



**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, 2005

Department of Audit  
City Of Syracuse

**City of Syracuse**  
**Department of Audit**  
**Annual Analytical Examination of Expenditures**  
**Fiscal Year Ending June 30, 2005**

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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, 2005, 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 general 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 and begin working on the 2004-2005 Annual Analytical Examination of Expenditures 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, School District, 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, 2005.

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, School District, 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 2004-2005 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, 2005.

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 approved by the administration and the Common Council provides 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 2004-2005 authorized budget book, to the final expenditure figures for fiscal year 2004-2005 presented in the 2006-2007 authorized budget book as the actual expenditures for fiscal year 2004-2005, 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 2004-2005.

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 variant 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 and the Syracuse City School Districts' AS400 accounting system, to the finalized expenditure figures for fiscal year 2004-2005 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, School District, 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, 2005.

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 and Syracuse City School District were retrieved directly from those departments' off line accounting systems. The 2004-2005 authorized budget figures were reviewed and compared to the actual 2004-2005 expenditure figures, as listed in the 2006-2007 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, SCSD Actual Expenditure Reconciliation, 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, 2005.

The original authorized budget amounts for the accounts under audit for fiscal year 2004-2005 provided for expenditures totaling:

\$13,923,210 for the City's Aviation Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$7,925,336. 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 \$12,986,334, resulting in a budget surplus of \$936,876 or 7%.

\$100,890,394 for the City's General Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$105,783,357. This resulted in the City's General Fund experiencing a budget shortfall of \$4,892,963 or (5%).



\$205,673,429 for the Syracuse City School District (SCSD), while actual expenditures, extracted from the SCSD's AS400 accounting system totaled \$202,363,767. This resulted in the SCSD experiencing a budget surplus of \$3,309,662 or 2%.

\$2,324,449 for the City's Sewer Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$2,348,923, resulting in a budget shortfall of \$24,474 or 1%.

\$8,124,016 for the City's Water Fund, while actual expenditures, extracted from the City's ACS accounting system totaled \$7,987,385, resulting in a budget surplus of \$136,631 or (2%).

The Department of Audit identified 17 different departments and/or divisions that exceeded their original budgetary allocation by a gross total of \$7,348,867. The Police Department's Uniform Bureau had the largest expenses of \$4,460,447 over their budget for the fiscal year 2004-2005.

The Department of Audit identified 31 different departments and/or divisions that under spent their original budgetary allocation by a gross total of \$2,455,904. The Fire Department's Uniform Bureau produced the largest savings totaling \$743,361 for the fiscal year 2004-2005.

Therefore, the City's overall General Fund nets out to a total deficit of \$4,892,963 or (5%), as 65% of the General fund departments analyzed, resulted in surplus balances and 35% resulted in deficit balances against the original stated budget, adopted by the Mayor and Common Council.

Auditor's Note: The city closed the books with a 17.2 million surplus. Inclusive in the surplus was significant unanticipated New York State Aid for Municipalities. Also contributing to the overall financial picture were inter-fund transfers, debt service, capital accounts, 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 baselines and general understanding of departmental procedures and internal controls, resulted in both an external impairment and an organizational impairment to independence of the Department of Audit. To date, Community Development, Fire, and the Parks Department have not responded to the Department of Audit questionnaires.

## **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 2004-2005 using the City of Syracuse ACS Accounting System compared to the actual 2004-2005 expenditure figures, as published in the 2006/2007 authorized budget book. It was discovered that there were six departments that did not reconcile to the issued authorized budget book.

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 to how the other accounts are handled. The departments where these discrepancies were found are: The Common Council, Police Department Uniform Bureau and General Services Bureau, Fire Department Main Fire Bureau and Fire Prevention Bureau.

**Recommendation III**

Consistency in the 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-imburements back to the general fund and other various 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 could be revised to avoid this issue.

**Finding IV:                    Incorrect Reporting in Deleted Account**

Several expenditures were improperly reported in Account 51820 DPW Division of Street Lighting. These errors are immaterial yet should be noted for internal procedures and control.

There is a lack of communication between the Budget Department and the operating departments specifically relative to which accounts are no longer active.

**Recommendation IV**

Due diligence should be used upon the deletion of a general ledger account. System controls should be reviewed or established to prevent such errors. The Audit Department recommends that annually a review be conducted to determine which accounts are active or inactive and then circulate a list of active and inactive accounts to all relative departments.

**Management Comments:**

Street lighting has been absorbed into the Transportation Bureau and there should not be any charges to this account. The costs charged to Street Lighting Division should be added to Transportation.

**Best Practice Recommendations**

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

January 3, 2007

**DEPARTMENTAL EXPENDITURE  
VARIANCE SUMMARIES**

Expenditure Variance R

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

Account	Expenditure Description
<b>04.56100</b>	<b>Hancock International Airport</b>
101	Salaries
102	Wages
103	Temporary Services
104	Overtime
108	Tool Allowance
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	Uniform Allowance Pol, Fire, & Mech
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 OT
		City Provided Services - Police Full time
<b>Total: Airport Fund Per Adjusted ACS Accounting System</b>		

<b>Total: Airport Fund Per 2006-2007 Budget Book</b>		
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<b>Total: Difference between ACS System and Budget Book</b>		
-------------------------------------------------------------	--	--

**NOTE:**

The figures for the above Aviation fund, specifically Capital Accounts, Inter Fund Transfers, Spec

✓

Represents the Authorized Budget amounts succe

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Represents the Expenditure amounts that did not

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

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Difference of \$375,493 (or 3%) is not material, s

✓✓

Represents the Actual Year End Expenditure am



City of Syracuse  
Department of Audit  
Comprehensive Audit  
Fiscal Year Ended June 30, 2005

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 figures.

Account	Expenditure Description	Actual	Committed	Encumbered	Balance
01.10100	Common Council	311,000			
01.10110	Office of Comm. Council Pres	57,800			
01.10500	Citizen's Review Board	104,000			
01.12100	Mayor	449,000			
01.12110	Office of Administration	131,000			
01.13100	Finance-Treasury	737,000			
01.13110	Finance-Bureau of Accounts	447,000			
01.13200	Audit	198,000			
01.13310	Parking Ticket Collection	734,000			
01.13400	Office Management & Budget	331,000			
01.13410	Syrastat Div of Budget	138,000			
01.13450	Purchase	257,000			
01.13550	Assessment	470,000			
01.14100	City Clerk	250,000			
01.14200	Law	1,250,000			
01.14300	Office Personnel & Labor Rel	277,000			
01.14500	Elections-General	268,000			
01.14510	Elections-Primary				

			76,8
01.14800		Research	244,
01.14900		DPW Main Office	2,21
01.14910		Info & Svc Request Div City Line	386,
01.16210		Division of Building Service	2,67
01.16800		Information Systems	426,
01.31220		Police General Services Bur	5,28
01.31221		Police General Services Civ	1,04
01.31230		Police Uniform Bureau	26,2
01.31231		Police Uniform Bureau-Civilian	923,
01.34100		Fire Dept Uniform Bur	23,5
01.34101		Fire Dept Uniform Bur-Civilian	485,
01.34120		Fire Prevention Uniform	781,
01.34121		Fire Prevention Civilian	28,8
01.34130		Fire Regional Training Center	27,6
01.34140		Airport Crash Rescue	-
01.35100		P & R Dog Control	515,
01.36210		Division of Code Enforcement	2,57
01.51200		Div of Design & Construction	-
01.51320		DPW Motor Equip Maintenance	2,06
01.51420		DPW Div of Snow/Ice Control	3,50
01.51820		DPW Div of Street Lighting	-
01.64100		CD Administration	314,
01.64500		Div Cont Comp/Minority Affrs	54,2
01.70200		PR Youth Program Admin	430,

01.71100		P & R Grounds Maintenance		2,50
01.71400		P & R Recreation		2,97
01.80400		Engineering Div of Technical Services		1,13
01.81600		DPW Waste Collect/Recycling		5,51
01.81700		DPW Div of Street Cleaning		469
01.81800		DPW Div of Transportation		8,06
<b>TOTAL</b>	✓	<b>ACS SYSTEM</b>	✓	<b>100</b>

<b>Total: General Fund Per Budget Book</b>				<b>100</b>
--------------------------------------------	--	--	--	------------

<b>Total: Difference between ACS System and Budget Book</b>				<b>-</b>
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**NOTE:**

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

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Represents the Authorized Budget amounts successfully traced

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Represents the Expenditure amounts that did not successfully

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Difference of \$9,676 or (0%) not material, see correspondence

✓✓

Represents the Actual Year End Expenditure amounts successfully

City of Syracuse  
Department of Audit  
Comprehensive Audit  
Fiscal Year Ended June 30, 2005

Expenditure Variance Report - Syracuse City School D

**Purpose:** To compare the SCSD fund's authorized budgeted expenditures to actual expenditures.  
 All figures were taken from the SCSD's AS400 accounting system and compared to those figures.

Account	Expenditure Description	Original Authorized Budgeted Expenditures
10100	Board of Education	
10400	District Clerk	
12400	Chief School Admin.	
12411	Communic & Comm Relations	
12412	Support Services	
13000	Business Services	
13100	Budget	
13105	Finance & Business	
13106	Development & Grants	
13110	Payroll	
13150	Benefits	
13200	Auditing	
13450	School Purchasing	
14200	Legal Services	
14300	Personnel	
14302	PAR Program	
14310	STA	
14800	Public Info and Services	

16200		Operation of Plant		20
16210		Maintenance of Plant		3
16500		Plant Sec-Prop CTL		
16700		Central Printing		
16710		Mailroom		
16800		Central Data Processing		
16801		Technical Services		
20101		Area Office -1		
20160		Supervision of Spc Ed		
20200		Supervision - Reg Sch		12
20300		Pupil Services		
20400		Supervision-Spec Sch		
20650		Information Services		
20700		In-Service Training		
21100		Regular School		73
21120		Gifted/Inquiry		
21130		Alternative Programs		
21180		Physical Education		5
22500		Spec Ed-HDCP Children		4
22800		Occup Trade Etch		3
23100		Continuing Ed Sch		
23200		Summer School		
26100		Sch Library - Audio VI		
26300		Computer Assist Inst.		
28050		Attendance		

28100		Guidance		
28150		Health Sevices		
28200		Phychological Serv		
28250		Social Work Services		
28500		Co-Curr. Activities		
28510		Instrumental Music		
28550		Interschool Athletics		
55100		Dist Oper Transporation		
55300		Garage Building		
55400		Contract Transportation		8
55500		Pulic Transporation		
80700		Records Management		
<b>Total: SCSD's AS400 Accounting System</b>				<b>205,</b>

<b>Total: SCSD Fund Per Budget Book</b>				<b>205,</b>
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<b>Total: Difference between SCSD AS400 and Budget Book</b>				
-------------------------------------------------------------	--	--	--	--

<b>Total: SCSD Fund Per ACS System</b>				
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**NOTE:**

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

✓

Represents the Authorized Budget amounts successfully traced

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Represents the Expenditure amounts that did not successfully

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Difference of \$381,909 or (0.2%) is not considered material, and is reported on the accrual basis of accounting.

✓✓

Represents the Actual Year End Expenditure amounts successful

\*

Represents the Authorized Budget amounts found in the ACS

**Note:** The SCSD does not financially report to the City of Syracuse, thus no information was found on the City of Syracuse's financial statements. All SCSD AS400 Actual Expenditure figures were provided.

Department of Audit  
Comprehensive Audit  
Fiscal Year Ended June 30, 2020

Expenditure Variance Report - Water and Sewer

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

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

**NOTE:**

The figures from the above Water and Sewer funds, specific  
Capital Accounts, Inter Fund Transfers, Special Objects o

✓

Represents the Authorized Budget amounts successfully traced

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Represents the Expenditure amounts that did not successfully

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Difference of \$1,000 not material, see correspondence file for

✓✓

Represents the Actual Year End Expenditure amounts success



**AVIATION FUND**

**ACTUAL EXPENDITURE RECONCILIATION**

Purpose: To reconcile actual expenditure figures  
and the finalized 2004-2005 actual expenditure figures as presented

General Ledger Account	Sub Account	Acct Type	Account Description
56100	101	Admin. Exp	Salaries
<b>Subtotal: 101 Salaries</b>			
56100	102	Maint. Exp.	Wages
56100	102	Maint. Exp.	Wages
56100	102	Maint. Exp.	Wages
56100	102	Maint. Exp.	Wages
56100	102	Oper. Exp.	Wages
<b>Subtotal: 102 Wages</b>			
56100	103	Maint. Exp.	Temporary Services
56100	103	Oper. Exp.	Temporary Services
56100	103	Admin. Exp	Temporary Services
<b>Subtotal: 103 Temporary Services</b>			
56100	104	Maint. Exp.	Overtime
56100	104	Maint. Exp.	Overtime
56100	104	Oper. Exp.	Overtime
56100	104	Admin. Exp	Overtime
<b>Subtotal: 104 Overtime</b>			
56100	108	Maint. Exp.	Tool Allowance
<b>Subtotal: 108 Tool Allowance</b>			
56100	110	Maint. Exp.	Uniform Allowance
<b>Subtotal: 110 Uniform Allowance</b>			















56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
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56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Oper. Exp.	Utilities
56100	411	Admin. Exp	Utilities
56100	411	Admin. Exp	Utilities
56100	411	Admin. Exp	Utilities
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56100	411	Admin. Exp	Utilities
56100	411	Admin. Exp	Utilities
56100	411	Admin. Exp	Utilities
56100	411	Admin. Exp	Utilities
56100	411	Veh. Exp.	Utilities
<b>Subtotal: 411 Utilities Expense</b>			
56100	412	Admin. Exp	City Provided Services
56100	412	Admin. Exp	City Provided Services
56100	412	Admin. Exp	City Provided Services
<b>Subtotal: 412 City Provided Services</b>			



56100	416	Admin. Exp	Travel, Training & Development
56100	416	Admin. Exp	Travel, Training & Development
56100	416	Admin. Exp	Travel, Training & Development
56100	416	Admin. Exp	Travel, Training & Development
56100	416	Admin. Exp	Travel, Training & Development
56100	416	Admin. Exp	Travel, Training & Development
<b>Subtotal: 416 Travel Training &amp; Development</b>			
56100	418	Admin. Exp	Postage & Freight
56100	418	Admin. Exp	Postage & Freight
<b>Subtotal: 418 Postage &amp; Freight</b>			
56100	430	Admin. Exp	Payments to Other Governments
<b>Subtotal: 430 Payments to Other Governments</b>			
56100	499	Admin. Exp	Staff Assistance
56100	499	Admin. Exp	Staff Assistance
56100	499	Admin. Exp	Staff Assistance
<b>Subtotal: 499 Staff Assistance</b>			
<b>Total: Airport Fund Per Solomon Acct'g System</b>			
<b>Total: Airport Fund Per ACS Accounting System</b>			
<b>Total: Airport Fund Per 2006-2007 Budget Book</b>			

**NOTE:**

The figures from the above Aviation fund, specifically exclude  
Capital Accounts, Inter Fund Transfers, Special

✓✓✓

Represents the Actual 2004-2005 Year End Expenditure amount  
back to the 2004-2005 Solomon Acct's System

✓✓

Represents the 2004-2005 ACS Actual Expenditure amount  
FYE 2005 ACS Expenditure Guideline Analysis

◆

Represents the Actual 2004-2005 Year End Expenditure amount  
the 2006-2007 Authorized Budget Book

**Note:**

**Actual Expenditures per the Solomon Acct'g System's**  
**to**

**the Actual Expenditures figures per the AC**

**the Actual Expenditures figures posted in t**

## **GENERAL FUND**

### **Line Item Variance Report**



City of Syracuse  
Department of Audit  
Comprehensive Audit  
Fiscal Year Ending June 30, 2005

Line Item Expenditure Variance Report - General Fund

Purpose: To analyze the general funds' line item expenditure variances for the accounts under audit.

Account	Line	Expenditure Description	Budgeted to Actual FY 2005 Comparison				Actual FY 2005 to Actual FY 2004 Comparison			
			Budgeted FY 2005 Expenditures *	Actual FY 2005 Expenditures	Difference	% Difference	Actual FY 2004 Expenditures	Difference	% Difference	
01.10100	101	Salaries - F/T Bi-Weekly	304,682	305,234	552	0%	299,124	(6,110)	-2%	
01.10100	103	Temporary Services - P/T	-	-	-	0%	-	-	0%	
01.10100	202	Office Equipment & Furnishings	-	250	250	100%	-	(250)	-100%	
01.10100	403	Office Supplies	1,500	1,067	(433)	-29%	1,066	(1)	0%	
01.10100	407	Equipment Repair Expense	300	-	(300)	-100%	154	154	100%	
01.10100	415	Rental Prof. & Contract Services	4,000	1,924	(2,076)	-52%	2,842	918	32%	
01.10100	416	Travel, Training & Development	1,000	508	(492)	-49%	100	(408)	-408%	
		<b>Common Council</b>	<b>311,482</b>	<b>308,983</b>	<b>(2,499)</b>	<b>-1%</b>	<b>303,287</b>	<b>(5,695)</b>	<b>-2%</b>	
01.10110	101	Salaries - F/T Bi-Weekly	57,850	59,564	1,714	3%	58,182	(1,382)	-2%	
		<b>Common Council - President</b>	<b>57,850</b>	<b>59,564</b>	<b>1,714</b>	<b>3%</b>	<b>58,182</b>	<b>(1,382)</b>	<b>-2%</b>	
01.10500	101	Salaries - F/T Bi-Weekly	95,409	95,515	106	0%	94,853	(662)	-1%	
01.10500	103	Temporary Services - P/T	-	-	-	0%	-	-	0%	
01.10500	202	Office Equipment & Furnishings	1,000	454	(546)	-55%	981	527	54%	
01.10500	403	Office Supplies	1,000	972	(28)	-3%	992	20	2%	
01.10500	407	Equipment Repair Expense	450	75	(375)	-83%	206	131	64%	
01.10500	415	Rental, Prof. & Contract				-75%			71%	

		Service	2,900	730	(2,170)		2,502	1,772	
01.10500	416	Travel, Training & Development	3,400	476	(2,924)	-86%	2,728	2,252	83
01.10500	418	Postage & Freight	750	225	(525)	-70%	223	(2)	-1
		<b>Citizen's Review Board</b>	<b>104,909</b>	<b>98,448</b>	<b>(6,461)</b>	<b>-6%</b>	<b>102,485</b>	<b>4,037</b>	<b>4</b>
01.12100	101	Salaries - F/T Bi-Weekly	363,233	342,126	(21,107)	-6%	359,485	17,359	5
01.12100	106	Car Allowance	-	-	-	0%	-	-	0
01.12100	202	Office Equipment & Furnishings	5,900	2,666	(3,234)	-55%	4,790	2,124	44
01.12100	403	Office Supplies	9,000	9,981	981	11%	8,796	(1,185)	-13
01.12100	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0
01.12100	407	Equipment Repair Expense	100	75	(25)	-25%	75	-	0
01.12100	415	Rental, Prof. & Contract Service	54,073	65,538	11,465	21%	53,489	(12,049)	-23
01.12100	416	Travel, Training & Development	17,000	1,648	(15,352)	-90%	890	(758)	-85
01.12100	418	Postage & Freight	600	19	(581)	-97%	72	53	74
		<b>Office of the Mayor</b>	<b>449,906</b>	<b>422,054</b>	<b>(27,852)</b>	<b>-6%</b>	<b>427,597</b>	<b>5,543</b>	<b>1</b>
01.12110	101	Salaries - F/T Bi-Weekly	130,592	131,091	499	0%	129,952	(1,139)	-1
01.12110	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.12110	403	Office Supplies	200	179	(21)	-11%	137	(42)	-31
01.12110	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.12110	416	Travel, Training & Development	1,000	75	(925)	-93%	40	(35)	-87
		<b>Office of Administration</b>	<b>131,792</b>	<b>131,345</b>	<b>(447)</b>	<b>0%</b>	<b>130,129</b>	<b>(1,216)</b>	<b>-1</b>
01.13100	101	Salaries - F/T Bi-Weekly	453,415	434,923	(18,492)	-4%	412,588	(22,335)	-5
01.13100	103	Temporary Services - P/T	6,300	4,216	(2,084)	-33%	4,232	16	0
01.13100	104	Overtime/Wages	2,500	843	(1,657)	-66%	1,990	1,147	58
01.13100	106	Car Allowance	2,900	2,610	(290)	-10%	2,620	10	0
01.13100	202	Office Equipment & Furnishings	4,450	1,890	(2,560)	-58%	2,854	964	34

01.13100	403	Office Supplies	4,600	5,792	1,192	26%	4,550	(1,242)	-27
01.13100	405	Functional Operating Supply & Expense	2,200	3,122	922	42%	2,522	(600)	-24
01.13100	407	Equipment Repair Expense	1,000	-	(1,000)	-100%	582	582	100
01.13100	415	Rental, Prof. & Contract Service	31,630	65,447	33,817	107%	40,975	(24,472)	-60
01.13100	416	Travel, Training & Development	1,300	243	(1,057)	-81%	2,489	2,246	90
01.13100	418	Postage & Freight	219,500	232,527	13,027	6%	168,879	(63,648)	-38
01.13100	430	Payments to Other Governments	8,000	22,068	14,068	176%	13,303	(8,765)	-66
01.13100	491	Reimbursement Other Fund	-	(15,314)	(15,314)	100%	(4,070)	11,244	-276
		<b>Finance - Bureau of Treasury</b>	<b>737,795</b>	<b>758,365</b>	<b>20,570</b>	<b>3%</b>	<b>653,514</b>	<b>(104,851)</b>	<b>-16</b>
01.13110	101	Salaries - F/T Bi-Weekly	394,103	379,864	(14,239)	-4%	383,639	3,775	1
01.13110	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.13110	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.13110	104	Overtime/Wages	2,800	14,164	11,364	406%	15,916	1,753	11
01.13110	202	Office Equipment & Furnishings	560	-	(560)	-100%	3,163	3,163	100
01.13110	403	Office Supplies	2,500	3,484	984	39%	2,776	(708)	-25
01.13110	405	Functional Operating Supply & Expense	100	60	(40)	-40%	102	42	41
01.13110	407	Equipment Repair Expense	1,400	29	(1,371)	-98%	934	905	97
01.13110	415	Rental, Prof. & Contract Service	37,000	38,869	1,869	5%	27,850	(11,019)	-40
01.13110	416	Travel, Training & Development	8,965	6,064	(2,901)	-32%	3,901	(2,163)	-55
01.13110	418	Postage & Freight	-	364	364	100%	541	177	33
		<b>Finance - Bureau of Accounts</b>	<b>447,428</b>	<b>442,897</b>	<b>(4,531)</b>	<b>-1%</b>	<b>438,823</b>	<b>(4,075)</b>	<b>-1</b>
01.13200	101	Salaries - F/T Bi-Weekly	190,026	187,624	(2,402)	-1%	182,856	(4,768)	-3
01.13200	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.13200	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.13200	104	Overtime/Wages	-	-	-	0%	-	-	0



			-	-	-		-	-	
01.13100	106	Car Allowance	1,700	1,706	6	0%	910	(796)	-88
01.13200	110	Uniform Allowance	-	-	-	0%	-	-	0
01.13200	202	Office Equipment & Furnishings	-	197	197	100%	376	179	48
01.13200	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.13200	403	Office Supplies	400	599	199	50%	386	(213)	-55
01.13200	405	Functional Operating Supply & Expense	-	-	-	0%	-	-	0
01.13200	407	Equipment Repair Expense	-	-	-	0%	-	-	0
01.13200	408	Uniform Allowance - Pol, Fire, Mech	-	-	-	0%	-	-	0
01.13200	415	Rental, Prof. & Contract Service	2,250	2,174	(76)	-3%	2,200	26	1
01.13200	416	Travel, Training & Development	4,500	5,169	669	15%	3,428	(1,741)	-51
01.13200	418	Postage & Freight	-	-	-	0%	-	-	0
01.13200	423	Erroneous Claims	-	-	-	0%	-	-	0
01.13200	430	Payments to Other Governments	-	-	-	0%	-	-	0
		<b>Audit</b>	<b>198,876</b>	<b>197,470</b>	<b>(1,406)</b>	<b>-1%</b>	<b>190,156</b>	<b>(7,314)</b>	<b>-4</b>
01.13310	101	Salaries - F/T Bi-Weekly	421,619	358,694	(62,925)	-15%	361,120	2,426	1
01.13310	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.13310	103	Temporary Services - P/T	-	23,403	23,403	100%	789	(22,614)	2866
01.13310	104	Overtime/Wages	1,700	10,351	8,651	509%	1,634	(8,717)	-533
01.13310	110	Uniform Allowance	3,600	3,600	-	0%	2,600	(1,000)	-38
01.13310	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.13310	206	Tools Operating Equipment	-	-	-	0%	50	50	100
01.13310	403	Office Supplies	5,000	6,757	1,757	35%	4,433	(2,324)	-52
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	1,800	-	(1,800)	-100%	-	-	0
01.13310	415	Rental, Prof. & Contract Service	270,980	228,172	(42,808)	-16%	241,911	13,740	6
01.13310	416	Travel, Training & Development	3,000	420	(2,580)	-86%	465	45	10
01.13310	418	Postage & Freight	2,000	2,000	-	0%	41,121	39,121	95
01.13310	423	Erroneous Claims	-	-	-	0%	-	-	0
01.13310	430	Payments to Other Governments	24,000	29,742	5,742	24%	20,344	(9,398)	-46
		<b>Finance - Parking Ticket Collection Bureau</b>	<b>734,199</b>	<b>663,139</b>	<b>(71,060)</b>	<b>-10%</b>	<b>674,468</b>	<b>11,329</b>	<b>29</b>
01.13400	101	Salaries - F/T Bi-Weekly	268,195	160,954	(107,241)	-40%	232,451	71,497	31
01.13400	103	Temporary Services - P/T	-	66	66	100%	1,468	1,402	96
01.13400	104	Overtime/Wages	-	-	-	0%	1,494	1,494	100
01.13400	110	Uniform Allowance	-	-	-	0%	-	-	0
01.13400	191	'Less' Line	-	-	-	0%	-	-	0
01.13400	202	Office Equipment & Furnishings	500	363	(137)	-27%	452	89	20
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	840	(160)	-16%	937	97	10
01.13400	415	Rental, Prof. & Contract Service	60,765	61,465	700	1%	56,822	(4,643)	-8
01.13400	416	Travel, Training & Development	750	247	(503)	-67%	1,059	812	77
01.13400	418	Postage & Freight	-	17	17	100%	32	16	49
		<b>Office of Management &amp; Budget - Division of Budget</b>	<b>331,210</b>	<b>223,952</b>	<b>(107,258)</b>	<b>-32%</b>	<b>294,716</b>	<b>70,764</b>	<b>24</b>
01.13410	101	Salaries - F/T Bi-Weekly	32,026	9,519	(22,507)	-70%	31,077	21,558	69
01.13410	202	Office Equipment & Furnishings	-	450	450	100%	877	427	49
01.13410	403	Office Supplies	1,850	1,337	(513)	-28%	491	(845)	-172

01.13410	415	Rental, Prof. & Contract Service	104,264	121,601	17,337	17%	112,608	(8,992)	-8
01.13410	416	Travel, Training & Development	750	50	(700)	-93%	-	(50)	-100
		<b>Office of Management &amp; Budget - Division of Quality Control</b>	<b>138,890</b>	<b>132,956</b>	<b>(5,934)</b>	<b>-4%</b>	<b>145,054</b>	<b>12,098</b>	<b>8</b>
01.13450	101	Salaries - F/T Bi-Weekly	206,755	154,771	(51,984)	-25%	153,005	(1,766)	-1
01.13450	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.13450	103	Temporary Services - P/T	36,617	29,741	(6,876)	-19%	19,627	(10,114)	-52
01.13450	104	Overtime/Wages	-	5,516	5,516	100%	9,860	4,344	44
01.13450	202	Office Equipment & Furnishings	-	-	-	0%	155	155	100
01.13450	403	Office Supplies	5,500	6,571	1,071	19%	6,191	(380)	-6
01.13450	405	Functional Operating Supply & Expense	450	417	(33)	-7%	402	(15)	-4
01.13450	407	Equipment Repair Expense	450	604	154	34%	508	(96)	-19
01.13450	415	Rental, Prof. & Contract Service	6,000	18,274	12,274	205%	31,704	13,430	42
01.13450	416	Travel, Training & Development	1,150	960	(190)	-16%	1,045	85	8
01.13450	418	Postage & Freight	150	170	20	14%	296	126	42
		<b>Office of Management &amp; Budget - Division of Purchase</b>	<b>257,072</b>	<b>217,026</b>	<b>(40,046)</b>	<b>-16%</b>	<b>222,793</b>	<b>5,767</b>	<b>3</b>
01.13550	101	Salaries - F/T Bi-Weekly	428,623	428,861	238	0%	425,126	(3,735)	-1
01.13550	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.13550	104	Overtime/Wages	-	-	-	0%	-	-	0
01.13550	106	Car Allowance	-	-	-	0%	-	-	0
01.13550	202	Office Equipment & Furnishings	1,000	777	(223)	-22%	698	(79)	-11
01.13550	401	Motor Equipment/Operating Supplies	1,000	511	(489)	-49%	538	27	5
01.13550	402	Motor Equipment Repair Supplies	3,000	-	(3,000)	-100%	229	229	100
01.13550	403	Office Supplies	2,500	1,754	(746)	-30%	2,453	699	28

01.13550	405	Functional Operating Supply & Expense	450	454	4	1%	435	(19)	-4
01.13550	407	Equipment Repair Expense	300	-	(300)	-100%	-	-	0
01.13550	411	Utilities	-	-	-	0%	-	-	0
01.13550	415	Rental, Prof. & Contract Service	30,000	21,649	(8,351)	-28%	6,601	(15,048)	-228
01.13550	416	Travel, Training & Development	3,000	2,170	(830)	-28%	2,175	5	0
01.13550	418	Postage & Freight	150	18	(132)	-88%	73	55	75
		<b>Department of Assessment</b>	<b>470,023</b>	<b>456,194</b>	<b>(13,829)</b>	<b>-3%</b>	<b>438,328</b>	<b>(17,866)</b>	<b>-4</b>
01.14100	101	Salaries - F/T Bi-Weekly	238,808	234,710	(4,098)	-2%	237,702	2,992	1
01.14100	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.14100	104	Overtime/Wages	-	-	-	0%	-	-	0
01.14100	202	Office Equipment & Furnishings	1,000	264	(736)	-74%	5,932	5,668	96
01.14100	403	Office Supplies	2,000	1,319	(681)	-34%	1,794	475	26
01.14100	407	Equipment Repair Expense	450	-	(450)	-100%	-	-	0
01.14100	415	Rental, Prof. & Contract Service	7,200	6,323	(877)	-12%	6,644	321	5
01.14100	416	Travel, Training & Development	1,000	628	(372)	-37%	135	(493)	-365
		<b>City Clerk's Office</b>	<b>250,458</b>	<b>243,243</b>	<b>(7,215)</b>	<b>-3%</b>	<b>252,207</b>	<b>8,964</b>	<b>4</b>
01.14200	101	Salaries - F/T Bi-Weekly	1,030,168	979,977	(50,191)	-5%	1,001,884	21,907	2
01.14200	103	Temporary Services - P/T	5,850	-	(5,850)	-100%	1,728	1,728	100
01.14200	191	'Less' Line	(117,000)	(97,560)	19,440	-17%	(129,797)	(32,238)	25
01.14200	202	Office Equipment & Furnishings	1,100	772	(328)	-30%	1,016	244	24
01.14200	403	Office Supplies	7,000	6,996	(4)	0%	6,484	(512)	-8
01.14200	405	Functional Operating Supply & Expense	60,000	75,331	15,331	26%	67,435	(7,896)	-12
01.14200	407	Equipment Repair Expense	600	498	(102)	-17%	593	95	16
01.14200	415	Rental, Prof. & Contract Service	265,110	278,466	13,356	5%	233,408	(45,058)	-19
01.14200	416	Travel, Training &				42%			-42

		Development	5,000	7,104	2,104		5,000	(2,104)	
01.14200	418	Postage & Freight	70	70	-	0%	70	-	0
01.14200	491	Reimbursement Other Fund	-	(25,136)	(25,136)	100%	(3,046)	22,091	-725
		<b>Department of Law</b>	<b>1,257,898</b>	<b>1,226,518</b>	<b>(31,380)</b>	<b>-2%</b>	<b>1,184,775</b>	<b>(41,743)</b>	<b>-4%</b>
01.14300	101	Salaries - F/T Bi-Weekly	265,071	265,081	10	0%	263,882	(1,199)	0
01.14300	106	Car Allowance	1,400	-	(1,400)	-100%	-	-	0
01.14300	202	Office Equipment & Furnishings	750	460	(290)	-39%	550	90	16
01.14300	403	Office Supplies	1,700	1,694	(6)	0%	1,359	(335)	-25
01.14300	405	Functional Operating Supply & Expense	325	-	(325)	-100%	-	-	0
01.14300	407	Equipment Repair Expense	300	25	(275)	-92%	165	140	85
01.14300	415	Rental, Prof. & Contract Service	6,000	3,420	(2,580)	-43%	3,988	568	14
01.14300	416	Travel, Training & Development	2,000	2,326	326	16%	1,784	(542)	-30
01.14300	418	Postage & Freight	40	40	(0)	0%	40	-	0
		<b>Office of Personnel and Labor Relations</b>	<b>277,586</b>	<b>273,046</b>	<b>(4,540)</b>	<b>-2%</b>	<b>271,769</b>	<b>(1,277)</b>	<b>0%</b>
01.14500	101	Salaries - F/T Bi-Weekly	51,455	51,255	(200)	0%	49,013	(2,242)	-5
01.14500	103	Temporary Services - P/T	116,997	102,312	(14,685)	-13%	93,642	(8,669)	-9
01.14500	104	Overtime/Wages	-	-	-	0%	-	-	0
01.14500	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.14500	403	Office Supplies	500	287	(213)	-43%	547	259	47
01.14500	405	Functional Operating Supply & Expense	1,275	713	(562)	-44%	360	(353)	-98
01.14500	407	Equipment Repair Expense	500	-	(500)	-100%	125	125	100
01.14500	411	Utilities	17,000	17,078	78	0%	12,872	(4,206)	-33
01.14500	415	Rental, Prof. & Contract Service	78,275	59,472	(18,803)	-24%	55,561	(3,911)	-7
01.14500	416	Travel, Training & Development	2,400	2,385	(15)	-1%	2,501	116	5
		<b>Board of Elections - General Elections</b>	<b>268,402</b>	<b>233,502</b>	<b>(34,900)</b>	<b>-13%</b>	<b>214,621</b>	<b>(18,881)</b>	<b>-9%</b>

01.14510	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0
01.14510	103	Temporary Services - P/T	59,074	22,679	(36,395)	-62%	53,010	30,331	57
01.14510	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.14510	403	Office Supplies	750	572	(178)	-24%	571	(2)	0
01.14510	405	Functional Operating Supply & Expense	1,000	310	(690)	-69%	248	(62)	-25
01.14510	415	Rental, Prof. & Contract Service	15,980	5,192	(10,788)	-68%	14,295	9,103	64
01.14510	416	Travel, Training & Development	-	-	-	0%	-	-	0
		<b>Board of Elections - Primary Elections</b>	<b>76,804</b>	<b>28,754</b>	<b>(48,050)</b>	<b>-63%</b>	<b>68,123</b>	<b>39,370</b>	<b>58</b>
01.14800	101	Salaries - F/T Bi-Weekly	222,872	224,565	1,693	1%	202,774	(21,791)	-11
01.14800	103	Temporary Services - P/T	12,569	-	(12,569)	-100%	-	-	0
01.14800	191	'Less' Line	-	-	-	0%	-	-	0
01.14800	199	Less' Line - Special Grants	-	(28,788)	(28,788)	100%	(4,788)	24,000	-501
01.14800	202	Office Equipment & Furnishings	600	575	(25)	-4%	-	(575)	-100
01.14800	403	Office Supplies	1,000	887	(113)	-11%	998	111	11
01.14800	405	Functional Operating Supply & Expense	600	152	(448)	-75%	-	(152)	-100
01.14800	407	Equipment Repair Expense	1,000	70	(930)	-93%	-	(70)	-100
01.14800	415	Rental, Prof. & Contract Service	3,000	1,349	(1,651)	-55%	1,612	264	16
01.14800	416	Travel, Training & Development	2,500	2,060	(441)	-18%	580	(1,480)	-255
01.14800	418	Postage & Freight	300	218	(82)	-27%	53	(165)	-311
		<b>Bureau of Research</b>	<b>244,441</b>	<b>201,086</b>	<b>(43,355)</b>	<b>-18%</b>	<b>201,229</b>	<b>142</b>	<b>0</b>
01.14900	101	Salaries - F/T Bi-Weekly	636,984	582,490	(54,494)	-9%	595,409	12,919	2
01.14900	103	Temporary Services - P/T	-	-	-	0%	8,120	8,120	100
01.14900	104	Overtime/Wages	2,000	183	(1,817)	-91%	365	181	50
01.14900	191	'Less' Line	(59,000)	(51,086)	7,914	-13%	(50,546)	540	-1
01.14900	193	'Less' Line				-12%			0

			(8,000)	(7,059)	941		(7,048)	11	
01.14900	197	'Less' Line	(62,500)	(58,277)	4,223	-7%	(58,567)	(290)	0
01.14900	202	Office Equipment & Furnishings	1,178	1,234	56	5%	1,207	(27)	-2
01.14900	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.14900	403	Office Supplies	15,110	13,066	(2,044)	-14%	10,448	(2,618)	-25
01.14900	407	Equipment Repair Expense	150	-	(150)	-100%	35	35	100
01.14900	411	Utilities	1,664,450	1,740,504	76,054	5%	-	(1,740,504)	-100
01.14900	415	Rental, Prof. & Contract Service	13,000	6,534	(6,466)	-50%	12,906	6,372	49
01.14900	416	Travel, Training & Development	4,655	6,091	1,436	31%	4,212	(1,878)	-45
01.14900	419	Public Info Fund	9,000	489	(8,511)	-95%	4,225	3,736	88
01.14900	491	Reimbursement Other Fund	(3,100)	(38,613)	(35,513)	1146%	(2,648)	35,966	1358
01.14900	493	Flushing Program	(500)	(258)	242	-48%	(323)	(65)	20
01.14900	497	Less: Street Reconstruction	(2,100)	(151,285)	(149,185)	7104%	(2,170)	149,115	6872
		<b>DPW - Main Office</b>	<b>2,211,327</b>	<b>2,044,012</b>	<b>(167,315)</b>	<b>-8%</b>	<b>515,625</b>	<b>(1,528,387)</b>	<b>-296</b>
01.14910	101	Salaries - F/T Bi-Weekly	133,730	104,671	(29,059)	-22%	114,524	9,854	9
01.14910	102	Wages - F/T Weekly	263,400	279,684	16,284	6%	230,260	(49,424)	-21
01.14910	103	Temporary Services - P/T	73,600	89,983	16,383	22%	91,473	1,491	2
01.14910	104	Overtime/Wages	25,000	49,613	24,613	98%	20,111	(29,502)	-147
01.14910	110	Uniform Allowance	2,210	1,974	(236)	-11%	1,871	(103)	-6
01.14910	152	Light Duty	-	3,020	3,020	100%	500	(2,520)	-504
01.14910	191	'Less' Line	(168,553)	(24,480)	144,073	-85%	(24,997)	(517)	2
01.14910	202	Office Equipment & Furnishings	4,360	4,189	(171)	-4%	3,548	(641)	-18
01.14910	206	Tools Operating Equipment	13,750	13,585	(165)	-1%	6,411	(7,174)	-112
01.14910	403	Office Supplies	-	-	-	0%	-	-	0

01.14910	405	Functional Operating Supply & Expense	3,925	2,774	(1,151)	-29%	3,120	346	11
01.14910	407	Equipment Repair Expense	200	-	(200)	-100%	-	-	0
01.14910	408	Uniform Allowance - Pol, Fire, Mech	5,585	5,239	(346)	-6%	3,702	(1,538)	-42
01.14910	415	Rental, Prof. & Contract Service	29,000	33,005	4,005	14%	19,437	(13,568)	-70
01.14910	416	Travel, Training & Development	500	60	(440)	-88%	195	135	69
		<b>DPW - Division of Info and Service Req</b>	<b>386,707</b>	<b>563,316</b>	<b>176,609</b>	<b>46%</b>	<b>470,154</b>	<b>(93,162)</b>	<b>-20</b>
01.16210	101	Salaries - F/T Bi-Weekly	95,500	102,165	6,665	7%	97,322	(4,842)	-5
01.16210	102	Wages - F/T Weekly	1,199,775	1,376,174	176,399	15%	1,252,416	(123,758)	-10
01.16210	103	Temporary Services - P/T	560,000	536,956	(23,044)	-4%	541,240	4,284	1
01.16210	104	Overtime/Wages	350,000	284,080	(65,920)	-19%	269,980	(14,100)	-5
01.16210	108	Tool Allowance	800	800	-	0%	800	-	0
01.16210	110	Uniform Allowance	5,225	5,148	(77)	-1%	4,517	(631)	-14
01.16210	152	'Light Duty'	-	1,453	1,453	100%	-	(1,453)	-100
01.16210	191	'Less' Line	(100,000)	-	100,000	-100%	(676)	(676)	100
01.16210	193	'Less' Line	-	-	-	0%	-	-	0
01.16210	197	'Less' Line	-	-	-	0%	-	-	0
01.16210	202	Office Equipment & Furnishings	800	794	(6)	-1%	438	(356)	-81
01.16210	206	Tools Operating Equipment	6,500	9,038	2,538	39%	5,996	(3,042)	-51
01.16210	401	Motor Equipment/Operating Supplies	15,000	5,074	(9,926)	-66%	14,124	9,051	64
01.16210	402	Motor Equipment Repair Supplies	15,000	3,107	(11,893)	-79%	-	(3,107)	-100
01.16210	403	Office Supplies	-	-	-	0%	62	62	100
01.16210	405	Functional Operating Supply & Expense	305,000	157,685	(147,315)	-48%	281,022	123,337	44
01.16210	407	Equipment Repair Expense	2,000	189	(1,811)	-91%	329	140	43
01.16210	408	Uniform Allowance - Pol, Fire, Mech	5,000	5,380	380	8%	3,211	(2,169)	-68



01.16210	411	Utilities (Transferred to DPW Main)	35,000	21,909	(13,091)	-37%	1,789,590	1,767,681	99
01.16210	415	Rental, Prof. & Contract Service	255,000	195,542	(59,458)	-23%	146,752	(48,791)	-33
01.16210	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.16210	491	Reimbursement Other Fund	(80,000)	(138)	79,862	-100%	(35,716)	(35,578)	100
01.16210	497	Less: Street Reconstruction	-	-	-	0%	(103,887)	(103,887)	100
		<b>Engineering - Division of Building Services</b>	<b>2,670,600</b>	<b>2,705,355</b>	<b>34,755</b>	<b>1%</b>	<b>4,267,518</b>	<b>1,562,164</b>	<b>37</b>
01.16220	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0
01.16220	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.16220	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.16220	104	Overtime/Wages	-	-	-	0%	-	-	0
01.16220	106	Car Allowance	-	-	-	0%	-	-	0
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%	-	-	0
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%	-	-	0
01.16220	416	Travel, Training & Development	-	-	-	0%	-	-	0
		<b>DPW - Grounds Maintenance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>0</b>
01.16800	101	Salaries - F/T Bi-Weekly	394,528	391,005	(3,523)	-1%	382,362	(8,643)	-2
01.16800	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.16800	104	Overtime/Wages	-	-	-	-40%	-	-	-12

			7,440	4,453	(2,987)		3,990	(464)	
01.16800	106	Car Allowance				12%			-8
			650	728	78		676	(52)	
01.16800	191	Less Line	(54,860)	(41,866)	12,994	-24%	(45,370)	(3,504)	8
01.16800	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.16800	206	Tools Operating Equipment	-	-	-	0%	-	-	0
01.16800	403	Office Supplies	500	401	(99)	-20%	444	43	10
01.16800	405	Functional Operating Supply & Expense	8,500	4,079	(4,421)	-52%	8,857	4,779	54
01.16800	407	Equipment Repair Expense	36,000	20,168	(15,832)	-44%	34,631	14,462	42
01.16800	415	Rental, Prof. & Contract Service	31,000	27,992	(3,008)	-10%	21,569	(6,423)	-30
01.16800	416	Travel, Training & Development	2,800	1,633	(1,167)	-42%	1,260	(373)	-30
01.16800	418	Postage & Freight	300	29	(271)	-90%	292	263	90
		<b>Bureau of Information Systems</b>	<b>426,858</b>	<b>408,622</b>	<b>(18,236)</b>	<b>-4%</b>	<b>408,711</b>	<b>89</b>	<b>0</b>
01.31220	101	Salaries - F/T Bi-Weekly	2,669,652	2,472,031	(197,621)	-7%	2,658,727	186,696	7
01.31220	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.31220	104	Overtime/Wages	600,000	892,737	292,737	49%	757,555	(135,182)	-18
01.31220	105	Holiday Pay (P&F)	130,407	128,537	(1,870)	-1%	131,650	3,114	2
01.31220	107	Night Shift Differential	5,000	3,110	(1,890)	-38%	7,878	4,768	61
01.31220	108	Tool Allowance	-	-	-	0%	-	-	0
01.31220	110	Uniform Allowance	31,185	30,800	(385)	-1%	31,500	700	2
01.31220	112	Contractual Obligations	10,000	9,900	(100)	-1%	10,500	600	6
01.31220	113	Sick Time Buyback	-	-	-	0%	-	-	0
01.31220	202	Office Equipment & Furnishings	60,000	66,938	6,938	12%	19,296	(47,642)	-247
01.31220	206	Tools Operating Equipment	90,000	90,008	8	0%	23,400	(66,608)	-285
01.31220	401	Motor Equipment/Operating Supplies	310,000	348,665	38,665	12%	343,340	(5,325)	-2
01.31220	402	Motor Equipment Repair				-13%			-3

		Supplies	470,000	406,577	(63,423)		393,503	(13,074)	
01.31220	403	Office Supplies	48,000	49,801	1,801	4%	44,004	(5,797)	-13%
01.31220	405	Functional Operating Supply & Expense	100,000	109,830	9,830	10%	61,203	(48,627)	-79%
01.31220	407	Equipment Repair Expense	80,000	77,716	(2,284)	-3%	76,401	(1,314)	-2%
01.31220	408	Uniform Allowance - Pol, Fire, Mech	15,000	11,476	(3,524)	-23%	12,299	824	7%
01.31220	411	Utilities	310,000	267,801	(42,199)	-14%	304,557	36,756	12%
01.31220	415	Rental, Prof. & Contract Service	300,000	287,553	(12,447)	-4%	300,793	13,240	4%
01.31220	416	Travel, Training & Development	39,000	44,441	5,441	14%	40,603	(3,837)	-9%
01.31220	418	Postage & Freight	13,000	12,206	(794)	-6%	11,427	(778)	-7%
01.31220	491	Reimbursement Other Fund	-	(2,837)	(2,837)	100%	-	2,837	-100%
		<b>Dept. of Police - General Services Bureau</b>	<b>5,281,244</b>	<b>5,307,288</b>	<b>26,044</b>	<b>0%</b>	<b>5,228,637</b>	<b>(78,652)</b>	<b>-2%</b>
01.31221	101	Salaries - F/T Bi-Weekly	607,833	674,085	66,252	11%	603,518	(70,567)	-12%
01.31221	102	Wages - F/T Weekly	349,294	338,862	(10,432)	-3%	320,682	(18,179)	-6%
01.31221	104	Overtime/Wages	75,000	118,615	43,615	58%	100,250	(18,364)	-18%
01.31221	105	Holiday Pay (P&F)	6,301	6,619	318	5%	6,920	301	4%
01.31221	107	Night Shift Differential	-	137	137	100%	-	(137)	-100%
01.31221	108	Tool Allowance	1,600	1,400	(200)	-13%	1,400	-	0%
01.31221	110	Uniform Allowance	3,815	4,824	1,009	26%	4,421	(403)	-9%
01.31221	415	Rental, Prof. & Contract Service	-	4,498	4,498	100%	-	(4,498)	-100%
		<b>Dept. of Police - General Services - Civilian</b>	<b>1,043,843</b>	<b>1,149,039</b>	<b>105,196</b>	<b>10%</b>	<b>1,037,191</b>	<b>(111,847)</b>	<b>-11%</b>
01.31230	101	Salaries - F/T Bi-Weekly	22,229,596	23,160,141	930,545	4%	21,656,674	(1,503,467)	-7%
01.31230	103	Temporary Services - P/T	-	-	-	0%	-	-	0%
01.31230	104	Overtime/Wages	5,108,975	8,262,967	3,153,992	62%	7,205,011	(1,057,956)	-15%

01.31230	105	Holiday Pay (P&F)	1,109,420	1,111,824	2,404	0%	1,060,940	(50,884)	-5
01.31230	107	Night Shift Differential	197,716	109,700	(88,016)	-45%	198,512	88,812	45
01.31230	110	Uniform Allowance	304,306	297,500	(6,806)	-2%	289,100	(8,400)	-3
01.31230	112	Contractual Obligations	65,000	96,500	31,500	48%	56,100	(40,400)	-72
01.31230	191	'Less' Line	(2,903,000)	(2,493,916)	409,084	-14%	(2,810,749)	(316,834)	11
01.31230	197	'Less' Line	-	-	-	0%	-	-	0
01.31230	199	'Less' Line - Special Grants	(347,670)	(294,664)	53,006	-15%	(220,094)	74,571	-34
01.31230	202	Office Equipment & Furnishings	55,000	55,003	3	0%	22,496	(32,507)	-145
01.31230	206	Tools Operating Equipment	46,050	66,122	20,072	44%	76,998	10,876	14
01.31230	405	Functional Operating Supply & Expense	102,800	94,322	(8,478)	-8%	85,886	(8,436)	-10
01.31230	407	Equipment Repair Expense	7,500	3,314	(4,186)	-56%	6,005	2,691	45
01.31230	408	Uniform Allowance - Pol, Fire, Mech	18,200	27,805	9,605	53%	5,789	(22,016)	-380
01.31230	411	Utilities	-	-	-	0%	-	-	0
01.31230	415	Rental, Prof. & Contract Service	226,000	176,324	(49,676)	-22%	172,066	(4,259)	-2
01.31230	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.31230	425	Tow Lot Expenditures	-	17,311	17,311	100%	-	(17,311)	-100
01.31230	430	Payments to Other Governments	18,000	8,087	(9,913)	-55%	17,830	9,743	55
		<b>Dept. of Police - Uniform Bureau</b>	<b>26,237,893</b>	<b>30,698,340</b>	<b>4,460,447</b>	<b>17%</b>	<b>27,822,564</b>	<b>(2,875,776)</b>	<b>-10</b>
01.31231	101	Salaries - F/T Bi-Weekly	614,819	496,161	(118,658)	-19%	566,293	70,131	12
01.31231	103	Temporary Services - P/T	210,017	168,326	(41,691)	-20%	166,755	(1,571)	-1
01.31231	104	Overtime/Wages	65,000	49,436	(15,564)	-24%	68,143	18,707	27
01.31231	105	Holiday Pay (P&F)	21,099	18,659	(2,440)	-12%	20,159	1,501	7
01.31231	107	Night Shift Differential	2,284	1,461	(823)	-36%	1,555	94	6
01.31231	110	Uniform Allowance				-14%			9

			10,694	9,220	(1,474)		10,160	940	
01.31231	191	'Less' Line	-	-	-	0%	-	-	0
01.31231	199	'Less' Line - Special Grants	-	(21,615)	(21,615)	100%	(9,538)	12,077	-127
		<b>Dept. of Police - Uniform Bureau - Civilian</b>	<b>923,913</b>	<b>721,647</b>	<b>(202,266)</b>	<b>-22%</b>	<b>823,526</b>	<b>101,879</b>	<b>12</b>
01.34100	101	Salaries - F/T Bi-Weekly	18,424,511	16,610,069	(1,814,442)	-10%	16,751,000	140,932	1
01.34100	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.34100	103	Temporary Services - P/T	-	-	-	0%	-	-	0
01.34100	104	Overtime/Wages	1,787,900	3,780,168	1,992,268	111%	2,879,973	(900,195)	-31
01.34100	105	Holiday Pay (P&F)	1,133,816	814,933	(318,883)	-28%	855,377	40,444	5
01.34100	106	Car Allowance	-	-	-	0%	-	-	0
01.34100	107	Night Shift Differential	245,021	165,668	(79,353)	-32%	183,820	18,152	10
01.34100	108	Tool Allowance	-	-	-	0%	-	-	0
01.34100	109	Out Of Title Pay (F)	3,000	726	(2,274)	-76%	525	(200)	-38
01.34100	110	Uniform Allowance	264,600	198,472	(66,128)	-25%	264,397	65,925	25
01.34100	111	Contractual Retirement	250,000	33,073	(216,927)	-87%	339,376	306,303	90
01.34100	112	Contractual Obligations	210,804	161,604	(49,200)	-23%	163,180	1,577	1
01.34100	191	'Less' Line	-	(202,573)	(202,573)	100%	(3,377)	199,196	5899
01.34100	202	Office Equipment & Furnishings	3,000	1,111	(1,889)	-63%	-	(1,111)	-100
01.34100	206	Tools Operating Equipment	3,000	3,040	40	1%	780	(2,260)	-290
01.34100	401	Motor Equipment/Operating Supplies	91,000	108,620	17,620	19%	88,671	(19,949)	-22
01.34100	402	Motor Equipment Repair Supplies	230,000	175,301	(54,699)	-24%	197,085	21,784	11
01.34100	403	Office Supplies	2,500	1,836	(664)	-27%	233	(1,603)	-689
01.34100	405	Functional Operating Supply & Expense	350,000	300,265	(49,735)	-14%	310,067	9,802	3

01.34100	407	Equipment Repair Expense	4,000	3,795	(205)	-5%	3,704	(91)	-2
01.34100	408	Uniform Allowance - Pol, Fire, Mech	3,500	3,237	(263)	-8%	1,061	(2,176)	-205
01.34100	411	Utilities	340,000	321,599	(18,401)	-5%	318,630	(2,969)	-1
01.34100	415	Rental, Prof. & Contract Service	155,000	280,811	125,811	81%	170,917	(109,894)	-64
01.34100	416	Travel, Training & Development	10,000	6,608	(3,392)	-34%	8,006	1,399	17
01.34100	418	Postage & Freight	800	800	-	0%	650	(150)	-23
01.34100	491	Reimbursement Other Fund	-	(72)	(72)	100%	(1,638)	(1,566)	96
		<b>Dept. of Fire - Main Fire</b>	<b>23,512,452</b>	<b>22,769,091</b>	<b>(743,361)</b>	<b>-3%</b>	<b>22,532,438</b>	<b>(236,653)</b>	<b>-19</b>
01.34101	101	Salaries - F/T Bi-Weekly	171,612	177,493	5,881	3%	173,493	(4,000)	-2
01.34101	102	Wages - F/T Weekly	290,938	263,222	(27,716)	-10%	259,096	(4,126)	-2
01.34101	103	Temporary Services - P/T	-	2,879	2,879	100%	2,634	(245)	-9
01.34101	104	Overtime/Wages	20,000	21,943	1,943	10%	22,460	517	2
01.34101	108	Tool Allowance	1,600	1,200	(400)	-25%	1,200	-	0
01.34101	110	Uniform Allowance	1,575	1,375	(200)	-13%	1,375	-	0
01.34101	191	'Less' Line	-	-	-	0%	(4,860)	(4,860)	100
		<b>Dept. of Fire - Main Fire Bureau - Civilian</b>	<b>485,725</b>	<b>468,111</b>	<b>(17,614)</b>	<b>-4%</b>	<b>455,398</b>	<b>(12,713)</b>	<b>-39</b>
01.34120	101	Salaries - F/T Bi-Weekly	576,121	541,837	(34,284)	-6%	565,284	23,447	4
01.34120	104	Overtime/Wages	50,000	71,493	21,493	43%	54,377	(17,116)	-31
01.34120	105	Holiday Pay (P&F)	35,454	29,482	(5,972)	-17%	30,959	1,477	5
01.34120	106	Car Allowance	1,200	1,205	5	0%	1,209	5	0
01.34120	107	Night Shift Differential	2,860	1,472	(1,388)	-49%	1,952	480	25
01.34120	109	Out of Title Pay (F)	-	-	-	0%	-	-	0
01.34120	110	Uniform Allowance	7,700	7,038	(662)	-9%	7,899	862	11
01.34120	111	Contractual Retirement	25,000	187	(24,813)	-99%	19,225	19,037	99
01.34120	112	Contractual Obligations				-27%			17

			4,400	3,200	(1,200)		3,867	667	
01.34120	202	Office Equipment & Furnishings	10,000	1,138	(8,862)	-89%	-	(1,138)	-100%
01.34120	206	Tools Operating Equipment	-	-	-	0%	-	-	0%
01.34120	403	Office Supplies	2,000	1,258	(742)	-37%	-	(1,258)	-100%
01.34120	405	Functional Operating Supply & Expense	35,000	26,983	(8,017)	-23%	26,822	(161)	-1%
01.34120	407	Equipment Repair Expense	600	389	(212)	-35%	821	433	53%
01.34120	415	Rental, Prof. & Contract Service	30,000	6,527	(23,473)	-78%	6,429	(97)	-2%
01.34120	418	Postage & Freight	800	800	-	0%	800	-	0%
		<b>Dept. of Fire - Fire Prevention Bureau</b>	<b>781,135</b>	<b>693,007</b>	<b>(88,128)</b>	<b>-11%</b>	<b>719,646</b>	<b>26,639</b>	<b>4%</b>
01.34121	101	Salaries - F/T Bi-Weekly	28,873	28,987	114	0%	28,817	(170)	-1%
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>28,873</b>	<b>28,987</b>	<b>114</b>	<b>0%</b>	<b>28,817</b>	<b>(170)</b>	<b>-1%</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)	-100%	17,350	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%





			72,733	58,295	(14,438)		-	(58,295)	
01.34140	106	Car Allowance	-	-	-	0%	-	-	0
01.34140	107	Night Shift Differential	15,624	13,600	(2,024)	-13%	-	(13,600)	-100
01.34140	108	Tool Allowance	-	-	-	0%	-	-	0
01.34140	109	Out of Title Pay (F)	-	85	85	100%	-	(85)	-100
01.34140	110	Uniform Allowance	16,800	16,800	-	0%	-	(16,800)	-100
01.34140	111	Contractual Retirement	-	-	-	0%	-	-	0
01.34140	112	Contractual Obligations	9,600	9,067	(533)	-6%	-	(9,067)	-100
01.34140	191	'Less' Line	(1,461,676)	(1,371,692)	89,984	-6%	(634,683)	737,009	-116
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	25,000	-	(25,000)	-100%	-	-	0
01.34140	403	Office Supplies	-	-	-	0%	-	-	0
01.34140	405	Functional Operating Supply & Expense	50,000	-	(50,000)	-100%	-	-	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
01.34140	415	Rental, Prof. & Contract Service	-	-	-	0%	-	-	0
01.34140	416	Travel, Training & Development	5,000	-	(5,000)	-100%	-	-	0
01.34140	418	Postage & Freight	-	-	-	0%	-	-	0
01.34140	491	Reimbursement Other Funds	(80,000)	-	80,000	-100%	-	-	0
		<b>Dept. of Fire - Airport Crash Rescue</b>	-	<b>118,805</b>	<b>118,805</b>	<b>100%</b>	-	<b>(118,805)</b>	<b>-100</b>
01.35100	101	Salaries - F/T Bi-Weekly	366,354	364,910	(1,444)	0%	346,975	(17,935)	-5

01.35100	102	Wages - F/T Weekly	-	-	-	0%	-	-	0
01.35100	104	Overtime/Wages	20,000	21,997	1,997	10%	27,930	5,933	21
01.35100	106	Car Allowance	-	13	13	100%	-	(13)	-100
01.35100	107	Night Shift Differential	1,560	735	(825)	-53%	665	(70)	-11
01.35100	110	Uniform Allowance	110	99	(11)	-10%	121	22	18
01.35100	401	Motor Equipment/Operating Supplies	10,000	9,194	(806)	-8%	11,071	1,877	17
01.35100	402	Motor Equipment Repair Supplies	12,000	6,999	(5,001)	-42%	3,356	(3,643)	-109
01.35100	405	Functional Operating Supply & Expense	4,890	4,529	(361)	-7%	2,437	(2,092)	-86
01.35100	408	Uniform allowance - Dog Control	6,000	1,677	(4,323)	-72%	5,989	4,313	72
01.35100	415	Rental, Prof. & Contract Service	95,000	58,455	(36,545)	-38%	68,594	10,139	15
		<b>PR &amp; Y - Dog Control Division</b>	<b>515,914</b>	<b>468,609</b>	<b>(47,305)</b>	<b>-9%</b>	<b>467,140</b>	<b>(1,469)</b>	<b>0</b>
01.36210	101	Salaries - F/T Bi-Weekly	784,210	783,859	(351)	0%	776,638	(7,221)	-1
01.36210	102	Wages - F/T Weekly	-	-	-	0%	1,055	1,055	100
01.36210	103	Temporary Services - P/T	40,000	54,930	14,930	37%	45,328	(9,602)	-21
01.36210	104	Overtime/Wages	7,000	2,009	(4,991)	-71%	2,359	350	15
01.36210	106	Car Allowance	27,200	27,107	(93)	0%	24,723	(2,383)	-10
01.36210	191	'Less' Line	(166,099)	(149,589)	16,510	-10%	(120,748)	28,841	-24
01.36210	202	Office Equipment & Furnishings	10,000	3,296	(6,704)	-67%	2,710	(586)	-22
01.36210	206	Tools Operating Equipment	500	-	(500)	-100%	-	-	0
01.36210	403	Office Supplies	15,000	13,403	(1,597)	-11%	13,956	553	4
01.36210	405	Functional Operating Supply & Expense	10,000	9,318	(682)	-7%	6,057	(3,261)	-54
01.36210	407	Equipment Repair Expense	1,500	135	(1,365)	-91%	557	422	76
01.36210	408	Uniform Allowance - Pol, Fire, Mech	4,500	2,667	(1,833)	-41%	2,847	180	6
01.36210	415	Rental, Prof. & Contract Service	1,814,221	1,986,413	172,192	9%	1,696,436	(289,977)	-17

01.36210	416	Travel, Training & Development	25,000	14,876	(10,124)	-40%	20,396	5,520	27
01.36210	418	Postage & Freight	-	-	-	0%	-	-	0
01.36210	491	Reimbursement Other Fund	-	-	-	0%	-	-	0
		<b>CD - Division of Code Enforcement</b>	<b>2,573,032</b>	<b>2,748,425</b>	<b>175,393</b>	<b>7%</b>	<b>2,472,315</b>	<b>(276,109)</b>	<b>-11%</b>
01.51200	101	Salaries - F/T Bi-Weekly	252,360	230,130	(22,230)	-9%	229,893	(237)	0
01.51200	102	Wages - F/T Weekly	665,000	641,079	(23,921)	-4%	689,149	48,071	7
01.51200	103	Temporary Services - P/T	-	-	-	0%	768	768	100
01.51200	104	Overtime/Wages	350,000	448,272	98,272	28%	532,944	84,672	16
01.51200	106	Car Allowance	-	1,706	1,706	100%	1,550	(156)	-10
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	6,795	6,073	(722)	-11%	7,117	1,044	15
01.51200	152	Light Duty	-	-	-	0%	-	-	0
01.51200	191	'Less' Line	(986,830)	(238,990)	747,840	-76%	(147,256)	91,734	-62
01.51200	197	'Less' Line	(600,000)	(639,954)	(39,954)	7%	(749,974)	(110,020)	15
01.51200	202	Office Equipment & Furnishings	4,800	9,605	4,805	100%	2,474	(7,131)	-288
01.51200	206	Tools Operating Equipment	1,900	1,499	(401)	-21%	1,550	51	3
01.51200	405	Functional Operating Supply & Expense	155,250	174,743	19,493	13%	138,364	(36,380)	-26
01.51200	407	Equipment Repair Expense	500	50	(450)	-90%	499	449	90
01.51200	408	Uniform Allowance - Pol, Fire, Mech	10,250	9,726	(524)	-5%	9,401	(325)	-3
01.51200	415	Rental, Prof. & Contract Service	125,825	125,846	21	0%	94,920	(30,927)	-33
01.51200	416	Travel, Training & Development	12,350	11,284	(1,066)	-9%	10,332	(951)	-9
01.51200	418	Postage & Freight	-	-	-	0%	-	-	0
01.51200	491	Reimbursement Other Fund	-	-	-	0%	(32,569)	(32,569)	100
01.51200	497	Less: Street				0%			0

		Reconstruction	-	-	-		-	-	
		<b>DPW - Division of Street Repair</b>	-	<b>781,269</b>	<b>781,269</b>	<b>100%</b>	<b>789,362</b>	<b>8,093</b>	<b>1%</b>
01.51320	101	Salaries - F/T Bi-Weekly	118,018	121,481	3,463	3%	117,686	(3,795)	-3%
01.51320	102	Wages - F/T Weekly	1,014,388	969,836	(44,552)	-4%	919,128	(50,709)	-6%
01.51320	103	Temporary Services - P/T	-	-	-	0%	-	-	0%
01.51320	104	Overtime/Wages	265,000	262,361	(2,639)	-1%	260,624	(1,737)	-1%
01.51320	108	Tool Allowance	5,800	4,600	(1,200)	-21%	5,000	400	8%
01.51320	110	Uniform Allowance	6,620	5,373	(1,247)	-19%	5,848	475	8%
01.51320	111	Contractual Retirement	-	175	175	100%	-	(175)	-100%
01.51320	152	Light Duty	-	-	-	0%	-	-	0%
01.51320	191	'Less' Line	(534,066)	(108,588)	425,478	-80%	(183,130)	(74,542)	41%
01.51320	193	'Less' Line - Oil & Flush	(77,000)	(127,522)	(50,522)	66%	(47,412)	80,110	-169%
01.51320	197	'Less' Line - Street Recon	(72,000)	(37,455)	34,545	-48%	(32,639)	4,816	-15%
01.51320	202	Office Equipment & Furnishings	4,100	3,781	(319)	-8%	3,575	(206)	-6%
01.51320	206	Tools Operating Equipment	34,000	26,433	(7,567)	-22%	45,152	18,720	41%
01.51320	401	Motor Equipment/Operating Supplies	1,223,488	1,680,701	457,213	37%	1,275,106	(405,595)	-32%
01.51320	402	Motor Equipment Repair Supplies	1,045,450	1,030,502	(14,948)	-1%	1,076,998	46,496	4%
01.51320	405	Functional Operating Supply & Expense	42,110	57,677	15,567	37%	35,261	(22,416)	-64%
01.51320	407	Equipment Repair Expense	43,500	32,061	(11,439)	-26%	21,286	(10,775)	-51%
01.51320	408	Uniform Allowance - Pol, Fire, Mech	6,880	5,221	(1,659)	-24%	4,695	(525)	-11%
01.51320	411	Utilities	-	63	63	100%	-	(63)	-100%
01.51320	415	Rental, Prof. & Contract Service	6,900	11,533	4,633	67%	5,594	(5,940)	-106%
01.51320	416	Travel, Training & Development	5,665	3,112	(2,553)	-45%	4,476	1,364	30%
01.51320	418	Postage & Freight	-	-	-	0%	-	-	0%
01.51320	491	Reimbursement Other				-3%			5%

		Fund	(852,850)	(825,907)	26,943		(873,065)	(47,158)	
01.51320	493	Less: Flushing Program	(90,000)	(161,760)	(71,760)	80%	(56,542)	105,217	-186
01.51320	497	Less: Street Reconstruction	(130,000)	(58,336)	71,665	-55%	(94,491)	(36,156)	38
		<b>DPW - Division of Motor Equipment Maint</b>	<b>2,066,003</b>	<b>2,895,343</b>	<b>829,340</b>	<b>40%</b>	<b>2,493,150</b>	<b>(402,193)</b>	<b>-169</b>
01.51420	101	Salaries - F/T Bi-Weekly	79,265	69,658	(9,607)	-12%	73,143	3,485	5
01.51420	102	Wages - F/T Weekly	1,367,384	1,292,623	(74,761)	-5%	1,322,851	30,228	2
01.51420	103	Temporary Services - P/T	-	-	-	0%	1,856	1,856	100
01.51420	104	Overtime/Wages	490,000	566,076	76,076	16%	537,129	(28,947)	-5
01.51420	152	Light Duty	-	-	-	0%	-	-	0
01.51420	191	Less Line'	-	(1,405)	(1,405)	100%	-	1,405	-100
01.51420	405	Functional Operating Supply & Expense	1,400,000	1,321,637	(78,363)	-6%	1,437,600	115,963	8
01.51420	415	Rental, Prof. & Contract Service	163,360	63,718	(99,642)	-61%	111,285	47,567	43
01.51420	416	Travel, Training & Development	1,150	-	(1,150)	-100%	150	150	100
		<b>DPW - Division of Snow and Ice Control</b>	<b>3,501,159</b>	<b>3,312,307</b>	<b>(188,852)</b>	<b>-5%</b>	<b>3,484,014</b>	<b>171,707</b>	<b>5</b>
01.51820	411	Utilities	-	1,334	1,334	100%	-	(1,334)	-100
		<b>DPW - Division of Street Lighting</b>	<b>-</b>	<b>1,334</b>	<b>1,334</b>	<b>100%</b>	<b>-</b>	<b>(1,334)</b>	<b>-100</b>
01.64100	101	Salaries - F/T Bi-Weekly	74,564	74,564	(0)	0%	74,129	(435)	-1
01.64100	106	Car Allowance	-	-	-	0%	-	-	0
01.64100	191	'Less' Line	(67,108)	(48,988)	18,120	-27%	(94,123)	(45,135)	48
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	307,455	327,110	19,655	6%	314,251	(12,859)	-4
01.64100	416	Travel, Training & Development	-	-	-	0%	-	-	0
01.64100	418	Postage & Freight	-	-	-	0%	-	-	0

			-	-	-		-	-	
		<b>CD - Administration</b>	<b>314,911</b>	<b>352,686</b>	<b>37,775</b>	<b>12%</b>	<b>294,256</b>	<b>(58,429)</b>	<b>-20%</b>
01.64500	101	Salaries - F/T Bi-Weekly	-	-	-	0%	-	-	0%
01.64500	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0%
01.64500	403	Office Supplies	-	-	-	0%	-	-	0%
01.64500	407	Equipment Repair Expense	-	-	-	0%	-	-	0%
01.64500	415	Rental, Prof. & Contract Service	54,270	87,952	33,682	62%	-	(87,952)	-100%
01.64500	416	Travel, Training & Development	-	-	-	0%	55,608	55,608	100%
01.64500	418	Postage & Freight	-	-	-	0%	-	-	0%
		<b>CD - Div of Contract Comp &amp; Minority Affairs</b>	<b>54,270</b>	<b>87,952</b>	<b>33,682</b>	<b>62%</b>	<b>55,608</b>	<b>(32,344)</b>	<b>-58%</b>
01.70200	101	Salaries - F/T Bi-Weekly	354,035	342,734	(11,301)	-3%	323,518	(19,216)	-6%
01.70200	103	Temporary Services - P/T	-	-	-	0%	-	-	0%
01.70200	104	Overtime/Wages	3,000	9,939	6,939	231%	5,641	(4,298)	-76%
01.70200	106	Car Allowance	3,400	3,413	13	0%	1,562	(1,851)	-118%
01.70200	202	Office Equipment & Furnishings	3,180	3,107	(73)	-2%	2,987	(120)	-4%
01.70200	401	Motor Equipment/Operating Supplies	1,000	1,391	391	39%	1,854	463	25%
01.70200	402	Motor Equipment Repair Supplies	2,000	422	(1,578)	-79%	1,661	1,239	75%
01.70200	403	Office Supplies	3,500	4,655	1,155	33%	3,497	(1,158)	-33%
01.70200	405	Functional Operating Supply & Expense	3,000	2,449	(551)	-18%	2,407	(42)	-2%
01.70200	407	Equipment Repair Expense	500	295	(205)	-41%	107	(188)	-177%
01.70200	415	Rental, Prof. & Contract Service	52,810	51,436	(1,374)	-3%	59,670	8,234	14%
01.70200	416	Travel, Training & Development	4,000	3,794	(206)	-5%	3,499	(295)	-8%
		<b>PR &amp; Y - Administration</b>	<b>430,425</b>	<b>423,635</b>	<b>(6,790)</b>	<b>-2%</b>	<b>406,403</b>	<b>(17,232)</b>	<b>-4%</b>
01.71100	101	Salaries - F/T Bi-Weekly	94,419	99,381	4,962	5%	97,926	(1,455)	-1%

01.71100	102	Wages - F/T Weekly	1,323,138	1,186,700	(136,438)	-10%	1,256,812	70,111	6
01.71100	103	Temporary Services - P/T	74,483	97,040	22,557	30%	112,773	15,734	14
01.71100	104	Overtime/Wages	80,000	108,111	28,111	35%	79,190	(28,921)	-37
01.71100	106	Car Allowance	2,500	2,237	(263)	-11%	2,167	(70)	-3
01.71100	110	Uniform Allowance	7,420	7,424	4	0%	7,621	197	3
01.71100	202	Office Equipment & Furnishings	-	-	-	0%	-	-	0
01.71100	206	Tools Operating Equipment	3,850	2,745	(1,105)	-29%	7,263	4,518	62
01.71100	401	Motor Equipment/Operating Supplies	32,400	43,892	11,492	35%	54,795	10,903	20
01.71100	402	Motor Equipment Repair Supplies	50,000	35,574	(14,426)	-29%	52,648	17,074	32
01.71100	403	Office Supplies	750	719	(31)	-4%	694	(24)	-3
01.71100	405	Functional Operating Supply & Expense	228,750	247,560	18,810	8%	193,806	(53,754)	-28
01.71100	407	Equipment Repair Expense	500	-	(500)	-100%	-	-	0
01.71100	408	Uniform Allowance - Pol, Fire, Mech	5,600	3,348	(2,252)	-40%	5,498	2,150	39
01.71100	415	Rental, Prof. & Contract Service	601,650	700,002	98,352	16%	634,570	(65,432)	-10
01.71100	416	Travel, Training & Development	1,400	1,735	335	24%	704	(1,030)	-146
		<b>PR &amp; Y - Grounds Maintenance</b>	<b>2,506,860</b>	<b>2,536,468</b>	<b>29,608</b>	<b>1%</b>	<b>2,506,468</b>	<b>(30,000)</b>	<b>-1</b>
01.71400	101	Salaries - F/T Bi-Weekly	1,107,263	1,046,715	(60,548)	-5%	1,097,528	50,812	5
01.71400	102	Wages - F/T Weekly	143,593	107,737	(35,856)	-25%	95,167	(12,569)	-13
01.71400	103	Temporary Services - P/T	873,111	1,019,071	145,960	17%	867,195	(151,876)	-18
01.71400	104	Overtime/Wages	50,000	118,921	68,921	138%	41,900	(77,020)	-184
01.71400	106	Car Allowance	11,900	9,963	(1,937)	-16%	9,189	(774)	-8
01.71400	107	Night Shift Differential	6,240	1,735	(4,505)	-72%	1,719	(16)	-1
01.71400	110	Uniform Allowance	150	175	25	17%	175	-	0
01.71400	191	'Less' Line	(34,000)	(35,464)	(1,464)	4%	(51,091)	(15,627)	31

01.71400	401	Motor Equipment/Operating Supplies	5,500	5,055	(445)	-8%	7,606	2,551	34
01.71400	402	Motor Equipment Repair Supplies	6,000	4,327	(1,673)	-28%	7,139	2,812	39
01.71400	405	Functional Operating Supply & Expense	93,400	120,619	27,219	29%	100,837	(19,782)	-20
01.71400	408	Uniform Allowance - Pol, Fire, Mech	200	-	(200)	-100%	-	-	0
01.71400	415	Rental, Prof. & Contract Service	712,244	467,176	(245,068)	-34%	539,982	72,806	13
01.71400	416	Travel, Training & Development	1,000	1,783	783	78%	957	(826)	-86
01.71400	418	Postage & Freight	1,600	1,600	-	0%	3,600	2,000	56
		<b>PR&amp;Y - Division of Recreation</b>	<b>2,978,201</b>	<b>2,869,413</b>	<b>(108,788)</b>	<b>-4%</b>	<b>2,721,904</b>	<b>(147,509)</b>	<b>-5</b>
01.80400	101	Salaries - F/T Bi-Weekly	995,000	835,726	(159,274)	-16%	856,177	20,451	2
01.80400	102	Wages - F/T Weekly	30,264	59,278	29,014	96%	36,468	(22,810)	-63
01.80400	103	Temporary Services - P/T	20,151	5,292	(14,859)	-74%	16,089	10,798	67
01.80400	104	Overtime/Wages	45,000	14,141	(30,859)	-69%	24,169	10,028	41
01.80400	106	Car Allowance	2,600	2,610	10	0%	2,457	(153)	-6
01.80400	110	Uniform Allowance	1,075	571	(504)	-47%	659	88	13
01.80400	152	Light Duty	-	-	-	0%	-	-	0
01.80400	191	'Less' Line	(50,000)	-	50,000	-100%	(77,941)	(77,941)	100
01.80400	197	Less Line' - Street Recon	(50,000)	-	50,000	-100%	-	-	0
01.80400	202	Office Equipment & Furnishing	12,000	14,154	2,154	18%	9,047	(5,107)	-56
01.80400	206	Tools Operating Equipment	3,500	5,143	1,643	47%	280	(4,863)	1735
01.80400	401	Motor Equipment/Operating Supply	3,000	782	(2,218)	-74%	7,480	6,698	90
01.80400	402	Motor Equipment Repair Supplies	10,000	2,743	(7,257)	-73%	-	(2,743)	-100
01.80400	403	Office Supply	4,200	4,199	(1)	0%	3,685	(514)	-14
01.80400	405	Functional Operating Supply & Expense	6,000	1,622	(4,378)	-73%	5,029	3,407	68
01.80400	407	Equipment Repair				-54%			-115



		Expense	4,250	1,944	(2,306)		905	(1,039)	
01.80400	408	Uniform Allowance - Pol, Fire, Mech	2,000	944	(1,056)	-53%	-	(944)	-100%
01.80400	415	Rental, Prof. & Contract Service	80,000	85,626	5,626	7%	75,338	(10,288)	-14%
01.80400	416	Travel, Training & Development	14,000	14,081	81	1%	7,054	(7,027)	-100%
		<b>Engineering - Division of Technical Services</b>	<b>1,133,040</b>	<b>1,048,857</b>	<b>(84,183)</b>	<b>-7%</b>	<b>966,897</b>	<b>(81,959)</b>	<b>-8%</b>
01.81600	101	Salaries - F/T Bi-Weekly	99,190	100,043	853	1%	98,713	(1,330)	-1%
01.81600	102	Wages - F/T Weekly	2,392,709	2,254,317	(138,392)	-6%	2,374,599	120,282	5%
01.81600	103	Temporary Services - P/T	-	358	358	100%	992	634	64%
01.81600	104	Overtime/Wages	186,772	117,266	(69,507)	-37%	175,979	58,714	33%
01.81600	110	Uniform Allowance	17,675	15,899	(1,776)	-10%	16,771	872	5%
01.81600	152	Light Duty	-	36,417	36,417	100%	18,125	(18,291)	-101%
01.81600	191	'Less' Line	(31,500)	(12,248)	19,252	-61%	(38,058)	(25,810)	68%
01.81600	202	Office Equipment & Furnishing	1,600	472	(1,128)	-71%	1,717	1,245	73%
01.81600	206	Tools Operating Equipment	-	-	-	0%	-	-	0%
01.81600	403	Office Supply	500	199	(302)	-60%	-	(199)	-100%
01.81600	405	Functional Operating Supply & Expense	13,400	11,371	(2,029)	-15%	11,274	(97)	-1%
01.81600	408	Uniform Allowance - Pol, Fire, Mech	32,543	31,089	(1,454)	-4%	26,017	(5,072)	-19%
01.81600	415	Rental, Prof. & Contract Service	2,800,648	2,701,348	(99,300)	-4%	2,697,224	(4,125)	0%
01.81600	416	Travel, Training & Development	1,400	426	(974)	-70%	323	(103)	-32%
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	(2,101)	(2,360)	(259)	12%	(2,342)	19	-1%
		<b>DPW - Div of Waste Coll, Recycling &amp; Disposal</b>	<b>5,514,836</b>	<b>5,254,596</b>	<b>(260,240)</b>	<b>-5%</b>	<b>5,381,334</b>	<b>126,738</b>	<b>2%</b>
01.81700	101	Salaries - F/T Bi-Weekly	53,818	19,965	(33,853)	-63%	37,654	17,689	47%
01.81700	102	Wages - F/T- Weekly				3%			-4%

			747,071	767,583	20,512		736,111	(31,471)	
01.81700	103	Temporary Services - P/T	-	-	-	0%	640	640	100
01.81700	104	Overtime/Wages	175,000	151,272	(23,728)	-14%	158,978	7,705	5
01.81700	110	Uniform Allowance	7,835	8,224	389	5%	7,021	(1,203)	-17
01.81700	152	Light Duty	-	1,384	1,384	100%	605	(779)	-129
01.81700	191	'Less' Line	(550,592)	-	550,592	-100%	(1,314)	(1,314)	100
01.81700	193	'Less' Line	(166,895)	(103,956)	62,939	-38%	(114,749)	(10,793)	9
01.81700	202	Office Equipment & Furnishing	7,400	7,396	(4)	0%	604	(6,792)	1124
01.81700	206	Tools Operating Equipment	750	152	(598)	-80%	267	115	43
01.81700	402	Motor Equipment Repair Supplies	-	26	26	100%	-	(26)	-100
01.81700	405	Functional Operating Supply & Expense	42,125	40,933	(1,192)	-3%	40,419	(513)	-1
01.81700	407	Equipment Repair Expense	500	-	(500)	-100%	445	445	100
01.81700	408	Uniform Allowance - Pol, Fire, Mech	7,355	7,172	(183)	-2%	6,845	(327)	-5
01.81700	415	Rental, Prof. & Contract Service	142,620	85,388	(57,232)	-40%	95,404	10,016	10
01.81700	416	Travel, Training & Development	2,340	-	(2,340)	-100%	-	-	0
		<b>DPW - Division of Street Cleaning</b>	<b>469,327</b>	<b>985,539</b>	<b>516,212</b>	<b>110%</b>	<b>968,931</b>	<b>(16,609)</b>	<b>-2</b>
01.81800	101	Salaries - F/T Bi-Weekly	205,760	118,569	(87,191)	-42%	75,473	(43,096)	-57
01.81800	102	Wages - F/T - Weekly	750,205	859,770	109,565	15%	888,320	28,549	3
01.81800	103	Temporary Services - P/T	-	31,984	31,984	100%	13,939	(18,045)	-129
01.81800	104	Overtime/Wages	175,000	203,265	28,265	16%	202,119	(1,145)	-1
01.81800	108	Tool Allowance	-	-	-	0%	200	200	100
01.81800	110	Uniform Allowance	5,570	4,924	(646)	-12%	5,056	132	3
01.81800	152	Light Duty	-	-	-	0%	-	-	0
01.81800	191	'Less' Line	(190,000)	(209,373)	(19,373)	10%	(188,494)	20,879	-11
01.81800	202	Office Equipment & Furnishings	4,000	3,169	(831)	-21%	3,683	514	14

01.81800	206	Tools Operating Equipment	5,000	1,302	(3,698)	-74%	1,634	331	20
01.81800	405	Functional Operating Supply & Expense	414,025	323,792	(90,233)	-22%	374,071	50,280	13
01.81800	407	Equipment Repair Expense	750	-	(750)	-100%	404	404	100
01.81800	408	Uniform Allowance - Pol, Fire, Mech	3,665	2,349	(1,316)	-36%	1,621	(728)	-45
01.81800	411	Utilities	4,400,000	4,549,241	149,241	3%	4,567,872	18,632	0
01.81800	415	Rental, Prof. & Contract Service	2,263,150	2,119,262	(143,888)	-6%	2,272,228	152,965	7
01.81800	416	Travel, Training & Development	2,770	1,501	(1,269)	-46%	54	(1,447)	2689
01.81800	430	Payments to Other Governments	27,330	17,537	(9,793)	-36%	13,000	(4,537)	-35
01.81800	491	Reimbursement Other Fund	-	(4,531)	(4,531)	100%	(10,259)	(5,728)	56
		<b>DPW - Division of Transportation</b>	<b>8,067,225</b>	<b>8,022,762</b>	<b>(44,463)</b>	<b>-1%</b>	<b>8,220,922</b>	<b>198,161</b>	<b>2%</b>
<b>General Fund Total</b>			<b>100,890,394</b>	<b>105,783,355</b>	<b>4,892,961</b>	<b>5%</b>	<b>101,828,537</b>	<b>(3,954,818)</b>	<b>-4%</b>

NOTE: The Fiscal Year 2005 figures were taken from the ACS Expenditure Guideline Analysis Report and successfully traced back to the 2004-2005 Authorized Budget Book to verify the Budgeted FY 2005 Expenditures. 2006-2007 Authorized Budget Book to verify the Actual FY 2005 Expenditures.

\* The budgeted figures for the fiscal year represent the

NOTE: Common Council approved budget figures.



**SYRACUSE CITY SCHOOL DISTRICT**  
**ACTUAL EXPENDITURE RECONCILIATIONS**

Analytic  
Fiscal

Actual Expenditure Recon

Purpose: To reconcile actual expenditure figures  
to both the City's ACS Acct'g System and the finalized 2004-2005

General Ledger Budget Number			
A	<b>10100</b>	198	STIPEN
A	10100	401	BOARD
		402	Confere
A	10100	407	CONSU
A	10100	428	ADVER
A	10100	443	LEGAL
A	10100	445	CONTR
A	10100	456	PROFE
A	10100	475	TRAVE
A	10100	501	OFFICE
S	10100	501	OFFICE
A	10100	503	PUBLIC
A	10100	552	FOOD
A	10100	801	STATE
A	10100	803	SOCIAL
A	10100	804	WORK
A	10100	805	MEDIC
A	10100	806	DENTA
A	10100	809	MEDIC
A	10100	811	UNEMP
A	10100	816	VISION
			<b>Board</b>

A	10400	180	CLERIC
A	10400	434	NON-IN
A	10400	474	IN-DIST
		475	Travel
A	10400	801	STATE
A	10400	803	SOCIAL
A	10400	804	WORK
A	10400	805	MEDIC.
A	10400	806	DENTA
A	10400	809	MEDIC.
A	10400	811	UNEMP
A	10400	816	VISION
			<b>District</b>
		<b>Board of Education</b>	
A	12400	100	SUPER
A	12400	104	ADMIN
A	12400	150	CERTIF
A	12400	180	CLERIC
A	12400	182	OVERT
A	12400	185	EXTEN
A	12400	198	STIPEN
A	12400	423	MISC IN
A	12400	434	NON-IN
A	12400	445	CONTR
A	12400	456	PROFE
A	12400	475	TRAVE

A	12400	501	OFFICE
A	12400	503	PUBLIC
A	12400	509	ATTEN
A	12400	528	PAPER
A	12400	552	FOOD
A	12400	801	STATE
A	12400	802	TEACH
A	12400	803	SOCIAL
A	12400	804	WORK
A	12400	805	MEDIC
A	12400	806	DENTA
A	12400	809	MEDIC
A	12400	811	UNEMP
A	12400	816	VISION
			<b>Chief S</b>
A	<b>12411</b>	150	CERTIF
A	12411	160	SUPPO
A	12411	180	CLERIC
A	12411	198	STIPEN
A	12411	407	CONSU
		411	In Servi
		416	Equipm
		428	Advertis
A	12411	434	NON-IN
A	12411	441	PRINTI
		445	Contra
		456	Profess
		474	In Distri



		475	Travel
		500	Instruct
A	12411	501	OFFICE
S	12411	501	OFFICE
A	12411	503	PUBLIC
A	12411	543	MISCE
S	12411	543	MISCE
A	12411	552	FOOD
		595	Print &
A	12411	801	STATE
A	12411	802	TEACH
A	12411	803	SOCIAL
A	12411	804	WORK
A	12411	805	MEDIC
A	12411	806	DENTA
A	12411	809	MEDIC
A	12411	811	UNEMP
A	12411	816	VISION
			<b>Comm Relatio</b>
A	<b>12412</b>	102	ASSIST
		121	Security
A	12412	180	CLERIC
A	12412	198	STIPEN
A	12412	501	OFFICE
A	12412	801	STATE
A	12412	802	TEACH
A	12412	803	SOCIAL

A	12412	804	WORKI
A	12412	805	MEDIC.
A	12412	806	DENTA
A	12412	809	MEDIC.
A	12412	811	UNEMP
A	12412	816	VISION
			<b>Support</b>
		<b>Central Administration</b>	
A	<b>13000</b>	102	ASSIST
A	13000	180	CLERIC
A	13000	198	STIPEN
A	13000	418	FINANC
A	13000	434	NON-IN
A	13000	445	CONTR
A	13000	475	TRAVE
A	13000	501	OFFICE
S	13000	501	OFFICE
		519	Comput
A	13000	801	STATE
A	13000	802	TEACH
A	13000	803	SOCIAL
A	13000	804	WORKI
A	13000	805	MEDIC.
A	13000	806	DENTA
A	13000	809	MEDIC.
A	13000	811	UNEMP
A	13000	816	VISION

			Busine
A	<b>13100</b>	103	DIREC
A	13100	104	ADMIN
A	13100	109	ASSIST
A	13100	137	COORD
A	13100	160	SUPPO
A	13100	180	CLERIC
A	13100	182	OVERT
A	13100	198	STIPEN
A	13100	201	NON-IN
A	13100	428	ADVER
A	13100	445	CONTR
A	13100	456	PROFE
A	13100	475	TRAVE
A	13100	484	BOCES
A	13100	501	OFFICE
S	13100	501	OFFICE
		503	Publica
A	13100	519	COMPU
A	13100	801	STATE
A	13100	802	TEACH
A	13100	803	SOCIAL
A	13100	804	WORK
A	13100	805	MEDIC.
A	13100	806	DENTA
A	13100	809	MEDIC.
A	13100	811	UNEMP

A	13100	816	VISION
			<b>Budget</b>
A	<b>13105</b>	104	ADMIN
A	13105	160	SUPPO
A	13105	180	CLERIC
A	13105	181	EXTEN
A	13105	182	OVERT
		198	Stipend
A	13105	201	NON-IN
A	13105	434	NON-IN
A	13105	445	CONTR
A	13105	473	POSTA
A	13105	475	TRAVE
A	13105	501	OFFICE
S	13105	501	OFFICE
A	13105	519	COMPU
A	13105	801	STATE
A	13105	802	TEACH
A	13105	803	SOCIAL
A	13105	804	WORK
A	13105	805	MEDIC.
A	13105	806	DENTA
A	13105	809	MEDIC.
A	13105	811	UNEMP
A	13105	816	VISION
			<b>Financ</b>
A	<b>13106</b>	102	ASSIST
A	13106	104	ADMIN

A	13106	137	COORD
A	13106	160	SUPPO
A	13106	180	CLERIC
	<b>13106</b>	198	Stipend
A	13106	407	CONSU
A	13106	434	NON-IN
		501	Office S
A	13106	801	STATE
A	13106	802	TEACH
A	13106	803	SOCIAL
A	13106	804	WORKE
A	13106	805	MEDIC.
A	13106	806	DENTA
A	13106	809	MEDIC.
A	13106	811	UNEMP
A	13106	816	VISION
			<b>Develo</b>
A	<b>13110</b>	160	SUPPO
A	13110	180	CLERIC
A	13110	182	OVERT
A	13110	192	EXTRA
A	13110	206	COMPU
A	13110	434	NON-IN
A	13110	501	OFFICE
S	13110	501	OFFICE
A	13110	801	STATE
A	13110	803	SOCIAL

A	13110	804	WORK
A	13110	805	MEDIC
A	13110	806	DENTA
A	13110	809	MEDIC
A	13110	811	UNEMP
A	13110	816	VISION
			<b>Payroll</b>
A	<b>13150</b>	160	SUPPO
A	13150	180	CLERIC
		434	Non-Ins
A	13150	501	OFFICE
A	13150	801	STATE
A	13150	803	SOCIAL
A	13150	804	WORK
A	13150	805	MEDIC
A	13150	806	DENTA
A	13150	809	MEDIC
A	13150	811	UNEMP
A	13150	816	VISION
			<b>Benefit</b>
A	<b>13200</b>	163	INTERN
		180	Clarical
A	13200	182	OVERT
A	13200	418	FINANC
		442	Auditing
		474	In-Distri
A	13200	475	TRAVE
A	13200	501	OFFICE

A	13200	801	STATE
A	13200	803	SOCIAL
A	13200	804	WORKI
A	13200	805	MEDIC.
A	13200	806	DENTA
A	13200	809	MEDIC.
A	13200	811	UNEMP
A	13200	816	VISION
			<b>Auditing</b>
A	<b>13450</b>	162	PURCH
A	13450	180	CLERIC
A	13450	428	ADVER
A	13450	441	PRINTI
A	13450	456	PROFE
A	13450	501	OFFICE
S	13450	501	OFFICE
		503	Publica
		595	Printing
A	13450	801	STATE
A	13450	803	SOCIAL
A	13450	804	WORKI
A	13450	805	MEDIC.
A	13450	806	DENTA
A	13450	809	MEDIC.
A	13450	811	UNEMP
A	13450	816	VISION
			<b>School</b>

		Finance	
A	14200	180	CLERIC
A	14200	196	STAFF
A	14200	200	NON-IM
A	14200	443	LEGAL
		443	Legal S
A	14200	456	PROFE
A	14200	475	TRAVE
A	14200	501	OFFICE
A	14200	503	PUBLIC
A	14200	543	MISCE
A	14200	801	STATE
A	14200	803	SOCIAL
A	14200	804	WORK
A	14200	805	MEDIC.
A	14200	806	DENTA
A	14200	809	MEDIC.
A	14200	811	UNEMP
A	14200	816	VISION
			Legal S
A	14300	103	DIREC
A	14300	109	ASSIST
A	14300	137	COORD
A	14300	150	CERTIF
A	14300	160	SUPPO
A	14300	180	CLERIC
A	14300	181	EXTEN



A	14300	182	OVERT
A	14300	185	EXTEN
A	14300	198	STIPEN
		201	Non-Ins
A	14300	407	CONSU
A	14300	428	ADVER
A	14300	434	NON-IN
		441	Printing
A	14300	444	UNEMP
		445	Contract
		474	In Distri
A	14300	481	CAREE
A	14300	501	OFFICE
		503	Publica
		595	Printing
A	14300	801	STATE
A	14300	802	TEACH
A	14300	803	SOCIAL
A	14300	804	WORK
A	14300	805	MEDIC.
A	14300	806	DENTA
A	14300	809	MEDIC.
A	14300	811	UNEMP
A	14300	816	VISION
			<b>Person</b>
A	<b>14310</b>	150	CERTIF
A	14310	802	TEACH

A	14310	803	SOCIAL
A	14310	804	WORK
A	14310	805	MEDIC.
A	14310	806	DENTA
A	14310	809	MEDIC.
A	14310	811	UNEMP
A	14310	816	VISION
A	<b>14800</b>	160	SUPPO
		198	Stipend
		501	Office S
A	14800	801	STATE
A	14800	803	SOCIAL
A	14800	804	WORK
A	14800	809	MEDIC.
A	14800	811	UNEMP
A	14800	816	VISION
			<b>Public</b>
		<b>Staff</b>	
A	<b>16200</b>	112	MAINT
A	16200	143	DRIVER
A	16200	160	SUPPO
A	16200	164	CUSTO
A	16200	165	CUSTO
A	16200	166	CUSTO
A	16200	167	SEASO
A	16200	168	LABOR

A	16200	180	CLERIC
A	16200	182	OVERT
A	16200	194	AUTOM
A	16200	296	MAINT
A	16200	407	CONSU
S	16200	407	CONSU
Y	16200	407	CONSU
S	16200	420	IN SER
A	16200	431	LAND/E
A	16200	434	NON-IN
A	16200	445	CONTR
S	16200	445	CONTR
A	16200	447	CARTA
A	16200	452	TELEPH
A	16200	453	CELLU
S	16200	453	CELLU
A	16200	454	ELECT
S	16200	454	ELECT
A	16200	456	PROFE
A	16200	461	AUTO/
S	16200	461	AUTO/
A	16200	465	EQUIP
A	16200	473	POSTA
A	16200	474	IN-DIST
A	16200	475	TRAVE
A	16200	479	MAINT
S	16200	479	MAINT

A	16200	501	OFFICE
S	16200	501	OFFICE
A	16200	525	FIELD M
S	16200	525	FIELD M
A	16200	573	CUSTO
S	16200	573	CUSTO
A	16200	576	REPAIR
S	16200	576	REPAIR
		595	Printing
A	16200	597	ASBES
S	16200	597	ASBES
A	16200	801	STATE
A	16200	802	TEACH
A	16200	803	SOCIAL
A	16200	804	WORKI
A	16200	805	MEDIC
A	16200	806	DENTA
A	16200	809	MEDIC
A	16200	811	UNEMP
A	16200	816	VISION
			<b>Contra</b>
A	<b>16210</b>	112	MAINT
A	16210	169	TRADE
A	16210	182	OVERT
A	16210	296	MAINT
S	16210	296	MAINT
A	16210	445	CONTR
A	16210	451	SECUR

		454	Electric
A	16210	465	EQUIP
A	16210	474	IN-DIST
A	16210	550	NON C.
S	16210	550	NON C.
A	16210	575	GAS &
A	16210	576	REPAIR
A	16210	585	PLASTI
S	16210	585	PLASTI
A	16210	586	ELECT
S	16210	586	ELECT
A	16210	587	SHEET
S	16210	587	SHEET
A	16210	589	STEAM
S	16210	589	STEAM
A	16210	590	PLUMB
S	16210	590	PLUMB
A	16210	591	CARPE
S	16210	591	CARPE
A	16210	592	PAINTI
S	16210	593	SECUR
A	16210	594	MASON
S	16210	594	MASON
A	16210	599	CAPITA
S	16210	599	CAPITA
A	16210	801	STATE
A	16210	803	SOCIAL

A	16210	804	WORKI
A	16210	805	MEDIC.
A	16210	806	DENTA
A	16210	809	MEDIC.
A	16210	811	UNEMP
A	16210	816	VISION
			<b>Mainten</b>
A	<b>16500</b>	143	DRIVER
A	16500	160	SUPPO
A	16500	180	CLERIC
A	16500	182	OVERT
A	16500	200	NON-IN
A	16500	201	NON-IN
A	16500	434	NON-IN
		445	Contract
A	16500	447	CARTA
A	16500	451	SECUR
A	16500	465	EQUIP
		474	In Distri
A	16500	479	MAINT
A	16500	501	OFFICE
A	16500	543	MISCE
		550	non Cap
A	16500	576	REPAI
S	16500	576	REPAI
A	16500	801	STATE
A	16500	803	SOCIAL
A	16500	804	WORKI

A	16500	805	MEDIC.
A	16500	806	DENTA
A	16500	809	MEDIC.
A	16500	811	UNEMP
A	16500	816	VISION
			<b>Plant S</b>
A	<b>16700</b>	180	CLERIC
A	16700	182	OVERT
A	16700	201	NON-IN
A	16700	434	NON-IN
A	16700	441	PRINTI
S	16700	441	PRINTI
A	16700	445	CONTR
A	16700	465	EQUIP
A	16700	479	MAINT
A	16700	507	PAPER
S	16700	507	PAPER
A	16700	801	STATE
A	16700	803	SOCIAL
A	16700	804	WORK
A	16700	805	MEDIC.
A	16700	806	DENTA
A	16700	809	MEDIC.
A	16700	811	UNEMP
A	16700	816	VISION
			<b>Central</b>
A	<b>16710</b>	433	METER

A	16710	473	POSTA
			<b>Contra</b>
A	<b>16800</b>	143	DRIVER
A	16800	160	SUPPO
A	16800	174	PROGR
A	16800	180	CLERIC
A	16800	182	OVERT
A	16800	200	NON-IN
S	16800	200	NON-IN
S	16800	420	IN SER
A	16800	445	CONTR
S	16800	445	CONTR
		452	Teleph
A	16800	474	IN-DIST
A	16800	475	TRAVE
A	16800	479	MAINT
A	16800	501	OFFICE
S	16800	501	OFFICE
A	16800	519	COMPU
A	16800	520	COMPU
A	16800	801	STATE
A	16800	803	SOCIAL
A	16800	804	WORK
A	16800	805	MEDIC
A	16800	806	DENTA
A	16800	809	MEDIC
A	16800	811	UNEMP
A	16800	816	VISION



			<b>Central</b>
A	<b>16801</b>	168	LABOR
		174	Program
A	16801	178	ELECT
A	16801	199	UNDES
A	16801	474	IN-DIST
S	16801	520	COMPU
A	16801	576	REPAIR
S	16801	576	REPAIR
A	16801	801	STATE
A	16801	803	SOCIAL
A	16801	804	WORK
A	16801	805	MEDIC.
A	16801	806	DENTA
A	16801	809	MEDIC.
A	16801	811	UNEMP
A	16801	816	VISION
			<b>Techni</b>
		<b>Central Services</b>	
A	<b>19100</b>	421	FIRE IN
A	19100	423	MISC IN
A	19100	424	AUTO/
		425	Faithful
A	19100	426	BOILER
			<b>Contra</b>
A	<b>19300</b>	427	JUDGM

			<b>Judgm</b>
A	<b>19640</b>	494	TAX RC
			<b>Refund</b>
A	<b>19890</b>	952	Prov for
			<b>Unclas Approp</b>
		<b>Special Items</b>	
A	<b>20100</b>	102	ASSIST
A	20100	103	DIREC
A	20100	137	COORD
A	20100	180	CLERIC
A	20100	198	STIPEN
		431	Land / E
A	20100	434	NON-IN
A	20100	445	CONTR
A	20100	456	PROFE
A	20100	474	IN-DIST
A	20100	475	TRAVE
A	20100	501	OFFICE
		503	Publica
		552	Food S
A	20100	801	STATE
A	20100	802	TEACH
A	20100	803	SOCIAL
A	20100	804	WORK
A	20100	805	MEDIC
A	20100	806	DENTA
A	20100	809	MEDIC

A	20100	811	UNEMP
A	20100	816	VISION
			<b>Instruc</b>
A	<b>20101</b>	103	DIREC
A	20101	104	ADMIN
A	20101	179	HEARIN
A	20101	180	CLERIC
A	20101	198	STIPEN
S	20101	501	OFFICE
A	20101	801	STATE
A	20101	802	TEACH
A	20101	803	SOCIAL
A	20101	804	WORK
A	20101	805	MEDIC
A	20101	806	DENTA
A	20101	809	MEDIC
A	20101	811	UNEMP
A	20101	816	VISION
			<b>Area O</b>
A	<b>20160</b>	103	DIREC
A	20160	109	ASSIST
		150	Certifie
A	20160	180	CLERIC
A	20160	198	STIPEN
A	20160	434	NON-IN
S	20160	434	NON-IN
		441	Printing

A	20160	474	IN-DIST
A	20160	501	OFFICE
A	20160	801	STATE
A	20160	802	TEACH
A	20160	803	SOCIAL
A	20160	804	WORKI
A	20160	805	MEDIC.
A	20160	806	DENTA
A	20160	809	MEDIC.
A	20160	811	UNEMP
A	20160	816	VISION
			<b>Superv</b>
A	<b>20200</b>	101	DEPUT
		102	Asst. S
A	20200	103	DIREC
A	20200	104	ADMIN
A	20200	137	COORD
A	20200	140	SUBST
A	20200	149	PRINCI
A	20200	150	CERTIF
A	20200	151	PRINCI
A	20200	152	PRINCI
A	20200	153	VICE-P
A	20200	179	HEARIN
A	20200	180	CLERIC
A	20200	181	EXTEN
A	20200	192	EXTRA
A	20200	198	STIPEN

A	20200	414	COMM
S	20200	414	COMM
A	20200	431	LAND/E
A	20200	434	NON-IN
S	20200	434	NON-IN
A	20200	474	IN-DIST
A	20200	475	TRAVE
S	20200	475	TRAVE
A	20200	501	OFFICE
S	20200	501	OFFICE
A	20200	503	PUBLIC
		552	Food S
A	20200	801	STATE
A	20200	802	TEACH
A	20200	803	SOCIAL
A	20200	804	WORK
A	20200	805	MEDIC
A	20200	806	DENTA
A	20200	809	MEDIC
A	20200	811	UNEMP
A	20200	816	VISION
			<b>Superv</b>
A	<b>20300</b>	103	DIREC
		104	Adminis
A	20300	137	COORD
A	20300	140	SUBST
A	20300	180	CLERIC

A	20300	185	EXTEN
A	20300	198	STIPEN
		434	Non-ins
A	20300	445	CONTR
A	20300	472	FIELD T
		474	IN-DIST
A	20300	500	INSTRU
A	20300	501	OFFICE
		543	Misc. su
A	20300	801	STATE
A	20300	802	TEACH
A	20300	803	SOCIAL
A	20300	804	WORK
A	20300	805	MEDIC
A	20300	806	DENTA
A	20300	809	MEDIC
A	20300	811	UNEMP
A	20300	816	VISION
			<b>Pupil S</b>
A	<b>20400</b>	113	PRINCI
A	20400	137	COORD
A	20400	802	TEACH
A	20400	803	SOCIAL
A	20400	804	WORK
A	20400	809	MEDIC
			<b>Superv</b>
A	<b>20650</b>	103	DIREC
		132	Teache

A	20650	150	CERTIF
A	20650	160	SUPPO
A	20650	180	CLERIC
A	20650	198	STIPEN
A	20650	434	NON-IN
A	20650	475	TRAVE
S	20650	475	TRAVE
A	20650	484	BOCES
A	20650	501	OFFICE
A	20650	801	STATE
A	20650	802	TEACH
A	20650	803	SOCIAL
A	20650	804	WORKI
A	20650	805	MEDIC
A	20650	806	DENTA
A	20650	809	MEDIC
A	20650	811	UNEMP
A	20650	816	VISION
			<b>Info Sy</b>
A	<b>20700</b>	109	ASSIST
A	20700	117	STAFF
A	20700	180	CLERIC
		198	Stipend
A	20700	500	INSTRU
A	20700	802	TEACH
A	20700	803	SOCIAL
A	20700	804	WORKI

A	20700	805	MEDIC.
A	20700	806	DENTA
A	20700	809	MEDIC.
A	20700	811	UNEMP
A	20700	816	VISION
			In-Serv
		<b>Instructional Admin and Improv</b>	
A	<b>21100</b>	110	KINDER
A	21100	111	SABBA
A	21100	117	STAFF
A	21100	120	TEACH
A	21100	121	SECUR
A	21100	130	TEACH
A	21100	132	TEACH
A	21100	135	TEACH
A	21100	140	SUBST
A	21100	145	LONG T
A	21100	150	CERTIF
A	21100	160	SUPPO
A	21100	170	SCHOC
A	21100	177	HOMEE
		180	Clrical
		181	Extensi
A	21100	182	OVERT
A	21100	185	EXTEN
A	21100	200	NON-IN
		201	Non-Ins



A	21100	202	INSTRU
S	21100	202	INSTRU
A	21100	206	COMPU
A	21100	224	FURNIT
		407	Consult
		409	Mini Gr
A	21100	434	NON-IN
A	21100	445	CONTR
A	21100	446	TUITIO
A	21100	451	SECUR
		452	Teleph
A	21100	456	PROFE
A	21100	464	EDUCA
A	21100	465	EQUIP
S	21100	465	EQUIP
A	21100	472	FIELD T
A	21100	473	POSTA
A	21100	474	IN-DIST
A	21100	475	TRAVE
A	21100	476	STUDE
		479	Mainten
A	21100	480	TEXTB
A	21100	484	BOCES
A	21100	500	INSTRU
S	21100	500	INSTRU
A	21100	501	OFFICE
A	21100	502	MEDIC

A	21100	503	PUBLIC
A	21100	514	LIBRAR
A	21100	519	COMPU
A	21100	520	COMPU
A	21100	543	MISCE
A	21100	550	NON C.
A	21100	551	FILMS
A	21100	567	RIF BO
A	21100	599	CAPITA
A	21100	801	STATE
A	21100	802	TEACH
A	21100	803	SOCIAL
A	21100	804	WORK
A	21100	805	MEDIC.
A	21100	806	DENTA
A	21100	809	MEDIC.
A	21100	811	UNEMP
A	21100	816	VISION
			<b>Regula</b>
A	<b>21120</b>	120	TEACH
A	21120	202	INSTRU
A	21120	484	BOCES
A	21120	500	INSTRU
S	21120	500	INSTRU
A	21120	550	NON C.
A	21120	802	TEACH
A	21120	803	SOCIAL
A	21120	804	WORK

A	21120	806	DENTA
A	21120	809	MEDIC.
A	21120	811	UNEMP
A	21120	816	VISION
			<b>Inquiry</b>
A	<b>21130</b>	120	TEACH
A	21130	130	TEACH
A	21130	132	TEACH
A	21130	135	TEACH
A	21130	140	SUBST
A	21130	150	CERTIF
A	21130	180	CLERIC
A	21130	183	GUIDA
A	21130	185	EXTEN
A	21130	801	STATE
A	21130	802	TEACH
A	21130	803	SOCIAL
A	21130	804	WORK
A	21130	805	MEDIC.
A	21130	806	DENTA
A	21130	809	MEDIC.
A	21130	811	UNEMP
A	21130	816	VISION
			<b>Altern</b>
A	<b>21180</b>	114	SUPER
A	21180	120	TEACH
A	21180	130	TEACH

A	21180	132	TEACH
A	21180	135	TEACH
A	21180	202	INSTRU
S	21180	202	INSTRU
A	21180	474	IN-DIST
A	21180	500	INSTRU
S	21180	500	INSTRU
A	21180	550	NON C.
A	21180	801	STATE
A	21180	802	TEACH
A	21180	803	SOCIAL
A	21180	804	WORKI
A	21180	805	MEDIC.
A	21180	806	DENTA
A	21180	809	MEDIC.
A	21180	811	UNEMP
A	21180	816	VISION
			Physic
		<b>Teaching Regular School</b>	
A	<b>22500</b>	120	TEACH
A	22500	122	THERA
A	22500	128	SPEEC
A	22500	130	TEACH
A	22500	132	TEACH
A	22500	133	OCC/PI
A	22500	135	TEACH
A	22500	140	SUBST

A	22500	144	SCHOO
A	22500	145	LONG T
A	22500	150	CERTIF
A	22500	151	PRINCE
A	22500	154	PSYCH
A	22500	175	NURSE
A	22500	177	HOMEE
A	22500	180	CLERIC
A	22500	185	EXTEN
A	22500	191	GUID. C
A	22500	198	STIPEN
A	22500	202	INSTRU
S	22500	202	INSTRU
A	22500	407	CONSU
S	22500	407	CONSU
A	22500	416	EQUIP
A	22500	428	ADVER
		443	Legal S
A	22500	446	TUITIO
A	22500	449	FEES/II
A	22500	456	PROFE
A	22500	465	EQUIP
A	22500	466	CONTR
		468	Centro
A	22500	474	IN-DIST
A	22500	475	TRAVE
A	22500	484	BOCES

A	22500	500	INSTRU
S	22500	500	INSTRU
A	22500	505	SUPPL
A	22500	558	FOSTE
A	22500	801	STATE
A	22500	802	TEACH
A	22500	803	SOCIAL
A	22500	804	WORK
A	22500	805	MEDIC.
A	22500	806	DENTA
A	22500	809	MEDIC.
A	22500	811	UNEMP
A	22500	816	VISION
			<b>Spec E</b>
A	<b>22800</b>	132	TEACH
A	22800	135	TEACH
A	22800	145	LONG T
A	22800	150	CERTIF
		180	Clrical
A	22800	185	EXTEN
A	22800	198	STIPEN
A	22800	206	COMPU
A	22800	214	OCCUP
A	22800	445	CONTR
A	22800	465	EQUIP
A	22800	479	MAINT
A	22800	500	INSTRU
S	22800	500	INSTRU

A	22800	519	COMPU
A	22800	550	NON C.
		801	State R
A	22800	802	TEACH
A	22800	803	SOCIAL
A	22800	804	WORKI
A	22800	805	MEDIC.
A	22800	806	DENTA
A	22800	809	MEDIC.
A	22800	811	UNEMP
A	22800	816	VISION
			<b>Occup</b>
		<b>Teaching Apportionment Program School</b>	
A	<b>23100</b>	160	SUPPO
A	23100	803	SOCIAL
A	23100	804	WORKI
A	23100	809	MEDIC.
A	23100	811	UNEMP
			<b>Contini</b>
		134	Media S
A	<b>23200</b>	135	TEACH
A	23200	140	SUBST
A	23200	170	SCHOC
A	23200	175	NURSE
A	23200	180	CLERIC
A	23200	185	EXTEN

A	23200	416	EQUIP
A	23200	445	CONTR
		461	Auto Tr
A	23200	500	INSTRU
		575	Gas & C
A	23200	801	STATE
A	23200	802	TEACH
A	23200	803	SOCIAL
A	23200	804	WORK
A	23200	805	MEDIC.
A	23200	806	DENTA
A	23200	809	MEDIC.
A	23200	811	UNEMP
A	23200	816	VISION
			<b>Summe</b>
		<b>Teaching Special Schools</b>	
A	<b>26100</b>	134	MEDIA
A	26100	434	NON-IN
A	26100	484	BOCES
A	26100	500	INSTRU
S	26100	500	INSTRU
Y	26100	500	INSTRU
A	26100	503	PUBLIC
S	26100	503	PUBLIC
A	26100	513	REFER
S	26100	513	REFER
A	26100	514	LIBRAF



S	26100	514	LIBRAR
A	26100	515	AV SUP
A	26100	516	PROF.
A	26100	550	NON C.
S	26100	550	NON C.
A	26100	551	FILMS
A	26100	802	TEACH
A	26100	803	SOCIAL
A	26100	804	WORK
A	26100	805	MEDIC.
A	26100	806	DENTA
A	26100	809	MEDIC.
A	26100	811	UNEMP
A	26100	816	VISION
			<b>Sch Lib</b>
A	<b>26300</b>	109	ASSIST
A	26300	137	COORD
		150	Certifie
A	26300	180	CLERIC
A	26300	198	STIPEN
A	26300	221	COMPU
S	26300	221	COMPU
A	26300	452	TELEPH
S	26300	465	EQUIP
A	26300	519	COMPU
S	26300	519	COMPU
A	26300	520	COMPU

A	26300	801	STATE
A	26300	802	TEACH
A	26300	803	SOCIAL
A	26300	804	WORK
A	26300	805	MEDIC
A	26300	806	DENTA
A	26300	809	MEDIC
A	26300	811	UNEMP
A	26300	816	VISION
			<b>Compu</b>
		<b>Instructional Schools</b>	
A	<b>28050</b>	132	TEACH
A	28050	136	ATTEN
A	28050	180	CLERIC
		185	Extensi
A	28050	474	IN-DIST
A	28050	501	OFFICE
A	28050	801	STATE
A	28050	802	TEACH
A	28050	803	SOCIAL
A	28050	804	WORK
A	28050	805	MEDIC
A	28050	806	DENTA
A	28050	809	MEDIC
A	28050	811	UNEMP
A	28050	816	VISION
			<b>Attend</b>

A	<b>28100</b>	180	CLERIC
A	28100	183	GUIDAN
		185	Extensi
A	28100	191	GUID. C
A	28100	202	INSTRU
A	28100	431	LAND/E
A	28100	445	CONTR
		456	Profess
		464	Educati
A	28100	500	INSTRU
S	28100	500	INSTRU
		501	Office S
A	28100	543	MISCE
		552	Food S
A	28100	801	STATE
A	28100	802	TEACH
A	28100	803	SOCIAL
A	28100	804	WORK
A	28100	805	MEDIC.
A	28100	806	DENTA
A	28100	809	MEDIC.
A	28100	811	UNEMP
A	28100	816	VISION
			<b>Guidan</b>
A	<b>28150</b>	103	DIREC
A	28150	105	PERSO
A	28150	116	AUDIO

A	28150	118	PHYSIC
A	28150	140	SUBST
A	28150	144	SCHOO
A	28150	175	NURSE
A	28150	180	CLERIC
A	28150	181	EXTEN
		182	Overtim
A	28150	185	EXTEN
		198	Stipend
A	28150	202	INSTRU
A	28150	203	HEALT
A	28150	407	CONSU
A	28150	420	IN SER
A	28150	434	NON-IN
A	28150	445	CONTR
A	28150	453	CELLU
A	28150	456	PROFE
A	28150	462	HEALT
A	28150	465	EQUIP
S	28150	465	EQUIP
A	28150	474	IN-DIST
A	28150	501	OFFICE
A	28150	502	MEDIC.
S	28150	502	MEDIC.
A	28150	503	PUBLIC
A	28150	543	MISCE
A	28150	550	NON C.
A	28150	801	STATE

A	28150	802	TEACH
A	28150	803	SOCIAL
A	28150	804	WORK
A	28150	805	MEDIC.
A	28150	806	DENTA
A	28150	809	MEDIC.
A	28150	811	UNEMP
A	28150	816	VISION
			<b>Health</b>
A	<b>28200</b>	150	CERTIF
A	28200	154	PSYCH
		155	Social V
A	28200	474	IN-DIST
		501	Office S
A	28200	505	SUPPL
S	28200	505	SUPPL
A	28200	802	TEACH
A	28200	803	SOCIAL
A	28200	804	WORK
A	28200	805	MEDIC.
A	28200	806	DENTA
A	28200	809	MEDIC.
A	28200	811	UNEMP
A	28200	816	VISION
			<b>Psycho</b>
A	<b>28250</b>	155	SOCIAL
A	28250	185	EXTEN

A	28250	474	IN-DIST
A	28250	501	OFFICE
A	28250	801	STATE
A	28250	802	TEACH
A	28250	803	SOCIAL
A	28250	804	WORK
A	28250	805	MEDIC.
A	28250	806	DENTA
A	28250	809	MEDIC.
A	28250	811	UNEMP
A	28250	816	VISION
			<b>Social</b>
A	<b>28500</b>	156	EXTRA
A	28500	456	PROFE
A	28500	476	STUDE
A	28500	499	SUPER
A	28500	500	INSTRU
A	28500	801	STATE
A	28500	802	TEACH
A	28500	803	SOCIAL
A	28500	804	WORK
A	28500	809	MEDIC.
A	28500	811	UNEMP
			<b>Co-Cur</b>
A	<b>28510</b>	156	EXTRA
A	28510	185	EXTEN
A	28510	227	INSTRU
A	28510	407	CONSU

A	28510	456	PROFE
A	28510	465	EQUIP
S	28510	465	EQUIP
A	28510	474	IN-DIST
A	28510	475	TRAVE
A	28510	500	INSTRU
S	28510	500	INSTRU
A	28510	550	NON C.
A	28510	802	TEACH
A	28510	803	SOCIAL
A	28510	804	WORK
A	28510	809	MEDIC.
			<b>Instrum</b>
A	<b>28550</b>	175	NURSE
A	28550	182	OVERT
A	28550	184	COACH
A	28550	185	EXTEN
A	28550	216	ATHLE
A	28550	410	PHYSIC
A	28550	428	ADVER
A	28550	437	GAME
S	28550	437	GAME
A	28550	438	ATHLE
S	28550	438	ATHLE
A	28550	451	SECUR
A	28550	456	PROFE
A	28550	465	EQUIP

S	28550	465	EQUIP
A	28550	475	TRAVE
A	28550	476	STUDE
S	28550	476	STUDE
A	28550	477	COACH
A	28550	479	MAINT
A	28550	501	OFFICE
A	28550	526	UNIFOR
S	28550	526	UNIFOR
A	28550	550	NON C.
A	28550	801	STATE
A	28550	802	TEACH
A	28550	803	SOCIAL
A	28550	804	WORK
A	28550	805	MEDIC.
A	28550	806	DENTA
A	28550	809	MEDIC.
A	28550	811	UNEMP
A	28550	816	VISION
			<b>Intersc</b>
			<b>Pupil Services</b>
A	<b>55100</b>	103	DIREC
A	55100	109	ASSIST
A	55100	114	SUPER
A	55100	131	WORK
A	55100	160	SUPPO
A	55100	173	BUS AT



A	55100	180	CLERIC
A	55100	182	OVERT
A	55100	193	SCHOC
A	55100	194	AUTOM
S	55100	201	NON-IN
		420	In-Servi
A	55100	424	AUTO/
		428	Advertis
A	55100	434	NON-IN
A	55100	445	CONTR
A	55100	453	CELLU
A	55100	456	PROFE
A	55100	461	AUTO/
A	55100	465	EQUIP
A	55100	475	TRAVE
A	55100	479	MAINT
A	55100	484	BOCES
A	55100	501	OFFICE
S	55100	501	OFFICE
A	55100	526	UNIFOR
A	55100	543	MISCE
A	55100	550	NON C.
S	55100	550	NON C.
A	55100	575	GAS &
A	55100	576	REPAI
A	55100	578	SAFET
S	55100	578	SAFET

A	55100	801	STATE
A	55100	803	SOCIAL
A	55100	804	WORKI
A	55100	805	MEDIC.
A	55100	806	DENTA
A	55100	809	MEDIC.
A	55100	811	UNEMP
A	55100	816	VISION
			<b>Dist Op</b>
A	<b>55300</b>	165	CUSTO
		452	Telepho
A	55300	454	ELECT
A	55300	801	STATE
A	55300	803	SOCIAL
A	55300	804	WORKI
A	55300	805	MEDIC.
A	55300	806	DENTA
A	55300	809	MEDIC.
A	55300	811	UNEMP
A	55300	816	VISION
			<b>Garage</b>
A	<b>55400</b>	173	BUS AT
		182	Overtim
A	55400	440	CHART
A	55400	457	CONTR
		458	Wheel C
A	55400	459	INTERS
S	55400	459	INTERS

A	55400	460	QUAD I
A	55400	472	FIELD T
S	55400	472	FIELD T
A	55400	476	STUDE
A	55400	484	BOCES
A	55400	801	STATE
		802	Teache
A	55400	803	SOCIAL
A	55400	804	WORKI
A	55400	805	MEDIC.
A	55400	806	DENTA
A	55400	809	MEDIC.
A	55400	811	UNEMP
A	55400	816	VISION
			<b>Contract</b>
A	<b>55500</b>	467	CENTR
A	55500	468	CENTR
			<b>Contract</b>
			<b>Pupil Transportation</b>
A	<b>80700</b>	180	CLERIC
A	80700	434	NON-IN
A	80700	445	CONTR
A	80700	501	OFFICE
A	80700	801	STATE
A	80700	803	SOCIAL
A	80700	804	WORKI

A	80700	805	MEDIC.
A	80700	806	DENTA
A	80700	809	MEDIC.
A	80700	811	UNEMP
A	80700	816	VISION
			Record
		<b>Community Service</b>	
A	<b>90100</b>	801	STATE
			Employ
A	<b>90200</b>	802	TEACH
			Teache
A	<b>90300</b>	803	SOCIAL
			Social
A	<b>90400</b>	131	WORKI
A	90400	160	SUPPO
A	90400	501	OFFICE
A	90400	801	STATE
A	90400	802	TEACH
A	90400	803	SOCIAL
A	90400	804	WORKI
A	90400	805	MEDIC.
A	90400	806	DENTA
A	90400	809	MEDIC.
A	90400	811	UNEMP
A	90400	816	VISION
			Workm
A	<b>90500</b>	811	UNEMP

			<b>Unemp</b>
A	<b>90600</b>	805	MEDIC.
A	90600	816	VISION
			<b>Health</b>
A	<b>90700</b>	806	DENTA
A	<b>90800</b>	809	MEDIC.
A	<b>90890</b>	812	COMPE
A	90890	813	FLEXIB
S	90890	813	FLEXIB
			<b>Other E</b>
A	<b>90900</b>	138	SICK LI
A	90900	185	EXTEN
A	90900	189	RETIRE
A	90900	198	STIPEN
A	90900	475	TRAVE
S	90900	475	TRAVE
A	90900	500	INSTRU
A	90900	552	FOOD
A	90900	801	STATE
A	90900	802	TEACH
A	90900	803	SOCIAL
A	90900	804	WORK
A	90900	805	MEDIC.
A	90900	806	DENTA
A	90900	809	MEDIC.

A	90900	811	UNEMP
A	90900	813	FLEXIB
A	90900	816	VISION
			<b>Sick Le</b>
		<b>Employee Benefits</b>	
A	<b>97100</b>	610	BOND -
A	97100	710	BOND I
			<b>Bonds</b>
A	<b>97110</b>	610	BOND -
A	97110	710	BOND I
			<b>Bomds</b>
A	<b>97111</b>	610	BOND -
A	97111	710	BOND I
			<b>Bonds</b>
A	<b>97700</b>	710	BOND I
			<b>Ran Int</b>
A	<b>97800</b>	610	BOND -
A	97800	710	BOND I
			<b>Energy</b>
		<b>Debt Service Inter Fund Transfers</b>	
A	<b>99010</b>	950	EXPER
			<b>Exper F</b>
A	<b>99030</b>	188	ALLOW
A	99030	801	STATE
A	99030	802	TEACH
A	99030	803	SOCIAL

A	99030	804	WORK
A	99030	809	MEDIC
A	99030	811	UNEMP
A	99030	816	VISION
			<b>Allowa Adj</b>
A	<b>99500</b>	103	DIREC
A	99500	160	SUPPO
A	99500	180	CLERIC
A	99500	801	STATE
A	99500	803	SOCIAL
A	99500	804	WORK
A	99500	805	MEDIC
A	99500	806	DENTA
A	99500	809	MEDIC
A	99500	900	CAPITA
A	99500	905	PLANN
			<b>Interfun</b>
	99999	980	Charter S
		982	Kidstat E
		984	Miscellan
			<b>Interfun</b>
		<b>Other</b>	
<b>Total: SCSD's AS400 Accounting System</b>			

<b>Total: SCSD Fund per ACS Accounting System</b>	
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**Total: SCSD Fund per 2006-2007 Budget Book**

✓✓✓

Represents the Actual 2004-2005 Year End Expenditure amount back to the 2004-2005 Audited and Issued Financial

✓✓

Represents the 2004-2005 ACS Actual Expenditure amounts from the FYE 2005 ACS Expenditure Guideline Analysis Report

◆

Represents the Actual 2004-2005 Year End Expenditure amount from the 2006-2007 Authorized Budget Book

Note:

Actual Expenditures figures taken from the Syracuse City School District's the Actual Expenditure figures in the City's ACS Actual Expenditure Report the Actual Expenditure figures posted in the 2006-2007

**SEWER and WATER FUND**

**Line Item Variance Report**





Line Item Expenditure V

Purpose: To analyze the water and sewer fund

Account	Line	Expenditure Description	Budgeted Expend
06.81100	101	Salaries - F/T Bi-Weekly	
06.81100	102	Wages - F/T Weekly	
06.81100	103	Temporary Services - P/T	
06.81100	104	Overtime/Wages	
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	
06.81100	197	'Less' Line	
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	
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	

06.81100	416	Travel, Training & Development		
06.81100	497	Lees: Street Reconstruction		
<b>Sewer Fund Total</b>			-	2,
05.83100	101	Salaries - F/T Bi-Weekly		
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>			-	
05.83110	101	Salaries - F/T Bi-Weekly		
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		
05.83110	416	Travel, Training & Development		

05.83110	418	Postage & Freight		
		<b>Water Department - Division of Engineering</b>	-	
05.83300	101	Salaries - F/T Bi-Weekly		
05.83300	102	Wages - F/T Weekly		
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		
05.83300	407	Equipment Repair Expense		
05.83300	408	Uniform Allowance - Pol, Fire, Mech		
05.83300	411	Utilities		
05.83300	415	Rental Prof. & Contract Services		
05.83300	416	Travel, Training & Development		
05.83300	418	Postage & Freight		
		<b>Water Department - Water Quality Management</b>	-	
05.83350	101	Salaries - F/T Bi-Weekly		
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		
05.83350	416	Travel, Training & Development		

05.83350	418	Postage & Freight		
		<b>Water Dept - Skaneateles Watershed Project</b>	-	<b>1,</b>
05.83400	101	Salaries - F/T Bi-Weekly		
05.83400	102	Wages - F/T Weekly		2
05.83400	103	Temporary Services - P/T		
05.83400	104	Overtime/Wages		
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		
05.83400	403	Office Supplies		
05.83400	405	Functional Operating Supply & Expense		
05.83400	407	Equipment Repair Expense		
05.83400	408	Uniform Allowance - Pol, Fire, Mech		
05.83400	411	Utilities		
05.83400	415	Rental Prof. & Contract Services		
05.83400	416	Travel, Training & Development		
05.83400	418	Postage & Freight		
		<b>Water Department - Plant Division</b>	-	<b>5,</b>
		<b>Water Fund Total</b>	-	<b>8,</b>
<b>Sewer and Water Fund Totals</b>			-	<b>10,</b>

NOTE: The Fiscal Year 2005 figures were taken from the ACS Expenditure Guidelines 2004-2005 Authorized Budget Book to verify the Budgeted FY 2005 figures and the 2006-2007 Authorized Budget Book to verify the Actual FY 2005 Expenditures.

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