

MATTHEW M. CLARKIN, JR.
INTERNAL AUDITOR
25 DORRANCE STREET, ROOM #307
PROVIDENCE, RI 02903
Phone: (401) 421-7740 EXT. 577
Fax: (401) 351-1056
mclarkin@providenceri.com



City of Providence, Rhode Island
Office of the Internal Auditor

Memorandum

To: City Council Members
CC: Yvonne Graf, Chief of Staff – City Council;
James Lombardi, Treasurer/Senior Advisor to City Council
From: Matthew M. Clarkin, Jr., Internal Auditor *MMC*
Date: October 1, 2015
Re: Administration's FY2016 Operating Report (thru August 30, 2015)

Attached you will find the Administration's FY2016 budget report based upon results through August 30, 2015. The Administration is projecting a year-end budget surplus of \$375,388.

The Administration's year-end projection includes savings of \$1.38 million in the fire department salary budget resulting from not holding a fire academy. In addition, year-end expenditures for fire callback are projected to be at budget (\$5.0 million).

If you have any questions or would like additional information, please contact me.

Lawrence J. Mancini
Finance Director



Jorge O. Elorza
Mayor

Finance Department
"Building Pride In Providence"

Mr. Matthew M. Clarkin, Jr.
Internal Auditor
City of Providence
25 Dorrance Street
Providence, RI 02903

September 30, 2015

Dear Mr. Clarkin,

I am writing in regards to the August 31, 2015 Operating Report, which is part of this correspondence and filed with your office on September 30, 2015, as is required by Ordinance # 2011-22 Section 1, e (1)(i) and (ii)

The report represents the most complete and accurate information available at the time of the filing. The items that appear below, were required by you, as part of our July 31, 2015 Operating Report, and therefore we are providing them in our August 31, 2015 report, as they pertain to similar budget variances that are possible to project now or are known at this time.

Revenues:

Inspections & Standards (Structures & Zoning)

The Department of Inspection and Standards provided an updated schedule of projects that reflect a revised confidence factor associated with projects that were previously planned and/or awaiting approval, along with those which have now completed the permit issuance process sooner than anticipated for this fiscal year.

Projects were measured by only those known projects with at least a 50 percent prospect of completion or have already applied for and completed the permitting process. This resulted in a projection of \$6,899,065 or \$1,283,191 more than budgeted.

Tax Stabilization Plan (Claw Back Penalty)

The City has received and deposited a "claw back" payment of \$567,735 in previously waived taxes from Victory Square for its failure to complete the project terms and conditions associated with the tax stabilization that was approved by the City Council on December 17, 2012. The Mayor is expected to sign an agreement that will address the matter in greater detail.

School Debt Construction

The Rhode Island Department of Education (RIDE), working with and through RIHEBC, informed the City of Providence Finance Department on June 11, 2015, that as a result of a change in calculation of so-called capitalized interest on certain prior year bond issues (Series 2010A and Series 2010 B) it resulting in a lower Housing Aid reimbursement to the City.

Those bond issues were part of the interest rate bond refundings that were completed in May of 2015, but unknown to the City at the time of closing. Therefore it was too late in FY 15 for RIDE to change the Housing Aid formula for FY 15 reimbursement so that an extra \$694,926 was paid to the City in FY 15, resulting in a reduction of \$694,926 in FY 16.

Expenditures:

Fire Department Salaries

At this time we are projecting a salary savings associated with the likely event of the planned and budgeted fire training school being cancelled.

The salary components associated with the fire training school were Temporary Salaries of \$630,240 and the salaries associated with their subsequent employment of \$753,400. The total of these 2 components equals \$1,383,640.

Also, at this time, due to the current litigation surrounding the change in platoon shifts, the Administration is unable to comment on the costs associated with the shift implementation due to excessively higher than normal injured on duty status of the current workforce.

For the first 2 months of the new fiscal year and until we are able to complete the first quarter, we are not positioned to make an adequate determination of salary projections associated with callback.

Fire Department Line Items

The costs associated with the FY 16 budget that are related to fire school operations, are as follows:

<i>Uniforms</i>	<i>\$ 166,238</i>
<i>Lumber</i>	<i>4,400</i>
<i>Educational materials</i>	<i>6,000</i>
<i>Recruitment expense</i>	<i><u>54,000</u></i>
<i>Grand Total</i>	<i>\$ 230,638</i>

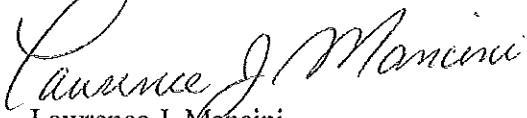
Lawrence J. Mancini
Finance Director

Finance Department
"Building Pride In Providence"

Jorge O. Elorza
Mayor

I trust that this information will assist you with your review and should you require any additional information kindly do not hesitate to ask.

Sincerely,



Lawrence J. Mancini
Finance Director

CC: Tony Simon, Chief of Staff
Brett P. Smiley, Chief Operating Officer
Sara Silveria, Deputy Finance Director
Council President Luis A. Aponte
Councilman John J. Iglizzi, Chairman Finance Committee
Ms. Yvonne Graf, Chief of Staff City Council
Mr. James J. Lombardi, City Treasurer/Senior Advisor to City Council

Lawrence J. Mancini
Finance Director



Jorge O. Elorza

Mayor

Finance Department
"Building Pride In Providence"

Matthew M. Clarkin
Internal Auditor
City Of Providence
25 Dorrance Street
Providence, RI 02903

September 30, 2015

Dear Mr. Clarkin:

In accordance with Ordinance # 2011-22 Section 1, e (1) (i) and (ii), I am here-by submitting the required monthly operating statement of the following funds within the 25th day of the following month, for the month ended August 31, 2015.

General Fund
School Fund

The undersigned do hereby attest that these reports were prepared in a manner prescribed by ordinance and are, to the best of our knowledge and belief, to be a true and accurate representation of the information contained within.

A handwritten signature in cursive script that reads "Lawrence J. Mancini".

Lawrence J. Mancini
Finance Director

CC: Mayor Jorge O. Elorza
Luis A. Aponte, President Providence City Council
Brett P. Smiley, Chief Operating Officer
Sara Merritt, Deputy Finance Director

CITY/TOWN OF PROVIDENCE
BUDGET REPORT SUMMARY FISCAL YEAR 2016

MONTHLY PERIOD ENDING August 31, 2015

General Fund	Adopted Budget	Revised Budget	Actual Year To Date	% Collected Expended YTD	Projected Total FY 2016
Revenues	467,465,176		104,071,741	22.3%	466,120,438
Expenditures	467,465,176		68,562,717	14.7%	465,745,050
* Surplus/(Deficit)					375,388

School Fund	Proposed Budget	Revised Budget	Actual Year To Date	% Collected Expended YTD	Projected Total FY 2016
Revenues	354,101,868	354,101,868	16,066,415	4.5%	354,101,868
Expenditures	354,101,868	354,101,868	9,335,706	2.6%	354,101,868
* Projected Surplus/(Deficit)					0

*** Adjustments (page 4)** **0**

Total Projected Surplus/(Deficit) **375,388**

GENERAL FUND BUDGET REPORT FISCAL YEAR 2016
MONTHLY/QUARTERLY PERIOD ENDING August 31, 2015

	Adopted Budget	Revised Budget	Actual Year To Date	Collected YTD	Projected FY 2016	Projected Variance FY 2016
Revenues	\$ 467,465,176		\$ 104,071,741	22.26%	\$ 466,120,438	\$ (1,344,738)
Expenditures	\$ 467,465,176		\$ 68,562,717	14.67%	\$ 465,745,050	\$ 1,720,126
SURPLUS/DEFICIT	\$ -		\$ 35,509,024		\$ 375,388	\$ 375,388

Revenues	Adopted Budget	Revised Budget	Revenues Year To Date	Collected YTD	Projected Total Revenues FY 2016	Projected Revenue Variance FY 2016
Local Property Taxes (See Attach Details)	A 336,649,500	See Detail List #1	97,800,204	29.05%	336,649,500	0
Local Non-Property Taxes:						
Licenses and Permits	B 7,344,578	See Detail List #1	1,294,853	17.63%	8,627,769	1,283,191
Fines and Forfeitures	C 7,000,000	See Detail List #1	895,879	12.80%	7,000,000	0
Investment Income/Interest	D 4,500,000	See Detail List #1	455,389	10.12%	4,500,000	0
Departmental	E 14,727,922	See Detail List #1	1,652,661	11.22%	14,727,922	0
Federal Aid (Please Attach Detail)						
State Aid:						
MV Excise Tax Reimbursement	1,868,582		467,145	25.00%	1,868,582	0
PILOT	27,109,512		0	0.00%	27,109,512	0
Distressed Community Relief Fund	6,179,102		0	0.00%	6,179,102	0
Library Aid	25,066,484		0	0.00%	24,371,555	(694,929)
Public Service Corporation Tax	2,415,159		0	0.00%	2,415,159	0
Room Tax	2,182,600		0	0.00%	2,182,600	0
Meals & Beverage Tax	5,117,433		0	0.00%	5,117,433	0
Other (See Attach Details)	F 27,304,304	See Detail List #1	1,505,611	5.51%	25,371,304	(1,933,000)
Total Municipal Revenues	467,465,176		104,071,741	22.26%	466,120,438	(1,344,738)

Expenditures	Adopted Budget	Revised Budget	Actual Expenditures Year To Date	Collected YTD	Projected Total Expenditures FY 2016	Projected Expenditures Variance FY 2016
Salaries:						
Municipal	39,738,290		5,924,475	14.91%	39,738,290	0
Police	37,157,750		5,769,421	15.53%	37,157,750	0
Fire	40,308,688		7,470,243	18.53%	38,925,048	1,383,640
Employee Benefits:						
FICA	4,457,040		676,358	15.18%	4,351,192	105,848
Medical Insurance - (Active)	20,852,650		2,428,941	11.65%	20,852,650	0
Medical Insurance - (Retirees)	22,155,374		3,857,688	17.41%	22,155,374	0
Dental & Vision Insurance - (Active)	1,753,314		251,460	14.34%	1,753,314	0
Dental & Vision Insurance - (Retirees)	0		0	0.00%	0	0
Life Insurance	200,000		11,360	5.68%	200,000	0
Pension Contributions:						
Municipal	9,250,314		1,353,932	14.64%	9,250,314	0
Police	23,432,120		3,394,559	14.49%	23,432,120	0
Fire	24,903,816		3,614,684	14.51%	24,903,816	0
Police Department	2,271,627.0		(127,941)	-5.63%	2,271,627	0
Libraries	3,824,500		545,385	14.26%	3,824,500	0
Fire Department	1,783,527		177,230	9.94%	1,552,889	230,638
Debt Service (Municipal):						
Principal on Debt	18,618,801		8,332,801	44.75%	18,618,801	0
Interest on Debt	6,793,353		2,493,423	36.70%	6,793,353	0
Debt Service (School):						
Principal on Debt	27,797,000		412,890	1.49%	27,797,000	0
Interest on Debt	9,667,646		65,930	0.68%	9,667,646	0
Public Works	11,872,736		1,093,272	9.21%	11,872,736	0
Other (See Attach Details)	G 35,730,019	See Detail List #2	4,408,554	12.34%	35,730,019	0
Education	124,896,611		16,408,051	13.14%	124,896,611	0
Total Municipal Expenditures	467,465,176		68,562,717	14.67%	465,745,050	1,720,126

Note:

- ① Reduced DPW Reimbursable Expense and Added in \$100,000 Capital Expense
- ② School Appropriation Accrual

CITY OF PROVIDENCE

MONTHLY/QUARTERLY PERIOD ENDING August 31, 2015

	Adopted Budget	Revised Budget	Actual Year To Date	Collected YTD	Projected FY 2016	Projected Variance FY 2016
Revenues	\$ 354,101,868		\$ 16,066,415	4.54%	\$ 354,101,868	\$ -
Expenditures	\$ 354,101,868		\$ 9,335,706	2.64%	\$ 354,101,868	\$ -
Surplus/Deficit	\$ -		\$ 6,730,709		\$ -	\$ -

Revenues	Proposed Budget	Revised Budget	Actual Revenues Year To Date	% Collected YTD	Projected Total Revenues FY 2016	Projected Revenue Variance FY 2016
Municipal Appropriations	124,896,611	124,896,611	10,408,051	8.33%	124,896,611	0
State Aid:						
General	222,770,257	222,770,257	5,658,364	2.54%	222,770,257	0
Group Home (If Applicable)						
School Construction Aid						
Other (Please Attach Detail)						
Federal Aid:						
Impact Aid						
Medicaid	4,450,000	4,450,000	0	0.00%	4,450,000	0
Federal Stabilization Funds						
Other (Please Attach Detail)						
Other	1,985,000	1,985,000	0	0.00%	1,985,000	0
Total Education Revenues	354,101,868	354,101,868	16,066,415	4.5%	354,101,868	0

Expenditures	Proposed Budget	Revised Budget	Actual Expenditures Year To Date	% Expended YTD	Projected Total Expenditures FY 2016	Projected Expenditure Variance FY 2016
Salaries	181,298,827	181,298,827	3,271,998	1.80%	181,298,827	0
Employee Benefits:	7,217,501	7,217,501	395,353	5.48%	7,217,501	0
FICA	13,869,357	13,869,357	239,463	1.73%	13,869,357	0
Medical Insurance - (Active)	30,175,043	30,175,043	258,442	0.86%	30,175,043	0
Medical Insurance - (Retirees)	6,680,774	6,680,774	488,583	7.31%	6,680,774	0
Dental & Vision Insurance - (Active)	3,017,158	3,017,158	151,101	5.01%	3,017,158	0
Dental & Vision Insurance - (Retirees)						
Life Insurance						
Pension Contributions:						
Teacher	20,587,717	20,587,717	139,935	0.68%	20,587,717	0
Non-Certified	8,195,948	8,195,948	253,207	3.09%	8,195,948	0
Purchased Services	76,167,681	76,167,681	3,961,338	5.20%	76,167,681	0
Supplies and Materials	5,202,311	5,202,311	133,590	2.57%	5,202,311	0
Capital Outlays	1,112,651	1,112,651	6,807	0.61%	1,112,651	0
Other	577,000	577,000	35,889	6.22%	577,000	0
Total Education Expenditures	354,101,868	354,101,868	9,335,706	2.6%	354,101,868	0

Note:

① School Appropriation Accrual

DETAIL LIST # 1
 FY 2016 PERIOD 2 BUDGET and ACTUAL-REVENUE DETAIL

Description	Budget FY 2016	Actual August 31, 2015	Projected FY 2016	Variance FY 2016
<u>MONTHLY/QUARTERLY PERIOD ENDING August 31, 2015</u>				
PROPERTY TAXES (BACK)	9,600,000	1,387,595	9,600,000	0
PROPERTY TAXES (CURRENT)	247,777,605	65,150,308	327,049,500	79,271,895
TANGIBLE TAX REVENUE 2015	46,722,420	18,118,535	0	(46,722,420)
EXCISE TAX REVENUE 2015	32,549,475	13,143,766	0	(32,549,475)
CURRENT TAX TOTAL	<u>327,049,500</u>	<u>96,412,609</u>	<u>327,049,500</u>	<u>0</u>
TOTAL PROPERTY TAXES	A 336,649,500	97,800,204	336,649,500	0
<u>LOCAL RECEIPTS</u>				
LICENSES AND PERMITS				
BUREAU OF LICENSES				
LIQUOR LICENSES	913,154	3,405	913,154	0
TOBACCO LICENSES	33,000	1,200	33,000	0
BUREAU OF LICENSES-ENTERTAINMENT	765,850	53,964	765,850	0
BUREAU OF LICENSES-PETROLEUM STORAGE	16,700	300	16,700	0
SUBTOTAL	<u>1,728,704</u>	<u>58,869</u>	<u>1,728,704</u>	<u>0</u>
INSPECTION & STANDARDS				
CODE ENFORCEMENT / MISC FEES	1,320	0	1,320	0
ELECTRICAL INSTALLATIONS	1,061,500	173,927	1,061,500	0
MECHANICAL EQUIP & INSTALLATIONS	854,964	78,533	854,964	0
PLUMBING, DRAINAGE & GAS PIPING	202,620	46,390	202,620	0
STRUCTURE & ZONING	3,121,690	802,086	4,404,881	1,283,191
BUILDING INSPECTOR MISCELLANEOUS	1,980	300	1,980	0
STATE FEES - ADA	0	58,897	0	0
STATE FEES - RADON	0	329	0	0
MISCELLANEOUS REVENUE	16,500	836	16,500	0
INSPECTION VIOLATIONS	172,040	37,875	172,040	0
SALES - CREDIT CARDS	0	2,837	0	0
BLDG/INSP-BOARDING LIEN REVENUE	128,920	28,374	128,920	0
ABANDONED PROPERTIES REVENUE	54,340	5,600	54,340	0
SUBTOTAL	<u>5,615,874</u>	<u>1,235,984</u>	<u>6,899,065</u>	<u>1,283,191</u>
TOTAL LICENSE AND PERMITS	B 7,344,578	1,294,853	8,627,769	1,283,191
FINES, FORFEITS & ESCHEATS:				
FINES & FORFEITS INSTATE DELQ	7,000,000	2,975	7,000,000	0
PROV. MUNICIPAL COURT INCR. FINES	0	0	0	0
FINES & FORFEITS/MOVING VIOLATION	0	44,008	0	0
FINES & FORFEITS/REG PARKING	0	808,609	0	0
FINES & FORFEITS/ENVIRONMENTAL	0	40,287	0	0
TOTAL FINES, FORFEITS & ESCHEATS	C 7,000,000	895,879	7,000,000	0
INTEREST INCOME:				
INTEREST-PORTFOLIO	0	0	0	0
INTEREST - OVERDUE TAXES & RENTS	4,500,000	455,389	4,500,000	0
INTEREST	0	0	0	0
TOTAL INTEREST INCOME	D 4,500,000	455,389	4,500,000	0

Description	Budget FY 2016	Actual August 31, 2015	Projected FY 2016	Variance FY 2016
DEPARTMENTAL FEES				
MAYORAL OFFICES	0	0	0	0
FINANCE DEPARTMENTS	3,707,904	587,367	3,707,904	0
PERSONAL/HUMAN RESOURCES	0	0	0	0
PUBLIC SAFETY	2,915,995	360,235	2,915,995	0
PLANNING & URBAN RESOURCES	1,845,500	677	1,845,500	0
DEPARTMENT OF PUBLIC WORKS	4,751,700	524,768	4,751,700	0
RECREATION	0	0	0	0
DEPARTMENT OF INSPECTION & STANDARDS	46,200	3,415	46,200	0
PARKS	250,000	53,982	250,000	0
CITY COURTS	194,261	20,635	194,261	0
HUMAN SERVICES	555,770	30,350	555,770	0
MISCELLANEOUS DEPARTMENTS	323,256	55,031	323,256	0
CITY COUNCIL	9,216	1,389	9,216	0
LAW DEPARTMENT/CITY SOLICITOR	120	480	120	0
INFORMATION TECHNOLOGY	0	0	0	0
PUBLIC PROPERTY & PURCHASING	128,000	14,333	128,000	0
TOTAL DEPARTMENTAL FEES	E 14,727,922	1,652,661	14,727,922	0
OTHER REVENUE				
NON-DEPARTMENTAL FUND				
REIMB BLUE CROSS PROVIDERS	0	0	0	0
FEDERAL GRANTS	0	0	0	0
ADDITIONAL STATE REVENUE	2,500,000	0	0	(2,500,000)
STATE OF R.I. EDUCATION AID	0	0	0	0
STATE OF R.I. MEDICAL REIMBURSEMENT	0	0	0	0
ANTICIPATED REIMBURSEMENT FROM FEMA	0	0	0	0
RENTAL INCOME	0	0	0	0
DONATIONS	0	0	0	0
WATER SUPPLY MEDICAL REIMB	0	0	0	0
MISCELLANEOUS REVENUE	0	55	0	0
MISCELLANEOUS REVENUE-OTHER	0	0	0	0
REIMBURSEMENT-W.S.B	839,167	0	839,167	0
REIMB RETIREMENT JTPA	0	0	0	0
TUITION REVENUE	0	0	0	0
PORT OF PROVIDENCE	350,000	0	350,000	0
TAX STABILIZATION PLAN-CLAW BACK PENALTY	0	0	567,000	567,000
RESTITUTION PAYMENTS	0	0	0	0
TOTAL NON-DEPARTMENTAL FUND	3,689,167	55	1,756,167	(1,933,000)
PILOT PAYMENTS (VOLUNTARY)				
PMTS FROM COLLEGES & HOSPITALS	8,233,374	0	8,233,374	0
STABILIZATION TREATY-ELECTRIC CO.	5,222,222	1,305,556	5,222,222	0
PROVIDENCE PLACE MALL	300,000	0	300,000	0
PILOT - PROVIDENCE HOUSING AUTHORITY	75,000	0	75,000	0
IN LIEU OF TAXES ON TAX EXMPT PROP.	0	0	0	0
PAYMENT IN LIEU OF TAXES (GRANTS COMM & MISC.)	0	0	0	0
TOTAL PILOT PAYMENTS	13,830,596	1,305,556	13,830,596	0
TRANSFERS FROM FUNDS				
TRANSFER FROM FUND 252	2,134,541	0	2,134,541	0
TRANSFER FROM FUND 250 - POLICE PLANNING	0	0	0	0
TRANSFER FROM FUND 256	0	0	0	0
TRANSFER FROM FUND 260	0	0	0	0
TRANSFER FROM FUND 283	4,700,000	200,000	4,700,000	0
TRANSFER FROM NO BURIAL GD (FD 801)	350,000	0	350,000	0
TRANSFER FROM \$40MM ROAD BOND FUND	0	0	0	0
TRANSFER FROM FUND 856	2,600,000	0	2,600,000	0
TOTAL TRANSFERT FROM FUNDS	9,784,541	200,000	9,784,541	0
TOTAL OTHER REVENUE	F 27,304,304	1,505,611	25,371,304	(1,933,000)

Note:

* Reclassified DPW State Grant

DETAIL LIST #2
FY 2016 PERIOD 1 OTHER MUNICIPAL EXPENDITURES

MONTHLY/QUARTERLY PERIOD ENDING August 31, 2015	Budget FY16	Actual August 31, 2015	Projected FY 2016	Projected Variance FY 2016
DEPARTMENTAL EXPENSES				
MAYORS OFFICE	187,200	26,992	187,200	0
DEPARTMENT OF LAW	2,179,320	419,881	2,179,320	0
FINANCE DEPARTMENT	2,116,268	137,114	2,116,268	0
INFORMATION TECHNOLOGY	1,354,881	22,888	1,354,881	0
HUMAN RESOURCES	118,550	32,749	118,550	0
COMMISSIONER OF PUBLIC SAFETY	577,011	358,615	577,011	0
DEPARTMENT OF COMMUNICATIONS	1,527,084	239,348	1,527,084	0
EMERGENCY MANAGEMENT	160,745	44,261	160,745	0
PLANNING & DEVELOPMENT	963,348	193,038	963,348	0
RECREATION DEPARTMENT	130,200	58,535	130,200	0
PARKS DEPARTMENT	876,086	262,547	876,086	0
INSPECTION & STANDARDS	587,258	89,100	587,258	0
PUBLIC PROPERTY/PURCHASING	3,587,150	361,166	3,587,150	0
DEPARTMENT OF HUMAN SERVICES	354,877	50,741	354,877	0
MISCELLANEOUS DEPARTMENTS	238,344	40,986	238,344	0
CITY COUNCIL	834,316	37,808	834,316	0
HOUSING COURT	4,174	768	4,174	0
MUNICIPAL COURT	643,864	165,496	643,864	0
PROBATE COURT	27,772	5,591	27,772	0
BENEFITS DEPARTMENT - MISC.	0	0	0	0
TOTAL DEPARTMENTAL EXPENSE	16,468,448	2,547,623	16,468,448	0
NON DEPARTMENTAL-GENERAL FUND				
CONTINGENCIES	680,000	0	680,000	0
FISCAL AGENTS FEES	0	0	0	0
DEFICIT REDUCTION PER STATE REQUIREMENT	4,330,154	0	4,330,154	0
HEAT POWER & LIGHT	6,500,000	515,486	6,500,000	0
TRANSFER TO PUBLIC SAFETY INSPECTION	0	0	0	0
TELLER SHORTAGE OVERAGE	0	61	0	0
GRANTS COMMISSIONS & MISC.	1,243,500	402,238	1,243,500	0
CEREMONIES	9,030	0	9,030	0
TOTAL GENERAL (NON-DEPARTMENTAL)	12,762,684	917,785	12,762,684	0
OTHER MUNICIPAL BENEFITS				
WORKERS COMPENSATION				
MEDICAL SERVICES - WORKMANS COMP	168,900	9,646	168,900	0
INJURY PAYMENTS	1,400,000	199,075	1,400,000	0
FEES NOT CLASSIFIED	340,000	48,166	340,000	0
MEDICAL FEES	0	0	0	0
MISC. EXPENSES	75,000	1,263	75,000	0
DENTAL INSURANCE	0	0	0	0
LABORERS INT'L PENSION	0	0	0	0
F.I.C.A.	0	0	0	0
LOCAL 1033 BENEFITS EXPENSE	0	0	0	0
TRANSFER TO ACTIVE MEDICAL INS FUND	0	0	0	0
LABORERS BENEFIT ACCOUNT (LOCAL 1033)	2,038,641	312,707	2,038,641	0
LABOERS PENSION FUND (LOCAL 1033)	1,801,957	300,119	1,801,957	0
AUTO ALLOWNACE	273,129	36,588	273,129	0
ELECTED OFFICIALS PENSION CONTRIBUTION	0	0	0	0
RETIREE MEDICAL	0	0	0	0
STATE UNEMPLOY COMP	165,000	2,115	165,000	0
EDUCATION INCENTIVE PAY	152,880	25,660	152,880	0
LEGAL SERVICE	0	0	0	0
HEALTHCARE EE CASH PAYMENT	3,500	1,500	3,500	0
LABORERS TRAINING FUND	0	0	0	0
POLICE LEGAL FUND	68,880	5,457	68,880	0
FIRE LEGAL FUND	0	0	0	0
STIPENDS	11,000	850	11,000	0
LEGAL AND CONTRACTUAL (POLICE AND FIRE)	0	0	0	0
TRANSFER TO B.C. SELF INS. FUND	0	0	0	0
TOTAL OTHER MUNICIPAL BENEFITS	6,498,887	943,147	6,498,887	0
TOTAL OTHER EXPENDITURE	35,730,019	4,408,554	35,730,019	0

Note:

* Reclassified Finance Department (101-201) Private Contractors and Misc. Expenses