

CITY AUDITOR'S REPORT

MONDAY, MARCH 14, 2016

2015 UNEMPLOYMENT COMPENSATION

THE UNEMPLOYMENT COMPENSATION EXPENSES FOR THE 4th QUARTER OF 2015 WERE \$11,816.01. THE YEAR TO DATE EXPENSES TOTAL \$75,408.74. THE 2016 BUDGET ALLOCATES \$100,000 FOR UNEMPLOYMENT COMPENSATIONS COSTS.

THE FOLLOWING CHART ILLUSTRATES THE UNEMPLOYMENT COSTS OF THE CITY FOR YEARS 1996- 2015:

YEAR	BUDGET	ACTUAL EXPENSE	VARIANCE
1996	\$44,856.00	\$40,732.38	\$4,123.62
1997	\$55,000.00	\$94,088.09	-\$39,088.09
1998	\$55,000.00	\$25,086.87	\$29,913.13
1999	\$55,000.00	\$26,085.08	\$28,914.92
2000	\$55,000.00	\$123,742.39	-\$68,742.39
2001	\$55,000.00	\$42,710.14	\$12,289.86
2002	\$55,000.00	\$33,494.50	\$21,505.50
2003	\$12,000.00	\$60,765.63	-\$48,765.63
2004	\$100,000.00	\$166,192.84	-\$66,192.84
2005	\$100,000.00	\$72,140.44	\$27,859.56
2006	\$100,000.00	\$52,913.27	\$47,086.73
2007	\$100,000.00	\$62,466.08	\$37,533.92
2008	\$80,000.00	\$58,968.37	\$21,031.63
2009	\$100,000.00	\$133,061.92	-\$33,061.92
2010	\$755,000.00	\$465,816.47	\$289,183.53
2011	\$475,000.00	\$227,164.19	\$247,835.81
2012	\$275,000.00	\$133,050.01	\$141,949.99
2013	\$150,000.00	\$37,836.85	\$112,163.15
2014	\$100,000.00	\$55,150.86	\$44,849.14
2015	\$100,000.00	\$75,408.74	\$24,591.26

BOLD INDICATES DEFICIT.

PAYMENTS IN LIEU OF TAXES 2011-2015

THIS REPORT UPDATES PAYMENTS IN LIEU OF TAXES RECEIVED FROM VARIOUS INSTITUTIONS FROM 2011 THROUGH 2015, SINCE MY LAST REPORT ON THIS TOPIC ON 02/08/16.

THE 2015 REVENUE FROM PAYMENTS/DONATIONS IN LIEU OF TAXES WAS **\$144,724 OR \$19,724 MORE THAN THE BUDGETED** TARGET OF \$125,000. **THIS AMOUNT INCLUDES THE \$219,933 THAT WE RECEIVED FROM THE READING HOUSING AUTHORITY.** THAT AMOUNT WAS SHARED WITH BOTH THE COUNTY OF BERKS (**\$38,175**) AND THE READING SCHOOL DISTRICT (**\$90,157**) BASED ON THEIR RESPECTIVE MILLAGE RATES. THE 2016 BUDGET FOR PAYMENTS IN LIEU OF TAXES IS \$125,000.

INSTITUTION	2015	2014	2013	2012	2011
1 ST PRES CHURCH	0	0	1,500	1,500	1,178
B'NAI B'RITH	10,000	0	10,000	10,000	20,000
ALBRIGHT COLL	0	0	0	***	0
CHARLES EVANS CEMETARY	10,000	10,000	10,000	7,500	7,500
ALVERNIA UNIVERSITY	20,000	20,000	20,000	20,000	20,000
RDG HOUSING AUTHORITY	91,601	92,518	94,433	76,365	80,502
HUGH CARCELLA APTS	3,750	3,750	0	3,750	3,750
ST. JOHN'S LUTHERAN CHURCH	1,000	1,000	1,000	5,000	1,000
GOGGLEWORKS APARTMENTS	8,373	8,373	N/A	N/A	N/A
ALL OTHERS	0	6,007	0	13,098	0
Entire Year	144,724	141,648	136,933	137,213	133,930
Budget	125,000	80,000	150,000	150,000	100,000
Over/ (Under) Budget	19,724	61,648	<13,067>	<12,787>	33,930

- **BOLD #** INDICATES THE AMOUNT THE CITY RETAINS.
- PAYMENTS BY **RHA** ARE SHARED W/SCHOOL DISTRICT & BERKS COUNTY.
- **RE04 IN THE ACT 47 PLAN INCLUDES AN EXPANDED PILOT PROGRAM**

*** IN 2012, ALBRIGHT COLLEGE DONATED \$10,000 SPECIFICALLY FOR POLICE TRAINING/EQUIPMENT INTO CITY AGENCY FUND #31

IN 2013, TRINITY LUTHERAN CHURCH DONATED \$4,000 SPECIFICALLY FOR POLICE TRAINING/EQUIPMENT INTO CITY AGENCY FUND #31

IN 2014, THE \$6,007-(OTHERS) CONSISTS OF; S.A.M. (\$5,057), RDG MONTHLY MEETING OF FRIENDS (\$250), ST. MARY'S EPISCOPAL CHURCH (\$200) AND STS. CONSTANTINE & HELEN CHURCH (\$500).

IN 2015, WEST LAWN UNITED METHODIST CHURCH DONATED \$3,000 FOR POLICE BICYCLES INTO CITY AGENCY FUND #31.

STATE AID-PENSION – AG385 REPORT - 2016

THE CITY AUDITOR'S OFFICE HAS WORKED COLLABORATIVELY WITH THE ADMINISTRATIVE SERVICES DEPARTMENT IN REVIEWING, BEFORE TRANSMITTAL, THE ANNUAL AG-385 REPORT. THE CITY FILED THE REPORT ON 3/1/16.

FORM AG-385 IS PREPARED FOR THE COMMONWEALTH, BY THE CITY, SO WE MAY BE ELIGIBLE FOR STATE AID FOR OUR PENSION PLANS. WE MUST CERTIFY EMPLOYEES BASED ON STATE CRITERION FOR INCLUSION IN THE STATE AID PROGRAM. POLICE AND FIRE PERSONNEL COUNT AS 2 UNITS AND NON-UNIFORMED PERSONNEL ARE CONSIDERED 1 UNIT FOR CALCULATION PURPOSES. THE UNIT VALUE IN 2015 WAS APPROXIMATELY \$3,921 PER UNIT.

IN 2015 WE BUDGETED \$3,200,000 AND RECEIVED \$3,234,689 IN PENSION STATE AID. THE 2016 BUDGET LISTS \$3,200,000 OF ESTIMATED REVENUES.

I WOULD LIKE TO PERSONALLY THANK THE FOLLOWING PEOPLE FOR THEIR EFFORTS IN THIS ENDEAVOR:

- KAYLENE HUGGINS – PENSION ADMINISTRATOR
- CHRISTIAN ZALE – CONTROLLER

BATTLE OF THE BADGES 2016

ON SUNDAY, MARCH 6TH, THE 11TH ANNUAL BATTLE OF THE BADGES ICE HOCKEY GAME WAS PLAYED AT THE SANTANDER ARENA. THIS EVENT, PITTING READING POLICE VERSUS READING FIRE, RAISED MONEY FOR SCHOLARSHIPS FOR CHILDREN OF READING POLICE AND FIRE PERSONNEL. THE POLICE DEPARTMENT WON THE GAME BY A SCORE OF 6-2. THE RECORD OVER THE PAST ELEVEN YEARS NOW STANDS AT 6-4-1 IN FAVOR OF THE FIRE DEPARTMENT. POLICE OFFICER PETER KARPOVICH WAS THE STAR OF THE GAME SCORING FIVE (5) GOALS.