

CITY OF WASHBURN
119 Washington Avenue
P.O. Box 638
Washburn, WI 54891



715-373-6160
715-373-6161
FAX 715-373-6148

To: Honorable Mayor and City Council Members
From: Scott J. Kluver, ^{SK} Administrator
Re: Resolution 21-012 Adopting All 2022 Budgets and Appropriating Funds
Date: November 30, 2021

Enclosed you will find the resolution that formally adopts all budgets and appropriates the amount of funds for each area. Any final changes to the General Fund budget, and/or to any of the other budgets, including for TID #2 and #3, need to be reflected in this document before approval. You need to avoid making any changes that would affect the tax levy that was approved last month because the tax bills will hopefully be in the mail prior to this meeting.

A final draft of the General Fund operating budget is enclosed for your reference. Please let me know if you have any questions regarding this resolution, or final budget questions. I recommend adoption of this resolution.

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To: Honorable Mayor and City Council Members
From: ^{SK} Scott J. Kluver, Administrator
Re: General Fund Budgets, Tax Levy, and Library Exemption
Date: October 26, 2021

First, there is a public hearing on the proposed 2021 Tax Levy for the 2022 budget. This is an opportunity for the public to comment on budget provisions and express their thoughts on the proposed tax amount.

This year, there is the ability to have a slight increase in the levy (\$11,125) because of the just over one (1) percent increase in value due to net new construction. Based on the City's assessed value, the proposed levy would increase the overall mill rate for the City to \$10.05/\$1000 of assessed value from the current \$9.96 (or 9 cents per \$1,000 of value) which is an increase of just under one (1) percent. If the Council wanted to keep the mill rate the same, the levy amount would need to be reduced to \$1,081,356 (by \$9,655). Any desired reduction to the levy amount would require reductions in either the capital or operating budgets. The Council still has the ability to make any last-minute changes to the budget if it so chooses. Once the levy is set, no additional changes can be made that would adjust the levy amount. We will be using that amount to prepare the tax bills for distribution in December. I recommend approval of the attached levy resolution.

Only two very minor adjustments have been made to the version of the budget that is in your packet since the last meeting. I have included the Business Computer Credit and adjusted the Other Payments for Municipal Service line items both on the revenue side by a net total of \$582 and a corresponding decrease the amount taken from the general fund savings. If you have any other last adjustments, now is the time to discuss and vote on them.

Finally, included for your approval is a resolution for being exempted from the County Library Tax. This is an annual resolution that must be adopted by communities that fund their own libraries, so they do not have to pay County property tax for that service. The County does contribute an amount each year to help fund our Library from the taxes received from towns and communities without a library. That amount is included in the budget. I recommend approval of this resolution.

Please do not hesitate to contact me if you have any questions on any of these budget matters.

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To: Honorable Mayor and City Council Members

From: Scott J. Kluver, Administrator

Re: 2022 General Fund, Debt Service, and Capital Budgets Following Finance Committee Review

Date: September 29, 2020

Attached you will find a revised version of the 2022 General Fund Operating and Capital budgets. No changes were made by the Finance Committee to either budget except to reduce expenses by \$23,000 to come under the Expenditure Restraint limit and to allow for a wage step increase system to be implemented in the Department of Public Works. The expenditure restraint limit for 2022 (calculation of average of monthly changes to CPI over the past year and a portion of our rate of growth) is 3.6 percent. This budget puts the City within \$400 of that figure, so no budget amendment can be approved in the future that would increase the total expense amount without losing revenue in 2023. The expense line items that were adjusted in the operating budget include: Legal Contingency \$5,000; Public Works Weed/Brush \$1,000; Celebrations \$2,000; and Room Tax \$4,500. In addition, health insurance figures arrived and there was no increase to health insurance costs, in fact there was a very small decrease. Those line items were also adjusted in the process. Employees still have until near the end of October to make changes to their health insurance plans. Enough dollars were left in the budget to allow for a wage adjustment system based on experience and skills to be implemented in Public Works. That system is still being worked on.

In the Capital Budget, \$4,443 was reduced in the street repair area to bring the total expense to an even \$100,000. This was done to help make up the difference needed to meet the Expenditure Restraint limit.

Revised figures for highway aids were received which unfortunately dropped revenue by about \$4,000.

If the Council members have any other proposed changes to the budget, now is a good time to bring it forward. Whatever version we end up with at the end of the October meeting will be published for the tax levy hearing on November 8th. Please bring the previous version of the budget with you in order to have any line-item explanations and capital information. If you no longer have that document please let me know and I can make you a new copy.

As always, I am happy to answer any questions you have about the budgets.

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To: Honorable Common Council Members
CC: Honorable Mayor
From: Scott J. Kluver, Administrator
Re: Proposed 2022 General Fund, Debt Service, and Capital Budgets
Date: September 3, 2021

Overview:

Enclosed is the recommended 2022 general fund budget which includes debt service and capital outlays for your review. Final figures for shared revenues, highway aids, and health insurance have not come in, but we are making the best estimate possible based on projections and information available.

Given the variables and adjustments that will need to occur, the total operating portion of the budget at this time is \$2,485,465, an increase of 4.82 percent over 2021. The capital portion of the budget is \$335,343 of which \$300,343 is tax levy. When looking at the amount of levy that is being allocated to the capital budget, it is only increased by 2.5 percent. The debt service amount is \$315,668, an increase of just over one percent from 2021. Please keep in mind that these numbers need to be put into context as there are always some shifts from the previous year that are not reflected in that simple summary. The proposed budget maintains a fund balance reserve of approximately 25 percent of the operating budget based on the projected fund balance available on October 31, 2022. It is important to keep the operating budget in check because we are currently exceeding the levy limit because of additional debt. It should not be relied on for operating expenses as that can not be sustained.

This budget contains an assumed property tax levy for general fund, debt service, and capital projects of \$1,091,011. Which is an increase of \$11,125. Unfortunately, at this time we do not have the assessed value for the City of Washburn which is needed to determine the mill rate. For 2022, the levy limit rules remain in place based on the rate of growth over the previous year which was 1.06 percent. This base levy limit is now anticipated to be \$820,458. The additional levy capacity that is being utilized is for the amount of debt that was authorized after July 1, 2005. As that debt is retired, the levy amount, currently at \$270,553, must drop unless new debt is taken out.

My philosophy on establishing budget line items is to consider past actual activity, consider the status of current year revenues and expenditures, and any anticipated change of activity for the future year. In the end, the number proposed is my best anticipation of the activity for 2022. A budget is a plan on how municipal dollars shall be spent. Should fiscal reality change, the budget needs to change with it.

At the end of this memo is a detailed explanation of the various line items that are not obvious, and of the major changes in them.

Debt Service Budget:

The total amount of tax levy requested is \$315,668 which is \$3,782 more than last year. It covers existing general obligation principal and interest payments assigned to the general fund. At this time, the City's general obligation debt is structured to be ready to take on the expense of the Bayfield Street Reconstruction Project in a couple years. As we get closer, financial planning for any other significant capital items or projects should be considered for a borrowing at the beginning of 2024.

Capital Budget:

An allocation of \$300,343 in property tax dollars is being recommended for capital purchases. It also includes \$35,000 from incomplete projects/underspending for 2021. For 2022, there is anticipated to be a grand total of \$335,343 in expenses. This does not include four items that are recommended to be considered to be funded out of the Park Designated Fund and with potential grant dollars. Those projects will be listed below, but are outside of this budget at this time. As usual, there are many items that have been left out of recommended funding. The reality is we simply do not have the funds to take care of all the wants and desires of the City. The list of what was put in and left out is below.

The following capital outlay items have been included in this budget:

Total General Fund Capital Expense: \$335,343

Office Capital Outlay: \$5,000 to replace the copy machine with a used machine. The existing machine is at the end of its life expectancy and gets heavy use.

City Hall: \$20,000 Replace the AC and Air Exchange unit in City Hall. The system does not work properly and is very old. One of these days it is not going to turn on.

Police: \$1,000 for a rifle for a squad car so all squad cars are equally equipped.

Ambulance Rescue Equipment: \$7,400 for, radio, pager, and defibrillator replacement.

Ambulance Capital Outlay: \$7,500 to replace windows and gutters on the building.

Street & Alleys Outlay/Crack Filling: \$104,443 for gravel related to alley resurfacing, crack sealing, and chip sealing. This keeps with the goal of doing approximately \$100,000 worth of street work per year to maintain a higher level of highway aid funding.

Bayfield Street Project: \$80,000 for engineering services related to the Bayfield Street Reconstruction Project. Of this, \$60,000 is new allocation and \$20,000 is carryover. As we approach 2024, work will continue and intensify related to this project. This should be reviewed when the utility budgets are available to see if some portion of this can be covered in that area.

Street Machinery: \$40,000 – Of this, \$24,000 would be to replace a 2002 1 Ton truck with a used truck, and \$16,000 would be for a new side boom mower for the New Holland tractor.

Cemetery: \$8,000 – To replace the roof and the door on the cemetery garage.

Parks Capital Outlay: \$17,000 – for various projects including new utility lines at Memorial Park along with continued work on the walls and floors. At West End, it would be a new roof on the restroom building and replacement of culverts and asphalt patching.

Conservation Outlay: \$45,000 – Of this, \$15,000 of these dollars are carry-over for the anticipated improvements needed at the old dump that is the responsibility of the City and the Towns of Bayview and Washburn. The City has the largest share of the responsibility. The dump has been settling, and the DNR wants fill to be placed to maintain a level landscape to protect the clay cap over the dump. The remaining \$30,000 is for the acquisition and demolition of the property located at 311 W. Pine Street which we have been attempting to complete for years.

Projects That Can Be Funded through Other Sources:

The following projects are being considered, but would/could be paid from other sources. The Council would need to approve the Park projects:

Library -	\$100,000	Elevator/lift replacement. This item has been repaired many times, but it is just worn out. The Library Board will be considering this with leftover dollars from the Tuckpoint Project.
Parks -	\$25,000	Walking Trail Improvements – Proposed to apply for grant to fund 50 percent of this cost to replace stairs, remove additional invasive species, and improve signage. Project could be funded out of Park Designated Fund.
	\$30,000	Recreational Trail Resurfacing (East) – Proposed to gravel the portion of the trail east of 2 nd Avenue West similar to what was done west of 2 nd Avenue West this past year. Again, it is proposed to apply for a grant to fund 50 percent of this cost. Half of this cost would be out of the Park Designated Fund
	\$20,000	3 rd Ave East Tennis Court Resurfacing – Proposed to remove the concrete and resurface with asphalt. New striping would include lines for pickleball. The intention would be to apply for a grant to cover 50 percent of this project. Some donated dollars have been received. Half of this cost would be out of the Park Designated Fund.
	\$60,000	Construct a yurt for year-round rental. Proposed location is property to the east of the coal dock. Set up would be similar to Bayfield County yurts. Intention is to generate additional long-term operating income. The entire cost would be out of the Park

Designated Fund.

Please note that the following items were requested, but not included in the proposed Capital Budget:

Ambulance -	\$156,000	Building expansion – to prevent shuffling of vehicles. There is simply not enough money to consider this project without borrowing for it.
	\$5,000	Blacktop replacement to be tied in with Fire Department Request
	\$4,000	Cot and stretcher upgrades
City Hall –	\$60,000	Windows – Should be priority if additional funding is available
	\$50,000	Codification Project – To update and reorganize all of the City’s codes and have available in an electronic format
Fire Department –	\$13,000	Pave an area behind the Fire Hall to prevent washouts.
Parks -	\$10,000	Pre-fabricated Concession Stand – More organization of events at the athletic fields would need to occur and there would need to be a process for who would be responsible for this stand
	\$???	Memorial Park Erosion Control

Total of unfunded items \$298,000+

Although many of these requests are important, there are only so many dollars the City has to complete projects, replace equipment, and make any desired upgrades. The Council can expect to see the items that were not funded this year again in the future. Should additional dollars become available during the budget process, I recommend that City Hall Windows be the next priority. More money can always be used for streets and alleys. The recommendations above do not leave funds for the unexpected, or put more money away for the Bayfield Street Project.

As I have stated time and time again, the only way for the City to get out of the box that has been placed around it is to have significant, taxable development occur within the city. The other alternative is to develop additional campsites that will generate additional revenue within a reasonable time on the return on investment. The City must come to terms with this issue, as it is not going to get better. As a result, the City will continue to struggle to pay for equipment, infrastructure, and the wants and desires of its citizens.

Operating Budget:

While 2021 saw many of 2020 issues fade, we have had to contend with new issues as we deal with workload recovery and new staffing issues. This budget assumes a two percent wage increase for all full and part-time staff except for police and ambulance. Know that there is a need to review the wages for staff in this area and consider a step increase structure. Some information was provided as part of the budget process on that and it should be considered and discussed by the Personnel/Finance Committee. Police wages and addition stipends for EMS staff are included in this budget, but the City will not be able to maintain that for long without additional revenue sources. Keeping our police department competitive will be a \$25,000 jump this year, but is necessary with so many law enforcement positions open. Besides that, there are not enough people willing to be

an on-call EMT, especially during the weekday. In order to maintain coverage during this time, we need to hire full-time EMTs in the future, but this will require a referendum to be approved to provide the revenue.

Adjustments have been proposed for the on-call rate, the run rate, office stipends, and putting more money towards covering training expense to hold the service together until full-time staff can hopefully be approved. Additional staffing adjustments include making the Administrative Assistant position a 60 percent position as opposed to half time. This would provide three full days of work, as opposed to two and a half days. Some re-allocation across function areas has been done to better reflect where time is actually spent. A few missing pieces of information like health insurance, Shared Revenues, Highways Aids, and County Library Aids may require minor adjustments. No significant changes are anticipated in those areas, so we have projected revenues for these items as remaining flat. Know that the only way these adjustments are possible without being penalized is because of the high inflation rate right now. Should the inflation rate fall, the Council will either need to make modifications to reduce the expenses or receive less revenue in 2023. When the expenditure restraint limit is known, you will be notified.

As for changes on the revenue side, several changes are proposed. You will note that Room Tax has been adjusted to more closely reflect actual over the past couple years. Only 10 percent of the room tax is retained by the City, the rest goes to the Chamber. Nonetheless, with tourism being the major portion of the local economy, and the City not having many opportunities to directly benefit from it, it is proposed that the room tax rate be increased from the current 6.5 percent to eight (8) percent. The Council may wish to work with the Town of Bayview, the Room Tax Commission, and the Chamber to consider a larger portion of the increase be retained by the City to provide basic services. With the property tax payers facing a referendum to provide services that also support visitors, we need to look a every opportunity to spread those costs more equitably. While ambulance billing revenue has increased because of increased runs, too many runs are part of the problem that the ambulance service is facing. Because of the campgrounds being packed and increased maintenance and staffing needed in that area, it is proposed to increase all of the camping rates for 2022. The last significant change is that the garbage rates are proposed to increase 50 cents per month next year. These changes will help us hold it together next year, but it still is requiring us to tap a larger amount of our fund balance (savings) to balance to the budget. It will not be possible to keep the fund balance at around 25 percent of the total operating costs of the city for emergencies and avoid short-term borrowing costs without a referendum being approved. After a few years, without an approved referendum, we will be forced to have more significant cutbacks – you will need to tell whoever the administrator will be at that time what you will want to do without – Police, Library, EMS, Fire, Public Works? It is mathematically impossible without significant change to the tax structure and state policy unless there would be significant and sustained new construction or new revenue sources.

On the expenditure side of the budget, besides the previously mentioned changes on various staffing fronts, I think you will find little has changed. Retirement costs were down slightly for general employees, but up for police. Property and liability insurance costs along with Workman's Compensation are stable. A few other shifts occurred to account for changes in trends.

Recommendations/Conclusion:

1. Work to maximize revenue sources and to approve new sources of revenue streams given tourism is a major economic driver and there are limited other options.
2. Work to educate the public on the dire long-term state policies the City has been forced to deal with and advocate for structural change to funding and revenue sharing at the state level.
3. In order to maintain an ambulance service, educate the public on the need to pass a referendum in

order to hire full-time EMT staff.

Besides these recommendations, it is still vital that the City encourage the expansion of its tax base and seek other sustainable revenue sources to keep its property tax as low as possible, maintain quality services for its citizens, and maintain a competent staff. Roughly one third of the City's revenue is from State aids, one third from property taxes, and one third from other fees. The other fees have been carrying the City for the past several years and it appears they will need to continue to do so for some time as tax revenue is limited and state aid has been decreasing over the years. This is not a sustainable path, and we are seeing the effects. The City needs to be open to businesses that are looking to invest here as that is the only way, under the structure that we are forced to work with, that the City can maintain services and provide amenities that the citizens are demanding.

If you have any questions on the details of this budget, please do not hesitate to contact me. For those not on the Finance Committee, please contact the Finance Committee members if you have concerns. The schedule for the budget adoption is attached. It is now up to the Council to consider this budget and these recommendations.

Revenues:

Taxes:

General Property Taxes - Amount of total levy allocated to the operating budget.

Managed Forest Land - Taxes received from property classified as managed forest within the city.

Room Tax - Based on estimated figures. Of this income, 90 percent is turned over to the Chamber of Commerce. Five percent of the revenue is kept for administrative purposes and five percent is kept for the beautification of Bayfield Street. Increase reflective of revenues received the past couple years. Recommend that the Council consider increasing the room tax from 6.5 percent up to a maximum of eight (8) percent to generate additional revenue from visitors for services.

Taxes from Municipal Utility – These were fees paid by the water utility in lieu of taxes. The Council voted in 2010 to assist the water utility and reduced this amount to zero. Sewer Utilities are not allowed to make this contribution.

Taxes from Housing Authority – This is a payment in lieu of taxes by an agreement with the Housing Authority.

Intergovernmental Revenues:

Shared Revenues – Dollars received from the State to offset the property tax burden. Has been flat or declining for the past 20+ years.

Personal Property Tax Aid - A new aid established in 2019 when the state eliminated one of the categories of personal property tax.

Expenditure Restraint- A program that incentivizes keeping the combined budget increases low. Final figures are not in, but I estimate that this proposed budget should make the City eligible again in 2023. This will be

verified as the process progresses.

Business Computer Credit – Since business computers were exempted from personal property tax, the State “fills the gap” by providing this payment to municipalities. This is the last figure that can be entered into municipal budgets, and I cannot calculate it until the end of the budget process. I anticipate that it will be about \$600, and I propose that it would offset the amount of money that is budgeted to be taken out of undesignated surplus.

State Medical Transport Reimbursement – A form of state aid to assist with the low Medicaid mileage reimbursement rate.

Fire Insurance – Payment from the State from home insurance policies. This is also known as the 2% dues and we have requirements for certain Fire Department expenses to continue receiving these funds.

Law Enforcement Aids – Money received from the State intended for police training.

PD Counter Act Fund – Fund created from seized property for police department use for community education and crime prevention programs. This fund has now been converted to the DARE program fund.

State Aid Recycling Grant – Money received from the State to reimburse some costs for providing a recycling program. State funding of this program has been flat.

Highway Aids – Based on an average of municipal funds spent on municipal roads over the past three and six years. Best information available included at this time.

Other Payments for Municipal Services – Payment in lieu of taxes provided to local government from the State for police and fire protection for State facilities located in the community (DNR forestry building). The State only funds this currently at 34 percent of calculated costs.

Video Service Provider Aid – A state program to supplant revenue lost from the declining franchise fee rates from cable service providers. In other words, the state is lowering the cable franchise fee rate each year because of a court case, but making up that lost revenue.

Library – Co Grant – Anticipated amount of funds to be received from the County for library operations. The County will be making their decision on this as part of their budget process.

Library Cross County – Funds received from other counties for library operations.

Licenses & Permits:

All revenues based on estimated income. Operator licenses are bartender licenses. Sundry licenses are for publications fees, special picnic licenses, and special sellers permits. Cable Franchise is collected from all cable customers in the City and the rate is declining because of a court case. Building and zoning permit revenues are expected to remain the same. The lease agreement is the payment received from Harbor View Event Center for the lease of land (deck is partly on City land).

Fines, Forfeitures & Penalties:

All revenues based on estimated income. Court penalties are from citations that are issued by the police department.

Public Charges for Services:

Copy Service – Money received from charging for public use of the copy machine as well as copies of police reports, ambulance reports, and open records requests.

Ambulance Fees - With the number of ambulance runs and maintaining fees at the maximum Medicare rate, we can expect to receive \$145,000 from ambulance billing in 2022. This is variable because it is based on runs. At this point, we have not seen evidence that contracting this work out is generating more revenue.

Solid Waste Disp. Customer – Garbage rates are proposed to go up 50 cents per month (\$1.50 quarter) for 2022.

Fees Charged/City-Wide Cleanup – Fees brought in during the city-wide clean-up days. Both clean-up days are now charged. Only one clean-up was held in 2020.

Cemetery – Burial fees.

Cemetery Lots – Portion of cemetery site cost for expansion/development of cemetery from lots sold.

Park Fees West End & Camp Fees Memorial – The amounts indicated for revenue that go into the general fund from camping fees. Currently, \$4 of every daily electrical site camping fee paid goes to the Park Designated Fund for future improvements. Recommendation that the current standard fee of \$27/night be increased to \$30 per night. Corresponding increases to occur to weekly, seasonal, and premium rates.

Seasonal Security Deposit/Other Park Fees – This is a deposit to secure a site and is returned to the camper if site is left acceptable. Other park fees include the dump station. (Pavilion rental fees are also deposited into the Park Designated Fund.)

Boat Launch Fees – Fees taken in at West End Park have rebounded with the ramp open and new piers.

Firewood Sales –sale of firewood at the campgrounds

Recreation Program Proceeds – Ice rink rental income.

Youth Center Concessions – Money taken in on concession sales at the skating rink.

Sidewalk Repairs – These are payments received by the City for replacing individuals' sidewalks and charging costs back to the property owner.

Equipment Rental – No other governmental entities expected to rent our equipment this year.

Material Sales – Any excess materials sold to private contractors.

Intergovernmental Charges for Services:

Fire and Ambulance Contracts – These payments are received from the Towns of Barksdale, Bayview and Washburn for City Fire and Ambulance services. Increase based on Consumer Price Index. Barksdale paid capital costs for the new ambulance and brush truck in full. Bayview and Washburn on second year of five-year plan.

Landfill Long Term Maintenance – Funds received from the Towns of Bayview and Washburn for the annual mandated inspection of test wells at the old landfill.

Other Financing Sources:

Interest on Investments – This is interest that the City receives on its invested reserve funds. In 2007, the City was getting nearly \$40,000 of interest revenue with the same amount of money in the bank. Interest was less than \$5,000 a few years ago. It was rebounding, but has now fallen off a cliff.

Rent – Rent of City buildings.

Property Sales – No revenue should ever be anticipated from property sales because the City cannot predict or anticipate that property will be sold.

Sale of City Equipment – These are proceeds from the sale of used City equipment.

Insurance Recoveries – A refund that the City typically receives from its insurance carrier from the insurance company dividends. This amount varies wildly, so we should not expect to receive large amounts each year.

Donations – Money received for various causes.

Miscellaneous Revenues – Includes fees received from certification letters sent by the Clerk for property sales.

Garnishment Revenues – Fees charged to employees for processing additional payroll withholdings.

Transfers from Other Funds:

Transfer from General Fund – This use of our savings is up from last year, but will still keep the fund balance at 25 percent of the operating budget. The goal was to have a larger fund balance for the 2024 budget. However, due to the need to keep up with lagging wages, it is being tapped a little more this year. I do not anticipate we will be able to keep this level of usage going forward.

Transfer from Tax Increment – Repayment amount for 1st Ave East Project.

Transfer from ACT 102 – These are funds received for one-time expenditures for the Ambulance Service. The same dollar amount is indicated on the expenditure side.

Transfer from Storm Water – Payment on the loan that the Storm Water Utility owes to the General Fund. No payment is budgeted at this time, but a payment could be made. The Storm Water Utility does have a lot of deferred maintenance to get caught up on, and it needs to save dollars for 2024.

Expenses:

General Government:

Council Per Diem/ FICA – Council wages for meetings.

Mayor Salary – Reflects 2 percent increase per Council action on February 8, 2016.

Mayor Retirement – Current Mayor is part of retirement system, so contribution is mandatory.

Pub. Fees Newspaper Adv. – Covers all general advertisements and legal notices that must be published by law. Amount increased to reflect actual and current rates.

Attorney – Covers expenses related to the City Attorney contract.

Legal Contingency – This is the amount budgeted for the labor attorney. There are many issues besides labor negotiations that come up that may require attorney assistance.

Municipal Code Services – Charges to codify all ordinance amendments approved (except zoning).

Administrator Salary/Benefits – Salary reflects 75 percent of total wage for administrator. I have allocated the percentage of wages to various portions of the budget due to changes in operations, tasks, and time spent in various areas. This keeps, as accurately as reasonably possible, a true account of costs for particular areas. All full-time and permanent part-time staff have a two percent wage increase projected in this budget except for police. Health insurance is projected to increase by six (6) percent, and I should have actual information soon. Employees contribute 12 percent of the health insurance rates. The retirement contribution rate for 2022 will be 6.5 percent for general employees which is down a quarter of a percent from last year. The City and the general employees each contribute the same percentage for retirement.

Administrator Mileage – Mileage amount paid out on an as-used basis at the IRS rate.

City Admin Intern – No funds allocated for an intern.

Clerk Salary/Benefits – Reflects a portion of the Assistant Administrator and Treasurer salaries.

Clerk and Admin Asst. Mileage – Allocation for travel to conferences and trainings for City Hall staff.

Administrative Assistants – Reflects a portion of the Administrative Assistant position. I have re-allocated wages for some employees across function areas this year, including this position. Also, I am recommending that this position be funded at 60 percent of full-time as opposed to 50 percent of full-time (based on a 40 hour week). It will make the position eligible for retirement benefits again.

Elections – Reflects wages, materials, and publications for a potential of four elections next year which is up from the two elections held this year.

Office Dept. Prof. Service – Contracts for software support for city accounting/utility/ambulance billing

systems.

Computer Contract – For computer technical support.

Audit/Accounting Prof. Service – Adjustment to reflect actual costs for accounting and audit services.

City Hall Employee Incentives – Line item, also located in Public Works and Library sections, to provide a nominal reward program for employee ideas that benefit the City.

City Hall Telephone – Increased to reflect new Zoom costs and increased in number of long-distance calls because of cell phones.

Custodian – Reflects City Hall portion of costs for half-time custodial position.

Illegal Tax Chargeback – Used for Assessor errors and adjustments.

USDA Spec. Assess. – Special assessments on City-owned property for water/sewer services.

Property & Liability Insurance – These costs are spread out over various departments. Total budgeted costs are \$67,521, which is flat.

Fringe Benefits Unemployment – For any potential unemployment payout.

Workman's Compensation – Allocated across departments. Total budgeted costs are \$33,030, no change from last year.

Fringe Flex Benefit Plan – Cost for administering the flex benefit plan and health insurance deductible reimbursement plan.

Public Safety:

Police Salary and Wages – Reflective of proposed contract up for consideration.

Police Other Pay – Holiday pay for officers on duty during holidays.

Police Dept Special Event – No request this year.

Police Part-Time – Reduced amount as we have not been able to find part-time help.

Police Retirement – The City's contribution rate will be 12 percent which is an increase of a quarter of a percent. Employees will be contributing 6.5 percent.

Police Personnel Training – Increased to make up for a lack of training this year due to Covid.

Police Uniforms – Increase to be reflective of contract changes last year.

Police Radar – Radar calibration twice a year for three units at \$50 each.

Police Gas & Oil – Prices have increased from last year.

Police Operating Supp. – Much of this is for software support.

Fire Dept. Attendant Fees – Allocated based on participation.

Fire Inspections – Increase to reflect the increased number of inspections (110, twice a year).

Fire Dept. Length of Service – A reward program for volunteer fire fighters. This is not the same retirement system as full-time employees.

Ambulance Salaries – Currently \$6,000 for Director proposed for \$13,000, currently \$2,750 for Assistant Director proposed \$3,500, currently \$1,600 for Training officer proposed for \$2,000, currently \$1,500 for the Maintenance Officer proposed for \$2,000, and currently Secretary gets \$1,000 proposed for \$2,000.

Ambulance Custodian/Admin – Reflects a portion of Administrative Assistant, Assistant Administrator.

Ambulance Attendant Fees – Currently, EMTs receive \$2 per hour while on an on-call shift and \$37.14 per an estimated 2-hour call. Proposed to increase to \$3 per hour and \$40.00 per call.

Ambulance Run Report – Account to pay \$10 per report that must be entered into State system for each ambulance run. Increased based on number of runs.

Ambulance Length of Service – A reward system for EMTs. This is not the same system as the retirement system for full-time employees.

Ambulance Personnel Training – Increased to cover more milage for new recruits

Ambulance Incentive Pay – This is extra pay for EMTs that take the minimal number of required on-call shifts.

Ambulance Billing Contract – Contract with Cvikota for billing services. Increased to reflect actual.

Ambulance Operating Supplies – Increased due to volume and increased materials needed (Covid), and to provide required safety clothing to EMTs.

Ambulance Equipment Repairs – Cot maintenance/warranty.

Public Works:

Street Salary/Wages – Allocated portion of salaries for streets, and all benefits for all public works categories. Some adjustments have occurred with staff changes. Some adjustments have been made across function areas (streets, cemetery, parks,). In addition, further discussions are needed to create a step increase wage component for DPW staff.

Seasonal Wage (Various) – Total seasonal wages are \$43,580 – an increase of \$4000. This would fund two LTEs six months each and three seasonal employees June-August. The amount also includes weeds/brush seasonal for 37 weeks of compost site coverage at 8 hrs/week. Rates of pay for seasonals currently are

\$12.00/hr for first year and \$12.50/hr for returning, proposed to be \$13/hr and \$13.50/hr.

Dept Personnel Training & Street Training – To provide training for all department personnel on various topics, and specific training for street personnel.

Engineering Services – To hire outside engineering consultants.

Garage Telephone – Includes cell phone costs.

Garage Operating Supplies – For items such as coveralls, paper and cleaning supplies, tools, welding rods, oxygen, paint, shovels, rakes, batteries, safety products.

Garage Bldg. Repair & Maint – The Garage will be 11 years old next year.

Weed Brush Equipment Rental – For contract to have brush pile at compost site chipped and removed.

Tree Control Contract Services – Dollars to remove dead or dying trees on public rights-of-way.

Snow & Ice Materials - More to make sure there are adequate supplies for the winter.

Blacktop Materials – For various street repairs.

Street Signs & Markings – For street signs and painting lines and crosswalks. Decreased as fewer signs anticipated.

D&A Testing – Random drug and alcohol testing mandated on employees with CDL.

Street Lighting – Cost of street light electricity in the City. Increased to reflect actual.

Curb & Gutter – For curb and gutter repairs.

Docks and Harbor Commission – Electricity for coal dock lights.

Solid Waste Contract – Per contract with Eagle Waste.

City Commercial Costs – Cost of dumpsters in the city per the agreement with Eagle Waste.

City Annual Cleanup – City costs for two clean-up days.

Health and Human Services:

Cemetery Salaries & Benefits – An allocation of DPW staff time is charged to these functions.

Culture, Recreation & Education:

Library - Library Board maintains control of the individual line items and how the allocation is spent. At this time, the exact amount of funding to be received from the County next year is unknown. If the City maintains

existing or increasing funding levels, the library is eligible for capital improvements grants from the County.

Parks Salary – Allocation of full time DPW staff spent on parks.

Parks Admin. Salary - Allocation of administrative wages to the parks. Benefits were also allocated to Parks.

Parks Skating Rink – Wages for DPW staff maintenance.

Parks/Boat Launch Attendant – Wages for seasonal attendant for monitoring payment at parks and boat launch.

Parks Contracted Service – Contract for cleaning service for campground bathrooms.

Parks Cable TV – Cable television/wi-fi costs to campgrounds.

Launch Repairs/Maintenance – For repairs and maintenance of boat launch area, and portable toilet costs.

Parks Walking Trail Expenses – Return to normal maintenance expenses. Additional work may be funded by grants and/or Park designated fund.

Ice Rink Part-Time Aids – Pay for Ice Rink attendants.

Recreation Golf – Payment for youth golf instruction.

Recreation Tennis – For programs the Tennis Club puts on as well as maintenance of courts.

Recreation Operating Supplies – Pays for concessions, skates, hockey sticks, and other supplies

Celebrations – City allocation to fireworks display and other events.

Homecoming – Budgeted \$1,000 as 2022 is an off year.

Conservation and Development:

Urban Forestry Supplies – For planting trees on public rights-of-way.

Public Access TV – Supplies for WCAT, fee for television.

Planning Service – For consultation and updating of zoning code with changes.

Economic Development – Annual Chamber dues.

Econ.Dev./Main St. Flowers – Beautification activities.

Development of City Property – Expenses related to maps, surveys, engineering studies, etc. on any non-TIF District properties that could be used for potential development. (Former WDA allocation)

Vacant Land Fire Protection – Vacant City lands, not part of a specific area or department, which are now being charged the Public Fire Protection fee.

Historic Preservation Commission – For Historic Preservation activities.

BART- Have not received request yet. \$500 has been coming out of Bus Shelter Maintenance to sponsor rides to the Big Top each summer.

Paying Agent Charges – Fees associated with making payment on various City borrowings.

Bank Service Charges – Fees charged by the bank.

Room Tax To Chamber – 90% of room tax revenue currently goes to Chamber of Commerce, remainder for administrative expenses and Bayfield Street beautification.

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	501,359.07	0.00	475,000.00	479,443.00	0.94
100-00-41150-000-000	MANAGED FOREST LAND	252.96	0.00	0.00	250.00	999.99
100-00-41210-000-000	ROOM TAX	63,762.78	0.00	45,000.00	55,000.00	22.22
100-00-41310-000-000	TAXES FROM MUNICIPAL UTILITY	0.00	0.00	0.00	0.00	0.00
100-00-41320-000-000	TAXES FROM HOUSING AUTHORITY	16,923.31	0.00	16,500.00	16,500.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	19.68	0.00	30.00	30.00	0.00
100-00-41901-000-000	OMITTED TAXES	0.00	0.00	0.00	0.00	0.00
TAXES		582,317.80	0.00	536,530.00	551,223.00	2.74
100-00-43300-000-000	ARPA LOCAL RECOVERY FUND AID	0.00	0.00	0.00	0.00	0.00
100-00-43410-000-000	SHARED REVENUES	617,930.07	0.00	626,748.00	626,762.00	0.00
100-00-43411-000-000	PERSONAL PROPERTY TAX AID	3,202.45	0.00	3,202.00	3,202.00	0.00
100-00-43412-000-000	EXPENDITURE RESTRAINT	36,223.68	0.00	32,811.00	32,415.00	-1.21
100-00-43413-000-000	BUSINESS COMPUTER CREDIT	491.56	0.00	492.00	491.00	-0.20
100-00-43414-000-000	STATE MEDICAL TRANSPORT REIMB	10,891.26	0.00	5,500.00	5,500.00	0.00
100-00-43415-000-000	CARES ACT	42,514.71	0.00	0.00	0.00	0.00
100-00-43420-000-000	FIRE INSURANCE	5,829.31	0.00	11,500.00	11,500.00	0.00
100-00-43421-000-000	FIRE DEPARTMENT RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-43422-000-000	POLICE DEPARTMENT RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-43430-000-000	LAW ENFORCEMENT AIDS	960.00	0.00	1,200.00	1,000.00	-16.67
100-00-43431-000-000	PD COUNTER ACT FUND	130.00	0.00	0.00	0.00	0.00
100-00-43520-000-000	PUBLIC SAFETY GRANTS	6,259.20	0.00	0.00	0.00	0.00
100-00-43521-000-000	STATE AID RECYCLING GRANT	15,316.67	0.00	15,000.00	15,200.00	1.33
100-00-43523-000-000	STATE GRANTS -FIRE	0.00	0.00	0.00	0.00	0.00
100-00-43524-000-000	PEFCA TANK REMOVAL GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43525-000-000	MARINA REPAY - COAL DOCK	0.00	0.00	0.00	0.00	0.00
100-00-43526-000-000	STATE GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43527-000-000	URBAN FORESTRY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43530-000-000	HIGHWAY AIDS	151,291.86	0.00	145,080.00	145,080.00	0.00
100-00-43535-000-000	SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43536-000-000	FEMA DISASTER REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43537-000-000	FEMA GRANT - FIRE	0.00	0.00	0.00	0.00	0.00
100-00-43540-000-000	STATE AID GRANT CDBG	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	OTHER PAYMENTS FOR MUN SERVICE	265.40	0.00	269.00	360.00	33.83
100-00-43611-000-000	WHEDA PAINT & FIX UP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43612-000-000	VIDEO SERVICE PROVIDER AID	2,607.43	0.00	0.00	3,000.00	999.99
100-00-43620-000-000	LIBRARY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43621-000-000	LIBRARY - CO. GRANT	49,314.42	0.00	48,549.00	50,054.00	3.10
100-00-43622-000-000	COMMUNITY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43632-000-000	LIBRARY-CROSS COUNTY GRANT	3,263.51	0.00	2,071.00	1,832.00	-11.54
100-00-43650-000-000	MFL -STATE AID	4.96	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		946,496.49	0.00	892,422.00	896,396.00	0.45
100-00-44110-000-000	LIQUOR LICENSES	2,338.00	0.00	4,500.00	4,700.00	4.44
100-00-44121-000-000	OPERATOR LICENSES	1,365.00	0.00	2,000.00	2,000.00	0.00
100-00-44122-000-000	CIGARETTE LICENSES	150.00	0.00	150.00	150.00	0.00
100-00-44125-000-000	SUNDRY LICENSES	1,326.00	0.00	500.00	500.00	0.00
100-00-44200-000-000	CABLE FRANCHISE FEE	23,559.32	0.00	24,000.00	21,000.00	-12.50
100-00-44301-000-000	BUILDING PERMITS	6,152.90	0.00	5,000.00	5,000.00	0.00
100-00-44400-000-000	ZONING PERMITS	3,674.00	0.00	2,500.00	2,500.00	0.00
100-00-44420-000-000	VACATING FEES	0.00	0.00	0.00	0.00	0.00
100-00-44421-000-000	LEASE AGREEMENT	100.00	0.00	100.00	100.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
LICENSES & PERMITS		38,665.22	0.00	38,750.00	35,950.00	-7.23
100-00-45110-000-000	COURT PENALTIES AND COSTS	7,267.61	0.00	7,000.00	7,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	690.00	0.00	750.00	750.00	0.00
100-00-45131-000-000	MUNICIPAL ORDINANCE VIOLATIONS	50.00	0.00	0.00	0.00	0.00
100-00-45191-000-000	OTHER LAW/ORDINANCE VIOLATIONS	0.00	0.00	0.00	0.00	0.00
FINES, FORFEITURES & PENALTIES		8,007.61	0.00	7,750.00	7,750.00	0.00
100-00-46192-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
100-00-46193-000-000	COPY SERVICE	53.25	0.00	200.00	200.00	0.00
100-00-46194-000-000	LOAN FEE	0.00	0.00	0.00	0.00	0.00
100-00-46230-000-000	AMBULANCE FEES	204,153.04	0.00	135,000.00	145,000.00	7.41
100-00-46430-000-000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00	0.00
100-00-46431-000-000	SOLID WASTE DISP-CUSTOMER	133,519.03	0.00	132,491.00	137,000.00	3.40
100-00-46432-000-000	SOLID WASTE DISPOSAL - BAGS	0.00	0.00	0.00	0.00	0.00
100-00-46433-000-000	FEES CHARGED/CITY WIDE CLEANUP	2,248.00	0.00	5,000.00	5,000.00	0.00
100-00-46540-000-000	CEMETERY	8,250.00	0.00	7,000.00	7,000.00	0.00
100-00-46541-000-000	MISC CEMETERY	65.00	0.00	0.00	0.00	0.00
100-00-46542-000-000	CEMETERY LOTS	7,200.00	0.00	2,000.00	2,000.00	0.00
100-00-46550-000-000	DOG LICENSE FEES	283.00	0.00	400.00	400.00	0.00
100-00-46720-000-000	PARK FEES - WEST END	112,189.66	0.00	110,000.00	120,000.00	9.09
100-00-46721-000-000	CAMP FEES - MEMORIAL	98,414.15	0.00	90,000.00	100,000.00	11.11
100-00-46722-000-000	SHOWERS	72.50	0.00	5,000.00	5,000.00	0.00
100-00-46723-000-000	OTHER PARK FEES	1,576.60	0.00	700.00	700.00	0.00
100-00-46724-000-000	SEASONAL SECURITY DEPOSIT	150.00	0.00	0.00	0.00	0.00
100-00-46725-000-000	BOAT LAUNCH FEES	1,550.00	0.00	5,000.00	7,000.00	40.00
100-00-46726-000-000	FIRE WOOD SALES	8,367.67	0.00	5,500.00	6,000.00	9.09
100-00-46743-000-000	RECREATION PROGRAM PROCEEDS	193.25	0.00	300.00	300.00	0.00
100-00-46744-000-000	RECREATION-TENNIS PARTNERSHIP	0.00	0.00	0.00	0.00	0.00
100-00-46745-000-000	Y.C. CONCESSIONS	2,141.20	0.00	1,000.00	1,000.00	0.00
100-00-46790-000-000	SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00
100-00-46901-000-000	EQUIPMENT RENTAL	682.16	0.00	0.00	0.00	0.00
100-00-46902-000-000	MATERIAL SALES	932.50	0.00	0.00	0.00	0.00
100-00-46903-000-000	LABOR FOR PRIVATE WORK	2,164.12	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		584,205.13	0.00	499,591.00	536,600.00	7.41
100-00-47321-000-000	FIRE CONTRACTS	52,362.65	0.00	53,287.00	56,644.00	6.30
100-00-47322-000-000	AMBULANCE CONTRACTS	94,011.73	0.00	106,417.00	113,121.00	6.30
100-00-47323-000-000	TOWNSHIP SHARE P & I	40,558.41	0.00	29,143.00	18,348.00	-37.04
100-00-47324-000-000	LAW SVC - OTHER LOCAL GOVTS	0.00	0.00	0.00	0.00	0.00
100-00-47341-000-000	LANDFILL LONG-TERM MNTNCE	552.00	0.00	340.00	340.00	0.00
INTERGOVT CHARGES FOR SERVICES		187,484.79	0.00	189,187.00	188,453.00	-0.39
100-00-48100-000-000	INTEREST ON INVESTMENTS	5,855.14	0.00	3,000.00	1,000.00	-66.67
100-00-48111-000-000	INTEREST ON LATE PAYMENTS	12.90	0.00	0.00	0.00	0.00
100-00-48112-000-000	INTEREST FROM WWSU	0.00	0.00	0.00	0.00	0.00
100-00-48115-000-000	HARBOR INTEREST REPAY	0.00	0.00	0.00	0.00	0.00
100-00-48200-000-000	RENT	150.00	0.00	0.00	0.00	0.00
100-00-48300-000-000	PROPERTY SALES	0.00	0.00	0.00	0.00	0.00
100-00-48303-000-000	SALE OF CITY EQT	6,254.00	0.00	1,000.00	1,000.00	0.00
100-00-48400-000-000	INSURANCE RECOVERIES	0.00	0.00	2,000.00	2,000.00	0.00
100-00-48401-000-000	INSURANCE AUDIT ADJUSTMENTS	12,727.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-48402-000-000	INSURANCE RECOVERIES OTHER	0.00	0.00	0.00	0.00	0.00
100-00-48403-000-000	DAMAGED PROPERTY RECOVERIES	510.46	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	599.97	0.00	1,000.00	1,000.00	0.00
100-00-48501-000-000	FIRE DEPT. DONATION	0.00	0.00	0.00	0.00	0.00
100-00-48502-000-000	DONATIONS - Non Gov. GRANT	0.00	0.00	0.00	0.00	0.00
100-00-48503-000-000	DONATIONS-H.P.C	0.00	0.00	0.00	0.00	0.00
100-00-48504-000-000	LIBRARY - DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48505-000-000	AMBULANCE DONATIONS	50.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	MISCELLANEOUS REVENUES	12,502.64	0.00	3,000.00	3,000.00	0.00
100-00-48601-000-000	MISC.-LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-48605-000-000	MISC. ZONING	0.00	0.00	0.00	0.00	0.00
100-00-48901-000-000	GARNISHMENT REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		38,662.11	0.00	10,000.00	8,000.00	-20.00
100-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
100-00-49101-000-000	TRAN. FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-49102-000-000	TRANS. FROM CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00
100-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	171,998.00	212,876.00	23.77
100-00-49211-000-000	TRANSFER FROM ATHLETIC FIELD	0.00	0.00	0.00	0.00	0.00
100-00-49221-000-000	TRANSFER FROM MARINA OPERATION	0.00	0.00	0.00	0.00	0.00
100-00-49222-000-000	TRANSFER FROM ECONOMIC DEVEL	0.00	0.00	0.00	0.00	0.00
100-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	20,000.00	20,000.00	0.00
100-00-49224-000-000	TRANSFER FROM CEM PERP CARE	0.00	0.00	0.00	0.00	0.00
100-00-49225-000-000	TRANSFER FROM PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-49226-000-000	TRANSFER FROM ACT 102	0.00	0.00	5,000.00	5,000.00	0.00
100-00-49227-000-000	TRANSFER FROM REFUSE FUND	0.00	0.00	0.00	0.00	0.00
100-00-49228-000-000	TRANS. FROM PD CRIME PREVENTIO	0.00	0.00	0.00	0.00	0.00
100-00-49229-000-000	TRANSFER FROM COMMUNITY DEV.	0.00	0.00	0.00	0.00	0.00
100-00-49230-000-000	TRANSFER FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-49231-000-000	TRANSFER FROM LEGION PARK	0.00	0.00	0.00	0.00	0.00
100-00-49241-000-000	TRANSFER FROM WATERFRONT DEV	0.00	0.00	0.00	0.00	0.00
100-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
100-00-49243-000-000	TRANSFER FROM SKATE BOARD FUND	0.00	0.00	0.00	0.00	0.00
100-00-49244-000-000	TRANSFER FROM WWSU	0.00	0.00	0.00	0.00	0.00
100-00-49245-000-000	TRANSFER FROM BOAT LAUNCH	0.00	0.00	0.00	0.00	0.00
100-00-49246-000-000	TRANSFER FROM CIVIC CENTER	0.00	0.00	0.00	0.00	0.00
100-00-49247-000-000	TRANSFER FROM STORMWATER	0.00	0.00	0.00	0.00	0.00
100-00-49300-551-323	F/C BAL. LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-49400-000-000	SALES OF GENERAL FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
100-00-49450-000-000	TRANSFER FROM FUND 450	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		0.00	0.00	196,998.00	237,876.00	20.75
Total Revenues		2,385,839.15	0.00	2,371,228.00	2,462,248.00	3.84

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-51101-000-000	COUNCIL	0.00	0.00	0.00	0.00	0.00
100-00-51101-111-000	COUNCIL PER DIEM	8,290.00	0.00	13,650.00	13,650.00	0.00
100-00-51101-151-000	COUNCIL FICA	634.20	0.00	1,044.00	1,044.00	0.00
100-00-51101-152-000	COUNCIL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51101-158-000	COUNCIL WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51101-299-000	COUNCIL CONTINUING EDUCATION	230.00	0.00	750.00	750.00	0.00
100-00-51101-311-000	COUNCIL SUPPLIES	0.00	0.00	0.00	0.00	0.00
COUNCIL		9,154.20	0.00	15,444.00	15,444.00	0.00
100-00-51102-000-000	MAYOR	0.00	0.00	0.00	0.00	0.00
100-00-51102-110-000	MAYOR SALARY	9,057.71	0.00	9,106.00	9,288.00	2.00
100-00-51102-151-000	MAYOR FICA	693.01	0.00	697.00	711.00	2.01
100-00-51102-152-000	MAYOR RETIREMENT	394.06	0.00	615.00	604.00	-1.79
100-00-51102-155-000	MAYOR LIFE INSURANCE	0.00	0.00	8.00	8.00	0.00
100-00-51102-158-000	MAYOR WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51102-297-000	MAYOR ENTERTAINMENT	295.00	0.00	500.00	500.00	0.00
100-00-51102-299-000	MAYOR CONTINUING EDUCATION	270.00	0.00	3,000.00	3,000.00	0.00
100-00-51102-311-000	MAYOR OFFICE SUPPLIES/EQUIP.	121.52	0.00	200.00	200.00	0.00
100-00-51102-312-000	MAYOR PROJECTS	0.00	0.00	0.00	0.00	0.00
MAYOR		10,831.30	0.00	14,126.00	14,311.00	1.31
100-00-51103-000-000	PUBLICATION FEES	0.00	0.00	0.00	0.00	0.00
100-00-51103-322-000	PUB. FEES NEWS PAPER ADV.	10,966.03	0.00	13,000.00	13,000.00	0.00
100-00-51103-323-000	PUBL. FEES NEWSLETTER	0.00	0.00	0.00	0.00	0.00
PUBLICATION FEES		10,966.03	0.00	13,000.00	13,000.00	0.00
100-00-51301-000-000	ATTORNEY	0.00	0.00	0.00	0.00	0.00
100-00-51301-210-000	ATTORNEY PROF. SERVICE	30,645.00	0.00	31,000.00	31,000.00	0.00
ATTORNEY		30,645.00	0.00	31,000.00	31,000.00	0.00
100-00-51302-000-000	LEGAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
100-00-51302-210-000	LEGAL CONTINGENCY PROF. SERVIC	2,980.50	0.00	15,000.00	10,000.00	-33.33
LEGAL CONTINGENCY		2,980.50	0.00	15,000.00	10,000.00	-33.33
100-00-51303-000-000	MUNICIPAL CODE	0.00	0.00	0.00	0.00	0.00
100-00-51303-210-000	MUNICIPAL CODE PROF. SERVICES	997.65	0.00	2,500.00	2,500.00	0.00
MUNICIPAL CODE		997.65	0.00	2,500.00	2,500.00	0.00
100-00-51304-000-000	PROFESSIONAL CONSULTANT	0.00	0.00	0.00	0.00	0.00
100-00-51304-210-000	PROF. CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00
PROFESSIONAL CONSULTANT		0.00	0.00	0.00	0.00	0.00
100-00-51410-000-000	CITY ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
100-00-51410-110-000	CITY ADMINISTRATOR SALARY	60,719.57	0.00	59,826.00	61,022.00	2.00
100-00-51410-112-000	CITY ADMINISTRATOR MILEAGE	357.05	0.00	1,380.00	1,380.00	0.00
100-00-51410-113-000	CITY ADMINISTRATOR-LONGEVITY	182.25	0.00	196.00	209.00	6.63
100-00-51410-151-000	CITY ADMINISTRATOR FICA	4,546.11	0.00	4,592.00	4,684.00	2.00
100-00-51410-152-000	CITY ADMINISTRATOR RETIREMENT	4,091.43	0.00	4,051.00	3,980.00	-1.75
100-00-51410-154-000	CITY ADMINISTRATOR HEALTH INS.	6,184.92	0.00	6,865.00	6,848.00	-0.25
100-00-51410-155-000	CITY ADMINISTRATOR LIFE INS.	11.04	0.00	11.00	11.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-51410-158-000	CITY ADMIN. WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51410-159-000	CITY ADMINISTRATOR ICI	0.00	0.00	147.00	153.00	4.08
100-00-51410-294-000	CITY ADMIN. COMPUTER SUPP/SERV	0.00	0.00	500.00	500.00	0.00
100-00-51410-297-000	CITY ADM. ENTERTAINMENT	69.89	0.00	300.00	300.00	0.00
100-00-51410-299-000	CITY ADMIN. CONTINUING EDUC	543.05	0.00	2,000.00	2,000.00	0.00
100-00-51410-311-000	CITY ADMIN OFFICE SUPPLIES	9.56	0.00	200.00	200.00	0.00
100-00-51410-321-000	CITY ADMIN PUBLICATIONS DUES	742.94	0.00	1,000.00	1,000.00	0.00
100-00-51410-323-000	CITY ADMIN INTERN	0.00	0.00	0.00	0.00	0.00
100-00-51410-324-000	CITY ADMIN-SOLICITATION	0.00	0.00	0.00	0.00	0.00
100-00-51410-820-000	CITY ADMIN MOVING EXPENSE	0.00	0.00	0.00	0.00	0.00
CITY ADMINISTRATOR		77,457.81	0.00	81,068.00	82,287.00	1.50
100-00-51420-000-000	CLERK	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK SALARY(2)	79,577.50	0.00	80,691.00	82,305.00	2.00
100-00-51420-111-000	CLERK PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51420-112-000	CLERK MILEAGE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51420-113-000	CLERK LONGEVITY	325.93	0.00	326.00	341.00	4.60
100-00-51420-151-000	CLERK FICA	5,820.69	0.00	6,198.00	6,322.00	2.00
100-00-51420-152-000	CLERK RETIREMENT	5,395.24	0.00	5,469.00	5,372.00	-1.77
100-00-51420-154-000	CLERK HEALTH INSURANCE	22,671.57	0.00	23,637.00	23,592.00	-0.19
100-00-51420-155-000	CLERK LIFE INSURANCE	31.56	0.00	26.00	30.00	15.38
100-00-51420-158-000	CLERK WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51420-159-000	CLERK ICI	0.00	0.00	193.00	207.00	7.25
GENERAL & ADMIN. SALARY		113,822.49	0.00	118,040.00	119,669.00	1.38
100-00-51422-000-000	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00
100-00-51422-110-000	ADMIN. ASSISTANT SALARY	7,030.95	0.00	0.00	4,124.00	999.99
100-00-51422-111-000	ADMIN. ASSISTANT PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51422-112-000	ADMIN ASSISTANT MILEAGE	0.00	0.00	500.00	500.00	0.00
100-00-51422-113-000	ADMIN. ASSISTANT LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-51422-151-000	ADMIN. ASSISTANT FICA	513.92	0.00	0.00	315.00	999.99
100-00-51422-152-000	ADMIN. ASSISTANT RETIREMENT	323.03	0.00	0.00	268.00	999.99
100-00-51422-154-000	ADMIN. ASSISTANT HEALTH INS	1,068.02	0.00	0.00	0.00	0.00
100-00-51422-155-000	ADMIN. ASSISTANT LIFE INS.	6.82	0.00	0.00	8.00	999.99
100-00-51422-157-000	ADMIN. ASSISTANT UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-51422-158-000	ADMIN. ASSISTANT WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51422-159-000	ADMIN. ASSISTANT ICI	0.00	0.00	0.00	10.00	999.99
ADMINISTRATIVE ASSISTANT		8,942.74	0.00	500.00	5,225.00	945.00
100-00-51440-000-000	ELECTIONS	0.00	0.00	0.00	0.00	0.00
100-00-51440-110-000	ELECTIONS SALARIES	6,900.00	0.00	2,400.00	4,800.00	100.00
100-00-51440-112-000	ELECTIONS MILEAGE	0.00	0.00	200.00	200.00	0.00
100-00-51440-116-000	ELECTIONS INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51440-151-000	ELECTIONS FICA	0.00	0.00	0.00	0.00	0.00
100-00-51440-152-000	ELECTIONS RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51440-154-000	ELECTIONS HEALTH INS	0.00	0.00	0.00	0.00	0.00
100-00-51440-155-000	ELECTIONS LIFE INS.	0.00	0.00	0.00	0.00	0.00
100-00-51440-158-000	ELECTIONS WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51440-159-000	ELECTIONS ICI	0.00	0.00	0.00	0.00	0.00
100-00-51440-299-000	ELECTIONS TRAINING	0.00	0.00	300.00	300.00	0.00
100-00-51440-311-000	ELECTION SUPPLIES	3,051.70	0.00	2,100.00	2,100.00	0.00
100-00-51440-321-000	ELECTION PUBLICATION DUES	0.00	0.00	500.00	500.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-51440-322-000	ELECTIONS NEWSPAPER ADV.	449.94	0.00	1,000.00	1,000.00	0.00
100-00-51440-342-000	ELECTIONS EQT. REPAIRS & MAINT	1,449.56	0.00	2,000.00	2,000.00	0.00
100-00-51440-810-000	ELECTION OUTLAY	0.00	0.00	0.00	0.00	0.00
ELECTIONS		11,851.20	0.00	8,500.00	10,900.00	28.24
100-00-51450-000-000	OFFICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-51450-191-000	OFFICE DEPART. PERSONNEL TRAIN	158.44	0.00	4,000.00	4,000.00	0.00
100-00-51450-210-000	OFFICE DEPART PROF. SERVICE	45.00	0.00	4,650.00	4,650.00	0.00
100-00-51450-294-000	OFFICE COMPUTER SUPP/SERVICE	1,386.55	0.00	2,500.00	2,500.00	0.00
100-00-51450-295-000	OFFICE COPY MACHINE MAINT.	2,127.18	0.00	3,500.00	3,500.00	0.00
100-00-51450-311-000	OFFICE DEPART. SUPPLIES	1,303.53	0.00	4,000.00	4,000.00	0.00
100-00-51450-312-000	OFFICE DEPARTMENT POSTAGE	6,970.00	0.00	6,000.00	6,000.00	0.00
100-00-51450-313-000	OFFICE COPY MACHINE SUPPLIES	650.28	0.00	1,000.00	1,000.00	0.00
100-00-51450-321-000	OFFICE DEPART PUBLICATION DUES	1,146.95	0.00	2,000.00	2,000.00	0.00
100-00-51450-810-000	OFFICE DEPART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-51450-820-000	OFFICE DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
OFFICE DEPARTMENT		13,787.93	0.00	27,650.00	27,650.00	0.00
100-00-51451-000-000	COMPUTER CONTRACT	0.00	0.00	0.00	0.00	0.00
100-00-51451-210-000	COMPUTER CONTRACT/SERVICES	3,292.35	0.00	5,000.00	5,000.00	0.00
COMPUTER		3,292.35	0.00	5,000.00	5,000.00	0.00
100-00-51510-000-000	AUDIT/ACCOUNTING	0.00	0.00	0.00	0.00	0.00
100-00-51510-210-000	AUDIT/ACCOUNTING PROF. SERVICE	18,800.00	0.00	19,300.00	19,800.00	2.59
AUDIT/ACCOUNTING		18,800.00	0.00	19,300.00	19,800.00	2.59
100-00-51530-000-000	ASSESSMENT OF PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-51530-210-000	ASSESS. OF PROPERTY PROF. SERV	12,863.03	0.00	13,000.00	13,200.00	1.54
ASSESSMENT OF PROPERTY		12,863.03	0.00	13,000.00	13,200.00	1.54
100-00-51531-000-000	REASSESSMENT OF PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-51531-210-000	REASSESS. OF PROP. PROF. SERV	0.00	0.00	0.00	0.00	0.00
REASSESSMENT OF PROPERTY		0.00	0.00	0.00	0.00	1.54
100-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
100-00-51601-110-000	CITY HALL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-51601-116-000	CITY HALL SUMMER YOUTH LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51601-151-000	CITY HALL FICA	0.00	0.00	0.00	0.00	0.00
100-00-51601-152-000	CITY HALL RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51601-158-000	CITY HALL WORMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51601-194-000	CITY HALL EMPLOYEE INCENTIVES	100.00	0.00	200.00	200.00	0.00
100-00-51601-221-000	CITY HALL TELEPHONE	8,449.18	0.00	5,000.00	7,000.00	40.00
100-00-51601-222-000	CITY HALL ELECTRICITY/HEAT	5,964.46	0.00	8,000.00	7,000.00	-12.50
100-00-51601-223-000	CITY HALL WATER & SEWER	1,736.10	0.00	2,000.00	2,000.00	0.00
100-00-51601-224-000	CITY HALL STORM WATER	226.80	0.00	250.00	250.00	0.00
100-00-51601-341-000	CITY HALL OPERATING SUPPLIES	2,811.69	0.00	2,500.00	2,500.00	0.00
100-00-51601-342-000	CITY HALL EQT. REPAIRS & MAINT	240.08	0.00	1,500.00	1,500.00	0.00
100-00-51601-350-000	CITY HALL BLDGS. MAINT.-REPAIR	1,947.73	0.00	3,000.00	3,000.00	0.00
100-00-51601-810-000	CITY HALL CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-51601-820-000	CITY HALL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
CITY HALL		21,476.04	0.00	22,450.00	23,450.00	4.45
100-00-51602-000-000	CUSTODIAN	0.00	0.00	0.00	0.00	0.00
100-00-51602-110-000	CUSTODIAN SALARY	18,052.79	0.00	7,679.00	7,832.00	1.99
100-00-51602-113-000	CUSTODIAN LOGEVITY	49.50	0.00	0.00	0.00	0.00
100-00-51602-151-000	CUSTODIAN FICA	1,347.30	0.00	587.00	599.00	2.04
100-00-51602-152-000	CUSTODIAN RETIREMENT	1,224.18	0.00	518.00	509.00	-1.74
100-00-51602-154-000	CUSTODIAN HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-51602-155-000	CUSTODIAN LIFE INSURANCE	3.00	0.00	1.00	1.00	0.00
100-00-51602-158-000	CUSTODIAN WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51602-159-000	CUSTODIAN ICI	0.00	0.00	19.00	19.00	0.00
CUSTODIAN		20,676.77	0.00	8,804.00	8,960.00	1.77
100-00-51910-000-000	TAX REFUND/ADJSTMENTS	0.00	0.00	0.00	0.00	0.00
TAX REFUND/ADJSTMENTS		0.00	0.00	0.00	0.00	1.77
100-00-51912-000-000	ILLEGAL TAX CHARGEBACK	0.00	0.00	500.00	500.00	0.00
ILLEGAL TAX CHARGEBACK		0.00	0.00	500.00	500.00	0.00
100-00-51913-000-000	USDA SPEC. ASSESS. CITY PROP.	18,006.38	0.00	1,189.00	1,189.00	0.00
SPEC. ASSESS. ON CITY PROPERTY		18,006.38	0.00	1,189.00	1,189.00	0.00
100-00-51930-000-000	PROPERTY & LIABILITY INS	10,446.12	0.00	10,000.00	10,000.00	0.00
100-00-51930-210-000	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
INSURANCE		10,446.12	0.00	10,000.00	10,000.00	0.00
100-00-51931-152-000	RETIREMENT SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-51931-157-000	FRINGE BENEFITS UNEMPLOYMENT	0.00	0.00	500.00	500.00	0.00
100-00-51931-158-000	FRINGE BENEFITS WORKMENS COMP	0.00	0.00	1,500.00	1,500.00	0.00
100-00-51931-159-000	FRINGE FLEX BENEFIT PLAN	1,421.10	0.00	2,000.00	2,000.00	0.00
FRINGE BENEFITS		1,421.10	0.00	4,000.00	4,000.00	0.00
GENERAL GOVERNMENT		398,418.64	0.00	411,071.00	418,085.00	1.71
100-00-52101-000-000	POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52101-110-000	PD CHIEF SALARY	68,758.08	0.00	65,398.00	72,474.00	10.82
100-00-52101-111-000	POLICE PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-52101-112-000	POLICE MILEAGE	0.00	0.00	0.00	0.00	0.00
100-00-52101-113-000	POLICE DEPARTMENT LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52101-114-000	POLICE DEPARTMENT SEVERANCE	0.00	0.00	0.00	0.00	0.00
100-00-52101-115-000	PD ASSISTANT CHIEF SALARY	56,589.73	0.00	56,801.00	62,947.00	10.82
100-00-52101-120-000	POLICE OFFICER BASE SALARY	160,948.43	0.00	157,039.00	174,030.00	10.82
100-00-52101-121-000	POLICE PART TIME OFFICERS	0.00	0.00	0.00	0.00	0.00
100-00-52101-123-000	POLICE DEPART LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52101-124-000	POLICE DEPARTMENT SHIFT	863.30	0.00	1,000.00	1,000.00	0.00
100-00-52101-125-000	POLICE DEPARTMENT OTHER PAY	818.80	0.00	1,000.00	1,000.00	0.00
100-00-52101-126-000	POLICE DEPART SPECIAL EVENT	0.00	0.00	0.00	0.00	0.00
100-00-52101-128-000	POLICE DEPARTMENT PART TIME	7,520.35	0.00	15,000.00	10,000.00	-33.33
100-00-52101-151-000	POLICE DEPARTMENT FICA	22,272.38	0.00	22,504.00	24,687.00	9.70
100-00-52101-152-000	POLICE DEPARTMENT RETIREMENT	33,839.39	0.00	32,873.00	37,270.00	13.38

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-52101-154-000	POLICE DEPARTMENT HEALTH INS	57,720.78	0.00	61,755.00	61,654.00	-0.16
100-00-52101-155-000	POLICE DEPARTMENT LIFE INS	56.16	0.00	53.00	60.00	13.21
100-00-52101-157-000	POLICE DEPARTMENT UNEMPLOYMENT	0.00	0.00	600.00	600.00	0.00
100-00-52101-158-000	POLICE DEPARTMENT WORKMENS COM	9,000.00	0.00	9,000.00	9,000.00	0.00
100-00-52101-159-000	POLICE DEPARTMENT ICI	0.00	0.00	692.00	744.00	7.51
100-00-52101-160-000	PD LIABILITY INSURANCE	7,600.00	0.00	7,600.00	7,600.00	0.00
100-00-52101-191-000	POLICE PERSONNEL TRAINING	2,274.79	0.00	6,000.00	6,000.00	0.00
100-00-52101-192-000	POLICE DEPARTMENT UNIFORMS	3,140.41	0.00	3,750.00	4,000.00	6.67
100-00-52101-221-000	POLICE DEPARTMENT TELEPHONE	4,961.12	0.00	3,600.00	3,600.00	0.00
100-00-52101-291-000	POLICE RADIO MAINTENANCE	90.00	0.00	1,500.00	1,500.00	0.00
100-00-52101-292-000	POLICE DEPARTMENT RADAR	0.00	0.00	300.00	300.00	0.00
100-00-52101-299-000	PD CONTINUING EDUCATION	705.05	0.00	1,000.00	1,000.00	0.00
100-00-52101-311-000	POLICE OFFICE SUPPLIES	2,159.11	0.00	2,000.00	2,000.00	0.00
100-00-52101-312-000	POLICE DEPARTMENT POSTAGE	78.65	0.00	150.00	150.00	0.00
100-00-52101-321-000	POLICE PUBLICATION DUES	130.00	0.00	100.00	100.00	0.00
100-00-52101-331-000	POLICE GAS & OIL VEHICLES	6,947.16	0.00	11,000.00	12,000.00	9.09
100-00-52101-332-000	POLICE VEHICAL REPAIR & MAINT	2,899.47	0.00	4,500.00	4,500.00	0.00
100-00-52101-341-000	POLICE DEPART OPERATING SUPP	5,274.65	0.00	8,500.00	8,500.00	0.00
100-00-52101-342-000	POLICE EQT. REPAIRS & MAINT	1,995.16	0.00	2,000.00	1,700.00	-15.00
100-00-52101-344-000	POLICE DEPART INVESTIGATIONS	0.00	0.00	0.00	0.00	0.00
100-00-52101-810-000	POLICE DEPART CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52101-820-000	POLICE DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52101-830-000	POLICE DEPT GRANT EXPENSES	4,368.76	0.00	0.00	0.00	0.00
POLICE DEPARTMENT		461,011.73	0.00	475,715.00	508,416.00	6.87
100-00-52102-000-000	LICENSE INVESTIGATION FEE	0.00	0.00	0.00	0.00	0.00
LICENSE INVESTIGATION FEE		0.00	0.00	0.00	0.00	6.87
100-00-52103-000-000	PD COUNTERACT FUND	0.00	0.00	0.00	0.00	0.00
PD COUNTERACT FUND		0.00	0.00	0.00	0.00	6.87
100-00-52201-000-000	FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-110-000	FIRE DEPARTMENT SALARY	6,625.00	0.00	6,500.00	6,500.00	0.00
100-00-52201-115-000	FD ASSISTANT CHIEF'S SALARY(2)	3,500.00	0.00	3,500.00	3,500.00	0.00
100-00-52201-122-000	FIRE DEPARTMENT ATTENDANT FEES	14,886.20	0.00	14,566.00	14,857.00	2.00
100-00-52201-151-000	FIRE DEPARTMENT FICA	2,227.16	0.00	2,193.00	2,215.00	1.00
100-00-52201-152-000	FIRE DEPARTMENT RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-156-000	FIRE DEPART LENGTH OF SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-52201-157-000	FIRE DEPARTMENT UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-158-000	FIRE DEPARTMENT WORKMENS COMP	3,000.00	0.00	3,000.00	3,000.00	0.00
100-00-52201-160-000	FD LIABILITY INSURANCE	12,800.00	0.00	12,800.00	12,800.00	0.00
100-00-52201-191-000	FIRE DEPART PERSONNEL TRAINING	1,233.10	0.00	2,000.00	2,000.00	0.00
100-00-52201-192-000	FIRE DEPART INCENTIVE PAY	2,300.00	0.00	2,100.00	2,100.00	0.00
100-00-52201-193-000	FIRE DEPARTMENT INSPECTION	2,000.00	0.00	2,000.00	2,500.00	25.00
100-00-52201-221-000	FIRE DEPARTMENT TELEPHONE	1,375.03	0.00	1,000.00	1,000.00	0.00
100-00-52201-222-000	FIRE DEPART ELECTRICITY/HEAT	3,370.95	0.00	5,000.00	5,000.00	0.00
100-00-52201-223-000	FIRE DEPARTMENT WATER & SEWER	800.74	0.00	800.00	800.00	0.00
100-00-52201-224-000	FIRE DEPARTMENT STORM WATER	418.68	0.00	419.00	419.00	0.00
100-00-52201-291-000	FIRE DEPARTRADIO MAIN/SAFTEY	3,802.00	0.00	2,000.00	2,000.00	0.00
100-00-52201-294-000	FIRE DEPART COMPUTER SUPP/SERV	900.88	0.00	600.00	600.00	0.00
100-00-52201-321-000	FIRE DEPART PUBLICATION DUES	100.00	0.00	400.00	400.00	0.00
100-00-52201-331-000	FIRE DEPART GAS & OIL VEHICLES	673.37	0.00	1,350.00	1,350.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-52201-332-000	FIRE DEPART VEH REPAIR & MAINT	5,160.54	0.00	4,000.00	4,000.00	0.00
100-00-52201-341-000	FIRE DEPART OPERATING SUPPLIES	3,260.88	0.00	5,000.00	5,000.00	0.00
100-00-52201-352-000	FIRE DEPARTMENT 2% EXPENSES	7,400.20	0.00	8,500.00	8,500.00	0.00
100-00-52201-810-000	FIRE DEPART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52201-820-000	FIRE DEPARTMENT CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52201-830-000	FIRE DEPARTMENT GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00
FIRE		75,834.73	0.00	77,728.00	78,541.00	1.05
100-00-52301-000-000	MUNICIPAL AMBULANCE	0.00	0.00	0.00	0.00	0.00
100-00-52301-110-000	MUNICIPAL AMBULANCE SALARY	14,167.17	0.00	13,900.00	22,500.00	61.87
100-00-52301-113-000	AMBULANCE LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-52301-121-000	CUSTODIAN/DAY ATTEND/ADMIN.	28,899.16	0.00	17,521.00	5,554.00	-68.30
100-00-52301-122-000	AMBULANCE ATTENDANT FEES	83,519.85	0.00	90,000.00	105,000.00	16.67
100-00-52301-123-000	AMBULANCE RUN REPORT	5,130.00	0.00	5,000.00	5,500.00	10.00
100-00-52301-151-000	AMBULANCE FICA	10,453.31	0.00	10,474.00	10,845.00	3.54
100-00-52301-152-000	AMBULANCE RETIREMENT	1,430.00	0.00	1,891.00	361.00	-80.91
100-00-52301-154-000	AMBULANCE HEALTH INSURANCE	5,010.33	0.00	2,123.00	460.00	-78.33
100-00-52301-155-000	AMBULANCE LIFE INSURANCE	26.34	0.00	28.00	6.00	-78.57
100-00-52301-156-000	AMBULANCE LENGTH OF SERVICE	7,045.96	0.00	9,000.00	9,000.00	0.00
100-00-52301-157-000	AMBULANCE UNEMPLOYMENT COMP	0.00	0.00	3,000.00	3,000.00	0.00
100-00-52301-158-000	AMBULANCE WORKMENS COMP	6,000.00	0.00	6,000.00	6,000.00	0.00
100-00-52301-159-000	AMBULANCE ICI	0.00	0.00	68.00	14.00	-79.41
100-00-52301-160-000	AMB. LIABILITY INSURANCE	7,700.00	0.00	7,700.00	7,700.00	0.00
100-00-52301-191-000	AMBULANCE PERSONNEL TRAINING	6,497.60	0.00	15,000.00	17,000.00	13.33
100-00-52301-192-000	AMBULANCE INCENTIVE PAY	6,095.15	0.00	6,000.00	6,000.00	0.00
100-00-52301-194-000	AMB RETENTION/RECOGNITION	0.00	0.00	1,300.00	1,300.00	0.00
100-00-52301-210-000	AMB BILLING CONTRACT SERVICE	2,057.06	0.00	10,500.00	11,500.00	9.52
100-00-52301-221-000	AMBULANCE TELEPHONE	2,383.22	0.00	2,000.00	2,200.00	10.00
100-00-52301-222-000	AMBULANCE ELECTRICITY/HEAT	3,085.88	0.00	3,500.00	3,500.00	0.00
100-00-52301-223-000	AMBULANCE WATER & SEWER	653.53	0.00	1,000.00	1,000.00	0.00
100-00-52301-224-000	AMBULANCE STORM WATER	418.68	0.00	420.00	420.00	0.00
100-00-52301-291-000	AMBULANCE RADIO MAINTENANCE	574.03	0.00	2,800.00	2,800.00	0.00
100-00-52301-311-000	AMBULANCE OFFICE SUPPLIES	3,522.45	0.00	550.00	850.00	54.55
100-00-52301-312-000	AMBULANCE POSTAGE	0.00	0.00	100.00	100.00	0.00
100-00-52301-321-000	AMBULANCE INTERNET	1,012.05	0.00	1,700.00	1,700.00	0.00
100-00-52301-323-000	AMBULANCE PUBLICATION DUES	3,120.00	0.00	3,000.00	3,000.00	0.00
100-00-52301-331-000	AMBULANCE GAS & OIL VEHICLES	3,183.03	0.00	3,500.00	4,000.00	14.29
100-00-52301-332-000	AMBULANCE VEH REPAIR & MAINT	7,888.92	0.00	4,000.00	4,000.00	0.00
100-00-52301-341-000	AMBULANCE OPERATING SUPPLIES	17,368.78	0.00	9,000.00	15,000.00	66.67
100-00-52301-342-000	AMB. EQUIP. REPAIRS & MAINT.	2,540.39	0.00	4,000.00	4,000.00	0.00
100-00-52301-350-000	AMBULANCE BLDG. REPAIR & MAINT	3,977.39	0.00	2,500.00	3,000.00	20.00
100-00-52301-351-000	AMBULANCE RESCUE EQUIP.	366.11	0.00	750.00	750.00	0.00
100-00-52301-352-000	AMBULANCE ACT 102 PURCHASES	0.00	0.00	5,000.00	5,000.00	0.00
100-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-52301-820-000	AMBULANCE CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-52301-830-000	MUNICIPAL AMBULANCE GRANT EXP	0.00	0.00	0.00	0.00	0.00
AMBULANCE		234,126.39	0.00	243,325.00	263,060.00	8.11
100-00-52410-000-000	BUILDING INSPECTOR	0.00	0.00	0.00	0.00	0.00
100-00-52410-210-000	BLDG INSPECTOR PROF. SERVICE	0.00	0.00	0.00	0.00	0.00
BUILDING INSPECTOR		0.00	0.00	0.00	0.00	8.11

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PUBLIC SAFETY		770,972.85	0.00	796,768.00	850,017.00	6.68
100-00-53101-000-000	STREET DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-53101-110-000	STREET DEPARTMENT SALARY	27,064.54	0.00	47,907.00	48,945.00	2.17
100-00-53101-111-000	STREET DEPART PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-53101-113-000	STREET DEPART LONGEVITY	286.65	0.00	287.00	310.00	8.01
100-00-53101-151-000	STREET DEPARTMENT FICA	12,650.07	0.00	13,500.00	13,500.00	0.00
100-00-53101-152-000	STREET DEPART RETIREMENT	10,476.45	0.00	10,125.00	10,125.00	0.00
100-00-53101-154-000	STREET DEPARTMENT HEALTH INS	41,833.40	0.00	43,895.00	49,079.00	11.81
100-00-53101-155-000	STREET DEPARTMENT LIFE INS	53.91	0.00	65.00	65.00	0.00
100-00-53101-157-000	STREET DEPARTMENT UNEMPL. COMP	3,191.41	0.00	3,000.00	3,000.00	0.00
100-00-53101-158-000	STREET DEPART WORKMENS COMP	7,124.00	0.00	13,000.00	13,000.00	0.00
100-00-53101-159-000	STREET DEPARTMENT ICI	0.00	0.00	368.00	380.00	3.26
100-00-53101-160-000	STREET DEPT. LIABILITY INS.	13,600.00	0.00	14,600.00	14,600.00	0.00
100-00-53101-191-000	STREET DEP PERSONNEL TRAINING	1,431.58	0.00	4,000.00	4,000.00	0.00
100-00-53101-192-000	STREET TRAINING SERVICE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53101-194-000	STREET DEPT EMPLOYEE INCENTIVE	183.98	0.00	600.00	600.00	0.00
100-00-53101-322-000	STREET PUBLICATION FEES	650.00	0.00	150.00	200.00	33.33
100-00-53101-820-000	STREET DEPART CAPITAL IMPROV	0.00	0.00	0.00	0.00	0.00
100-00-53101-830-000	LRIP - 3RD AVENUE EAST	0.00	0.00	0.00	0.00	0.00
STREET DEPARTMENT		118,545.99	0.00	152,997.00	159,304.00	4.12
100-00-53201-000-000	ENGINEERING SERVICES	0.00	0.00	2,000.00	2,000.00	0.00
ENGINEERING SERVICES		0.00	0.00	2,000.00	2,000.00	0.00
100-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
STREET & ALLEYS		0.00	0.00	0.00	0.00	0.00
100-00-53230-000-000	GARAGE & MACHINE SHED	0.00	0.00	0.00	0.00	0.00
100-00-53230-221-000	GARAGE TELEPHONE	4,563.62	0.00	5,000.00	5,000.00	0.00
100-00-53230-222-000	GARAGE ELECTRICITY/HEAT	5,133.21	0.00	7,500.00	7,500.00	0.00
100-00-53230-223-000	GARAGE WATER & SEWER	2,364.41	0.00	1,780.00	2,000.00	12.36
100-00-53230-224-000	GARAGE/MACHINE SHED STORMWATER	1,116.52	0.00	1,535.00	1,535.00	0.00
100-00-53230-311-000	GARAGE OFFICE SUPPLIES	70.64	0.00	1,850.00	1,500.00	-18.92
100-00-53230-341-000	GARAGE OPERATING SUPPLIES	7,215.15	0.00	7,500.00	7,500.00	0.00
100-00-53230-342-000	GARAGE EQT. REPAIRS & MAIN	1,776.99	0.00	1,500.00	4,000.00	166.67
100-00-53230-350-000	GARAGE BLDG. REPAIR & MAINT	5,556.62	0.00	6,500.00	5,000.00	-23.08
100-00-53230-810-000	GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
GARAGE & MACHINE SHED		27,797.16	0.00	33,165.00	34,035.00	2.62
100-00-53270-000-000	WEED LEAVES & BRUSH	0.00	0.00	0.00	0.00	0.00
100-00-53270-110-000	WEED LEAVES & BRUSH SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53270-121-000	WEED LEAVES & BRUSH SEASONAL	3,375.00	0.00	5,000.00	5,000.00	0.00
100-00-53270-345-000	WEED-BRUSH EQUIP. RENTAL	239.81	0.00	2,400.00	1,400.00	-41.67
WEED LEAVES & BRUSH		3,614.81	0.00	7,400.00	6,400.00	-13.51
100-00-53271-000-000	TREE CONTROL	0.00	0.00	0.00	0.00	0.00
100-00-53271-110-000	TREE CONTROL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53271-121-000	TREE CONTROL SEASONAL STAFF	25.00	0.00	500.00	500.00	0.00
100-00-53271-210-000	TREE CONTROL CONTRACT SERVICES	3,938.90	0.00	3,800.00	3,800.00	0.00
100-00-53271-345-000	TREE CONTROL MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00

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Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	TREE CONTROL	3,963.90	0.00	4,300.00	4,300.00	0.00
100-00-53272-000-000	GRASS CUTTING	0.00	0.00	0.00	0.00	0.00
100-00-53272-110-000	GRASS CUTTING SALARY	2,799.82	0.00	2,994.00	3,059.00	2.17
100-00-53272-121-000	GRASS CUTTING SEASONAL SUBS	14,187.51	0.00	14,000.00	14,000.00	0.00
	GRASS CUTTING	16,987.33	0.00	16,994.00	17,059.00	0.38
100-00-53301-000-000	REPAIRS OF STREETS & ALLEYS	28,469.11	0.00	35,000.00	35,000.00	0.00
	REPAIRS OF STREETS & ALLEYS	28,469.11	0.00	35,000.00	35,000.00	0.00
100-00-53302-000-000	REPAIR OF STR & ALLEYS	0.00	0.00	0.00	0.00	0.00
100-00-53302-110-000	REPAIR OF STR & ALLEYS - LABOR	61,456.89	0.00	37,428.00	38,238.00	2.16
100-00-53302-121-000	REPAIR OF STREETS/SEASON STAFF	612.50	0.00	1,500.00	1,500.00	0.00
	REPAIR OF STR & ALLEYS - LABOR	62,069.39	0.00	38,928.00	39,738.00	2.08
100-00-53305-000-000	SNOW & ICE REMOVAL	0.00	0.00	0.00	0.00	0.00
100-00-53305-110-000	SNOW & ICE REMOVAL-LABOR	20,655.44	0.00	22,457.00	22,943.00	2.16
100-00-53305-299-000	SNOW & ICE REMOVAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
100-00-53305-450-000	SNOW & ICE REMOVAL MATERIALS	9,039.36	0.00	11,400.00	11,400.00	0.00
	SNOW & ICE REMOVAL	29,694.80	0.00	33,857.00	34,343.00	1.44
100-00-53306-000-000	BLACKTOP	0.00	0.00	0.00	0.00	0.00
100-00-53306-110-000	BLACKTOP SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53306-121-000	BLACKTOP / SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-53306-450-000	BLACKTOP MATRERIALS	4,675.59	0.00	8,500.00	8,500.00	0.00
	BLACKTOP	4,675.59	0.00	8,500.00	8,500.00	0.00
100-00-53307-000-000	ST. SIGN & MARKINGS MATERIALS	0.00	0.00	0.00	0.00	0.00
100-00-53307-110-000	STREET SIGNS & MARKINGS SALARY	5,464.43	0.00	2,994.00	3,059.00	2.17
100-00-53307-121-000	STREET SIGNS SEASONAL LABOR	1,212.50	0.00	2,200.00	2,200.00	0.00
100-00-53307-810-000	STREET SIGNS & MARKINGS	2,478.73	0.00	9,700.00	5,000.00	-48.45
	STREET SIGNS & MARKINGS	9,155.66	0.00	14,894.00	10,259.00	-31.12
100-00-53308-000-000	STREET MACHINERY	0.00	0.00	0.00	0.00	0.00
100-00-53308-110-000	STREET MACHINERY SALARY	33,373.16	0.00	32,936.00	33,650.00	2.17
100-00-53308-121-000	STREET MACHINERY/SEASON STAFF	0.00	0.00	0.00	0.00	0.00
100-00-53308-331-000	STREET MACHINERY GAS & OIL	14,230.48	0.00	17,000.00	17,000.00	0.00
100-00-53308-332-000	STREET MACHINERY REPAIR & MAIN	0.00	0.00	0.00	0.00	0.00
100-00-53308-342-000	ST. MACHINE EQT REPAIR/MAINT.	18,481.26	0.00	17,000.00	18,000.00	5.88
100-00-53308-343-000	ST MACHINERY EQUIP. LEASE PAY	0.00	0.00	0.00	0.00	0.00
100-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-53308-820-000	ST. MACHINERY CAPTIAL IMPROV.	0.00	0.00	0.00	0.00	0.00
	STREET MACHINERY	66,084.90	0.00	66,936.00	68,650.00	2.56
100-00-53309-000-000	PRIVATE WORK	0.00	0.00	0.00	0.00	0.00
100-00-53309-110-000	PRIVATE WORK SALARY	496.26	0.00	0.00	0.00	0.00
100-00-53309-450-000	PRIVATE WORK MATERIALS	0.00	0.00	0.00	0.00	0.00

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Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
PRIVATE WORK		496.26	0.00	0.00	0.00	2.56
100-00-53310-000-000	UNCLASSIFIED LABOR	0.00	0.00	0.00	0.00	0.00
100-00-53310-110-000	UNCLASSIFIED LABOR SALARY	0.00	0.00	0.00	0.00	0.00
UNCLASSIFIED		0.00	0.00	0.00	0.00	2.56
100-00-53311-000-000	D&A TESTING	150.00	0.00	600.00	600.00	0.00
D&A TESTING		150.00	0.00	600.00	600.00	0.00
100-00-53420-000-000	STREET LIGHTING	36,338.66	0.00	35,000.00	37,000.00	5.71
STREET LIGHTING		36,338.66	0.00	35,000.00	37,000.00	5.71
100-00-53421-000-000	TRAFFIC CONTROL	0.00	0.00	750.00	750.00	0.00
TRAFFIC CONTROL		0.00	0.00	750.00	750.00	0.00
100-00-53430-000-000	SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00
100-00-53430-110-000	SIDEWALKS SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53430-121-000	SIDEWALKS SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
SIDEWALKS		0.00	0.00	0.00	0.00	0.00
100-00-53431-000-000	CURB & GUTTER	0.00	0.00	5,000.00	5,000.00	0.00
100-00-53431-110-000	CURB & GUTTER SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53431-121-000	CURB & GUTTER SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
CURB & GUTTER		0.00	0.00	5,000.00	5,000.00	0.00
100-00-53445-000-000	FEMA COST INCURRED	0.00	0.00	0.00	0.00	0.00
FEMA COST INCURRED		0.00	0.00	0.00	0.00	0.00
100-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-53540-152-000	DOCKS & HARBORS COMMISSION	310.14	0.00	500.00	500.00	0.00
100-00-53540-820-000	DOCKS/HARBORS COMM CAPITAL IMP	0.00	0.00	0.00	0.00	0.00
DOCKS & HARBOR		310.14	0.00	500.00	500.00	0.00
100-00-53630-000-000	MUNICIPAL LANDFILL	0.00	0.00	0.00	0.00	0.00
100-00-53630-110-000	MUNICIPAL LANDFILL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53630-121-000	MUNICIPAL LANDFILL-SEASONAL	0.00	0.00	0.00	0.00	0.00
100-00-53630-349-000	LANDFILL LONG TERM MAINT AGREE	2,400.00	0.00	2,000.00	2,400.00	20.00
MUNICIPAL LANDFILL		2,400.00	0.00	2,000.00	2,400.00	20.00
100-00-53631-000-000	SOLID WASTE CONTRACTOR COSTS	127,296.92	0.00	128,085.00	132,500.00	3.45
100-00-53631-110-000	LITTER CONTROL	37.35	0.00	500.00	500.00	0.00
100-00-53631-121-000	LITTER CONTROL-SEASONAL	137.50	0.00	1,000.00	1,000.00	0.00
100-00-53631-342-000	SOLID WASTE SUPPLIES	0.00	0.00	0.00	0.00	0.00
SOLID WASTE		127,471.77	0.00	129,585.00	134,000.00	3.41
100-00-53632-000-000	CITY COMMERCIAL COSTS	2,875.00	0.00	3,121.00	3,000.00	-3.88
100-00-53632-110-000	ANNUAL CLEANUP BASE SALARY	72.18	0.00	2,994.00	3,059.00	2.17
100-00-53632-121-000	ANNUAL CLEANUP SEASONAL	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-53632-810-000	CITY ANNUAL CLEANUP	1,960.00	0.00	10,000.00	8,000.00	-20.00
CITY COMMERCIAL COSTS		4,907.18	0.00	16,115.00	14,059.00	-12.76
PUBLIC WORKS		543,132.65	0.00	604,521.00	613,897.00	1.55
100-00-54510-000-000	HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
100-00-54510-111-000	HOUSING AUTHORITY PER DIEM	1,175.00	0.00	2,000.00	2,000.00	0.00
100-00-54510-151-000	HOUSING AUTHORITY FICA	89.82	0.00	153.00	153.00	0.00
HOUSING AUTHORITY		1,264.82	0.00	2,153.00	2,153.00	0.00
100-00-54910-000-000	CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-54910-110-000	CEMETERY SALARY	9,291.25	0.00	25,390.00	20,421.00	-19.57
100-00-54910-113-000	CEMETERY LONGEVITY	124.65	0.00	125.00	74.00	-40.80
100-00-54910-116-000	CEMETERY INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-54910-121-000	CEMETERY SEASONAL SALARY	25.00	0.00	3,600.00	3,600.00	0.00
100-00-54910-151-000	CEMETERY FICA	690.91	0.00	2,227.00	1,838.00	-17.47
100-00-54910-152-000	CEMETERY RETIREMENT	618.53	0.00	1,723.00	1,332.00	-22.69
100-00-54910-154-000	CEMETERY HEALTH INS	6,634.75	0.00	6,789.00	4,537.00	-33.17
100-00-54910-155-000	CEMETERY LIFE INS	13.88	0.00	19.00	14.00	-26.32
100-00-54910-158-000	CEMETERY WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-54910-159-000	CEMETERY ICI	0.00	0.00	63.00	51.00	-19.05
100-00-54910-160-000	CEMETERY LIABILITY INS.	0.00	0.00	0.00	0.00	0.00
100-00-54910-221-000	CEMETERY TELEPHONE	0.00	0.00	0.00	0.00	0.00
100-00-54910-222-000	CEMETERY ELECTRIC/HEAT	216.01	0.00	500.00	500.00	0.00
100-00-54910-223-000	CEMETARY FIRE PROTECTION	222.48	0.00	112.00	112.00	0.00
100-00-54910-331-000	CEMETERY GAS & OIL VEHICLES	157.66	0.00	450.00	450.00	0.00
100-00-54910-332-000	CEMETERY VEH. REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00
100-00-54910-341-000	CEMETERY OPERATING SUPPLIES	1,744.96	0.00	1,250.00	1,250.00	0.00
100-00-54910-342-000	CEMETERY EQT. REPAIRS & MAINT	1,099.72	0.00	800.00	800.00	0.00
100-00-54910-390-000	CEMETERY DIGGING	0.00	0.00	0.00	0.00	0.00
100-00-54910-810-000	CEMETERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-54910-820-000	CEMETERY CAPITAL IMPROVMENT	0.00	0.00	0.00	0.00	0.00
CEMETERY		20,839.80	0.00	43,048.00	34,979.00	-18.74
HEALTH AND HUMAN SERVICES		22,104.62	0.00	45,201.00	37,132.00	-17.85
100-00-55110-000-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-55110-110-000	LIBRARY DIRECTOR SALARY	45,906.08	0.00	46,477.00	47,407.00	2.00
100-00-55110-111-000	LIBRARY PER DIEM	0.00	0.00	240.00	240.00	0.00
100-00-55110-112-000	LIBRARY MILEAGE	0.00	0.00	250.00	250.00	0.00
100-00-55110-113-000	LIBRARY LONGEVITY	587.09	0.00	544.00	581.00	6.80
100-00-55110-116-000	LIBRARY INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55110-120-000	LIBRARY ASSISTANT WAGES	44,385.65	0.00	43,333.00	44,200.00	2.00
100-00-55110-121-000	LIBRARY SEASONAL SUBS	0.00	0.00	0.00	0.00	0.00
100-00-55110-127-000	LIBRARY CUSTODIAL SERVICES	0.00	0.00	960.00	979.00	1.98
100-00-55110-132-000	LIBRARY LTE	2,536.11	0.00	8,236.00	8,401.00	2.00
100-00-55110-133-000	LIBRARY PAGES	0.00	0.00	1,599.00	1,600.00	0.06
100-00-55110-140-000	LIBRARY ADMIN. SERVICES	3,028.58	0.00	3,009.00	3,069.00	1.99
100-00-55110-151-000	LIBRARY FICA EXPENSE	7,014.19	0.00	8,006.00	8,145.00	1.74
100-00-55110-152-000	LIBRARY RETIREMENT	6,455.70	0.00	6,029.00	6,041.00	0.20
100-00-55110-154-000	LIBRARY HEALTH INS	6,510.02	0.00	6,931.00	7,591.00	9.52

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change in Budget
100-00-55110-155-000	LIBRARY LIFE INS	46.56	0.00	42.00	42.00	0.00
100-00-55110-157-000	LIBRARY UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55110-158-000	LIBRARY WORKMENS COMP.	0.00	0.00	500.00	500.00	0.00
100-00-55110-159-000	LIBRARY ICI	0.00	0.00	216.00	232.00	7.41
100-00-55110-191-000	LIBRARY PERSONNEL TRAINING	0.00	0.00	500.00	500.00	0.00
100-00-55110-194-000	LIBRARY EMPLOYEE INCENTIVES	0.00	0.00	200.00	200.00	0.00
100-00-55110-224-000	LIBRARY ALL UTILITIES	7,246.21	0.00	9,795.00	9,795.00	0.00
100-00-55110-225-000	LIBRARY STORM WATER	279.12	0.00	279.00	279.00	0.00
100-00-55110-295-000	LIBRARY COPY MACHINE MAINT	1,310.28	0.00	1,648.00	1,648.00	0.00
100-00-55110-310-000	LIBRARY PROGRAM SUPPLIES	172.86	0.00	800.00	800.00	0.00
100-00-55110-311-000	LIBRARY OFFICE SUPPLIES	1,511.14	0.00	2,050.00	2,050.00	0.00
100-00-55110-312-000	LIBRARY POSTAGE	0.00	0.00	900.00	900.00	0.00
100-00-55110-321-000	LIBRARY PRINTED MATERIALS	19,181.45	0.00	19,950.00	19,950.00	0.00
100-00-55110-323-000	LIBRARY INTERNET ACCESS	9,292.61	0.00	9,292.00	9,292.00	0.00
100-00-55110-324-000	INTER LIBRARY DELIVERY	600.00	0.00	600.00	600.00	0.00
100-00-55110-341-000	LIBRARY BLDG. MAIT. & SUPPLIES	2,044.09	0.00	2,050.00	2,050.00	0.00
100-00-55110-350-000	LIBRARY OFFICE EQUIPMENT	478.15	0.00	1,230.00	1,230.00	0.00
100-00-55110-351-000	LIBRARY REPAIRS & MAINT	18,918.78	0.00	2,050.00	2,050.00	0.00
100-00-55110-511-000	LIBRARY INSURANCE	2,000.00	0.00	2,000.00	2,000.00	0.00
100-00-55110-810-000	LIBRARY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55110-820-000	LIBRARY CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
LIBRARY		179,504.67	0.00	179,716.00	182,622.00	1.62
100-00-55200-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS SALARY	34,197.87	0.00	24,230.00	29,311.00	20.97
100-00-55200-111-000	PARKS PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-55200-113-000	PARKS LONGEVITY	44.48	0.00	44.00	49.00	11.36
100-00-55200-114-000	PARKS AMDIN. SALARY	20,147.04	0.00	26,297.00	35,238.00	34.00
100-00-55200-115-000	PARKS OTHER PAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-116-000	PARKS INTER DEPT LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55200-117-000	PARKS SKATING RINK	370.81	0.00	3,000.00	3,000.00	0.00
100-00-55200-118-000	PARKS ATTENDANT	5,312.50	0.00	7,000.00	7,000.00	0.00
100-00-55200-119-000	PARKS BOAT LAUNCH ATTENDENT	0.00	0.00	2,000.00	2,000.00	0.00
100-00-55200-120-000	LAUNCH REPAIR/MAIT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55200-121-000	PARKS SEASONAL SUBS	6,284.38	0.00	11,730.00	15,730.00	34.10
100-00-55200-151-000	PARKS FICA	4,926.28	0.00	5,684.00	7,059.00	24.19
100-00-55200-152-000	PARKS RETIREMENT	3,748.46	0.00	3,414.00	4,199.00	22.99
100-00-55200-154-000	PARKS HEALTH INSURANCE	8,917.37	0.00	9,353.00	14,268.00	52.55
100-00-55200-155-000	PARKS LIFE INSURANCE	12.33	0.00	20.00	23.00	15.00
100-00-55200-157-000	PARKS UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55200-158-000	PARKS WORKMENS COMP.	0.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-159-000	PARKS ICI	0.00	0.00	122.00	161.00	31.97
100-00-55200-160-000	PARKS LIABILITY INSURANCE	3,500.00	0.00	3,500.00	3,500.00	0.00
100-00-55200-210-000	PARKS CONTRACTED SERVICES	14,423.99	0.00	13,000.00	13,000.00	0.00
100-00-55200-221-000	PARKS TELEPHONE	643.08	0.00	500.00	600.00	20.00
100-00-55200-222-000	PARKS ELECTRIC/HEAT	21,194.02	0.00	23,000.00	23,000.00	0.00
100-00-55200-223-000	PARKS WATER & SEWER	5,374.04	0.00	9,000.00	9,000.00	0.00
100-00-55200-224-000	VFW/DOG POUND UTILITIES	0.00	0.00	0.00	0.00	0.00
100-00-55200-297-000	PARKS ENTERTAINMENT	0.00	0.00	0.00	0.00	0.00
100-00-55200-298-000	PARKS GARBAGE	5,107.53	0.00	10,000.00	10,000.00	0.00
100-00-55200-321-000	PARKS PUBLICATION DUES	1,088.00	0.00	1,500.00	1,500.00	0.00
100-00-55200-322-000	PARKS NEWSPAPER ADV.	200.00	0.00	200.00	200.00	0.00
100-00-55200-323-000	PARK CABLE TV	8,700.51	0.00	8,500.00	8,500.00	0.00

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Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-55200-331-000	PARKS GAS & OIL VEHICLES	1,011.68	0.00	2,000.00	2,000.00	0.00
100-00-55200-332-000	PARKS VEH. REPAIR & MAINT.	400.13	0.00	0.00	0.00	0.00
100-00-55200-341-000	PARKS OPERATING SUPPLIES	14,464.00	0.00	12,000.00	12,000.00	0.00
100-00-55200-342-000	PARKS EQT. REPAIRS & MAINT.	4,455.92	0.00	3,000.00	3,000.00	0.00
100-00-55200-343-000	LAUNCH MAIT/REPAIRS	264.43	0.00	1,000.00	1,000.00	0.00
100-00-55200-350-000	PARKS BLDG. REPAIR & MAINT.	14,957.86	0.00	5,000.00	7,000.00	40.00
100-00-55200-351-000	PARKS GROUND REPAIR & MAINT.	6,807.22	0.00	17,000.00	17,000.00	0.00
100-00-55200-352-000	SKATING RINK BLDG/GROUNDS	935.48	0.00	1,000.00	1,000.00	0.00
100-00-55200-353-000	LEGION PARK	43.03	0.00	500.00	500.00	0.00
100-00-55200-591-000	PARKS SALES TAX	11,913.84	0.00	12,000.00	12,500.00	4.17
100-00-55200-592-000	PARKS LICENSES	671.00	0.00	671.00	671.00	0.00
100-00-55200-593-000	PARKS CREDIT CARD FEES	0.00	0.00	0.00	0.00	0.00
100-00-55200-810-000	PARKS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-820-000	MEMORIAL PARK BLDG RENOVATION	0.00	0.00	0.00	0.00	0.00
100-00-55200-830-000	PARKS ATHLETIC FIELD	0.00	0.00	0.00	0.00	0.00
100-00-55200-831-000	PARKS WALKING TRAIL EXPENSES	2,175.00	0.00	9,000.00	5,000.00	-44.44
PARK		202,292.28	0.00	226,265.00	250,009.00	10.49
100-00-55201-000-000	RECREATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-55201-129-000	ICE RINK PART TIME AIDES	6,675.00	0.00	5,000.00	5,000.00	0.00
100-00-55201-151-000	RECREATION FICA	510.68	0.00	383.00	383.00	0.00
100-00-55201-152-000	RECREATION RETIREMENT	146.82	0.00	200.00	0.00	-100.00
100-00-55201-155-000	RECREATION LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55201-157-000	RECREATION UNEMPLOYMENT COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-158-000	RECREATION WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-210-000	RECREATION PROFESIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-55201-321-000	REC. DEPT. HOCKEY PROGRAM	89.90	0.00	1,000.00	1,000.00	0.00
100-00-55201-324-000	REC. DEPT. GOLF PROGRAM	0.00	0.00	400.00	400.00	0.00
100-00-55201-340-000	REC DEPT. TENNIS PROGRAM	15.82	0.00	2,000.00	2,000.00	0.00
100-00-55201-341-000	RECREATION OPERATING SUPPLIES	1,613.09	0.00	2,000.00	2,000.00	0.00
100-00-55201-342-000	REC. DEPT. REPAIRS/MAINTENANCE	0.00	0.00	4,000.00	4,000.00	0.00
RECREATION PROGRAMS		9,051.31	0.00	14,983.00	14,783.00	-1.33
100-00-55300-000-000	CELEBRATIONS	222.60	0.00	5,000.00	3,000.00	-40.00
100-00-55300-110-000	CELEBRATIONS BASE SALARIES	0.00	0.00	0.00	0.00	0.00
100-00-55300-113-000	CELEBRATIONS LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-55300-121-000	CELEBRATIONS/SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-55300-151-000	CELEBRATIONS FICA	0.00	0.00	0.00	0.00	0.00
100-00-55300-152-000	CELEBRATIONS RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-55300-154-000	CELEBRATIONS HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55300-155-000	CELEBRATIONS LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55300-158-000	CELEBRATIONS WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55300-159-000	CELEBRATIONS ICI	0.00	0.00	0.00	0.00	0.00
CELEBRATIONS		222.60	0.00	5,000.00	3,000.00	-40.00
100-00-55301-000-000	HOMECOMING	0.00	0.00	5,000.00	1,000.00	-80.00
100-00-55301-110-000	HOMECOMING/SALARY	0.00	0.00	0.00	0.00	0.00
100-00-55301-113-000	HOMECOMING/LONGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-55301-121-000	HOMECOMING / SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-55301-151-000	HOMECOMING/FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-55301-152-000	HOMECOMING/RETIREMENT	0.00	0.00	0.00	0.00	0.00

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Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change in Budget
HOMECOMING		0.00	0.00	5,000.00	1,000.00	-80.00
CULTURE, RECREATION & EDUCAT		391,070.86	0.00	430,964.00	451,414.00	4.75
100-00-56110-000-000	URBAN FORESTRY INITIATIVE	0.00	0.00	0.00	0.00	0.00
100-00-56110-110-000	URBAN FORESTRY/SALARY	0.00	0.00	0.00	0.00	0.00
100-00-56110-121-000	URBAN FORESTRY PT STAFF	0.00	0.00	0.00	0.00	0.00
100-00-56110-151-000	URBAN FORESTRY FICA	0.00	0.00	0.00	0.00	0.00
100-00-56110-152-000	URBAN FORESTRY/RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-56110-341-000	URBAN FOREST SUPPLIES/EXPENSES	4,200.00	0.00	5,000.00	5,000.00	0.00
URBAN FORESTRY INITIATIVE		4,200.00	0.00	5,000.00	5,000.00	0.00
100-00-56300-000-000	PUBLIC ACCESS TELEVISION	0.00	0.00	0.00	0.00	0.00
100-00-56300-321-000	PUBLIC ACCESS TV/MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-00-56300-810-000	PUBLIC ACCESS TV / WCAT	10.00	0.00	600.00	600.00	0.00
PUBLIC ACCESS TELEVISION		10.00	0.00	600.00	600.00	0.00
100-00-56301-000-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-110-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-111-000	PLANNING PER DIEM	775.00	0.00	1,500.00	1,500.00	0.00
100-00-56301-151-000	PLANNING FICA	59.27	0.00	115.00	115.00	0.00
100-00-56301-152-000	PLANNING COMMISSION RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-56301-158-000	PLANNING WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
PLANNING COMMISSION		834.27	0.00	1,615.00	1,615.00	0.00
100-00-56302-000-000	PLANNING SERVICE	264.00	0.00	1,000.00	1,000.00	0.00
100-00-56302-810-000	COMP. PLAN OUTLAY	0.00	0.00	0.00	0.00	0.00
PLANNING		264.00	0.00	1,000.00	1,000.00	0.00
100-00-56303-000-000	ECONOMIC DEVELOPMENT	400.00	0.00	800.00	800.00	0.00
100-00-56303-110-000	ECON. DEV/MAIN ST FLOWER LABOR	0.00	0.00	2,250.00	2,250.00	0.00
100-00-56303-121-000	SEASONAL LABOR FLOWERS	0.00	0.00	0.00	0.00	0.00
100-00-56303-151-000	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56303-152-000	DEVELOPMENT OF CITY PROPERTY	2,340.00	0.00	5,000.00	5,000.00	0.00
100-00-56303-153-000	VACANT LAND FIRE PROTECTION	528.39	0.00	750.00	750.00	0.00
100-00-56303-154-000	ECO. DEV. CHEQ. INITIATIVE	0.00	0.00	0.00	0.00	0.00
100-00-56303-350-000	NEIGHBORHOOD FIX-UP PROJECT	0.00	0.00	0.00	0.00	0.00
100-00-56303-810-000	CAPITAL OUTLAY/WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
ARPA RECOVERY FUND EXPENSES		3,268.39	0.00	8,800.00	8,800.00	0.00
100-00-56400-000-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
100-00-56400-151-000	HISTORIC PRES. / FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56400-293-000	HISTORIC PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-56400-294-000	HISTORIC PRESERVATION SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-56400-810-000	HISTORIC PRESERVATION OUTLAY	0.00	0.00	0.00	0.00	0.00
HISTORIC PRESERVATION PROJECT		0.00	0.00	1,000.00	1,000.00	0.00
100-00-56401-000-000	ZONING BOARD OF APPEAL	0.00	0.00	500.00	500.00	0.00
100-00-56401-111-000	ZONING BOARD PER DIEM	0.00	0.00	500.00	500.00	0.00
100-00-56401-151-000	ZONING BOARD FICA	0.00	0.00	38.00	38.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
100-00-56401-158-000	ZONING BOARD WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-56401-810-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
ZONING BOARD OF APPEAL		0.00	0.00	1,038.00	1,038.00	0.00
100-00-56402-000-000	ZONING ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
100-00-56402-210-000	ZONING ADMIN. PROF. SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-56402-294-000	ZONING ADMIN COMPUTER SUPP/SER	0.00	0.00	0.00	0.00	0.00
100-00-56402-299-000	ZONING ADMIN. CONTINUING ED	0.00	0.00	350.00	350.00	0.00
100-00-56402-311-000	ZONING ADMIN OFFICE SUPPLIES	0.00	0.00	300.00	300.00	0.00
100-00-56402-810-000	CODE ENFORCEMENT OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-56402-820-000	CODE ENFORCEMENT REMEDIES	0.00	0.00	0.00	0.00	0.00
ZONING ADMINISTRATOR		0.00	0.00	650.00	650.00	0.00
CONSERVATION & DEVELOPMENT		8,576.66	0.00	19,703.00	19,703.00	0.00
100-00-57321-000-000	BART	13,850.00	0.00	13,850.00	13,850.00	0.00
100-00-57321-351-000	BART BUS STOP MAINTENANCE	600.00	0.00	1,000.00	1,000.00	0.00
100-00-57321-810-000	BART CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
BART		14,450.00	0.00	14,850.00	14,850.00	0.00
100-00-57520-000-000	SENIOR VAN	3,950.00	0.00	3,950.00	3,950.00	0.00
100-00-57520-810-000	SENIOR VAN CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
SENIOR VAN		3,950.00	0.00	3,950.00	3,950.00	0.00
100-00-57652-000-000	PURCHASE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
PURCHASE OF PROPERTY		0.00	0.00	0.00	0.00	0.00
PROJECTS		18,400.00	0.00	18,800.00	18,800.00	0.00
100-00-58100-000-000	PRINCIPAL ON DEBT	0.00	0.00	0.00	0.00	0.00
SHORT TERM DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58200-000-000	INTEREST ON DEBT	0.00	0.00	0.00	0.00	0.00
INTEREST ON DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58201-000-000	INTEREST ON SHORT TERM LOANS	0.00	0.00	0.00	0.00	0.00
INTEREST ON SHORT TERM LOANS		0.00	0.00	0.00	0.00	0.00
100-00-58202-000-000	PAYING AGENT CHARGES	3,400.00	0.00	3,600.00	3,600.00	0.00
PAYING AGENT CHARGES		3,400.00	0.00	3,600.00	3,600.00	0.00
LOAN/LEASE PAYMENT		3,400.00	0.00	3,600.00	3,600.00	0.00
100-00-59103-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
MAPS & PLATS		0.00	0.00	0.00	0.00	0.00
100-00-59104-000-000	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number	2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-59105-000-000 BANK SERVICE CHARGES	0.25	0.00	100.00	100.00	0.00
BANK SERVICE CHARGES	0.25	0.00	100.00	100.00	0.00
100-00-59109-000-000 ROOM TAX TO CHAMBER	57,113.94	0.00	40,500.00	49,500.00	22.22
ROOM TAX TO CHAMBER	57,113.94	0.00	40,500.00	49,500.00	22.22
100-00-59110-000-000 AMBULANCE A/R WRITE OFF	17,022.71	0.00	0.00	0.00	0.00
BAD DEBT WRITE OFF	17,022.71	0.00	0.00	0.00	22.22
100-00-59119-000-000 UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00
MISC. EXPENSE	0.00	0.00	0.00	0.00	22.22
100-00-59235-000-000 TRANSFER TO ECONOMIC DEV.	0.00	0.00	0.00	0.00	0.00
TRANSFER TO ECONOMIC DEV.	0.00	0.00	0.00	0.00	22.22
100-00-59264-000-000 TRANSFER TO CAPITAL EQUIP FUND	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL EQUIP FUND	0.00	0.00	0.00	0.00	22.22
GASB 75 EXPENSE	74,136.90	0.00	40,600.00	49,600.00	22.17
Total Expenses	2,230,213.18	0.00	2,371,228.00	2,462,248.00	3.84
Net Totals	155,625.97	0.00	0.00	0.00	22.22

Fund: 300 - DEBT SERVICE FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change in Budget
300-00-41110-000-000	GENERAL PROPERTY TAXES	315,986.00	0.00	311,886.00	315,668.00	1.21
TAXES		315,986.00	0.00	311,886.00	315,668.00	1.21
300-00-48100-000-000	INTEREST ON INVESTMENTS	676.57	0.00	0.00	0.00	0.00
300-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
300-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		676.57	0.00	0.00	0.00	0.00
300-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	887,000.00	0.00	0.00	0.00	0.00
300-00-49131-000-000	TRANSFER FROM FUND 31	0.00	0.00	0.00	0.00	0.00
300-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
300-00-49221-000-000	TRANSFER FROM MARINA OPERATION	0.00	0.00	0.00	0.00	0.00
300-00-49222-000-000	TRANSFER FROM UTILITY	0.00	0.00	0.00	0.00	0.00
300-00-49223-000-000	TRANSFER FROM STORM WATER	0.00	0.00	0.00	0.00	0.00
300-00-49410-000-000	TRANSFER FROM CAPITAL EQUIP.	0.00	0.00	0.00	0.00	0.00
300-00-49430-000-000	TRANSFER FROM TIF	0.00	0.00	0.00	0.00	0.00
300-00-49440-000-000	TRANSFER FROM 2003 GO BOND DEB	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		887,000.00	0.00	0.00	0.00	0.00
Total Revenues		1,203,662.57	0.00	311,886.00	315,668.00	1.21

Fund: 300 - DEBT SERVICE FUND

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
300-00-57621-000-000	CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00
300-00-58100-000-000	PRINCIPAL	1,141,894.85	0.00	277,474.00	289,377.00	4.29
300-00-58200-000-000	INTEREST AND FISCAL CHARGES	45,219.68	0.00	34,412.00	26,291.00	-23.60
LOAN/LEASE PAYMENT		1,187,114.53	0.00	311,886.00	315,668.00	1.21
300-00-59119-000-000	MISC.	15,872.16	0.00	0.00	0.00	0.00
300-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
300-00-59410-000-000	TRANSFER TO CAPITAL EQUIP.	0.00	0.00	0.00	0.00	0.00
300-00-59620-000-000	TRANSFER TO WATER & SEWER	0.00	0.00	0.00	0.00	0.00
GASB 75 EXPENSE		15,872.16	0.00	0.00	0.00	0.00
300-00-99999-999-999	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
NOT DEFINED BY WIS. DOR		0.00	0.00	0.00	0.00	0.00
Total Expenses		1,202,986.69	0.00	311,886.00	315,668.00	1.21
Net Totals		675.88	0.00	0.00	0.00	-23.60

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
410-00-41110-000-000	GENERAL PROPERTY TAXES	259,779.00	0.00	293,000.00	295,900.00	0.99
TAXES		259,779.00	0.00	293,000.00	295,900.00	0.99
410-00-43536-000-000	LRIP MONEY	12,715.93	0.00	0.00	0.00	0.00
410-00-43537-000-000	GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43538-000-000	VOTING EQUIPMENT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
410-00-43539-000-000	GREAT LAKES RESTORATION GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43540-000-000	LIBRARY COUNTY GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43541-000-000	LIBRARY BREMER GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43542-000-000	GRANT FUNDS	0.00	0.00	76,880.00	0.00	-100.00
INTERGOVERNMENTAL REVENUES		12,715.93	0.00	76,880.00	0.00	-100.00
410-00-46371-000-000	FEES	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		0.00	0.00	0.00	0.00	0.00
410-00-48100-000-000	INTEREST ON INVESTMENTS	579.01	0.00	0.00	0.00	0.00
410-00-48200-000-000	RENT	0.00	0.00	0.00	0.00	0.00
410-00-48303-000-000	SALE OF CITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
410-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
410-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		579.01	0.00	0.00	0.00	0.00
410-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
410-00-49101-000-000	2003 CAPITAL PROJECT PROCEEDS	0.00	0.00	0.00	0.00	0.00
410-00-49102-000-000	PROCEEDS FROM CITY	0.00	0.00	0.00	0.00	0.00
410-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	0.00	0.00	0.00
410-00-49224-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
410-00-49225-000-000	TRANSFER FROM PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
410-00-49243-000-000	TRANSFER FROM SKATE PARK	0.00	0.00	0.00	0.00	0.00
410-00-49244-000-000	TRANSFER FROM PD CRIME PREV.	0.00	0.00	0.00	0.00	0.00
410-00-49245-000-000	TRANSFER FROM SMART GROWTH	0.00	0.00	0.00	0.00	0.00
410-00-49246-000-000	TRANSFER FROM LIBRARY ACCT	0.00	0.00	250,000.00	0.00	-100.00
410-00-49300-000-000	TRANSFER FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-49301-000-000	FUND/CASH BAL. APPLIED	0.00	0.00	40,000.00	35,000.00	-12.50
410-00-49510-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OTHER FUNDS		0.00	0.00	290,000.00	35,000.00	-87.93
Total Revenues		273,073.94	0.00	659,880.00	330,900.00	-49.85

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
410-00-51440-810-000	ELECTIONS OUTLAY	0.00	0.00	7,500.00	0.00	-100.00
410-00-51450-810-000	OFFICE CAPITAL OUTLAY	0.00	0.00	0.00	5,000.00	999.99
410-00-51450-820-000	OFFICE DEP. CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
410-00-51601-810-000	CITY HALL	16,287.96	0.00	0.00	20,000.00	999.99
410-00-51601-820-000	CITY HALL CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		16,287.96	0.00	7,500.00	25,000.00	233.33
410-00-52101-810-000	POLICE DEP. CAPITAL OUTLAY	0.00	0.00	40,000.00	1,000.00	-97.50
410-00-52201-810-000	FIRE DEP. CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-52201-820-000	FIRE DEP. CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-52301-351-000	AMBULANCE RESCUE EQUIPMENT	0.00	0.00	0.00	7,400.00	999.99
410-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	226,583.73	0.00	0.00	7,500.00	999.99
PUBLIC SAFETY		226,583.73	0.00	40,000.00	15,900.00	-60.25
410-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	69,158.72	0.00	174,500.00	52,000.00	-70.20
410-00-53202-820-000	STREET & ALLEYS CRACK FILLING	0.00	0.00	0.00	48,000.00	999.99
410-00-53203-810-000	BAYFIELD STREET PROJECT	13,200.00	0.00	80,000.00	80,000.00	0.00
410-00-53230-810-000	GARAGE/MACHINE SHED CAPITAL	0.00	0.00	0.00	0.00	0.00
410-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53307-810-000	STREET SIGNS & MARKINGS	0.00	0.00	0.00	0.00	0.00
410-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	6,000.00	40,000.00	566.67
410-00-53440-820-000	PW GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53610-810-000	TREATMENT PLANT UPGRADE	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		82,358.72	0.00	260,500.00	220,000.00	-15.55
410-00-54910-820-000	CEMETERY CAPITAL PROJECT	0.00	0.00	0.00	8,000.00	999.99
HEALTH AND HUMAN SERVICES		0.00	0.00	0.00	8,000.00	999.99
410-00-55110-810-000	LIBRARY	0.00	0.00	300,000.00	0.00	-100.00
410-00-55110-820-000	LIBRARY ROOF PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-55200-810-000	PARKS CAPITAL OUTLAY	0.00	0.00	0.00	17,000.00	999.99
410-00-55200-820-000	BEACH RESTORATION	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		0.00	0.00	300,000.00	17,000.00	-94.33
410-00-56300-810-000	PUBLIC ACCESS TELEVISION	0.00	0.00	0.00	0.00	0.00
410-00-56302-810-000	COMPREHENSIVE PLAN	0.00	0.00	36,880.00	0.00	-100.00
410-00-56303-810-000	CAPITAL OUTLAY WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
410-00-56400-810-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
410-00-56401-810-000	CONSER/DEV. CAPITAL OUTLAY	0.00	0.00	15,000.00	45,000.00	200.00
CONSERVATION & DEVELOPMENT		0.00	0.00	51,880.00	45,000.00	-13.26
410-00-57321-810-000	BART	0.00	0.00	0.00	0.00	0.00
410-00-57520-810-000	SENIOR VAN	0.00	0.00	0.00	0.00	0.00
410-00-57630-810-000	ATHLETIC FIELD CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-57650-000-000	CAPITAL IMPROV. EQUIP. LEASE	0.00	0.00	0.00	0.00	0.00
410-00-57651-000-000	CAPITAL OUTLAY/FRONTEND LOADER	0.00	0.00	0.00	0.00	0.00
410-00-57651-820-000	CAPITAL OUTLAY WASHINGTON AVE.	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2020 Actual Year-End	2021 Projected Year-End	2021 Budget	2022 Proposed Budget	% Change In Budget
410-00-59119-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00
410-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-59211-000-000	TRANSFER TO STORM WATER UTILIT	0.00	0.00	0.00	0.00	0.00
410-00-59220-000-000	TRANSFER TO WATER & SEWER FUND	0.00	0.00	0.00	0.00	0.00
410-00-59221-000-000	TRANSFER TO HARBOR COMMISSION	0.00	0.00	0.00	0.00	0.00
410-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-59291-000-000	TRANSFER TO LIBRARY ACCOUNT	0.00	0.00	0.00	0.00	0.00
410-00-59410-000-000	TRANSFERE TO PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
GASB 75 EXPENSE		0.00	0.00	0.00	0.00	0.00
Total Expenses		325,230.41	0.00	659,880.00	330,900.00	-49.85
Net Totals		-52,156.47	0.00	0.00	0.00	200.00