

Date: August 14, 2018

To: Finance Committee

From: Dan Udem, City Administrator
Hannah Lynch, Finance Director

Re: **2019 Recommended Budget**

The City Council's first Budget Workshop is scheduled to be held on August 22nd at 6:30 pm. Prior to that presentation, we wanted to get feedback on the 2019 Recommended Budget from the Finance Committee. Toward that end, attached are the revenue and expenditure details for the General Fund. Other funds are still in the process of being finalized.

Some of the initiatives and goals that were set during this budget process include the following:

- 1) Changes in revenues and expenditures as highlighted below.
- 2) Additions of staff as highlighted below.
- 3) Continuation of the capital equipment levy to support capital needs. In 2018, the Capital Equipment Replacement fund was created to account for the majority of the City's capital asset purchases. This approach to segregating capital and operational expenditures allows for a better evaluation of operational growth within the General fund. By allocating annual and one time funding to the Capital Equipment Replacement fund, capital expenditures will be more transparent and integrate with the Council's goal of pay as you go capital equipment purchasing.
- 4) Continuing debt levies for the City Center and YMCA. In 2018, the 2012A bonds matured and those levy dollars are now being redirected to the Capital Equipment Replacement fund in 2019.

General Fund Revenue

A summary of the general fund revenue for 2017, year-to-date 2018, and budgeted revenue for 2018 and 2019 are as follows:

	Actual 2017	YTD 8/9/18	Budget 2018	Budget 2019	Amount Change	Percent Change
Revenues						
Taxes	\$ 7,240,964	\$ 4,028,663	\$ 7,271,450	\$ 7,482,320	\$ 210,870	3%
Licenses and permits	916,532	450,574	454,000	484,400	30,400	7%
Intergovernmental	839,331	580,817	843,220	542,302	(300,918)	-36%
Charges for services	804,678	365,243	651,420	689,468	38,048	6%
Fines and forfeits	111,690	64,015	134,500	124,500	(10,000)	-7%
Miscellaneous	138,857	61,984	102,250	82,250	(20,000)	-20%
Other financing sources	144,216	41,138	87,000	87,000	-	0%
Total Revenues	\$ 10,196,268	\$ 5,592,434	\$ 9,543,840	\$ 9,492,240	\$ (51,600)	-1%

Key Changes:

- Increase in property taxes to offset increase in expenditures
- Slight increase in planning & zoning and building permit revenues in response to the amount of permit revenue collected by the City
- Intergovernmental decreased due to State street maintenance aid budgeted in the Capital Improvements fund in 2019 compared to the General fund in 2018 to better track the spending of those dollars
- Charges for Services increased due to School Resource Officer (SRO) revenue from the school district according to the 2018-2020 agreement and an increase in building permit plan check fees
- Court fines have come in under budget the last few years so the estimated revenue has been decreased for 2019
- Refunds and reimbursements have come in under budget the last few years so the estimated revenue has been decreased for 2019

Staffing

Additions in staffing are proposed as follows:

- A Community Service Officer (CSO) in the police department to assist with code enforcement, animal control, and administrative tasks.
- A Maintenance Worker in the park maintenance department to bring mowing back in-house as well as assisting in other park maintenance/public works duties

General Fund Expenditures

A summary of the general fund expenditures for 2016 and 2017 and budgeted expenditures for 2018 and 2019 are as follows:

	Actual 2017	YTD 8/9/18	Budget 2018	Budget 2019	Amount Change	Percent Change
Expenditures						
Mayor and council	\$ 56,745	\$ 22,881	\$ 57,960	\$ 58,080	\$ 120	0%
Administration	416,139	217,698	444,670	464,180	19,510	4%
Finance	433,785	273,238	428,720	444,540	15,820	4%
Elections	4,282	4,150	54,000	5,000	(49,000)	-91%
Information technology	173,535	92,130	188,100	229,000	40,900	22%
Assessing	106,712	1,811	109,960	109,960	-	0%
Legal	40,416	25,201	39,000	40,000	1,000	3%
Community development	252,182	116,754	197,790	172,390	(25,400)	-13%
General government buildings	293,091	178,148	281,960	295,040	13,080	5%
Police	3,883,421	2,264,421	4,069,100	4,303,410	234,310	6%
Safety camp	7,515	4,312	2,500	6,000	3,500	140%
Fire	660,098	325,140	640,960	630,130	(10,830)	-2%
Fire pension	138,031	-	135,000	135,000	-	0%
Fire inspection	96	50	-	100	100	0%
Building inspection	347,837	297,576	393,260	465,720	72,460	18%
Emergency management	13,282	6,345	11,240	11,260	20	0%
Animal control	12,983	8,094	8,000	13,000	5,000	63%
Streets	1,411,853	723,942	1,406,640	1,034,730	(371,910)	-26%
Engineering	30,384	15,426	42,000	42,000	-	0%
Street lighting	94,037	58,408	115,000	115,000	-	0%
Equipment shop	63,456	34,318	79,320	79,540	220	0%
Compost	21,547	8,268	32,220	26,170	(6,050)	-19%
Recycling	11,716	12,039	25,500	25,500	-	0%
Weed harvester	61,128	3,448	67,980	65,210	(2,770)	-4%
Park programs	149,752	81,584	157,990	160,500	2,510	2%
Golf course	12,024	6,484	6,790	7,030	240	4%
Park maintenance	276,193	156,434	323,730	367,580	43,850	14%
Youth service bureau	17,300	17,000	17,300	17,000	(300)	-2%
Senior center	65,685	43,705	66,190	65,710	(480)	-1%
Human rights commission	776	215	3,460	3,460	-	0%
Economic dev misc waivers	18,819	10,292	30,000	-	(30,000)	-100%
Debt service	-	-	7,500	-	(7,500)	-100%
Unallocated	1,056,735	53,617	100,000	100,000	-	0%
Total Expenditures	\$ 10,131,557	\$ 5,063,130	\$ 9,543,840	\$ 9,492,240	\$ (51,600)	-1%

Key Changes:

- Administration - increase in wages and benefits due to step increases
- Finance - increase in professional services due to AEM financial management and Gallagher consulting contracts
- Elections - decrease due to no elections held in 2019
- Information technology - increase in computer support due to network switches needed and new building permit software
- Community development - decrease due to code enforcement (part time wages) moving to the police department with the addition of a CSO and professional services due to the comp plan nearing completion
- General government buildings - increase in wages and benefits due to part time staff's increasing hours
- Police - increase in wages and benefits due to the addition of CSO position (see staffing section of memo) and union contract COLA increase; decrease in supplies due to squad builds being expensed to the Capital Equipment Replacement fund in 2019 compared to the General fund in 2018 and motor fuel due to actuals coming in below budget the last few years; increase in computer support due to new records management system
- Fire - increase in wages and benefits due to step increase, decrease in contract services due to city staff being utilized for a 2018 project instead of contracting out
- Building inspection - increase due to additional fire technician hired in 2018 which was not included in the 2018 budget
- Streets - decrease due to street maintenance expenditures (concrete, mill & overlay, gravel, and sealcoating) funded by state street maintenance aid is budgeted in the Capital Improvements fund in 2019 compared to the General fund in 2018 to better track the spending of these dollars
- Park maintenance - increase in wages and benefits due to the hiring of an additional maintenance worker (see staffing section of memo) and decrease in sub-contracting for mowing.
- Economic dev misc waivers - decrease due to 2018 being the last year of the tax abatement agreement with the manufacturing facility TMI, LCC

Tax Levy Summary

Overall, the tax levy includes levies for general operations, capital improvements, debt service, and economic development. The 2018 levies and 2019 anticipated tax levies are listed below.

2018 Tax Levy Compared with 2019 Proposed Levy				
Fund	2018 Levy	2019 Levy	Increase / (Decrease)	Percent Change from 2018
General	\$ 7,271,450	\$ 7,482,320	\$ 210,870	2.90%
Capital Equipment Levy	330,000	700,000	370,000	112.12%
Debt Levy				
2012A (Equipment)	222,500	-	(222,500)	-100.00%
2012A (Industrial Park)	147,500	-	(147,500)	-100.00%
2013A (City Center)	1,411,000	1,411,000	-	0%
2014A (YMCA)	570,000	570,000	-	0%
EDA	50,000	50,000	-	0%
Total	\$ 10,002,450	\$ 10,213,320	\$ 210,870	2.11%

The City is looking at a 2.11% increase in the overall property tax levy; however, an increase in the property tax rate is not anticipated. We are expecting an increase in the available tax capacity, which will offset the growth in the levy. The County will certify the tax capacity to be used for the preliminary budget at the end of August.

The Capital Equipment Replacement fund Budget Summary is attached along with the detail of the capital expenditures requesting these funds in 2019 (CIP Projects by Funding Source report).

General Ledger
EXPENDITURE DETAIL
2019 BUDGET

User: hannah.lynch
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Period 01 - 13
Fiscal Year 2019



Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101	GENERAL FUND				
1110	MAYOR & COUNCIL				
	WAGES & BENEFITS				
101-41-1110-51010	FULL TIME WAGES	28,825.00	13,951.24	28,800.00	28,800.00
101-41-1110-51210	PERA CONTRIBUTIONS	0.00	0.00	600.00	600.00
101-41-1110-51220	FICA CONTRIBUTIONS	1,787.15	864.97	1,040.00	1,040.00
101-41-1110-51230	MEDICARE	418.00	202.30	420.00	420.00
101-41-1110-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-41-1110-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
	WAGES & BENEFITS	31,030.15	15,018.51	30,860.00	30,860.00
	SUPPLIES				
101-41-1110-52010	OFFICE SUPPLIES	0.00	33.58	100.00	100.00
101-41-1110-52100	OPERATING SUPPLIES	46.28	0.00	200.00	200.00
	SUPPLIES	46.28	33.58	300.00	300.00
	OTHER SERVICES & CHARGES				
101-41-1110-53080	SEMINARS & TRAINING	875.00	225.00	800.00	800.00
101-41-1110-53210	TELEPHONE	172.08	100.80	250.00	250.00
101-41-1110-53220	POSTAGE	0.00	0.00	100.00	100.00
101-41-1110-53500	PRINTING	61.50	27.50	300.00	300.00
101-41-1110-53520	PUBLISHING & ADS	103.35	0.00	500.00	500.00
101-41-1110-53600	INSURANCE	104.44	117.00	110.00	120.00
101-41-1110-53700	MILEAGE REIMB	0.00	0.00	100.00	100.00
	OTHER SERVICES & CHARGES	1,316.37	470.30	2,160.00	2,170.00
	REPAIR & MAINT & MISC				
101-41-1110-54250	RENTALS	0.00	0.00	0.00	0.00
101-41-1110-54330	DUES & SUBSCRIPTIONS	7,099.00	7,339.00	7,340.00	7,450.00
101-41-1110-54340	LMCIT DUES	17,062.00	0.00	16,800.00	16,800.00
101-41-1110-54370	MISCELLANEOUS	191.41	20.00	500.00	500.00
101-41-1110-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	24,352.41	7,359.00	24,640.00	24,750.00
1110	MAYOR & COUNCIL	56,745.21	22,881.39	57,960.00	58,080.00
1320	ADMINISTRATION				
	WAGES & BENEFITS				
101-41-1320-51010	FULL TIME WAGES	271,494.72	126,731.92	289,180.00	294,600.00
101-41-1320-51030	PART TIME WAGES	3,864.00	8,899.50	14,980.00	14,980.00
101-41-1320-51090	OVERTIME WAGES	1,265.33	1,408.71	0.00	0.00
101-41-1320-51210	PERA CONTRIBUTIONS	20,484.72	8,510.89	22,810.00	23,220.00
101-41-1320-51220	FICA CONTRIBUTIONS	16,013.87	8,320.96	18,860.00	19,190.00
101-41-1320-51230	MEDICARE	3,979.74	1,946.08	4,410.00	4,490.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-41-1320-51310	HEALTH INSURANCE	40,026.44	25,522.36	40,200.00	51,050.00
101-41-1320-51320	DENTAL INSURANCE	3,114.55	1,257.17	5,100.00	3,740.00
101-41-1320-51325	HCSP BENEFIT	350.00	170.00	360.00	900.00
101-41-1320-51330	LIFE INSURANCE	253.75	123.25	290.00	290.00
101-41-1320-51600	DISABILITY INSURANCE	788.53	395.98	1,010.00	1,030.00
101-41-1320-51800	PCORI TAX	17.04	0.00	30.00	30.00
	WAGES & BENEFITS	361,652.69	183,286.82	397,230.00	413,520.00
	SUPPLIES				
101-41-1320-52010	OFFICE SUPPLIES	612.76	208.37	800.00	0.00
101-41-1320-52120	MOTOR FUEL	0.00	0.00	0.00	0.00
	SUPPLIES	612.76	208.37	800.00	0.00
	OTHER SERVICES & CHARGES				
101-41-1320-53070	PROFESSIONAL SERVICES	131.00	0.00	5,000.00	7,000.00
101-41-1320-53080	SEMINARS & TRAINING	5,041.97	839.00	8,600.00	8,600.00
101-41-1320-53150	ADMINISTRATLABOR SERV FEES	10,703.00	15,853.75	6,000.00	8,500.00
101-41-1320-53210	TELEPHONE	945.41	305.55	1,000.00	1,000.00
101-41-1320-53600	INSURANCE	12,478.00	6,496.00	13,440.00	13,260.00
101-41-1320-53700	MILEAGE REIMB	4,422.16	555.95	4,700.00	4,700.00
	OTHER SERVICES & CHARGES	33,721.54	24,050.25	38,740.00	43,060.00
	REPAIR & MAINT & MISC				
101-41-1320-54250	RENTALS	0.00	0.00	0.00	0.00
101-41-1320-54330	DUES & SUBSCRIPTIONS	3,336.60	665.00	2,700.00	2,700.00
101-41-1320-54350	ADMINISTRATNBOOKS & PHAMLETS	0.00	0.00	300.00	0.00
101-41-1320-54370	MISCELLANEOUS	13,018.56	7,097.59	2,100.00	2,100.00
101-41-1320-54520	ADMINISTRATNPUBLISHING & ADS	3,797.15	2,390.00	2,800.00	2,800.00
	REPAIR & MAINT & MISC	20,152.31	10,152.59	7,900.00	7,600.00
	CAPITAL OUTLAY				
101-41-1320-55500	CAP OUTLAY-VEHICLES	0.00	0.00	0.00	0.00
101-41-1320-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-41-1320-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-41-1320-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
1320	ADMINISTRATION	416,139.30	217,698.03	444,670.00	464,180.00
1400	FINANCE				
	WAGES & BENEFITS				
101-41-1400-51010	FULL TIME WAGES	149,440.48	73,876.22	153,340.00	148,630.00
101-41-1400-51030	PART TIME WAGES	0.00	0.00	0.00	0.00
101-41-1400-51090	OVERTIME WAGES	32,741.10	30,374.67	20,000.00	20,000.00
101-41-1400-51210	PERA CONTRIBUTIONS	13,663.55	7,748.75	13,000.00	12,650.00
101-41-1400-51220	FICA CONTRIBUTIONS	9,998.25	5,469.27	10,750.00	10,460.00
101-41-1400-51230	MEDICARE	2,338.43	1,279.03	2,510.00	2,450.00
101-41-1400-51310	HEALTH INSURANCE	29,340.53	17,913.00	30,460.00	35,570.00
101-41-1400-51320	DENTAL INSURANCE	2,228.73	1,472.75	3,360.00	3,160.00
101-41-1400-51325	HCSP BENEFIT	282.49	168.98	280.00	710.00
101-41-1400-51330	LIFE INSURANCE	204.79	115.66	230.00	230.00
101-41-1400-51600	DISABILITY INSURANCE	480.35	271.60	540.00	520.00
101-41-1400-51800	PCORI TAX	17.03	0.00	30.00	30.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	WAGES & BENEFITS	240,735.73	138,689.93	234,500.00	234,410.00
	SUPPLIES				
101-41-1400-52010	OFFICE SUPPLIES	6,081.06	4,076.81	6,000.00	7,600.00
101-41-1400-52100	OPERATING SUPPLIES	223.99	0.00	0.00	0.00
101-41-1400-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-41-1400-52210	REPAIR & MAINT SUPPLIES	<u>296.91</u>	<u>167.78</u>	<u>300.00</u>	<u>500.00</u>
	SUPPLIES	6,601.96	4,244.59	6,300.00	8,100.00
	OTHER SERVICES & CHARGES				
101-41-1400-53010	AUDIT SERVICES	26,450.00	28,812.57	34,000.00	34,000.00
101-41-1400-53070	PROFESSIONAL SERVICES	128,887.11	86,497.00	115,000.00	133,200.00
101-41-1400-53080	SEMINARS & TRAINING	1,893.42	290.00	3,500.00	3,500.00
101-41-1400-53090	COMPUTER SUPPORT	0.00	0.00	0.00	0.00
101-41-1400-53210	TELEPHONE	1,614.96	809.55	2,500.00	2,500.00
101-41-1400-53220	POSTAGE	1,257.25	350.00	1,500.00	1,500.00
101-41-1400-53500	PRINTING	0.00	0.00	100.00	100.00
101-41-1400-53520	PUBLISHING & ADS	376.30	87.45	700.00	700.00
101-41-1400-53600	INSURANCE	2,024.73	1,134.00	2,120.00	530.00
101-41-1400-53700	MILEAGE REIMB	<u>344.87</u>	<u>144.56</u>	<u>500.00</u>	<u>500.00</u>
	OTHER SERVICES & CHARGES	162,848.64	118,125.13	159,920.00	176,530.00
	REPAIR & MAINT & MISC				
101-41-1400-54020	REPAIR & MAINT - SUBS	2,639.88	2,173.74	3,000.00	3,000.00
101-41-1400-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-41-1400-54050	REPAIR & MAINT CONTRACTS	18,494.60	8,485.09	22,000.00	20,000.00
101-41-1400-54330	DUES & SUBSCRIPTIONS	997.00	525.00	1,000.00	1,000.00
101-41-1400-54370	MISCELLANEOUS	1,467.04	994.67	2,000.00	1,500.00
101-41-1400-54390	REFUNDS & REIMBURSEMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	23,598.52	12,178.50	28,000.00	25,500.00
	CAPITAL OUTLAY				
101-41-1400-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-41-1400-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-41-1400-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
1400	FINANCE	433,784.85	273,238.15	428,720.00	444,540.00
1410	ELECTIONS				
	WAGES & BENEFITS				
101-41-1410-51030	PART TIME WAGES	0.00	0.00	0.00	0.00
101-41-1410-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-41-1410-51230	MEDICARE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	SUPPLIES				
101-41-1410-52100	OPERATING SUPPLIES	<u>132.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUPPLIES	132.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	OTHER SERVICES & CHARGES				
101-41-1410-53070	PROFESSIONAL SERVICES	4,150.00	4,150.00	53,000.00	5,000.00
101-41-1410-53520	PUBLISHING & ADS	0.00	0.00	1,000.00	0.00
101-41-1410-53600	INSURANCE	0.00	0.00	0.00	0.00
101-41-1410-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	4,150.00	4,150.00	54,000.00	5,000.00
1410	ELECTIONS	4,282.00	4,150.00	54,000.00	5,000.00
1500	INFORMATION TECHNOLOGY SUPPLIES				
101-41-1500-52100	OPERATING SUPPLIES	19,309.69	946.99	20,000.00	29,000.00
	SUPPLIES	19,309.69	946.99	20,000.00	29,000.00
	OTHER SERVICES & CHARGES				
101-41-1500-53080	SEMINARS & TRAINING	0.00	0.00	0.00	0.00
101-41-1500-53090	COMPUTER SUPPORT	154,025.16	91,183.25	168,000.00	200,000.00
101-41-1500-53210	TELEPHONE	0.00	0.00	0.00	0.00
101-41-1500-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	154,025.16	91,183.25	168,000.00	200,000.00
	REPAIR & MAINT & MISC				
101-41-1500-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-41-1500-54330	DUES & SUBSCRIPTIONS	200.00	0.00	100.00	0.00
101-41-1500-54370	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-41-1500-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	200.00	0.00	100.00	0.00
	CAPITAL OUTLAY				
101-41-1500-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
1500	INFORMATION TECHNOLOGY	173,534.85	92,130.24	188,100.00	229,000.00
1550	ASSESSING				
	OTHER SERVICES & CHARGES				
101-41-1550-53120	ASSESSINGSERVICES	104,914.41	0.00	108,060.00	108,060.00
101-41-1550-53520	PUBLISHING & ADS	1,797.69	1,811.45	1,900.00	1,900.00
101-41-1550-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	106,712.10	1,811.45	109,960.00	109,960.00
1550	ASSESSING	106,712.10	1,811.45	109,960.00	109,960.00
1601	LEGAL				
	WAGES & BENEFITS				
101-41-1601-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-41-1601-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-41-1601-51230	MEDICARE	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-41-1601-53040	LEGAL SERVICES	40,415.91	25,200.91	39,000.00	40,000.00
101-41-1601-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-41-1601-53600	INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	<u>40,415.91</u>	<u>25,200.91</u>	<u>39,000.00</u>	<u>40,000.00</u>
1601	LEGAL	40,415.91	25,200.91	39,000.00	40,000.00
1910	COMMUNITY DEVELOPMENT				
	WAGES & BENEFITS				
101-41-1910-51010	FULL TIME WAGES	70,799.36	42,029.92	73,340.00	75,540.00
101-41-1910-51020	BOARD MEMBERS WAGES	2,800.00	1,000.00	5,400.00	4,200.00
101-41-1910-51030	PART TIME WAGES	18,314.50	6,916.00	15,720.00	0.00
101-41-1910-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-41-1910-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-41-1910-51210	PERA CONTRIBUTIONS	6,215.54	3,670.94	6,680.00	5,670.00
101-41-1910-51220	FICA CONTRIBUTIONS	5,683.16	3,087.71	5,860.00	4,940.00
101-41-1910-51230	MEDICARE	1,329.16	722.06	1,370.00	1,160.00
101-41-1910-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-41-1910-51320	DENTAL INSURANCE	1,109.88	864.40	1,700.00	1,580.00
101-41-1910-51325	HCSP BENEFIT	120.00	80.00	120.00	300.00
101-41-1910-51330	LIFE INSURANCE	87.00	58.00	100.00	100.00
101-41-1910-51600	DISABILITY INSURANCE	229.32	156.00	250.00	260.00
101-41-1910-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>30.00</u>
	WAGES & BENEFITS	106,704.95	58,585.03	110,570.00	93,780.00
	SUPPLIES				
101-41-1910-52010	OFFICE SUPPLIES	96.61	96.11	800.00	0.00
101-41-1910-52100	OPERATING SUPPLIES	0.00	5.78	200.00	0.00
101-41-1910-52120	MOTOR FUEL	<u>284.35</u>	<u>98.82</u>	<u>300.00</u>	<u>300.00</u>
	SUPPLIES	380.96	200.71	1,300.00	300.00
	OTHER SERVICES & CHARGES				
101-41-1910-53040	LEGAL SERVICES	29,247.97	5,806.00	13,000.00	13,000.00
101-41-1910-53050	ENGINEERING CHARGES	9,526.50	17,113.00	7,000.00	7,000.00
101-41-1910-53070	PROFESSIONAL SERVICES	77,290.75	22,248.00	30,000.00	25,000.00
101-41-1910-53080	SEMINARS & TRAINING	389.25	0.00	1,500.00	1,500.00
101-41-1910-53140	CITY MAPS UPDATES	0.00	0.00	0.00	0.00
101-41-1910-53210	TELEPHONE	913.74	303.65	2,400.00	2,000.00
101-41-1910-53220	POSTAGE	109.45	126.53	700.00	700.00
101-41-1910-53500	PRINTING	0.00	0.00	0.00	0.00
101-41-1910-53520	PUBLISHING & ADS	575.05	23.85	1,500.00	1,500.00
101-41-1910-53600	INSURANCE	25,559.00	12,290.00	27,520.00	25,810.00
101-41-1910-53700	MILEAGE REIMB	<u>91.88</u>	<u>0.00</u>	<u>300.00</u>	<u>300.00</u>
	OTHER SERVICES & CHARGES	143,703.59	57,911.03	83,920.00	76,810.00
	REPAIR & MAINT & MISC				
101-41-1910-54050	REPAIR & MAINT CONTRACTS	0.00	0.00	500.00	0.00
101-41-1910-54330	DUES & SUBSCRIPTIONS	885.95	0.00	1,000.00	1,000.00
101-41-1910-54370	MISCELLANEOUS	506.58	56.73	500.00	500.00
101-41-1910-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	REPAIR & MAINT & MISC	1,392.53	56.73	2,000.00	1,500.00
	CAPITAL OUTLAY				
101-41-1910-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-41-1910-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1910	COMMUNITY DEVELOPMENT	252,182.03	116,753.50	197,790.00	172,390.00
1940	GENERAL GOVERNMENT BUILDINGS				
	WAGES & BENEFITS				
101-41-1940-51010	FULL TIME WAGES	86,251.28	39,808.53	63,360.00	65,260.00
101-41-1940-51030	PART TIME WAGES	21,281.24	23,960.34	39,080.00	47,220.00
101-41-1940-51090	OVERTIME WAGES	331.56	563.64	1,400.00	1,400.00
101-41-1940-51210	PERA CONTRIBUTIONS	8,089.81	4,824.94	7,790.00	8,540.00
101-41-1940-51220	FICA CONTRIBUTIONS	6,640.05	3,895.91	6,440.00	7,060.00
101-41-1940-51230	MEDICARE	1,552.83	911.19	1,500.00	1,650.00
101-41-1940-51310	HEALTH INSURANCE	9,621.36	7,380.96	10,580.00	12,730.00
101-41-1940-51320	DENTAL INSURANCE	748.56	569.44	1,060.00	1,180.00
101-41-1940-51325	HCSP BENEFIT	240.00	160.00	210.00	560.00
101-41-1940-51330	LIFE INSURANCE	174.00	116.00	170.00	180.00
101-41-1940-51600	DISABILITY INSURANCE	328.85	231.68	360.00	390.00
101-41-1940-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	135,276.57	82,422.63	131,980.00	146,170.00
	SUPPLIES				
101-41-1940-52010	OFFICE SUPPLIES	116.29	273.78	150.00	150.00
101-41-1940-52100	OPERATING SUPPLIES	6,757.69	3,832.01	9,000.00	11,500.00
101-41-1940-52110	CLEANING SUPPLIES	1,605.49	960.77	4,000.00	0.00
101-41-1940-52120	MOTOR FUEL	0.00	0.00	0.00	1,500.00
101-41-1940-52130	UNIFORMS & CLOTHING	1,174.73	0.00	1,600.00	1,600.00
101-41-1940-52210	REPAIR & MAINT SUPPLIES	0.00	2,244.18	3,500.00	0.00
101-41-1940-52280	BOILER INSPECTION-LICENSE	0.00	0.00	0.00	0.00
101-41-1940-52400	TOOLS & SMALL EQUIP	<u>791.94</u>	<u>17.95</u>	<u>1,000.00</u>	<u>1,000.00</u>
	SUPPLIES	10,446.14	7,328.69	19,250.00	15,750.00
	OTHER SERVICES & CHARGES				
101-41-1940-53050	ENGINEERING CHARGES	1,037.00	3,592.00	500.00	500.00
101-41-1940-53070	PROFESSIONAL SERVICES	4,412.50	0.00	0.00	0.00
101-41-1940-53210	TELEPHONE	3,343.61	1,992.12	3,000.00	3,000.00
101-41-1940-53600	INSURANCE	12,218.21	6,140.00	13,030.00	11,920.00
101-41-1940-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
101-41-1940-53810	ELECTRIC UTILITIES	61,051.85	31,757.96	55,000.00	55,000.00
101-41-1940-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-41-1940-53840	REFUSE DISPOSAL	<u>3,550.05</u>	<u>2,206.50</u>	<u>4,000.00</u>	<u>4,000.00</u>
	OTHER SERVICES & CHARGES	85,613.22	45,688.58	75,530.00	74,420.00
	REPAIR & MAINT & MISC				
101-41-1940-54010	REPAIR & MAINT-BUILDINGS	50,926.00	40,242.66	50,000.00	50,000.00
101-41-1940-54040	REPAIR & MAINT EQUIPMENT	10,547.04	2,223.93	2,500.00	6,000.00
101-41-1940-54250	RENTALS	0.00	0.00	2,000.00	2,000.00
101-41-1940-54270	LICENSES & PERMITS	140.00	157.00	200.00	200.00
101-41-1940-54370	MISCELLANEOUS	142.52	84.36	500.00	500.00
101-41-1940-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	REPAIR & MAINT & MISC	61,755.56	42,707.95	55,200.00	58,700.00
	CAPITAL OUTLAY				
101-41-1940-55200	PURCHASE OF LAND	0.00	0.00	0.00	0.00
101-41-1940-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-41-1940-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
1940	GENERAL GOVERNMENT BUILDINGS	293,091.49	178,147.85	281,960.00	295,040.00
2100	POLICE				
	WAGES & BENEFITS				
101-42-2100-51010	FULL TIME WAGES	2,196,886.34	1,287,575.34	2,345,080.00	2,466,780.00
101-42-2100-51030	PART TIME WAGES	2,485.00	315.00	0.00	0.00
101-42-2100-51090	OVERTIME WAGES	184,845.48	117,280.51	130,000.00	140,000.00
101-42-2100-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-42-2100-51210	PERA CONTRIBUTIONS	372,398.66	211,956.12	389,940.00	424,440.00
101-42-2100-51220	FICA CONTRIBUTIONS	8,105.17	5,502.96	7,850.00	11,420.00
101-42-2100-51230	MEDICARE	32,989.36	18,754.88	35,890.00	37,800.00
101-42-2100-51310	HEALTH INSURANCE	386,449.57	277,203.38	429,180.00	501,770.00
101-42-2100-51320	DENTAL INSURANCE	25,003.82	19,430.87	40,520.00	39,980.00
101-42-2100-51325	HCSP BENEFIT	6,595.00	4,335.00	6,660.00	8,400.00
101-42-2100-51330	LIFE INSURANCE	2,211.25	1,500.75	2,590.00	2,690.00
101-42-2100-51600	DISABILITY INSURANCE	6,613.70	4,558.55	7,870.00	8,330.00
101-42-2100-51700	POST EMPLOYMENT BENEFIT	0.00	0.00	0.00	0.00
101-42-2100-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	3,224,600.38	1,948,413.36	3,395,610.00	3,641,610.00
	SUPPLIES				
101-42-2100-52010	OFFICE SUPPLIES	10,387.60	4,947.32	13,500.00	13,000.00
101-42-2100-52100	COMM POLICING SUPPLIES	4,295.15	1,701.49	5,000.00	5,000.00
101-42-2100-52110	OPERATING SUPPLIES	52,141.03	9,591.08	55,500.00	35,000.00
101-42-2100-52120	MOTOR FUEL	39,407.61	23,018.48	77,000.00	70,000.00
101-42-2100-52130	UNIFORMS & CLOTHING	51,648.74	18,480.25	35,000.00	35,000.00
101-42-2100-52210	REPAIR & MAINT SUPPLIES	9,581.14	1,935.68	3,000.00	3,000.00
101-42-2100-52400	TOOLS & SMALL EQUIP	<u>1,513.04</u>	<u>477.48</u>	<u>6,000.00</u>	<u>5,000.00</u>
	SUPPLIES	168,974.31	60,151.78	195,000.00	166,000.00
	OTHER SERVICES & CHARGES				
101-42-2100-53040	LEGAL SERVICES	148,019.34	80,484.00	160,000.00	160,000.00
101-42-2100-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2100-53060	MEDICAL	3,067.50	100.00	2,500.00	3,000.00
101-42-2100-53080	SEMINARS & TRAINING	25,157.95	29,471.24	35,000.00	35,000.00
101-42-2100-53090	COMPUTER SUPPORT	36,923.67	25,938.48	39,000.00	52,000.00
101-42-2100-53210	TELEPHONE	25,163.94	12,734.57	24,000.00	24,000.00
101-42-2100-53220	POSTAGE	510.74	650.00	2,000.00	2,000.00
101-42-2100-53520	PUBLISHING & ADS	0.00	0.00	500.00	500.00
101-42-2100-53600	INSURANCE	110,816.24	58,391.58	115,010.00	122,800.00
101-42-2100-53700	MILEAGE REIMB	26.75	78.48	500.00	500.00
101-42-2100-53840	REFUSE DISPOSAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	349,686.13	207,848.35	378,510.00	399,800.00
	REPAIR & MAINT & MISC				
101-42-2100-54020	REPAIR & MAINT - SUBS	1,396.60	207.00	3,000.00	3,000.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-42-2100-54040	REPAIR & MAINT EQUIPMENT	41,126.68	19,039.02	25,000.00	30,000.00
101-42-2100-54050	REPAIR & MAINT CONTRACTS	25,282.53	11,790.50	36,000.00	35,000.00
101-42-2100-54250	RENTALS	0.00	0.00	9,620.00	0.00
101-42-2100-54270	LICENSES & PERMITS	1,695.27	3,685.97	2,000.00	2,000.00
101-42-2100-54330	DUES & SUBSCRIPTIONS	2,144.95	1,911.95	2,800.00	3,000.00
101-42-2100-54350	CANINE PROGRAM	1,140.00	120.00	19,560.00	21,000.00
101-42-2100-54370	MISCELLANEOUS	38,625.63	11,253.11	2,000.00	2,000.00
101-42-2100-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-42-2100-54450	EXPLORERS DONATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	111,411.66	48,007.55	99,980.00	96,000.00
	CAPITAL OUTLAY				
101-42-2100-55500	CAP OUTLAY-VEHICLES	28,748.21	0.00	0.00	0.00
101-42-2100-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-42-2100-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-42-2100-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	<u>28,748.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2100	POLICE	3,883,420.69	2,264,421.04	4,069,100.00	4,303,410.00
2125	SAFETY CAMP SUPPLIES				
101-42-2125-52110	SAFETY CAMP SUPPLIES	<u>2,216.10</u>	<u>1,342.50</u>	<u>1,000.00</u>	<u>2,000.00</u>
	SUPPLIES	<u>2,216.10</u>	<u>1,342.50</u>	<u>1,000.00</u>	<u>2,000.00</u>
	OTHER SERVICES & CHARGES				
101-42-2125-53070	PROFESSIONAL SERVICES	4,845.88	2,095.00	1,400.00	3,000.00
101-42-2125-53520	PUBLISHING & ADS	<u>453.13</u>	<u>874.19</u>	<u>100.00</u>	<u>1,000.00</u>
	OTHER SERVICES & CHARGES	5,299.01	2,969.19	1,500.00	4,000.00
	REPAIR & MAINT & MISC				
101-42-2125-54370	MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2125	SAFETY CAMP	7,515.11	4,311.69	2,500.00	6,000.00
2200	FIRE				
	WAGES & BENEFITS				
101-42-2200-51010	FULL TIME WAGES	97,371.52	59,388.00	102,940.00	111,620.00
101-42-2200-51030	PART TIME WAGES	147,132.90	90,532.50	195,000.00	195,000.00
101-42-2200-51090	OVERTIME WAGES	0.00	0.00	460.00	0.00
101-42-2200-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-42-2200-51210	PERA CONTRIBUTIONS	15,774.13	9,620.85	16,710.00	18,920.00
101-42-2200-51220	FICA CONTRIBUTIONS	9,122.29	5,613.06	12,120.00	12,090.00
101-42-2200-51230	MEDICARE	3,518.14	2,172.56	4,330.00	4,450.00
101-42-2200-51240	FIRE RELIEF PENSION	18,500.00	0.00	18,500.00	18,500.00
101-42-2200-51310	HEALTH INSURANCE	10,034.72	7,631.68	11,040.00	13,170.00
101-42-2200-51320	DENTAL INSURANCE	374.28	284.72	530.00	590.00
101-42-2200-51325	HCSP BENEFIT	480.00	200.00	120.00	300.00
101-42-2200-51330	LIFE INSURANCE	87.00	58.00	100.00	100.00
101-42-2200-51600	DISABILITY INSURANCE	296.13	218.88	360.00	390.00
101-42-2200-51800	PCORI TAX	17.03	0.00	30.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	WAGES & BENEFITS	302,708.14	175,720.25	362,240.00	375,130.00
	SUPPLIES				
101-42-2200-52010	OFFICE SUPPLIES	229.08	82.73	2,000.00	2,000.00
101-42-2200-52100	OPERATING SUPPLIES	10,399.36	2,498.13	14,000.00	14,000.00
101-42-2200-52110	CLEANING SUPPLIES	68.40	204.24	0.00	0.00
101-42-2200-52120	MOTOR FUEL	10,149.88	6,635.09	10,000.00	10,000.00
101-42-2200-52130	UNIFORMS & CLOTHING	1,720.99	1,202.08	3,250.00	3,250.00
101-42-2200-52140	AIR PAC ACCESSORIES	4,745.83	3,311.93	2,100.00	2,100.00
101-42-2200-52150	FIRE FOAM	437.50	1,200.00	2,500.00	2,500.00
101-42-2200-52170	BADGES & EMBLEMS	443.85	133.75	500.00	500.00
101-42-2200-52190	FOOD - FIRE DEPT	995.85	957.74	1,000.00	1,000.00
101-42-2200-52210	REPAIR & MAINT SUPPLIES	23.59	230.29	5,500.00	5,500.00
101-42-2200-52400	TOOLS & SMALL EQUIP	21,229.93	10,555.63	13,000.00	13,000.00
101-42-2200-52410	RADIOS & PAGERS	33,852.53	14,398.00	16,130.00	16,130.00
101-42-2200-52420	TURN-OUT GEAR	21,441.86	11,110.99	13,000.00	13,000.00
	SUPPLIES	105,738.65	52,520.60	82,980.00	82,980.00
	OTHER SERVICES & CHARGES				
101-42-2200-53010	AUDIT SERVICES	3,712.00	4,249.16	3,700.00	3,700.00
101-42-2200-53040	LEGAL SERVICES	154.00	0.00	0.00	0.00
101-42-2200-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2200-53060	MEDICAL	9,016.00	6,791.00	7,500.00	7,500.00
101-42-2200-53080	SEMINARS & TRAINING	10,672.11	11,400.61	13,000.00	13,000.00
101-42-2200-53090	COMPUTER SUPPORT	1,775.84	3,133.96	4,800.00	4,800.00
101-42-2200-53100	FIRE ADMINISTRATION COSTS	10,000.00	0.00	10,000.00	10,000.00
101-42-2200-53210	TELEPHONE	3,426.23	1,616.88	4,000.00	4,000.00
101-42-2200-53220	POSTAGE	100.00	100.00	100.00	100.00
101-42-2200-53350	CONTRACT SERVICES	0.00	0.00	30,000.00	0.00
101-42-2200-53520	PUBLISHING & ADS	250.00	0.00	1,000.00	1,000.00
101-42-2200-53600	INSURANCE	46,292.02	25,492.00	48,340.00	54,620.00
101-42-2200-53700	MILEAGE REIMB	1,371.60	304.12	1,500.00	1,500.00
101-42-2200-53810	ELECTRIC UTILITIES	0.00	0.00	0.00	0.00
101-42-2200-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-42-2200-53840	REFUSE DISPOSAL	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	86,769.80	53,087.73	123,940.00	100,220.00
	REPAIR & MAINT & MISC				
101-42-2200-54040	REPAIR & MAINT EQUIPMENT	55,970.19	41,792.19	49,000.00	49,000.00
101-42-2200-54050	REPAIR & MAINT CONTRACTS	4,519.29	934.41	18,000.00	18,000.00
101-42-2200-54120	FIRESTATION RENT	1,739.74	0.00	0.00	0.00
101-42-2200-54250	RENTALS	0.00	0.00	0.00	0.00
101-42-2200-54310	FIRE PREVENTION MAT'LS	490.21	0.00	2,400.00	2,400.00
101-42-2200-54330	DUES & SUBSCRIPTIONS	2,909.00	1,085.00	1,500.00	1,500.00
101-42-2200-54370	MISCELLANEOUS	0.00	0.00	900.00	900.00
	REPAIR & MAINT & MISC	65,628.43	43,811.60	71,800.00	71,800.00
	CAPITAL OUTLAY				
101-42-2200-55500	CAP OUTLAY-VEHICLES	0.00	0.00	0.00	0.00
101-42-2200-55550	CAP OUTLAY-FIRE TRUCKS	0.00	0.00	0.00	0.00
101-42-2200-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-42-2200-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-42-2200-55800	CAP OUTLAY-EQUIPMENT	99,252.67	0.00	0.00	0.00
	CAPITAL OUTLAY	99,252.67	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
2200	FIRE	660,097.69	325,140.18	640,960.00	630,130.00
2225	FIRE STATION BUILDING SUPPLIES				
101-42-2225-52010	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
101-42-2225-52210	REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-42-2225-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2225-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC				
101-42-2225-54010	REPAIR & MAINT-BUILDINGS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY				
101-42-2225-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
2225	FIRE STATION BUILDING	0.00	0.00	0.00	0.00
2250	FIRE PENSION WAGES & BENEFITS				
101-42-2250-51240	FIRE RELIEF PENSION	138,031.35	0.00	135,000.00	135,000.00
	WAGES & BENEFITS	138,031.35	0.00	135,000.00	135,000.00
2250	FIRE PENSION	138,031.35	0.00	135,000.00	135,000.00
2300	FIRE INSPECTION WAGES & BENEFITS				
101-42-2300-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-42-2300-51210	PERA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-42-2300-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-42-2300-51230	MEDICARE	0.00	0.00	0.00	0.00
101-42-2300-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-42-2300-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
101-42-2300-51325	HCSP BENEFIT	0.00	0.00	0.00	0.00
101-42-2300-51330	LIFE INSURANCE	0.00	0.00	0.00	0.00
101-42-2300-51600	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	SUPPLIES				
101-42-2300-52010	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
101-42-2300-52100	OPERATING SUPPLIES	0.00	0.00	0.00	0.00
101-42-2300-52120	MOTOR FUEL	0.00	0.00	0.00	0.00
101-42-2300-52130	UNIFORMS & CLOTHING	0.00	0.00	0.00	0.00
101-42-2300-52210	REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-42-2300-53080	SEMINARS & TRAINING	0.00	0.00	0.00	0.00
101-42-2300-53210	TELEPHONE	0.00	0.00	0.00	0.00
101-42-2300-53220	POSTAGE	0.00	0.00	0.00	0.00
101-42-2300-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-42-2300-53600	INSURANCE	96.00	50.00	0.00	100.00
	OTHER SERVICES & CHARGES	96.00	50.00	0.00	100.00
	REPAIR & MAINT & MISC				
101-42-2300-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-42-2300-54330	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
101-42-2300-54370	MISCELLANEOUS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	0.00	0.00	0.00	0.00
2300	FIRE INSPECTION	96.00	50.00	0.00	100.00
2400	BUILDING INSPECTION				
	WAGES & BENEFITS				
101-42-2400-51010	FULL TIME WAGES	224,888.34	114,980.07	229,530.00	295,160.00
101-42-2400-51090	OVERTIME WAGES	2,767.75	4,546.17	1,100.00	1,100.00
101-42-2400-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-42-2400-51210	PERA CONTRIBUTIONS	17,074.23	8,646.78	17,300.00	22,220.00
101-42-2400-51220	FICA CONTRIBUTIONS	13,357.29	7,091.15	14,300.00	18,370.00
101-42-2400-51230	MEDICARE	3,123.80	1,658.37	3,340.00	4,300.00
101-42-2400-51310	HEALTH INSURANCE	38,834.72	24,983.36	40,200.00	43,100.00
101-42-2400-51320	DENTAL INSURANCE	2,594.04	2,337.67	3,930.00	5,310.00
101-42-2400-51325	HCSP BENEFIT	360.00	270.00	360.00	1,200.00
101-42-2400-51330	LIFE INSURANCE	261.00	195.75	290.00	380.00
101-42-2400-51600	DISABILITY INSURANCE	717.72	531.12	800.00	1,030.00
101-42-2400-51800	PCORI TAX	17.03	0.00	30.00	0.00
	WAGES & BENEFITS	303,995.92	165,240.44	311,180.00	392,170.00
	SUPPLIES				
101-42-2400-52010	OFFICE SUPPLIES	406.70	1,514.66	2,000.00	2,000.00
101-42-2400-52100	OPERATING SUPPLIES	1,629.40	85.98	2,500.00	2,500.00
101-42-2400-52120	MOTOR FUEL	1,319.68	371.98	2,000.00	2,000.00
101-42-2400-52210	REPAIR & MAINT SUPPLIES	162.03	0.00	0.00	0.00
	SUPPLIES	3,517.81	1,972.62	6,500.00	6,500.00
	OTHER SERVICES & CHARGES				
101-42-2400-53040	LEGAL SERVICES	0.00	420.00	0.00	0.00
101-42-2400-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2400-53070	PROFESSIONAL SERVICES	1,244.22	75,382.51	7,000.00	7,000.00
101-42-2400-53080	SEMINARS & TRAINING	3,533.86	135.00	4,000.00	4,000.00
101-42-2400-53090	COMPUTER SUPPORT	0.00	1,409.98	1,000.00	1,000.00
101-42-2400-53100	PROF SERVICES - OTHER	0.00	42,410.50	32,350.00	25,000.00
101-42-2400-53210	TELEPHONE	2,109.08	663.67	3,300.00	3,300.00
101-42-2400-53500	PRINTING	0.00	0.00	250.00	250.00
101-42-2400-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-42-2400-53600	INSURANCE	17,610.92	6,356.00	21,380.00	20,200.00
101-42-2400-53700	MILEAGE REIMB	128.40	33.79	300.00	300.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	OTHER SERVICES & CHARGES	24,626.48	126,811.45	69,580.00	61,050.00
	REPAIR & MAINT & MISC				
101-42-2400-54040	REPAIR & MAINT EQUIPMENT	240.75	788.00	2,000.00	2,000.00
101-42-2400-54050	REPAIR & MAINT CONTRACTS	588.41	0.00	500.00	500.00
101-42-2400-54250	RENTALS	0.00	0.00	0.00	0.00
101-42-2400-54330	DUES & SUBSCRIPTIONS	675.00	694.00	1,500.00	1,500.00
101-42-2400-54370	MISCELLANEOUS	14,192.26	2,069.92	1,500.00	1,500.00
101-42-2400-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	500.00	500.00
	REPAIR & MAINT & MISC	15,696.42	3,551.92	6,000.00	6,000.00
	CAPITAL OUTLAY				
101-42-2400-55500	CAP OUTLAY-VEHICLES	0.00	0.00	0.00	0.00
101-42-2400-55600	CAP OUTLAY-FURNITURE	0.00	0.00	0.00	0.00
101-42-2400-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-42-2400-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
2400	BUILDING INSPECTION	347,836.63	297,576.43	393,260.00	465,720.00
2500	EMERGENCY MANAGEMENT SUPPLIES				
101-42-2500-52100	OPERATING SUPPLIES	0.00	0.00	200.00	200.00
101-42-2500-52400	TOOLS & SMALL EQUIP	0.00	0.00	0.00	0.00
	SUPPLIES	0.00	0.00	200.00	200.00
	OTHER SERVICES & CHARGES				
101-42-2500-53080	SEMINARS & TRAINING	0.00	0.00	0.00	0.00
101-42-2500-53210	TELEPHONE	0.00	0.00	0.00	0.00
101-42-2500-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-42-2500-53600	INSURANCE	2,897.00	1,470.00	3,040.00	3,060.00
	OTHER SERVICES & CHARGES	2,897.00	1,470.00	3,040.00	3,060.00
	REPAIR & MAINT & MISC				
101-42-2500-54040	REPAIR & MAINT EQUIPMENT	10,385.48	4,875.00	7,000.00	7,000.00
101-42-2500-54330	DUES & SUBSCRIPTIONS	0.00	0.00	1,000.00	1,000.00
101-42-2500-54370	MISCELLANEOUS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	10,385.48	4,875.00	8,000.00	8,000.00
	CAPITAL OUTLAY				
101-42-2500-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
2500	EMERGENCY MANAGEMENT	13,282.48	6,345.00	11,240.00	11,260.00
2700	ANIMAL CONTROL OTHER SERVICES & CHARGES				
101-42-2700-53040	LEGAL SERVICES	0.00	0.00	0.00	0.00
101-42-2700-53350	CONTRACT SERVICES	12,983.07	8,093.57	8,000.00	13,000.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-42-2700-53600	INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	<u>12,983.07</u>	<u>8,093.57</u>	<u>8,000.00</u>	<u>13,000.00</u>
2700	ANIMAL CONTROL	12,983.07	8,093.57	8,000.00	13,000.00
3100	STREETS				
	WAGES & BENEFITS				
101-43-3100-51010	FULL TIME WAGES	351,412.53	205,013.88	355,080.00	366,360.00
101-43-3100-51030	PART TIME WAGES	23,870.50	21,073.75	32,870.00	27,560.00
101-43-3100-51090	OVERTIME WAGES	5,252.43	10,570.71	28,000.00	20,000.00
101-43-3100-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-43-3100-51210	PERA CONTRIBUTIONS	26,749.92	16,168.92	28,730.00	28,980.00
101-43-3100-51220	FICA CONTRIBUTIONS	22,116.91	13,652.22	25,790.00	25,660.00
101-43-3100-51230	MEDICARE	5,172.36	3,192.85	6,030.00	6,000.00
101-43-3100-51310	HEALTH INSURANCE	84,437.72	55,491.45	81,650.00	89,700.00
101-43-3100-51320	DENTAL INSURANCE	4,198.95	3,199.94	6,160.00	5,900.00
101-43-3100-51325	HCSP BENEFIT	801.94	468.59	610.00	1,530.00
101-43-3100-51330	LIFE INSURANCE	450.89	296.12	490.00	490.00
101-43-3100-51600	DISABILITY INSURANCE	1,118.26	755.80	1,240.00	1,280.00
101-43-3100-51700	POST EMPLOYMENT BENEFIT	0.00	0.00	0.00	0.00
101-43-3100-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	525,599.44	329,884.23	566,680.00	573,460.00
	SUPPLIES				
101-43-3100-52010	OFFICE SUPPLIES	785.61	1,037.39	1,000.00	0.00
101-43-3100-52100	OPERATING SUPPLIES	13,473.61	7,056.62	12,000.00	62,000.00
101-43-3100-52120	MOTOR FUEL	31,203.38	27,117.78	60,000.00	60,000.00
101-43-3100-52130	UNIFORMS & CLOTHING	8,142.69	4,263.27	9,000.00	9,000.00
101-43-3100-52210	REPAIR & MAINT SUPPLIES	20,485.38	9,085.62	50,000.00	0.00
101-43-3100-52400	TOOLS & SMALL EQUIP	<u>12,040.79</u>	<u>6,256.20</u>	<u>15,000.00</u>	<u>15,000.00</u>
	SUPPLIES	86,131.46	54,816.88	147,000.00	146,000.00
	OTHER SERVICES & CHARGES				
101-43-3100-53040	LEGAL SERVICES	6,250.90	548.50	5,000.00	5,000.00
101-43-3100-53050	ENGINEERING CHARGES	29,715.50	7,200.00	15,000.00	15,000.00
101-43-3100-53060	MEDICAL	796.76	228.90	100.00	250.00
101-43-3100-53080	SEMINARS & TRAINING	3,703.29	4,853.20	4,500.00	4,500.00
101-43-3100-53100	PROF SERVICES - OTHER	0.00	6,095.00	10,000.00	0.00
101-43-3100-53210	TELEPHONE	5,705.67	1,846.14	5,000.00	5,000.00
101-43-3100-53350	CONTRACT SERVICES	0.00	0.00	0.00	0.00
101-43-3100-53520	PUBLISHING & ADS	843.70	0.00	1,500.00	1,500.00
101-43-3100-53600	INSURANCE	49,369.93	26,991.00	50,860.00	43,020.00
101-43-3100-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
101-43-3100-53810	ELECTRIC UTILITIES	20,877.70	10,984.78	35,000.00	35,000.00
101-43-3100-53840	REFUSE DISPOSAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	117,263.45	58,747.52	126,960.00	109,270.00
	REPAIR & MAINT & MISC				
101-43-3100-54010	REPAIR & MAINT-BUILDINGS	4,073.71	947.28	5,000.00	5,000.00
101-43-3100-54020	REPAIR & MAINT - SUBS	32,097.97	14,689.90	35,000.00	35,000.00
101-43-3100-54030	REPAIR & MAINT-IMPROVEMENTS	14,010.14	3,721.81	15,000.00	15,000.00
101-43-3100-54040	REPAIR & MAINT EQUIPMENT	37,343.28	21,463.58	65,000.00	60,000.00
101-43-3100-54060	HWYS,STREETCALCIUM CHLORIDE	0.00	0.00	0.00	0.00
101-43-3100-54070	HWYS,STREETCONCRETE	6,119.63	18,794.90	15,000.00	0.00
101-43-3100-54080	MAINT ASPHALT MILL & OVERLAY	23,625.26	9,723.31	50,000.00	0.00
101-43-3100-54100	GRAVEL	73,339.08	50,953.14	75,000.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-43-3100-54110	SAND	0.00	0.00	0.00	0.00
101-43-3100-54120	HWYS,STREETSSALT FOR ROADS	46,154.49	30,256.28	80,000.00	80,000.00
101-43-3100-54140	SEALCOATING	175,385.55	126,788.70	215,000.00	0.00
101-43-3100-54150	CRACK FILLER	0.00	0.00	0.00	0.00
101-43-3100-54250	RENTALS	1,377.19	207.00	6,000.00	6,000.00
101-43-3100-54270	LICENSES & PERMITS	147.00	653.09	1,000.00	1,000.00
101-43-3100-54330	DUES & SUBSCRIPTIONS	375.50	100.00	1,000.00	1,000.00
101-43-3100-54370	MISCELLANEOUS	1,570.92	2,194.34	3,000.00	3,000.00
101-43-3100-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-43-3100-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	415,619.72	280,493.33	566,000.00	206,000.00
	CAPITAL OUTLAY				
101-43-3100-55250	CONTRACTOR PAYMENTS	0.00	0.00	0.00	0.00
101-43-3100-55500	CAP OUTLAY-VEHICLES	47,800.52	0.00	0.00	0.00
101-43-3100-55800	CAP OUTLAY-EQUIPMENT	219,438.63	0.00	0.00	0.00
	CAPITAL OUTLAY	267,239.15	0.00	0.00	0.00
3100	STREETS	1,411,853.22	723,941.96	1,406,640.00	1,034,730.00
3110	ENGINEERING				
	WAGES & BENEFITS				
101-43-3110-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-43-3110-51210	PERA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3110-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3110-51230	MEDICARE	0.00	0.00	0.00	0.00
101-43-3110-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-43-3110-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
101-43-3110-51325	HCSP BENEFIT	0.00	0.00	0.00	0.00
101-43-3110-51330	LIFE INSURANCE	0.00	0.00	0.00	0.00
101-43-3110-51600	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-43-3110-53050	ENGINEERING CHARGES	30,384.00	15,426.00	42,000.00	42,000.00
101-43-3110-53070	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
101-43-3110-53080	SEMINARS & TRAINING	0.00	0.00	0.00	0.00
101-43-3110-53210	TELEPHONE	0.00	0.00	0.00	0.00
101-43-3110-53600	INSURANCE	0.00	0.00	0.00	0.00
101-43-3110-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	30,384.00	15,426.00	42,000.00	42,000.00
3110	ENGINEERING	30,384.00	15,426.00	42,000.00	42,000.00
3160	STREET LIGHTING				
	SUPPLIES				
101-43-3160-52210	REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
101-43-3160-52400	TOOLS & SMALL EQUIP	0.00	0.00	0.00	0.00
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-43-3160-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-43-3160-53600	INSURANCE	0.00	0.00	0.00	0.00
101-43-3160-53810	ELECTRIC UTILITIES	<u>86,949.78</u>	<u>44,062.59</u>	<u>90,000.00</u>	<u>90,000.00</u>
	OTHER SERVICES & CHARGES	86,949.78	44,062.59	90,000.00	90,000.00
	REPAIR & MAINT & MISC				
101-43-3160-54040	REPAIR & MAINT EQUIPMENT	<u>7,086.77</u>	<u>14,344.93</u>	<u>5,000.00</u>	<u>25,000.00</u>
	REPAIR & MAINT & MISC	7,086.77	14,344.93	5,000.00	25,000.00
	CAPITAL OUTLAY				
101-43-3160-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	0.00	0.00	20,000.00	0.00
3160	STREET LIGHTING	94,036.55	58,407.52	115,000.00	115,000.00
3180	EQUIPMENT SHOP				
	WAGES & BENEFITS				
101-43-3180-51010	FULL TIME WAGES	19,603.88	11,512.81	19,960.00	20,550.00
101-43-3180-51090	OVERTIME WAGES	381.03	762.72	1,400.00	1,400.00
101-43-3180-51210	PERA CONTRIBUTIONS	1,498.90	920.62	1,600.00	1,650.00
101-43-3180-51220	FICA CONTRIBUTIONS	1,153.21	706.52	1,320.00	1,360.00
101-43-3180-51230	MEDICARE	269.66	165.28	310.00	320.00
101-43-3180-51310	HEALTH INSURANCE	4,211.99	2,915.99	4,370.00	5,030.00
101-43-3180-51320	DENTAL INSURANCE	332.96	259.36	510.00	470.00
101-43-3180-51325	HCSP BENEFIT	35.99	23.99	40.00	90.00
101-43-3180-51330	LIFE INSURANCE	26.11	17.44	30.00	30.00
101-43-3180-51600	DISABILITY INSURANCE	62.40	42.40	70.00	70.00
101-43-3180-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	27,593.16	17,327.13	29,640.00	30,970.00
	SUPPLIES				
101-43-3180-52100	OPERATING SUPPLIES	5,898.31	2,931.91	6,500.00	17,500.00
101-43-3180-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-43-3180-52210	REPAIR & MAINT SUPPLIES	5,824.66	1,660.64	11,000.00	0.00
101-43-3180-52400	TOOLS & SMALL EQUIP	<u>3,505.42</u>	<u>2,384.25</u>	<u>3,000.00</u>	<u>5,000.00</u>
	SUPPLIES	15,228.39	6,976.80	20,500.00	22,500.00
	OTHER SERVICES & CHARGES				
101-43-3180-53210	TELEPHONE	517.42	386.80	700.00	700.00
101-43-3180-53600	INSURANCE	1,410.05	790.00	1,480.00	370.00
101-43-3180-53810	ELECTRIC UTILITIES	11,184.93	7,074.80	14,000.00	12,000.00
101-43-3180-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-43-3180-53840	REFUSE DISPOSAL	<u>3,261.37</u>	<u>1,740.71</u>	<u>7,500.00</u>	<u>7,500.00</u>
	OTHER SERVICES & CHARGES	16,373.77	9,992.31	23,680.00	20,570.00
	REPAIR & MAINT & MISC				
101-43-3180-54010	REPAIR & MAINT-BUILDINGS	4,247.67	0.00	5,000.00	5,000.00
101-43-3180-54040	REPAIR & MAINT EQUIPMENT	13.20	21.70	500.00	500.00
101-43-3180-54430	PROPERTY TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	4,260.87	21.70	5,500.00	5,500.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
3180	EQUIPMENT SHOP	63,456.19	34,317.94	79,320.00	79,540.00
3230	COMPOST				
	WAGES & BENEFITS				
101-43-3230-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-43-3230-51030	PART TIME WAGES	7,837.50	3,072.00	6,120.00	9,130.00
101-43-3230-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-43-3230-51210	PERA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3230-51220	FICA CONTRIBUTIONS	485.91	190.48	380.00	570.00
101-43-3230-51230	MEDICARE	113.64	44.57	90.00	130.00
101-43-3230-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-43-3230-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
101-43-3230-51330	LIFE INSURANCE	0.00	0.00	0.00	0.00
101-43-3230-51600	DISABILITY INSURANCE	0.00	0.00	0.00	0.00
	WAGES & BENEFITS	8,437.05	3,307.05	6,590.00	9,830.00
	SUPPLIES				
101-43-3230-52100	OPERATING SUPPLIES	6,030.25	2,566.55	11,500.00	10,000.00
101-43-3230-52120	MOTOR FUEL	5,128.68	1,942.72	2,500.00	2,500.00
	SUPPLIES	11,158.93	4,509.27	14,000.00	12,500.00
	OTHER SERVICES & CHARGES				
101-43-3230-53040	LEGAL SERVICES	42.00	434.00	5,000.00	1,000.00
101-43-3230-53050	ENGINEERING CHARGES	1,757.00	0.00	5,000.00	1,000.00
101-43-3230-53210	TELEPHONE	0.00	0.00	0.00	0.00
101-43-3230-53350	CONTRACT SERVICES	0.00	0.00	0.00	0.00
101-43-3230-53520	PUBLISHING & ADS	0.00	0.00	200.00	200.00
101-43-3230-53600	INSURANCE	34.00	18.00	30.00	240.00
	OTHER SERVICES & CHARGES	1,833.00	452.00	10,230.00	2,440.00
	REPAIR & MAINT & MISC				
101-43-3230-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-43-3230-54050	REPAIR & MAINT CONTRACTS	0.00	0.00	0.00	0.00
101-43-3230-54250	RENTALS	118.39	0.00	400.00	400.00
101-43-3230-54270	LICENSES & PERMITS	0.00	0.00	1,000.00	1,000.00
	REPAIR & MAINT & MISC	118.39	0.00	1,400.00	1,400.00
3230	COMPOST	21,547.37	8,268.32	32,220.00	26,170.00
3235	RID LITTER				
	WAGES & BENEFITS				
101-43-3235-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-43-3235-51030	PART TIME WAGES	0.00	0.00	0.00	0.00
101-43-3235-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-43-3235-51210	PERA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3235-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3235-51230	MEDICARE	0.00	0.00	0.00	0.00
101-43-3235-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-43-3235-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
101-43-3235-51330	LIFE INSURANCE	0.00	0.00	0.00	0.00
101-43-3235-51600	DISABILITY INSURANCE	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-43-3235-53350	CONTRACT SERVICES	0.00	0.00	0.00	0.00
101-43-3235-53500	PRINTING	0.00	0.00	0.00	0.00
101-43-3235-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-43-3235-53600	INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC				
101-43-3235-54250	RENTALS	0.00	0.00	0.00	0.00
101-43-3235-54370	MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	0.00	0.00	0.00	0.00
3235	RID LITTER	0.00	0.00	0.00	0.00
3236	RECYCLING				
	WAGES & BENEFITS				
101-43-3236-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-43-3236-51030	PART TIME WAGES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	SUPPLIES				
101-43-3236-52210	REPAIR & MAINT SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-43-3236-53070	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
101-43-3236-53350	CONTRACT SERVICES	<u>11,715.50</u>	<u>12,039.27</u>	<u>25,000.00</u>	<u>25,000.00</u>
	OTHER SERVICES & CHARGES	11,715.50	12,039.27	25,000.00	25,000.00
	REPAIR & MAINT & MISC				
101-43-3236-54270	LICENSES & PERMITS	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	REPAIR & MAINT & MISC	0.00	0.00	500.00	500.00
3236	RECYCLING	11,715.50	12,039.27	25,500.00	25,500.00
3261	WEED HARVESTER				
	WAGES & BENEFITS				
101-43-3261-51010	FULL TIME WAGES	0.00	0.00	0.00	0.00
101-43-3261-51030	PART TIME WAGES	0.00	0.00	0.00	0.00
101-43-3261-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-43-3261-51210	PERA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3261-51220	FICA CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-43-3261-51230	MEDICARE	0.00	0.00	0.00	0.00
101-43-3261-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-43-3261-51320	DENTAL INSURANCE	0.00	0.00	0.00	0.00
101-43-3261-51330	LIFE INSURANCE	0.00	0.00	0.00	0.00
101-43-3261-51600	DISABILITY INSURANCE	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	WAGES & BENEFITS	0.00	0.00	0.00	0.00
	SUPPLIES				
101-43-3261-52210	REPAIR & MAINT SUPPLIES	<u>630.20</u>	<u>488.87</u>	<u>500.00</u>	<u>500.00</u>
	SUPPLIES	630.20	488.87	500.00	500.00
	OTHER SERVICES & CHARGES				
101-43-3261-53210	TELEPHONE	517.42	389.42	700.00	700.00
101-43-3261-53350	CONTRACT SERVICES	56,365.52	0.00	60,000.00	60,000.00
101-43-3261-53600	INSURANCE	1,094.00	436.00	1,280.00	910.00
101-43-3261-53810	ELECTRIC UTILITIES	<u>1,596.45</u>	<u>1,863.89</u>	<u>2,000.00</u>	<u>2,000.00</u>
	OTHER SERVICES & CHARGES	59,573.39	2,689.31	63,980.00	63,610.00
	REPAIR & MAINT & MISC				
101-43-3261-54040	REPAIR & MAINT EQUIPMENT	924.22	237.93	1,000.00	1,000.00
101-43-3261-54250	RENTALS	0.00	0.00	0.00	0.00
101-43-3261-54270	LICENSES & PERMITS	0.00	32.00	2,500.00	100.00
101-43-3261-54370	MISCELLANEOUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	924.22	269.93	3,500.00	1,100.00
	CAPITAL OUTLAY				
101-43-3261-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
3261	WEED HARVESTER	61,127.81	3,448.11	67,980.00	65,210.00
5120	PARK PROGRAMS				
	WAGES & BENEFITS				
101-45-5120-51010	FULL TIME WAGES	62,108.81	36,552.03	63,360.00	65,260.00
101-45-5120-51020	BOARD MEMBERS WAGES	1,375.00	600.00	2,100.00	2,100.00
101-45-5120-51030	PART TIME WAGES	13,003.57	12,656.50	20,260.00	22,600.00
101-45-5120-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-45-5120-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-45-5120-51210	PERA CONTRIBUTIONS	4,658.16	2,741.40	4,750.00	4,890.00
101-45-5120-51220	FICA CONTRIBUTIONS	4,724.84	3,078.09	5,320.00	5,580.00
101-45-5120-51230	MEDICARE	1,105.13	719.90	1,240.00	1,300.00
101-45-5120-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-45-5120-51320	DENTAL INSURANCE	1,109.88	864.40	1,700.00	1,580.00
101-45-5120-51325	HCSP BENEFIT	120.00	80.00	120.00	300.00
101-45-5120-51330	LIFE INSURANCE	87.00	58.00	100.00	100.00
101-45-5120-51600	DISABILITY INSURANCE	198.12	134.72	220.00	230.00
101-45-5120-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	88,507.54	57,485.04	99,200.00	103,940.00
	SUPPLIES				
101-45-5120-52010	OFFICE SUPPLIES	529.47	166.11	600.00	600.00
101-45-5120-52100	OPERATING SUPPLIES	4,183.18	993.83	1,000.00	1,300.00
101-45-5120-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-45-5120-52130	UNIFORMS & CLOTHING	0.00	0.00	150.00	150.00
101-45-5120-52210	REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
101-45-5120-52400	TOOLS & SMALL EQUIP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	SUPPLIES	4,712.65	1,159.94	1,750.00	2,050.00
	OTHER SERVICES & CHARGES				
101-45-5120-53040	LEGAL SERVICES	2,398.15	994.00	1,500.00	1,500.00
101-45-5120-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-45-5120-53070	PROFESSIONAL SERVICES	4,015.60	0.00	4,000.00	0.00
101-45-5120-53080	SEMINARS & TRAINING	470.00	0.00	1,000.00	1,000.00
101-45-5120-53210	TELEPHONE	0.00	0.00	600.00	600.00
101-45-5120-53500	PRINTING	270.50	40.00	500.00	500.00
101-45-5120-53520	PUBLISHING & ADS	1,647.57	1,609.50	1,500.00	1,500.00
101-45-5120-53600	INSURANCE	4,813.00	2,438.00	5,040.00	5,790.00
101-45-5120-53700	MILEAGE REIMB	214.55	78.37	400.00	400.00
101-45-5120-53810	ELECTRIC UTILITIES	2,582.98	1,689.95	2,000.00	2,000.00
101-45-5120-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-45-5120-53840	REFUSE DISPOSAL	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	16,412.35	6,849.82	16,540.00	13,290.00
	REPAIR & MAINT & MISC				
101-45-5120-54010	REPAIR & MAINT-BUILDINGS	0.00	0.00	0.00	0.00
101-45-5120-54030	REPAIR & MAINT-IMPROVEMENTS	0.00	0.00	0.00	0.00
101-45-5120-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-45-5120-54110	SAND	0.00	0.00	0.00	0.00
101-45-5120-54250	RENTALS	0.00	0.00	0.00	0.00
101-45-5120-54270	LICENSES & PERMITS	420.65	425.50	500.00	1,200.00
101-45-5120-54330	DUES & SUBSCRIPTIONS	129.43	520.00	500.00	520.00
101-45-5120-54370	MISCELLANEOUS	443.80	193.83	500.00	500.00
101-45-5120-54380	PARKS PROGRAMS ENTERTAINMENT	31,738.93	14,950.00	31,500.00	31,500.00
101-45-5120-54381	NORTHERN LIGHTS FEST ENTERTAIN	7,386.87	0.00	7,500.00	7,500.00
101-45-5120-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-45-5120-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	40,119.68	16,089.33	40,500.00	41,220.00
	CAPITAL OUTLAY				
101-45-5120-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
5120	PARK PROGRAMS	149,752.22	81,584.13	157,990.00	160,500.00
5125	OPERATING SUPPLIES				
	SUPPLIES				
101-45-5125-52100	OPERATING SUPPLIES	0.00	0.00	0.00	0.00
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-45-5125-53040	LEGAL SERVICES	0.00	0.00	0.00	0.00
101-45-5125-53070	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
5125	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
5130	GOLF COURSE				
	WAGES & BENEFITS				

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-45-5130-51010	FULL TIME WAGES	2,630.45	1,644.60	2,850.00	3,100.00
101-45-5130-51090	OVERTIME WAGES	0.00	28.78	250.00	250.00
101-45-5130-51210	PERA CONTRIBUTIONS	112.89	125.47	230.00	250.00
101-45-5130-51220	FICA CONTRIBUTIONS	88.26	95.06	190.00	210.00
101-45-5130-51230	MEDICARE	20.66	22.22	50.00	50.00
101-45-5130-51310	HEALTH INSURANCE	701.95	485.94	730.00	840.00
101-45-5130-51320	DENTAL INSURANCE	55.53	43.13	80.00	80.00
101-45-5130-51325	HCSP BENEFIT	6.09	3.95	10.00	20.00
101-45-5130-51330	LIFE INSURANCE	4.33	2.86	0.00	0.00
101-45-5130-51600	DISABILITY INSURANCE	<u>8.40</u>	<u>6.08</u>	<u>10.00</u>	<u>10.00</u>
	WAGES & BENEFITS	3,628.56	2,458.09	4,400.00	4,810.00
	SUPPLIES				
101-45-5130-52210	REPAIR & MAINT SUPPLIES	<u>2,096.98</u>	<u>3,550.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
	SUPPLIES	2,096.98	3,550.00	1,000.00	1,000.00
	OTHER SERVICES & CHARGES				
101-45-5130-53040	LEGAL SERVICES	182.00	0.00	0.00	0.00
101-45-5130-53050	ENGINEERING CHARGES	0.00	0.00	500.00	500.00
101-45-5130-53070	PROFESSIONAL SERVICES	6,033.45	433.80	500.00	500.00
101-45-5130-53600	INSURANCE	<u>83.00</u>	<u>42.00</u>	<u>90.00</u>	<u>220.00</u>
	OTHER SERVICES & CHARGES	6,298.45	475.80	1,090.00	1,220.00
	REPAIR & MAINT & MISC				
101-45-5130-54270	LICENSES & PERMITS	0.00	0.00	300.00	0.00
101-45-5130-54430	PROPERTY TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	0.00	0.00	300.00	0.00
	CAPITAL OUTLAY				
101-45-5130-55800	CAP OUTLAY-EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
5130	GOLF COURSE	12,023.99	6,483.89	6,790.00	7,030.00
5200	PARK MAINTENANCE				
	WAGES & BENEFITS				
101-45-5200-51010	FULL TIME WAGES	52,830.25	32,892.02	57,010.00	120,750.00
101-45-5200-51030	PART TIME WAGES	14,878.51	17,030.50	20,890.00	27,930.00
101-45-5200-51090	OVERTIME WAGES	861.34	452.27	2,900.00	2,900.00
101-45-5200-51210	PERA CONTRIBUTIONS	4,111.18	2,500.82	4,490.00	9,270.00
101-45-5200-51220	FICA CONTRIBUTIONS	4,074.01	2,965.61	5,010.00	9,400.00
101-45-5200-51230	MEDICARE	952.82	693.55	1,170.00	2,200.00
101-45-5200-51310	HEALTH INSURANCE	13,596.00	9,720.00	14,580.00	33,530.00
101-45-5200-51320	DENTAL INSURANCE	683.82	547.28	1,030.00	2,580.00
101-45-5200-51325	HCSP BENEFIT	116.00	80.00	120.00	600.00
101-45-5200-51330	LIFE INSURANCE	84.11	58.00	100.00	190.00
101-45-5200-51600	DISABILITY INSURANCE	162.86	121.28	200.00	420.00
101-45-5200-51800	PCORI TAX	<u>17.03</u>	<u>0.00</u>	<u>30.00</u>	<u>0.00</u>
	WAGES & BENEFITS	92,367.93	67,061.33	107,530.00	209,770.00
	SUPPLIES				
101-45-5200-52010	OFFICE SUPPLIES	0.00	0.00	100.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-45-5200-52100	OPERATING SUPPLIES	8,415.18	3,336.84	15,000.00	31,500.00
101-45-5200-52110	CLEANING SUPPLIES	0.00	254.80	300.00	0.00
101-45-5200-52120	MOTOR FUEL	5,090.44	5,069.59	6,000.00	6,000.00
101-45-5200-52130	UNIFORMS & CLOTHING	0.00	0.00	400.00	400.00
101-45-5200-52210	REPAIR & MAINT SUPPLIES	22,722.46	8,246.42	16,000.00	0.00
101-45-5200-52400	TOOLS & SMALL EQUIP	498.90	419.00	3,000.00	3,000.00
	SUPPLIES	36,726.98	17,326.65	40,800.00	40,900.00
	OTHER SERVICES & CHARGES				
101-45-5200-53040	LEGAL SERVICES	1,116.50	84.00	0.00	0.00
101-45-5200-53070	PROFESSIONAL SERVICES	525.00	500.00	500.00	500.00
101-45-5200-53080	SEMINARS & TRAINING	0.00	0.00	300.00	300.00
101-45-5200-53210	TELEPHONE	537.27	253.61	700.00	700.00
101-45-5200-53520	PUBLISHING & ADS	0.00	0.00	100.00	100.00
101-45-5200-53600	INSURANCE	21,550.74	11,144.00	22,500.00	25,510.00
101-45-5200-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
101-45-5200-53810	ELECTRIC UTILITIES	6,926.16	3,565.70	12,000.00	10,000.00
101-45-5200-53840	REFUSE DISPOSAL	1,398.33	763.21	2,000.00	2,000.00
	OTHER SERVICES & CHARGES	32,054.00	16,310.52	38,100.00	39,110.00
	REPAIR & MAINT & MISC				
101-45-5200-54020	REPAIR & MAINT - SUBS	56,016.60	20,775.01	69,000.00	10,000.00
101-45-5200-54030	REPAIR & MAINT-IMPROVEMENTS	43,619.25	24,940.22	48,000.00	48,000.00
101-45-5200-54040	REPAIR & MAINT EQUIPMENT	4,492.64	3,199.62	8,000.00	8,000.00
101-45-5200-54060	PARKSSAFETY IMPROVEMENTS	0.00	0.00	0.00	0.00
101-45-5200-54250	RENTALS	10,702.73	6,510.02	11,000.00	11,000.00
101-45-5200-54270	LICENSES & PERMITS	18.25	290.20	300.00	300.00
101-45-5200-54330	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
101-45-5200-54370	MISCELLANEOUS	195.00	20.00	500.00	500.00
101-45-5200-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-45-5200-54430	PROPERTY TAXES	0.00	0.00	500.00	0.00
	REPAIR & MAINT & MISC	115,044.47	55,735.07	137,300.00	77,800.00
	CAPITAL OUTLAY				
101-45-5200-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
5200	PARK MAINTENANCE	276,193.38	156,433.57	323,730.00	367,580.00
6620	YOUTH SERVICE BUREAU				
	SUPPLIES				
101-46-6620-52100	OPERATING SUPPLIES	0.00	0.00	0.00	0.00
	SUPPLIES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES				
101-46-6620-53100	PROF SERVICES - OTHER	17,000.00	17,000.00	17,000.00	17,000.00
101-46-6620-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	17,000.00	17,000.00	17,000.00	17,000.00
	REPAIR & MAINT & MISC				
101-46-6620-54010	REPAIR & MAINT-BUILDINGS	300.00	0.00	300.00	0.00
101-46-6620-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
	REPAIR & MAINT & MISC	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>	<u>0.00</u>
6620	YOUTH SERVICE BUREAU	17,300.00	17,000.00	17,300.00	17,000.00
6625	SENIOR CENTER				
	SUPPLIES				
101-46-6625-52100	OPERATING SUPPLIES	<u>12.50</u>	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>
	SUPPLIES	12.50	0.00	500.00	0.00
	OTHER SERVICES & CHARGES				
101-46-6625-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-46-6625-53350	CONTRACT SERVICES	0.00	0.00	0.00	0.00
101-46-6625-53600	INSURANCE	<u>1,237.00</u>	<u>628.00</u>	<u>1,290.00</u>	<u>1,310.00</u>
	OTHER SERVICES & CHARGES	1,237.00	628.00	1,290.00	1,310.00
	REPAIR & MAINT & MISC				
101-46-6625-54030	REPAIR & MAINT-IMPROVEMENTS	64,435.92	43,077.28	64,400.00	64,400.00
101-46-6625-54430	PROPERTY TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	64,435.92	43,077.28	64,400.00	64,400.00
6625	SENIOR CENTER	65,685.42	43,705.28	66,190.00	65,710.00
6626	CABLE TELEVISION				
	REPAIR & MAINT & MISC				
101-46-6626-54370	CABLE TELEVISION APPROPRIATION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	REPAIR & MAINT & MISC	0.00	0.00	0.00	0.00
6626	CABLE TELEVISION	0.00	0.00	0.00	0.00
6630	HUMAN RIGHTS COMMISSION				
	WAGES & BENEFITS				
101-46-6630-51020	BOARD MEMBERS WAGES	650.00	200.00	2,100.00	2,100.00
101-46-6630-51220	FICA CONTRIBUTIONS	40.30	12.40	130.00	130.00
101-46-6630-51230	MEDICARE	<u>9.46</u>	<u>2.91</u>	<u>30.00</u>	<u>30.00</u>
	WAGES & BENEFITS	699.76	215.31	2,260.00	2,260.00
	SUPPLIES				
101-46-6630-52100	OPERATING SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
	SUPPLIES	0.00	0.00	500.00	500.00
	OTHER SERVICES & CHARGES				
101-46-6630-53080	SEMINARS & TRAINING	76.15	0.00	500.00	500.00
101-46-6630-53520	PUBLISHING & ADS	0.00	0.00	200.00	200.00
101-46-6630-53600	INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER SERVICES & CHARGES	76.15	0.00	700.00	700.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
6630	HUMAN RIGHTS COMMISSION	775.91	215.31	3,460.00	3,460.00
6635	ECONOMIC DEV MISC WAIVERS				
101-46-6635-54370	REPAIR & MAINT & MISC ECONOMIC DEV MISC WAIVERS	18,818.89	10,292.25	30,000.00	0.00
	REPAIR & MAINT & MISC	18,818.89	10,292.25	30,000.00	0.00
6635	ECONOMIC DEV MISC WAIVERS	18,818.89	10,292.25	30,000.00	0.00
7010	DEBT SERVICE				
101-47-7010-56200	OTHER SERVICES & CHARGES PAYING AGENT FEES	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	0.00	0.00	0.00	0.00
	OTHER FINANCING USES				
101-47-7010-56010	BOND PRINCIPAL	0.00	0.00	7,500.00	0.00
101-47-7010-56110	INTEREST EXPENSE	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	0.00	0.00	7,500.00	0.00
7010	DEBT SERVICE	0.00	0.00	7,500.00	0.00
9200	UNALLOCATED				
101-49-9200-54390	REPAIR & MAINT & MISC MISC GRANT REIMB	583.00	3,617.01	0.00	0.00
	REPAIR & MAINT & MISC	583.00	3,617.01	0.00	0.00
	OTHER FINANCING USES				
101-49-9200-54375	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00
101-49-9200-56300	BOND DISCOUNT	0.00	0.00	0.00	0.00
101-49-9200-57110	TRANSFERS OUT	1,056,152.42	50,000.00	100,000.00	100,000.00
101-49-9200-57500	LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	1,056,152.42	50,000.00	100,000.00	100,000.00
9200	UNALLOCATED	1,056,735.42	53,617.01	100,000.00	100,000.00
101	Expense GENERAL FUND	10,131,556.63 10,131,556.63	5,063,129.99 5,063,129.99	9,543,840.00 9,543,840.00	9,492,240.00 9,492,240.00

City of Forest Lake, Minnesota

Capital Improvement Plan

2019 thru 2023

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Capital Equipment Replacement Fund								
Police Interceptor Squad Cars	2100-001	1	126,000	84,000	84,000	86,000	86,000	466,000
In-Car Camera Replacement	2100-002	1	24,000	16,000	16,000	16,000	16,000	88,000
Radio Replacements 800 mhz	2100-003	1	22,000	22,000	22,000	22,000	22,000	110,000
Body Worn Cameras	2100-004	1		44,600	40,000	40,000	40,000	164,600
K-9 Vehicle	2100-005	2	44,000					44,000
Polaris Ranger	2100-006	4		30,000				30,000
Vehicle Replacement - Detective	2100-007	5			25,000			25,000
Engine 2 Replacement	2200-001	1	410,400					410,400
Tender 1 Replacement	2200-002	1	258,400					258,400
Command Vehicle - Chief 2	2200-003	2			27,740			27,740
UTV 6x6 Rangers	2200-004	3				19,760		19,760
Engine 1 Replacement	2200-005	1					475,000	475,000
Engine 3 Replacement	2200-006	1		410,400				410,400
4x4 Pickup Trucks	3100-001	2	26,000				29,000	55,000
One Ton Trucks	3100-002	2		58,000	58,000	58,000		174,000
Plow Trucks	3100-003	2	217,500	232,500	216,000	236,000	235,000	1,137,000
Loader	3100-004	1	170,000		185,000			355,000
Bucket Truck	3100-005	2		135,000				135,000
Brush Chipper	3100-006	1	34,500					34,500
Asphalt Patching Attachment	3100-007	2	62,000					62,000
One Ton Asphalt Roller	3100-008	2			27,000			27,000
Tractor/Loader/Backhoe	3100-009	2		90,000				90,000
Plowing Control Upgrades	3100-010	2	20,000					20,000
Trailers	3100-011	2	19,600		9,500			29,100
Groundsmaster Mower	3100-012	2				90,000		90,000
Zero Turn Mowers	3100-013	2	15,000		11,000		11,000	37,000
4x4 Tractors	3100-014	2		100,000			55,000	155,000
Boom Mower	3100-015	2		24,500				24,500
Capital Equipment Replacement Fund Total			1,449,400	1,247,000	721,240	567,760	969,000	4,954,400
GRAND TOTAL			1,449,400	1,247,000	721,240	567,760	969,000	4,954,400

General Ledger

REVENUE DETAIL 2019

BUDGET

User: hannah.lynch
 Printed: 08/09/18 16:27:33
 Period 01 - 13
 Fiscal Year 2019



Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101	GENERAL FUND				
	TAXES				
101-43-3100-31200	SPECIAL ASSESSMENTPRINCIPAL	0.00	0.00	0.00	0.00
101-49-9200-31010	PROPERTY TAXES	7,240,963.58	4,028,662.67	7,271,450.00	7,482,320.00
101-49-9200-31030	MOBILE HOME TAXES	0.00	0.00	0.00	0.00
101-49-9200-31210	SPECIAL ASSESSMENTINTEREST	0.00	0.00	0.00	0.00
101-49-9200-31400	PAYMENT IN LIEU OF TAXES	0.00	0.00	0.00	0.00
101-49-9200-31701	GRAVEL TAX	0.00	0.00	0.00	0.00
	TAXES	7,240,963.58	4,028,662.67	7,271,450.00	7,482,320.00
	LICENSES & PERMITS				
101-41-1400-32110	LIQUOR LICENSES	41,100.00	43,800.00	39,000.00	42,000.00
101-41-1400-32170	CORPORATE LICENSES	5,150.00	2,950.00	3,900.00	3,900.00
101-41-1400-32182	TOBACCO LICENSES	6,750.00	6,500.00	6,500.00	6,500.00
101-41-1400-32185	GAMBLING PERMITS	750.00	400.00	950.00	500.00
101-41-1910-32215	SIGN PERMITS	850.00	513.50	2,400.00	1,000.00
101-41-1910-32271	PLANNING & ZONING PERMITS	35,769.00	25,824.75	25,000.00	30,000.00
101-42-2300-32250	FIRE INSPECTION PERMITS	13,949.32	7,661.80	11,000.00	11,000.00
101-42-2400-32150	MASTER GAS INSTALLER LICENSE	3,350.00	2,250.00	2,750.00	3,000.00
101-42-2400-32210	BUILDING PERMITS	594,858.95	302,601.23	275,000.00	300,000.00
101-42-2400-32211	BUILDING PERMIT PENALTIES	3,235.50	1,305.50	1,000.00	1,000.00
101-42-2400-32215	SIGN PERMITS	0.00	0.00	0.00	0.00
101-42-2400-32220	GAS INSTALLHEATING PERMITS	146,645.95	21,807.83	45,000.00	45,000.00
101-42-2400-32230	PLUMBING PERMITS	62,833.08	33,995.79	40,000.00	40,000.00
101-42-2400-32255	BUILDING FIRE SPRINKLER FEES	0.00	103.25	0.00	0.00
101-42-2700-32240	DOG LICENSEANIMAL CONTROL	790.00	660.00	1,000.00	0.00
101-43-3100-32262	STREET OPENING LICENSE	250.00	100.00	250.00	250.00
101-43-3100-32263	EXCAVATING LICENSE	250.00	100.00	250.00	250.00
101-43-3100-32265	INSPECTIONS	0.00	0.00	0.00	0.00
	LICENSES & PERMITS	916,531.80	450,573.65	454,000.00	484,400.00
	INTERGOVERNMENTAL REVENUE				
101-41-1910-33460	MET COUNCIL GRANT	16,000.00	0.00	0.00	0.00
101-42-2100-33160	FEDERAL GRANTS	23,811.69	5,992.40	30,000.00	30,000.00
101-42-2100-33400	STATE GRANTS	9,993.25	920.00	10,000.00	10,000.00
101-42-2100-33401	STATE OF MNPUB SAFETY BENEFIT	7,058.40	0.00	8,000.00	8,000.00
101-42-2100-33416	STATE POLICE REIMB TRAING	209,932.42	0.00	210,000.00	210,000.00
101-42-2200-33165	FIREFEDERAL GRANTS	0.00	3,000.00	0.00	0.00
101-42-2200-33433	STATE OF MNREIMB FIRE	10,525.07	4,156.00	5,000.00	5,000.00
101-42-2250-33420	STATE FIRE RELIEF PENSION AID	138,031.35	5,000.00	135,000.00	135,000.00
101-42-2500-33160	FEDERAL GRANTS	0.00	0.00	0.00	0.00
101-43-3100-33417	STATE SNOW REMOVAL AID	0.00	0.00	3,000.00	0.00
101-43-3100-33418	STATE STREET MAINTENANCE AID	294,561.00	476,825.05	300,000.00	0.00
101-43-3236-33450	WASHINGTON CO RECYCLING GRANT	35,158.00	35,158.00	34,690.00	35,000.00
101-43-3261-33400	STATE GRANTS	0.00	0.00	0.00	0.00
101-45-5120-33400	STATE GRANTS	6,920.45	0.00	0.00	0.00
101-45-5120-36250	LOCAL GOVT GRANTS	0.00	0.00	0.00	0.00
101-46-6625-33440	STATE GRANT CDBG FUNDS	0.00	0.00	0.00	0.00
101-49-9200-33401	LOCAL GOVERNMENT AID (LGA)	73,715.00	46,871.50	93,740.00	95,512.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-49-9200-33402	LOCAL PERFORMANCE AID	0.00	0.00	0.00	0.00
101-49-9200-33404	ST MN MV AG CREDIT	7,834.92	0.00	8,000.00	8,000.00
101-49-9200-33430	STATE PERA AID	5,789.00	2,894.50	5,790.00	5,790.00
101-49-9200-36250	LOCAL GOVT GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	INTERGOVERNMENTAL REVENUE	839,330.55	580,817.45	843,220.00	542,302.00
	CHARGES FOR SERVICES				
101-41-1400-34097	FIRE ADMINISTRATION FEES	10,000.00	0.00	10,000.00	10,000.00
101-41-1400-34100	RENTALS	360.00	0.00	500.00	0.00
101-41-1400-34101	RENTALYSB	1,053.00	0.00	0.00	0.00
101-41-1400-34106	CHARGESCOPIESNOTARY	411.19	21.00	200.00	200.00
101-41-1400-34107	ASSESSMENT SEARCH CHARGES	1,725.00	25.00	1,500.00	1,500.00
101-41-1400-34113	MISC CHARGES FOR SERVICE	0.00	25.00	0.00	0.00
101-41-1410-34110	ELECTION FILING FEES	0.00	15.00	0.00	0.00
101-41-1910-34105	SALE OF MAPS & ZONING BOOKS	0.00	0.00	0.00	0.00
101-42-2100-34201	POLICE SERVICEMET AIRPORT COM	0.00	0.00	0.00	0.00
101-42-2100-34203	REPORT COPIES	3,225.98	2,749.58	1,000.00	3,500.00
101-42-2100-34204	OTHER POLICE SERV REIMBURSEMNT	0.00	0.00	0.00	0.00
101-42-2100-34205	SCHOOL SECURITYPOLICE LIAISON	288,803.00	146,063.00	285,480.00	302,978.00
101-42-2100-34790	INVESTIGATIONSLICENSE APPS	1,900.00	1,100.00	1,750.00	1,750.00
101-42-2100-34791	WASH COREIMB POLICE	3,349.61	266.22	2,000.00	2,000.00
101-42-2125-34121	SAFETY CAMP FEES	1,985.00	1,635.00	2,500.00	1,700.00
101-42-2200-34203	REPORT COPIES	0.00	0.00	0.00	0.00
101-42-2200-34501	COLUMBUS FEES	160,270.00	0.00	128,190.00	130,000.00
101-42-2200-34502	WYOMING FEES	0.00	0.00	0.00	0.00
101-42-2300-34501	COLUMBUS FEES	0.00	0.00	0.00	0.00
101-42-2300-34502	WYOMING FEES	0.00	0.00	0.00	0.00
101-42-2400-34104	BLDG PERMIT PLAN CHECK FEES	248,673.10	151,292.28	135,000.00	150,000.00
101-42-2400-34106	CHARGESCOPIESNOTARY	0.00	0.00	0.00	0.00
101-42-2400-34503	SCANDIA FEES	0.00	0.00	0.00	0.00
101-43-3100-34103	TOWER ANTENNA RENTAL	60,887.98	44,703.49	60,600.00	63,000.00
101-43-3100-34114	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
101-43-3235-34119	RID LITTER REVENUES	0.00	0.00	0.00	0.00
101-45-5120-34115	SHELTERCOMM GARDEN RENTALS	1,768.92	1,626.51	2,000.00	2,000.00
101-45-5120-34118	ARTS IN PARK VENDOR FEES	4,828.40	4,720.00	6,000.00	5,000.00
101-45-5130-34102	GOLF COURSELEASES	1,001.00	1,000.00	300.00	1,000.00
101-45-5200-34120	PARK USER FEES	0.00	256.73	0.00	0.00
101-46-6625-34100	RENTALS	<u>14,436.00</u>	<u>9,744.00</u>	<u>14,400.00</u>	<u>14,840.00</u>
	CHARGES FOR SERVICES	804,678.18	365,242.81	651,420.00	689,468.00
	FINES AND FORFEITS				
101-42-2100-35101	COURT FINESPROSECUTION	105,000.25	60,660.37	130,000.00	120,000.00
101-42-2100-35102	LOCKOUT FEES	2,090.00	1,855.00	4,000.00	4,000.00
101-42-2100-35103	LIQUORTOBACCO VIOLATION FEES	4,600.00	1,500.00	500.00	500.00
101-42-2100-35105	POLICEADMINISTRATIVE FINES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	FINES AND FORFEITS	111,690.25	64,015.37	134,500.00	124,500.00
	MISCELLANEOUS REVENUE				
101-41-1110-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-41-1320-36240	REFUNDS & REIMBURSEMENTS	59.92	0.02	0.00	0.00
101-41-1400-36215	CABLE TV ADMINSTRATIVE FEES	16,947.29	8,375.54	16,500.00	16,500.00
101-41-1400-36230	CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-41-1400-36240	REFUNDS & REIMBURSEMENTS	837.23	241.83	20,000.00	0.00
101-41-1500-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-41-1601-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-41-1910-36230	CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-41-1910-36240	REFUNDS & REIMBURSEMENTS	787.47	0.00	0.00	0.00
101-41-1940-36240	REFUNDS & REIMBURSEMENTS	30,421.16	10,336.77	10,000.00	10,000.00
101-42-2100-36232	DONATIONS - POLICE	5,920.00	2,005.00	0.00	0.00
101-42-2100-36240	REFUNDS & REIMBURSEMENTS	1,903.74	3,892.70	2,250.00	2,250.00

Account Number	Description	2017 ACTUAL	2018 YTD	2018 BUDGET	2019 REQUEST
101-42-2125-36236	SAFETY CAMP DONATIONS	6,830.00	5,799.00	6,000.00	6,000.00
101-42-2200-36235	DONATIONSFIRE	6,500.00	805.00	0.00	0.00
101-42-2400-36240	REFUNDS & REIMBURSEMENTS	40.00	19.47	0.00	0.00
101-42-2400-36241	STATE SURCHARGEBLDG PERMITS	0.00	0.00	0.00	0.00
101-42-2500-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-43-3100-36240	REFUNDS & REIMBURSEMENTS	1,390.60	520.86	0.00	0.00
101-43-3160-36240	REFUNDS & REIMBURSEMENTS	410.37	18,343.00	0.00	0.00
101-43-3180-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-43-3261-36230	CONTRIBUTIONS	2,088.00	0.00	0.00	0.00
101-43-3261-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-45-5120-36234	PARK-MISC CONTRIBUTIONS	6,692.19	4,703.99	0.00	0.00
101-45-5120-36236	NORTHERN LIGHTS FEST DONATIONS	6,521.62	500.00	7,500.00	7,500.00
101-45-5125-36230	CONTRIBUTIONS	0.00	0.00	0.00	0.00
101-45-5200-36236	PARK MAINTENANCE DONATIONS	15,350.00	8,000.00	0.00	0.00
101-45-5200-36240	REFUNDS & REIMBURSEMENTS	298.40	11.33	0.00	0.00
101-46-6625-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-49-9200-36210	INTEREST EARNINGS	35,759.07	-4,470.47	40,000.00	40,000.00
101-49-9200-36230	CONTRIBUTIONS	100.00	2,900.01	0.00	0.00
	MISCELLANEOUS REVENUE	138,857.06	61,984.05	102,250.00	82,250.00
	OTHER FINANCING SOURCES				
101-42-2100-35104	AUCTION PROCEEDS	1,829.99	2,087.37	2,000.00	2,000.00
101-42-2100-36243	INSURANCE RECOVERIES	25,639.60	1,400.20	0.00	0.00
101-42-2200-36243	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
101-43-3100-35104	AUCTION PROCEEDS	0.00	0.00	0.00	0.00
101-43-3100-36243	INSURANCE RECOVERIES	13,348.98	0.00	0.00	0.00
101-45-5120-36243	INSURANCE RECOVERIES	1,155.61	0.00	0.00	0.00
101-49-9200-36243	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
101-49-9200-39101	GAIN ON SALE OF ASSETS	27,242.00	150.00	10,000.00	10,000.00
101-49-9200-39102	BOND PROCEEDS	0.00	0.00	0.00	0.00
101-49-9200-39103	CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00
101-49-9200-39105	BOND PREMIUM	0.00	0.00	0.00	0.00
101-49-9200-39315	TRANSFERS IN	75,000.00	37,500.00	75,000.00	75,000.00
	OTHER FINANCING SOURCES	144,216.18	41,137.57	87,000.00	87,000.00
101	GENERAL FUND	10,196,267.60	5,592,433.57	9,543,840.00	9,492,240.00



Forest Lake
AS GOOD AS IT SOUNDS

City of Forest Lake 2018 Budget Summary Capital Equipment Replacement Fund

Capital Equipment Replacement

	Actual 2017	Budget 2018	Estimated 2018	Proposed 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ 330,000	\$ 330,000	\$ 700,000	112.12%
Intergovernmental	181,728	-	-	-	0.00%
Charges for Service	20,000	7,000	24,600	25,200	260.00%
Interest	3,288	-	-	-	0.00%
Total Revenues	205,016	337,000	354,600	725,200	115.19%
Expenditures:					
Current					
Gen Gov Bldg & Grounds	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	0.00%
Capital Outlay					
General Government	8,357	-	27,390	-	0.00%
Public Safety	-	133,000	183,000	884,800	565.26%
Public Works	181,729	435,000	435,000	564,600	29.79%
Culture and Recreation	-	-	25,000	-	0.00%
Total Capital Outlay	190,086	568,000	670,390	1,449,400	155.18%
Total Expenditures	190,086	568,000	670,390	1,449,400	155.18%
Excess of Revenues Over (Under) Expenditures	14,930	(231,000)	(315,790)	(724,200)	213.51%
Other Financing Sources (Uses)					
Operating Transfer In	639,270	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	55,500	-	-	-100.00%
Insurance Recoveries	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	0.00%
Bond Proceeds Equipment	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	639,270	55,500	-	-	-100.00%
Net Change in Fund Balance	654,200	(175,500)	(315,790)	(724,200)	
Fund Balances:					
Beginning of Year	495,000	1,149,200	1,149,200	833,410	
End of Year	\$ 1,149,200	\$ 973,700	\$ 833,410	\$ 109,210	