

CITY OF WASHBURN
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To: Honorable Common Council Members

CC: Honorable Mayor

From: Scott J. Kluver, Administrator *SK*

Re: Proposed 2021 General Fund, Debt Service, and Capital Budgets

Date: September 8, 2020

Overview:

Enclosed is the recommended 2021 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.

This proposed budget has significant variables because of unsettled issues in uncertain times. In addition, the same problems of a stagnate tax base, and stagnant or declining state aids, continue to plague the City's ability to effectively operate. The major variables at this time include: 1) unknown health insurance costs (10 percent increase has been projected and included), 2) Wage freeze for all staff – zero percent increase has been provided in this budget even though we must yet settle on a new police contract. Everyone within the City is aware that our wages/salaries, across all departments, are below average. This is an issue when it comes to recruitment of vacant positions, 3) the vacancy in City Hall. I would like to retain this position if at all possible but the position will be restructured to address current needs of the City. Current utility projects and the intention of contacting out ambulance billing leave us with unknowns on costs and workloads in those areas at this time. The public can expect reduced open hours at City Hall in the meantime, 4) contracts with the three surrounding Towns must be agreed to and approved. There will likely be adjustments once capital expenses are settled.

Given the variables and adjustments that will need to occur, the total operating portion of the budget at this time is \$2,385,573, an increase of 1.1 percent over 2020. The capital portion of the budget is \$619,880 an increase of 63 percent from the 2020 budget. This is skewed because of the large amount of fundraised and grant dollars that will be used for the Library Tuckpoint Project. When looking at the amount of levy that the City is allocating the capital budget, it is only increased by 13 percent. The debt service amount is \$311,886, a decrease of just over one percent from 2020. Please keep in mind that these numbers need to be put into context as there are always some shifts from the previous year that are not reflected in that simple summary. The proposed budget maintains a fund balance reserve of approximately 25 percent of the operating fund budget based on the projected fund balance available on October 31, 2021. It is important to keep the operating budget in check because we are currently exceeding the levy limit because of additional debt. It should not be relied on for operating expenses as that can not be sustained. If we did not have our current debt level, the amount of tax

revenue that would be available for the Capital Budget would be about \$35,000.

This budget contains an assumed property tax levy for general fund, debt service, and capital projects of \$1,080,000. Which is an increase of \$2,876. Although there was a .62 percent growth rate, the debt level is down a bit so the overall tax rate should decline very slightly.

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 2021, the levy limit rules remain in place based on the rate of growth over the previous year which was .62 percent. This base levy limit is now anticipated to be \$811,827. 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 2021. 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 \$311,886. It covers existing general obligation principal and interest payments assigned to the general fund. Several debts were refinanced and restructured because of the current low interest rates and to prepare the City for the Bayfield Street Projects of 2024 and 2026. That restructuring has the City paying off a significant amount of debt in the next three years before new anticipated debt is needed. The goal is to have a relatively stable tax rate going into those projects. I do not anticipate any new significant borrowing until we get into the Bayfield Street Projects.

Capital Budget:

An allocation of \$293,000 in property tax dollars is being recommended for capital purchases. It also includes \$250,000 in transfers in from the Library Activity Account that includes fundraised and grant dollars for that project. There are also anticipated grant dollars for the Comprehensive Plan Project. For 2021, there are anticipated to be a grand total of \$619,880 in expenses. As usual, there are many items that have been left out of recommended funding. The reality is we simply do not have the funds to take care all of the wants and desires of the City. As such, no money for sidewalks is included, along with no money for City Hall windows, or removal of a dilapidated property. The list of what was put in and left out is below.

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

Total General Fund Capital Expense: \$619,880

Elections Outlay: \$7,500 Bayfield County is planning a group buy for new election equipment next year. I believe that it is important to stay up to date and consistent with the equipment. One of our machines antiquated and will no longer be supported going forward.

Police: \$40,000 to replace the 2014 Impala with a new squad car with the necessary accoutrements. The current vehicle is past its life expectancy and is a drain with maintenance and repair expenses.

Street & Alleys Outlay: \$134,500 for the resurfacing of 10th Avenue West from CTH “C” to Jackson Road. This section of street has been in need of repairs for many years but has been deferred because it is not a highly traveled section of road. The time has come however to complete the street. This keeps with the goal of doing approximately \$100,000 worth of street work per year to maintain a higher level of highway aid funding. For 2020, only \$69,000 of street projects were done.

Bayfield Street Project : \$80,000 - as the City recently entered into a contract with Ayres & Associated to do consulting engineering, this is the necessary expense anticipate in 2021. It is understood that this project will not be entirely General Fund based; however, the utilities are not in a position to absorb this expense at this time. In future years, the costs will be planned to be allocated to other funds as budgets allow.

Street Machinery: \$6,000 – Of this, \$2,500 will be to replace a water tank, and \$3,500 will be for a jumping jack compactor. This is equipment that was requested last year by the then DPW director in order for the department to have the appropriate equipment to do their jobs. Due to a lack of available funding, it was deferred and included in the draft DPW Capital Plan for this year.

Library: \$300,000 – It is anticipated that the Library Tuck-Pointing Project can commence next year. For the past several years, the Library has been raising dollars from donations and grants to complete this project, along with the \$80,000 the City had previously budgeted.

Comprehensive Plan: \$36,880 - The City received a Coastal Management Grant in the amount of \$26,880 to complete this project which will be four year past the recommended renewal time. An additional \$10,000 has been added to this project to make sure it can be completed properly.

Conservation/Development: \$15,000 - These dollars are for the anticipated improvements needed at the old dump that is the responsibility of the City and the Towns of Bayview and Washburn. The City has the largest share of the responsibility. The dump as been settling, and the DNR wants fill to be places to maintain a level landscape to protect the clay cap over the dump.

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

Ambulance -	\$3,400	Defibrillator, radios, pagers – Replace old
	\$175,000	Building expansion – to prevent shuffling of vehicles
City Hall –	\$60,000	Windows – Should be priority if additional funding available
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
	\$20,000	Kubota Rear Discharge Mower

Streets -	\$20,000	Gravel for Alleys
Sidewalks -	\$18,100	W Pine to W. 4 th On Washington & ADA ramps
	\$10,000	School requests 5 th Avenue
Parks -	\$6,000	Tennis Court Reconstruction – Could be done with grant/fundraised dollars or Park Fund
	\$7,500	Improve campground pads
	\$5,000	Floor at warming shed
Other –	\$30,000	Pine Street home removal – Should be priority if additional funding available
	\$50,000	Ordinance codification project

Total of unfunded items \$449,000+

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

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

Operating Budget:

To start with, 2020 continues to be a difficult year because of staff transitions, on top of the unexpected issues and impacts of Covid, along with a full plate of projects and goals that needed to be completed. For about half the year, we were short staffed in one way or another. This has been an issue for several years. This made it difficult to complete all the projects and goals over the past year. Nonetheless, I am pleased with the staff members that we have, and look forward to new staff joining us soon. Overall, there are very few changes to the Operating Budget. This budget assumes a zero 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. With ambulance billing being proposed to be contracted out, I am only anticipating a modest increase in revenue at this time. Despite a very slow start, the campgrounds saved the City this year. I am only projected a

modest increase in revenue because we do not know if the camping trend will continue next year. Fire and Ambulance contracts are proposed increase significantly based on re-allocating actual costs that have occurred in those areas. I do anticipate the Towns will wish to discuss how they will contribute to our capital expenses for emergency vehicles, so I have not included that figure for now. Despite all of the good work our Treasurer had done over the past years to invest funds and increase interest revenue, all of the rates have plummeted dramatically. That is a significant loss of revenue for the City. It is projected to keep the fund balance at around 25 percent of the total operating costs of the city, and we should seek to maintain that going into the 2024 Bayfield Street Project. Nonetheless, the amount proposed to be taken from the fund balance is stable, and is proposed to be increased slightly this year but should not be higher than \$200,000 when everything settles out. It is at \$206,000 right now. 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 in the next year.

On the expenditure side of the budget, retirement contribution rates that both the City and the employees contribute only increased slightly for police. Insurance figures for property/liability along with Workman's Compensation are stable with only a \$2,000 increase overall on liability. We still need to address the systemic issue of having enough EMTs for coverage. Further discussions are needed with the Ambulance leadership to encourage and incentivize participation and to recruit new members.

Most of the shifting of dollars in the operating budget comes with changes in trends. It is my hope that we can obtain stability in the Department of Public Works and return to the focus on catching up on deferred maintenance. 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.

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.

In addition, the City needs to seriously look at the assets that it has to make its own revenue off of recreation

opportunities such as increasing campgrounds. The City can not rely on the other levels of government to come to its rescue. It needs to take on the financial issues that it faces itself. 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 decrease is a result of putting more dollars in the Capital Fund.

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.

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

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

Intergovernmental Revenues:

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

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

Expenditure Restraint- A program that incentivizes keeping the combined budget increases low. Final figures are not in, but I estimate that this proposed budget should make the City eligible again in 2022. This will be verified as the process progresses.

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

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

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

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

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

State Aid Recycling Grant – Money received from the State to reimburse some costs for providing a recycling program.

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, special picnic licenses, and special sellers permits. 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 Event Center for the lease of land (deck is partly on City land).

Fines, Forfeitures & Penalties:

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

Public Charges for Services:

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

Ambulance Fees - With the number of ambulance runs and maintaining fees at the maximum Medicare rate, we can expect to receive \$135,000 from ambulance billing in 2021. Know that is still a variable as a recommendation will be coming to contract out this service.

Solid Waste Disp. Customer – Garbage rates are proposed to be the same for 2021. Adjusted based on actual revenues.

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. Fees were adjusted based on activity on implementation of premium site rates.

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

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. Contracts are currently under negotiation. Capital costs for the new ambulance and brush truck need to be settled in the contract and included in the budget.

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

Other Financing Sources:

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

Rent – Rent of City buildings.

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

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

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

Donations – Money received for various causes.

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

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

Transfers from Other Funds:

Transfer from General Fund – \$200,000 is the maximum dollar amount that should 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 21 percent last year to 25 percent this year. This was a goal as we get closer to the 2024 Bayfield Street Project. Ideally, it should be higher.

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

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

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

Expenses:

General Government:

Council Per Diem/ FICA – Council wages for meetings.

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

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

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

Attorney – Covers expenses related to the City Attorney contract.

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

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

Administrator Salary/Benefits – Salary reflects 75 percent of total wage for administrator. I have allocated the percentage of wages to various portions of the budget due to changes in operations, tasks, and time spent in various areas. This keeps, as accurately as reasonably possible, a true account of costs for particular areas. All full-time and permanent part-time staff have a zero percent wage increase projected in this budget. Health insurance is projected to increase by 10 percent, and I should have actual information soon. Employees contribute 12 percent of the health insurance rates. The retirement contribution rate for 2021 will be 6.75 percent for general employees which is the same as last year. The City and the general employees each contribute the same percentage for retirement.

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

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 two elections next year which is down from five this year.

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

Computer Contract – For computer technical support.

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

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

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

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

Illegal Tax Chargeback – Used for Assessor errors and adjustments.

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

Property & Liability Insurance – These costs are spread out over various departments. Total budgeted costs are \$67,521, which is up \$2,000.

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 – No request this year.

Police Retirement – The City's contribution rate will be 11.75 percent. This is an increase of .1 percent. Employees will be contributing 6.75 percent.

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

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 – Allocated based on participation.

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 \$2 per hour while on an on-call shift and \$37.14 per and estimated 2-hour call.

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.

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.

Ambulance Vehicle Repairs - Increase due to historic trends.

Ambulance Equipment Repairs – Proposed to change cot vendors for consistency and warranty purposes.

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 for seasonals are \$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.

Repairs of Streets & Alleys – Increased in 2020 to apply more effort to repairing the alleys in the City.

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

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. Decreased to reflect actual.

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

Docks and Harbor Commission – Electricity for coal dock lights.

Solid Waste Contract – Per contract with Eagle Waste.

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

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

Health and Human Services:

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

Culture, Recreation & Education:

Library - Library Board maintains control of the individual line items and how the allocation is spent. At this time, the exact amount of funding to be received from the County next year is unknown. If the City maintains existing or increasing funding levels, the library is eligible for capital improvements grants from the County.

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

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

Parks Skating Rink – Wages for DPW staff maintenance.

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

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

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

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

Parks Walking Trail Expenses – Repairs to steps and bridges along walking trail as well as the trail itself. Increase in 2020 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 \$5,000 as 2021 is a homecoming year.

Conservation and Development:

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

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

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

Economic Development – Annual Chamber dues.

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

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

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

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	474,626.10	0.00	501,359.00	475,000.00	-5.26
100-00-41150-000-000	MANAGED FOREST LAND	252.96	0.00	0.00	0.00	0.00
100-00-41210-000-000	ROOM TAX	52,960.65	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	15,773.91	0.00	16,500.00	16,500.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	35.54	0.00	30.00	30.00	0.00
100-00-41901-000-000	OMITTED TAXES	0.00	0.00	0.00	0.00	0.00
TAXES		543,649.16	0.00	562,889.00	536,530.00	-4.68
100-00-43410-000-000	SHARED REVENUES	618,424.06	0.00	629,166.00	625,964.00	-0.51
100-00-43411-000-000	PERSONAL PROPERTY TAX AID	3,884.44	0.00	0.00	3,202.00	999.99
100-00-43412-000-000	EXPENDITURE RESTRAINT	33,958.25	0.00	36,224.00	36,224.00	0.00
100-00-43413-000-000	BUSINESS COMPUTER CREDIT	491.56	0.00	492.00	0.00	-100.00
100-00-43414-000-000	STATE MEDICAL TRANSPORT REIMB	10,841.24	0.00	5,500.00	5,500.00	0.00
100-00-43415-000-000	CARES ACT	0.00	0.00	0.00	0.00	0.00
100-00-43420-000-000	FIRE INSURANCE	5,643.28	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	10.00	0.00	0.00	0.00	0.00
100-00-43520-000-000	PUBLIC SAFETY GRANTS	0.00	0.00	0.00	0.00	0.00
100-00-43521-000-000	STATE AID RECYCLING GRANT	15,329.24	0.00	15,300.00	15,000.00	-1.96
100-00-43523-000-000	STATE GRANTS -FIRE	2,628.70	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	139,813.96	0.00	141,003.00	151,292.00	7.30
100-00-43535-000-000	SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43536-000-000	FEMA DISASTER REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
100-00-43537-000-000	FEMA GRANT - FIRE	56,000.00	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	494.18	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
100-00-43612-000-000	VIDEO SERVICE PROVIDER AID	0.00	0.00	0.00	0.00	0.00
100-00-43620-000-000	LIBRARY GRANT	1,346.88	0.00	0.00	0.00	0.00
100-00-43621-000-000	LIBRARY - CO. GRANT	49,309.88	0.00	49,317.00	48,549.00	-1.56
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	844.19	0.00	1,058.00	2,071.00	95.75
100-00-43650-000-000	MFL -STATE AID	4.96	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		939,824.82	0.00	891,254.00	900,996.00	1.09
100-00-44110-000-000	LIQUOR LICENSES	4,280.00	0.00	4,500.00	4,500.00	0.00
100-00-44121-000-000	OPERATOR LICENSES	2,030.00	0.00	2,000.00	2,000.00	0.00
100-00-44122-000-000	CIGARETTE LICENSES	150.00	0.00	150.00	150.00	0.00
100-00-44125-000-000	SUNDRY LICENSES	432.00	0.00	500.00	500.00	0.00
100-00-44200-000-000	CABLE FRANCHISE FEE	25,349.05	0.00	24,000.00	24,000.00	0.00
100-00-44301-000-000	BUILDING PERMITS	6,066.23	0.00	5,000.00	5,000.00	0.00
100-00-44400-000-000	ZONING PERMITS	1,389.18	0.00	2,500.00	2,500.00	0.00
100-00-44420-000-000	VACATING FEES	3,803.60	0.00	0.00	0.00	0.00
100-00-44421-000-000	LEASE AGREEMENT	100.00	0.00	100.00	100.00	0.00

		Fund: 100 - GENERAL FUND				
Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
LICENSES & PERMITS		43,600.06	0.00	38,750.00	38,750.00	0.00
100-00-45110-000-000	COURT PENALTIES AND COSTS	6,294.87	0.00	7,000.00	7,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	1,290.00	0.00	750.00	750.00	0.00
100-00-45131-000-000	MUNICIPAL ORDINANCE VIOLATIONS	25.00	0.00	0.00	0.00	0.00
100-00-45191-000-000	OTHER LAW/ORDINANCE VIOLATIONS	135.00	0.00	0.00	0.00	0.00
FINES, FORFEITURES & PENALTIES		7,744.87	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	178.03	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	153,047.76	0.00	130,000.00	135,000.00	3.85
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	127,650.32	0.00	131,579.00	132,491.00	0.69
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	4,328.05	0.00	5,000.00	5,000.00	0.00
100-00-46540-000-000	CEMETERY	5,315.00	0.00	7,000.00	7,000.00	0.00
100-00-46541-000-000	MISC CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-46542-000-000	CEMETERY LOTS	5,400.00	0.00	2,000.00	2,000.00	0.00
100-00-46550-000-000	DOG LICENSE FEES	269.00	0.00	800.00	400.00	-50.00
100-00-46720-000-000	PARK FEES - WEST END	117,998.00	0.00	105,000.00	110,000.00	4.76
100-00-46721-000-000	CAMP FEES - MEMORIAL	90,545.50	0.00	90,000.00	90,000.00	0.00
100-00-46722-000-000	SHOWERS	6,632.75	0.00	5,000.00	5,000.00	0.00
100-00-46723-000-000	OTHER PARK FEES	1,202.00	0.00	700.00	700.00	0.00
100-00-46724-000-000	SEASONAL SECURITY DEPOSIT	0.00	0.00	0.00	0.00	0.00
100-00-46725-000-000	BOAT LAUNCH FEES	4,185.50	0.00	5,000.00	5,000.00	0.00
100-00-46726-000-000	FIRE WOOD SALES	6,077.65	0.00	5,500.00	5,500.00	0.00
100-00-46743-000-000	RECREATION PROGRAM PROCEEDS	120.00	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	1,577.05	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	162.51	0.00	0.00	0.00	0.00
100-00-46902-000-000	MATERIAL SALES	2,260.00	0.00	0.00	0.00	0.00
100-00-46903-000-000	LABOR FOR PRIVATE WORK	847.72	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		527,796.84	0.00	489,079.00	499,591.00	2.15
100-00-47321-000-000	FIRE CONTRACTS	53,628.35	0.00	47,425.00	53,287.00	12.36
100-00-47322-000-000	AMBULANCE CONTRACTS	91,451.00	0.00	94,012.00	106,417.00	13.20
100-00-47323-000-000	TOWNSHIP SHARE P & I	40,621.66	0.00	40,558.00	0.00	-100.00
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	457.70	0.00	340.00	340.00	0.00
INTERGOVT CHARGES FOR SERVICES		186,158.71	0.00	182,335.00	160,044.00	-12.23
100-00-48100-000-000	INTEREST ON INVESTMENTS	19,031.69	0.00	15,000.00	3,000.00	-80.00
100-00-48111-000-000	INTEREST ON LATE PAYMENTS	9.10	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	50.00	0.00	0.00	0.00	0.00
100-00-48300-000-000	PROPERTY SALES	51,030.00	0.00	0.00	0.00	0.00
100-00-48303-000-000	SALE OF CITY EQT	0.00	0.00	1,000.00	1,000.00	0.00
100-00-48400-000-000	INSURANCE RECOVERIES	1,873.00	0.00	2,000.00	2,000.00	0.00
100-00-48401-000-000	INSURANCE AUDIT ADJUSTMENTS	18,540.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-48402-000-000	INSURANCE RECOVERIES OTHER	3,608.07	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	14,978.15	0.00	1,000.00	1,000.00	0.00
100-00-48501-000-000	FIRE DEPT. DONATION	0.00	0.00	0.00	0.00	0.00
100-00-48502-000-000	DONATIONS - Non Gov. GRANT	0.00	0.00	0.00	0.00	0.00
100-00-48503-000-000	DONATIONS-H.P.C	0.00	0.00	0.00	0.00	0.00
100-00-48504-000-000	LIBRARY - DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48505-000-000	AMBULANCE DONATIONS	0.00	0.00	0.00	0.00	0.00
100-00-48600-000-000	MISCELLANEOUS REVENUES	3,714.10	0.00	2,000.00	3,000.00	50.00
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		112,834.11	0.00	21,000.00	10,000.00	-52.38
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	141,494.00	208,163.00	47.12
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	166,494.00	233,163.00	40.04
Total Revenues		2,361,608.57	0.00	2,359,551.00	2,386,824.00	1.16

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-51101-000-000	COUNCIL	0.00	0.00	0.00	0.00	0.00
100-00-51101-111-000	COUNCIL PER DIEM	9,030.00	0.00	13,650.00	13,650.00	0.00
100-00-51101-151-000	COUNCIL FICA	690.80	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	489.41	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		10,210.21	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	8,751.60	0.00	8,927.00	9,106.00	2.01
100-00-51102-151-000	MAYOR FICA	669.49	0.00	683.00	697.00	2.05
100-00-51102-152-000	MAYOR RETIREMENT	0.00	0.00	0.00	615.00	999.99
100-00-51102-155-000	MAYOR LIFE INSURANCE	0.00	0.00	8.00	8.00	0.00
100-00-51102-158-000	MAYOR WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51102-297-000	MAYOR ENTERTAINMENT	175.00	0.00	500.00	500.00	0.00
100-00-51102-299-000	MAYOR CONTINUING EDUCATION	0.00	0.00	3,000.00	3,000.00	0.00
100-00-51102-311-000	MAYOR OFFICE SUPPLIES/EQUIP.	0.00	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		9,596.09	0.00	13,318.00	14,126.00	6.07
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.	13,201.51	0.00	13,000.00	13,000.00	0.00
100-00-51103-323-000	PUBL. FEES NEWSLETTER	0.00	0.00	0.00	0.00	0.00
PUBLICATION FEES		13,201.51	0.00	13,000.00	13,000.00	0.00
100-00-51301-000-000	ATTORNEY	0.00	0.00	0.00	0.00	0.00
100-00-51301-210-000	ATTORNEY PROF. SERVICE	30,338.00	0.00	31,000.00	31,000.00	0.00
ATTORNEY		30,338.00	0.00	31,000.00	31,000.00	0.00
100-00-51302-000-000	LEGAL CONTINGENCY	0.00	0.00	0.00	0.00	0.00
100-00-51302-210-000	LEGAL CONTINGENCY PROF. SERVIC	72.00	0.00	15,000.00	15,000.00	0.00
LEGAL CONTINGENCY		72.00	0.00	15,000.00	15,000.00	0.00
100-00-51303-000-000	MUNICIPAL CODE	0.00	0.00	0.00	0.00	0.00
100-00-51303-210-000	MUNICIPAL CODE PROF. SERVICES	143.75	0.00	2,500.00	2,500.00	0.00
MUNICIPAL CODE		143.75	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	57,776.17	0.00	58,653.00	58,653.00	0.00
100-00-51410-112-000	CITY ADMINISTRATOR MILEAGE	1,116.74	0.00	1,380.00	1,380.00	0.00
100-00-51410-113-000	CITY ADMINISTRATOR-LONGEVITY	168.75	0.00	182.00	196.00	7.69
100-00-51410-151-000	CITY ADMINISTRATOR FICA	4,331.55	0.00	4,501.00	4,501.00	0.00
100-00-51410-152-000	CITY ADMINISTRATOR RETIREMENT	3,759.92	0.00	3,971.00	3,971.00	0.00
100-00-51410-154-000	CITY ADMINISTRATOR HEALTH INS.	6,202.18	0.00	6,715.00	7,386.00	9.99
100-00-51410-155-000	CITY ADMINISTRATOR LIFE INS.	10.89	0.00	11.00	11.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-51410-158-000	CITY ADMIN. WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51410-159-000	CITY ADMINISTRATOR ICI	0.00	0.00	147.00	147.00	0.00
100-00-51410-294-000	CITY ADMIN. COMPUTER SUPP/SERV	225.00	0.00	500.00	500.00	0.00
100-00-51410-297-000	CITY ADM. ENTERTAINMENT	156.50	0.00	300.00	300.00	0.00
100-00-51410-299-000	CITY ADMIN. CONTINUING EDUC	776.13	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	728.37	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		75,252.20	0.00	79,560.00	80,245.00	0.86
100-00-51420-000-000	CLERK	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK SALARY(2)	70,162.30	0.00	76,862.00	76,862.00	0.00
100-00-51420-111-000	CLERK PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51420-112-000	CLERK MILEAGE	132.82	0.00	1,500.00	1,500.00	0.00
100-00-51420-113-000	CLERK LONGEVITY	311.19	0.00	326.00	326.00	0.00
100-00-51420-151-000	CLERK FICA	5,152.47	0.00	5,905.00	5,905.00	0.00
100-00-51420-152-000	CLERK RETIREMENT	4,375.08	0.00	6,661.00	5,210.00	-21.78
100-00-51420-154-000	CLERK HEALTH INSURANCE	20,695.53	0.00	23,144.00	25,457.00	9.99
100-00-51420-155-000	CLERK LIFE INSURANCE	27.21	0.00	24.00	26.00	8.33
100-00-51420-158-000	CLERK WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-51420-159-000	CLERK ICI	0.00	0.00	193.00	193.00	0.00
GENERAL & ADMIN. SALARY		100,856.60	0.00	114,615.00	115,479.00	0.75
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	6,476.03	0.00	6,435.00	6,442.00	0.11
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	28.28	0.00	28.00	0.00	-100.00
100-00-51422-151-000	ADMIN. ASSISTANT FICA	466.15	0.00	494.00	495.00	0.20
100-00-51422-152-000	ADMIN. ASSISTANT RETIREMENT	404.23	0.00	436.00	437.00	0.23
100-00-51422-154-000	ADMIN. ASSISTANT HEALTH INS	1,116.47	0.00	1,173.00	1,290.00	9.97
100-00-51422-155-000	ADMIN. ASSISTANT LIFE INS.	7.34	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		8,498.50	0.00	9,089.00	9,187.00	1.08
100-00-51440-000-000	ELECTIONS	0.00	0.00	0.00	0.00	0.00
100-00-51440-110-000	ELECTIONS SALARIES	1,177.00	0.00	7,040.00	2,400.00	-65.91
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	198.00	0.00	300.00	300.00	0.00
100-00-51440-311-000	ELECTION SUPPLIES	679.66	0.00	2,100.00	2,100.00	0.00
100-00-51440-321-000	ELECTION PUBLICATION DUES	0.00	0.00	500.00	500.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-51440-322-000	ELECTIONS NEWSPAPER ADV.	606.14	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		3,925.54	0.00	13,140.00	8,500.00	-35.31
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	1,132.19	0.00	4,000.00	4,000.00	0.00
100-00-51450-210-000	OFFICE DEPART PROF. SERVICE	2,793.96	0.00	4,650.00	4,650.00	0.00
100-00-51450-294-000	OFFICE COMPUTER SUPP/SERVICE	2,051.27	0.00	2,500.00	2,500.00	0.00
100-00-51450-295-000	OFFICE COPY MACHINE MAINT.	2,335.66	0.00	3,500.00	3,500.00	0.00
100-00-51450-311-000	OFFICE DEPART. SUPPLIES	2,813.64	0.00	4,000.00	4,000.00	0.00
100-00-51450-312-000	OFFICE DEPARTMENT POSTAGE	5,955.93	0.00	6,000.00	6,000.00	0.00
100-00-51450-313-000	OFFICE COPY MACHINE SUPPLIES	461.94	0.00	1,000.00	1,000.00	0.00
100-00-51450-321-000	OFFICE DEPART PUBLICATION DUES	911.46	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		18,456.05	0.00	27,650.00	27,650.00	0.00
100-00-51451-000-000	COMPUTER CONTRACT	0.00	0.00	0.00	0.00	0.00
100-00-51451-210-000	COMPUTER CONTRACT/SERVICES	3,587.45	0.00	5,000.00	5,000.00	0.00
COMPUTER		3,587.45	0.00	5,000.00	5,000.00	0.00
100-00-51510-000-000	AUDIT/ACCOUNTING	0.00	0.00	0.00	0.00	0.00
100-00-51510-210-000	AUDIT/ACCOUNTING PROF. SERVICE	18,500.00	0.00	18,800.00	19,300.00	2.66
AUDIT/ACCOUNTING		18,500.00	0.00	18,800.00	19,300.00	2.66
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	12,665.68	0.00	12,800.00	13,000.00	1.56
ASSESSMENT OF PROPERTY		12,665.68	0.00	12,800.00	13,000.00	1.56
100-00-51531-000-000	REASSESSMENT OF PROPERTY	0.00	0.00	0.00	0.00	0.00
100-00-51531-210-000	REASSESS. OF PROP. PROF. SERV	0.00	0.00	0.00	0.00	0.00
REASSESSMENT OF PROPERTY		0.00	0.00	0.00	0.00	1.56
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	466.65	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	204.72	0.00	200.00	200.00	0.00
100-00-51601-221-000	CITY HALL TELEPHONE	6,322.23	0.00	5,000.00	7,000.00	40.00
100-00-51601-222-000	CITY HALL ELECTRICITY/HEAT	5,654.54	0.00	8,000.00	8,000.00	0.00
100-00-51601-223-000	CITY HALL WATER & SEWER	1,286.13	0.00	2,000.00	2,000.00	0.00
100-00-51601-224-000	CITY HALL STORM WATER	217.35	0.00	250.00	250.00	0.00
100-00-51601-341-000	CITY HALL OPERATING SUPPLIES	1,863.47	0.00	2,500.00	2,500.00	0.00
100-00-51601-342-000	CITY HALL EQT. REPAIRS & MAINT	210.62	0.00	1,500.00	1,500.00	0.00
100-00-51601-350-000	CITY HALL BLDGS. MAINT.-REPAIR	2,031.67	0.00	3,000.00	3,000.00	0.00
100-00-51601-810-000	CITY HALL CAPTIAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-51601-820-000	CITY HALL CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
CITY HALL		18,257.38	0.00	22,450.00	24,450.00	8.91
100-00-51602-000-000	CUSTODIAN	0.00	0.00	0.00	0.00	0.00
100-00-51602-110-000	CUSTODIAN SALARY	16,360.82	0.00	7,528.00	7,528.00	0.00
100-00-51602-113-000	CUSTODIAN LOGEVITY	40.50	0.00	0.00	0.00	0.00
100-00-51602-151-000	CUSTODIAN FICA	1,289.38	0.00	576.00	576.00	0.00
100-00-51602-152-000	CUSTODIAN RETIREMENT	1,009.05	0.00	508.00	508.00	0.00
100-00-51602-154-000	CUSTODIAN HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-51602-155-000	CUSTODIAN LIFE INSURANCE	3.00	0.00	1.00	1.00	0.00
100-00-51602-158-000	CUSTODIAN WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51602-159-000	CUSTODIAN ICI	0.00	0.00	19.00	19.00	0.00
CUSTODIAN		18,702.75	0.00	8,632.00	8,632.00	0.00
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	16,039.12	0.00	8,900.00	10,000.00	12.36
100-00-51930-210-000	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
INSURANCE		16,039.12	0.00	8,900.00	10,000.00	12.36
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	1,380.59	0.00	2,000.00	2,000.00	0.00
FRINGE BENEFITS		1,380.59	0.00	4,000.00	4,000.00	0.00
GENERAL GOVERNMENT		360,872.87	0.00	416,587.00	418,202.00	0.39
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	60,912.27	0.00	64,116.00	64,116.00	0.00
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	54,882.50	0.00	55,688.00	55,688.00	0.00
100-00-52101-120-000	POLICE OFFICER BASE SALARY	156,597.05	0.00	153,960.00	153,960.00	0.00
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	898.43	0.00	1,000.00	1,000.00	0.00
100-00-52101-125-000	POLICE DEPARTMENT OTHER PAY	991.96	0.00	1,000.00	1,000.00	0.00
100-00-52101-126-000	POLICE DEPART SPECIAL EVENT	0.00	0.00	1,000.00	0.00	-100.00
100-00-52101-128-000	POLICE DEPARTMENT PART TIME	4,700.00	0.00	15,000.00	15,000.00	0.00
100-00-52101-151-000	POLICE DEPARTMENT FICA	21,359.93	0.00	22,310.00	22,310.00	0.00
100-00-52101-152-000	POLICE DEPARTMENT RETIREMENT	29,401.16	0.00	32,228.00	32,505.00	0.86

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-52101-154-000	POLICE DEPARTMENT HEALTH INS	59,199.21	0.00	60,926.00	65,890.00	8.15
100-00-52101-155-000	POLICE DEPARTMENT LIFE INS	54.86	0.00	53.00	53.00	0.00
100-00-52101-157-000	POLICE DEPARTMENT UNEMPLOYMENT	0.00	0.00	600.00	600.00	0.00
100-00-52101-158-000	POLICE DEPARTMENT WORKMENS COM	9,000.00	0.00	9,000.00	9,000.00	0.00
100-00-52101-159-000	POLICE DEPARTMENT ICI	0.00	0.00	692.00	692.00	0.00
100-00-52101-160-000	PD LIABILITY INSURANCE	10,500.00	0.00	7,600.00	7,600.00	0.00
100-00-52101-191-000	POLICE PERSONNEL TRAINING	2,982.53	0.00	4,000.00	6,000.00	50.00
100-00-52101-192-000	POLICE DEPARTMENT UNIFORMS	4,072.81	0.00	3,500.00	3,500.00	0.00
100-00-52101-221-000	POLICE DEPARTMENT TELEPHONE	4,772.20	0.00	3,600.00	3,600.00	0.00
100-00-52101-291-000	POLICE RADIO MAINTENANCE	2,079.00	0.00	1,500.00	1,500.00	0.00
100-00-52101-292-000	POLICE DEPARTMENT RADAR	120.00	0.00	300.00	300.00	0.00
100-00-52101-299-000	PD CONTINUING EDUCATION	480.32	0.00	1,000.00	1,000.00	0.00
100-00-52101-311-000	POLICE OFFICE SUPPLIES	2,984.68	0.00	2,000.00	2,000.00	0.00
100-00-52101-312-000	POLICE DEPARTMENT POSTAGE	52.07	0.00	150.00	150.00	0.00
100-00-52101-321-000	POLICE PUBLICATION DUES	130.00	0.00	100.00	100.00	0.00
100-00-52101-331-000	POLICE GAS & OIL VEHICLES	9,558.52	0.00	11,000.00	11,000.00	0.00
100-00-52101-332-000	POLICE VEHICAL REPAIR & MAINT	10,477.43	0.00	4,500.00	4,500.00	0.00
100-00-52101-341-000	POLICE DEPART OPERATING SUPP	4,221.83	0.00	8,500.00	8,500.00	0.00
100-00-52101-342-000	POLICE EQT. REPAIRS & MAINT	2,414.49	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
100-00-52101-830-000	POLICE DEPT GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00
POLICE DEPARTMENT EQUIP.		452,843.25	0.00	467,323.00	473,564.00	1.34
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	1.34
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	1.34
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	6,519.23	0.00	6,500.00	6,500.00	0.00
100-00-52201-115-000	FD ASSISTANT CHIEF'S SALARY(2)	3,500.00	0.00	3,500.00	3,500.00	0.00
100-00-52201-122-000	FIRE DEPARTMENT ATTENDANT FEES	14,248.08	0.00	14,566.00	14,566.00	0.00
100-00-52201-151-000	FIRE DEPARTMENT FICA	2,216.77	0.00	2,193.00	2,193.00	0.00
100-00-52201-152-000	FIRE DEPARTMENT RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-156-000	FIRE DEPART LENGTH OF SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-52201-157-000	FIRE DEPARTMENT UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-158-000	FIRE DEPARTMENT WORKMENS COMP	3,000.00	0.00	3,000.00	3,000.00	0.00
100-00-52201-160-000	FD LIABILITY INSURANCE	11,500.00	0.00	12,800.00	12,800.00	0.00
100-00-52201-191-000	FIRE DEPART PERSONNEL TRAINING	219.95	0.00	2,000.00	2,000.00	0.00
100-00-52201-192-000	FIRE DEPART INCENTIVE PAY	2,707.92	0.00	2,100.00	2,100.00	0.00
100-00-52201-193-000	FIRE DEPARTMENT INSPECTION	2,000.00	0.00	2,000.00	2,000.00	0.00
100-00-52201-221-000	FIRE DEPARTMENT TELEPHONE	1,188.99	0.00	1,000.00	1,000.00	0.00
100-00-52201-222-000	FIRE DEPART ELECTRICITY/HEAT	3,358.93	0.00	5,000.00	5,000.00	0.00
100-00-52201-223-000	FIRE DEPARTMENT WATER & SEWER	677.24	0.00	800.00	800.00	0.00
100-00-52201-224-000	FIRE DEPARTMENT STORM WATER	401.25	0.00	419.00	419.00	0.00
100-00-52201-291-000	FIRE DEPART RADIO MAIN/SAFTEY	6,952.40	0.00	2,000.00	2,000.00	0.00
100-00-52201-294-000	FIRE DEPART COMPUTER SUPP/SERV	819.76	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	1,006.59	0.00	1,350.00	1,350.00	0.00

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-52201-332-000	FIRE DEPART VEH REPAIR & MAINT	14,842.51	0.00	4,000.00	4,000.00	0.00
100-00-52201-341-000	FIRE DEPART OPERATING SUPPLIES	4,175.70	0.00	5,000.00	5,000.00	0.00
100-00-52201-352-000	FIRE DEPARTMENT 2% EXPENSES	0.00	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	74,639.39	0.00	0.00	0.00	0.00
AMBULANCE		153,974.71	0.00	77,728.00	77,728.00	0.00
100-00-52301-000-000	MUNICIPAL AMBULANCE	0.00	0.00	0.00	0.00	0.00
100-00-52301-110-000	MUNICIPAL AMBULANCE SALARY	14,199.03	0.00	13,900.00	13,900.00	0.00
100-00-52301-113-000	AMBULANCE LONGEVITY	108.75	0.00	118.00	0.00	-100.00
100-00-52301-121-000	CUSTODIAN/DAY ATTEND/ADMIN.	25,873.45	0.00	27,249.00	27,274.00	0.09
100-00-52301-122-000	AMBULANCE ATTENDANT FEES	73,274.15	0.00	89,800.00	90,000.00	0.22
100-00-52301-123-000	AMBULANCE RUN REPORT	3,870.00	0.00	4,500.00	5,000.00	11.11
100-00-52301-151-000	AMBULANCE FICA	9,269.77	0.00	10,371.00	10,417.00	0.44
100-00-52301-152-000	AMBULANCE RETIREMENT	1,668.03	0.00	1,847.00	1,849.00	0.11
100-00-52301-154-000	AMBULANCE HEALTH INSURANCE	4,610.83	0.00	4,962.00	5,458.00	10.00
100-00-52301-155-000	AMBULANCE LIFE INSURANCE	28.27	0.00	28.00	28.00	0.00
100-00-52301-156-000	AMBULANCE LENGTH OF SERVICE	0.00	0.00	9,000.00	9,000.00	0.00
100-00-52301-157-000	AMBULANCE UNEMPLOYMENT COMP	71.92	0.00	3,000.00	3,000.00	0.00
100-00-52301-158-000	AMBULANCE WORKMENS COMP	6,000.00	0.00	6,000.00	6,000.00	0.00
100-00-52301-159-000	AMBULANCE ICI	0.00	0.00	68.00	68.00	0.00
100-00-52301-160-000	AMB. LIABILITY INSURANCE	5,500.00	0.00	7,700.00	7,700.00	0.00
100-00-52301-191-000	AMBULANCE PERSONNEL TRAINING	15,602.07	0.00	15,000.00	15,000.00	0.00
100-00-52301-192-000	AMBULANCE INCENTIVE PAY	4,996.94	0.00	6,000.00	6,000.00	0.00
100-00-52301-194-000	AMB RETENTION/RECOGNITION	308.28	0.00	1,300.00	1,300.00	0.00
100-00-52301-221-000	AMBULANCE TELEPHONE	2,440.69	0.00	2,000.00	2,000.00	0.00
100-00-52301-222-000	AMBULANCE ELECTRICITY/HEAT	2,846.47	0.00	3,500.00	3,500.00	0.00
100-00-52301-223-000	AMBULANCE WATER & SEWER	630.97	0.00	1,000.00	1,000.00	0.00
100-00-52301-224-000	AMBULANCE STORM WATER	401.25	0.00	420.00	420.00	0.00
100-00-52301-291-000	AMBULANCE RADIO MAINTENANCE	84.69	0.00	2,800.00	2,800.00	0.00
100-00-52301-311-000	AMBULANCE OFFICE SUPPLIES	873.45	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	701.67	0.00	1,700.00	1,700.00	0.00
100-00-52301-323-000	AMBULANCE PUBLICATION DUES	3,020.00	0.00	2,700.00	3,000.00	11.11
100-00-52301-331-000	AMBULANCE GAS & OIL VEHICLES	2,757.08	0.00	3,500.00	3,500.00	0.00
100-00-52301-332-000	AMBULANCE VEH REPAIR & MAINT	19,879.10	0.00	3,000.00	4,000.00	33.33
100-00-52301-341-000	AMBULANCE OPERATING SUPPLIES	3,291.83	0.00	9,000.00	9,000.00	0.00
100-00-52301-342-000	AMB. EQUIP. REPAIRS & MAINT.	2,900.73	0.00	3,000.00	4,000.00	33.33
100-00-52301-350-000	AMBULANCE BLDG. REPAIR & MAINT	1,867.85	0.00	2,500.00	2,500.00	0.00
100-00-52301-351-000	AMBULANCE RESCUE EQUIP.	580.36	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	14,828.15	0.00	0.00	0.00	0.00
MUNICIPAL AMBULANCE GRANT EXP		222,485.78	0.00	242,363.00	245,814.00	1.42
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	1.42

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
PUBLIC SAFETY		829,303.74	0.00	787,414.00	797,106.00	1.23
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	36,145.88	0.00	46,971.00	47,230.00	0.55
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	270.45	0.00	287.00	287.00	0.00
100-00-53101-151-000	STREET DEPARTMENT FICA	13,651.37	0.00	13,106.00	13,326.00	1.68
100-00-53101-152-000	STREET DEPART RETIREMENT	10,361.44	0.00	9,927.00	9,927.00	0.00
100-00-53101-154-000	STREET DEPARTMENT HEALTH INS	43,356.92	0.00	46,852.00	51,536.00	10.00
100-00-53101-155-000	STREET DEPARTMENT LIFE INS	56.76	0.00	65.00	65.00	0.00
100-00-53101-157-000	STREET DEPARTMENT UNEMPL. COMP	1,394.34	0.00	3,000.00	3,000.00	0.00
100-00-53101-158-000	STREET DEPART WORKMENS COMP	8,305.00	0.00	13,000.00	13,000.00	0.00
100-00-53101-159-000	STREET DEPARTMENT ICI	0.00	0.00	368.00	368.00	0.00
100-00-53101-160-000	STREET DEPT. LIABILITY INS.	15,500.00	0.00	13,600.00	14,600.00	7.35
100-00-53101-191-000	STREET DEP PERSONNEL TRAINING	2,287.66	0.00	4,000.00	4,000.00	0.00
100-00-53101-192-000	STREET TRAINING SERVICE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53101-194-000	STREET DEPT EMPLOYEE INCENTIVE	421.14	0.00	600.00	600.00	0.00
100-00-53101-322-000	STREET PUBLICATION FEES	0.00	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		131,750.96	0.00	153,426.00	159,589.00	4.02
100-00-53201-000-000	ENGINEERING SERVICES	2,105.00	0.00	2,000.00	2,000.00	0.00
ENGINEERING SERVICES		2,105.00	0.00	2,000.00	2,000.00	0.00
100-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
STREET & ALLEYS		0.00	0.00	0.00	0.00	0.00
100-00-53230-000-000	GARAGE & MACHINE SHED	0.00	0.00	0.00	0.00	0.00
100-00-53230-221-000	GARAGE TELEPHONE	4,572.22	0.00	5,000.00	5,000.00	0.00
100-00-53230-222-000	GARAGE ELECTRICITY/HEAT	5,439.75	0.00	7,500.00	7,500.00	0.00
100-00-53230-223-000	GARAGE WATER & SEWER	2,312.92	0.00	1,780.00	1,780.00	0.00
100-00-53230-224-000	GARAGE/MACHINE SHED STORMWATER	1,070.02	0.00	1,535.00	1,535.00	0.00
100-00-53230-311-000	GARAGE OFFICE SUPPLIES	1,664.09	0.00	1,850.00	1,850.00	0.00
100-00-53230-341-000	GARAGE OPERATING SUPPLIES	5,396.95	0.00	7,500.00	7,500.00	0.00
100-00-53230-342-000	GARAGE EQT. REPAIRS & MAIN	1,524.65	0.00	1,500.00	1,500.00	0.00
100-00-53230-350-000	GARAGE BLDG. REPAIR & MAINT	8,093.91	0.00	6,500.00	6,500.00	0.00
100-00-53230-810-000	GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
GARAGE & MACHINE SHED		30,074.51	0.00	33,165.00	33,165.00	0.00
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	4,733.25	0.00	5,000.00	5,000.00	0.00
100-00-53270-345-000	WEED-BRUSH EQUIP. RENTAL	4,055.00	0.00	2,400.00	2,400.00	0.00
WEED LEAVES & BRUSH		8,788.25	0.00	7,400.00	7,400.00	0.00
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	881.00	0.00	550.00	500.00	-9.09
100-00-53271-210-000	TREE CONTROL CONTRACT SERVICES	0.00	0.00	3,800.00	3,800.00	0.00
100-00-53271-345-000	TREE CONTROL MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	TREE CONTROL	881.00	0.00	4,350.00	4,300.00	-1.15
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	1,849.99	0.00	2,936.00	2,952.00	0.54
100-00-53272-121-000	GRASS CUTTING SEASONAL SUBS	12,583.00	0.00	14,000.00	14,000.00	0.00
	GRASS CUTTING	14,432.99	0.00	16,936.00	16,952.00	0.09
100-00-53301-000-000	REPAIRS OF STREETS & ALLEYS	9,560.55	0.00	35,000.00	35,000.00	0.00
	REPAIRS OF STREETS & ALLEYS	9,560.55	0.00	35,000.00	35,000.00	0.00
100-00-53302-000-000	REPAIR OF STR & ALLEYS	0.00	0.00	0.00	0.00	0.00
100-00-53302-110-000	REPAIR OF STR & ALLEYS - LABOR	59,656.01	0.00	36,696.00	36,899.00	0.55
100-00-53302-121-000	REPAIR OF STREETS/SEASON STAFF	1,971.25	0.00	1,500.00	1,500.00	0.00
	REPAIR OF STR & ALLEYS - LABOR	61,627.26	0.00	38,196.00	38,399.00	0.53
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	35,985.14	0.00	22,018.00	22,139.00	0.55
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	18,944.96	0.00	10,000.00	11,400.00	14.00
	SNOW & ICE REMOVAL CONTIGENCY	54,930.10	0.00	32,018.00	33,539.00	4.75
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	3,343.12	0.00	8,500.00	8,500.00	0.00
	BLACKTOP	3,343.12	0.00	8,500.00	8,500.00	0.00
100-00-53307-000-000	ST. SIGN & MARKINGS MATERIALS	0.00	0.00	0.00	0.00	0.00
100-00-53307-110-000	STREET SIGNS & MARKINGS SALARY	3,643.48	0.00	2,936.00	2,952.00	0.54
100-00-53307-121-000	STREET SIGNS SEASONAL LABOR	2,721.25	0.00	2,200.00	2,200.00	0.00
100-00-53307-810-000	STREET SIGNS & MARKINGS	4,531.00	0.00	9,700.00	9,700.00	0.00
	STREET SIGNS & MARKINGS	10,895.73	0.00	14,836.00	14,852.00	0.11
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	20,776.07	0.00	32,293.00	32,471.00	0.55
100-00-53308-121-000	STREET MACHINERY/SEASON STAFF	44.00	0.00	0.00	0.00	0.00
100-00-53308-331-000	STREET MACHINERY GAS & OIL	25,102.99	0.00	17,000.00	17,000.00	0.00
100-00-53308-332-000	STREET MACHINERY REPAIR & MAIN	1,019.07	0.00	0.00	0.00	0.00
100-00-53308-342-000	ST. MACHINE EQT REPAIR/MAINT.	19,069.16	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	66,011.29	0.00	66,293.00	66,471.00	0.27
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	0.00	0.00	0.00	0.00	0.00
	PRIVATE WORK	0.00	0.00	0.00	0.00	0.27

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-53310-000-000	UNCLASSIFIED LABOR	0.00	0.00	0.00	0.00	0.00
100-00-53310-110-000	UNCLASSIFIED LABOR SALARY	0.00	0.00	0.00	0.00	0.00
	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.27
100-00-53311-000-000	D&A TESTING	290.00	0.00	600.00	600.00	0.00
	DTA TESTING	290.00	0.00	600.00	600.00	0.00
100-00-53420-000-000	STREET LIGHTING	33,384.29	0.00	38,000.00	35,000.00	-7.89
	STREET LIGHTING	33,384.29	0.00	38,000.00	35,000.00	-7.89
100-00-53421-000-000	TRAFFIC CONTROL	0.00	0.00	750.00	750.00	0.00
	TRAFFIC CONTROL	0.00	0.00	750.00	750.00	0.00
100-00-53430-000-000	SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00
100-00-53430-110-000	SIDEWALKS SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53430-121-000	SIDEWALKS SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
	SIDEWALKS	0.00	0.00	0.00	0.00	0.00
100-00-53431-000-000	CURB & GUTTER	0.00	0.00	5,000.00	5,000.00	0.00
100-00-53431-110-000	CURB & GUTTER SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53431-121-000	CURB & GUTTER SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
	CURB & GUTTER	0.00	0.00	5,000.00	5,000.00	0.00
100-00-53445-000-000	FEMA COST INCURRED	0.00	0.00	0.00	0.00	0.00
	FEMA COST INCURRED	0.00	0.00	0.00	0.00	0.00
100-00-53540-000-000	DOCKS & HARBORS COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-53540-152-000	DOCKS & HARBORS COMMISSION	683.39	0.00	400.00	500.00	25.00
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	683.39	0.00	400.00	500.00	25.00
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	1,990.00	0.00	1,500.00	2,000.00	33.33
	MUNICIPAL LANDFILL	1,990.00	0.00	1,500.00	2,000.00	33.33
100-00-53631-000-000	SOLID WASTE CONTRACTOR COSTS	123,957.08	0.00	124,690.00	128,085.00	2.72
100-00-53631-110-000	LITTER CONTROL	774.55	0.00	500.00	500.00	0.00
100-00-53631-121-000	LITTER CONTROL-SEASONAL	272.50	0.00	1,000.00	1,000.00	0.00
100-00-53631-342-000	SOLID WASTE SUPPLIES	0.00	0.00	0.00	0.00	0.00
	SOLID WASTE	125,004.13	0.00	126,190.00	129,585.00	2.69
100-00-53632-000-000	CITY COMMERCIAL COSTS	3,016.00	0.00	3,121.00	3,121.00	0.00
100-00-53632-110-000	ANNUAL CLEANUP BASE SALARY	2,100.45	0.00	2,936.00	2,952.00	0.54
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	6,515.40	0.00	10,000.00	10,000.00	0.00

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
CITY COMMERCIAL COSTS		11,631.85	0.00	16,057.00	16,073.00	0.10
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	0.10
PUBLIC WORKS		567,384.42	0.00	600,617.00	609,675.00	1.51
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	1,000.00	0.00	2,000.00	2,000.00	0.00
100-00-54510-151-000	HOUSING AUTHORITY FICA	76.44	0.00	153.00	153.00	0.00
HOUSING AUTHORITY		1,076.44	0.00	2,153.00	2,153.00	0.00
100-00-54910-000-000	CEMETERY	0.00	0.00	0.00	0.00	0.00
100-00-54910-110-000	CEMETERY SALARY	12,080.59	0.00	24,897.00	25,302.00	1.63
100-00-54910-113-000	CEMETERY LONGEVITY	119.25	0.00	125.00	125.00	0.00
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	451.50	0.00	3,600.00	3,600.00	0.00
100-00-54910-151-000	CEMETERY FICA	904.72	0.00	2,190.00	2,200.00	0.46
100-00-54910-152-000	CEMETERY RETIREMENT	765.68	0.00	1,689.00	1,689.00	0.00
100-00-54910-154-000	CEMETERY HEALTH INS	7,859.05	0.00	8,585.00	9,444.00	10.01
100-00-54910-155-000	CEMETERY LIFE INS	15.65	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	63.00	63.00	0.00
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	196.39	0.00	500.00	500.00	0.00
100-00-54910-223-000	CEMETARY FIRE PROTECTION	222.48	0.00	112.00	112.00	0.00
100-00-54910-331-000	CEMETERY GAS & OIL VEHICLES	243.28	0.00	450.00	450.00	0.00
100-00-54910-332-000	CEMETERY VEH. REPAIR & MAINT	0.00	0.00	0.00	0.00	0.00
100-00-54910-341-000	CEMETERY OPERATING SUPPLIES	1,289.25	0.00	1,250.00	1,250.00	0.00
100-00-54910-342-000	CEMETERY EQT. REPAIRS & MAINT	752.60	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		24,900.44	0.00	44,280.00	45,554.00	2.88
HEALTH AND HUMAN SERVICES		25,976.88	0.00	46,433.00	47,707.00	2.74
100-00-55110-000-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-55110-110-000	LIBRARY DIRECTOR SALARY	44,911.78	0.00	45,342.00	45,342.00	0.00
100-00-55110-111-000	LIBRARY PER DIEM	0.00	0.00	240.00	240.00	0.00
100-00-55110-112-000	LIBRARY MILEAGE	0.00	0.00	250.00	250.00	0.00
100-00-55110-113-000	LIBRARY LONGEVITY	547.85	0.00	532.00	544.00	2.26
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	41,200.76	0.00	42,483.00	42,483.00	0.00
100-00-55110-121-000	LIBRARY SEASONAL SUBS	0.00	0.00	0.00	0.00	0.00
100-00-55110-127-000	LIBRARY CUSTODIAL SERVICES	103.34	0.00	941.00	941.00	0.00
100-00-55110-132-000	LIBRARY LTE	8,173.27	0.00	8,236.00	8,236.00	0.00
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	2,898.28	0.00	2,950.00	2,950.00	0.00
100-00-55110-151-000	LIBRARY FICA EXPENSE	7,127.58	0.00	7,809.00	7,848.00	0.50

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-55110-152-000	LIBRARY RETIREMENT	5,778.35	0.00	5,973.00	6,029.00	0.94
100-00-55110-154-000	LIBRARY HEALTH INS	6,094.23	0.00	6,738.00	7,411.00	9.99
100-00-55110-155-000	LIBRARY LIFE INS	44.56	0.00	42.00	42.00	0.00
100-00-55110-157-000	LIBRARY UNEMPLOYMENT COMP	0.00	0.00	0.00	0.00	0.00
100-00-55110-158-000	LIBRARY WORKMENS COMP.	500.00	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	29.95	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	8,862.38	0.00	9,603.00	9,795.00	2.00
100-00-55110-225-000	LIBRARY STORM WATER	267.50	0.00	279.00	279.00	0.00
100-00-55110-295-000	LIBRARY COPY MACHINE MAINT	1,203.53	0.00	1,648.00	1,648.00	0.00
100-00-55110-310-000	LIBRARY PROGRAM SUPPLIES	224.27	0.00	800.00	800.00	0.00
100-00-55110-311-000	LIBRARY OFFICE SUPPLIES	3,418.68	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	24,298.60	0.00	19,898.00	19,950.00	0.26
100-00-55110-323-000	LIBRARY INTERNET ACCESS	8,811.59	0.00	9,292.00	9,292.00	0.00
100-00-55110-324-000	INTER LIBRARY DELIVERY	600.00	0.00	600.00	600.00	0.00
100-00-55110-341-000	LIBRARY BLDG. MAIT. & SUPPLIES	2,548.53	0.00	2,050.00	2,050.00	0.00
100-00-55110-350-000	LIBRARY OFFICE EQUIPMENT	1,160.94	0.00	1,230.00	1,230.00	0.00
100-00-55110-351-000	LIBRARY REPAIRS & MAINT	2,133.76	0.00	2,050.00	2,050.00	0.00
100-00-55110-511-000	LIBRARY INSURANCE	3,400.00	0.00	2,000.00	2,000.00	0.00
100-00-55110-810-000	LIBRARY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55110-820-000	LIBRARY CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
	LIBRARY BLDG. MAIT/REPAIR	174,339.73	0.00	176,951.00	177,975.00	0.58
100-00-55200-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS SALARY	30,389.88	0.00	23,755.00	23,755.00	0.00
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	40.88	0.00	44.00	44.00	0.00
100-00-55200-114-000	PARKS AMDIN. SALARY	22,728.11	0.00	25,118.00	25,658.00	2.15
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	874.35	0.00	3,000.00	3,000.00	0.00
100-00-55200-118-000	PARKS ATTENDANT	8,613.50	0.00	7,000.00	7,000.00	0.00
100-00-55200-119-000	PARKS BOAT LAUNCH ATTENDENT	0.00	0.00	2,000.00	2,000.00	0.00
100-00-55200-120-000	LAUNCH REPAIR/MAIT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-55200-121-000	PARKS SEASONAL SUBS	4,376.00	0.00	11,730.00	11,730.00	0.00
100-00-55200-151-000	PARKS FICA	4,944.01	0.00	5,557.00	5,558.00	0.02
100-00-55200-152-000	PARKS RETIREMENT	3,956.92	0.00	3,302.00	3,302.00	0.00
100-00-55200-154-000	PARKS HEALTH INSURANCE	10,403.86	0.00	11,740.00	12,913.00	9.99
100-00-55200-155-000	PARKS LIFE INSURANCE	14.06	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	122.00	122.00	0.00
100-00-55200-160-000	PARKS LIABILITY INSURANCE	4,700.00	0.00	3,500.00	3,500.00	0.00
100-00-55200-210-000	PARKS CONTRACTED SERVICES	12,085.00	0.00	13,000.00	13,000.00	0.00
100-00-55200-221-000	PARKS TELEPHONE	610.02	0.00	500.00	500.00	0.00
100-00-55200-222-000	PARKS ELECTRIC/HEAT	21,609.47	0.00	23,000.00	23,000.00	0.00
100-00-55200-223-000	PARKS WATER & SEWER	5,611.10	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	6,484.62	0.00	10,000.00	10,000.00	0.00
100-00-55200-321-000	PARKS PUBLICATION DUES	1,098.00	0.00	1,500.00	1,500.00	0.00

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
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	6,901.83	0.00	7,500.00	8,500.00	13.33
100-00-55200-331-000	PARKS GAS & OIL VEHICLES	1,761.17	0.00	2,000.00	2,000.00	0.00
100-00-55200-332-000	PARKS VEH. REPAIR & MAINT.	0.00	0.00	0.00	0.00	0.00
100-00-55200-341-000	PARKS OPERATING SUPPLIES	9,791.24	0.00	12,000.00	12,000.00	0.00
100-00-55200-342-000	PARKS EQT. REPAIRS & MAINT.	2,985.18	0.00	3,000.00	3,000.00	0.00
100-00-55200-343-000	LAUNCH MAIT/REPAIRS	172.50	0.00	1,000.00	1,000.00	0.00
100-00-55200-350-000	PARKS BLDG. REPAIR & MAINT.	9,518.41	0.00	5,000.00	5,000.00	0.00
100-00-55200-351-000	PARKS GROUND REPAIR & MAINT.	11,692.53	0.00	17,000.00	17,000.00	0.00
100-00-55200-352-000	SKATING RINK BLDG./GROUNDS	400.00	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	11,190.18	0.00	12,000.00	12,000.00	0.00
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	0.00	-100.00
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	0.00	0.00	9,000.00	9,000.00	0.00
PARK		193,623.82	0.00	225,859.00	228,473.00	1.16
100-00-55201-000-000	RECREATION DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-55201-129-000	ICE RINK PART TIME AIDES	6,327.75	0.00	4,500.00	5,000.00	11.11
100-00-55201-151-000	RECREATION FICA	552.94	0.00	344.00	383.00	11.34
100-00-55201-152-000	RECREATION RETIREMENT	137.85	0.00	293.00	200.00	-31.74
100-00-55201-155-000	RECREATION LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55201-157-000	RECREATION UNEMPLOYMENT COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-158-000	RECREATION WORKMENS COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-210-000	RECREATION PROFESIONAL SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-55201-321-000	REC. DEPT. HOCKEY PROGRAM	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	900.00	0.00	2,000.00	2,000.00	0.00
100-00-55201-341-000	RECREATION OPERATING SUPPLIES	596.73	0.00	2,000.00	2,000.00	0.00
100-00-55201-342-000	REC. DEPT. REPAIRS/MAINTENANCE	0.00	0.00	4,000.00	4,000.00	0.00
RECREATION PROGRAMS		8,515.27	0.00	14,537.00	14,983.00	3.07
100-00-55300-000-000	CELEBRATIONS	3,128.97	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		3,128.97	0.00	5,000.00	5,000.00	0.00
100-00-55301-000-000	HOMECOMING	0.00	0.00	5,000.00	5,000.00	0.00
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

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Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-55301-152-000	HOME COMING/RETIREMENT	0.00	0.00	0.00	0.00	0.00
	HOME COMING	0.00	0.00	5,000.00	5,000.00	0.00
	CULTURE, RECREATION & EDUCAT	379,607.79	0.00	427,347.00	431,431.00	0.96
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	5,000.00	0.00	5,000.00	5,000.00	0.00
	URBAN FORESTRY INITIATIVE	5,000.00	0.00	5,000.00	5,000.00	0.00
100-00-56300-000-000	PUBLIC ACCESS TELEVISION	0.00	0.00	0.00	0.00	0.00
100-00-56300-321-000	PUBLIC ACCESS TV/MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00
100-00-56300-810-000	PUBLIC ACCESS TV / WCAT	176.16	0.00	600.00	600.00	0.00
	PUBLIC ACCESS TELEVISION	176.16	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	1,225.63	0.00	1,500.00	1,500.00	0.00
100-00-56301-151-000	PLANNING FICA	93.69	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	1,319.32	0.00	1,615.00	1,615.00	0.00
100-00-56302-000-000	PLANNING SERVICE	216.00	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	216.00	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	0.00	2,250.00	999.99
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	396.01	0.00	5,000.00	5,000.00	0.00
100-00-56303-153-000	VACANT LAND FIRE PROTECTION	444.96	0.00	1,500.00	750.00	-50.00
100-00-56303-154-000	ECO. DEV. CHEQ. INITIATIVE	0.00	0.00	0.00	0.00	0.00
100-00-56303-350-000	NEIGHBORHOOD FIX-UP PROJECT	0.00	0.00	0.00	0.00	0.00
100-00-56303-810-000	CAPITAL OUTLAY/WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
	PROPERTY CONDEMNATION	1,240.97	0.00	7,300.00	8,800.00	20.55
100-00-56400-000-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
100-00-56400-151-000	HISTORIC PRES. / FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56400-293-000	HISTORIC PROGRAM EXPENSES	0.00	0.00	0.00	0.00	0.00
100-00-56400-294-000	HISTORIC PRESERVATION SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-56400-810-000	HISTORIC PRESERVATION OUTLAY	0.00	0.00	0.00	0.00	0.00
	HISTORIC PRESERVATION PROJECT	0.00	0.00	1,000.00	1,000.00	0.00
100-00-56401-000-000	ZONING BOARD OF APPEAL	140.00	0.00	500.00	500.00	0.00
100-00-56401-111-000	ZONING BOARD PER DIEM	75.00	0.00	500.00	500.00	0.00

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100-00-56401-151-000	ZONING BOARD FICA	5.73	0.00	38.00	38.00	0.00
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		220.73	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	120.00	0.00	350.00	350.00	0.00
100-00-56402-311-000	ZONING ADMIN OFFICE SUPPLIES	0.00	0.00	300.00	300.00	0.00
100-00-56402-810-000	CODE ENFORCEMENT OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-56402-820-000	CODE ENDFORCEMENT REMEDIES	0.00	0.00	0.00	0.00	0.00
ZONING ADMINISTRATOR		120.00	0.00	650.00	650.00	0.00
CONSERVATION & DEVELOPMENT		8,293.18	0.00	18,203.00	19,703.00	8.24
100-00-57321-000-000	BART	12,850.00	0.00	13,850.00	13,850.00	0.00
100-00-57321-351-000	BART BUS STOP MAINTENANCE	0.00	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		12,850.00	0.00	14,850.00	14,850.00	0.00
100-00-57520-000-000	SENIOR VAN	8,950.00	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		8,950.00	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		21,800.00	0.00	18,800.00	18,800.00	0.00
100-00-58100-000-000	PRINCIPAL ON DEBT	0.00	0.00	0.00	0.00	0.00
SHORT TERM DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58200-000-000	INTEREST ON DEBT	0.00	0.00	0.00	0.00	0.00
INTEREST ON DEBT		0.00	0.00	0.00	0.00	0.00
100-00-58201-000-000	INTEREST ON SHORT TERM LOANS	0.00	0.00	0.00	0.00	0.00
INTEREST ON SHORT TERM LOANS		0.00	0.00	0.00	0.00	0.00
100-00-58202-000-000	PAYING AGENT CHARGES	3,600.00	0.00	3,550.00	3,600.00	1.41
PAYING AGENT CHARGES		3,600.00	0.00	3,550.00	3,600.00	1.41
LOAN/LEASE PAYMENT		3,600.00	0.00	3,550.00	3,600.00	1.41
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

Fund: 100 - GENERAL FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
100-00-59104-000-000	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-59105-000-000	BANK SERVICE CHARGES	10.14	0.00	100.00	100.00	0.00
	BANK SERVICE CHARGES	10.14	0.00	100.00	100.00	0.00
100-00-59109-000-000	ROOM TAX TO CHAMBER	47,664.53	0.00	40,500.00	40,500.00	0.00
	ROOM TAX TO CHAMBER	47,664.53	0.00	40,500.00	40,500.00	0.00
100-00-59110-000-000	AMBULANCE A/R WRITE OFF	21,460.79	0.00	0.00	0.00	0.00
	LOAN WRITE OFF	21,460.79	0.00	0.00	0.00	0.00
100-00-59119-000-000	UNCLASSIFIED	73.50	0.00	0.00	0.00	0.00
	MISC. EXPENSE	73.50	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	69,208.96	0.00	40,600.00	40,600.00	0.00
	Total Expenses	2,266,047.84	0.00	2,359,551.00	2,386,824.00	1.16
	Net Totals	95,560.73	0.00	0.00	0.00	

Fund: 300 - DEBT SERVICE FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
300-00-41110-000-000	GENERAL PROPERTY TAXES	346,058.00	0.00	315,986.00	311,886.00	-1.30
TAXES		346,058.00	0.00	315,986.00	311,886.00	-1.30
300-00-48100-000-000	INTEREST ON INVESTMENTS	5,713.39	0.00	0.00	0.00	0.00
300-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
300-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		5,713.39	0.00	0.00	0.00	0.00
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		351,771.39	0.00	315,986.00	311,886.00	-1.30

Fund: 300 - DEBT SERVICE FUND

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change in Budget
300-00-57621-000-000	CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00
300-00-58100-000-000	PRINCIPAL	343,490.94	0.00	254,481.00	277,474.00	9.04
300-00-58200-000-000	INTEREST AND FISCAL CHARGES	74,729.93	0.00	61,505.00	34,412.00	-44.05
LOAN/LEASE PAYMENT		418,220.87	0.00	315,986.00	311,886.00	-1.30
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		418,220.87	0.00	315,986.00	311,886.00	-1.30
Net Totals		-66,449.48	0.00	0.00	0.00	-44.05

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
410-00-41110-000-000	GENERAL PROPERTY TAXES	256,378.00	0.00	259,779.00	293,000.00	12.79
TAXES		256,378.00	0.00	259,779.00	293,000.00	12.79
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	4,875.00	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	76,880.00	999.99
INTERGOVERNMENTAL REVENUES		4,875.00	0.00	0.00	76,880.00	999.99
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	4,895.32	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	6,537.00	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		11,432.32	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	120,621.00	0.00	-100.00
410-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	0.00	0.00	0.00
410-00-49224-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
410-00-49225-000-000	TRANSFER FROM PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
410-00-49243-000-000	TRANSFER FROM SKATE PARK	0.00	0.00	0.00	0.00	0.00
410-00-49244-000-000	TRANSFER FROM PD CRIME PREV.	0.00	0.00	0.00	0.00	0.00
410-00-49245-000-000	TRANSFER FROM SMART GROWTH	0.00	0.00	0.00	0.00	0.00
410-00-49246-000-000	TRANSFER FROM LIBRARY ACCT	0.00	0.00	0.00	250,000.00	999.99
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	0.00	0.00	0.00
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	120,621.00	250,000.00	107.26
Total Revenues		272,685.32	0.00	380,400.00	619,880.00	62.95

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
410-00-51440-810-000	ELECTIONS OUTLAY	0.00	0.00	0.00	7,500.00	999.99
410-00-51450-810-000	OFFICE CAPITAL OUTLAY	10,625.00	0.00	0.00	0.00	0.00
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	35,000.00	0.00	-100.00
410-00-51601-820-000	CITY HALL CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
GENERAL GOVERNMENT		10,625.00	0.00	35,000.00	7,500.00	-78.57
410-00-52101-810-000	POLICE DEP. CAPITAL OUTLAY	0.00	0.00	0.00	40,000.00	999.99
410-00-52201-810-000	FIRE DEP. CAPITAL OUTLAY	46,537.00	0.00	0.00	0.00	0.00
410-00-52201-820-000	FIRE DEP. CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-52301-351-000	AMBULANCE RESCUE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
410-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	0.00	0.00	226,400.00	0.00	-100.00
PUBLIC SAFETY		46,537.00	0.00	226,400.00	40,000.00	-82.33
410-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	0.00	0.00	69,000.00	134,500.00	94.93
410-00-53202-820-000	STREET & ALLEYS CRACK FILLING	93,344.97	0.00	0.00	0.00	0.00
410-00-53203-810-000	BAYFIELD STREET PROJECT	0.00	0.00	0.00	80,000.00	999.99
410-00-53230-810-000	GARAGE/MACHINE SHED CAPITAL	0.00	0.00	0.00	0.00	0.00
410-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53307-810-000	STREET SIGNS & MARKINGS	0.00	0.00	0.00	0.00	0.00
410-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	0.00	6,000.00	999.99
410-00-53440-820-000	PW GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53610-810-000	TREATMENT PLANT UPGRADE	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		93,344.97	0.00	69,000.00	220,500.00	219.57
410-00-54910-820-000	CEMETERY CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
HEALTH AND HUMAN SERVICES		0.00	0.00	0.00	0.00	0.00
410-00-55110-810-000	LIBRARY	8,826.92	0.00	0.00	300,000.00	999.99
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	9,207.46	0.00	50,000.00	0.00	-100.00
410-00-55200-820-000	BEACH RESTORATION	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		18,034.38	0.00	50,000.00	300,000.00	500.00
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	36,880.00	999.99
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	0.00	15,000.00	999.99
CONSERVATION & DEVELOPMENT		0.00	0.00	0.00	51,880.00	999.99
410-00-57321-810-000	BART	0.00	0.00	0.00	0.00	0.00
410-00-57520-810-000	SENIOR VAN	0.00	0.00	0.00	0.00	0.00
410-00-57630-810-000	ATHLETIC FIELD CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-57650-000-000	CAPITAL IMPROV. EQUIP. LEASE	0.00	0.00	0.00	0.00	0.00
410-00-57651-000-000	CAPITAL OUTLAY/FRONTEND LOADER	0.00	0.00	0.00	0.00	0.00
410-00-57651-820-000	CAPITAL OUTLAY WASHINGTON AVE.	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	0.00	0.00	0.00

Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2019 Actual Year-End	2020 Projected Year-End	2020 Budget	2021 Proposed Budget	% Change In Budget
410-00-59119-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00
410-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-59211-000-000	TRANSFER TO STORM WATER UTILIT	0.00	0.00	0.00	0.00	0.00
410-00-59220-000-000	TRANSFER TO WATER & SEWER FUND	0.00	0.00	0.00	0.00	0.00
410-00-59221-000-000	TRANSFER TO HARBOR COMMISSION	40,500.00	0.00	0.00	0.00	0.00
410-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-59291-000-000	TRANSFER TO LIBRARY ACCOUNT	85,000.00	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		125,500.00	0.00	0.00	0.00	0.00
Total Expenses		294,041.35	0.00	380,400.00	619,880.00	62.95
Net Totals		-21,356.03	0.00	0.00	0.00	999.99

CITY OF WASHBURN
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To: City of Washburn Department Heads

Cc: Mayor Motiff
Common Council
Harbor Commission
Plan Commission
Park Committee

From: Scott J. Kluver, Administrator

Re: 2021 Budget Preparation Timeline

Date: May 19, 2020

It's that time of year again for plan for the activities and projects for the next year, but who thought a year ago we would be in this situation. With so many unknowns, planning for 2021 will be a challenge, and unfortunately, we need to be prepared for additional reductions in revenue. Many of these issues are yet to be dealt with in 2020, and I suggest that everyone assume zero increases in budgets and zero increase in any wages this next year. Let's plan for the worse, and hope for the best. 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 20, 2020**. If I do not have your budget by then, you will have missed your opportunity to provide your recommendation and decisions will be made without your input.
- Administrator reviews budget proposals, prepares drafts, consults with Mayor and department heads July 20 through August 31.
- Mayor presents proposed 2021 General Fund, Capital and Debt Service budgets to Council on September 14, budget referred to Finance Committee
- Finance Committee meetings between September 15 and October 9, report to Council with recommendations for October 12 Council Meeting. [Harbor Commission, Stormwater, Water, and Sewer budgets presented to Council in October and November (two each month).]

- 15-day public hearing notice submitted by October 19 for October 24 printing for public hearing on tax levy during November 9 Council meeting. Approval of tax levy at November 9, 2020 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 14, 2020 Council adopts final “department level” budget with proper notice, if there are changes as outlined in Wis. Statutes 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 13 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, and as usual, 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. Lost revenues from the pandemic and expected further hits on state aid will only compound the problem.

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? Besides stagnant growth, we have to contend with levy limits and expenditure restraint penalties. We need to really think about the essential services we provide and what we can do without at this point.

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.