

CITY OF WASHBURN
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To: Honorable Mayor and Common Council Members
From: Scott J. Kluver, Administrator and Dan Stoltman, Assistant Administrator
Re: Proposed 2019 General Fund, Debt Service, and Capital Budgets
Date: September 5, 2018

Overview:

Enclosed is our recommended 2019 general fund budget which includes debt service and capital outlays for your review. Final figures for shared revenues, highway aids, and health insurance have not come in, but we are making the best estimate possible based on projections and information available.

There are three significant policy issues that are going to require additional planning that will stick out in this budget. Those issues are: 1) debt retirement and possibility of future debt to keep up on capital projects; 2) maintain staffing levels, specifically this year the Public Works Director position, and what the City needs to do to maintain staffing levels if the City desires to keep the same level of services; and 3) address the issue of a lack of EMT coverage during the weekday/daytime shifts.

Given that there are still some variables and adjustments that will need to occur, the total operating portion of the budget at this time is \$2,334,837, an increase of 3.23 percent over 2018. The capital portion of the budget is \$231,378 a decrease of 37.7 percent from the 2018 budget. The debt service amount is \$417,368, an increase of 46.44 percent from 2018. 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 18 percent of the operating fund budget based on the projected fund balance available on October 31, 2019. Ideally, the operating budget should be trimmed a bit more, but there are some important policy decisions that will need to be made. It is important to keep the operating budget in check because the tax increase that was approved two years ago was temporary and intended for capital needs. It should not be relied on for operating expenses as that can not be sustained. If that tax increase was not approved, our proposed Capital budget would be \$1,378.

This budget contains an assumed property tax levy for general fund, debt service, and capital projects of \$1,077,351. This is up by \$37,318 or 3.6 percent. This increase is because of the new loan for the Coal Dock Rehabilitation Project which I am estimating principle and interest charges to be \$48,575. As you will recall, the maximum amount of levy capacity was put into place two years ago in order to boost the capital projects budget and catch up with a growing list of items. With only a very modest rate of growth in the City, this levy amount will need to start coming down in the next several years as debt is retired and the levy capacity goes away. Without this new loan, the levy amount would have decreased.

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 2019, there is a levy limit in place based on the rate of growth over the previous year which was .58 percent. Moreover, the State changed the personal property tax rules and is providing a small amount of additional aid because they are no longer taxing some categories of the personal property tax. Because of this, our ordinary levy growth of \$4,628 is being reduced by \$3,884 allowing for an additional levy of only \$744. I will try to not spend this all in one place. This base levy limit is now \$798,776. 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 \$278,575, must drop.

Our 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 our best anticipation of the activity for 2019. 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 \$345,229. It covers existing general obligation principal and interest payments assigned to the general fund including the estimated principle and interest payment of \$48,575 for the Coal Dock Rehabilitation Project loan. This loan is expected to close on October 1. Once that occurs, I will get the finalized amortization schedule and can adjust this figure to the final, correct amount. As previously stated, it is estimated that this amount will result in an approximately five percent (5%) levy increase.

For each of the next seven years, there will be at least one debt issue that will be retired. Managing this will be important in relation to the levy limit laws and avoiding large swings in the tax rates. The overall tax rate will decline over the next several years because of the debt retirements, but there is also debt capacity that will be gained if the City had a need or desire to take out new debt for capital needs. This should be done in a way that would stabilize the tax rate.

For 2019, it is recommended that one of the debt issues, the USDA Ineligible Stormwater and Street Improvement loan from the mid-2000s be retired as opposed to being refinanced. Although this will further reduce funds available for capital improvements for this year, it will start the path forward to reducing the City's debt which allows for planning for future debt issues to address capital needs. Also, this action will help the Storm Water Utility fund to strengthen, repay what it owes the general fund, and begin to plan for additional project in the future as well.

To accomplish the proposed debt retirement in 2019, the Debt Service Fund balance, which is currently being used to carry the payments on a lease for the dump truck, will need to be exhausted. That lease payment will need to be accounted for in next year's levy. That will not result in an increase to the tax rate as the payment is smaller than the debt that is proposed to be retired.

Capital Budget:

An allocation of \$231,378 in property tax dollars is being recommended for capital purchases. At this time, I

have not calculated the fund balance for carry-over (unfinished) projects. That is something that maybe done prior to the end of the year.

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

Total General Fund Capital Expense: \$231,378

Ambulance: \$3,400 to replace some of the radios and pagers.

City Hall – \$8,000 for a new server. This was last replaced in 2013, and has been showing signs of wear. Needless to say, if the server goes down, many functions of the City go down with it.

Street & Alleys crack filling – \$122,478 for scrub/fog seal of selected streets, or reconstruction of 10th Avenue West from CTH C to Jackson Rd. Any additional money available should be considered for this.

Library- \$85,000 to be put towards the tuck-point project. This is approximately one-third of the total estimated costs of this project. Recommend that a directive be given to the Library Board to seek the remaining two-thirds of this project through grants and fundraising.

Fire Department – \$10,000 to pave an area behind the Fire Hall to prevent washouts with vehicles coming and going, and to prevent gravel and sand from coming in with vehicles and hoses. The area is used for training as well.

Street Signs and Markings – \$2,500 for sidewalk/curb cut and parking changes to improve pedestrian traffic and safety at the intersection of Bayfield Street and Washington Ave.

Note that there are going to be some capital items requested for the utilities that will be considered in the utility budgets.

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

Ambulance - \$175,000 for Ambulance Hall addition for an additional bay.

\$3,000 for defibrillator

Washburn School District - \$120,000 for sidewalks on 5th Avenue West. (Recommend special assessments if this project is to move forward).

Ordinance Codification Project - \$40,000 – In order to get our non-zoning ordinances searchable and on-line, this project would need to be done. Currently, the zoning code is separated out of the code book which requires staff to manage updates separately.

Comprehensive Plan Update Project - \$20,000 – The comprehensive plan was due for an update in 2017.

City Hall Windows - \$50,000 – This project has been on the table for over 10 years.

City Hall Rear Door - \$7,000 – Door locking system

Streets - \$110,000 Street work for the alternate option of either scrub/fog seal selected streets/or 10th Avenue West between CTH C and Jackson Rd.

Parks - \$40,000 – for bathroom upgrades and new benches. (Potential for some funding from the Park Designated Fund)

\$20,000 – New mower for the parks

\$50,000 – Docks (This amount is an estimate and assumes that grant funding would contribute to 50 percent of the total costs. This is a more appropriate use of the designated fund, as these should be longer lasting items.)

Cemetery - \$5,000 – Road patching

Total of unfunded items \$640,000

Although these items 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. It will be important to consider a borrowing in the future to take on long lasting projects such as street work and any other longer-lasting projects related to building upgrades. I would tend to avoid borrowing for vehicles and shorter-life items so that we are not making payments after the useful life of items.

Operating Budget:

Overall, there are very few changes to the Operating Budget. This budget assumes a 2.00 percent wage increase for all full and part-time staff, including on the ambulance run rates. Besides health insurance, other missing information includes: Shared Revenues, Highways Aids, and County Library Aids. No significant changes are anticipated in those areas, so we have projected revenues for these items as remaining flat.

As for changes on the revenue side, modest adjustments are being made in few areas to reflect current trends. The City will receive expenditure restraint dollars in 2019 after missing it in 2018 because of the levy increase in 2017. Based on the recommended budget, I anticipate meeting the criteria for 2020. No change to the garbage or camping rates are proposed for 2019. Fire and Ambulance contracts have increased this year by 3.9 percent. Payments on the new fire tanker will be received for the next year, and the year after. Changes in how the City is investing its money is increasing interest revenue. It is projected to keep the fund balance at around 18 percent of the total operating costs of the city. This is lower than it should be. Ideally, we should be at the 20-25 percent level. Nonetheless, the amount proposed to be taken out of the fund balance has been reduced. We need to continue to encourage the departments not to spend down their budgets. If the departments spend down their budgets, we will continue to have tight fiscal years with a low fund balance. This will lead to fewer dollars available for capital projects. The more the departments can conserve, the more dollars are available for capital projects.

On the expenditure side of the budget, retirement contribution rates that both the City and the employees contribute declined slightly. Insurance figures for property/liability have increased nominally, while Workman's Compensation was reallocated as some areas increased and others decreased. You will see the

expected increase for attorney and accounting costs based on contracts that were approved. The budget does project a two percent increase for staff. This budget does keep a Public Works Director position.

Regarding the ambulance service specifically, several large increases were requested by the Ambulance Director. The requested increases included going from \$2/hour to \$3/hour for the on-call rate, increasing the run rate from \$35.70 to \$40 (I am recommending to \$36.41 or 2 percent), increasing the length of service award by \$500 if the EMT exceeds minimum hours by 15 percent, increasing incentive pay and clothing allowances, and an increase for the officers. With these increases, and other increases that are required or requested for the department, the ambulance service budget would have increased by 30 percent or nearly \$69,000. The City could not absorb this without cutting at least one other position, and I do not believe the requested increases really address the underlying issue in the department. That issue is a lack of daytime coverage. Before a large amount of money is put into the ambulance service for staffing, we need to make sure that the changes will actually assist the daytime coverage issue. For the time being, I have a \$10,000 placeholder allocation in the run rate to note this issue, but that is certainly not going to be enough to address this problem. A full analysis and discussion is going to need to take place on this issue to explore all options and costs to assure daytime coverage in the future. The impact of this discussion is going to be significant as it could impact our service contract with the surrounding towns which expire in 2020, and some options would certainly need an operating referendum in order to be approved. This will need to be a priority issue to address in the coming year.

Recommendations/Conclusion:

1. Maintain the current staffing levels of the City, or select entire program areas to discontinue. A reduction in staffing will lead to ineffective management and implementation.
2. Review and plan for capital improvements going into the future with the fact that several debt issues retiring in the coming years.
3. 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.
4. Continue to look for any new source of revenue. This budget seeks, particularly in the capital budget, to maintain existing infrastructure, and focusing on areas that will provide a return on investment.

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. The City needs to be open to businesses that are looking to invest here as that is the only way, under the structure that we are forced to work with, that the City can maintain services and provide amenities that the citizens are demanding.

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

Revenues:

Taxes:

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

Room Tax - Based on estimated figures. Of this income, 90 percent is turned over to the Chamber of Commerce. Five percent of the revenue is kept for administrative purposes and five percent is kept for the beautification of Bayfield Street. The amount was increased this year based on activity.

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

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

Intergovernmental Revenues:

Shared Revenues – Dollars received from the State to offset the property tax burden. The increase is because of a new personal property tax aid payment that will be made.

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

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

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

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

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

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

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

Highway Aids – Based on an average of municipal funds spent on municipal roads over the past three and six

years. Best information available included at this time.

Other Payments for Municipal Services – Payment in lieu of taxes provided to local government from the State for police and fire protection for State facilities located in the community (DNR forestry building).

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

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

Licenses & Permits:

All revenues based on estimated income. Operator licenses are bartender licenses. Sundry licenses are for publications fees and special picnic licenses. Cable Franchise is collected from all cable customers in the City. Building and zoning permits are expected to remain the same. The lease agreement is the payment received from Harbor View (formally the Steak Pit) for the lease of land.

Fines, Forfeitures & Penalties:

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

Public Charges for Services:

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

Ambulance Fees - With the number of ambulance runs and maintaining fees at the maximum Medicare rate, we can expect to receive \$120,000 from ambulance billing in 2019.

Solid Waste Disp. Customer – No change to the garbage rates are proposed to be changed for 2019.

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.

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

Firewood Sales –sale of firewood at the campgrounds

Recreation Program Proceeds – Ice rink rental income.

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

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

Equipment Rental – No other governmental entities have rented our equipment this year.

Material Sales – Any excess materials sold to private contractors.

Intergovernmental Charges for Services:

Fire and Ambulance Contracts – These payments are received from the Towns of Barksdale, Bayview and Washburn for City Fire and Ambulance services. Per the contract, increases and decreases for the fire and ambulance services are based on the consumer price index. An additional \$40,622 of revenue from the towns is from their share of the new Fire Department water tanker. This payment will continue for one more year.

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

Other Financing Sources:

Interest on Investments – This is interest that the City receives on its invested reserve funds. Amount adjusted to reflect an increase in rates due to money transferred to higher interest accounts. In 2007, the City was getting nearly \$40,000 of interest revenue with the same amount of money in the bank. Bremer Bank is currently charging fees because of maintenance costs with our accounts, but we are more than breaking even right now.

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's office for property sales.

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

Transfers from Other Funds:

Transfer from General Fund – \$164,904 is the dollar amount to be used from the City Savings account to balance the proposed budget. This amount is down from last year and needs to remain low as long as the fund balance is below 20 percent. I anticipate the fund balance with this budget to be at 18 percent.

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 will be made in 2019 as the funds will be needed to assist with the payoff of a loan issue.

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 – Required contribution to retirement. Rate changed to 6.55 percent. *(During review it was noted that the Mayor does not meet the eligibility requirements, so this can be removed)*

Pub.Fees Newspaper Adv. – Covers all general advertisements and legal notices that must be published by law.

Attorney – Covers expenses related to the new 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.

Administrator Salary/Benefits – Salary reflects 75 percent of total wage for administrator. I have allocated the percentage of wages to various portions of the budget due to changes in operations, tasks, and time spent in various areas. This keeps, as accurately as reasonably possible, a true account of costs for particular areas. All full-time and permanent part-time staff have a two percent wage increase projected in this budget. Health insurance is anticipated to increase by 2 percent. Employees contribute 12 percent of the health insurance rates. The retirement contribution rate for 2019 will be 6.55 percent for general employees. Because of the recent changes in the State, 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.

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 – Due to new government regulations, we need a separate CPA to sign off on the City's accounting which needs to be independent of the audit services. This has increased our costs.

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. This was approved by the Personnel Committee.

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.

Fringe Benefits Unemployment – For any potential unemployment payout.

Property & Liability Insurance – These costs are spread out over various departments. Total budgeted costs are \$65,521, a slight increase over last year.

Workman's Compensation – Allocated across departments. Total budgeted costs are \$33,030, a slight decrease from 2018.

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 Retirement – The City's contribution rate will be 10.55 percent. The employees will be contributing 6.55 percent.

Police Department Special Event – Line item used for a new computer in 2018.

Police Telephone – Upgrade to smart phones.

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

Police Operating Supp. – Increase to reflect actual. Previous exceedances were for software upgrades and support.

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

Fire Dept. Inspections – Proposed to increase from \$800 to \$1000 twice a year to conduct inspections and elementary school class visits.

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 \$35.70 per call, and \$2 per hour while on an on-call shift. Proposed to increase rate based on percentage other employees receive. At two percent, the rate would be \$36.41 per call. \$10,000 included a placeholder for coverage issue – Explore higher daytime on-call rate? Other ideas?

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

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

Ambulance Unemployment – Unemployment claims by Ambulance Service personnel.

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 \$36,445. This would fund two LTEs six months each and three seasonal employees June-August. The amount also includes weeds/brush seasonal for 37 weeks of compost site coverage at 8 hrs/week. Rates of pay are recommended to be \$11.00/hr for first year and \$11.50/hr for returning. An increase of 50 cents each.

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.

Weed Brush Equipment Rental – Proposed contract with Town of Bayview to cut brush since they have the equipment \$1,600. 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.

Blacktop Materials – For various street repairs.

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

St. Machinery Gas/Repairs – Both adjusted to reflect actual.

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

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

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. Changes in health insurance reflect anticipated changed in no insurance/single plan/family plan.

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 parks and boat launch.

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

Parks credit card fees- Reflect the credit card fees associated with campground payments.

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.

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 – A new allocation to support Little League activities.

Celebrations – City allocation to fireworks display and other events.

Homecoming – Budgeted \$1,000 as 2019 is not 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 – Has been reduced as the project has been completed. The remaining amount is for any needed corrections.

Economic Development – Annual Chamber dues and membership to the Great Lakes and St. Lawrence Cities Initiative.

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.

Eco. Dev. Cheq. Initiative – Line item was used to make donation to Alliance for Sustainability.

Historic Preservation Commission – For Historic Preservation activities.

Zoning Admin Prof Services – Line was for when the City contracted out zoning/code enforcement duties.

BART- For the past couple years, \$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, 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.

Proposed Budget Overview - Detail
Fund: 100 - GENERAL FUND

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	384,319.06	0.00	400,000.00	500,744.00	25.19
100-00-41150-000-000	MANAGED FOREST LAND	53.07	0.00	0.00	0.00	0.00
100-00-41210-000-000	ROOM TAX	51,066.40	0.00	35,000.00	40,000.00	14.29
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	17,056.14	0.00	16,500.00	16,500.00	0.00
100-00-41800-000-000	INTEREST & PENALTIES ON TAXES	14.26	0.00	30.00	30.00	0.00
TAXES		452,508.93	0.00	451,530.00	557,274.00	23.42
100-00-43410-000-000	SHARED REVENUES	644,272.18	0.00	626,777.00	630,661.00	0.62
100-00-43412-000-000	EXPENDITURE RESTRAINT	0.00	0.00	0.00	25,189.00	999.99
100-00-43413-000-000	BUSINESS COMPUTER CREDIT	473.00	0.00	480.00	0.00	-100.00
100-00-43414-000-000	STATE MEDICAL TRANSPORT REIMB	8,943.40	0.00	5,500.00	5,500.00	0.00
100-00-43420-000-000	FIRE INSURANCE	5,240.15	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	300.00	0.00	-100.00
100-00-43430-000-000	LAW ENFORCEMENT AIDS	1,120.00	0.00	1,200.00	1,200.00	0.00
100-00-43431-000-000	PD COUNTER ACT FUND	0.00	0.00	0.00	0.00	0.00
100-00-43520-000-000	PUBLIC SAFETY GRANTS	20,280.00	0.00	0.00	0.00	0.00
100-00-43521-000-000	STATE AID RECYCLING GRANT	15,304.89	0.00	14,000.00	15,000.00	7.14
100-00-43523-000-000	STATE GRANTS -FIRE	830.48	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	144,894.83	0.00	140,501.00	140,501.00	0.00
100-00-43535-000-000	SAFETY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43536-000-000	FEMA DISASTER REIMBURSEMENT	24,783.05	0.00	0.00	0.00	0.00
100-00-43537-000-000	FEMA GRANT - FIRE	0.00	0.00	0.00	0.00	0.00
100-00-43540-000-000	STATE AID GRANT CDBG	0.00	0.00	0.00	0.00	0.00
100-00-43610-000-000	OTHER PAYMENTS FOR MUN SERVICE	247.68	0.00	285.00	279.00	-2.11
100-00-43611-000-000	WHEDA PAINT & FIX UP GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43620-000-000	LIBRARY GRANT	1,344.71	0.00	0.00	0.00	0.00
100-00-43621-000-000	LIBRARY - CO. GRANT	53,270.82	0.00	53,374.00	49,310.00	-7.61
100-00-43622-000-000	COMMUNITY GRANT	0.00	0.00	0.00	0.00	0.00
100-00-43632-000-000	LIBRARY-CROSS COUNTY GRANT	1,959.00	0.00	962.00	844.00	-12.27
100-00-43650-000-000	MFL -STATE AID	65.65	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		923,029.84	0.00	854,879.00	879,984.00	2.94
100-00-44110-000-000	LIQUOR LICENSES	4,870.00	0.00	4,320.00	4,500.00	4.17
100-00-44121-000-000	OPERATOR LICENSES	1,750.00	0.00	2,000.00	2,000.00	0.00
100-00-44122-000-000	CIGARETTE LICENSES	250.00	0.00	200.00	200.00	0.00
100-00-44125-000-000	SUNDRY LICENSES	810.00	0.00	400.00	500.00	25.00
100-00-44200-000-000	CABLE FRANCHISE FEE	24,151.20	0.00	22,000.00	22,000.00	0.00
100-00-44301-000-000	BUILDING PERMITS	5,581.12	0.00	5,000.00	5,000.00	0.00
100-00-44400-000-000	ZONING PERMITS	2,324.04	0.00	2,500.00	2,500.00	0.00
100-00-44420-000-000	VACATING FEES	2,811.25	0.00	0.00	0.00	0.00
100-00-44421-000-000	LEASE AGREEMENT	10,100.00	0.00	100.00	100.00	0.00
LICENSES & PERMITS		52,647.61	0.00	36,520.00	36,800.00	0.77
100-00-45110-000-000	COURT PENALTIES AND COSTS	9,449.88	0.00	7,000.00	7,000.00	0.00
100-00-45130-000-000	PARKING VIOLATIONS	1,020.00	0.00	500.00	750.00	50.00
100-00-45131-000-000	MUNICIPAL ORDINANCE VIOLATIONS	112.75	0.00	0.00	0.00	0.00

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100-00-45191-000-000	OTHER LAW/ORDINANCE VIOLATIONS	0.00	0.00	0.00	0.00	0.00
FINES, FORFEITURES & PENALTIES		10,582.63	0.00	7,500.00	7,750.00	3.33
100-00-46192-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
100-00-46193-000-000	COPY SERVICE	152.50	0.00	200.00	200.00	0.00
100-00-46194-000-000	LOAN FEE	0.00	0.00	0.00	0.00	0.00
100-00-46230-000-000	AMBULANCE FEES	158,371.56	0.00	110,000.00	120,000.00	9.09
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	120,762.88	0.00	126,579.00	126,579.00	0.00
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	4,163.00	0.00	5,000.00	5,000.00	0.00
100-00-46540-000-000	CEMETERY	6,850.00	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	4,200.00	0.00	2,500.00	2,500.00	0.00
100-00-46550-000-000	DOG LICENSE FEES	451.00	0.00	800.00	800.00	0.00
100-00-46720-000-000	PARK FEES - WEST END	104,433.00	0.00	105,000.00	105,000.00	0.00
100-00-46721-000-000	CAMP FEES - MEMORIAL	88,448.65	0.00	85,000.00	85,000.00	0.00
100-00-46722-000-000	SHOWERS	3,722.46	0.00	4,000.00	4,000.00	0.00
100-00-46723-000-000	OTHER PARK FEES	1,042.00	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	5,273.00	0.00	5,500.00	5,500.00	0.00
100-00-46726-000-000	FIRE WOOD SALES	6,443.26	0.00	5,000.00	5,000.00	0.00
100-00-46743-000-000	RECREATION PROGRAM PROCEEDS	455.00	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	1,087.80	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	82.39	0.00	0.00	0.00	0.00
100-00-46902-000-000	MATERIAL SALES	4,447.50	0.00	0.00	0.00	0.00
100-00-46903-000-000	LABOR FOR PRIVATE WORK	87.57	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		510,473.57	0.00	458,579.00	468,579.00	2.18
100-00-47321-000-000	FIRE CONTRACTS	50,295.38	0.00	44,402.00	46,133.00	3.90
100-00-47322-000-000	AMBULANCE CONTRACTS	85,704.79	0.00	88,018.00	91,451.00	3.90
100-00-47323-000-000	TOWNSHIP SHARE P & I	0.00	0.00	40,930.00	40,622.00	-0.75
100-00-47324-000-000	LAW SVC - OTHER LOCAL GOVTS	0.00	0.00	0.00	0.00	0.00
100-00-47341-000-000	LANDFILL LONG-TERM MNTNCE	411.70	0.00	340.00	340.00	0.00
INTERGOVT CHARGES FOR SERVICES		136,411.87	0.00	173,690.00	178,546.00	2.80
100-00-48100-000-000	INTEREST ON INVESTMENTS	3,472.69	0.00	5,000.00	10,000.00	100.00
100-00-48111-000-000	INTEREST ON LATE PAYMENTS	332.84	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	0.00	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	6,322.60	0.00	2,000.00	2,000.00	0.00
100-00-48401-000-000	INSURANCE AUDIT ADJUSTMENTS	9,363.00	0.00	0.00	0.00	0.00
100-00-48402-000-000	INSURANCE RECOVERIES OTHER	0.00	0.00	0.00	0.00	0.00
100-00-48403-000-000	DAMAGED PROPERTY RECOVERIES	0.00	0.00	0.00	0.00	0.00
100-00-48500-000-000	DONATIONS	0.00	0.00	1,000.00	1,000.00	0.00
100-00-48501-000-000	FIRE DEPT. DONATION	0.00	0.00	0.00	0.00	0.00
100-00-48502-000-000	DONATIONS - Non Gov. GRANT	26,758.00	0.00	0.00	0.00	0.00

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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
100-00-48600-000-000	MISCELLANEOUS REVENUES	2,114.21	0.00	2,000.00	2,000.00	0.00
100-00-48601-000-000	MISC.-LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-48605-000-000	MISC. ZONING	0.00	0.00	0.00	0.00	0.00
100-00-48901-000-000	GARNISHMENT REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		48,413.34	0.00	11,000.00	16,000.00	45.45
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	229,159.00	164,904.00	-28.04
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	9,000.00	5,000.00	-44.44
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	10,000.00	0.00	-100.00
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	268,159.00	189,904.00	-29.18
Total Revenues		2,134,067.79	0.00	2,261,857.00	2,334,837.00	3.23

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100-00-51101-000-000	COUNCIL	0.00	0.00	0.00	0.00	0.00
100-00-51101-111-000	COUNCIL PER DIEM	9,290.00	0.00	13,650.00	13,650.00	0.00
100-00-51101-151-000	COUNCIL FICA	710.71	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	433.08	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
100-00-51102-000-000	MAYOR	0.00	0.00	0.00	0.00	0.00
100-00-51102-110-000	MAYOR SALARY	6,500.00	0.00	8,580.00	8,752.00	2.00
100-00-51102-151-000	MAYOR FICA	497.38	0.00	656.00	669.00	1.98
100-00-51102-152-000	MAYOR RETIREMENT	442.00	0.00	575.00	573.00	-0.35
100-00-51102-155-000	MAYOR LIFE INSURANCE	0.00	0.00	8.00	8.00	0.00
100-00-51102-158-000	MAYOR WORKMENS COMP	0.00	0.00	10.00	10.00	0.00
100-00-51102-297-000	MAYOR ENTERTAINMENT	283.31	0.00	500.00	500.00	0.00
100-00-51102-299-000	MAYOR CONTINUING EDUCATION	1,383.06	0.00	3,000.00	3,000.00	0.00
100-00-51102-311-000	MAYOR OFFICE SUPPLIES/EQUIP.	100.00	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
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.	14,097.80	0.00	11,000.00	11,000.00	0.00
100-00-51103-323-000	PUBL. FEES NEWSLETTER	0.00	0.00	0.00	0.00	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	18,253.59	0.00	18,000.00	31,000.00	72.22
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	6,792.60	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	1,634.45	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
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	62,423.66	0.00	56,744.00	57,503.00	1.34
100-00-51410-112-000	CITY ADMINISTRATOR MILEAGE	627.39	0.00	1,380.00	1,380.00	0.00
100-00-51410-113-000	CITY ADMINISTRATOR-LONGEVITY	145.53	0.00	155.00	169.00	9.03
100-00-51410-151-000	CITY ADMINISTRATOR FICA	4,674.72	0.00	4,325.00	4,412.00	2.01
100-00-51410-152-000	CITY ADMINISTRATOR RETIREMENT	3,864.50	0.00	3,788.00	3,777.00	-0.29
100-00-51410-154-000	CITY ADMINISTRATOR HEALTH INS.	6,800.36	0.00	7,372.00	7,519.00	1.99
100-00-51410-155-000	CITY ADMINISTRATOR LIFE INS.	10.63	0.00	9.00	11.00	22.22
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	145.00	144.00	-0.69
100-00-51410-294-000	CITY ADMIN. COMPUTER SUPP/SERV	0.00	0.00	500.00	500.00	0.00
100-00-51410-297-000	CITY ADM. ENTERTAINMENT	54.00	0.00	300.00	300.00	0.00
100-00-51410-299-000	CITY ADMIN. CONTINUING EDUC	1,154.65	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	816.45	0.00	1,000.00	1,000.00	0.00
100-00-51410-323-000	CITY ADMIN INTERN	4,200.00	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
100-00-51420-000-000	CLERK	0.00	0.00	0.00	0.00	0.00
100-00-51420-110-000	CLERK SALARY(2)	68,812.76	0.00	70,139.00	71,542.00	2.00
100-00-51420-111-000	CLERK PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-51420-112-000	CLERK MILEAGE	386.80	0.00	1,500.00	1,500.00	0.00
100-00-51420-113-000	CLERK LONGEVITY	281.67	0.00	296.00	311.00	5.07
100-00-51420-151-000	CLERK FICA	5,003.52	0.00	5,388.00	5,497.00	2.02
100-00-51420-152-000	CLERK RETIREMENT	4,621.66	0.00	4,719.00	4,706.00	-0.28
100-00-51420-154-000	CLERK HEALTH INSURANCE	23,759.31	0.00	25,324.00	25,831.00	2.00

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100-00-51420-155-000	CLERK LIFE INSURANCE	25.13	0.00	27.00	26.00	-3.70
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	174.00	180.00	3.45
100-00-51422-000-000	ADMINISTRATIVE ASSISTANT	0.00	0.00	0.00	0.00	0.00
100-00-51422-110-000	ADMIN. ASSISTANT SALARY	7,021.00	0.00	6,972.00	6,309.00	-9.51
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	27.23	0.00	26.00	28.00	7.69
100-00-51422-151-000	ADMIN. ASSISTANT FICA	512.81	0.00	473.00	485.00	2.54
100-00-51422-152-000	ADMIN. ASSISTANT RETIREMENT	462.18	0.00	415.00	415.00	0.00
100-00-51422-154-000	ADMIN. ASSISTANT HEALTH INS	1,503.19	0.00	1,278.00	1,303.00	1.96
100-00-51422-155-000	ADMIN. ASSISTANT LIFE INS.	8.06	0.00	6.00	7.00	16.67
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	18.00	16.00	-11.11
100-00-51440-000-000	ELECTIONS	0.00	0.00	0.00	0.00	0.00
100-00-51440-110-000	ELECTIONS SALARIES	1,985.00	0.00	4,800.00	2,400.00	-50.00
100-00-51440-112-000	ELECTIONS MILEAGE	0.00	0.00	200.00	200.00	0.00
100-00-51440-116-000	ELECTIONS INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51440-151-000	ELECTIONS FICA	0.00	0.00	0.00	0.00	0.00
100-00-51440-152-000	ELECTIONS RETIREMENT	0.00	0.00	0.00	0.00	0.00
100-00-51440-154-000	ELECTIONS HEALTH INS	0.00	0.00	0.00	0.00	0.00
100-00-51440-155-000	ELECTIONS LIFE INS.	0.00	0.00	0.00	0.00	0.00
100-00-51440-158-000	ELECTIONS WORKMENS COMP	0.00	0.00	0.00	0.00	0.00
100-00-51440-159-000	ELECTIONS ICI	0.00	0.00	0.00	0.00	0.00
100-00-51440-299-000	ELECTIONS TRAINING	222.50	0.00	300.00	300.00	0.00
100-00-51440-311-000	ELECTION SUPPLIES	732.19	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
100-00-51440-322-000	ELECTIONS NEWSPAPER ADV.	313.24	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
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	1,326.92	0.00	4,000.00	4,000.00	0.00
100-00-51450-210-000	OFFICE DEPART PROF. SERVICE	2,576.96	0.00	4,650.00	4,650.00	0.00
100-00-51450-294-000	OFFICE COMPUTER SUPP/SERVICE	899.32	0.00	2,500.00	2,500.00	0.00
100-00-51450-295-000	OFFICE COPY MACHINE MAINT.	2,942.17	0.00	3,500.00	3,500.00	0.00
100-00-51450-311-000	OFFICE DEPART. SUPPLIES	2,947.31	0.00	4,000.00	4,000.00	0.00
100-00-51450-312-000	OFFICE DEPARTMENT POSTAGE	4,672.62	0.00	6,000.00	6,000.00	0.00
100-00-51450-313-000	OFFICE COPY MACHINE SUPPLIES	727.19	0.00	1,000.00	1,000.00	0.00
100-00-51450-321-000	OFFICE DEPART PUBLICATION DUES	883.03	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
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	3,248.25	0.00	5,000.00	5,000.00	0.00
100-00-51510-000-000	AUDIT/ACCOUNTING	0.00	0.00	0.00	0.00	0.00
100-00-51510-210-000	AUDIT/ACCOUNTING PROF. SERVICE	17,500.00	0.00	16,500.00	21,300.00	29.09
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	12,264.85	0.00	12,400.00	12,600.00	1.61
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
100-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
100-00-51601-110-000	CITY HALL SALARY	0.00	0.00	0.00	0.00	0.00
100-00-51601-116-000	CITY HALL SUMMER YOUTH LABOR	0.00	0.00	0.00	0.00	0.00
100-00-51601-151-000	CITY HALL FICA	0.00	0.00	0.00	0.00	0.00

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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	212.44	0.00	200.00	200.00	0.00
100-00-51601-221-000	CITY HALL TELEPHONE	4,809.70	0.00	5,000.00	5,000.00	0.00
100-00-51601-222-000	CITY HALL ELECTRICITY/HEAT	6,108.25	0.00	8,000.00	8,000.00	0.00
100-00-51601-223-000	CITY HALL WATER & SEWER	1,512.28	0.00	2,000.00	2,000.00	0.00
100-00-51601-224-000	CITY HALL STORM WATER	226.80	0.00	250.00	250.00	0.00
100-00-51601-341-000	CITY HALL OPERATING SUPPLIES	2,309.10	0.00	2,500.00	2,500.00	0.00
100-00-51601-342-000	CITY HALL EQT. REPAIRS & MAINT	513.14	0.00	1,500.00	1,500.00	0.00
100-00-51601-350-000	CITY HALL BLDGS. MAINT.-REPAIR	3,179.34	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
100-00-51602-000-000	CUSTODIAN	0.00	0.00	0.00	0.00	0.00
100-00-51602-110-000	CUSTODIAN SALARY	14,384.44	0.00	7,464.00	7,381.00	-1.11
100-00-51602-113-000	CUSTODIAN LOGEVITY	0.00	0.00	0.00	0.00	0.00
100-00-51602-151-000	CUSTODIAN FICA	1,099.71	0.00	571.00	565.00	-1.05
100-00-51602-152-000	CUSTODIAN RETIREMENT	967.33	0.00	500.00	483.00	-3.40
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	1.54	0.00	0.00	1.00	999.99
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	18.00	-5.26
100-00-51910-000-000	TAX REFUND/ADJUSTMENTS	0.00	0.00	0.00	0.00	0.00
100-00-51912-000-000	ILLEGAL TAX CHARGEBACK	1,531.74	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
100-00-51930-000-000	PROPERTY & LIABLITY INS	10,699.12	0.00	5,000.00	5,000.00	0.00
100-00-51930-210-000	INSURANCE CONSULTANT	0.00	0.00	0.00	0.00	0.00
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	-2,923.00	0.00	4,500.00	1,500.00	-66.67
100-00-51931-159-000	FRINGE FLEX BENEFIT PLAN	1,351.60	0.00	2,000.00	2,000.00	0.00
GENERAL GOVERNMENT		359,294.46	0.00	387,789.00	402,864.00	3.89
100-00-52101-000-000	POLICE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52101-110-000	PD CHIEF SALARY	68,477.58	0.00	61,626.00	62,859.00	2.00
100-00-52101-111-000	POLICE PER DIEM	0.00	0.00	0.00	0.00	0.00
100-00-52101-112-000	POLICE MILEAGE	0.00	0.00	0.00	0.00	0.00
100-00-52101-113-000	POLICE DEPARTMENT LONGEVITY	602.00	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	51,659.18	0.00	53,525.00	54,596.00	2.00
100-00-52101-120-000	POLICE OFFICER BASE SALARY	142,925.21	0.00	149,492.00	150,941.00	0.97
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	915.24	0.00	1,000.00	1,000.00	0.00
100-00-52101-125-000	POLICE DEPARTMENT OTHER PAY	566.02	0.00	1,000.00	1,000.00	0.00
100-00-52101-126-000	POLICE DEPART SPECIAL EVENT	0.00	0.00	900.00	0.00	-100.00
100-00-52101-128-000	POLICE DEPARTMENT PART TIME	12,927.00	0.00	15,000.00	15,000.00	0.00
100-00-52101-151-000	POLICE DEPARTMENT FICA	19,876.33	0.00	21,375.00	21,902.00	2.47
100-00-52101-152-000	POLICE DEPARTMENT RETIREMENT	27,397.26	0.00	28,612.00	28,613.00	0.00
100-00-52101-154-000	POLICE DEPARTMENT HEALTH INS	96,666.04	0.00	85,981.00	87,620.00	1.91
100-00-52101-155-000	POLICE DEPARTMENT LIFE INS	47.58	0.00	55.00	22.00	-60.00
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	11,000.00	0.00	9,000.00	9,000.00	0.00
100-00-52101-159-000	POLICE DEPARTMENT ICI	0.00	0.00	654.00	654.00	0.00

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100-00-52101-160-000	PD LIABILITY INSURANCE	10,000.00	0.00	10,000.00	10,500.00	5.00
100-00-52101-191-000	POLICE PERSONNEL TRAINING	3,288.73	0.00	4,000.00	4,000.00	0.00
100-00-52101-192-000	POLICE DEPARTMENT UNIFORMS	3,028.34	0.00	3,500.00	3,500.00	0.00
100-00-52101-221-000	POLICE DEPARTMENT TELEPHONE	4,051.69	0.00	3,200.00	3,600.00	12.50
100-00-52101-291-000	POLICE RADIO MAINTENANCE	0.00	0.00	1,500.00	1,500.00	0.00
100-00-52101-292-000	POLICE DEPARTMENT RADAR	240.00	0.00	300.00	300.00	0.00
100-00-52101-299-000	PD CONTINUING EDUCATION	900.30	0.00	1,000.00	1,000.00	0.00
100-00-52101-311-000	POLICE OFFICE SUPPLIES	2,005.60	0.00	2,000.00	2,000.00	0.00
100-00-52101-312-000	POLICE DEPARTMENT POSTAGE	68.68	0.00	150.00	150.00	0.00
100-00-52101-321-000	POLICE PUBLICATION DUES	0.00	0.00	100.00	100.00	0.00
100-00-52101-331-000	POLICE GAS & OIL VEHICLES	8,410.63	0.00	11,000.00	11,000.00	0.00
100-00-52101-332-000	POLICE VEHICAL REPAIR & MAINT	6,122.17	0.00	4,500.00	4,500.00	0.00
100-00-52101-341-000	POLICE DEPART OPERATING SUPP	21,802.44	0.00	7,500.00	8,500.00	13.33
100-00-52101-342-000	POLICE EQT. REPAIRS & MAINT	5,440.76	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
100-00-52102-000-000	LICENSE INVESTIGATION FEE	0.00	0.00	0.00	0.00	0.00
100-00-52103-000-000	PD COUNTERACT FUND	389.35	0.00	500.00	0.00	-100.00
100-00-52201-000-000	FIRE DEPARTMENT	0.00	0.00	0.00	0.00	0.00
100-00-52201-110-000	FIRE DEPARTMENT SALARY	6,000.02	0.00	6,000.00	6,000.00	0.00
100-00-52201-115-000	FD ASSISTANT CHIEF'S SALARY(2)	3,000.00	0.00	3,000.00	3,000.00	0.00
100-00-52201-122-000	FIRE DEPARTMENT ATTENDANT FEES	11,514.00	0.00	14,000.00	14,000.00	0.00
100-00-52201-151-000	FIRE DEPARTMENT FICA	1,729.97	0.00	2,043.00	2,043.00	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	4,000.00	0.00	3,000.00	3,000.00	0.00
100-00-52201-160-000	FD LIABILITY INSURANCE	11,000.00	0.00	11,000.00	11,500.00	4.55
100-00-52201-191-000	FIRE DEPART PERSONNEL TRAINING	738.20	0.00	2,000.00	2,000.00	0.00
100-00-52201-192-000	FIRE DEPART INCENTIVE PAY	2,100.00	0.00	2,100.00	2,100.00	0.00
100-00-52201-193-000	FIRE DEPARTMENT INSPECTION	0.00	0.00	1,600.00	2,000.00	25.00
100-00-52201-221-000	FIRE DEPARTMENT TELEPHONE	983.93	0.00	1,000.00	1,000.00	0.00
100-00-52201-222-000	FIRE DEPART ELECTRICITY/HEAT	4,390.58	0.00	5,000.00	5,000.00	0.00
100-00-52201-223-000	FIRE DEPARTMENT WATER & SEWER	601.94	0.00	800.00	800.00	0.00
100-00-52201-224-000	FIRE DEPARTMENT STORM WATER	418.68	0.00	419.00	419.00	0.00
100-00-52201-291-000	FIRE DEPARTRADIO MAIN/SAFTEY	3,734.00	0.00	2,000.00	2,000.00	0.00
100-00-52201-294-000	FIRE DEPART COMPUTER SUPP/SERV	719.88	0.00	600.00	600.00	0.00
100-00-52201-321-000	FIRE DEPART PUBLICATION DUES	100.00	0.00	400.00	400.00	0.00
100-00-52201-331-000	FIRE DEPART GAS & OIL VEHICLES	882.02	0.00	1,350.00	1,350.00	0.00
100-00-52201-332-000	FIRE DEPART VEH REPAIR & MAINT	3,487.03	0.00	4,000.00	4,000.00	0.00
100-00-52201-341-000	FIRE DEPART OPERATING SUPPLIES	3,636.58	0.00	5,000.00	5,000.00	0.00
100-00-52201-352-000	FIRE DEPARTMENT 2% EXPENSES	11,647.40	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	830.48	0.00	0.00	0.00	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	13,879.39	0.00	12,850.00	12,850.00	0.00
100-00-52301-113-000	AMBULANCE LONGEVITY	90.75	0.00	100.00	109.00	9.00
100-00-52301-121-000	CUSTODIAN/DAY ATTEND/ADMIN.	24,941.76	0.00	26,128.00	26,736.00	2.33
100-00-52301-122-000	AMBULANCE ATTENDANT FEES	82,734.00	0.00	82,280.00	99,800.00	21.29
100-00-52301-123-000	AMBULANCE RUN REPORT	4,700.00	0.00	4,000.00	4,500.00	12.50
100-00-52301-151-000	AMBULANCE FICA	10,025.02	0.00	10,393.00	11,016.00	5.99
100-00-52301-152-000	AMBULANCE RETIREMENT	1,763.87	0.00	1,757.00	1,758.00	0.06

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100-00-52301-154-000	AMBULANCE HEALTH INSURANCE	4,928.42	0.00	5,406.00	5,514.00	2.00
100-00-52301-155-000	AMBULANCE LIFE INSURANCE	27.16	0.00	25.00	28.00	12.00
100-00-52301-156-000	AMBULANCE LENGTH OF SERVICE	7,981.70	0.00	8,500.00	8,500.00	0.00
100-00-52301-157-000	AMBULANCE UNEMPLOYMENT COMP	1,067.03	0.00	3,000.00	3,000.00	0.00
100-00-52301-158-000	AMBULANCE WORKMENS COMP	4,000.00	0.00	3,000.00	6,000.00	100.00
100-00-52301-159-000	AMBULANCE ICI	0.00	0.00	66.00	67.00	1.52
100-00-52301-160-000	AMB. LIABILITY INSURANCE	5,000.00	0.00	5,000.00	5,500.00	10.00
100-00-52301-191-000	AMBULANCE PERSONNEL TRAINING	11,033.67	0.00	15,000.00	15,000.00	0.00
100-00-52301-192-000	AMBULANCE INCENTIVE PAY	4,993.05	0.00	5,000.00	5,000.00	0.00
100-00-52301-194-000	AMB RETENTION/RECOGNITION	315.00	0.00	1,300.00	1,300.00	0.00
100-00-52301-221-000	AMBULANCE TELEPHONE	1,706.14	0.00	1,600.00	1,600.00	0.00
100-00-52301-222-000	AMBULANCE ELECTRICITY/HEAT	3,518.71	0.00	3,500.00	3,500.00	0.00
100-00-52301-223-000	AMBULANCE WATER & SEWER	625.77	0.00	1,000.00	1,000.00	0.00
100-00-52301-224-000	AMBULANCE STORM WATER	418.68	0.00	420.00	420.00	0.00
100-00-52301-291-000	AMBULANCE RADIO MAINTENANCE	2,376.00	0.00	2,800.00	2,800.00	0.00
100-00-52301-311-000	AMBULANCE OFFICE SUPPLIES	374.45	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	1,573.54	0.00	1,500.00	1,700.00	13.33
100-00-52301-323-000	AMBULANCE PUBLICATION DUES	2,685.39	0.00	2,500.00	2,700.00	8.00
100-00-52301-331-000	AMBULANCE GAS & OIL VEHICLES	2,599.74	0.00	3,500.00	3,500.00	0.00
100-00-52301-332-000	AMBULANCE VEH REPAIR & MAINT	2,211.61	0.00	3,000.00	3,000.00	0.00
100-00-52301-341-000	AMBULANCE OPERATING SUPPLIES	5,745.40	0.00	9,000.00	9,000.00	0.00
100-00-52301-342-000	AMB. EQUIP. REPAIRS & MAINT.	3,092.45	0.00	3,000.00	3,000.00	0.00
100-00-52301-350-000	AMBULANCE BLDG. REPAIR & MAINT	1,958.69	0.00	2,500.00	2,500.00	0.00
100-00-52301-351-000	AMBULANCE RESCUE EQUIP.	0.00	0.00	750.00	750.00	0.00
100-00-52301-352-000	AMBULANCE ACT 102 PURCHASES	0.00	0.00	9,000.00	5,000.00	-44.44
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	26,541.37	0.00	750.00	0.00	-100.00
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
PUBLIC SAFETY		803,231.60	0.00	783,157.00	808,967.00	3.30
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	24,593.81	0.00	44,635.00	45,494.00	1.92
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	256.50	0.00	278.00	270.00	-2.88
100-00-53101-151-000	STREET DEPARTMENT FICA	13,340.46	0.00	12,335.00	12,582.00	2.00
100-00-53101-152-000	STREET DEPART RETIREMENT	9,596.23	0.00	9,381.00	9,330.00	-0.54
100-00-53101-154-000	STREET DEPARTMENT HEALTH INS	29,965.90	0.00	45,244.00	52,284.00	15.56
100-00-53101-155-000	STREET DEPARTMENT LIFE INS	77.57	0.00	80.00	65.00	-18.75
100-00-53101-157-000	STREET DEPARTMENT UNEMPL. COMP	0.00	0.00	3,000.00	3,000.00	0.00
100-00-53101-158-000	STREET DEPART WORKMENS COMP	17,000.00	0.00	14,000.00	13,000.00	-7.14
100-00-53101-159-000	STREET DEPARTMENT ICI	0.00	0.00	349.00	356.00	2.01
100-00-53101-160-000	STREET DEPT. LIABILITY INS.	15,000.00	0.00	15,000.00	15,500.00	3.33
100-00-53101-191-000	STREET DEP PERSONNEL TRAINING	4,034.72	0.00	4,000.00	4,000.00	0.00
100-00-53101-192-000	STREET TRAINING SERVICE	1,669.98	0.00	1,500.00	1,500.00	0.00
100-00-53101-194-000	STREET DEPT EMPLOYEE INCENTIVE	125.30	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
100-00-53201-000-000	ENGINEERING SERVICES	1,715.40	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

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Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
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	4,811.59	0.00	5,000.00	5,000.00	0.00
100-00-53230-222-000	GARAGE ELECTRICITY/HEAT	6,325.84	0.00	7,500.00	7,500.00	0.00
100-00-53230-223-000	GARAGE WATER & SEWER	2,319.90	0.00	1,780.00	1,780.00	0.00
100-00-53230-224-000	GARAGE/MACHINE SHED STORMWATER	1,535.20	0.00	1,535.00	1,535.00	0.00
100-00-53230-311-000	GARAGE OFFICE SUPPLIES	4,520.70	0.00	1,850.00	1,850.00	0.00
100-00-53230-341-000	GARAGE OPERATING SUPPLIES	8,018.69	0.00	7,500.00	7,500.00	0.00
100-00-53230-342-000	GARAGE EQT. REPAIRS & MAIN	1,311.09	0.00	1,500.00	1,500.00	0.00
100-00-53230-350-000	GARAGE BLDG. REPAIR & MAINT	9,196.37	0.00	5,000.00	5,000.00	0.00
100-00-53230-810-000	GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	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	3,195.00	0.00	4,575.00	4,575.00	0.00
100-00-53270-345-000	WEED-BRUSH EQUIP. RENTAL	3,482.90	0.00	4,600.00	4,600.00	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	0.00	0.00	500.00	500.00	0.00
100-00-53271-210-000	TREE CONTROL CONTRACT SERVICES	4,950.00	0.00	4,800.00	4,800.00	0.00
100-00-53271-345-000	TREE CONTROL MISC. EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-53271-810-000	TREE CONTROL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-53272-000-000	GRASS CUTTING	0.00	0.00	0.00	0.00	0.00
100-00-53272-110-000	GRASS CUTTING SALARY	2,074.96	0.00	2,790.00	2,843.00	1.90
100-00-53272-121-000	GRASS CUTTING SEASONAL SUBS	23,657.63	0.00	12,000.00	13,000.00	8.33
100-00-53301-000-000	REPAIRS OF STREETS & ALLEYS	13,042.26	0.00	16,000.00	16,000.00	0.00
100-00-53302-000-000	REPAIR OF STR & ALLEYS	-89.04	0.00	0.00	0.00	0.00
100-00-53302-110-000	REPAIR OF STR & ALLEYS - LABOR	85,717.44	0.00	34,871.00	35,542.00	1.92
100-00-53302-121-000	REPAIR OF STREETS/SEASON STAFF	0.00	0.00	1,400.00	1,400.00	0.00
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	15,303.41	0.00	20,922.00	21,325.00	1.93
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	22,207.71	0.00	11,400.00	11,400.00	0.00
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	10,487.45	0.00	13,000.00	13,000.00	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	3,443.06	0.00	2,790.00	2,843.00	1.90
100-00-53307-121-000	STREET SIGNS SEASONAL LABOR	0.00	0.00	2,000.00	2,000.00	0.00
100-00-53307-810-000	STREET SIGNS & MARKINGS	5,897.48	0.00	9,700.00	9,700.00	0.00
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	25,502.13	0.00	30,686.00	31,277.00	1.93
100-00-53308-121-000	STREET MACHINERY/SEASON STAFF	0.00	0.00	0.00	0.00	0.00
100-00-53308-331-000	STREET MACHINERY GAS & OIL	15,576.75	0.00	20,000.00	17,000.00	-15.00
100-00-53308-332-000	STREET MACHINERY REPAIR & MAIN	522.15	0.00	0.00	0.00	0.00
100-00-53308-342-000	ST. MACHINE EQT REPAIR/MAINT.	22,560.78	0.00	15,000.00	17,000.00	13.33
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
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	506.98	0.00	0.00	0.00	0.00
100-00-53310-000-000	UNCLASSIFIED LABOR	0.00	0.00	0.00	0.00	0.00
100-00-53310-110-000	UNCLASSIFIED LABOR SALARY	0.00	0.00	0.00	0.00	0.00
100-00-53311-000-000	D&A TESTING	265.00	0.00	600.00	600.00	0.00
100-00-53420-000-000	STREET LIGHTING	35,879.83	0.00	41,000.00	38,000.00	-7.32

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100-00-53421-000-000	TRAFFIC CONTROL	5,308.33	0.00	1,300.00	1,300.00	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
100-00-53431-000-000	CURB & GUTTER	908.60	0.00	2,500.00	2,500.00	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
100-00-53445-000-000	FEMA COST INCURRED	4,468.00	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	221.87	0.00	400.00	400.00	0.00
100-00-53540-820-000	DOCKS/HARBORS COMM CAPITAL IMP	0.00	0.00	0.00	0.00	0.00
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	1,935.40	0.00	1,500.00	1,500.00	0.00
100-00-53631-000-000	SOLID WASTE CONTRACTOR COSTS	115,911.68	0.00	119,331.00	122,267.00	2.46
100-00-53631-110-000	LITTER CONTROL	505.36	0.00	500.00	500.00	0.00
100-00-53631-121-000	LITTER CONTROL-SEASONAL	0.00	0.00	1,000.00	1,000.00	0.00
100-00-53631-342-000	SOLID WASTE SUPPLIES	0.00	0.00	0.00	0.00	0.00
100-00-53632-000-000	CITY COMMERCIAL COSTS	3,032.00	0.00	3,121.00	3,215.00	3.01
100-00-53632-110-000	ANNUAL CLEANUP BASE SALARY	994.38	0.00	2,743.00	2,843.00	3.65
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	9,660.20	0.00	11,500.00	11,500.00	0.00
100-00-53633-000-000	SOLID WASTE DISPOSAL - BAGS	0.00	0.00	0.00	0.00	0.00
PUBLIC WORKS		592,544.95	0.00	576,746.00	586,226.00	1.64
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	1,025.00	0.00	1,400.00	1,400.00	0.00
100-00-54510-151-000	HOUSING AUTHORITY FICA	78.38	0.00	107.00	107.00	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	11,234.29	0.00	23,230.00	23,541.00	1.34
100-00-54910-113-000	CEMETERY LONGEVITY	117.68	0.00	126.00	119.00	-5.56
100-00-54910-116-000	CEMETERY INTER DEPT. LABOR	0.00	0.00	0.00	0.00	0.00
100-00-54910-121-000	CEMETERY SEASONAL SALARY	0.00	0.00	3,300.00	3,300.00	0.00
100-00-54910-151-000	CEMETERY FICA	841.86	0.00	2,039.00	2,062.00	1.13
100-00-54910-152-000	CEMETERY RETIREMENT	753.16	0.00	1,573.00	1,550.00	-1.46
100-00-54910-154-000	CEMETERY HEALTH INS	5,396.12	0.00	6,393.00	9,589.00	49.99
100-00-54910-155-000	CEMETERY LIFE INS	18.02	0.00	15.00	19.00	26.67
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	58.00	59.00	1.72
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	252.93	0.00	500.00	500.00	0.00
100-00-54910-223-000	CEMETARY FIRE PROTECTION	111.24	0.00	112.00	112.00	0.00
100-00-54910-331-000	CEMETERY GAS & OIL VEHICLES	435.23	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	3,751.72	0.00	1,250.00	1,250.00	0.00
100-00-54910-342-000	CEMETERY EQT. REPAIRS & MAINT	0.00	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
HEALTH AND HUMAN SERVICES		24,015.63	0.00	41,353.00	44,858.00	8.48

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100-00-55110-000-000	LIBRARY	0.00	0.00	0.00	0.00	0.00
100-00-55110-110-000	LIBRARY DIRECTOR SALARY	44,886.69	0.00	42,326.00	44,236.00	4.51
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	442.03	0.00	477.00	514.00	7.76
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	37,240.90	0.00	40,240.00	41,447.00	3.00
100-00-55110-121-000	LIBRARY SEASONAL SUBS	0.00	0.00	0.00	0.00	0.00
100-00-55110-127-000	LIBRARY CUSTODIAL SERVICES	0.00	0.00	933.00	923.00	-1.07
100-00-55110-132-000	LIBRARY LTE	8,702.37	0.00	7,801.00	8,035.00	3.00
100-00-55110-133-000	LIBRARY PAGES	610.50	0.00	1,599.00	1,599.00	0.00
100-00-55110-140-000	LIBRARY ADMIN. SERVICES	2,501.34	0.00	2,593.00	2,644.00	1.97
100-00-55110-151-000	LIBRARY FICA EXPENSE	6,854.59	0.00	7,374.00	7,604.00	3.12
100-00-55110-152-000	LIBRARY RETIREMENT	5,581.30	0.00	5,607.00	5,665.00	1.03
100-00-55110-154-000	LIBRARY HEALTH INS	6,732.03	0.00	7,395.00	7,543.00	2.00
100-00-55110-155-000	LIBRARY LIFE INS	40.55	0.00	23.00	42.00	82.61
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.	2,500.00	0.00	1,500.00	500.00	-66.67
100-00-55110-159-000	LIBRARY ICI	0.00	0.00	209.00	216.00	3.35
100-00-55110-191-000	LIBRARY PERSONNEL TRAINING	0.00	0.00	500.00	500.00	0.00
100-00-55110-194-000	LIBRARY EMPLOYEE INCENTIVES	0.00	0.00	200.00	200.00	0.00
100-00-55110-224-000	LIBRARY ALL UTILITIES	8,757.16	0.00	9,323.00	9,603.00	3.00
100-00-55110-225-000	LIBRARY STORM WATER	279.12	0.00	297.00	279.00	-6.06
100-00-55110-295-000	LIBRARY COPY MACHINE MAINT	1,249.19	0.00	1,648.00	1,648.00	0.00
100-00-55110-310-000	LIBRARY PROGRAM SUPPLIES	1,387.74	0.00	800.00	800.00	0.00
100-00-55110-311-000	LIBRARY OFFICE SUPPLIES	1,417.81	0.00	2,050.00	2,050.00	0.00
100-00-55110-312-000	LIBRARY POSTAGE	116.00	0.00	900.00	900.00	0.00
100-00-55110-321-000	LIBRARY PRINTED MATERIALS	18,828.34	0.00	17,605.00	18,598.00	5.64
100-00-55110-323-000	LIBRARY INTERNET ACCESS	8,717.15	0.00	8,720.00	8,982.00	3.00
100-00-55110-324-000	INTER LIBRARY DELIVERY	609.53	0.00	600.00	600.00	0.00
100-00-55110-341-000	LIBRARY BLDG. MAIT. & SUPPLIES	11,086.13	0.00	2,050.00	2,050.00	0.00
100-00-55110-350-000	LIBRARY OFFICE EQUIPMENT	1,808.93	0.00	1,230.00	1,230.00	0.00
100-00-55110-351-000	LIBRARY REPAIRS & MAINT	5,237.61	0.00	2,050.00	2,050.00	0.00
100-00-55110-511-000	LIBRARY INSURANCE	3,400.00	0.00	3,400.00	3,400.00	0.00
100-00-55110-810-000	LIBRARY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55110-820-000	LIBRARY CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
100-00-55200-000-000	PARKS	0.00	0.00	0.00	0.00	0.00
100-00-55200-110-000	PARKS SALARY	28,235.93	0.00	22,936.00	23,289.00	1.54
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	45.98	0.00	9.00	41.00	355.56
100-00-55200-114-000	PARKS AMDIN. SALARY	22,035.38	0.00	22,475.00	22,988.00	2.28
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	0.00	0.00	3,000.00	3,000.00	0.00
100-00-55200-118-000	PARKS ATTENDANT	9,166.50	0.00	6,500.00	6,500.00	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	20.00	0.00	10,791.00	10,791.00	0.00
100-00-55200-151-000	PARKS FICA	4,441.66	0.00	5,180.00	5,249.00	1.33
100-00-55200-152-000	PARKS RETIREMENT	3,576.65	0.00	3,560.00	3,034.00	-14.78
100-00-55200-154-000	PARKS HEALTH INSURANCE	5,764.84	0.00	8,831.00	13,098.00	48.32
100-00-55200-155-000	PARKS LIFE INSURANCE	18.48	0.00	28.00	20.00	-28.57
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.	1,500.00	0.00	1,000.00	1,000.00	0.00

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100-00-55200-159-000	PARKS ICI	0.00	0.00	114.00	116.00	1.75
100-00-55200-160-000	PARKS LIABILITY INSURANCE	2,500.00	0.00	4,700.00	4,700.00	0.00
100-00-55200-210-000	PARKS CONTRACTED SERVICES	9,600.00	0.00	13,000.00	13,000.00	0.00
100-00-55200-221-000	PARKS TELEPHONE	485.09	0.00	500.00	500.00	0.00
100-00-55200-222-000	PARKS ELECTRIC/HEAT	22,659.87	0.00	22,000.00	23,000.00	4.55
100-00-55200-223-000	PARKS WATER & SEWER	6,646.48	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	8,939.30	0.00	11,200.00	11,200.00	0.00
100-00-55200-321-000	PARKS PUBLICATION DUES	1,282.00	0.00	1,500.00	1,500.00	0.00
100-00-55200-322-000	PARKS NEWSPAPER ADV.	0.00	0.00	200.00	200.00	0.00
100-00-55200-323-000	PARK CABLE TV	6,101.35	0.00	7,500.00	7,500.00	0.00
100-00-55200-331-000	PARKS GAS & OIL VEHICLES	2,323.25	0.00	2,000.00	2,000.00	0.00
100-00-55200-332-000	PARKS VEH. REPAIR & MAINT.	367.50	0.00	0.00	0.00	0.00
100-00-55200-341-000	PARKS OPERATING SUPPLIES	11,157.45	0.00	12,000.00	12,000.00	0.00
100-00-55200-342-000	PARKS EQT. REPAIRS & MAINT.	3,617.19	0.00	3,000.00	3,000.00	0.00
100-00-55200-343-000	LAUNCH MAIT/REPAIRS	646.50	0.00	1,000.00	1,000.00	0.00
100-00-55200-350-000	PARKS BLDG. REPAIR & MAINT.	14,924.34	0.00	3,000.00	5,000.00	66.67
100-00-55200-351-000	PARKS GROUND REPAIR & MAINT.	21,257.12	0.00	15,000.00	17,000.00	13.33
100-00-55200-352-000	SKATING RINK BLDG./GROUNDS	1,660.06	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	10,846.45	0.00	11,000.00	11,000.00	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	15.00	0.00	100.00	100.00	0.00
100-00-55200-810-000	PARKS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-55200-820-000	MEMORIAL PARK BLDG RENOVATION	0.00	0.00	0.00	0.00	0.00
100-00-55200-830-000	PARKS ATHLETIC FIELD	0.00	0.00	0.00	0.00	0.00
100-00-55200-831-000	PARKS WALKING TRAIL EXPENSES	19,410.25	0.00	4,000.00	4,000.00	0.00
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	2,761.50	0.00	4,000.00	4,000.00	0.00
100-00-55201-151-000	RECREATION FICA	312.84	0.00	306.00	306.00	0.00
100-00-55201-152-000	RECREATION RETIREMENT	132.08	0.00	268.00	268.00	0.00
100-00-55201-155-000	RECREATION LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
100-00-55201-157-000	RECREATION UNEMPLOYMENT COMP.	0.00	0.00	0.00	0.00	0.00
100-00-55201-158-000	RECREATION WORKMENS COMP.	200.00	0.00	200.00	200.00	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	1,327.50	0.00	2,000.00	2,000.00	0.00
100-00-55201-341-000	RECREATION OPERATING SUPPLIES	0.00	0.00	0.00	2,000.00	999.99
100-00-55201-342-000	REC. DEPT. REPAIRS/MAINTENANCE	3,665.72	0.00	4,000.00	4,000.00	0.00
100-00-55300-000-000	CELEBRATIONS	2,180.00	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
100-00-55301-000-000	HOMECOMING	0.00	0.00	1,000.00	1,000.00	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

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100-00-55301-121-000	HOMECOMING / SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00
100-00-55301-151-000	HOMECOMING/FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-55301-152-000	HOMECOMING/RETIREMENT	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		409,482.27	0.00	397,409.00	413,519.00	4.05
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	5,100.67	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	130.00	0.00	600.00	600.00	0.00
100-00-56301-000-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-110-000	PLANNING COMMISSION	0.00	0.00	0.00	0.00	0.00
100-00-56301-111-000	PLANNING PER DIEM	775.00	0.00	1,500.00	1,500.00	0.00
100-00-56301-151-000	PLANNING FICA	59.24	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
100-00-56302-000-000	PLANNING SERVICE	900.00	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
100-00-56303-000-000	ECONOMIC DEVELOPMENT	1,761.49	0.00	2,000.00	2,000.00	0.00
100-00-56303-110-000	ECON. DEV/MAIN ST FLOWER LABOR	0.00	0.00	0.00	0.00	0.00
100-00-56303-121-000	SEASONAL LABOR FLOWERS	0.00	0.00	0.00	0.00	0.00
100-00-56303-151-000	FICA EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-56303-152-000	DEVELOPMENT OF CITY PROPERTY	1,321.49	0.00	5,000.00	5,000.00	0.00
100-00-56303-153-000	VACANT LAND FIRE PROTECTION	2,101.78	0.00	2,500.00	2,200.00	-12.00
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
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	21.10	0.00	0.00	0.00	0.00
100-00-56400-294-000	HISTORIC PRESERVATION SUPPLIES	927.91	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
100-00-56401-000-000	ZONING BOARD OF APPEAL	0.00	0.00	500.00	500.00	0.00
100-00-56401-111-000	ZONING BOARD PER DIEM	0.00	0.00	500.00	500.00	0.00
100-00-56401-151-000	ZONING BOARD FICA	0.00	0.00	38.00	38.00	0.00
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
100-00-56402-000-000	ZONING ADMINISTRATOR	0.00	0.00	0.00	0.00	0.00
100-00-56402-210-000	ZONING ADMIN. PROF. SERVICE	0.00	0.00	0.00	0.00	0.00
100-00-56402-294-000	ZONING ADMIN COMPUTER SUPP/SER	0.00	0.00	0.00	0.00	0.00
100-00-56402-299-000	ZONING ADMIN. CONTINUING ED	0.00	0.00	350.00	350.00	0.00
100-00-56402-311-000	ZONING ADMIN OFFICE SUPPLIES	573.92	0.00	300.00	300.00	0.00
100-00-56402-810-000	CODE ENFORCEMENT OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-56402-820-000	CODE ENFORCEMENT REMEDIES	0.00	0.00	0.00	0.00	0.00
CONSERVATION & DEVELOPMENT		13,672.60	0.00	20,403.00	20,103.00	-1.47
100-00-57321-000-000	BART	12,850.00	0.00	12,850.00	12,850.00	0.00
100-00-57321-351-000	BART BUS STOP MAINTENANCE	550.00	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

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Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
100-00-57520-000-000	SENIOR VAN	3,950.00	0.00	3,950.00	3,950.00	0.00
100-00-57520-810-000	SENIOR VAN CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
100-00-57652-000-000	PURCHASE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
PROJECTS		17,350.00	0.00	17,800.00	17,800.00	0.00
100-00-58100-000-000	PRINCIPAL ON 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
100-00-58201-000-000	INTEREST ON SHORT TERM LOANS	0.00	0.00	0.00	0.00	0.00
100-00-58202-000-000	PAYING AGENT CHARGES	3,500.00	0.00	4,700.00	3,500.00	-25.53
LOAN/LEASE PAYMENT		3,500.00	0.00	4,700.00	3,500.00	-25.53
100-00-59103-000-000	MAPS & PLATS	0.00	0.00	0.00	0.00	0.00
100-00-59104-000-000	SALE OF CITY PROPERTY EXPENSE	0.00	0.00	0.00	0.00	0.00
100-00-59105-000-000	BANK SERVICE CHARGES	643.65	0.00	1,000.00	1,000.00	0.00
100-00-59109-000-000	ROOM TAX TO CHAMBER	45,959.77	0.00	31,500.00	36,000.00	14.29
100-00-59110-000-000	AMBULANCE A/R WRITE OFF	76,641.24	0.00	0.00	0.00	0.00
100-00-59119-000-000	UNCLASSIFIED	1,225.84	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
100-00-59264-000-000	TRANSFER TO CAPITAL EQUIP FUND	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES		124,470.50	0.00	32,500.00	37,000.00	13.85
Total Expenses		2,347,562.01	0.00	2,261,857.00	2,334,837.00	3.23
Net Totals		-213,494.22	0.00	0.00	0.00	0.00

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
410-00-41110-000-000	GENERAL PROPERTY TAXES	393,000.00	0.00	371,400.00	231,378.00	-37.70
TAXES		393,000.00	0.00	371,400.00	231,378.00	-37.70
410-00-43536-000-000	LRIP MONEY	0.00	0.00	0.00	0.00	0.00
410-00-43537-000-000	GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43538-000-000	VOTING EQUIPMENT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
410-00-43539-000-000	GREAT LAKES RESTORATION GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43540-000-000	LIBRARY COUNTY GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43541-000-000	LIBRARY BREMER GRANT	0.00	0.00	0.00	0.00	0.00
410-00-43542-000-000	GRANT FUNDS	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES		0.00	0.00	0.00	0.00	0.00
410-00-46371-000-000	FEES	0.00	0.00	0.00	0.00	0.00
PUBLIC CHARGES FOR SERVICES		0.00	0.00	0.00	0.00	0.00
410-00-48100-000-000	INTEREST ON INVESTMENTS	512.62	0.00	0.00	0.00	0.00
410-00-48200-000-000	RENT	0.00	0.00	0.00	0.00	0.00
410-00-48303-000-000	SALE OF CITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00
410-00-48500-000-000	DONATIONS	0.00	0.00	0.00	0.00	0.00
410-00-48600-000-000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES		512.62	0.00	0.00	0.00	0.00
410-00-49100-000-000	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
410-00-49101-000-000	2003 CAPITAL PROJECT PROCEEDS	0.00	0.00	0.00	0.00	0.00
410-00-49102-000-000	PROCEEDS FROM CITY	0.00	0.00	0.00	0.00	0.00
410-00-49210-000-000	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-49223-000-000	TRANSFER FROM TAX INCREMENT	0.00	0.00	0.00	0.00	0.00
410-00-49224-000-000	TRANSFER FROM CEM DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
410-00-49225-000-000	TRANSFER FROM PARK OUTLAY	5,000.00	0.00	0.00	0.00	0.00
410-00-49242-000-000	TRANSFER FROM PUBLIC FAC. FUND	0.00	0.00	0.00	0.00	0.00
410-00-49243-000-000	TRANSFER FROM SKATE PARK	0.00	0.00	0.00	0.00	0.00
410-00-49244-000-000	TRANSFER FROM PD CRIME PREV.	0.00	0.00	0.00	0.00	0.00
410-00-49245-000-000	TRANSFER FROM SMART GROWTH	0.00	0.00	0.00	0.00	0.00
410-00-49300-000-000	TRANSFER FROM DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-49301-000-000	FUND/CASH BAL. APPLIED	0.00	0.00	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		5,000.00	0.00	0.00	0.00	0.00
Total Revenues		398,512.62	0.00	371,400.00	231,378.00	-37.70

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
410-00-51440-810-000	ELECTIONS OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-51450-810-000	OFFICE CAPITAL OUTLAY	0.00	0.00	0.00	8,000.00	999.99
410-00-51450-820-000	OFFICE DEP. CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-51601-000-000	CITY HALL	0.00	0.00	0.00	0.00	0.00
410-00-51601-810-000	CITY HALL	0.00	0.00	45,000.00	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		0.00	0.00	45,000.00	8,000.00	-82.22
410-00-52101-810-000	POLICE DEP. CAPITAL OUTLAY	7,807.46	0.00	37,000.00	0.00	-100.00
410-00-52201-810-000	FIRE DEP. CAPITAL OUTLAY	245,297.33	0.00	0.00	0.00	0.00
410-00-52201-820-000	FIRE DEP. CAPITAL PROJECT	0.00	0.00	0.00	10,000.00	999.99
410-00-52301-351-000	AMBULANCE RESCUE EQUIPMENT	0.00	0.00	6,400.00	3,400.00	-46.88
410-00-52301-810-000	AMBULANCE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
PUBLIC SAFETY		253,104.79	0.00	43,400.00	13,400.00	-69.12
410-00-53202-810-000	STREET & ALLEYS CAPITAL OUTLAY	14,000.00	0.00	0.00	0.00	0.00
410-00-53202-820-000	STREET & ALLEYS CRACK FILLING	131,778.48	0.00	95,000.00	122,478.00	28.92
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	2,500.00	999.99
410-00-53308-810-000	ST. MACHINERY CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53440-820-000	PW GARAGE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
410-00-53610-810-000	TREATMENT PLANT UPGRADE	35,200.00	0.00	50,000.00	0.00	-100.00
PUBLIC WORKS		180,978.48	0.00	145,000.00	124,978.00	-13.81
410-00-54910-820-000	CEMETERY CAPITAL PROJECT	1,575.00	0.00	8,000.00	0.00	-100.00
HEALTH AND HUMAN SERVICES		1,575.00	0.00	8,000.00	0.00	-100.00
410-00-55110-810-000	LIBRARY	2,000.00	0.00	20,000.00	85,000.00	325.00
410-00-55110-820-000	LIBRARY ROOF PROJECT	0.00	0.00	0.00	0.00	0.00
410-00-55200-810-000	PARKS CAPITAL OUTLAY	3,602.14	0.00	30,000.00	0.00	-100.00
410-00-55200-820-000	BEACH RESTORATION	0.00	0.00	0.00	0.00	0.00
CULTURE, RECREATION & EDUCAT		5,602.14	0.00	50,000.00	85,000.00	70.00
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	0.00	0.00
410-00-56303-810-000	CAPITAL OUTLAY WELCOME SIGN	0.00	0.00	0.00	0.00	0.00
410-00-56400-810-000	HISTORIC PRESERVATION	0.00	0.00	0.00	0.00	0.00
410-00-56401-810-000	CONSER/DEV. CAPITAL OUTLAY	14,800.00	0.00	70,000.00	0.00	-100.00
CONSERVATION & DEVELOPMENT		14,800.00	0.00	70,000.00	0.00	-100.00
410-00-57321-810-000	BART	0.00	0.00	0.00	0.00	0.00
410-00-57520-810-000	SENIOR VAN	0.00	0.00	0.00	0.00	0.00
410-00-57630-810-000	ATHLETIC FIELD CAPITAL OUTLAY	0.00	0.00	10,000.00	0.00	-100.00
410-00-57650-000-000	CAPITAL IMPROV. EQUIP. LEASE	0.00	0.00	0.00	0.00	0.00
410-00-57651-000-000	CAPITAL OUTLAY/FRONTEND LOADER	0.00	0.00	0.00	0.00	0.00
410-00-57651-820-000	CAPITAL OUTLAY WASHINGTON AVE.	0.00	0.00	0.00	0.00	0.00
PROJECTS		0.00	0.00	10,000.00	0.00	-100.00
410-00-59119-000-000	UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00

Proposed Budget Overview - Detail
Fund: 410 - CAPITAL IMPROVEMENT

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
410-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
410-00-59211-000-000	TRANSFER TO STORM WATER UTILIT	0.00	0.00	0.00	0.00	0.00
410-00-59220-000-000	TRANSFER TO WATER & SEWER FUND	0.00	0.00	0.00	0.00	0.00
410-00-59230-000-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
410-00-59410-000-000	TRANSFERE TO PARK OUTLAY	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES		0.00	0.00	0.00	0.00	0.00
Total Expenses		456,060.41	0.00	371,400.00	231,378.00	-37.70
Net Totals		-57,547.79	0.00	0.00	0.00	0.00

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

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 Proposed Budget	% Change In Budget
300-00-41110-000-000	GENERAL PROPERTY TAXES	268,998.00	0.00	268,633.00	345,229.00	28.51
TAXES		268,998.00	0.00	268,633.00	345,229.00	28.51
300-00-48100-000-000	INTEREST ON INVESTMENTS	207.23	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	16,381.00	72,157.00	340.49
OTHER FINANCING SOURCES		207.23	0.00	16,381.00	72,157.00	340.49
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		269,205.23	0.00	285,014.00	417,386.00	46.44

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

Account Number		2017 Actual Year-End	2018 Projected Year-End	2018 Budget	2019 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	221,104.63	0.00	226,366.00	344,024.00	51.98
300-00-58200-000-000	INTEREST AND FISCAL CHARGES	64,272.85	0.00	58,648.00	73,362.00	25.09
LOAN/LEASE PAYMENT		285,377.48	0.00	285,014.00	417,386.00	46.44
300-00-59119-000-000	MISC.	0.00	0.00	0.00	0.00	0.00
300-00-59210-000-000	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
300-00-59410-000-000	TRANSFERE TO CAPITAL EQUIP.	0.00	0.00	0.00	0.00	0.00
300-00-59620-000-000	TRANSFER TO WATER & SEWER	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSES		0.00	0.00	0.00	0.00	0.00
300-00-99999-999-999	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
NOT DEFINED BY WIS. DOR		0.00	0.00	0.00	0.00	0.00
Total Expenses		285,377.48	0.00	285,014.00	417,386.00	46.44
Net Totals		-16,172.25	0.00	0.00	0.00	0.00