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To: Honorable Common Council Members

CC: Honorable Mayor

From: Scott J. Kluver, Administrator

Re: Proposed 2020 General Fund, Debt Service, and Capital Budgets

Date: September 4, 2019

Overview:

Enclosed is the recommended 2020 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.

There are three significant themes in this budget. Those points are: 1) structuring our debt to plan for the 2024 Bayfield Street Project and maintain as level of tax rate as possible and to address as many capital issues as possible; 2) shifting funds within Public Works areas to make the department more efficient by addressing deferred maintenance and doing more work in house; and 3) renew efforts to address the issue of a lack of EMT coverage during the weekday/daytime shifts.

Given that there are still some variables and adjustments that will need to occur, the total operating portion of the budget at this time is $2,367,069, an increase of 2.83 percent over 2019. The capital portion of the budget is $379,000 a decrease of 5.22 percent from the 2019 budget. The debt service amount is $315,986, a decrease of 24.44 percent from 2019. 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 20.5 percent of the operating fund budget based on the projected fund balance available on October 31, 2020. Ideally, the operating budget should be trimmed a bit more, but there are some important policy decisions that will need to be made. It is important to keep the operating budget in check because the tax increase that was approved three years ago was temporary and intended for capital needs. It should not be relied on for operating expenses as that can not be sustained. If that tax increase was not approved, our proposed Capital budget would be in the negative by $11,621 assuming that there would not have been additional debt issuances since then.

This budget contains an assumed property tax levy for general fund, debt service, and capital projects of $1,077,124. This is down by $227. Although there has been new debt for the Coal Dock Project, and the Solar/Energy Efficiency at the Treatment Plant, we are paying off previous debt that was used to increase the tax levy. As some of you will recall, the maximum amount of levy capacity was put into place three years ago

in order to boost the capital projects budget and catch up with a growing list of items. With only a very modest rate of growth in the City, this levy amount will continue to decline until a new borrowing is issued. There is, as part of this budget as explained in the debt service portion, a proposal to do just that in order to level the City's tax rate in preparation for the 2024 Bayfield Street Project.

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 2020, the levy limit rules remain in place based on the rate of growth over the previous year which was .56 percent. This base levy limit is now $807,124. 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 $270,000, 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 2020. 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 $315,986. It covers existing general obligation principal and interest payments assigned to the general fund. One loan was retired this year, and one loan was added (Treatment Plant energy improvements), however, the new loan is expected to be covered by savings in energy costs in the Sewer Utility.

For the next several years, there will be several deb issues that will be retired. As recommended in last year's budget, it is important to appropriately manage this in relation to an anticipated large borrowing for the Bayfield Street Project expected to commence in 2024, and to avoid large swings in the tax rate. The levy limit laws requires that the tax rate decline as the debt is paid off if the rate was increased because of debt.

As the last pieces of this overall budget were being put together, another issue was brought to my attention that will require action and a large expenditure of dollars. The water meters in the City are now 10 years old, and the DNR is going to require that they be replaced. To stay in good graces with the DNR at this time, and to further improve efficiency of the operations of our utilities, the meters should be replaced with new meters with more capabilities. At the end of this memo, I have included a memo from our DPW Director that explains the issues with the meters in more details, and the options on replacing them. We have begun investigating this to come up with a recommendation on the best option. Nonetheless, we are looking at an expense of some $300,000. We believe this project is important, and a short term borrowing for this project, to be paid off by the time of the 2024 Bayfield Street Project will accomplish the goal of stabilizing our debt payments in the coming years as well as the tax rate. There should be a several ancillary benefits to this project such as improving the accuracy and efficiency of the billing process and hopefully reducing our water loss figures, and it should not affect our expenditure restraint limit unlike other capital expenses.

In order to proceed with this project, and structure our debt appropriately in the coming years, I will need some help from our financial advisors at Ehlers for this. I strongly recommend that the Council approve this project and the concept of this plan. There are certainly some details that will need to be worked out.

Capital Budget:

An allocation of $258,379 in property tax dollars is being recommended for capital purchases. It also includes $120,621 in carryover dollars that were cut or unspent from the 2019 budget for a grand total of $379,000 in expenses. The 2020 budget reprioritizes how these dollars would be used. I know that many of you are going to be disappointed with these recommendations because a lot of items were left out. The reality is we simply do not have the funds to take care all of the wants and desires of the City, and we need to keep our basic services going. As such, no money for sidewalks is included, along with no money for comprehensive planning. The list of what was left out is far greater that what is in.

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

Total General Fund Capital Expense: $379,000

City Hall – $40,000 (carry over of 2019 funds) for replacement of the air conditioner and copier, or windows. More dollars are really needed for the windows, but we are not sure the air conditioner and air handler will restart. An estimate is being obtained for this.

Ambulance: $220,000 for a new ambulance. This is a rough figure at this time, and the Ambulance Service is speaking with various vendors to obtain prices.

Street & Alleys crack filling – $69,000 for the reconstruction of South Central Avenue or other street related projects.

Parks - $50,000 additional for the West End Boat Ramp Project which is to be rebid this month for consideration at the October 2019 Council meeting.

Note that there are going to be some capital items requested for the utilities that will be considered in the utility budgets. This is in addition to the meter replacement project that was discussed under the debt service section.

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

Ambulance -	$3,000	Carpet
	$6,400	Defibrillator, radios, pagers
City Hall –	$50,000	Windows
Fire Department –	$10,000	Pave an area behind the Fire Hall to prevent washouts.
Public Works:		
Equipment –	$8,000	Grader Attachment for Skid Steer
	$26,000	Side Arm Boom Mower
	$3,500	Jumping Jack Compactor
	$2,500	1000 Gallon Slip in tank
Streets -	$24,000	Gravel for Alleys

	$61,380	10th Ave Leveling
Sidewalks -	$18,100	W Pine to W. 4th On Washington & ADA ramps
	$10,000	School requests 5th Avenue
Parks -	$5,000	West End bathroom walls and floors
	$4,500	West End culverts and ditching
	$5,000	Widen roadway curves
	$7,500	Improve campground pads
	$3,000	Memorial electric & TV
	$3,000	Memorial culverts and ditching
	$2,000	Memorial roadway curves
	$2,000	Hockey rink netting
	$5,000	Floor at warming shed
Other –		
	$30,000	Pine Street home removal
	$15,000-$40,000	Comprehensive plan
	$40,000	Ordinance codification project

Total of unfunded items $344,880+

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 the Public Works equipment be given serious consideration to allow for more work to be done in-house. More money can always be used for streets and alleys. Some of the park items may need to be addressed within the existing maintenance budget. The recommendations above do not leave funds for the unexpected, or put more money away for the Bayfield Street Project.

As I have stated many times in the past, 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. Recent proposals for development within the city have not been met with enough enthusiasm to go forward. As a result, the City will continue to struggle to pay for equipment, infrastructure, and the wants and desires of its citizens.

Operating Budget:

To start with, 2019 was a difficult year with staff transitions that began in 2018. For about one year, we were short staffed in one way or another. This made it difficult to complete all the projects and goals over the past year. Nonetheless, I am pleased with the new staff members that we have, and we are beginning to gel with a new energy to pick up what got left behind and to make improvements going forward. Overall, there are very few changes to the Operating Budget. This budget assumes a 2.00 percent wage increase for all full and part-time staff, including on the ambulance run rates. Besides health insurance, other missing information includes: Shared Revenues, Highways Aids, and County Library Aids. No significant changes are anticipated in those areas, so we have projected revenues for these items as remaining flat.

As for changes on the revenue side, modest adjustments are being made in few areas to reflect current trends.

Based on the recommended budget, I anticipate meeting the criteria for 2020. We can expect an increase in ambulance fees simply based on the volume of calls that are taken. No change to the camping rates are proposed for 2020; however, I am recommending that the garbage rates increase by 50 cents per month. Fire and Ambulance contracts will increase this year by 2.8 percent, but know that this will be the last year for payments on the fire tanker. If the proposed ambulance is approved, I anticipate that it will provide some stability to the amount the Towns have been paying. Through good work of the Treasurer, interest revenue is increasing. It is projected to keep the fund balance at around 20 percent of the total operating costs of the city, and we should seek to increase that going into the 2014 Bayfield Street Project. Nonetheless, the amount proposed to be taken from the fund balance is stable, and I do not want to increase that. We need to continue to encourage the departments not to spend down their budgets. If the departments spend down their budgets, we will continue to have tight fiscal years with a low fund balance. This will lead to fewer dollars available for capital projects. The more the departments can conserve, the more dollars are available for capital projects.

On the expenditure side of the budget, retirement contribution rates that both the City and the employees contribute increased slightly. Insurance figures for property/liability along with Workman's Compensation are stable. The budget does project a two percent increase for staff, and maintains all of the full-time staff positions. Both Fire and Ambulance allotments for runs have increased by two (2) percent. Unfortunately, due to staff transitions, we have not been able to adequately study the ambulance coverage issues yet; but know that project is now beginning. It is my hope that early into next year, we can have some recommendations as to how to best address that situation. You will note what appears to be a decline in the ambulance attendant rates, but that was money that was placed specifically in the 2019 budget to study that issue.

Most of the shifting of dollars in the operating budget comes in the Public Works section. That is to be expected as with new leadership comes new ideas. Overall, I have been pleased with the direction the Public Works has been taking, and there is a visible improvement on much of the deferred maintenance within the City. Know that there is a long way to go however, and as much as possible I would like to keep the progress going in Public Works to make sure they have the tools and equipment needed to take care of and much maintenance in house as possible utilizing our staff as efficiently as possible. Where opportunities arise in the review and update of this budget, I would like to see dollars for requested equipment items to help keep our streets, parks, and utilities in the best shape possible.

Recommendations/Conclusion:

1. Structure the City's debt to maintain a stable tax rate and address as many capital improvements as possible with the understanding that a significant borrowing will be needed for the 2024 Bayfield Street Project.
2. Analyze the staffing situation in the Ambulance Service and come back with a recommendation(s) to assure adequate staffing levels for all shifts going into the future.
3. Continue to look for any new source of revenue, seek as many efficiencies with staff as possible, and direct additional funds as they become available to being able to accomplish as much as possible with in-house staff.

Besides these recommendations, it is vital that the City encourage the expansion of its tax base and seek other sustainable revenue sources to keep its property tax rate low, 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.

The Mayor and the administration would be happy to listen to your policy ideas. 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 these recommendations.

Revenues:

Taxes:

General Property Taxes - Amount of total levy allocated to the operating budget. The increase is a result of taking dollars from the debt service budget where you will see a decrease.

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. The amount was increased this year based on activity.

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.

Expenditure Restraint- A program that incentivizes keeping the combined budget increases low. The City was not eligible for 2018, but is for 2019, and 2020 I estimate that this proposed budget would make the City eligible again in 2021.

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.

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).

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 and special picnic licenses. Cable Franchise is collected from all cable customers in the City. There was a court case recently that is going to have this aid come from the state instead. Building and zoning permits are expected to remain the same. The lease agreement is the payment received from Harbor View (formally the Steak Pit) for the lease of 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 $130,000 from ambulance billing in 2020.

Solid Waste Disp. Customer – Garbage rates are proposed to increase 50 cents per month for 2020.

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

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. No change to the camping fees is recommended at this time. We are working on implementing the premium site fee which was approved last year.

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.)

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 have rented 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. Per the contract, increases and decreases for the fire and ambulance services are based on the consumer price index. An additional $40,558 of revenue from the towns is from their share of the new Fire Department water tanker. 2020 is the last year of payments for that vehicle. The contracts with the towns will need to be renewed next year.

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. Amount adjusted to reflect an increase in rates due to money transferred to higher interest accounts. 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, so it is rebounding.

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 – $150,000 is the dollar amount to be used from the City Savings account to balance the proposed budget. This amount is up slightly from last year and needs to remain low to keep the fund balance healthy at this time. I anticipate the fund balance with this budget to increase from 18 percent last year to 21 percent this year. It will be helpful to grow this further as we approach 2024 with the Bayfield Street Project.

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. A large Storm Water debt was paid off this year.

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 – Mayor does not meet eligibility requirements.

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. Health insurance is projected to increase by 5 percent, and I should have actual information soon. Employees contribute 12 percent of the health insurance rates. The retirement contribution rate for 2019 will be 6.75 percent for general employees which is an increase of .2 percent. The City and the general employees each contribute the same percentage for retirement.

Administrator Mileage – Mileage amount paid out on an as-used basis.

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 13 percent of the Deputy Clerk-Treasurer.

Elections – Reflects wages, materials, and publications for a potential of four elections next year along with an increase of poll worker wage to $11/hr.

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.

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 $65,521, no change from last year.

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

Police Dept Special Event – Request for additional part-time/overtime for Homecoming events

Police Retirement – The City's contribution rate will be 11.65 percent. This is an increase of 1.1 percent. Employees will be contributing 6.75 percent.

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

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

Fire Dept. Attendant Fees – Propose same percentage increase as full-time employees.

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, $2,750 for Assistant Director, $1,600 for Training officer, $1,500 for the Maintenance Officer and Secretary gets $1,000. Increases requested, but not included at this time.

Ambulance Custodian/Admin – Reflects a portion of Deputy Clerk Treasurer, Assistant Administrator.

Ambulance Attendant Fees – Currently, EMTs receive $36.41 per call, and $2 per hour while on an on-call shift. Proposed to increase rate based on percentage other employees receive. At two percent, the rate would be $37.14 per call. The $10,000 included a placeholder for the coverage study issue was removed.

Ambulance Run Report – Account to pay $10 per report that must be entered into State system for each ambulance run.

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

Ambulance Incentive Pay – This is actually clothing and jackets for EMT members. Each year, it is requested that a clothing allowance be established, but that is taxable income to the members. This is clothing that is provided to the EMTs.

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.

Seasonal Wage (Various) – Total seasonal wages are $39,580. 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 are recommended to be increased by a $1 to remain competitive. The rates would be $12.00/hr for first year and $12.50/hr for returning.

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 10 years old next year, and more maintenance is needed.

Weed Brush Equipment Rental – Lowered amount as we are not renting the equipment that we used to. Remainder is 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. Dollar amount was lowered to do more work in-house.

Repairs of Streets & Alleys – Increased this to apply more effort to repairing the alleys in the City.

Blacktop Materials – For various street repairs. Decreased to reflect actual and to apply more funds to alleys.

Street Signs & Markings – For street signs and painting lines and crosswalks.

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

Street Lighting – Cost of street light electricity in the City.

Traffic Control – Reduced to reflect 2019 expected expenses.

Curb & Gutter – Increased for more curb and gutter repairs in 2020.

Docks and Harbor Commission – Electricity for coal dock lights.

Solid Waste Contract – Per contract with Eagle Waste. Requested 50 cent increase per month on garbage fees.

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. Reduced to get closer to actual.

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 – Repairs to steps and bridges along walking trail as well as the trail itself. Increase is at request of Park Committee to combat invasive species.

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 – Allocation to support Little League activities.

Celebrations – City allocation to fireworks display and other events.

Homecoming – Budgeted $10,000 as 2020 is a homecoming year. Mayor requests that $5,000 of this be used for a special purpose.

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 – Reduced to apply funds for Homecoming activities for 2020.

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. Reduced to reflect actual.

Historic Preservation Commission – For Historic Preservation activities.

BART- Increased to reflect request. For the decade, $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, increased slightly to reflect actual.

Bank Service Charges – Reduced to reflect actual.

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

Recommended Budget

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	400,000.08	0.00	474,915.00	502,759.00	5.86
100-00-41150-000-000	MANAGED FOREST LAND	264.86	0.00	0.00	0.00	0.00
100-00-41210-000-000	ROOM TAX	56,693.16	0.00	45,000.00	45,000.00	0.00
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	15,908.68	0.00	16,500.00	16,500.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	55.23	0.00	30.00	30.00	0.00
100-00-41901-000-000	OMITTED TAXES	3,449.83	0.00	0.00	0.00	0.00
TAXES		476,371.84	0.00	536,445.00	564,289.00	5.19
100-00-43410-000-000	SHARED REVENUES	616,938.39	0.00	630,661.00	630,661.00	0.00
100-00-43412-000-000	EXPENDITURE RESTRAINT	0.00	0.00	33,958.00	33,958.00	0.00
100-00-43413-000-000	BUSINESS COMPUTER CREDIT	479.95	0.00	492.00	0.00	-100.00
100-00-43414-000-000	STATE MEDICAL TRANSPORT REIMB	10,811.97	0.00	5,500.00	5,500.00	0.00
100-00-43420-000-000	FIRE INSURANCE	5,253.10	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	800.00	0.00	1,200.00	1,200.00	0.00
100-00-43431-000-000	PD COUNTER ACT FUND	50.00	0.00	0.00	0.00	0.00
100-00-43520-000-000	PUBLIC SAFETY GRANTS	3,865.46	0.00	0.00	0.00	0.00
100-00-43521-000-000	STATE AID RECYCLING GRANT	15,333.81	0.00	15,000.00	15,300.00	2.00
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	140,389.95	0.00	139,878.00	139,878.00	0.00
100-00-43535-000-000	SAFETY GRANT	948.00	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	278.77	0.00	494.00	494.00	0.00
100-00-43611-000-000	WHEDA PAINT & FIX UP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43620-000-000	LIBRARY GRANT	1,366.77	0.00	0.00	0.00	0.00
100-00-43621-000-000	LIBRARY - CO. GRANT	53,381.05	0.00	49,310.00	49,317.00	0.01
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	1,452.00	0.00	844.00	1,058.00	25.36
100-00-43650-000-000	MFL -STATE AID	4.96	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		851,354.18	0.00	888,837.00	888,866.00	0.00
100-00-44110-000-000	LIQUOR LICENSES	4,650.00	0.00	4,500.00	4,500.00	0.00
100-00-44121-000-000	OPERATOR LICENSES	2,275.00	0.00	2,000.00	2,000.00	0.00
100-00-44122-000-000	CIGARETTE LICENSES	150.00	0.00	200.00	150.00	-25.00
100-00-44125-000-000	SUNDRY LICENSES	1,110.00	0.00	500.00	500.00	0.00
100-00-44200-000-000	CABLE FRANCHISE FEE	26,074.23	0.00	22,000.00	24,000.00	9.09
100-00-44301-000-000	BUILDING PERMITS	7,203.23	0.00	5,000.00	5,000.00	0.00
100-00-44400-000-000	ZONING PERMITS	2,438.70	0.00	2,500.00	2,500.00	0.00
100-00-44420-000-000	VACATING FEES	10,434.50	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
LICENSES & PERMITS		54,435.66	0.00	36,800.00	38,750.00	5.30
100-00-45110-000-000	COURT PENALTIES AND COSTS	8,029.92	0.00	7,000.00	7,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	840.00	0.00	750.00	750.00	0.00

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
100-00-45131-000-000	MUNICIPAL ORDINANCE VIOLATIONS	0.00	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		8,869.92	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	97.50	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	159,807.05	0.00	120,000.00	130,000.00	8.33
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	128,704.80	0.00	126,579.00	131,579.00	3.95
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	2,539.00	0.00	5,000.00	5,000.00	0.00
100-00-46540-000-000	CEMETERY	6,900.00	0.00	7,000.00	7,000.00	0.00
100-00-46541-000-000	MISC CEMETERY	50.00	0.00	0.00	0.00	0.00
100-00-46542-000-000	CEMETERY LOTS	1,800.00	0.00	2,500.00	2,000.00	-20.00
100-00-46550-000-000	DOG LICENSE FEES	332.00	0.00	800.00	800.00	0.00
100-00-46720-000-000	PARK FEES - WEST END	116,631.25	0.00	105,000.00	105,000.00	0.00
100-00-46721-000-000	CAMP FEES - MEMORIAL	94,102.00	0.00	85,000.00	90,000.00	5.88
100-00-46722-000-000	SHOWERS	3,817.00	0.00	4,000.00	5,000.00	25.00
100-00-46723-000-000	OTHER PARK FEES	889.00	0.00	700.00	700.00	0.00
100-00-46724-000-000	SEASONAL SECURITY DEPOSIT	50.00	0.00	0.00	0.00	0.00
100-00-46725-000-000	BOAT LAUNCH FEES	4,496.00	0.00	5,500.00	5,000.00	-9.09
100-00-46726-000-000	FIRE WOOD SALES	6,658.20	0.00	5,000.00	5,500.00	10.00
100-00-46743-000-000	RECREATION PROGRAM PROCEEDS	540.00	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	1,728.55	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	1,200.00	0.00	0.00	0.00	0.00
100-00-46902-000-000	MATERIAL SALES	900.00	0.00	0.00	0.00	0.00
100-00-46903-000-000	LABOR FOR PRIVATE WORK	107.34	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		531,349.69	0.00	468,579.00	489,079.00	4.37
100-00-47321-000-000	FIRE CONTRACTS	51,086.08	0.00	46,133.00	47,425.00	2.80
100-00-47322-000-000	AMBULANCE CONTRACTS	88,018.39	0.00	91,451.00	94,012.00	2.80
100-00-47323-000-000	TOWNSHIP SHARE P & I	40,930.26	0.00	40,622.00	40,558.00	-0.16
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	411.70	0.00	340.00	340.00	0.00
INTERGOVT CHARGES FOR SERVICES		180,446.43	0.00	178,546.00	182,335.00	2.12
100-00-48100-000-000	INTEREST ON INVESTMENTS	15,598.44	0.00	10,000.00	15,000.00	50.00
100-00-48111-000-000	INTEREST ON LATE PAYMENTS	48.70	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	75.00	0.00	0.00	0.00	0.00
100-00-48300-000-000	PROPERTY SALES	19,000.00	0.00	0.00	0.00	0.00
100-00-48303-000-000	SALE OF CITY EQT	2,224.00	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	17,234.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	0.00	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

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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	3,655.85	0.00	0.00	0.00	0.00
100-00-48600-000-000	MISCELLANEOUS REVENUES	7,304.72	0.00	2,000.00	2,000.00	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		65,140.71	0.00	16,000.00	21,000.00	31.25
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	143,866.00	150,000.00	4.26
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	168,866.00	175,000.00	3.63
Total Revenues		2,167,968.43	0.00	2,301,823.00	2,367,069.00	2.83

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100-00-51101-000-000	COUNCIL	0.00	0.00	0.00	0.00	0.00
100-00-51101-111-000	COUNCIL PER DIEM	9,300.00	0.00	13,650.00	13,650.00	0.00
100-00-51101-151-000	COUNCIL FICA	711.52	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	447.39	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		10,458.91	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	8,230.00	0.00	8,752.00	8,927.00	2.00
100-00-51102-151-000	MAYOR FICA	629.73	0.00	669.00	683.00	2.09
100-00-51102-152-000	MAYOR RETIREMENT	142.38	0.00	0.00	0.00	0.00
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	10.00	0.00	-100.00
100-00-51102-297-000	MAYOR ENTERTAINMENT	0.00	0.00	500.00	500.00	0.00
100-00-51102-299-000	MAYOR CONTINUING EDUCATION	20.00	0.00	3,000.00	3,000.00	0.00
100-00-51102-311-000	MAYOR OFFICE SUPPLIES/EQUIP.	64.68	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		9,086.79	0.00	13,139.00	13,318.00	1.36
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.	11,871.89	0.00	11,000.00	13,000.00	18.18
100-00-51103-323-000	PUBL. FEES NEWSLETTER	0.00	0.00	0.00	0.00	0.00
PUBLICATION FEES		11,871.89	0.00	11,000.00	13,000.00	18.18
100-00-51301-000-000	ATTORNEY	0.00	0.00	0.00	0.00	0.00
100-00-51301-210-000	ATTORNEY PROF. SERVICE	28,423.22	0.00	31,000.00	31,000.00	0.00
ATTORNEY		28,423.22	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	231.00	0.00	15,000.00	15,000.00	0.00
LEGAL CONTINGENCY		231.00	0.00	15,000.00	15,000.00	0.00
100-00-51303-000-000	MUNICPAL CODE	0.00	0.00	0.00	0.00	0.00
100-00-51303-210-000	MUNICIPAL CODE PROF. SERVICES	672.15	0.00	2,500.00	2,500.00	0.00
MUNICIPAL CODE		672.15	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	53,626.72	0.00	57,503.00	58,653.00	2.00
100-00-51410-112-000	CITY ADMINISTRATOR MILEAGE	691.61	0.00	1,380.00	1,380.00	0.00
100-00-51410-113-000	CITY ADMINISTRATOR-LONGEVITY	155.25	0.00	169.00	182.00	7.69
100-00-51410-151-000	CITY ADMINISTRATOR FICA	3,992.28	0.00	4,412.00	4,501.00	2.02
100-00-51410-152-000	CITY ADMINISTRATOR RETIREMENT	3,774.37	0.00	3,777.00	3,971.00	5.14
100-00-51410-154-000	CITY ADMINISTRATOR HEALTH INS.	7,276.49	0.00	6,616.00	6,947.00	5.00
100-00-51410-155-000	CITY ADMINISTRATOR LIFE INS.	10.68	0.00	11.00	11.00	0.00

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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	144.00	147.00	2.08
100-00-51410-294-000	CITY ADMIN. COMPUTER SUPP/SERV	1,525.37	0.00	500.00	500.00	0.00
100-00-51410-297-000	CITY ADM. ENTERTAINMENT	244.65	0.00	300.00	300.00	0.00
100-00-51410-299-000	CITY ADMIN. CONTINUING EDUC	504.00	0.00	2,000.00	2,000.00	0.00
100-00-51410-311-000	CITY ADMIN OFFICE SUPPLIES	0.00	0.00	200.00	200.00	0.00
100-00-51410-321-000	CITY ADMIN PUBLICATIONS DUES	849.47	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	72,650.89	0.00	78,012.00	79,792.00	2.28
100-00-51420-000-000	CLERK	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK SALARY(2)	74,094.19	0.00	71,542.00	76,862.00	7.44
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	463.86	0.00	1,500.00	1,500.00	0.00
100-00-51420-113-000	CLERK LONGEVITY	296.43	0.00	311.00	326.00	4.82
100-00-51420-151-000	CLERK FICA	5,416.63	0.00	5,497.00	5,905.00	7.42
100-00-51420-152-000	CLERK RETIREMENT	4,696.70	0.00	4,706.00	6,661.00	41.54
100-00-51420-154-000	CLERK HEALTH INSURANCE	25,246.23	0.00	22,641.00	23,772.00	5.00
100-00-51420-155-000	CLERK LIFE INSURANCE	26.00	0.00	26.00	24.00	-7.69
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	180.00	193.00	7.22
	GENERAL & ADMIN. SALARY	110,240.04	0.00	106,403.00	115,243.00	8.31
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	6,548.26	0.00	6,309.00	6,435.00	2.00
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	25.94	0.00	28.00	28.00	0.00
100-00-51422-151-000	ADMIN. ASSISTANT FICA	478.02	0.00	485.00	494.00	1.86
100-00-51422-152-000	ADMIN. ASSISTANT RETIREMENT	404.95	0.00	415.00	436.00	5.06
100-00-51422-154-000	ADMIN. ASSISTANT HEALTH INS	1,274.42	0.00	1,147.00	1,204.00	4.97
100-00-51422-155-000	ADMIN. ASSISTANT LIFE INS.	7.52	0.00	7.00	7.00	0.00
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	16.00	16.00	0.00
	ADMINISTRATIVE ASSISTANT	8,739.11	0.00	8,907.00	9,120.00	2.39
100-00-51440-000-000	ELECTIONS	0.00	0.00	0.00	0.00	0.00
100-00-51440-110-000	ELECTIONS SALARIES	3,855.00	0.00	2,400.00	5,040.00	110.00
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	215.00	0.00	300.00	300.00	0.00
100-00-51440-311-000	ELECTION SUPPLIES	1,271.14	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

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100-00-51440-322-000	ELECTIONS NEWSPAPER ADV.	818.57	0.00	1,000.00	1,000.00	0.00
100-00-51440-342-000	ELECTIONS EQT. REPAIRS & MAINT	1,264.74	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		7,424.45	0.00	8,500.00	11,140.00	31.06
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	652.21	0.00	4,000.00	4,000.00	0.00
100-00-51450-210-000	OFFICE DEPART PROF. SERVICE	2,880.50	0.00	4,650.00	4,650.00	0.00
100-00-51450-294-000	OFFICE COMPUTER SUPP/SERVICE	678.04	0.00	2,500.00	2,500.00	0.00
100-00-51450-295-000	OFFICE COPY MACHINE MAINT.	2,807.42	0.00	3,500.00	3,500.00	0.00
100-00-51450-311-000	OFFICE DEPART. SUPPLIES	2,579.49	0.00	4,000.00	4,000.00	0.00
100-00-51450-312-000	OFFICE DEPARTMENT POSTAGE	5,384.28	0.00	6,000.00	6,000.00	0.00
100-00-51450-313-000	OFFICE COPY MACHINE SUPPLIES	496.87	0.00	1,000.00	1,000.00	0.00
100-00-51450-321-000	OFFICE DEPART PUBLICATION DUES	895.13	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		16,373.94	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	4,258.77	0.00	5,000.00	5,000.00	0.00
COMPUTER		4,258.77	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	17,700.00	0.00	21,300.00	18,800.00	-11.74
AUDIT/ACCOUNTING		17,700.00	0.00	21,300.00	18,800.00	-11.74
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	12,465.20	0.00	12,600.00	12,800.00	1.59
ASSESSMENT OF PROPERTY		12,465.20	0.00	12,600.00	12,800.00	1.59
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	0.00
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	0.00	0.00	200.00	200.00	0.00
100-00-51601-221-000	CITY HALL TELEPHONE	5,887.19	0.00	5,000.00	5,000.00	0.00
100-00-51601-222-000	CITY HALL ELECTRICITY/HEAT	6,530.37	0.00	8,000.00	8,000.00	0.00
100-00-51601-223-000	CITY HALL WATER & SEWER	1,675.01	0.00	2,000.00	2,000.00	0.00
100-00-51601-224-000	CITY HALL STORM WATER	225.72	0.00	250.00	250.00	0.00
100-00-51601-341-000	CITY HALL OPERATING SUPPLIES	2,466.90	0.00	2,500.00	2,500.00	0.00
100-00-51601-342-000	CITY HALL EQT. REPAIRS & MAINT	2,254.87	0.00	1,500.00	1,500.00	0.00
100-00-51601-350-000	CITY HALL BLDGS. MAINT.-REPAIR	3,676.49	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

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CITY HALL		22,716.55	0.00	22,450.00	22,450.00	0.00
100-00-51602-000-000	CUSTODIAN	0.00	0.00	0.00	0.00	0.00
100-00-51602-110-000	CUSTODIAN SALARY	19,283.84	0.00	7,381.00	7,528.00	1.99
100-00-51602-113-000	CUSTODIAN LOGEVITY	27.00	0.00	0.00	0.00	0.00
100-00-51602-151-000	CUSTODIAN FICA	1,476.27	0.00	565.00	576.00	1.95
100-00-51602-152-000	CUSTODIAN RETIREMENT	1,114.20	0.00	483.00	508.00	5.18
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	2.88	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	18.00	19.00	5.56
CUSTODIAN		21,904.19	0.00	8,448.00	8,632.00	2.18
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	0.00
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.	1,189.45	0.00	1,189.00	1,189.00	0.00
SPEC. ASSESS. ON CITY PROPERTY		1,189.45	0.00	1,189.00	1,189.00	0.00
100-00-51930-000-000	PROPERTY & LIABLITY INS	8,177.12	0.00	5,000.00	5,000.00	0.00
100-00-51930-210-000	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
INSURANCE		8,177.12	0.00	5,000.00	5,000.00	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	1,378.41	0.00	2,000.00	2,000.00	0.00
FRINGE BENEFITS		1,378.41	0.00	4,000.00	4,000.00	0.00
GENERAL GOVERNMENT		365,962.08	0.00	398,042.00	411,578.00	3.40
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	55,120.85	0.00	62,859.00	64,116.00	2.00
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	55,820.05	0.00	54,596.00	55,688.00	2.00
100-00-52101-120-000	POLICE OFFICER BASE SALARY	156,147.37	0.00	150,941.00	153,960.00	2.00
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	1,000.45	0.00	1,000.00	1,000.00	0.00
100-00-52101-125-000	POLICE DEPARTMENT OTHER PAY	630.12	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	1,000.00	999.99
100-00-52101-128-000	POLICE DEPARTMENT PART TIME	7,864.00	0.00	15,000.00	15,000.00	0.00
100-00-52101-151-000	POLICE DEPARTMENT FICA	20,483.97	0.00	21,902.00	22,310.00	1.86
100-00-52101-152-000	POLICE DEPARTMENT RETIREMENT	29,000.82	0.00	28,613.00	32,228.00	12.63

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100-00-52101-154-000	POLICE DEPARTMENT HEALTH INS	84,857.40	0.00	59,779.00	62,367.00	4.33
100-00-52101-155-000	POLICE DEPARTMENT LIFE INS	51.52	0.00	22.00	53.00	140.91
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	654.00	692.00	5.81
100-00-52101-160-000	PD LIABILITY INSURANCE	10,000.00	0.00	10,500.00	10,500.00	0.00
100-00-52101-191-000	POLICE PERSONNEL TRAINING	2,280.94	0.00	4,000.00	4,000.00	0.00
100-00-52101-192-000	POLICE DEPARTMENT UNIFORMS	2,677.57	0.00	3,500.00	3,500.00	0.00
100-00-52101-221-000	POLICE DEPARTMENT TELEPHONE	4,054.99	0.00	3,600.00	3,600.00	0.00
100-00-52101-291-000	POLICE RADIO MAINTENANCE	3,865.46	0.00	1,500.00	1,500.00	0.00
100-00-52101-292-000	POLICE DEPARTMENT RADAR	240.00	0.00	300.00	300.00	0.00
100-00-52101-299-000	PD CONTINUING EDUCATION	1,179.97	0.00	1,000.00	1,000.00	0.00
100-00-52101-311-000	POLICE OFFICE SUPPLIES	933.44	0.00	2,000.00	2,000.00	0.00
100-00-52101-312-000	POLICE DEPARTMENT POSTAGE	52.48	0.00	150.00	150.00	0.00
100-00-52101-321-000	POLICE PUBLICATION DUES	0.00	0.00	100.00	100.00	0.00
100-00-52101-331-000	POLICE GAS & OIL VEHICLES	7,930.03	0.00	11,000.00	11,000.00	0.00
100-00-52101-332-000	POLICE VEHICAL REPAIR & MAINT	5,258.90	0.00	4,500.00	4,500.00	0.00
100-00-52101-341-000	POLICE DEPART OPERATING SUPP	4,931.50	0.00	8,500.00	8,500.00	0.00
100-00-52101-342-000	POLICE EQT. REPAIRS & MAINT	1,451.05	0.00	2,000.00	2,000.00	0.00
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
	POLICE DEPARTMENT EQUIP.	464,832.88	0.00	458,616.00	471,664.00	2.85
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	0.00
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	0.00
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	6,032.79	0.00	6,500.00	6,500.00	0.00
100-00-52201-115-000	FD ASSISTANT CHIEF'S SALARY(2)	3,000.00	0.00	3,500.00	3,500.00	0.00
100-00-52201-122-000	FIRE DEPARTMENT ATTENDANT FEES	14,000.35	0.00	14,280.00	14,566.00	2.00
100-00-52201-151-000	FIRE DEPARTMENT FICA	1,984.16	0.00	2,141.00	2,193.00	2.43
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	430.00	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	11,000.00	0.00	11,500.00	11,500.00	0.00
100-00-52201-191-000	FIRE DEPART PERSONNEL TRAINING	1,325.92	0.00	2,000.00	2,000.00	0.00
100-00-52201-192-000	FIRE DEPART INCENTIVE PAY	2,100.00	0.00	2,100.00	2,100.00	0.00
100-00-52201-193-000	FIRE DEPARTMENT INSPECTION	800.00	0.00	2,000.00	2,000.00	0.00
100-00-52201-221-000	FIRE DEPARTMENT TELEPHONE	1,169.63	0.00	1,000.00	1,000.00	0.00
100-00-52201-222-000	FIRE DEPART ELECTRICITY/HEAT	3,990.75	0.00	5,000.00	5,000.00	0.00
100-00-52201-223-000	FIRE DEPARTMENT WATER & SEWER	739.28	0.00	800.00	800.00	0.00
100-00-52201-224-000	FIRE DEPARTMENT STORM WATER	341.82	0.00	419.00	419.00	0.00
100-00-52201-291-000	FIRE DEPARTRADIO MAIN/SAFTEY	2,838.25	0.00	2,000.00	2,000.00	0.00
100-00-52201-294-000	FIRE DEPART COMPUTER SUPP/SERV	765.42	0.00	600.00	600.00	0.00
100-00-52201-321-000	FIRE DEPART PUBLICATION DUES	0.00	0.00	400.00	400.00	0.00
100-00-52201-331-000	FIRE DEPART GAS & OIL VEHICLES	1,092.95	0.00	1,350.00	1,350.00	0.00
100-00-52201-332-000	FIRE DEPART VEH REPAIR & MAINT	13,268.86	0.00	4,000.00	4,000.00	0.00

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100-00-52201-341-000	FIRE DEPART OPERATING SUPPLIES	16,316.38	0.00	5,000.00	5,000.00	0.00
100-00-52201-352-000	FIRE DEPARTMENT 2% EXPENSES	4,776.00	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 DEPARTMENT		88,972.56	0.00	76,090.00	76,428.00	0.44
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	11,791.47	0.00	13,900.00	13,900.00	0.00
100-00-52301-113-000	AMBULANCE LONGEVITY	99.75	0.00	109.00	118.00	8.26
100-00-52301-121-000	CUSTODIAN/DAY ATTEND/ADMIN.	26,511.76	0.00	26,736.00	27,249.00	1.92
100-00-52301-122-000	AMBULANCE ATTENDANT FEES	79,179.50	0.00	99,800.00	89,800.00	-10.02
100-00-52301-123-000	AMBULANCE RUN REPORT	4,520.00	0.00	4,500.00	4,500.00	0.00
100-00-52301-151-000	AMBULANCE FICA	9,633.42	0.00	11,096.00	10,371.00	-6.53
100-00-52301-152-000	AMBULANCE RETIREMENT	1,722.41	0.00	1,758.00	1,847.00	5.06
100-00-52301-154-000	AMBULANCE HEALTH INSURANCE	5,308.58	0.00	4,852.00	5,095.00	5.01
100-00-52301-155-000	AMBULANCE LIFE INSURANCE	27.84	0.00	28.00	28.00	0.00
100-00-52301-156-000	AMBULANCE LENGTH OF SERVICE	7,549.11	0.00	8,500.00	9,000.00	5.88
100-00-52301-157-000	AMBULANCE UNEMPLOYMENT COMP	64.35	0.00	3,000.00	3,000.00	0.00
100-00-52301-158-000	AMBULANCE WORKMENS COMP	3,000.00	0.00	6,000.00	6,000.00	0.00
100-00-52301-159-000	AMBULANCE ICI	0.00	0.00	67.00	68.00	1.49
100-00-52301-160-000	AMB. LIABILITY INSURANCE	5,000.00	0.00	5,500.00	5,500.00	0.00
100-00-52301-191-000	AMBULANCE PERSONNEL TRAINING	12,133.18	0.00	15,000.00	15,000.00	0.00
100-00-52301-192-000	AMBULANCE INCENTIVE PAY	4,949.92	0.00	5,000.00	6,000.00	20.00
100-00-52301-194-000	AMB RETENTION/RECOGNITION	412.84	0.00	1,300.00	1,300.00	0.00
100-00-52301-221-000	AMBULANCE TELEPHONE	1,902.26	0.00	1,600.00	2,000.00	25.00
100-00-52301-222-000	AMBULANCE ELECTRICITY/HEAT	3,302.71	0.00	3,500.00	3,500.00	0.00
100-00-52301-223-000	AMBULANCE WATER & SEWER	701.43	0.00	1,000.00	1,000.00	0.00
100-00-52301-224-000	AMBULANCE STORM WATER	341.82	0.00	420.00	420.00	0.00
100-00-52301-291-000	AMBULANCE RADIO MAINTENANCE	2,593.50	0.00	2,800.00	2,800.00	0.00
100-00-52301-311-000	AMBULANCE OFFICE SUPPLIES	594.49	0.00	550.00	550.00	0.00
100-00-52301-312-000	AMBULANCE POSTAGE	0.00	0.00	100.00	100.00	0.00
100-00-52301-321-000	AMBULANCE INTERNET	1,391.31	0.00	1,700.00	1,700.00	0.00
100-00-52301-323-000	AMBULANCE PUBLICATION DUES	1,570.00	0.00	2,700.00	2,700.00	0.00
100-00-52301-331-000	AMBULANCE GAS & OIL VEHICLES	3,353.93	0.00	3,500.00	3,500.00	0.00
100-00-52301-332-000	AMBULANCE VEH REPAIR & MAINT	2,190.64	0.00	3,000.00	3,000.00	0.00
100-00-52301-341-000	AMBULANCE OPERATING SUPPLIES	6,647.90	0.00	9,000.00	9,000.00	0.00
100-00-52301-342-000	AMB. EQUIP. REPAIRS & MAINT.	6,363.10	0.00	3,000.00	3,000.00	0.00
100-00-52301-350-000	AMBULANCE BLDG. REPAIR & MAINT	985.98	0.00	2,500.00	2,500.00	0.00
100-00-52301-351-000	AMBULANCE RESCUE EQUIP.	538.01	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
MUNICIPAL AMBULANCE GRANT EXP		204,381.21	0.00	248,266.00	240,296.00	-3.21
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	0.00
PUBLIC SAFETY		758,186.65	0.00	782,972.00	788,388.00	0.69

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
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	16,692.16	0.00	45,494.00	46,971.00	3.25
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	254.25	0.00	270.00	287.00	6.30
100-00-53101-151-000	STREET DEPARTMENT FICA	14,643.58	0.00	12,582.00	13,106.00	4.16
100-00-53101-152-000	STREET DEPART RETIREMENT	11,403.69	0.00	9,330.00	9,927.00	6.40
100-00-53101-154-000	STREET DEPARTMENT HEALTH INS	35,276.59	0.00	45,571.00	48,125.00	5.60
100-00-53101-155-000	STREET DEPARTMENT LIFE INS	56.06	0.00	65.00	65.00	0.00
100-00-53101-157-000	STREET DEPARTMENT UNEMPL. COMP	0.00	0.00	3,000.00	3,000.00	0.00
100-00-53101-158-000	STREET DEPART WORKMENS COMP	14,000.00	0.00	13,000.00	13,000.00	0.00
100-00-53101-159-000	STREET DEPARTMENT ICI	0.00	0.00	356.00	368.00	3.37
100-00-53101-160-000	STREET DEPT. LIABILITY INS.	15,000.00	0.00	15,500.00	15,500.00	0.00
100-00-53101-191-000	STREET DEP PERSONNEL TRAINING	10,835.03	0.00	4,000.00	4,000.00	0.00
100-00-53101-192-000	STREET TRAINING SERVICE	1,783.10	0.00	1,500.00	1,500.00	0.00
100-00-53101-194-000	STREET DEPT EMPLOYEE INCENTIVE	16.99	0.00	600.00	600.00	0.00
100-00-53101-322-000	STREET PUBLICATION FEES	222.75	0.00	150.00	150.00	0.00
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 DEPARMENT	120,184.20	0.00	151,418.00	156,599.00	3.42
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	5,375.06	0.00	5,000.00	5,000.00	0.00
100-00-53230-222-000	GARAGE ELECTRICITY/HEAT	5,274.20	0.00	7,500.00	7,500.00	0.00
100-00-53230-223-000	GARAGE WATER & SEWER	2,001.09	0.00	1,780.00	1,780.00	0.00
100-00-53230-224-000	GARAGE/MACHINE SHED STORMWATER	1,221.19	0.00	1,535.00	1,535.00	0.00
100-00-53230-311-000	GARAGE OFFICE SUPPLIES	1,820.87	0.00	1,850.00	1,850.00	0.00
100-00-53230-341-000	GARAGE OPERATING SUPPLIES	10,070.29	0.00	7,500.00	7,500.00	0.00
100-00-53230-342-000	GARAGE EQT. REPAIRS & MAIN	2,801.78	0.00	1,500.00	1,500.00	0.00
100-00-53230-350-000	GARAGE BLDG. REPAIR & MAINT	5,175.35	0.00	5,000.00	6,500.00	30.00
100-00-53230-810-000	GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	GARAGE & MACHINE SHED	33,739.83	0.00	31,665.00	33,165.00	4.74
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	3,599.00	0.00	4,575.00	5,000.00	9.29
100-00-53270-345-000	WEED-BRUSH EQUIP. RENTAL	654.62	0.00	4,600.00	2,400.00	-47.83
	WEED LEAVES & BRUSH	4,253.62	0.00	9,175.00	7,400.00	-19.35
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	147.00	0.00	500.00	550.00	10.00
100-00-53271-210-000	TREE CONTROL CONTRACT SERVICES	4,795.00	0.00	4,800.00	3,800.00	-20.83
100-00-53271-345-000	TREE CONTROL MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00

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	TREE CONTROL	4,942.00	0.00	5,300.00	4,350.00	-17.92
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	2,056.08	0.00	2,843.00	2,936.00	3.27
100-00-53272-121-000	GRASS CUTTING SEASONAL SUBS	12,805.50	0.00	13,000.00	14,000.00	7.69
	GRASS CUTTING	14,861.58	0.00	15,843.00	16,936.00	6.90
100-00-53301-000-000	REPAIRS OF STREETS & ALLEYS	14,480.50	0.00	16,000.00	35,000.00	118.75
	REPAIRS OF STREETS & ALLEYS	14,480.50	0.00	16,000.00	35,000.00	118.75
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	80,842.92	0.00	35,542.00	36,696.00	3.25
100-00-53302-121-000	REPAIR OF STREETS/SEASON STAFF	3,147.38	0.00	1,400.00	1,500.00	7.14
	REPAIR OF STR & ALLEYS - LABOR	83,990.30	0.00	36,942.00	38,196.00	3.39
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	26,101.79	0.00	21,325.00	22,018.00	3.25
100-00-53305-299-000	SNOW & ICE REMOVAL CONTIGENCY	0.00	0.00	0.00	0.00	0.00
100-00-53305-450-000	SNOW & ICE REMOVAL MATERIALS	14,446.74	0.00	11,400.00	10,000.00	-12.28
	SNOW & ICE REMOVAL CONTIGENCY	40,548.53	0.00	32,725.00	32,018.00	-2.16
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	9,243.97	0.00	13,000.00	8,500.00	-34.62
	BLACKTOP	9,243.97	0.00	13,000.00	8,500.00	-34.62
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	3,143.43	0.00	2,843.00	2,936.00	3.27
100-00-53307-121-000	STREET SIGNS SEASONAL LABOR	2,341.50	0.00	2,000.00	2,200.00	10.00
100-00-53307-810-000	STREET SIGNS & MARKINGS	5,180.98	0.00	9,700.00	9,700.00	0.00
	STREET SIGNS & MARKINGS	10,665.91	0.00	14,543.00	14,836.00	2.01
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	41,424.86	0.00	31,277.00	32,293.00	3.25
100-00-53308-121-000	STREET MACHINERY/SEASON STAFF	21.00	0.00	0.00	0.00	0.00
100-00-53308-331-000	STREET MACHINERY GAS & OIL	25,148.67	0.00	17,000.00	17,000.00	0.00
100-00-53308-332-000	STREET MACHINERY REPAIR & MAIN	505.14	0.00	0.00	0.00	0.00
100-00-53308-342-000	ST. MACHINE EQT REPAIR/MAINT.	39,909.30	0.00	17,000.00	17,000.00	0.00
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	107,008.97	0.00	65,277.00	66,293.00	1.56
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	316.32	0.00	0.00	0.00	0.00
	PRIVATE WORK	316.32	0.00	0.00	0.00	0.00
100-00-53310-000-000	UNCLASSIFIED LABOR	0.00	0.00	0.00	0.00	0.00

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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	0.00
100-00-53311-000-000	D&A TESTING	314.24	0.00	600.00	600.00	0.00
DTA TESTING		314.24	0.00	600.00	600.00	0.00
100-00-53420-000-000	STREET LIGHTING	37,982.75	0.00	38,000.00	38,000.00	0.00
STREET LIGHTING		37,982.75	0.00	38,000.00	38,000.00	0.00
100-00-53421-000-000	TRAFFIC CONTROL	1,410.00	0.00	1,300.00	750.00	-42.31
TRAFFIC CONTROL		1,410.00	0.00	1,300.00	750.00	-42.31
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	526.98	0.00	2,500.00	5,000.00	100.00
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		526.98	0.00	2,500.00	5,000.00	100.00
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	637.74	0.00	400.00	400.00	0.00
100-00-53540-820-000	DOCKS/HARBORS COMM CAPITAL IMP	0.00	0.00	0.00	0.00	0.00
WEST END BOAT LAUNCH PROJ		637.74	0.00	400.00	400.00	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	1,790.00	0.00	1,500.00	1,500.00	0.00
MUNICIPAL LANDFILL		1,790.00	0.00	1,500.00	1,500.00	0.00
100-00-53631-000-000	SOLID WASTE CONTRACTOR COSTS	120,618.54	0.00	122,267.00	124,690.00	1.98
100-00-53631-110-000	LITTER CONTROL	2,893.54	0.00	500.00	500.00	0.00
100-00-53631-121-000	LITTER CONTROL-SEASONAL	252.00	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		123,764.08	0.00	123,767.00	126,190.00	1.96
100-00-53632-000-000	CITY COMMERCIAL COSTS	2,913.00	0.00	3,215.00	3,121.00	-2.92
100-00-53632-110-000	ANNUAL CLEANUP BASE SALARY	794.24	0.00	2,843.00	2,936.00	3.27
100-00-53632-121-000	ANNUAL CLEANUP SEASONAL	0.00	0.00	0.00	0.00	0.00
100-00-53632-810-000	CITY ANNUAL CLEANUP	6,880.60	0.00	11,500.00	10,000.00	-13.04
CITY COMMERCIAL COSTS		10,587.84	0.00	17,558.00	16,057.00	-8.55

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100-00-53633-000-000	SOLID WASTE DISPOSAL - BAGS	0.00	0.00	0.00	0.00	0.00
BAGS		0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		621,249.36	0.00	579,513.00	603,790.00	4.19
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	1,225.00	0.00	1,400.00	2,000.00	42.86
100-00-54510-151-000	HOUSING AUTHORITY FICA	93.61	0.00	107.00	153.00	42.99
HOUSING AUTHORITY		1,318.61	0.00	1,507.00	2,153.00	42.87
100-00-54910-000-000	CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-54910-110-000	CEMETERY SALARY	8,153.79	0.00	23,541.00	24,897.00	5.76
100-00-54910-113-000	CEMETERY LONGEVITY	113.85	0.00	119.00	125.00	5.04
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	0.00	0.00	3,300.00	3,600.00	9.09
100-00-54910-151-000	CEMETERY FICA	607.60	0.00	2,062.00	2,190.00	6.21
100-00-54910-152-000	CEMETERY RETIREMENT	543.87	0.00	1,550.00	1,689.00	8.97
100-00-54910-154-000	CEMETERY HEALTH INS	6,391.66	0.00	8,400.00	8,819.00	4.99
100-00-54910-155-000	CEMETERY LIFE INS	17.28	0.00	19.00	19.00	0.00
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	59.00	63.00	6.78
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	242.60	0.00	500.00	500.00	0.00
100-00-54910-223-000	CEMETARY FIRE PROTECTION	166.86	0.00	112.00	112.00	0.00
100-00-54910-331-000	CEMETERY GAS & OIL VEHICLES	347.53	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	5,033.17	0.00	1,250.00	1,250.00	0.00
100-00-54910-342-000	CEMETERY EQT. REPAIRS & MAINT	69.90	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		21,688.11	0.00	42,162.00	44,514.00	5.58
HEALTH AND HUMAN SERVICES		23,006.72	0.00	43,669.00	46,667.00	6.87
100-00-55110-000-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-55110-110-000	LIBRARY DIRECTOR SALARY	42,290.17	0.00	44,236.00	45,342.00	2.50
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	506.27	0.00	514.00	532.00	3.50
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	39,647.39	0.00	41,447.00	42,483.00	2.50
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	52.50	0.00	923.00	941.00	1.95
100-00-55110-132-000	LIBRARY LTE	8,518.55	0.00	8,035.00	8,236.00	2.50
100-00-55110-133-000	LIBRARY PAGES	0.00	0.00	1,599.00	1,599.00	0.00
100-00-55110-140-000	LIBRARY ADMIN. SERVICES	2,728.44	0.00	2,644.00	2,950.00	11.57
100-00-55110-151-000	LIBRARY FICA EXPENSE	6,809.76	0.00	7,604.00	7,809.00	2.70
100-00-55110-152-000	LIBRARY RETIREMENT	5,635.73	0.00	5,665.00	5,973.00	5.44
100-00-55110-154-000	LIBRARY HEALTH INS	7,300.80	0.00	6,588.00	6,963.00	5.69

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
100-00-55110-155-000	LIBRARY LIFE INS	41.44	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.	1,166.00	0.00	500.00	500.00	0.00
100-00-55110-159-000	LIBRARY ICI	0.00	0.00	216.00	216.00	0.00
100-00-55110-191-000	LIBRARY PERSONNEL TRAINING	713.16	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	8,905.10	0.00	9,603.00	9,603.00	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	1,239.35	0.00	1,648.00	1,648.00	0.00
100-00-55110-310-000	LIBRARY PROGRAM SUPPLIES	1,451.13	0.00	800.00	800.00	0.00
100-00-55110-311-000	LIBRARY OFFICE SUPPLIES	2,972.60	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	19,092.20	0.00	18,598.00	20,208.00	8.66
100-00-55110-323-000	LIBRARY INTERNET ACCESS	8,384.43	0.00	8,982.00	8,982.00	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	2,492.20	0.00	2,050.00	2,050.00	0.00
100-00-55110-350-000	LIBRARY OFFICE EQUIPMENT	463.34	0.00	1,230.00	1,230.00	0.00
100-00-55110-351-000	LIBRARY REPAIRS & MAINT	9,359.05	0.00	2,050.00	2,050.00	0.00
100-00-55110-511-000	LIBRARY INSURANCE	3,400.00	0.00	3,400.00	3,400.00	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 BLDG. MAIT/REPAIR	174,048.73	0.00	173,393.00	178,576.00	2.99
100-00-55200-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS SALARY	15,686.66	0.00	23,289.00	23,755.00	2.00
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	37.28	0.00	41.00	44.00	7.32
100-00-55200-114-000	PARKS AMDIN. SALARY	21,337.29	0.00	22,988.00	25,118.00	9.27
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	2,126.61	0.00	3,000.00	3,000.00	0.00
100-00-55200-118-000	PARKS ATTENDANT	8,745.00	0.00	6,500.00	7,000.00	7.69
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	12,420.76	0.00	10,791.00	11,730.00	8.70
100-00-55200-151-000	PARKS FICA	4,496.92	0.00	5,249.00	5,557.00	5.87
100-00-55200-152-000	PARKS RETIREMENT	3,029.92	0.00	3,034.00	3,302.00	8.83
100-00-55200-154-000	PARKS HEALTH INSURANCE	8,534.14	0.00	11,458.00	12,061.00	5.26
100-00-55200-155-000	PARKS LIFE INSURANCE	16.02	0.00	20.00	20.00	0.00
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	116.00	122.00	5.17
100-00-55200-160-000	PARKS LIABILITY INSURANCE	4,700.00	0.00	4,700.00	4,700.00	0.00
100-00-55200-210-000	PARKS CONTRACTED SERVICES	8,300.00	0.00	13,000.00	13,000.00	0.00
100-00-55200-221-000	PARKS TELEPHONE	552.93	0.00	500.00	500.00	0.00
100-00-55200-222-000	PARKS ELECTRIC/HEAT	21,860.03	0.00	23,000.00	23,000.00	0.00
100-00-55200-223-000	PARKS WATER & SEWER	6,056.38	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	7,947.74	0.00	11,200.00	10,000.00	-10.71
100-00-55200-321-000	PARKS PUBLICATION DUES	1,320.00	0.00	1,500.00	1,500.00	0.00
100-00-55200-322-000	PARKS NEWSPAPER ADV.	0.00	0.00	200.00	200.00	0.00
100-00-55200-323-000	PARK CABLE TV	5,338.45	0.00	7,500.00	7,500.00	0.00

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100-00-55200-331-000	PARKS GAS & OIL VEHICLES	2,618.55	0.00	2,000.00	2,000.00	0.00
100-00-55200-332-000	PARKS VEH. REPAIR & MAINT.	518.25	0.00	0.00	0.00	0.00
100-00-55200-341-000	PARKS OPERATING SUPPLIES	13,451.39	0.00	12,000.00	12,000.00	0.00
100-00-55200-342-000	PARKS EQT. REPAIRS & MAINT.	2,056.91	0.00	3,000.00	3,000.00	0.00
100-00-55200-343-000	LAUNCH MAIT/REPAIRS	14,996.16	0.00	1,000.00	1,000.00	0.00
100-00-55200-350-000	PARKS BLDG. REPAIR & MAINT.	5,781.79	0.00	5,000.00	5,000.00	0.00
100-00-55200-351-000	PARKS GROUND REPAIR & MAINT.	16,060.73	0.00	17,000.00	17,000.00	0.00
100-00-55200-352-000	SKATING RINK BLDG./GROUNDS	800.00	0.00	1,000.00	1,000.00	0.00
100-00-55200-353-000	LEGION PARK	0.00	0.00	500.00	500.00	0.00
100-00-55200-591-000	PARKS SALES TAX	11,850.36	0.00	11,000.00	12,000.00	9.09
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	100.00	100.00	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	6,763.33	0.00	4,000.00	9,000.00	125.00
PARK		208,074.60	0.00	217,357.00	227,380.00	4.61
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	5,486.50	0.00	4,000.00	4,500.00	12.50
100-00-55201-151-000	RECREATION FICA	511.55	0.00	306.00	344.00	12.42
100-00-55201-152-000	RECREATION RETIREMENT	230.89	0.00	268.00	293.00	9.33
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	200.00	0.00	-100.00
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	0.00	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	1,616.42	0.00	2,000.00	2,000.00	0.00
100-00-55201-341-000	RECREATION OPERATING SUPPLIES	135.56	0.00	2,000.00	2,000.00	0.00
100-00-55201-342-000	REC. DEPT. REPAIRS/MAINTENANCE	4,023.97	0.00	4,000.00	4,000.00	0.00
RECREATION PROGRAMS		12,004.89	0.00	14,174.00	14,537.00	2.56
100-00-55300-000-000	CELEBRATIONS	3,402.18	0.00	5,000.00	5,000.00	0.00
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		3,402.18	0.00	5,000.00	5,000.00	0.00
100-00-55301-000-000	HOMECOMING	0.00	0.00	1,000.00	10,000.00	900.00
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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HOMECOMING		0.00	0.00	1,000.00	10,000.00	900.00
CULTURE, RECREATION & EDUCAT		397,530.40	0.00	410,924.00	435,493.00	5.98
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	5,958.32	0.00	5,000.00	5,000.00	0.00
URBAN FORESTRY INITIATIVE		5,958.32	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	190.00	0.00	600.00	600.00	0.00
PUBLIC ACCESS TELEVISION		190.00	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	1,125.00	0.00	1,500.00	1,500.00	0.00
100-00-56301-151-000	PLANNING FICA	86.01	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		1,211.01	0.00	1,615.00	1,615.00	0.00
100-00-56302-000-000	PLANNING SERVICE	200.00	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
COMPREHENSIVE PLAN		200.00	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	5,000.00	0.00	-100.00
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	7,993.35	0.00	5,000.00	5,000.00	0.00
100-00-56303-153-000	VACANT LAND FIRE PROTECTION	1,045.66	0.00	2,200.00	1,500.00	-31.82
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
PROPERTY CONDEMNATION		9,439.01	0.00	13,000.00	7,300.00	-43.85
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		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

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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	233.54	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 ENDFORCEMENT REMEDIES	0.00	0.00	0.00	0.00	0.00
	ZONING ADMINISTRATOR	233.54	0.00	650.00	650.00	0.00
	CONSERVATION & DEVELOPMENT	17,231.88	0.00	23,903.00	18,203.00	-23.85
100-00-57321-000-000	BART	12,850.00	0.00	12,850.00	13,850.00	7.78
100-00-57321-351-000	BART BUS STOP MAINTENANCE	1,100.00	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	13,950.00	0.00	13,850.00	14,850.00	7.22
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	17,900.00	0.00	17,800.00	18,800.00	5.62
100-00-58100-000-000	PRINICIPAL 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	3,550.00	0.00	3,500.00	3,550.00	1.43
	PAYING AGENT CHARGES	3,550.00	0.00	3,500.00	3,550.00	1.43
	LOAN/LEASE PAYMENT	3,550.00	0.00	3,500.00	3,550.00	1.43
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

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	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-59105-000-000	BANK SERVICE CHARGES	59.56	0.00	1,000.00	100.00	-90.00
	BANK SERVICE CHARGES	59.56	0.00	1,000.00	100.00	-90.00
100-00-59109-000-000	ROOM TAX TO CHAMBER	51,023.83	0.00	40,500.00	40,500.00	0.00
	ROOM TAX TO CHAMBER	51,023.83	0.00	40,500.00	40,500.00	0.00
100-00-59110-000-000	AMBULANCE A/R WRITE OFF	25,781.50	0.00	0.00	0.00	0.00
	LOAN WRITE OFF	25,781.50	0.00	0.00	0.00	0.00
100-00-59119-000-000	UNCLASSIFIED	771.35	0.00	0.00	0.00	0.00
	MISC. EXPENSE	771.35	0.00	0.00	0.00	0.00
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	0.00
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	0.00
	GASB 75 EXPENSE	77,636.24	0.00	41,500.00	40,600.00	-2.17
	Total Expenses	2,282,253.33	0.00	2,301,823.00	2,367,069.00	2.83
	Net Totals	-114,284.90	0.00	0.00	0.00	0.00

Recommended Budget

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
410-00-41110-000-000	GENERAL PROPERTY TAXES	371,400.00	0.00	256,378.00	258,379.00	0.78
TAXES		371,400.00	0.00	256,378.00	258,379.00	0.78
410-00-43536-000-000	LRIP MONEY	0.00	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	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	0.00	0.00	0.00	0.00
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	764.29	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		764.29	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	120,621.00	999.99
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
410-00-49300-000-000	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	143,500.00	0.00	-100.00
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	143,500.00	120,621.00	-15.94
Total Revenues		372,164.29	0.00	399,878.00	379,000.00	-5.22

Recommended budget

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
410-00-51440-810-000	ELECTIONS OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-51450-810-000	OFFICE CAPITAL OUTLAY	0.00	0.00	8,000.00	0.00	-100.00
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	0.00	0.00	50,000.00	40,000.00	-20.00
410-00-51601-820-000	CITY HALL CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		0.00	0.00	58,000.00	40,000.00	-31.03
410-00-52101-810-000	POLICE DEP. CAPITAL OUTLAY	40,573.70	0.00	0.00	0.00	0.00
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	10,000.00	0.00	-100.00
410-00-52301-351-000	AMBULANCE RESCUE EQUIPMENT	0.00	0.00	3,400.00	0.00	-100.00
410-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	5,842.64	0.00	0.00	220,000.00	999.99
PUBLIC SAFETY		46,416.34	0.00	13,400.00	220,000.00	999.99
410-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	0.00	0.00	0.00	69,000.00	999.99
410-00-53202-820-000	STREET & ALLEYS CRACK FILLING	92,945.03	0.00	122,478.00	0.00	-100.00
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	27,500.00	0.00	-100.00
410-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
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	14,958.01	0.00	0.00	0.00	0.00
PUBLIC WORKS		107,903.04	0.00	149,978.00	69,000.00	-53.99
410-00-54910-820-000	CEMETERY CAPITAL PROJECT	0.00	0.00	8,000.00	0.00	-100.00
HEALTH AND HUMAN SERVICES		0.00	0.00	8,000.00	0.00	-100.00
410-00-55110-810-000	LIBRARY	0.00	0.00	100,000.00	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	29,390.66	0.00	40,500.00	50,000.00	23.46
410-00-55200-820-000	BEACH RESTORATION	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		29,390.66	0.00	140,500.00	50,000.00	-64.41
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	0.00	0.00	0.00
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	20,000.00	0.00	-100.00
CONSERVATION & DEVELOPMENT		0.00	0.00	20,000.00	0.00	-100.00
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	10,000.00	0.00	-100.00
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	10,000.00	0.00	-100.00
410-00-59119-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
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
410-00-59230-000-000	TRANSFER TO DEBT SERVICE	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		183,710.04	0.00	399,878.00	379,000.00	-5.22
Net Totals		188,454.25	0.00	0.00	0.00	0.00

Recommended budget

7/15/2019 2:12 PM

Proposed Budget Overview - Detail
Fund: 300 - DEBT SERVICE FUND

ACCT

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 Proposed Budget	% Change In Budget
300-00-41110-000-000	GENERAL PROPERTY TAXES	268,633.00	0.00	346,058.00	315,986.00	-8.69
TAXES		268,633.00	0.00	346,058.00	315,986.00	-8.69
300-00-48100-000-000	INTEREST ON INVESTMENTS	163.07	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	72,157.00	0.00	-100.00
OTHER FINANCING SOURCES		163.07	0.00	72,157.00	0.00	-100.00
300-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	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		0.00	0.00	0.00	0.00	0.00
Total Revenues		268,796.07	0.00	418,215.00	315,986.00	-24.44

Account Number		2018 Actual Year-End	2019 Projected Year-End	2019 Budget	2020 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	PRINICIPAL	219,447.38	0.00	343,482.00	254,481.00	-25.91
300-00-58200-000-000	INTEREST AND FISCAL CHARGES	65,565.91	0.00	74,733.00	61,505.00	-17.70
LOAN/LEASE PAYMENT		285,013.29	0.00	418,215.00	315,986.00	-24.44
300-00-59119-000-000	MISC.	0.00	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	TRANSFERE 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		0.00	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		285,013.29	0.00	418,215.00	315,986.00	-24.44
Net Totals		-16,217.22	0.00	0.00	0.00	0.00

CITY OF WASHBURN
119 Washington Avenue
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Washburn, WI 54891

715-373-6160
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To: City of Washburn Department Heads

Cc: Common Council
Harbor Commission
Plan Commission
Park Committee

From: Richard Avol, Mayor
Scott J. Kluver, Administrator

Re: 2020 Budget Preparation Timeline

Date: May 21, 2019

Its that time of year again for budget preparation. Unfortunately, 2020 may be one of our most challenging years yet. Fiscal constraints continue to limit us in many ways, so we must continue to be as innovative as possible to change and improve our processes to reverse the downward cycle we have been in. The Mayor has stated that this will be the "austerity budget" and we will be looking at eliminating any non-essential expenditures. You will find his statement included at the end of this memo. Please leave no stone unturned. It will also be a lot more helpful and a quicker process if you can make any trimming in the operating budget. Below is the timeline for budget submittals and process for preparing the next budget.

- General Fund operating budget and capital expense requests to Administrator by 8:00 a.m. on **July 22, 2019**. <u>If I do not have your budget by then, you will have missed your opportunity and will have to deal with what you are given.</u>

- Administrator reviews budget proposals, prepares drafts, consults with Mayor and department heads July 22 through August 26.

- Mayor presents proposed 2020 General Fund, Capital and Debt Service budgets to Council on September 9, budget referred to Finance Committee

- Finance Committee meetings between September 10 and October 11, report to Council with recommendations for October 14 Council Meeting. [Harbor Commission, Stormwater, Water, and Sewer budgets presented to Council in October and November (two each month).]

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- 15-day public hearing notice submitted by October 24 for October 30 printing for public hearing on tax levy during November 18 Council meeting. Approval of tax levy at November 18, 2019 Council meeting following Public Hearing.

- List any special assessments and submit to County by November 15

- Statement of Tax to the County in December

- December 9, 2019 Council adopts final "department level" budget with proper notice, if there are changes as outlined in Wis. Statues 65.90 (5); and TIF District Budgets are presented for approval

- Taxpayers should receive tax bills during third week of December

It is essential that the timeline be followed. Any deviation will affect meeting and publications dates. The schedule has been met and the process has been relatively smooth for the past 12 years thanks to your help. I am confident that it will happen again this year. Please note that this schedule does not call for any special meetings of the Council, but that may change. As expected, it will be a tight fiscal year because the growth rate for new development has been abysmal. New development is essential to the City's finances given the "box" the State of Wisconsin has put local governments in.

When preparing your budget, please give consideration to what your department can do to make Washburn a better place to live. What can be done to positively impact the community? What changes might increase revenue for the City? How can processes change to be more efficient and save money? Once again, expect that overall revenue will be flat or decline for next year. Besides stagnant growth, we have to contend with levy limits and expenditure restraint penalties if we spend too much. At this point, I have no idea how the State of Wisconsin budget will turn out as state government is in gridlock. There is the potential for last minute twists and turns.

Please provide an explanation for any significant deviations from your prior year's budget and for capital requests. Also, please provide any justification and supporting documents you feel are important to convey. This will save time through the process.

If at any time you have any questions, please do not hesitate to contact me. As information such as employee benefit costs, changes from the State, or Council directives come through, I will keep you informed.

From Mayor Avol:

For several years I have heard City Administrator Scott Kluver say that the finances of Washburn are in jeopardy as we lack development that would increase our tax base. Scott has repeatedly described. in paraphrasing his words, that the City is cannibalizing itself to reduce expenses to meet our budget; and that the projections are very poor. Recently, when our Assistant City Administrator resigned, Scott seriously considered not replacing that position so as to further reduce our expenses. And when our Public Works Director resigned last Fall, Scott considered not replacing that position in an attempt to reorganize City finances. Both these scenarios would have drastically altered what City government could do. Only the most day to day tasks were

thought to be realistic, but that was not the way the City Administrator nor myself envision Washburn effectively operating. The City Council has heard Scott, but we have continued along as if really nothing is happening. Very little development has happened in Washburn, as the desire for that "perfect" development is what the public seems to want. People do not want to see the big picture, and only dwell on what small area is of most interest to them. So, our ability to pay for what we need to do as a City is very challenged.

The City continues to suffer utility line breaks which to me seem to be increasing in number. And we are hoping for a DOT rebuild of Bayfield St. in 2024 which will be very costly to implement. I feel it is important to budget now for the increasing costs of the breaks and to sequester funds for the planning and implementation of the total rebuild. I think it is financially unwise not to recognize those looming issues.

As a self-employed person, I do not have a funding source other than what I am able to earn. The City's funding source is stagnant. The City's costs continue to rise. I am calling this budget the "Austerity Budget" as I want to finally set Washburn on a course of financial stability. If the public wishes to await "perfect" development, as leaders we must take steps to ensure that bills are properly paid. We have very limited ability to raise taxes. We do not want to raise utility rates. We are greatly curtailed in our ability to increase our funding. So, we must restrain our costs.

I am asking each of you to only make requests for things that are absolutely required to operate your departments, to assist in my goal of a better future for Washburn. If anyone has ideas that may improve our situation, please contact me immediately.

We all want Washburn to thrive. Without a stable financial situation that is not possible. Please assist me in this effort.

Richard Avol
Mayor

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

715-373-6160
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To: Scott Kluver, Washburn City Administrator

From: Bob Anderson, Director of Public Works

Re: City Wide Water Meter Replacement

Date: August 29, 2019

The City's Water Meters are required by statute to be replaced or calibrated every 10 years. This has not been a status that was reported annually but will be changing next year. DNR will begin tracking this information in 2020.

The majority of water meters in the City were last replaced over 10 years ago. Only damaged meters have been replaced since the last project. This leaves the City in a position to receive a violation from DNR that could have severe impacts. It is my belief that if we have a plan in place to address this issue DNR will work with us to mitigate existing conditions. Not having the meters all replaced next year is an option that carries a risk that we can avoid by performing a project to replace all our meters next year. This would carry a significant financial burden that would have to be overcome.

To move forward and move into compliance we have several options we could pursue:

- Install all new meters in a single year.
- Install new meters in a phased approach that could be stretched out over multiple years.
- Calibrate and reuse the existing meters.
- And the always present do nothing option and face any consequences.

Install New Meters in a Single Year

It is my belief the City would be better off to fund a total meter replacement project next year to avoid noncompliance and maintain our current good standing with staff at DNR. We anticipate that the DNR will work with us on a phased plan as long as we have identified what that is but it also carries an inherent risk of receiving a violation.

This approach also comes with multiple options:

- Install new meters using contract services
- Install new meters supplementing our Utilities Staff with assistance to complete meter replacements.
- Install new meters using Utility Staff.

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Installation Using Contract Services

We have obtained an estimate form Hydro Corp who offer meter replacement services and they have provided an estimate of $95/meter that would include all coordination with residents and businesses to schedule the work, the actual meter change out, a cross control inspection at each location, and document all sump pumps in the City and any issues they present which is a new mandate that we anticipate will be implemented in the next few years. They have committed to completing all of the City's meter change-outs in six weeks. With 901 meters within the City this would amount to a contract of approximately $86,000. This is a very attractive offer as it would complete all the mandatory cross control inspections at the same time and would allow us to pursue a very real option of changing to a 20 year replacement/calibration schedule which would be a large benefit to the City in the future.

Changing meters in a single year would also allow us to benefit from the new technology being offered in metering. Based on the model of meter purchased the new meters can provide real time metering each hour, drive by or cell transmitted meter readings, low temperature alarms at each service, and the ability to perform shut-offs from City Hall. Together these new characteristics would save the City more than 35 hours per quarter for meter readings, allow us to go to a 20-year change out schedule, and increase our cross control inspection frequency to 20 years for residential services, both which are currently on a 10-year schedule

Install Meters with Supplemented Utilities Staff

During the last meter change out project we utilized in house staff supplemented with seasonal position. This effort took two years to complete while pulling our resources into multiple directions. I do not support this option because of the length of time it would take to complete the work and because we already have ample work that needs to be performed across the city. This option carries risk of being non-compliant with DNR. It would also preclude us form switching to the new technology meters since it requires new software including billing software which cannot be mixed with our current system.

Install Meters Using Utilities Staff

The last option listed of performing this with in house staff follows the same logic from above but would take even longer to complete.

Install Meters in a Phased Approach

Similar to the previous meter change out project, this approach would identify a predetermined number of meters to replace each year until completed. Other communities have identified as little as 10% of their meters per year putting this at a ten year project.

The inherent risk of this approach is being non-compliant for the project period. This option would also keep us from upgrading our meters to the current technology

Calibrate and Reuse Existing Meters

Calibrating and reusing the existing meters would be another time consuming activity that would take a somewhat longer amount of time as the above options based on staffing levels utilized. To choose this option would require the City purchase a test bench to perform the calibrations or have the service provided by an outside source. If this option is chosen there will still be a percentage of the existing meters that will not be able to be calibrated and require replacement. It is hard to estimate what percentage of meters would fall into this category but is something that should be considered.

Do Nothing Option

This option would ensure with City becomes non-compliant with DNR and statutory requirements. Without a plan in place to address new meters or calibrating our existing ones we could face penalties up to and including our water utility not being allowed to provide water service to our community, and all the associated impacts.

New Meter Package Options

AMR Drive-By System Capable Meters

This system would include all new meters with the ability to collect readings as staff drive down the roads being serviced. This is part of the new technology available but is at the bottom of the spectrum for what can be purchased. This new system and data collection process will save the City roughly 35 hours each time readings are needed and won't require staff to enter any residences or businesses.

AMR Drive-By System with Expanded Capability Meters

This system with the expanded capabilities would allow for a phased approach in getting to the ideal system descried below. This is the same system as above but includes a way to migrate to a fixed network which can collect data from an office. It would allow us to take advantage of the real time meter data such as temperature in the cold months. It could send alarms when reaching critical conditions allowing staff to address them as needed or to institute a drip order only when needed.

AMI Fixed System Capable Meters

The Fixed Network System would take advantage of the newest technology and allow all the functions described above to be performed at a desk setting to include performing shut-offs and eliminating any need for staff to take valuable time form other duties.

Costs

Costs for each of the system and installation options are summarized below.

Meters & Systems		Installation		Total Cost
Drive-By System	$204,125	Contract Services	$86,000	$290,125
		Supplemental & Staff	$50,000	$254,125
		Utilities Staff	$60,000	$264,125
Enhanced Drive-By System	$229,450	Contract Services	$86,000	$315,450
		Supplemental & Staff	$50,000	$279,450
		Utilities Staff	$60,000	$289,450
Fixed System	$260,445	Contract Services	$86,000	$346,445
		Supplemental & Staff	$50,000	$310,445
		Utilities Staff	$60,000	$320,445