.10500	202	Office Equipment & Furnishings	1,000	981	(19)	-2%	817	(164)	-20
01.10500	403	Office Supplies	1,000	992	(8)	-1%	988	(4)	0
01.10500	407	Equipment Repair Expense	450	206	(244)	-54%	-	(206)	-100
01.10500	415	Rental, Prof. & Contract Service	2,900	2,502	(398)	-14%	1,570	(932)	-55
01.10500	416	Travel, Training & Development	3,400	2,729	(671)	-20%	3,525	796	23
01.10500	418	Postage & Freight	750	223	(527)	-70%	242	20	8
		<b>Citizen's Review Board</b>	<b>99,938</b>	<b>102,485</b>	<b>2,547</b>	<b>3%</b>	<b>97,928</b>	<b>(4,557)</b>	<b>-5</b>
01.12100	101	Salaries - F/T Bi-Weekly	350,510	359,485	8,975	3%	373,212	13,728	4
01.12100	106	Car Allowance	-	-	-	0%	544	544	100
01.12100	202	Office Equipment & Furnishings	6,960	4,790	(2,170)	-31%	12,044	7,254	60
01.12100	403	Office Supplies	9,000	8,796	(204)	-2%	6,031	(2,765)	-40
01.12100	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0
01.12100	407	Equipment Repair Expense	200	75	(125)	-63%	82	7	9
01.12100	415	Rental, Prof. & Contract Service	43,010	53,489	10,479	24%	43,028	(10,461)	-24
01.12100	416	Travel, Training & Development	17,000	890	(16,110)	-95%	4,817	3,927	82
01.12100	418	Postage & Freight	1,000	72	(928)	-93%	235	163	69
		<b>Office of the Mayor</b>	<b>427,680</b>	<b>427,597</b>	<b>(83)</b>	<b>0%</b>	<b>439,993</b>	<b>12,396</b>	<b>3</b>
01.12110	101	Salaries - F/T Bi-Weekly	124,591	129,952	5,361	4%	124,029	(5,923)	-5
01.12110	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.12110	403	Office Supplies	200	137	(63)	-32%	280	143	50
01.12110	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.12110	416	Travel, Training & Development	1,000	40	(960)	-96%	60	20	30
		<b>Office of Administration</b>	<b>125,791</b>	<b>130,129</b>	<b>4,338</b>	<b>3%</b>	<b>124,369</b>	<b>(5,760)</b>	<b>-5</b>
01.13100	101	Salaries - F/T Bi-Weekly	427,173	412,588	(14,585)	-3%	368,754	(43,834)	-11

01.13100	103	Temporary Services - P/T	6,300	4,232	(2,068)	-33%	4,216	(16)	0
01.13100	104	Overtime/Wages	3,000	1,990	(1,010)	-34%	2,131	141	7
01.13100	106	Car Allowance	2,900	2,620	(280)	-10%	2,610	(10)	0
01.13100	202	Office Equipment & Furnishings	4,820	2,854	(1,966)	-41%	3,745	891	24
01.13100	403	Office Supplies	4,635	4,550	(85)	-2%	8,465	3,915	40
01.13100	405	Functional Operating Supply & Expense	3,000	2,522	(478)	-16%	3,033	511	17
01.13100	407	Equipment Repair Expense	1,500	582	(918)	-61%	412	(170)	-4
01.13100	415	Rental, Prof. & Contract Service	32,000	40,975	8,975	28%	66,580	25,605	38
01.13100	416	Travel, Training & Development	4,830	2,489	(2,341)	-48%	155	(2,334)	-150
01.13100	418	Postage & Freight	221,000	168,879	(52,121)	-24%	258,830	89,951	33
01.13100	430	Payments to Other Governments	30,000	13,303	(16,697)	-56%	24,377	11,074	43
01.13100	491	Reimbursement Other Fund	-	(4,069)	(4,069)	100%	(3,998)	71	-2
		<b>Finance - Bureau of Treasury</b>	<b>741,158</b>	<b>653,514</b>	<b>(87,644)</b>	<b>-12%</b>	<b>739,310</b>	<b>85,796</b>	<b>12</b>
01.13110	101	Salaries - F/T Bi-Weekly	361,867	383,639	21,772	6%	393,801	10,162	3
01.13110	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.13110	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.13110	104	Overtime/Wages	2,200	15,916	13,716	623%	7,927	(7,989)	-10
01.13110	202	Office Equipment & Furnishings	320	3,163	2,843	889%	-	(3,163)	-100
01.13110	403	Office Supplies	2,500	2,776	276	11%	2,234	(542)	-2
01.13110	405	Functional Operating Supply & Expense	100	102	2	2%	30	(72)	-24
01.13110	407	Equipment Repair Expense	1,400	934	(466)	-33%	260	(674)	-25
01.13110	415	Rental, Prof. & Contract Service	11,700	27,850	16,150	138%	9,607	(18,243)	-19
01.13110	416	Travel, Training & Development	8,965	3,901	(5,064)	-56%	7,957	4,056	5
01.13110	418	Postage & Freight	-	541	541	100%	55	(486)	-88
		<b>Finance - Bureau of</b>				<b>13%</b>			<b>-4</b>

		<b>Accounts</b>	<b>389,052</b>	<b>438,823</b>	<b>49,771</b>		<b>421,871</b>	<b>(16,952)</b>	
01.13310	101	Salaries - F/T Bi-Weekly	482,021	361,120	(120,901)	-25%	221,954	(139,166)	-63%
01.13310	102	Wages - F/T Weekly	-	-	-	0%	-	-	0%
01.13310	103	Temporary Services - P/T	-	789	789	100%	-	(789)	-100%
01.13310	104	Overtime/Wages	500	1,634	1,134	227%	3,708	2,074	50%
01.13310	110	Uniform Allowance	-	2,600	2,600	100%	-	(2,600)	-100%
01.13310	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0%
01.13310	206	Tools Operating Equipment	-	50	50	100%	94,281	94,231	100%
01.13310	403	Office Supplies	5,000	4,433	(567)	-11%	2,167	(2,266)	-103%
01.13310	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0%
01.13310	407	Equipment Repair Expense	500	-	(500)	-100%	-	-	0%
01.13310	408	Uniform Allowance - Pol, Fire, Mech	-	-	-	0%	-	-	0%
01.13310	415	Rental, Prof. & Contract Service	203,852	241,911	38,059	19%	153,839	(88,072)	-55%
01.13310	416	Travel, Training & Development	1,900	465	(1,435)	-76%	3,926	3,461	88%
01.13310	418	Postage & Freight	41,172	41,121	(51)	0%	638	(40,483)	-634%
01.13310	423	Erroneous Claims	-	-	-	0%	-	-	0%
01.13310	430	Payments to Other Governments	-	20,344	20,344	100%	19,576	(768)	-4%
		<b>Finance - Parking Ticket Collection Bureau</b>	<b>734,945</b>	<b>674,468</b>	<b>(60,477)</b>	<b>-8%</b>	<b>500,089</b>	<b>(174,379)</b>	<b>-35%</b>
01.13400	101	Salaries - F/T Bi-Weekly	256,415	232,451	(23,964)	-9%	245,332	12,881	5%
01.13400	103	Temporary Services - P/T	-	1,468	1,468	100%	-	(1,468)	-100%
01.13400	104	Overtime/Wages	-	1,494	1,494	100%	-	(1,494)	-100%
01.13400	110	Uniform Allowance	-	-	-	0%	-	-	0%
01.13400	191	'Less' Line	-	-	-	0%	-	-	0%
01.13400	202	Office Equipment & Furnishings	500	452	(48)	-10%	-	(452)	-100%

01.13400	401	Motor Equipment/Operating Supplies	-	-	-	0%	-	-	0
01.13400	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.13400	403	Office Supplies	1,000	937	(63)	-6%	998	61	6
01.13400	415	Rental, Prof. & Contract Service	53,730	56,822	3,092	6%	75,684	18,862	23
01.13400	416	Travel, Training & Development	750	1,059	309	41%	317	(742)	-23
01.13400	418	Postage & Freight	100	32	(68)	-68%	-	(32)	-100
		<b>Office of Management &amp; Budget - Division of Budget</b>	<b>312,495</b>	<b>294,716</b>	<b>(17,779)</b>	<b>-6%</b>	<b>322,331</b>	<b>27,615</b>	<b>9</b>
01.13410	101	Salaries - F/T Bi-Weekly	29,865	31,077	1,212	4%	28,827	(2,250)	-8
01.13410	202	Office Equipment & Furnishings	1,000	877	(123)	-12%	1,087	210	19
01.13410	403	Office Supplies	500	491	(9)	-2%	296	(195)	-60
01.13410	415	Rental, Prof. & Contract Service	93,525	112,608	19,083	20%	79,410	(33,198)	-42
01.13410	416	Travel, Training & Development	750	-	(750)	-100%	115	115	100
		<b>Office of Management &amp; Budget - Division of Quality Control</b>	<b>125,640</b>	<b>145,054</b>	<b>19,414</b>	<b>15%</b>	<b>109,735</b>	<b>(35,319)</b>	<b>-32</b>
01.13450	101	Salaries - F/T Bi-Weekly	225,095	153,005	(72,090)	-32%	168,762	15,757	9
01.13450	102	Wages - F/T Weekly	-	-	-	0%	1,495	1,495	100
01.13450	103	Temporary Services - P/T	18,670	19,627	957	5%	4,213	(15,414)	-360
01.13450	104	Overtime/Wages	-	9,860	9,860	100%	5,026	(4,834)	-90
01.13450	202	Office Equipment & Furnishings	-	155	155	100%	6,535	6,380	98
01.13450	403	Office Supplies	6,500	6,191	(309)	-5%	6,996	805	124
01.13450	405	Functional Operating Supply & Expense	450	402	(48)	-11%	2,955	2,553	86
01.13450	407	Equipment Repair Expense	450	508	58	13%	1,145	637	50
01.13450	415	Rental, Prof. & Contract Service	44,410	31,704	(12,706)	-29%	74,261	42,557	57
01.13450	416	Travel, Training & Development	750	1,045	295	39%	2,084	1,039	50
01.13450	418	Postage & Freight				97%			-23

			150	296	146		88	(208)	
		<b>Office of Management &amp; Budget - Division of Purchase</b>	<b>296,475</b>	<b>222,793</b>	<b>(73,682)</b>	<b>-25%</b>	<b>273,560</b>	<b>50,767</b>	<b>19</b>
01.13550	101	Salaries - F/T Bi-Weekly	422,096	425,126	3,030	1%	422,155	(2,971)	-
01.13550	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.13550	104	Overtime/Wages	-	-	-	0%	-	-	0
01.13550	106	Car Allowance	1,400	-	(1,400)	-100%	549	549	100
01.13550	202	Office Equipment & Furnishings	1,000	698	(302)	-30%	1,687	989	59
01.13550	401	Motor Equipment/Operating Supplies	1,000	538	(462)	-46%	269	(269)	-100
01.13550	402	Motor Equipment Repair Supplies	3,500	229	(3,271)	-93%	303	74	23
01.13550	403	Office Supplies	2,500	2,453	(47)	-2%	2,295	(158)	-7
01.13550	405	Functional Operating Supply & Expense	450	436	(14)	-3%	324	(112)	-33
01.13550	407	Equipment Repair Expense	400	-	(400)	-100%	72	72	100
01.13550	411	Utilities	-	-	-	0%	-	-	0
01.13550	415	Rental, Prof. & Contract Service	30,000	6,601	(23,399)	-78%	20,190	13,589	67
01.13550	416	Travel, Training & Development	3,000	2,175	(825)	-28%	2,047	(128)	-43
01.13550	418	Postage & Freight	150	73	(77)	-51%	17	(56)	-32
		<b>Department of Assessment</b>	<b>465,496</b>	<b>438,328</b>	<b>(27,168)</b>	<b>-6%</b>	<b>449,908</b>	<b>11,580</b>	<b>3</b>
01.14100	101	Salaries - F/T Bi-Weekly	226,036	237,702	11,666	5%	229,731	(7,971)	-3
01.14100	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.14100	104	Overtime/Wages	-	-	-	0%	-	-	0
01.14100	202	Office Equipment & Furnishings	600	5,932	5,332	889%	1,010	(4,922)	-48
01.14100	403	Office Supplies	2,000	1,794	(206)	-10%	2,230	436	22
01.14100	407	Equipment Repair Expense	450	-	(450)	-100%	244	244	100
01.14100	415	Rental, Prof. & Contract Service	7,200	6,644	(556)	-8%	5,515	(1,129)	-20
01.14100	416	Travel, Training &				-87%			8

		Development	1,000	135	(865)		860	725	
		<b>City Clerk's Office</b>	<b>237,286</b>	<b>252,207</b>	<b>14,921</b>	<b>6%</b>	<b>239,590</b>	<b>(12,617)</b>	<b>-5%</b>
01.14200	101	Salaries - F/T Bi-Weekly	973,060	1,001,884	28,824	3%	919,279	(82,605)	-9%
01.14200	103	Temporary Services - P/T	5,850	1,728	(4,122)	-70%	2,201	473	2%
01.14200	191	'Less' Line	(117,000)	(129,797)	(12,797)	11%	(87,425)	42,372	-4%
01.14200	202	Office Equipment & Furnishings	1,100	1,016	(84)	-8%	1,069	53	5%
01.14200	403	Office Supplies	6,500	6,484	(16)	0%	6,987	503	7%
01.14200	405	Functional Operating Supply & Expense	57,500	67,435	9,935	17%	62,363	(5,072)	-8%
01.14200	407	Equipment Repair Expense	600	593	(7)	-1%	473	(120)	-2%
01.14200	415	Rental, Prof. & Contract Service	221,110	233,408	12,298	6%	213,194	(20,214)	-9%
01.14200	416	Travel, Training & Development	5,000	5,000	-	0%	5,666	666	12%
01.14200	418	Postage & Freight	70	70	-	0%	70	0	0%
01.14200	491	Reimbursement Other Fund	-	(3,046)	(3,046)	100%	12	3,058	2456%
		<b>Department of Law</b>	<b>1,153,790</b>	<b>1,184,775</b>	<b>30,985</b>	<b>3%</b>	<b>1,123,890</b>	<b>(60,885)</b>	<b>-5%</b>
01.14300	101	Salaries - F/T Bi-Weekly	252,726	263,882	11,156	4%	251,643	(12,239)	-5%
01.14300	106	Car Allowance	-	-	-	0%	-	-	0%
01.14300	202	Office Equipment & Furnishings	750	550	(200)	-27%	862	312	30%
01.14300	403	Office Supplies	1,500	1,359	(141)	-9%	1,678	319	19%
01.14300	405	Functional Operating Supply & Expense	325	-	(325)	-100%	-	-	0%
01.14300	407	Equipment Repair Expense	300	165	(135)	-45%	25	(140)	-56%
01.14300	415	Rental, Prof. & Contract Service	5,600	3,988	(1,612)	-29%	5,447	1,459	27%
01.14300	416	Travel, Training & Development	2,000	1,784	(216)	-11%	1,630	(154)	-9%
01.14300	418	Postage & Freight	40	40	(0)	0%	40	0	0%
		<b>Office of Personnel and Labor Relations</b>	<b>263,241</b>	<b>271,769</b>	<b>8,528</b>	<b>3%</b>	<b>261,325</b>	<b>(10,444)</b>	<b>-4%</b>
01.14500	101	Salaries - F/T Bi-Weekly	48,584	49,013	429	1%	48,770	(243)	0%

01.14500	103	Temporary Services - P/T	112,162	93,642	(18,520)	-17%	94,406	764	
01.14500	104	Overtime/Wages	-	-	-	0%	-	-	0
01.14500	202	Office Equipment & Furnishings	-	-	-	0%	471	471	100
01.14500	403	Office Supplies	750	547	(203)	-27%	62	(485)	-78
01.14500	405	Functional Operating Supply & Expense	1,275	360	(915)	-72%	964	604	63
01.14500	407	Equipment Repair Expense	2,000	125	(1,875)	-94%	125	-	0
01.14500	411	Utilities	17,000	12,872	(4,128)	-24%	11,462	(1,410)	-12
01.14500	415	Rental, Prof. & Contract Service	77,125	55,561	(21,564)	-28%	57,185	1,624	3
01.14500	416	Travel, Training & Development	2,400	2,501	101	4%	2,313	(188)	-5
		<b>Board of Elections - General Elections</b>	<b>261,296</b>	<b>214,621</b>	<b>(46,675)</b>	<b>-18%</b>	<b>215,758</b>	<b>1,137</b>	<b>1</b>
01.14510	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0
01.14510	103	Temporary Services - P/T	115,246	53,010	(62,236)	-54%	45,919	(7,091)	-15
01.14510	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.14510	403	Office Supplies	750	571	(179)	-24%	478	(93)	-19
01.14510	405	Functional Operating Supply & Expense	1,500	248	(1,252)	-83%	218	(30)	-14
01.14510	415	Rental, Prof. & Contract Service	31,660	14,295	(17,365)	-55%	10,659	(3,636)	-3
01.14510	416	Travel, Training & Development	-	-	-	0%	-	-	0
		<b>Board of Elections - Primary Elections</b>	<b>149,156</b>	<b>68,123</b>	<b>(81,033)</b>	<b>-54%</b>	<b>57,274</b>	<b>(10,849)</b>	<b>-19</b>
01.14800	101	Salaries - F/T Bi-Weekly	208,480	202,774	(5,706)	-3%	199,521	(3,253)	-2
01.14800	103	Temporary Services - P/T	11,570	-	(11,570)	-100%	3,784	3,784	100
01.14800	191	'Less' Line	-	-	-	0%	-	-	0
01.14800	199	Less' Line - Special Grants	(5,527)	(4,788)	739	-13%	(34,942)	(30,154)	8
01.14800	202	Office Equipment & Furnishings	-	-	-	0%	1,278	1,278	100
01.14800	403	Office Supplies	1,000	998	(2)	0%	767	(231)	-3
01.14800	405	Functional Operating Supply				-100%			100

		& Expense	600	-	(600)		457	457	
01.14800	407	Equipment Repair Expense	1,000	-	(1,000)	-100%	356	356	100
01.14800	415	Rental, Prof. & Contract Service	3,000	1,612	(1,388)	-46%	5,520	3,908	7
01.14800	416	Travel, Training & Development	2,500	580	(1,920)	-77%	1,315	735	56
01.14800	418	Postage & Freight	300	53	(247)	-82%	229	176	7
		<b>Bureau of Research</b>	<b>222,923</b>	<b>201,229</b>	<b>(21,694)</b>	<b>-10%</b>	<b>178,285</b>	<b>(22,944)</b>	<b>-13</b>
01.14900	101	Salaries - F/T Bi-Weekly	610,649	595,409	(15,240)	-2%	599,684	4,275	
01.14900	103	Temporary Services - P/T	-	8,120	8,120	100%	3,618	(4,502)	-12
01.14900	104	Overtime/Wages	2,500	365	(2,135)	-85%	1,268	903	7
01.14900	191	'Less' Line	(60,100)	(50,546)	9,554	-16%	(52,208)	(1,662)	3
01.14900	193	'Less' Line	(8,000)	(7,048)	952	-12%	(7,244)	(196)	3
01.14900	197	'Less' Line	(57,500)	(58,567)	(1,067)	2%	(60,212)	(1,645)	3
01.14900	202	Office Equipment & Furnishings	1,178	1,207	29	2%	678	(529)	-7
01.14900	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.14900	403	Office Supplies	15,310	10,448	(4,862)	-32%	12,125	1,677	14
01.14900	407	Equipment Repair Expense	150	35	(115)	-77%	125	90	7
01.14900	411	Utilities	-	-	-	0%	-	-	0
01.14900	415	Rental, Prof. & Contract Service	11,500	12,906	1,406	12%	10,677	(2,229)	-2
01.14900	416	Travel, Training & Development	4,805	4,212	(593)	-12%	2,620	(1,592)	-6
01.14900	419	Public Info Fund	9,000	4,225	(4,775)	-53%	2,319	(1,906)	-8
01.14900	491	Reimbursement Other Fund	(3,100)	(2,648)	452	-15%	(2,067)	581	-2
01.14900	493	Flushing Program	(500)	(323)	177	-35%	(293)	30	-10
01.14900	497	Less: Street Reconstruction	(2,100)	(2,170)	(70)	3%	(1,703)	467	-2
		<b>DPW - Main Office</b>	<b>523,792</b>	<b>515,625</b>	<b>(8,167)</b>	<b>-2%</b>	<b>509,386</b>	<b>(6,239)</b>	<b>-1</b>
01.14910	101	Salaries - F/T Bi-Weekly	132,308	114,524	(17,784)	-13%	161,797	47,273	29

01.14910	102	Wages - F/T Weekly	291,351	230,260	(61,091)	-21%	237,789	7,529	3
01.14910	103	Temporary Services - P/T	36,800	91,473	54,673	149%	43,144	(48,329)	-112
01.14910	104	Overtime/Wages	30,000	20,111	(9,889)	-33%	26,267	6,156	23
01.14910	110	Uniform Allowance	1,910	1,871	(39)	-2%	1,720	(151)	-9
01.14910	152	Light Duty	-	500	500	100%	-	(500)	-100
01.14910	191	'Less' Line	(27,000)	(24,997)	2,003	-7%	(26,099)	(1,102)	4
01.14910	202	Office Equipment & Furnishings	3,578	3,548	(30)	-1%	1,838	(1,710)	-93
01.14910	206	Tools Operating Equipment	12,560	6,411	(6,149)	-49%	7,179	768	13
01.14910	403	Office Supplies	-	-	-	0%	-	-	0
01.14910	405	Functional Operating Supply & Expense	3,925	3,120	(805)	-21%	2,941	(179)	-9
01.14910	407	Equipment Repair Expense	200	-	(200)	-100%	-	-	0
01.14910	408	Uniform Allowance - Pol, Fire, Mech	2,085	3,702	1,617	78%	1,765	(1,937)	-110
01.14910	415	Rental, Prof. & Contract Service	29,000	19,437	(9,563)	-33%	30,401	10,964	30
01.14910	416	Travel, Training & Development	500	195	(305)	-61%	-	(195)	-100
		<b>DPW - Division of Info and Service Req</b>	<b>517,217</b>	<b>470,154</b>	<b>(47,063)</b>	<b>-9%</b>	<b>488,742</b>	<b>18,588</b>	<b>4</b>
01.16210	101	Salaries - F/T Bi-Weekly	93,157	97,322	4,165	4%	91,200	(6,122)	-7
01.16210	102	Wages - F/T Weekly	1,266,262	1,252,416	(13,846)	-1%	1,083,976	(168,440)	-10
01.16210	103	Temporary Services - P/T	462,173	541,240	79,067	17%	774,354	233,114	30
01.16210	104	Overtime/Wages	379,700	269,980	(109,720)	-29%	322,254	52,274	10
01.16210	108	Tool Allowance	600	800	200	33%	800	-	0
01.16210	110	Uniform Allowance	4,260	4,517	257	6%	4,150	(367)	-9
01.16210	152	'Light Duty'	-	-	-	0%	-	-	0
01.16210	191	'Less' Line	(200,000)	(676)	199,324	-100%	(434)	242	-5
01.16210	193	'Less' Line	-	-	-	0%	-	-	0

01.16210	197	'Less' Line	-	-	-	0%	-	-	0
01.16210	202	Office Equipment & Furnishings	630	438	(192)	-30%	1,746	1,308	75
01.16210	206	Tools Operating Equipment	6,260	5,996	(264)	-4%	19,637	13,641	69
01.16210	401	Motor Equipment/Operating Supplies	55,044	14,124	(40,920)	-74%	36,867	22,743	62
01.16210	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.16210	403	Office Supplies	500	62	(438)	-88%	322	260	81
01.16210	405	Functional Operating Supply & Expense	350,000	281,022	(68,978)	-20%	326,829	45,807	142
01.16210	407	Equipment Repair Expense	2,100	329	(1,771)	-84%	1,583	1,254	79
01.16210	408	Uniform Allowance - Pol, Fire, Mech	3,134	3,211	77	2%	4,811	1,600	33
01.16210	411	Utilities (Transferred to DPW Main)	1,756,280	1,789,590	33,310	2%	1,722,097	(67,493)	-4
01.16210	415	Rental, Prof. & Contract Service	250,000	146,752	(103,248)	-41%	145,149	(1,602)	-1
01.16210	416	Travel, Training & Development	-	-	-	0%	50	50	100
01.16210	491	Reimbursement Other Fund	(115,500)	(35,716)	79,784	-69%	(35,350)	366	-1
01.16210	497	Less: Street Reconstruction	(137,000)	(103,887)	33,113	-24%	(66,586)	37,301	-50
		<b>Engineering - Division of Building Services</b>	<b>4,177,600</b>	<b>4,267,518</b>	<b>89,918</b>	<b>2%</b>	<b>4,433,456</b>	<b>165,938</b>	<b>4</b>
01.16220	101	Salaries - F/T Bi-Weekly	-	-	-	0%	682	682	100
01.16220	102	Wages - F/T Weekly	-	-	-	0%	835	835	100
01.16220	103	Temporary Services - P/T	-	-	-	0%	600	600	100
01.16220	104	Overtime/Wages	-	-	-	0%	-	-	0
01.16220	106	Car Allowance	-	-	-	0%	40	40	100
01.16220	108	Tool Allowance	-	-	-	0%	-	-	0
01.16220	110	Uniform Allowance	-	-	-	0%	-	-	0
01.16220	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.16220	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.16220	403	Office Supplies	-	-	-	0%	-	-	0

			-	-	-		-	-	
01.16220	405	Functional Operating Supply & Expense	-	-	-	0%	4,478	4,478	100
01.16220	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.16220	408	Uniform Allowance - Pol, Fire, Mech	-	-	-	0%	-	-	0
01.16220	415	Rental, Prof. & Contract Service	-	-	-	0%	721	721	100
01.16220	416	Travel, Training & Development	-	-	-	0%	-	-	0
		<b>DPW - Grounds Maintenance</b>	-	-	-	<b>0%</b>	<b>7,356</b>	<b>7,356</b>	<b>100</b>
01.16800	101	Salaries - F/T Bi-Weekly	317,215	382,362	65,147	21%	321,743	(60,619)	-19
01.16800	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.16800	104	Overtime/Wages	7,440	3,990	(3,451)	-46%	6,895	2,906	42
01.16800	106	Car Allowance	650	676	26	4%	627	(49)	-8
01.16800	191	Less Line	-	(45,370)	(45,370)	100%	-	45,370	-100
01.16800	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.16800	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.16800	403	Office Supplies	500	444	(56)	-11%	520	76	15
01.16800	405	Functional Operating Supply & Expense	7,000	8,857	1,857	27%	7,005	(1,852)	-27
01.16800	407	Equipment Repair Expense	31,000	34,631	3,631	12%	30,409	(4,222)	-14
01.16800	415	Rental, Prof. & Contract Service	36,000	21,569	(14,431)	-40%	32,344	10,775	33
01.16800	416	Travel, Training & Development	2,800	1,260	(1,540)	-55%	1,889	629	33
01.16800	418	Postage & Freight	150	292	142	95%	480	188	33
		<b>Bureau of Information Systems</b>	<b>402,755</b>	<b>408,711</b>	<b>5,956</b>	<b>1%</b>	<b>401,912</b>	<b>(6,799)</b>	<b>-2</b>
01.31220	101	Salaries - F/T Bi-Weekly	2,473,395	2,658,727	185,332	7%	2,752,857	94,130	3
01.31220	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.31220	104	Overtime/Wages	596,200	757,555	161,355	27%	750,393	(7,162)	-1
01.31220	105	Holiday Pay (P&F)	123,375	131,650	8,275	7%	126,816	(4,834)	-4

01.31220	107	Night Shift Differential	3,800	7,878	4,078	107%	4,293	(3,585)	-8
01.31220	108	Tool Allowance	-	-	-	0%	-	-	0
01.31220	110	Uniform Allowance	33,600	31,500	(2,100)	-6%	32,900	1,400	4
01.31220	112	Contractual Obligations	9,100	10,500	1,400	15%	9,100	(1,400)	-11
01.31220	113	Sick Time Buyback	-	-	-	0%	-	-	0
01.31220	202	Office Equipment & Furnishings	29,450	19,296	(10,154)	-34%	51,241	31,945	62
01.31220	206	Tools Operating Equipment	27,155	23,400	(3,755)	-14%	88,685	65,285	74
01.31220	401	Motor Equipment/Operating Supplies	298,900	343,340	44,440	15%	227,872	(115,468)	-51
01.31220	402	Motor Equipment Repair Supplies	465,000	393,503	(71,497)	-15%	456,643	63,140	14
01.31220	403	Office Supplies	48,000	44,004	(3,996)	-8%	48,582	4,578	9
01.31220	405	Functional Operating Supply & Expense	79,650	61,203	(18,447)	-23%	75,375	14,172	19
01.31220	407	Equipment Repair Expense	75,000	76,401	1,401	2%	68,150	(8,251)	-11
01.31220	408	Uniform Allowance - Pol, Fire, Mech	15,500	12,299	(3,201)	-21%	14,804	2,505	17
01.31220	411	Utilities	254,800	304,557	49,757	20%	237,660	(66,897)	-26
01.31220	415	Rental, Prof. & Contract Service	300,000	300,793	793	0%	276,405	(24,388)	-9
01.31220	416	Travel, Training & Development	35,000	40,603	5,603	16%	42,288	1,685	4
01.31220	418	Postage & Freight	13,000	11,427	(1,573)	-12%	9,797	(1,630)	-13
01.31220	491	Reimbursement Other Fund	-	-	-	0%	(200)	(200)	100
		<b>Dept. of Police - General Services Bureau</b>	<b>4,880,925</b>	<b>5,228,637</b>	<b>347,712</b>	<b>7%</b>	<b>5,273,661</b>	<b>45,024</b>	<b>1</b>
01.31221	101	Salaries - F/T Bi-Weekly	616,910	603,518	(13,392)	-2%	543,943	(59,575)	-10
01.31221	102	Wages - F/T Weekly	337,830	320,682	(17,148)	-5%	310,372	(10,310)	-3
01.31221	104	Overtime/Wages	73,500	100,250	26,750	36%	85,991	(14,259)	-17
01.31221	105	Holiday Pay (P&F)	5,800	6,920	1,120	19%	5,686	(1,234)	-21
01.31221	107	Night Shift Differential	-	-	-	0%	-	-	0

01.31221	108	Tool Allowance	1,600	1,400	(200)	-13%	1,550	150	10
01.31221	110	Uniform Allowance	3,800	4,421	621	16%	3,760	(661)	-18
01.31221	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
		<b>Dept. of Police - General Services - Civilian</b>	<b>1,039,440</b>	<b>1,037,191</b>	<b>(2,249)</b>	<b>0%</b>	<b>951,302</b>	<b>(85,889)</b>	<b>-9</b>
01.31230	101	Salaries - F/T Bi-Weekly	20,423,085	21,656,674	1,233,589	6%	21,459,943	(196,731)	-
01.31230	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.31230	104	Overtime/Wages	5,040,000	7,205,011	2,165,011	43%	6,488,803	(716,208)	-1
01.31230	105	Holiday Pay (P&F)	998,665	1,060,940	62,275	6%	996,793	(64,147)	-6
01.31230	107	Night Shift Differential	195,000	198,512	3,512	2%	196,779	(1,733)	-
01.31230	110	Uniform Allowance	303,100	289,100	(14,000)	-5%	296,100	7,000	2
01.31230	112	Contractual Obligations	63,600	56,100	(7,500)	-12%	63,800	7,700	12
01.31230	191	'Less' Line	(3,515,000)	(2,810,749)	704,251	-20%	(3,243,352)	(432,603)	13
01.31230	197	'Less' Line	-	-	-	0%	-	-	0
01.31230	199	'Less' Line - Special Grants	(386,170)	(220,094)	166,076	-43%	(407,004)	(186,910)	46
01.31230	202	Office Equipment & Furnishings	45,000	22,496	(22,504)	-50%	72,848	50,352	69
01.31230	206	Tools Operating Equipment	46,500	76,998	30,498	66%	21,319	(55,679)	-26
01.31230	405	Functional Operating Supply & Expense	102,120	85,886	(16,234)	-16%	58,220	(27,666)	-44
01.31230	407	Equipment Repair Expense	10,000	6,005	(3,995)	-40%	3,285	(2,720)	-8
01.31230	408	Uniform Allowance - Pol, Fire, Mech	18,200	5,789	(12,411)	-68%	7,658	1,869	24
01.31230	411	Utilities	-	-	-	0%	-	-	0
01.31230	415	Rental, Prof. & Contract Service	212,000	172,066	(39,934)	-19%	137,830	(34,236)	-23
01.31230	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.31230	425	Tow Lot Expenditures	-	-	-	0%	-	-	0

			-	-	-		-	-	
01.31230	430	Payments to Other Governments	22,100	17,830	(4,270)	-19%	22,055	4,225	19
		<b>Dept. of Police - Uniform Bureau</b>	<b>23,578,200</b>	<b>27,822,564</b>	<b>4,244,364</b>	<b>18%</b>	<b>26,175,077</b>	<b>(1,647,487)</b>	<b>-6</b>
01.31231	101	Salaries - F/T Bi-Weekly	616,120	566,293	(49,827)	-8%	943,749	377,456	40
01.31231	103	Temporary Services - P/T	216,360	166,755	(49,605)	-23%	144,292	(22,463)	-10
01.31231	104	Overtime/Wages	75,000	68,143	(6,857)	-9%	52,231	(15,912)	-30
01.31231	105	Holiday Pay (P&F)	22,035	20,159	(1,876)	-9%	21,773	1,614	7
01.31231	107	Night Shift Differential	2,250	1,555	(695)	-31%	1,930	375	19
01.31231	110	Uniform Allowance	8,800	10,160	1,360	15%	12,469	2,309	19
01.31231	191	'Less' Line	-	-	-	0%	-	-	0
01.31231	199	'Less' Line - Special Grants	-	(9,538)	(9,538)	100%	(67,383)	(57,845)	80
		<b>Dept. of Police - Uniform Bureau - Civilian</b>	<b>940,565</b>	<b>823,526</b>	<b>(117,039)</b>	<b>-12%</b>	<b>1,109,061</b>	<b>285,535</b>	<b>26</b>
01.34100	101	Salaries - F/T Bi-Weekly	18,242,338	16,751,000	(1,491,338)	-8%	17,132,674	381,674	2
01.34100	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.34100	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.34100	104	Overtime/Wages	985,000	2,879,973	1,894,973	192%	1,813,178	(1,066,795)	-59
01.34100	105	Holiday Pay (P&F)	890,000	855,377	(34,623)	-4%	848,421	(6,956)	-1
01.34100	106	Car Allowance	-	-	-	0%	-	-	0
01.34100	107	Night Shift Differential	203,600	183,820	(19,780)	-10%	183,293	(527)	0
01.34100	108	Tool Allowance	-	-	-	0%	-	-	0
01.34100	109	Out Of Title Pay (F)	3,100	525	(2,575)	-83%	1,396	871	62
01.34100	110	Uniform Allowance	265,300	264,397	(903)	0%	250,312	(14,085)	-0
01.34100	111	Contractual Retirement	330,000	339,376	9,376	3%	340,460	1,084	0
01.34100	112	Contractual Obligations	-	-	-	-19%	-	-	3

			201,000	163,180	(37,820)		167,392	4,212	
01.34100	191	'Less' Line	-	(3,377)	(3,377)	100%	(7,853)	(4,476)	5
01.34100	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.34100	206	Tools Operating Equipment	2,000	780	(1,220)	-61%	1,738	958	5
01.34100	401	Motor Equipment/Operating Supplies	90,000	88,671	(1,329)	-1%	76,208	(12,463)	-1
01.34100	402	Motor Equipment Repair Supplies	225,000	197,085	(27,915)	-12%	175,782	(21,303)	-1
01.34100	403	Office Supplies	3,000	233	(2,767)	-92%	3,405	3,172	9
01.34100	405	Functional Operating Supply & Expense	330,000	310,067	(19,933)	-6%	290,749	(19,318)	-
01.34100	407	Equipment Repair Expense	4,000	3,704	(296)	-7%	8,359	4,655	5
01.34100	408	Uniform Allowance - Pol, Fire, Mech	3,000	1,061	(1,939)	-65%	557	(504)	-9
01.34100	411	Utilities	300,000	318,630	18,630	6%	306,165	(12,465)	-
01.34100	415	Rental, Prof. & Contract Service	150,000	170,917	20,917	14%	156,474	(14,443)	-
01.34100	416	Travel, Training & Development	10,000	8,006	(1,994)	-20%	13,447	5,441	4
01.34100	418	Postage & Freight	650	650	-	0%	650	-	0
01.34100	491	Reimbursement Other Fund	-	(1,638)	(1,638)	100%	(1,262)	376	-3
		<b>Dept. of Fire - Main Fire</b>	<b>22,237,988</b>	<b>22,532,438</b>	<b>294,450</b>	<b>1%</b>	<b>21,761,545</b>	<b>(770,893)</b>	<b>-4</b>
01.34101	101	Salaries - F/T Bi-Weekly	182,662	173,493	(9,169)	-5%	162,964	(10,529)	-
01.34101	102	Wages - F/T Weekly	286,843	259,096	(27,747)	-10%	234,874	(24,222)	-1
01.34101	103	Temporary Services - P/T	-	2,634	2,634	100%	895	(1,739)	-19
01.34101	104	Overtime/Wages	15,000	22,460	7,460	50%	17,780	(4,680)	-2
01.34101	108	Tool Allowance	1,400	1,200	(200)	-14%	1,400	200	14
01.34101	110	Uniform Allowance	1,615	1,375	(240)	-15%	1,200	(175)	-1
01.34101	191	'Less' Line	-	(4,860)	(4,860)	100%	-	4,860	-10
		<b>Dept. of Fire - Main Fire Bureau - Civilian</b>	<b>487,520</b>	<b>455,398</b>	<b>(32,122)</b>	<b>-7%</b>	<b>419,113</b>	<b>(36,285)</b>	<b>-9</b>
01.34120	101	Salaries - F/T Bi-Weekly				-1%			-

			569,582	565,284	(4,298)		551,641	(13,643)	
01.34120	104	Overtime/Wages	54,340	54,377	37	0%	59,215	4,838	8
01.34120	105	Holiday Pay (P&F)	28,262	30,959	2,697	10%	26,681	(4,278)	-10
01.34120	106	Car Allowance	1,200	1,209	9	1%	1,205	(4)	0
01.34120	107	Night Shift Differential	3,500	1,952	(1,548)	-44%	2,590	638	23
01.34120	109	Out of Title Pay (F)	-	-	-	0%	-	-	0
01.34120	110	Uniform Allowance	7,700	7,899	199	3%	7,700	(199)	-3
01.34120	111	Contractual Retirement	20,000	19,225	(775)	-4%	32,113	12,888	40
01.34120	112	Contractual Obligations	4,400	3,867	(533)	-12%	3,867	0	0
01.34120	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.34120	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.34120	403	Office Supplies	2,000	-	(2,000)	-100%	1,454	1,454	100
01.34120	405	Functional Operating Supply & Expense	38,000	26,822	(11,178)	-29%	29,785	2,963	10
01.34120	407	Equipment Repair Expense	1,000	821	(179)	-18%	713	(108)	-15
01.34120	415	Rental, Prof. & Contract Service	8,357	6,429	(1,928)	-23%	6,223	(206)	-3
01.34120	418	Postage & Freight	800	800	-	0%	800	-	0
		<b>Dept. of Fire - Fire Prevention Bureau</b>	<b>739,141</b>	<b>719,646</b>	<b>(19,495)</b>	<b>-3%</b>	<b>723,987</b>	<b>4,341</b>	<b>1</b>
01.34121	101	Salaries - F/T Bi-Weekly	27,688	28,817	1,129	4%	27,581	(1,236)	-4
01.34121	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.34121	411	Utilities	-	-	-	0%	-	-	0
01.34121	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.34121	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.34121	418	Postage & Freight	-	-	-	0%	-	-	0
01.34121	419	Public Info Fund	-	-	-	0%	-	-	0
01.34121	423	Erroneous Claims	-	-	-	0%	-	-	0

01.34121	430	Payments to Other Governments	-	-	-	0%	-	-	0
		<b>Dept. of Fire - Fire Prevention - Civilian</b>	<b>27,688</b>	<b>28,817</b>	<b>1,129</b>	<b>4%</b>	<b>27,581</b>	<b>(1,236)</b>	<b>-4</b>
01.34130	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0
01.34130	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.34130	103	Temporary Services - P/T	17,350	17,350	-	0%	-	(17,350)	-100
01.34130	104	Overtime/Wages	-	-	-	0%	-	-	0
01.34130	105	Holiday Pay (P&F)	-	-	-	0%	-	-	0
01.34130	106	Car Allowance	-	-	-	0%	-	-	0
01.34130	107	Night Shift Differential	-	-	-	0%	-	-	0
01.34130	108	Tool Allowance	-	-	-	0%	-	-	0
01.34130	109	Out of Title Pay (F)	-	-	-	0%	-	-	0
01.34130	110	Uniform Allowance	-	-	-	0%	-	-	0
01.34130	111	Contractual Retirement	-	-	-	0%	-	-	0
01.34130	112	Contractual Obligations	-	-	-	0%	-	-	0
01.34130	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.34130	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.34130	401	Motor Equipment/Operating Supplies	-	-	-	0%	-	-	0
01.34130	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.34130	403	Office Supplies	-	-	-	0%	-	-	0
01.34130	405	Functional Operating Supply & Expense	10,250	-	(10,250)	-100%	-	-	0
01.34130	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.34130	408	Uniform Allowance - Pol, Fire, Mech	-	-	-	0%	-	-	0
01.34130	411	Utilities	-	-	-	0%	-	-	0
01.34130	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.34130	416	Travel, Training &	-	-	-	0%	-	-	0

		Development	-	-	-	0%	-	-	-
01.34130	418	Postage & Freight	-	-	-	0%	-	-	0
		<b>Dept. of Fire - Fire Regional Training Center</b>	<b>27,600</b>	<b>17,350</b>	<b>(10,250)</b>	<b>-37%</b>	<b>-</b>	<b>(17,350)</b>	<b>-100</b>
01.34140	101	Salaries - F/T Bi-Weekly	-	592,328	592,328	100%	-	(592,328)	-100
01.34140	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.34140	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.34140	104	Overtime/Wages	-	42,355	42,355	100%	-	(42,355)	-100
01.34140	105	Holiday Pay (P&F)	-	-	-	0%	-	-	0
01.34140	106	Car Allowance	-	-	-	0%	-	-	0
01.34140	107	Night Shift Differential	-	-	-	0%	-	-	0
01.34140	108	Tool Allowance	-	-	-	0%	-	-	0
01.34140	109	Out of Title Pay (F)	-	-	-	0%	-	-	0
01.34140	110	Uniform Allowance	-	-	-	0%	-	-	0
01.34140	111	Contractual Retirement	-	-	-	0%	-	-	0
01.34140	112	Contractual Obligations	-	-	-	0%	-	-	0
01.34140	191	'Less' Line	-	(634,683)	(634,683)	100%	-	634,683	-100
01.34140	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.34140	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.34140	401	Motor Equipment/Operating Supplies	-	-	-	0%	-	-	0
01.34140	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.34140	403	Office Supplies	-	-	-	0%	-	-	0
01.34140	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0
01.34140	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.34140	408	Uniform Allowance - Pol, Fire, Mech	-	-	-	0%	-	-	0
01.34140	411	Utilities	-	-	-	0%	-	-	0

			-	-	-	0%	-	-	
01.34140	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.34140	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.34140	418	Postage & Freight	-	-	-	0%	-	-	0
01.34140	491	Reimbursement Other Funds	-	-	-	0%	-	-	0
		<b>Dept. of Fire - Airport Crash Rescue</b>	-	-	-	<b>0%</b>	-	-	<b>0</b>
01.35100	101	Salaries - F/T Bi-Weekly	323,862	346,975	23,113	7%	315,832	(31,143)	-10
01.35100	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.35100	104	Overtime/Wages	30,000	27,930	(2,070)	-7%	12,587	(15,343)	-122
01.35100	106	Car Allowance	-	-	-	0%	-	-	0
01.35100	107	Night Shift Differential	1,560	665	(895)	-57%	944	279	30
01.35100	110	Uniform Allowance	110	121	11	10%	110	(11)	-10
01.35100	401	Motor Equipment/Operating Supplies	10,000	11,071	1,071	11%	8,346	(2,725)	-30
01.35100	402	Motor Equipment Repair Supplies	28,000	3,356	(24,644)	-88%	17,611	14,255	80
01.35100	405	Functional Operating Supply & Expense	2,620	2,437	(183)	-7%	2,615	178	7
01.35100	408	Uniform allowance - Dog Control	6,000	5,989	(11)	0%	3,565	(2,424)	-60
01.35100	415	Rental, Prof. & Contract Service	95,000	68,594	(26,406)	-28%	74,237	5,643	80
		<b>PR &amp; Y - Dog Control Division</b>	<b>497,152</b>	<b>467,140</b>	<b>(30,012)</b>	<b>-6%</b>	<b>435,848</b>	<b>(31,292)</b>	<b>-70</b>
01.36210	101	Salaries - F/T Bi-Weekly	741,309	776,638	35,329	5%	722,817	(53,821)	-70
01.36210	102	Wages - F/T Weekly	-	1,055	1,055	100%	-	(1,055)	-100
01.36210	103	Temporary Services - P/T	37,500	45,328	7,828	21%	27,843	(17,485)	-60
01.36210	104	Overtime/Wages	3,500	2,359	(1,141)	-33%	2,905	546	19
01.36210	106	Car Allowance	22,400	24,723	2,323	10%	21,999	(2,724)	-12
01.36210	191	'Less' Line	(157,472)	(120,748)	36,724	-23%	(166,723)	(45,975)	23
01.36210	202	Office Equipment & Furnishings	4,000	2,710	(1,290)	-32%	11,368	8,658	70

01.36210	206	Tools Operating Equipment	-	-	-	0%	718	718	100
01.36210	403	Office Supplies	15,000	13,956	(1,044)	-7%	12,412	(1,544)	-12
01.36210	405	Functional Operating Supply & Expense	10,000	6,057	(3,943)	-39%	8,062	2,005	23
01.36210	407	Equipment Repair Expense	1,500	557	(943)	-63%	118	(439)	-37
01.36210	408	Uniform Allowance - Pol, Fire, Mech	4,320	2,847	(1,473)	-34%	5,399	2,552	47
01.36210	415	Rental, Prof. & Contract Service	1,660,364	1,696,436	36,072	2%	1,528,311	(168,125)	-10
01.36210	416	Travel, Training & Development	21,500	20,396	(1,104)	-5%	18,062	(2,334)	-11
01.36210	418	Postage & Freight	-	-	-	0%	-	-	0
01.36210	491	Reimbursement Other Fund	-	-	-	0%	-	-	0
		<b>CD - Division of Code Enforcement</b>	<b>2,363,921</b>	<b>2,472,315</b>	<b>108,394</b>	<b>5%</b>	<b>2,193,291</b>	<b>(279,024)</b>	<b>-13</b>
01.51200	101	Salaries - F/T Bi-Weekly	247,940	229,893	(18,047)	-7%	209,661	(20,232)	-10
01.51200	102	Wages - F/T Weekly	596,111	689,149	93,038	16%	619,394	(69,755)	-11
01.51200	103	Temporary Services - P/T	-	768	768	100%	-	(768)	-100
01.51200	104	Overtime/Wages	325,000	532,944	207,944	64%	343,857	(189,087)	-54
01.51200	106	Car Allowance	-	1,550	1,550	100%	910	(640)	-70
01.51200	107	Night Shift Differential	1,400	-	(1,400)	-100%	-	-	0
01.51200	108	Tool Allowance	400	200	(200)	-50%	200	-	0
01.51200	110	Uniform Allowance	6,070	7,117	1,047	17%	5,920	(1,197)	-20
01.51200	152	Light Duty	-	-	-	0%	1,621	1,621	100
01.51200	191	'Less' Line	(175,000)	(147,256)	27,744	-16%	(107,907)	39,349	-30
01.51200	197	'Less' Line	(550,000)	(749,974)	(199,974)	36%	(532,564)	217,410	-4
01.51200	202	Office Equipment & Furnishings	2,945	2,474	(471)	-16%	5,547	3,073	55
01.51200	206	Tools Operating Equipment	1,470	1,550	80	5%	1,799	249	14

01.51200	405	Functional Operating Supply & Expense	154,640	138,364	(16,276)	-11%	105,192	(33,172)	-32
01.51200	407	Equipment Repair Expense	500	499	(1)	0%	404	(95)	-22
01.51200	408	Uniform Allowance - Pol, Fire, Mech	9,656	9,401	(255)	-3%	8,163	(1,238)	-13
01.51200	415	Rental, Prof. & Contract Service	150,825	94,920	(55,905)	-37%	100,988	6,069	6
01.51200	416	Travel, Training & Development	2,850	10,332	7,482	263%	206	(10,126)	-490
01.51200	418	Postage & Freight	-	-	-	0%	-	-	0
01.51200	491	Reimbursement Other Fund	-	(32,569)	(32,569)	100%	-	32,569	-100
01.51200	497	Less: Street Reconstruction	-	-	-	0%	-	-	0
		<b>DPW - Division of Street Repair</b>	<b>774,807</b>	<b>789,362</b>	<b>14,555</b>	<b>2%</b>	<b>763,393</b>	<b>(25,969)</b>	<b>-3</b>
01.51320	101	Salaries - F/T Bi-Weekly	111,074	117,686	6,612	6%	113,385	(4,301)	-4
01.51320	102	Wages - F/T Weekly	931,637	919,128	(12,509)	-1%	924,705	5,577	1
01.51320	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.51320	104	Overtime/Wages	235,000	260,624	25,624	11%	262,847	2,223	1
01.51320	108	Tool Allowance	6,200	5,000	(1,200)	-19%	5,000	-	0
01.51320	110	Uniform Allowance	5,770	5,848	78	1%	5,320	(528)	-10
01.51320	111	Contractual Retirement	-	-	-	0%	-	-	0
01.51320	152	Light Duty	-	-	-	0%	-	-	0
01.51320	191	'Less' Line	(130,000)	(183,130)	(53,130)	41%	(177,724)	5,406	-3
01.51320	193	'Less' Line - Oil & Flush	(70,000)	(47,412)	22,588	-32%	(75,485)	(28,073)	3
01.51320	197	'Less' Line - Street Recon	(47,500)	(32,639)	14,861	-31%	(68,632)	(35,993)	5
01.51320	202	Office Equipment & Furnishings	4,881	3,575	(1,306)	-27%	708	(2,867)	-40
01.51320	206	Tools Operating Equipment	34,200	45,152	10,952	32%	19,404	(25,748)	-13
01.51320	401	Motor Equipment/Operating Supplies	1,203,120	1,275,106	71,986	6%	1,072,909	(202,197)	-17
01.51320	402	Motor Equipment Repair Supplies	1,045,450	1,076,998	31,548	3%	1,014,934	(62,064)	-6

01.51320	405	Functional Operating Supply & Expense	40,610	35,261	(5,349)	-13%	45,003	9,742	22
01.51320	407	Equipment Repair Expense	43,250	21,286	(21,964)	-51%	23,977	2,691	11
01.51320	408	Uniform Allowance - Pol, Fire, Mech	6,580	4,695	(1,885)	-29%	3,561	(1,134)	-33
01.51320	411	Utilities	-	-	-	0%	-	-	0
01.51320	415	Rental, Prof. & Contract Service	7,750	5,994	(2,156)	-28%	5,854	261	4
01.51320	416	Travel, Training & Development	6,050	4,476	(1,574)	-26%	537	(3,939)	-73
01.51320	418	Postage & Freight	-	-	-	0%	-	-	0
01.51320	491	Reimbursement Other Fund	(830,150)	(873,065)	(42,915)	5%	(636,641)	236,424	-3
01.51320	493	Less: Flushing Program	(105,000)	(56,542)	48,458	-46%	(68,922)	(12,380)	18
01.51320	497	Less: Street Reconstruction	(110,000)	(94,491)	15,509	-14%	(130,262)	(35,771)	27
		<b>DPW - Division of Motor Equipment Maint</b>	<b>2,388,922</b>	<b>2,493,150</b>	<b>104,228</b>	<b>4%</b>	<b>2,340,480</b>	<b>(152,670)</b>	<b>-7</b>
01.51420	101	Salaries - F/T Bi-Weekly	64,410	73,143	8,733	14%	74,175	1,032	16
01.51420	102	Wages - F/T Weekly	1,347,712	1,322,851	(24,861)	-2%	1,277,214	(45,637)	-4
01.51420	103	Temporary Services - P/T	-	1,856	1,856	100%	-	(1,856)	-100
01.51420	104	Overtime/Wages	470,000	537,129	67,129	14%	537,842	713	15
01.51420	152	Light Duty	-	-	-	0%	1,081	1,081	100
01.51420	191	Less Line'	-	-	-	0%	-	-	0
01.51420	405	Functional Operating Supply & Expense	1,312,600	1,437,600	125,000	10%	1,539,903	102,303	78
01.51420	415	Rental, Prof. & Contract Service	163,360	111,285	(52,075)	-32%	125,587	14,302	11
01.51420	416	Travel, Training & Development	1,950	150	(1,800)	-92%	150	-	0
		<b>DPW - Division of Snow and Ice Control</b>	<b>3,360,032</b>	<b>3,484,014</b>	<b>123,982</b>	<b>4%</b>	<b>3,555,952</b>	<b>71,938</b>	<b>2</b>
01.64100	101	Salaries - F/T Bi-Weekly	71,223	74,129	2,906	4%	70,951	(3,178)	-4
01.64100	106	Car Allowance	-	-	-	0%	-	-	0
01.64100	191	'Less' Line	(64,100)	(94,123)	(30,023)	47%	(51,378)	42,745	-8

01.64100	403	Office Supplies	-	-	-	0%	-	-	0
01.64100	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0
01.64100	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.64100	415	Rental, Prof. & Contract Service	300,235	314,251	14,016	5%	303,033	(11,218)	-4
01.64100	416	Travel, Training & Development	-	-	-	0%	-	-	0
		<b>CD - Administration</b>	<b>307,358</b>	<b>294,256</b>	<b>(13,102)</b>	<b>-4%</b>	<b>322,606</b>	<b>28,350</b>	<b>9</b>
01.64500	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0
01.64500	202	Office Equipment & Furnishings	-	-	-	0%	2,000	2,000	100
01.64500	403	Office Supplies	-	-	-	0%	-	-	0
01.64500	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.64500	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.64500	416	Travel, Training & Development	50,941	55,608	4,667	9%	51,220	(4,388)	-9
		<b>CD - Div of Contract Comp &amp; Minority Affairs</b>	<b>50,941</b>	<b>55,608</b>	<b>4,667</b>	<b>9%</b>	<b>53,220</b>	<b>(2,388)</b>	<b>-4</b>
01.70200	101	Salaries - F/T Bi-Weekly	330,463	323,518	(6,945)	-2%	274,091	(49,427)	-18
01.70200	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.70200	104	Overtime/Wages	3,000	5,641	2,641	88%	5,330	(311)	-6
01.70200	106	Car Allowance	1,400	1,562	162	12%	2,810	1,248	44
01.70200	202	Office Equipment & Furnishings	3,180	2,987	(193)	-6%	7,543	4,556	60
01.70200	401	Motor Equipment/Operating Supplies	1,000	1,854	854	85%	916	(938)	-10
01.70200	402	Motor Equipment Repair Supplies	2,000	1,661	(339)	-17%	4,360	2,699	62
01.70200	403	Office Supplies	3,500	3,497	(3)	0%	6,915	3,418	49
01.70200	405	Functional Operating Supply & Expense	3,000	2,407	(593)	-20%	1,991	(416)	-20
01.70200	407	Equipment Repair Expense	500	107	(394)	-79%	-	(107)	-100
01.70200	415	Rental, Prof. & Contract Service	52,810	59,670	6,860	13%	43,078	(16,592)	-31
01.70200	416	Travel, Training &				-13%			-6

		Development	4,000	3,499	(501)		2,096	(1,403)	
		<b>PR &amp; Y - Administration</b>	<b>404,853</b>	<b>406,403</b>	<b>1,550</b>	<b>0%</b>	<b>349,130</b>	<b>(57,273)</b>	<b>-16</b>
01.71100	101	Salaries - F/T Bi-Weekly	117,507	97,926	(19,581)	-17%	89,854	(8,072)	-9
01.71100	102	Wages - F/T Weekly	1,209,950	1,256,812	46,862	4%	1,187,710	(69,102)	-6
01.71100	103	Temporary Services - P/T	110,000	112,773	2,773	3%	122,110	9,337	8
01.71100	104	Overtime/Wages	80,000	79,190	(810)	-1%	98,352	19,162	19
01.71100	106	Car Allowance	2,300	2,167	(133)	-6%	2,153	(14)	-1
01.71100	110	Uniform Allowance	7,420	7,621	201	3%	7,310	(311)	-4
01.71100	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.71100	206	Tools Operating Equipment	7,350	7,263	(87)	-1%	7,220	(43)	-1
01.71100	401	Motor Equipment/Operating Supplies	32,400	54,795	22,395	69%	39,657	(15,138)	-39
01.71100	402	Motor Equipment Repair Supplies	100,000	52,648	(47,352)	-47%	121,634	68,986	55
01.71100	403	Office Supplies	750	694	(56)	-7%	-	(694)	-100
01.71100	405	Functional Operating Supply & Expense	234,600	193,806	(40,794)	-17%	179,407	(14,399)	-16
01.71100	407	Equipment Repair Expense	500	-	(500)	-100%	52	52	100
01.71100	408	Uniform Allowance - Pol, Fire, Mech	5,660	5,498	(162)	-3%	5,758	260	5
01.71100	415	Rental, Prof. & Contract Service	597,172	634,570	37,398	6%	609,683	(24,887)	-4
01.71100	416	Travel, Training & Development	1,010	704	(306)	-30%	462	(242)	-55
		<b>PR &amp; Y - Division of Parks</b>	<b>2,506,619</b>	<b>2,506,468</b>	<b>(151)</b>	<b>0%</b>	<b>2,471,362</b>	<b>(35,106)</b>	<b>-1</b>
01.71400	101	Salaries - F/T Bi-Weekly	1,122,548	1,097,528	(25,020)	-2%	1,022,954	(74,574)	-7
01.71400	102	Wages - F/T Weekly	139,766	95,167	(44,599)	-32%	25,511	(69,656)	-27
01.71400	103	Temporary Services - P/T	894,879	867,195	(27,684)	-3%	879,664	12,469	1
01.71400	104	Overtime/Wages	50,000	41,900	(8,100)	-16%	36,973	(4,927)	-13
01.71400	106	Car Allowance	11,200	9,189	(2,011)	-18%	8,354	(835)	-10
01.71400	107	Night Shift Differential	6,240	1,719	(4,521)	-72%	1,691	(28)	-2

01.71400	110	Uniform Allowance	150	175	25	17%	150	(25)	-1
01.71400	191	'Less' Line	(116,230)	(51,091)	65,139	-56%	(34,393)	16,698	-4
01.71400	401	Motor Equipment/Operating Supplies	5,500	7,606	2,106	38%	4,771	(2,835)	-5
01.71400	402	Motor Equipment Repair Supplies	6,000	7,139	1,139	19%	7,852	713	9
01.71400	405	Functional Operating Supply & Expense	92,400	100,837	8,437	9%	84,525	(16,312)	-1
01.71400	408	Uniform Allowance - Pol, Fire, Mech	200	-	(200)	-100%	-	-	0
01.71400	415	Rental, Prof. & Contract Service	678,820	539,982	(138,838)	-20%	715,494	175,512	2
01.71400	416	Travel, Training & Development	1,000	957	(43)	-4%	1,316	359	2
01.71400	418	Postage & Freight	1,600	3,600	2,000	125%	1,750	(1,850)	-10
		<b>PR&amp;Y - Division of Recreation</b>	<b>2,894,073</b>	<b>2,721,904</b>	<b>(172,170)</b>	<b>-6%</b>	<b>2,756,612</b>	<b>34,709</b>	<b>1</b>
01.80400	101	Salaries - F/T Bi-Weekly	859,511	856,177	(3,334)	0%	707,193	(148,984)	-2
01.80400	102	Wages - F/T Weekly	28,870	36,468	7,598	26%	18,019	(18,449)	-10
01.80400	103	Temporary Services - P/T	8,991	16,089	7,098	79%	14,010	(2,079)	-1
01.80400	104	Overtime/Wages	46,500	24,169	(22,331)	-48%	38,751	14,582	3
01.80400	106	Car Allowance	1,400	2,457	1,057	76%	1,617	(840)	-5
01.80400	110	Uniform Allowance	260	659	399	153%	110	(549)	-49
01.80400	152	Light Duty	-	-	-	0%	-	-	0
01.80400	191	'Less' Line	(5,000)	(77,941)	(72,941)	1459%	-	77,941	-10
01.80400	197	Less Line' - Street Recon	(50,000)	-	50,000	-100%	(20,100)	(20,100)	10
01.80400	202	Office Equipment & Furnishing	15,429	9,047	(6,382)	-41%	14,511	5,464	3
01.80400	206	Tools Operating Equipment	3,500	280	(3,220)	-92%	-	(280)	-10
01.80400	401	Motor Equipment/Operating Supply	13,000	7,480	(5,520)	-42%	5,104	(2,376)	-4
01.80400	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.80400	403	Office Supply	4,000	3,685	(315)	-8%	2,454	(1,231)	-5

01.80400	405	Functional Operating Supply & Expense	7,850	5,029	(2,821)	-36%	3,646	(1,383)	-3
01.80400	407	Equipment Repair Expense	4,250	905	(3,345)	-79%	1,365	460	3
01.80400	408	Uniform Allowance - Pol, Fire, Mech	827	-	(827)	-100%	933	933	100
01.80400	415	Rental, Prof. & Contract Service	64,207	75,338	11,131	17%	54,912	(20,426)	-3
01.80400	416	Travel, Training & Development	14,382	7,054	(7,328)	-51%	4,970	(2,084)	-4
		<b>Engineering - Division of Technical Services</b>	<b>1,017,977</b>	<b>966,897</b>	<b>(51,080)</b>	<b>-5%</b>	<b>847,495</b>	<b>(119,402)</b>	<b>-14</b>
01.81600	101	Salaries - F/T Bi-Weekly	95,216	98,713	3,497	4%	96,276	(2,437)	-3
01.81600	102	Wages - F/T Weekly	2,472,501	2,374,599	(97,902)	-4%	2,266,368	(108,231)	-5
01.81600	103	Temporary Services - P/T	-	992	992	100%	-	(992)	-100
01.81600	104	Overtime/Wages	200,000	175,979	(24,021)	-12%	152,049	(23,930)	-10
01.81600	110	Uniform Allowance	14,550	16,771	2,221	15%	13,910	(2,861)	-2
01.81600	152	Light Duty	-	18,125	18,125	100%	11,979	(6,146)	-5
01.81600	191	'Less' Line	(95,000)	(38,058)	56,942	-60%	(24,402)	13,656	-50
01.81600	202	Office Equipment & Furnishing	480	1,717	1,237	258%	-	(1,717)	-100
01.81600	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.81600	403	Office Supply	500	-	(500)	-100%	50	50	100
01.81600	405	Functional Operating Supply & Expense	13,400	11,274	(2,126)	-16%	12,227	953	8
01.81600	408	Uniform Allowance - Pol, Fire, Mech	32,543	26,017	(6,526)	-20%	24,935	(1,082)	-4
01.81600	415	Rental, Prof. & Contract Service	2,818,794	2,697,224	(121,570)	-4%	2,648,011	(49,213)	-2
01.81600	416	Travel, Training & Development	1,400	323	(1,077)	-77%	955	632	60
01.81600	418	Postage & Freight	-	-	-	0%	-	-	0
01.81600	419	Public Info Fund	2,000	-	(2,000)	-100%	-	-	0
01.81600	491	Reimbursement Other Fund	(2,000)	(2,342)	(342)	17%	(2,032)	310	-15
		<b>DPW - Div of Waste Coll,</b>				<b>-3%</b>			<b>-3</b>

		<b>Recycling &amp; Disposal</b>	<b>5,554,384</b>	<b>5,381,334</b>	<b>(173,050)</b>		<b>5,200,326</b>	<b>(181,008)</b>	
01.81700	101	Salaries - F/T Bi-Weekly	28,889	37,654	8,765	30%	43,467	5,813	13
01.81700	102	Wages - F/T- Weekly	718,338	736,111	17,773	2%	653,944	(82,167)	-13
01.81700	103	Temporary Services - P/T	-	640	640	100%	35,853	35,213	98
01.81700	104	Overtime/Wages	175,000	158,978	(16,022)	-9%	151,777	(7,201)	-5
01.81700	110	Uniform Allowance	5,920	7,021	1,101	19%	6,560	(461)	-7
01.81700	152	Light Duty	-	605	605	100%	9,440	8,835	92
01.81700	191	'Less' Line	(25,000)	(1,314)	23,686	-95%	(40,606)	(39,292)	95
01.81700	193	'Less' Line	(176,247)	(114,749)	61,498	-35%	(119,430)	(4,681)	4
01.81700	202	Office Equipment & Furnishing	730	604	(126)	-17%	268	(336)	-123
01.81700	206	Tools Operating Equipment	600	267	(333)	-56%	95,887	95,620	100
01.81700	402	Motor Equipment Repair Supplies	-	-	-	0%	-	-	0
01.81700	405	Functional Operating Supply & Expense	46,635	40,419	(6,216)	-13%	24,731	(15,688)	-63
01.81700	407	Equipment Repair Expense	500	445	(55)	-11%	66	(379)	-573
01.81700	408	Uniform Allowance - Pol, Fire, Mech	6,495	6,845	350	5%	6,800	(45)	-1
01.81700	415	Rental, Prof. & Contract Service	205,645	95,404	(110,241)	-54%	41,848	(53,556)	-123
01.81700	416	Travel, Training & Development	3,665	-	(3,665)	-100%	60	60	100
		<b>DPW - Division of Street Cleaning</b>	<b>991,170</b>	<b>968,931</b>	<b>(22,239)</b>	<b>-2%</b>	<b>910,665</b>	<b>(58,266)</b>	<b>-6</b>
01.81800	101	Salaries - F/T Bi-Weekly	226,951	75,473	(151,478)	-67%	150,072	74,599	50
01.81800	102	Wages - F/T - Weekly	757,159	888,320	131,161	17%	792,430	(95,890)	-13
01.81800	103	Temporary Services - P/T	-	13,939	13,939	100%	4,936	(9,003)	-183
01.81800	104	Overtime/Wages	115,000	202,119	87,119	76%	132,135	(69,984)	-53
01.81800	108	Tool Allowance	-	200	200	100%	-	(200)	-100
01.81800	110	Uniform Allowance	4,420	5,056	636	14%	3,970	(1,086)	-24
01.81800	152	Light Duty				0%			0

			-	-	-		-	-	
01.81800	191	'Less' Line	(140,000)	(188,494)	(48,494)	35%	(136,546)	51,948	-30
01.81800	202	Office Equipment & Furnishings	4,375	3,683	(692)	-16%	1,253	(2,430)	-194
01.81800	206	Tools Operating Equipment	6,500	1,634	(4,866)	-75%	377	(1,257)	-333
01.81800	405	Functional Operating Supply & Expense	400,282	374,071	(26,211)	-7%	280,177	(93,894)	-30
01.81800	407	Equipment Repair Expense	750	404	(346)	-46%	370	(34)	-9
01.81800	408	Uniform Allowance - Pol, Fire, Mech	3,818	1,621	(2,197)	-58%	1,767	146	8
01.81800	411	Utilities	4,472,500	4,567,872	95,372	2%	4,276,611	(291,261)	-7
01.81800	415	Rental, Prof. & Contract Service	1,900,368	2,272,228	371,860	20%	2,254,561	(17,667)	-1
01.81800	416	Travel, Training & Development	4,685	54	(4,631)	-99%	683	629	92
01.81800	430	Payments to Other Governments	28,840	13,000	(15,840)	-55%	23,980	10,980	40
01.81800	491	Reimbursement Other Fund	-	(10,259)	(10,259)	100%	-	10,259	-100
		<b>DPW - Division of Transportation</b>	<b>7,785,648</b>	<b>8,220,922</b>	<b>435,274</b>	<b>6%</b>	<b>7,786,776</b>	<b>(434,146)</b>	<b>-6</b>

<b>General Fund Total</b>			<b>96,846,317</b>	<b>101,638,379</b>	<b>4,792,062</b>	<b>5%</b>	<b>98,172,876</b>	<b>(3,465,502)</b>	<b>-4</b>
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NOTE: The Fiscal Year 2003-2004 figures were taken from the ACS Expenditure Guideline Analysis Report and successfully traced back to the 2003-2004 Authorized Budget Book to verify the Budgeted FY 2004 Expenditures. 2005-2006 Authorized Budget Book to verify the Actual FY 2004 Expenditures.

\* NOTE: The budgeted figures for the fiscal year represent the Common Council approved budget figures.

**SEWER AND WATER FUND**

**Line Item Variance Report**

Line Item Expenditure Var

Purpose: To analyze the water and sewer funds' l

<b>Account</b>	<b>Line</b>	<b>Expenditure Description</b>	<b>Budgeted FY Expenditur</b>
06.81100	101	Salaries - F/T Bi-Weekly	1,
06.81100	102	Wages - F/T Weekly	1,1
06.81100	103	Temporary Services - P/T	
06.81100	104	Overtime/Wages	3
06.81100	108	Tool Allowance	
06.81100	109	Out of Title Pay	
06.81100	110	Uniform Allowance	
06.81100	152	Light Duty	
06.81100	191	'Less' Line	(70,000)
06.81100	197	'Less' Line	(140,000)
06.81100	202	Office Equipment & Furnishings	
06.81100	206	Tools Operating Equipment	
06.81100	401	Motor Equipment/Operating Supplies	.
06.81100	402	Motor Equipment Repair Supplies	
06.81100	405	Functional Operating Supply & Expense	1
06.81100	407	Equipment Repair Expense	
06.81100	408	Uniform Allowance - Pol, Fire, Mech	
06.81100	411	Utilities	

06.81100	415	Rental Prof. & Contract Services		5
06.81100	416	Travel, Training & Development		
06.81100	497	Lees: Street Reconstruction	(1,000)	
		<b>Sewer Fund Total</b>	-	<b>2,22</b>
05.83100	101	Salaries - F/T Bi-Weekly		4
05.83100	103	Temporary Services - P/T		
05.83100	104	Overtime/Wages		
05.83100	106	Car Allowance		
05.83100	110	Uniform Allowance		
05.83100	202	Office Equipment & Furnishings		
05.83100	206	Tools Operating Equipment		
05.83100	402	Motor Equipment Repair Supplies		
05.83100	403	Office Supplies		
05.83100	405	Functional Operating Supply & Expense		
05.83100	407	Equipment Repair Expense		
05.83100	408	Uniform Allowance - Pol, Fire, Mech		
05.83100	415	Rental Prof. & Contract Services		
05.83100	416	Travel, Training & Development		
05.83100	418	Postage & Freight		
05.83100	430	Payments to Other Governments		
		<b>Water Department - Division of Finance</b>	-	<b>54</b>
05.83110	101	Salaries - F/T Bi-Weekly		3
05.83110	103	Temporary Services - P/T		
05.83110	104	Overtime/Wages		
05.83110	106	Car Allowance		
05.83110	110	Uniform Allowance		
05.83110	202	Office Equipment & Furnishings		
05.83110	403	Office Supplies		
05.83110	405	Functional Operating Supply & Expense		

05.83110	407	Equipment Repair Expense		
05.83110	415	Rental, Prof. & Contract Service		1
05.83110	416	Travel, Training & Development		
05.83110	418	Postage & Freight		
		<b>Water Department - Division of Engineering</b>	-	<b>47</b>
05.83300	101	Salaries - F/T Bi-Weekly		3
05.83300	102	Wages - F/T Weekly		1
05.83300	103	Temporary Services - P/T		
05.83300	104	Overtime/Wages		
05.83300	110	Uniform Allowance		
05.83300	202	Office Equipment & Furnishings		
05.83300	206	Tools Operating Equipment		
05.83300	401	Motor Equipment/Operating Supplies		
05.83300	402	Motor Equipment Repair Supplies		
05.83300	403	Office Supplies		
05.83300	405	Functional Operating Supply & Expense		2
05.83300	407	Equipment Repair Expense		
05.83300	408	Uniform Allowance - Pol, Fire, Mech		
05.83300	411	Utilities		2
05.83300	415	Rental Prof. & Contract Services		0
05.83300	416	Travel, Training & Development		
05.83300	418	Postage & Freight		
		<b>Water Department - Water Quality Management</b>	-	<b>66</b>
05.83350	101	Salaries - F/T Bi-Weekly		3
05.83350	110	Uniform Allowance		
05.83350	202	Office Equipment & Furnishings		
05.83350	403	Office Supplies		
05.83350	405	Functional Operating Supply & Expense		
05.83350	407	Equipment Repair Expense		

05.83350	415	Rental Prof. & Contract Services		1,2
05.83350	416	Travel, Training & Development		
05.83350	418	Postage & Freight		
		<b>Water Dept - Skaneateles Watershed Project</b>	-	<b>1,35</b>
05.83400	101	Salaries - F/T Bi-Weekly		3
05.83400	102	Wages - F/T Weekly		2,1
05.83400	103	Temporary Services - P/T		
05.83400	104	Overtime/Wages		4
05.83400	106	Car Allowance		
05.83400	108	Tool Allowance		
05.83400	110	Uniform Allowance		
05.83400	202	Office Equipment & Furnishings		
05.83400	206	Tools Operating Equipment		
05.83400	401	Motor Equipment/Operating Supplies		
05.83400	402	Motor Equipment Repair Supplies		1
05.83400	403	Office Supplies		
05.83400	405	Functional Operating Supply & Expense		4
05.83400	407	Equipment Repair Expense		
05.83400	408	Uniform Allowance - Pol, Fire, Mech		
05.83400	411	Utilities		4
05.83400	415	Rental Prof. & Contract Services		6
05.83400	416	Travel, Training & Development		
05.83400	418	Postage & Freight		
		<b>Water Department - Plant Division</b>	-	<b>4,78</b>
		<b>Water Fund Total</b>	-	<b>7,83</b>
<b>Sewer and Water Fund Totals</b>			-	<b>10,06</b>

NOTE: The Fiscal Year 2003-2004 figures were taken from the ACS Expenditure G

2003-2004 Authorized Budget Book to verify the Budgeted FY 2004

2005-2006 Authorized Budget Book to verify the Actual FY 2004 Ex

\* NOTE: The budgeted figures for the fiscal year represent the Common Council appro