

2018
Levy / Budget Documents

ABDO EICK & MEYERS LLP
AEM Financial Solutions™

December 19, 2017

Honorable Mayor and City Council
City of Forest Lake
1408 lake Street South
Forest Lake, MN 55025

Introduction

Enclosed is the 2018 Final Budget as prepared by city staff. As you are aware, the construction of the 2018 budget is a process which includes Mayor, City Council, and staff input, budget work sessions, and culminating with this preliminary document to be approved by City Council. The following outlines the levy compared to the prior year.

Tax Levy Summary

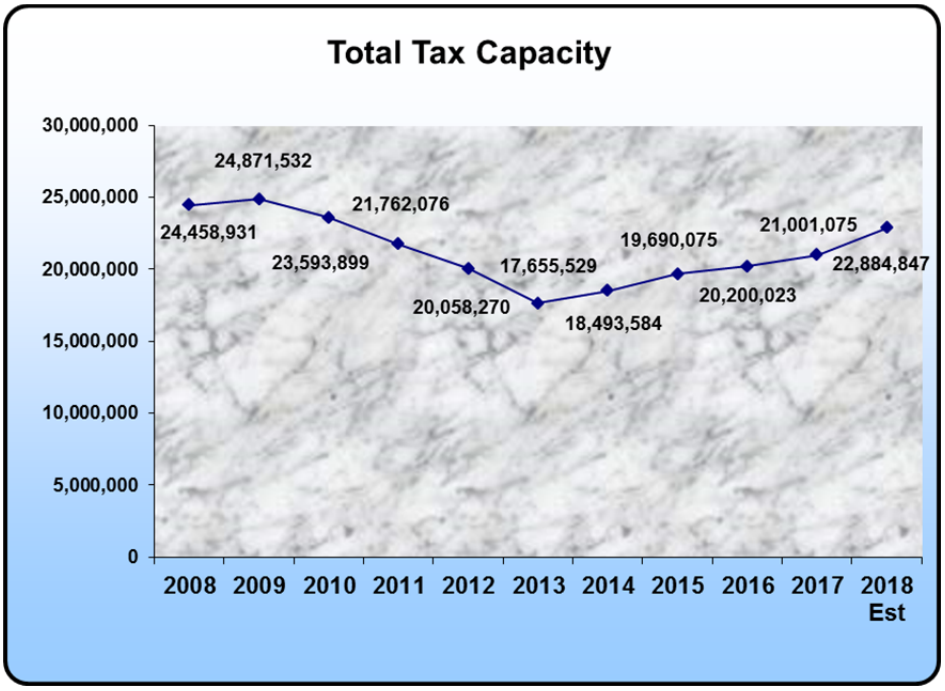
Overall, the tax levy includes dollars levied for general operations, debt service and capital improvements. The preliminary levy was established at $10,046,340 or an increase of $570,115 from 2017. The final levy approved in December was $10,002,450 or an increase of $549,225 from 2017. Of this increase, $221,000 is due to the City Center debt, $278,225 is due to operational needs and $50,000 is for the Ecomonic Development Authority. The breakdown for the approved 2018 levy is as follows:

	Final 2017	Final 2018	% Increase (Decrease)
General Fund			
General Purpose	$ 7,323,225	$ 7,271,450	-0.71%
Total General Fund Levy	**$ 7,323,225**	**$ 7,271,450**	**-0.71%**
Other Levies			
Economic Development	$ 23,000	$ 50,000	117.39%
Capital Equipment Replacement	-	330,000	N/A
Debt Service Equipment	222,500	222,500	0.00%
Debt Service Industrial Park	147,500	147,500	0.00%
Debt Service YMCA	570,000	570,000	0.00%
Debt Service City Center	1,190,000	1,411,000	18.57%
Total Other Levies	**$ 2,153,000**	**$ 2,731,000**	**26.85%**
Total General Purpose Levy	**$ 7,346,225**	**$ 7,651,450**	**4.15%**
Total Debt Service Levy	**2,130,000**	**2,351,000**	**10.38%**
Total City Levy	**$ 9,476,225**	**$ 10,002,450**	**5.55%**

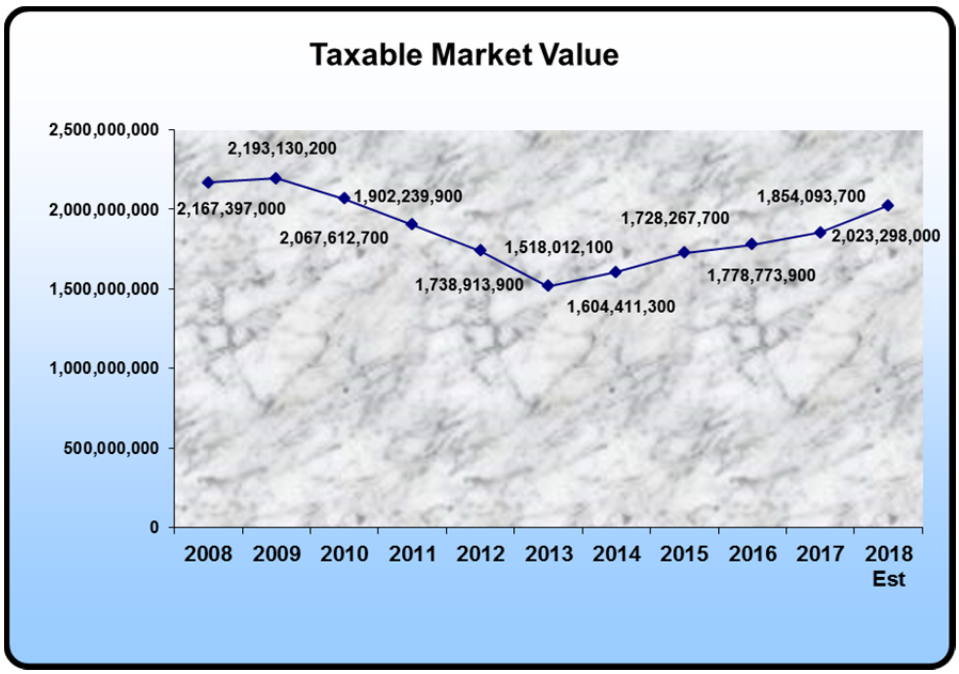
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WASHINGTON COUNTY PROPOSED VALUES FOR TAXES PAYABLE IN 2018

The following table shows the Total Tax Capacity based on the County report:



The following table shows the Taxable Market Value based on the County report:



People + Process. Going Beyond the Numbers

Below is the estimated City Property Tax Rate calculation with prior year comparison:

	Actual Pay 2017	Proposed Pay 2018	% Change
Certified Levy	9,476,225.00	10,002,450.00	5.55%
Fiscal Disparities Distribution	(1,192,876.00)	(1,246,925.00)	4.53%
Local Levy	8,283,349.00	8,755,525.00	5.70%
Actual Rate	43.47%	41.83%	-3.78%
Net Tax Capacity	19,053,960.00	20,930,581.00	9.85%

As you can see, the estimated tax rate for pay 2018 is projected to decrease from 43.47% to 41.83%.

The following table indicates how property class rates are applied to the various property classes. This indicates that the tax rate for a commercial building will be taxed double what a residential property pays when the value is over $150,000.

Real Property Description	Local Taxes Payable
Residential homestead	
first $500,000	1.00%
over $500,000	1.25
Residential non-homestead one to three units	1.25
Agricultural homestead	
house, Garage, One Acre	
first $500,000	1.00
over $500,000	1.25
Commercial-Industrial and public utility	
first $150,000	1.50
over $150,000	2.00

Taxes are calculated by multiplying the Taxable Market Value by the Class Rate by the City's tax rate.

We have summarized in the table below what a few properties would be taxed for the values shown:

2016 Residential Market Value	2017 City Tax	2017 Residential Market Value	Estimated 2018 City Tax	% Change	$ Change Incr/(Decr)
$ 223,500.00	$ 897.18	$ 234,800.00	$ 914.82	2.0%	$ 17.64
$ 106,000.00	$ 340.39	$ 112,250.00	$ 356.04	4.6%	$ 15.64
$ 159,000.00	$ 591.54	$ 168,380.00	$ 611.97	3.5%	$ 20.43
$ 265,000.00	$ 1,093.83	$ 280,640.00	$ 1,123.83	2.7%	$ 30.00
$ 424,000.00	$ 1,847.26	$ 449,020.00	$ 1,891.58	2.4%	$ 44.32

**Assumes 5.9% change in market value from 2016 to 2017, as the City median change.*

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Tax Relief Programs

The State has three direct property tax relief programs: the homestead credit refund, the renter's refund, and the special property tax refund (also known as the "targeting program").

Homestead credit refund

The homestead credit refund is a program that provides a refund to homeowners when their property taxes exceed a certain percentage of the household's income. The 2013 Legislature renamed the former property tax refund program and also approved modifications to the eligibility guidelines and the refund structure that will increase the number of taxpayers eligible to receive the refund.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

Renter's refund

Renters may be eligible for a separate program referred to as the renter property tax refund or the "renter's credit." The renter's property tax refund program is a state-paid refund that provides tax relief to renters whose rent and "implicit property taxes" are high relative to their incomes. Under the program, "rent constituting property taxes" is assumed to equal 17 percent of rent paid. If rent constituting property tax exceeds a threshold percentage of income, the renter is eligible for a refund equal to a percentage of the tax over the threshold, up to a maximum amount.

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Renters_Property_Tax_Refund.aspx

Special property tax refund

The special property tax refund program, frequently referred to as the "targeting program," directs property tax relief to homeowners who have large property tax increases from one year to the next. The special property tax refund has no income component, and a homeowner qualifies if the property tax on the home has increased by more than 12 percent over the previous year's tax and if the increase is over $100. The maximum refund is $1,000

http://www.revenue.state.mn.us/individuals/prop_tax_refund/Pages/Homeowners_Property_Tax_Refund.aspx

A summary of budgeted funds for the City are as follows:

	Revenue	Expense/Expenditure	Net Change in Fund Balance
101 General Fund	$ 9,543,840	$ 9,543,840	$ -
203 Park Dedication	130,800	201,140	(70,340)
205 Surface Water Management	545,300	516,350	28,950
207 Drug Forfeiture	35,000	35,000	-
208 Lease Revenue Public Facility	1,411,000	1,486,980	(75,980)
211 Capital Improvement Fund	2,111,820	2,071,070	40,750
212 Economic Development Fund	52,000	53,490	(1,490)
214 TIF #1 Industrial Park Fund	46,000	684	45,316
215 TIF #2 Cherrywood Pointe	115,500	105,734	9,766
216 TIF #87 Centennial Office Park	-	88	(88)
250 Airport Fund	118,541	126,750	(8,209)
251 Headwaters Industrial Park	253,080	233,235	19,845
317 Debt Service	222,500	231,630	(9,130)
322 Debt Service Public Facilities	1,486,980	1,487,430	(450)
325 Debt Service YMCA	570,000	597,280	(27,280)
401 Capital Equipment Fund	392,500	568,000	(175,500)
631 Water	1,789,200	1,807,015	(17,815)
632 Sewer	2,982,250	2,662,550	319,700
	$ 21,806,311	$ 21,728,266	$ 78,045

Fund summaries and ine item detail can be seen on the following pages.

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City of Forest Lake
2018 Budget Summary
General Fund

Date of Adoption: December 4, 2017

General Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 6,966,591	$ 7,323,225	$ 7,323,225	$ 7,271,450	-0.71%
Licenses & Permits	525,724	419,950	419,950	454,000	8.11%
Intergovernmental	862,990	892,421	892,421	843,220	-5.51%
Charges for Service	668,596	645,342	645,342	651,420	0.94%
Fines & Forfeits	130,372	149,000	149,000	136,500	-8.39%
Interest	79,232	30,000	30,000	40,000	33.33%
Miscellaneous Revenue	93,665	56,400	56,400	62,250	10.37%
Total Revenues	**9,327,169**	**9,516,338**	**9,516,338**	**9,458,840**	**-0.60%**
Expenditures:					
Current					
General Government					
Mayor and Council	56,723	58,680	58,680	57,960	-1.23%
Administration	425,898	448,050	448,050	444,670	-0.75%
Finance	435,301	423,250	423,250	428,720	1.29%
Elections	53,320	-	-	54,000	N/A
Information Technology	152,486	188,300	188,300	188,100	-0.11%
Assessing	101,312	101,900	101,900	109,960	7.91%
Legal	28,610	38,000	38,000	39,000	2.63%
Community Development	172,452	230,930	230,930	227,790	-1.36%
Gen Gov Bldg & Grounds	273,136	279,980	279,980	281,960	0.71%
Total General Government	**1,699,238**	**1,769,090**	**1,769,090**	**1,832,160**	**3.57%**
Public Safety					
Police Protection	3,743,664	4,036,690	4,036,690	4,071,600	0.86%
Fire Protection	580,840	590,383	590,383	640,960	8.57%
Fire Pension	135,422	135,000	135,000	135,000	0.00%
Fire Inspection	80	-	-	-	N/A
Building Inspection	331,645	358,470	358,470	393,260	9.71%
Emergency Management	7,371	11,470	11,470	11,240	-2.01%
Animal Control	9,107	8,000	8,000	8,000	0.00%
Total Public Safety	**4,808,128**	**5,140,013**	**5,140,013**	**5,260,060**	**2.34%**
Public Works					
Streets	1,162,014	1,415,100	1,415,100	1,406,640	-0.60%
Engineering Services	35,622	42,000	42,000	42,000	0.00%
Street Lighting	117,469	100,000	100,000	115,000	15.00%
Maintenance Shop	61,015	79,960	79,960	79,320	-0.80%
Composting	299,403	39,230	39,230	32,220	-17.87%
Recycling	47,742	34,300	34,300	25,500	-25.66%
Weed Harvester	68,373	57,195	57,195	67,980	18.86%
Total Public Works	**1,791,636**	**1,767,785**	**1,767,785**	**1,768,660**	**0.05%**

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Culture and Recreation					
Parks Programs	113,706	158,350	158,350	157,990	-0.23%
Golf Course	6,943	7,540	7,540	6,790	-9.95%
Parks Maintenance	227,324	313,890	313,890	323,730	3.13%
Youth Service Bureau	19,583	18,000	18,000	17,300	-3.89%
Senior Center	56,514	52,900	52,900	66,190	25.12%
Cable Television	6,000	-	-	-	N/A
Human Rights Commission	1,130	3,460	3,460	3,460	0.00%
Total Culture and Recreation	**431,200**	**554,140**	**554,140**	**575,460**	**3.85%**
Total Current Expenditures	**8,730,202**	**9,231,028**	**9,231,028**	**9,436,340**	**2.22%**
Capital Outlay					
General Government	-	-	-	-	N/A
Public Safety	20,629	104,000	104,000	-	-100.00%
Public Works	-	252,000	252,000	-	-100.00%
Culture and Recreation	-	-	-	-	N/A
Total Capital Outlay	**20,629**	**356,000**	**356,000**	**-**	**-100.00%**
Debt Service					
Principal	19,464	8,310	8,310	7,500	-9.75%
Interest	-	-	-	-	N/A
Agent Fees	-	-	-	-	N/A
Total Debt Service	**19,464**	**8,310**	**8,310**	**7,500**	**-9.75%**
Total Expenditures	**8,770,294**	**9,595,338**	**9,595,338**	**9,443,840**	**-1.58%**
Excess of Revenues Over (Under) Expenditures	**556,875**	**(79,000)**	**(79,000)**	**15,000**	**-118.99%**
Other Financing Sources (Uses)					
Operating Transfer In	75,000	75,000	75,000	75,000	0.00%
Operating Transfer Out	(645,000)	-	(192,206)	(100,000)	N/A
Sale of General Fixed Assets	10,765	10,000	10,000	10,000	0.00%
Insurance Recoveries	3,043	-	-	-	N/A
Bond Issuance Costs	-	-	-	-	N/A
Bond Proceeds Equipment	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**(556,192)**	**85,000**	**(107,206)**	**(15,000)**	**-117.65%**
Net Change in Fund Balance	**683**	**6,000**	**(186,206)**	**-**	
Fund Balances:					
Beginning of Year	**5,612,599**	**5,613,282**	**5,613,282**	**5,427,076**	
End of Year	**$ 5,613,282**	**$ 5,619,282**	**$ 5,427,076**	**$ 5,427,076**	

General Ledger
REVENUE DETAIL 2018
BUDGET

User: gayle.bauman
Printed: 11/28/17 13:34:17
Period 01 - 13
Fiscal Year 2018

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 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	6,966,590.54	7,323,225.00	3,871,562.22	7,271,450.00
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	**6,966,590.54**	**7,323,225.00**	**3,871,562.22**	**7,271,450.00**
	LICENSES & PERMITS				
101-41-1400-32110	LIQUOR LICENSES	38,850.00	39,000.00	41,100.00	39,000.00
101-41-1400-32170	CORPORATE LICENSES	3,475.00	3,900.00	4,900.00	3,900.00
101-41-1400-32182	TOBACCO LICENSES	6,500.00	6,500.00	6,750.00	6,500.00
101-41-1400-32185	GAMBLING PERMITS	950.00	850.00	750.00	950.00
101-41-1910-32215	SIGN PERMITS	725.00	2,400.00	750.00	2,400.00
101-41-1910-32271	PLANNING & ZONING PERMITS	40,137.00	23,000.00	34,269.00	25,000.00
101-42-2300-32250	FIRE INSPECTION PERMITS	12,203.83	11,000.00	13,762.96	11,000.00
101-42-2400-32150	MASTER GAS INSTALLER LICENSE	2,550.00	3,000.00	3,250.00	2,750.00
101-42-2400-32210	BUILDING PERMITS	324,857.94	250,000.00	563,168.26	275,000.00
101-42-2400-32211	BUILDING PERMIT PENALTIES	2,422.25	600.00	899.75	1,000.00
101-42-2400-32215	SIGN PERMITS	0.00	0.00	0.00	0.00
101-42-2400-32220	GAS INSTALLHEATING PERMITS	47,115.35	40,000.00	144,267.59	45,000.00
101-42-2400-32230	PLUMBING PERMITS	44,774.83	38,000.00	60,849.62	40,000.00
101-42-2400-32255	BUILDING FIRE SPRINKLER FEES	0.00	0.00	0.00	0.00
101-42-2700-32240	DOG LICENSEANIMAL CONTROL	812.50	1,000.00	730.00	1,000.00
101-43-3100-32262	STREET OPENING LICENSE	100.00	250.00	250.00	250.00
101-43-3100-32263	EXCAVATING LICENSE	250.00	250.00	250.00	250.00
101-43-3100-32265	INSPECTIONS	0.00	200.00	0.00	0.00
	LICENSES & PERMITS	**525,723.70**	**419,950.00**	**875,947.18**	**454,000.00**
	INTERGOVERNMENTAL REVENUE				
101-41-1910-33460	MET COUNCIL GRANT	0.00	30,000.00	16,000.00	0.00
101-42-2100-33160	FEDERAL GRANTS	37,062.67	65,000.00	17,511.07	30,000.00
101-42-2100-33400	STATE GRANTS	12,642.04	10,000.00	9,993.25	10,000.00
101-42-2100-33401	STATE OF MNPUB SAFETY BENEFIT	7,706.88	13,500.00	0.00	8,000.00
101-42-2100-33416	STATE POLICE REIMB TRAING	214,988.97	205,000.00	209,932.42	210,000.00
101-42-2200-33165	FIREFEDERAL GRANTS	415.00	0.00	0.00	0.00
101-42-2200-33433	STATE OF MNREIMB FIRE	6,800.00	5,000.00	10,525.07	5,000.00
101-42-2250-33420	STATE FIRE RELIEF PENSION AID	135,422.18	135,000.00	138,031.35	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	2,302.50	6,000.00	0.00	3,000.00
101-43-3100-33418	STATE STREET MAINTENANCE AID	314,382.00	300,000.00	294,561.00	300,000.00
101-43-3236-33450	WASHINGTON CO RECYCLING GRANT	34,692.00	34,690.00	35,158.00	34,690.00
101-43-3261-33400	STATE GRANTS	0.00	0.00	0.00	0.00
101-45-5120-33400	STATE GRANTS	0.00	0.00	0.00	0.00
101-45-5120-36250	LOCAL GOVT GRANTS	579.59	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)	73,162.00	73,712.00	36,857.50	93,740.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-49-9200-33402	LOCAL PERFORMANCE AID	0.00	2,730.00	0.00	0.00
101-49-9200-33404	ST MN MV AG CREDIT	8,032.25	6,000.00	3,917.46	8,000.00
101-49-9200-33430	STATE PERA AID	5,789.00	5,789.00	2,894.50	5,790.00
101-49-9200-36250	LOCAL GOVT GRANTS	9,012.61	0.00	0.00	0.00
	INTERGOVERNMENTAL REVENUE	**862,989.69**	**892,421.00**	**775,381.62**	**843,220.00**
	CHARGES FOR SERVICES				
101-41-1400-34097	FIRE ADMINISTRATION FEES	10,000.00	10,000.00	0.00	10,000.00
101-41-1400-34100	RENTALS	1,072.50	500.00	360.00	500.00
101-41-1400-34101	RENTALYSB	4,092.00	4,092.00	1,053.00	0.00
101-41-1400-34106	CHARGESCOPIESNOTARY	334.79	200.00	406.52	200.00
101-41-1400-34107	ASSESSMENT SEARCH CHARGES	1,700.00	1,500.00	1,725.00	1,500.00
101-41-1400-34113	MISC CHARGES FOR SERVICE	25.00	0.00	0.00	0.00
101-41-1410-34110	ELECTION FILING FEES	50.00	0.00	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	2,549.13	1,000.00	2,751.98	1,000.00
101-42-2100-34204	OTHER POLICE SERV REIMBURSEMNT	0.00	0.00	0.00	0.00
101-42-2100-34205	SCHOOL SECURITYPOLICE LIAISON	283,733.50	280,000.00	215,771.50	285,480.00
101-42-2100-34790	INVESTIGATIONSLICENSE APPS	2,750.00	1,750.00	1,900.00	1,750.00
101-42-2100-34791	WASH COREIMB POLICE	1,024.92	2,000.00	3,349.61	2,000.00
101-42-2125-34121	SAFETY CAMP FEES	2,345.00	2,500.00	1,985.00	2,500.00
101-42-2200-34203	REPORT COPIES	25.00	0.00	0.00	0.00
101-42-2200-34501	COLUMBUS FEES	139,689.48	150,000.00	78,786.79	128,190.00
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	149,428.12	125,000.00	242,240.22	135,000.00
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	60,499.77	60,500.00	56,449.14	60,600.00
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	2,240.97	0.00	1,768.92	2,000.00
101-45-5120-34118	FARMER'S MARKET FEES	4,335.00	6,000.00	4,828.40	6,000.00
101-45-5130-34102	GOLF COURSELEASES	301.00	300.00	1,001.00	300.00
101-45-5200-34120	PARK USER FEES	0.00	0.00	0.00	0.00
101-46-6625-34100	RENTALS	2,400.00	0.00	14,436.00	14,400.00
	CHARGES FOR SERVICES	**668,596.18**	**645,342.00**	**628,813.08**	**651,420.00**
	FINES AND FORFEITS				
101-42-2100-35101	COURT FINESPROSECUTION	124,023.16	140,000.00	89,283.99	130,000.00
101-42-2100-35102	LOCKOUT FEES	3,495.00	5,500.00	1,665.00	4,000.00
101-42-2100-35103	LIQUORTOBACCO VIOLATION FEES	500.00	1,000.00	0.00	500.00
101-42-2100-35105	POLICEADMINISTRATIVE FINES	0.00	0.00	0.00	0.00
	FINES AND FORFEITS	**128,018.16**	**146,500.00**	**90,948.99**	**134,500.00**
	MISCELLANEOUS REVENUE				
101-41-1110-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-41-1320-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	59.92	0.00
101-41-1400-36215	CABLE TV ADMINSTRATIVE FEES	16,851.01	16,400.00	14,115.35	16,500.00
101-41-1400-36230	CONTRIBUTIONSDONATIONS	0.00	0.00	0.00	0.00
101-41-1400-36240	REFUNDS & REIMBURSEMENTS	883.29	20,000.00	508.24	20,000.00
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	CONTRIBUTIONSDONATIONS	0.00	0.00	0.00	0.00
101-41-1910-36240	REFUNDS & REIMBURSEMENTS	0.25	0.00	833.47	0.00
101-41-1940-36240	REFUNDS & REIMBURSEMENTS	9,638.94	10,000.00	27,881.00	10,000.00
101-42-2100-36232	DONATIONS - POLICE	3,073.00	0.00	3,655.00	0.00
101-42-2100-36240	REFUNDS & REIMBURSEMENTS	2,337.98	4,000.00	1,660.74	2,250.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-42-2125-36236	SAFETY CAMP DONATIONS	5,995.00	6,000.00	6,325.00	6,000.00
101-42-2200-36235	DONATIONSFIRE	4,000.00	0.00	6,000.00	0.00
101-42-2400-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	20.00	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	3,002.70	0.00	1,042.20	0.00
101-43-3160-36240	REFUNDS & REIMBURSEMENTS	7,637.30	0.00	410.37	0.00
101-43-3180-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-43-3261-36230	CONTRIBUTIONSDONATIONS	0.00	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 CONTRIBUTIONSDONATN	1,388.95	0.00	6,552.98	0.00
101-45-5120-36236	NORTHERN LIGHTS FEST DONATIONS	9,124.76	0.00	4,521.62	7,500.00
101-45-5125-36230	CONTRIBUTIONSDONATIONS	0.00	0.00	0.00	0.00
101-45-5200-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	247.20	0.00
101-46-6625-36240	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-49-9200-36210	INTEREST EARNINGS	79,232.41	30,000.00	28,679.81	40,000.00
101-49-9200-36230	CONTRIBUTIONSDONATIONS	1,200.00	0.00	100.00	0.00
	MISCELLANEOUS REVENUE	**144,365.59**	**86,400.00**	**102,612.90**	**102,250.00**
	OTHER FINANCING SOURCES				
101-42-2100-35104	AUCTION PROCEEDS	2,353.56	2,500.00	1,829.99	2,000.00
101-42-2100-36243	INSURANCE RECOVERIES	3,043.36	0.00	20,894.40	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	26,739.86	0.00	11,556.24	0.00
101-45-5120-36243	INSURANCE RECOVERIES	0.00	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	10,764.50	10,000.00	27,242.00	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	75,000.00	56,250.00	75,000.00
	OTHER FINANCING SOURCES	**117,901.28**	**87,500.00**	**117,772.63**	**87,000.00**
101	**GENERAL FUND**	**9,414,185.14**	**9,601,338.00**	**6,463,038.62**	**9,543,840.00**

General Ledger
EXPENDITURE DETAIL
2018 BUDGET

User: gayle.bauman
Printed: 11/28/17 13:34:55
Period 01 - 13
Fiscal Year 2018

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101	**GENERAL FUND**				
1110	**MAYOR & COUNCIL**				
	WAGES & BENEFITS				
101-41-1110-51010	FULL TIME WAGES	28,775.00	28,800.00	21,625.00	28,800.00
101-41-1110-51210	PERA CONTRIBUTIONS	600.00	600.00	0.00	600.00
101-41-1110-51220	FICA CONTRIBUTIONS	1,040.05	1,040.00	1,340.75	1,040.00
101-41-1110-51230	MEDICARE	417.28	420.00	313.59	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	**30,832.33**	**30,860.00**	**23,279.34**	**30,860.00**
	SUPPLIES				
101-41-1110-52010	OFFICE SUPPLIES	19.47	100.00	0.00	100.00
101-41-1110-52100	OPERATING SUPPLIES	0.00	200.00	0.00	200.00
	SUPPLIES	**19.47**	**300.00**	**0.00**	**300.00**
	OTHER SERVICES & CHARGES				
101-41-1110-53080	SEMINARS & TRAINING	385.00	800.00	875.00	800.00
101-41-1110-53210	TELEPHONE	174.84	250.00	143.40	250.00
101-41-1110-53220	POSTAGE	0.00	100.00	0.00	100.00
101-41-1110-53500	PRINTING	309.00	300.00	61.50	300.00
101-41-1110-53520	PUBLISHING & ADS	259.70	750.00	103.35	500.00
101-41-1110-53600	INSURANCE	318.86	470.00	108.84	110.00
101-41-1110-53700	MILEAGE REIMB	0.00	100.00	0.00	100.00
	OTHER SERVICES & CHARGES	**1,447.40**	**2,770.00**	**1,292.09**	**2,160.00**
	REPAIR & MAINT & MISC				
101-41-1110-54250	RENTALS	0.00	0.00	0.00	0.00
101-41-1110-54330	DUES & SUBSCRIPTIONS	6,930.00	7,450.00	7,099.00	7,340.00
101-41-1110-54340	LMCIT DUES	17,025.00	16,300.00	0.00	16,800.00
101-41-1110-54370	MISCELLANEOUS	468.75	1,000.00	191.41	500.00
101-41-1110-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**24,423.75**	**24,750.00**	**7,290.41**	**24,640.00**
1110	**MAYOR & COUNCIL**	**56,722.95**	**58,680.00**	**31,861.84**	**57,960.00**
1320	**ADMINISTRATION**				
	WAGES & BENEFITS				
101-41-1320-51010	FULL TIME WAGES	268,100.65	276,060.00	240,831.56	289,180.00
101-41-1320-51030	PART TIME WAGES	6,484.50	14,980.00	3,612.00	14,980.00
101-41-1320-51090	OVERTIME WAGES	10.98	0.00	1,265.33	0.00
101-41-1320-51210	PERA CONTRIBUTIONS	20,364.79	21,830.00	18,157.50	22,810.00
101-41-1320-51220	FICA CONTRIBUTIONS	15,572.85	18,040.00	14,792.97	18,860.00
101-41-1320-51230	MEDICARE	3,916.13	4,220.00	3,534.04	4,410.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-41-1320-51310	HEALTH INSURANCE	52,341.57	57,600.00	36,511.69	40,200.00
101-41-1320-51320	DENTAL INSURANCE	3,317.04	4,860.00	2,898.38	5,100.00
101-41-1320-51325	HCSP BENEFIT	360.00	360.00	320.00	360.00
101-41-1320-51330	LIFE INSURANCE	261.00	290.00	232.00	290.00
101-41-1320-51600	DISABILITY INSURANCE	787.31	960.00	723.83	1,010.00
101-41-1320-51800	PCORI TAX	22.14	30.00	17.04	30.00
	WAGES & BENEFITS	**371,538.96**	**399,230.00**	**322,896.34**	**397,230.00**
	SUPPLIES				
101-41-1320-52010	OFFICE SUPPLIES	619.49	1,500.00	398.38	800.00
101-41-1320-52120	MOTOR FUEL	0.00	0.00	0.00	0.00
	SUPPLIES	**619.49**	**1,500.00**	**398.38**	**800.00**
	OTHER SERVICES & CHARGES				
101-41-1320-53070	PROFESSIONAL SERVICES	490.00	8,000.00	102.00	5,000.00
101-41-1320-53080	SEMINARS & TRAINING	2,919.42	4,600.00	2,792.97	8,600.00
101-41-1320-53150	ADMINISTRATLABOR SERV FEES	10,545.00	6,000.00	10,568.00	6,000.00
101-41-1320-53210	TELEPHONE	951.31	1,000.00	838.02	1,000.00
101-41-1320-53600	INSURANCE	10,728.60	15,120.00	12,921.00	13,440.00
101-41-1320-53700	MILEAGE REIMB	4,634.48	4,700.00	4,074.10	4,700.00
	OTHER SERVICES & CHARGES	**30,268.81**	**39,420.00**	**31,296.09**	**38,740.00**
	REPAIR & MAINT & MISC				
101-41-1320-54250	RENTALS	0.00	0.00	0.00	0.00
101-41-1320-54330	DUES & SUBSCRIPTIONS	2,102.00	2,700.00	3,040.60	2,700.00
101-41-1320-54350	ADMINISTRATNBOOKS & PHAMLETS	153.00	300.00	0.00	300.00
101-41-1320-54370	MISCELLANEOUS	6,300.41	2,100.00	12,458.34	2,100.00
101-41-1320-54520	ADMINISTRATNPUBLISHING & ADS	7,488.00	2,800.00	3,524.20	2,800.00
	REPAIR & MAINT & MISC	**16,043.41**	**7,900.00**	**19,023.14**	**7,900.00**
	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**	**418,470.67**	**448,050.00**	**373,613.95**	**444,670.00**
1400	**FINANCE**				
	WAGES & BENEFITS				
101-41-1400-51010	FULL TIME WAGES	150,536.09	150,310.00	132,158.43	153,340.00
101-41-1400-51030	PART TIME WAGES	0.00	0.00	0.00	0.00
101-41-1400-51090	OVERTIME WAGES	22,958.25	15,000.00	26,028.50	20,000.00
101-41-1400-51210	PERA CONTRIBUTIONS	13,012.04	12,400.00	11,859.23	13,000.00
101-41-1400-51220	FICA CONTRIBUTIONS	9,554.76	10,250.00	8,639.15	10,750.00
101-41-1400-51230	MEDICARE	2,234.51	2,400.00	2,020.56	2,510.00
101-41-1400-51310	HEALTH INSURANCE	30,200.12	30,910.00	26,898.84	30,460.00
101-41-1400-51320	DENTAL INSURANCE	2,251.70	3,200.00	2,043.26	3,360.00
101-41-1400-51325	HCSP BENEFIT	288.03	280.00	258.99	280.00
101-41-1400-51330	LIFE INSURANCE	208.75	230.00	187.75	230.00
101-41-1400-51600	DISABILITY INSURANCE	475.91	530.00	440.39	540.00
101-41-1400-51800	PCORI TAX	22.07	30.00	17.03	30.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	WAGES & BENEFITS	**231,742.23**	**225,540.00**	**210,552.13**	**234,500.00**
	SUPPLIES				
101-41-1400-52010	OFFICE SUPPLIES	8,818.50	6,000.00	5,854.26	6,000.00
101-41-1400-52100	OPERATING SUPPLIES	73.25	0.00	223.99	0.00
101-41-1400-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-41-1400-52210	REPAIR & MAINT SUPPLIES	424.60	0.00	255.97	300.00
	SUPPLIES	**9,316.35**	**6,000.00**	**6,334.22**	**6,300.00**
	OTHER SERVICES & CHARGES				
101-41-1400-53010	AUDIT SERVICES	26,000.00	33,000.00	26,450.00	34,000.00
101-41-1400-53070	PROFESSIONAL SERVICES	131,160.00	115,000.00	118,127.00	115,000.00
101-41-1400-53080	SEMINARS & TRAINING	635.00	4,500.00	1,893.42	3,500.00
101-41-1400-53090	COMPUTER SUPPORT	0.00	0.00	0.00	0.00
101-41-1400-53210	TELEPHONE	2,073.51	2,500.00	1,384.62	2,500.00
101-41-1400-53220	POSTAGE	1,050.00	2,000.00	807.25	1,500.00
101-41-1400-53500	PRINTING	0.00	100.00	0.00	100.00
101-41-1400-53520	PUBLISHING & ADS	658.90	1,500.00	272.95	700.00
101-41-1400-53600	INSURANCE	4,527.89	4,610.00	2,044.43	2,120.00
101-41-1400-53700	MILEAGE REIMB	25.38	500.00	344.87	500.00
	OTHER SERVICES & CHARGES	**166,130.68**	**163,710.00**	**151,324.54**	**159,920.00**
	REPAIR & MAINT & MISC				
101-41-1400-54020	REPAIR & MAINT - SUBS	2,908.00	4,000.00	2,369.72	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	21,384.41	21,000.00	14,642.41	22,000.00
101-41-1400-54330	DUES & SUBSCRIPTIONS	784.00	1,000.00	638.00	1,000.00
101-41-1400-54370	MISCELLANEOUS	3,035.76	2,000.00	1,297.78	2,000.00
101-41-1400-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**28,112.17**	**28,000.00**	**18,947.91**	**28,000.00**
	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	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
1400	**FINANCE**	**435,301.43**	**423,250.00**	**387,158.80**	**428,720.00**
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	0.00	0.00	0.00	0.00
	WAGES & BENEFITS	**0.00**	**0.00**	**0.00**	**0.00**
	SUPPLIES				
101-41-1410-52100	OPERATING SUPPLIES	749.65	0.00	0.00	0.00
	SUPPLIES	**749.65**	**0.00**	**0.00**	**0.00**

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	OTHER SERVICES & CHARGES				
101-41-1410-53070	PROFESSIONAL SERVICES	52,182.00	0.00	4,150.00	53,000.00
101-41-1410-53520	PUBLISHING & ADS	388.31	0.00	0.00	1,000.00
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	**52,570.31**	**0.00**	**4,150.00**	**54,000.00**
1410	**ELECTIONS**	**53,319.96**	**0.00**	**4,150.00**	**54,000.00**
1500	**INFORMATION TECHNOLOGY**				
	SUPPLIES				
101-41-1500-52100	OPERATING SUPPLIES	12,728.56	20,000.00	18,286.51	20,000.00
	SUPPLIES	**12,728.56**	**20,000.00**	**18,286.51**	**20,000.00**
	OTHER SERVICES & CHARGES				
101-41-1500-53080	SEMINARS & TRAINING	3,117.35	0.00	0.00	0.00
101-41-1500-53090	COMPUTER SUPPORT	136,539.84	168,300.00	126,485.50	168,000.00
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	**139,657.19**	**168,300.00**	**126,485.50**	**168,000.00**
	REPAIR & MAINT & MISC				
101-41-1500-54040	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00
101-41-1500-54330	DUES & SUBSCRIPTIONS	100.00	0.00	200.00	100.00
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	**100.00**	**0.00**	**200.00**	**100.00**
	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**	**152,485.75**	**188,300.00**	**144,972.01**	**188,100.00**
1550	**ASSESSING**				
	OTHER SERVICES & CHARGES				
101-41-1550-53120	ASSESSINGSERVICES	101,311.95	100,000.00	104,914.41	108,060.00
101-41-1550-53520	PUBLISHING & ADS	0.00	1,900.00	1,797.69	1,900.00
101-41-1550-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	**101,311.95**	**101,900.00**	**106,712.10**	**109,960.00**
1550	**ASSESSING**	**101,311.95**	**101,900.00**	**106,712.10**	**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	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	WAGES & BENEFITS	**0.00**	**0.00**	**0.00**	**0.00**
	OTHER SERVICES & CHARGES				
101-41-1601-53040	LEGAL SERVICES	28,609.54	38,000.00	35,827.84	39,000.00
101-41-1601-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-41-1601-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	**28,609.54**	**38,000.00**	**35,827.84**	**39,000.00**
1601	**LEGAL**	**28,609.54**	**38,000.00**	**35,827.84**	**39,000.00**
1910	**COMMUNITY DEVELOPMENT**				
	WAGES & BENEFITS				
101-41-1910-51010	FULL TIME WAGES	69,948.96	71,910.00	62,502.56	73,340.00
101-41-1910-51020	BOARD MEMBERS WAGES	2,925.00	5,400.00	2,225.00	5,400.00
101-41-1910-51030	PART TIME WAGES	14,598.00	11,770.00	16,984.50	15,720.00
101-41-1910-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-41-1910-51100	UNEMPLOYMENT COMPENSATION	39.82	0.00	0.00	0.00
101-41-1910-51210	PERA CONTRIBUTIONS	5,873.56	6,280.00	5,493.53	6,680.00
101-41-1910-51220	FICA CONTRIBUTIONS	5,407.21	5,520.00	5,051.98	5,860.00
101-41-1910-51230	MEDICARE	1,264.57	1,290.00	1,181.52	1,370.00
101-41-1910-51310	HEALTH INSURANCE	0.00	0.00	0.00	0.00
101-41-1910-51320	DENTAL INSURANCE	1,105.68	1,620.00	1,017.39	1,700.00
101-41-1910-51325	HCSP BENEFIT	120.00	120.00	110.00	120.00
101-41-1910-51330	LIFE INSURANCE	87.00	100.00	79.75	100.00
101-41-1910-51600	DISABILITY INSURANCE	223.03	250.00	210.21	250.00
101-41-1910-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**101,614.90**	**104,290.00**	**94,873.47**	**110,570.00**
	SUPPLIES				
101-41-1910-52010	OFFICE SUPPLIES	263.96	1,000.00	69.46	800.00
101-41-1910-52100	OPERATING SUPPLIES	0.00	200.00	0.00	200.00
101-41-1910-52120	MOTOR FUEL	86.32	300.00	248.18	300.00
	SUPPLIES	**350.28**	**1,500.00**	**317.64**	**1,300.00**
	OTHER SERVICES & CHARGES				
101-41-1910-53040	LEGAL SERVICES	20,993.45	9,000.00	26,700.97	13,000.00
101-41-1910-53050	ENGINEERING CHARGES	4,018.00	7,000.00	3,387.00	7,000.00
101-41-1910-53070	PROFESSIONAL SERVICES	-1,014.50	40,000.00	50,328.25	30,000.00
101-41-1910-53080	SEMINARS & TRAINING	1,289.33	1,500.00	389.25	1,500.00
101-41-1910-53140	CITY MAPS UPDATES	0.00	0.00	0.00	0.00
101-41-1910-53210	TELEPHONE	2,542.66	2,400.00	827.36	2,400.00
101-41-1910-53220	POSTAGE	0.00	700.00	109.45	700.00
101-41-1910-53500	PRINTING	0.00	0.00	0.00	0.00
101-41-1910-53520	PUBLISHING & ADS	1,514.44	1,500.00	522.05	1,500.00
101-41-1910-53600	INSURANCE	21,674.93	30,240.00	26,465.00	27,520.00
101-41-1910-53700	MILEAGE REIMB	543.21	300.00	91.88	300.00
	OTHER SERVICES & CHARGES	**51,561.52**	**92,640.00**	**108,821.21**	**83,920.00**
	REPAIR & MAINT & MISC				
101-41-1910-54050	REPAIR & MAINT CONTRACTS	0.00	500.00	0.00	500.00
101-41-1910-54330	DUES & SUBSCRIPTIONS	379.75	1,000.00	885.95	1,000.00
101-41-1910-54370	MISCELLANEOUS	453.12	1,000.00	506.58	500.00
101-41-1910-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	REPAIR & MAINT & MISC	**832.87**	**2,500.00**	**1,392.53**	**2,000.00**
	CAPITAL OUTLAY				
101-41-1910-55700	CAP OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
101-41-1910-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
1910	**COMMUNITY DEVELOPMENT**	**154,359.57**	**200,930.00**	**205,404.85**	**197,790.00**
1940	**GENERAL GOVERNMENT BUILDINGS**				
	WAGES & BENEFITS				
101-41-1940-51010	FULL TIME WAGES	104,640.37	62,130.00	78,225.28	63,360.00
101-41-1940-51030	PART TIME WAGES	0.00	38,330.00	17,167.44	39,080.00
101-41-1940-51090	OVERTIME WAGES	252.84	1,400.00	221.04	1,400.00
101-41-1940-51210	PERA CONTRIBUTIONS	7,842.86	7,640.00	7,171.03	7,790.00
101-41-1940-51220	FICA CONTRIBUTIONS	6,472.51	6,310.00	5,833.10	6,440.00
101-41-1940-51230	MEDICARE	1,513.69	1,480.00	1,364.11	1,500.00
101-41-1940-51310	HEALTH INSURANCE	10,419.60	11,460.00	8,819.58	10,580.00
101-41-1940-51320	DENTAL INSURANCE	742.32	1,010.00	686.18	1,060.00
101-41-1940-51325	HCSP BENEFIT	240.00	210.00	220.00	210.00
101-41-1940-51330	LIFE INSURANCE	174.00	170.00	159.50	170.00
101-41-1940-51600	DISABILITY INSURANCE	319.36	350.00	300.46	360.00
101-41-1940-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**132,639.62**	**130,520.00**	**120,184.75**	**131,980.00**
	SUPPLIES				
101-41-1940-52010	OFFICE SUPPLIES	56.86	150.00	116.29	150.00
101-41-1940-52100	OPERATING SUPPLIES	6,463.49	9,000.00	5,411.96	9,000.00
101-41-1940-52110	CLEANING SUPPLIES	2,186.61	4,000.00	1,605.49	4,000.00
101-41-1940-52130	UNIFORMS & CLOTHING	924.65	1,600.00	165.76	1,600.00
101-41-1940-52210	REPAIR & MAINT SUPPLIES	-1,132.68	3,500.00	0.00	3,500.00
101-41-1940-52280	BOILER INSPECTION-LICENSE	0.00	0.00	0.00	0.00
101-41-1940-52400	TOOLS & SMALL EQUIP	500.87	1,000.00	753.64	1,000.00
	SUPPLIES	**8,999.80**	**19,250.00**	**8,053.14**	**19,250.00**
	OTHER SERVICES & CHARGES				
101-41-1940-53050	ENGINEERING CHARGES	0.00	500.00	0.00	500.00
101-41-1940-53070	PROFESSIONAL SERVICES	0.00	0.00	4,412.50	0.00
101-41-1940-53210	TELEPHONE	3,717.90	3,000.00	2,431.14	3,000.00
101-41-1940-53600	INSURANCE	10,802.28	14,010.00	12,570.81	13,030.00
101-41-1940-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
101-41-1940-53810	ELECTRIC UTILITIES	62,805.74	55,000.00	48,198.26	55,000.00
101-41-1940-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-41-1940-53840	REFUSE DISPOSAL	3,239.82	4,000.00	3,108.83	4,000.00
	OTHER SERVICES & CHARGES	**80,565.74**	**76,510.00**	**70,721.54**	**75,530.00**
	REPAIR & MAINT & MISC				
101-41-1940-54010	REPAIR & MAINT-BUILDINGS	48,065.84	50,000.00	31,703.79	50,000.00
101-41-1940-54040	REPAIR & MAINT EQUIPMENT	2,381.18	1,000.00	9,627.04	2,500.00
101-41-1940-54250	RENTALS	0.00	2,000.00	0.00	2,000.00
101-41-1940-54270	LICENSES & PERMITS	306.95	200.00	140.00	200.00
101-41-1940-54370	MISCELLANEOUS	176.75	500.00	142.52	500.00
101-41-1940-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	REPAIR & MAINT & MISC	**50,930.72**	**53,700.00**	**41,613.35**	**55,200.00**
	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	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
1940	**GENERAL GOVERNMENT BUILDINGS**	**273,135.88**	**279,980.00**	**240,572.78**	**281,960.00**
2100	**POLICE**				
	WAGES & BENEFITS				
101-42-2100-51010	FULL TIME WAGES	2,210,489.10	2,322,310.00	1,932,305.49	2,345,080.00
101-42-2100-51030	PART TIME WAGES	0.00	0.00	2,485.00	0.00
101-42-2100-51090	OVERTIME WAGES	142,805.60	120,000.00	165,461.88	130,000.00
101-42-2100-51100	UNEMPLOYMENT COMPENSATION	4,606.00	0.00	0.00	0.00
101-42-2100-51210	PERA CONTRIBUTIONS	368,080.78	385,110.00	327,807.26	389,940.00
101-42-2100-51220	FICA CONTRIBUTIONS	7,677.56	7,510.00	7,137.89	7,850.00
101-42-2100-51230	MEDICARE	32,057.07	35,420.00	29,092.21	35,890.00
101-42-2100-51310	HEALTH INSURANCE	416,886.56	444,600.00	358,580.77	429,180.00
101-42-2100-51320	DENTAL INSURANCE	26,073.00	37,020.00	22,822.30	40,520.00
101-42-2100-51325	HCSP BENEFIT	6,660.00	6,660.00	6,025.00	6,660.00
101-42-2100-51330	LIFE INSURANCE	2,262.00	2,590.00	2,015.50	2,590.00
101-42-2100-51600	DISABILITY INSURANCE	6,906.06	7,790.00	6,035.80	7,870.00
101-42-2100-51700	POST EMPLOYMENT BENEFIT	0.00	0.00	0.00	0.00
101-42-2100-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**3,224,525.80**	**3,369,040.00**	**2,859,786.13**	**3,395,610.00**
	SUPPLIES				
101-42-2100-52010	OFFICE SUPPLIES	12,640.93	13,700.00	6,440.81	13,500.00
101-42-2100-52100	OPERATING SUPPLIES	3,999.73	5,000.00	8,933.58	5,000.00
101-42-2100-52110	CLEANING SUPPLIES	37,424.47	55,500.00	44,053.32	55,500.00
101-42-2100-52120	MOTOR FUEL	35,674.41	77,000.00	32,851.03	77,000.00
101-42-2100-52130	UNIFORMS & CLOTHING	32,502.27	35,000.00	45,368.16	35,000.00
101-42-2100-52210	REPAIR & MAINT SUPPLIES	2,906.53	3,000.00	9,031.17	3,000.00
101-42-2100-52400	TOOLS & SMALL EQUIP	483.37	6,000.00	1,173.96	6,000.00
	SUPPLIES	**125,631.71**	**195,200.00**	**147,852.03**	**195,000.00**
	OTHER SERVICES & CHARGES				
101-42-2100-53040	LEGAL SERVICES	151,751.00	160,000.00	122,638.00	160,000.00
101-42-2100-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2100-53060	MEDICAL	71.00	2,500.00	3,067.50	2,500.00
101-42-2100-53080	SEMINARS & TRAINING	22,125.66	35,000.00	31,576.99	35,000.00
101-42-2100-53090	COMPUTER SUPPORT	33,796.97	39,000.00	30,377.67	39,000.00
101-42-2100-53210	TELEPHONE	25,268.57	24,000.00	20,835.51	24,000.00
101-42-2100-53220	POSTAGE	1,033.00	2,000.00	360.74	2,000.00
101-42-2100-53520	PUBLISHING & ADS	0.00	500.00	0.00	500.00
101-42-2100-53600	INSURANCE	98,478.59	118,650.00	113,153.94	115,010.00
101-42-2100-53700	MILEAGE REIMB	-130.40	500.00	26.75	500.00
101-42-2100-53840	REFUSE DISPOSAL	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	**332,394.39**	**382,150.00**	**322,037.10**	**378,510.00**
	REPAIR & MAINT & MISC				
101-42-2100-54020	REPAIR & MAINT - SUBS	509.00	3,000.00	1,186.60	3,000.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-42-2100-54040	REPAIR & MAINT EQUIPMENT	21,863.74	25,000.00	33,532.90	25,000.00
101-42-2100-54050	REPAIR & MAINT CONTRACTS	22,979.80	36,000.00	20,189.58	36,000.00
101-42-2100-54250	RENTALS	0.00	11,500.00	0.00	9,620.00
101-42-2100-54270	LICENSES & PERMITS	1,124.00	2,000.00	1,630.02	2,000.00
101-42-2100-54330	DUES & SUBSCRIPTIONS	1,998.00	2,800.00	2,106.95	2,800.00
101-42-2100-54350	CANINE PROGRAM	2,340.09	6,000.00	1,140.00	19,560.00
101-42-2100-54370	MISCELLANEOUS	2,233.91	2,000.00	38,643.46	2,000.00
101-42-2100-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-42-2100-54450	EXPLORERS DONATION	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**53,048.54**	**88,300.00**	**98,429.51**	**99,980.00**
	CAPITAL OUTLAY				
101-42-2100-55500	CAP OUTLAY-VEHICLES	20,628.62	64,000.00	28,748.21	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	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**20,628.62**	**64,000.00**	**28,748.21**	**0.00**
2100	**POLICE**	**3,756,229.06**	**4,098,690.00**	**3,456,852.98**	**4,069,100.00**
2125	**SAFETY CAMP**				
	SUPPLIES				
101-42-2125-52110	SAFETY CAMP SUPPLIES	2,805.19	500.00	2,216.10	1,000.00
	SUPPLIES	**2,805.19**	**500.00**	**2,216.10**	**1,000.00**
	OTHER SERVICES & CHARGES				
101-42-2125-53070	PROFESSIONAL SERVICES	4,825.00	1,400.00	2,779.94	1,400.00
101-42-2125-53520	PUBLISHING & ADS	433.13	100.00	453.13	100.00
	OTHER SERVICES & CHARGES	**5,258.13**	**1,500.00**	**3,233.07**	**1,500.00**
	REPAIR & MAINT & MISC				
101-42-2125-54370	MISCELLANEOUS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**0.00**	**0.00**	**0.00**	**0.00**
2125	**SAFETY CAMP**	**8,063.32**	**2,000.00**	**5,449.17**	**2,500.00**
2200	**FIRE**				
	WAGES & BENEFITS				
101-42-2200-51010	FULL TIME WAGES	87,308.64	95,620.00	86,338.72	102,940.00
101-42-2200-51030	PART TIME WAGES	168,993.04	195,000.00	117,969.42	195,000.00
101-42-2200-51090	OVERTIME WAGES	0.00	450.00	0.00	460.00
101-42-2200-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-42-2200-51210	PERA CONTRIBUTIONS	14,143.98	15,520.00	13,986.82	16,710.00
101-42-2200-51220	FICA CONTRIBUTIONS	10,477.53	12,120.00	7,314.12	12,120.00
101-42-2200-51230	MEDICARE	3,705.33	4,220.00	2,939.19	4,330.00
101-42-2200-51240	FIRE RELIEF PENSION	18,500.00	18,500.00	18,500.00	18,500.00
101-42-2200-51310	HEALTH INSURANCE	10,639.04	11,700.00	9,198.53	11,040.00
101-42-2200-51320	DENTAL INSURANCE	371.16	500.00	343.09	530.00
101-42-2200-51325	HCSP BENEFIT	120.00	120.00	455.00	120.00
101-42-2200-51330	LIFE INSURANCE	87.00	100.00	79.75	100.00
101-42-2200-51600	DISABILITY INSURANCE	276.84	330.00	270.71	360.00
101-42-2200-51800	PCORI TAX	22.07	30.00	17.03	30.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	WAGES & BENEFITS	**314,644.63**	**354,210.00**	**257,412.38**	**362,240.00**
	SUPPLIES				
101-42-2200-52010	OFFICE SUPPLIES	353.97	2,000.00	164.64	2,000.00
101-42-2200-52100	OPERATING SUPPLIES	13,671.75	14,000.00	8,504.20	14,000.00
101-42-2200-52110	CLEANING SUPPLIES	465.72	0.00	68.40	0.00
101-42-2200-52120	MOTOR FUEL	8,191.23	10,000.00	8,094.62	10,000.00
101-42-2200-52130	UNIFORMS & CLOTHING	692.33	3,253.00	1,720.99	3,250.00
101-42-2200-52140	AIR PAC ACCESSORIES	1,301.87	2,100.00	307.71	2,100.00
101-42-2200-52150	FIRE FOAM	2,499.84	2,500.00	0.00	2,500.00
101-42-2200-52170	BADGES & EMBLEMS	467.55	500.00	309.25	500.00
101-42-2200-52190	FOOD - FIRE DEPT	1,048.58	1,000.00	895.99	1,000.00
101-42-2200-52210	REPAIR & MAINT SUPPLIES	178.67	5,500.00	23.59	5,500.00
101-42-2200-52400	TOOLS & SMALL EQUIP	10,023.66	13,000.00	14,831.08	13,000.00
101-42-2200-52410	RADIOS & PAGERS	6,432.50	12,950.00	29,551.67	16,130.00
101-42-2200-52420	TURN-OUT GEAR	13,356.71	9,500.00	20,956.34	13,000.00
	SUPPLIES	**58,684.38**	**76,303.00**	**85,428.48**	**82,980.00**
	OTHER SERVICES & CHARGES				
101-42-2200-53010	AUDIT SERVICES	4,000.00	3,700.00	3,712.00	3,700.00
101-42-2200-53040	LEGAL SERVICES	0.00	0.00	154.00	0.00
101-42-2200-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2200-53060	MEDICAL	5,926.00	7,500.00	9,016.00	7,500.00
101-42-2200-53080	SEMINARS & TRAINING	14,241.61	13,000.00	9,725.61	13,000.00
101-42-2200-53090	COMPUTER SUPPORT	4,497.80	4,800.00	1,613.00	4,800.00
101-42-2200-53100	FIRE ADMINISTRATION COSTS	10,000.00	10,000.00	0.00	10,000.00
101-42-2200-53210	TELEPHONE	2,137.69	4,000.00	2,600.62	4,000.00
101-42-2200-53220	POSTAGE	0.00	100.00	100.00	100.00
101-42-2200-53350	CONTRACT SERVICES	0.00	0.00	0.00	30,000.00
101-42-2200-53520	PUBLISHING & ADS	0.00	1,000.00	250.00	1,000.00
101-42-2200-53600	INSURANCE	38,398.86	42,470.00	46,983.72	48,340.00
101-42-2200-53700	MILEAGE REIMB	607.93	1,500.00	575.64	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	**79,809.89**	**88,070.00**	**74,730.59**	**123,940.00**
	REPAIR & MAINT & MISC				
101-42-2200-54040	REPAIR & MAINT EQUIPMENT	96,084.04	49,000.00	52,297.15	49,000.00
101-42-2200-54050	REPAIR & MAINT CONTRACTS	23,440.99	18,000.00	4,519.29	18,000.00
101-42-2200-54120	FIRESTATION RENT	2,552.04	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	1,059.22	2,400.00	470.94	2,400.00
101-42-2200-54330	DUES & SUBSCRIPTIONS	1,335.03	1,500.00	2,086.00	1,500.00
101-42-2200-54370	MISCELLANEOUS	3,230.00	900.00	0.00	900.00
	REPAIR & MAINT & MISC	**127,701.32**	**71,800.00**	**59,373.38**	**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	0.00	40,000.00	283,993.67	0.00
	CAPITAL OUTLAY	**0.00**	**40,000.00**	**283,993.67**	**0.00**

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
2200	**FIRE**	**580,840.22**	**630,383.00**	**760,938.50**	**640,960.00**
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	135,422.18	135,000.00	138,031.35	135,000.00
	WAGES & BENEFITS	**135,422.18**	**135,000.00**	**138,031.35**	**135,000.00**
2250	**FIRE PENSION**	**135,422.18**	**135,000.00**	**138,031.35**	**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	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 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	80.31	0.00	99.00	0.00
	OTHER SERVICES & CHARGES	**80.31**	**0.00**	**99.00**	**0.00**
	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**	**80.31**	**0.00**	**99.00**	**0.00**
2400	**BUILDING INSPECTION**				
	WAGES & BENEFITS				
101-42-2400-51010	FULL TIME WAGES	221,576.94	225,010.00	198,925.14	229,530.00
101-42-2400-51090	OVERTIME WAGES	1,309.69	1,000.00	2,767.75	1,100.00
101-42-2400-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-42-2400-51210	PERA CONTRIBUTIONS	16,716.51	16,950.00	15,126.99	17,300.00
101-42-2400-51220	FICA CONTRIBUTIONS	12,868.84	14,010.00	11,832.67	14,300.00
101-42-2400-51230	MEDICARE	3,009.60	3,280.00	2,767.23	3,340.00
101-42-2400-51310	HEALTH INSURANCE	39,079.04	40,500.00	35,598.53	40,200.00
101-42-2400-51320	DENTAL INSURANCE	2,582.52	3,740.00	2,377.87	3,930.00
101-42-2400-51325	HCSP BENEFIT	360.00	360.00	330.00	360.00
101-42-2400-51330	LIFE INSURANCE	261.00	290.00	239.25	290.00
101-42-2400-51600	DISABILITY INSURANCE	697.93	790.00	657.91	800.00
101-42-2400-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**298,484.14**	**305,960.00**	**270,640.37**	**311,180.00**
	SUPPLIES				
101-42-2400-52010	OFFICE SUPPLIES	427.30	2,000.00	317.59	2,000.00
101-42-2400-52100	OPERATING SUPPLIES	893.57	2,500.00	19.20	2,500.00
101-42-2400-52120	MOTOR FUEL	1,071.17	2,000.00	1,138.73	2,000.00
101-42-2400-52210	REPAIR & MAINT SUPPLIES	131.50	0.00	162.03	0.00
	SUPPLIES	**2,523.54**	**6,500.00**	**1,637.55**	**6,500.00**
	OTHER SERVICES & CHARGES				
101-42-2400-53040	LEGAL SERVICES	680.30	0.00	0.00	0.00
101-42-2400-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-42-2400-53070	PROFESSIONAL SERVICES	2,197.00	7,000.00	1,082.00	7,000.00
101-42-2400-53080	SEMINARS & TRAINING	3,202.87	4,000.00	2,623.86	4,000.00
101-42-2400-53090	COMPUTER SUPPORT	0.00	1,000.00	0.00	1,000.00
101-42-2400-53100	PROF SERVICES - OTHER	0.00	0.00	0.00	32,350.00
101-42-2400-53210	TELEPHONE	2,666.00	3,300.00	1,890.58	3,300.00
101-42-2400-53500	PRINTING	0.00	250.00	0.00	250.00
101-42-2400-53520	PUBLISHING & ADS	0.00	0.00	0.00	0.00
101-42-2400-53600	INSURANCE	17,573.92	24,160.00	18,538.42	21,380.00
101-42-2400-53700	MILEAGE REIMB	602.64	300.00	128.40	300.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	OTHER SERVICES & CHARGES	**26,922.73**	**40,010.00**	**24,263.26**	**69,580.00**
	REPAIR & MAINT & MISC				
101-42-2400-54040	REPAIR & MAINT EQUIPMENT	450.00	2,000.00	240.75	2,000.00
101-42-2400-54050	REPAIR & MAINT CONTRACTS	718.95	500.00	456.78	500.00
101-42-2400-54250	RENTALS	0.00	0.00	0.00	0.00
101-42-2400-54330	DUES & SUBSCRIPTIONS	408.17	1,500.00	675.00	1,500.00
101-42-2400-54370	MISCELLANEOUS	2,137.00	1,500.00	4,554.21	1,500.00
101-42-2400-54390	REFUNDS & REIMBURSEMENTS	0.00	500.00	0.00	500.00
	REPAIR & MAINT & MISC	**3,714.12**	**6,000.00**	**5,926.74**	**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**	**331,644.53**	**358,470.00**	**302,467.92**	**393,260.00**
2500	**EMERGENCY MANAGEMENT**				
	SUPPLIES				
101-42-2500-52100	OPERATING SUPPLIES	0.00	200.00	0.00	200.00
101-42-2500-52400	TOOLS & SMALL EQUIP	0.00	0.00	0.00	0.00
	SUPPLIES	**0.00**	**200.00**	**0.00**	**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	2,363.62	3,270.00	2,989.00	3,040.00
	OTHER SERVICES & CHARGES	**2,363.62**	**3,270.00**	**2,989.00**	**3,040.00**
	REPAIR & MAINT & MISC				
101-42-2500-54040	REPAIR & MAINT EQUIPMENT	4,258.00	7,000.00	10,385.48	7,000.00
101-42-2500-54330	DUES & SUBSCRIPTIONS	749.00	1,000.00	0.00	1,000.00
101-42-2500-54370	MISCELLANEOUS	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**5,007.00**	**8,000.00**	**10,385.48**	**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**	**7,370.62**	**11,470.00**	**13,374.48**	**11,240.00**
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	9,106.59	8,000.00	8,108.23	8,000.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-42-2700-53600	INSURANCE	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	**9,106.59**	**8,000.00**	**8,108.23**	**8,000.00**
2700	**ANIMAL CONTROL**	**9,106.59**	**8,000.00**	**8,108.23**	**8,000.00**
3100	**STREETS**				
	WAGES & BENEFITS				
101-43-3100-51010	FULL TIME WAGES	347,509.04	350,140.00	310,975.50	355,080.00
101-43-3100-51030	PART TIME WAGES	21,133.88	32,870.00	23,708.00	32,870.00
101-43-3100-51090	OVERTIME WAGES	10,356.78	28,000.00	4,404.38	28,000.00
101-43-3100-51100	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-43-3100-51210	PERA CONTRIBUTIONS	27,350.86	28,360.00	23,653.55	28,730.00
101-43-3100-51220	FICA CONTRIBUTIONS	22,293.02	25,480.00	19,639.44	25,790.00
101-43-3100-51230	MEDICARE	5,213.56	5,960.00	4,592.95	6,030.00
101-43-3100-51310	HEALTH INSURANCE	82,444.41	81,360.00	78,058.84	81,650.00
101-43-3100-51320	DENTAL INSURANCE	4,331.98	6,590.00	3,851.01	6,160.00
101-43-3100-51325	HCSP BENEFIT	658.00	620.00	742.95	610.00
101-43-3100-51330	LIFE INSURANCE	477.04	490.00	413.55	490.00
101-43-3100-51600	DISABILITY INSURANCE	1,122.39	1,230.00	1,025.18	1,240.00
101-43-3100-51700	POST EMPLOYMENT BENEFIT	0.00	0.00	0.00	0.00
101-43-3100-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**522,913.03**	**561,130.00**	**471,082.38**	**566,680.00**
	SUPPLIES				
101-43-3100-52010	OFFICE SUPPLIES	583.99	1,000.00	727.47	1,000.00
101-43-3100-52100	OPERATING SUPPLIES	12,514.81	12,000.00	11,264.88	12,000.00
101-43-3100-52120	MOTOR FUEL	29,317.98	65,000.00	25,651.26	60,000.00
101-43-3100-52130	UNIFORMS & CLOTHING	7,537.42	9,000.00	7,052.02	9,000.00
101-43-3100-52210	REPAIR & MAINT SUPPLIES	24,367.21	50,000.00	18,610.82	50,000.00
101-43-3100-52400	TOOLS & SMALL EQUIP	16,960.00	15,000.00	5,808.74	15,000.00
	SUPPLIES	**91,281.41**	**152,000.00**	**69,115.19**	**147,000.00**
	OTHER SERVICES & CHARGES				
101-43-3100-53040	LEGAL SERVICES	19,277.78	1,000.00	5,998.90	5,000.00
101-43-3100-53050	ENGINEERING CHARGES	12,041.80	20,000.00	173,222.25	15,000.00
101-43-3100-53060	MEDICAL	941.50	100.00	591.00	100.00
101-43-3100-53080	SEMINARS & TRAINING	4,641.55	3,500.00	3,235.37	4,500.00
101-43-3100-53100	PROF SERVICES - OTHER	0.00	0.00	0.00	10,000.00
101-43-3100-53210	TELEPHONE	4,880.96	4,600.00	3,948.42	5,000.00
101-43-3100-53350	CONTRACT SERVICES	0.00	0.00	0.00	0.00
101-43-3100-53520	PUBLISHING & ADS	1,038.30	1,500.00	843.70	1,500.00
101-43-3100-53600	INSURANCE	45,271.81	55,770.00	50,337.13	50,860.00
101-43-3100-53700	MILEAGE REIMB	52.92	0.00	0.00	0.00
101-43-3100-53810	ELECTRIC UTILITIES	25,390.86	35,000.00	17,261.15	35,000.00
101-43-3100-53840	REFUSE DISPOSAL	0.00	0.00	0.00	0.00
	OTHER SERVICES & CHARGES	**113,537.48**	**121,470.00**	**255,437.92**	**126,960.00**
	REPAIR & MAINT & MISC				
101-43-3100-54010	REPAIR & MAINT-BUILDINGS	5,674.71	5,000.00	278.71	5,000.00
101-43-3100-54020	REPAIR & MAINT - SUBS	12,017.53	35,000.00	29,223.47	35,000.00
101-43-3100-54030	REPAIR & MAINT-IMPROVEMENTS	0.00	15,000.00	9,754.85	15,000.00
101-43-3100-54040	REPAIR & MAINT EQUIPMENT	48,872.37	65,000.00	24,256.89	65,000.00
101-43-3100-54060	HWYS,STREETCALCIUM CHLORIDE	0.00	0.00	0.00	0.00
101-43-3100-54070	HWYS,STREETCONCRETE	4,350.00	15,000.00	119.63	15,000.00
101-43-3100-54080	MAINT ASPHALT MILL & OVERLAY	26,436.51	50,000.00	22,232.91	50,000.00
101-43-3100-54100	GRAVEL	62,427.56	75,000.00	73,339.08	75,000.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-43-3100-54110	SAND	0.00	0.00	0.00	0.00
101-43-3100-54120	HWYS,STREETSSALT FOR ROADS	47,529.42	85,000.00	44,656.52	80,000.00
101-43-3100-54140	SEALCOATING	206,143.76	225,000.00	28,763.30	215,000.00
101-43-3100-54150	CRACK FILLER	0.00	0.00	0.00	0.00
101-43-3100-54250	RENTALS	4,615.20	6,000.00	1,377.19	6,000.00
101-43-3100-54270	LICENSES & PERMITS	500.18	400.00	147.00	1,000.00
101-43-3100-54330	DUES & SUBSCRIPTIONS	280.00	1,000.00	337.50	1,000.00
101-43-3100-54370	MISCELLANEOUS	15,432.64	3,000.00	1,044.12	3,000.00
101-43-3100-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-43-3100-54430	PROPERTY TAXES	2.24	100.00	0.00	0.00
	REPAIR & MAINT & MISC	**434,282.12**	**580,500.00**	**235,531.17**	**566,000.00**
	CAPITAL OUTLAY				
101-43-3100-55250	CONTRACTOR PAYMENTS	0.00	0.00	0.00	0.00
101-43-3100-55500	CAP OUTLAY-VEHICLES	0.00	52,000.00	47,800.52	0.00
101-43-3100-55800	CAP OUTLAY-EQUIPMENT	0.00	200,000.00	89,675.00	0.00
	CAPITAL OUTLAY	**0.00**	**252,000.00**	**137,475.52**	**0.00**
3100	**STREETS**	**1,162,014.04**	**1,667,100.00**	**1,168,642.18**	**1,406,640.00**
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	35,621.70	42,000.00	22,500.00	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	**35,621.70**	**42,000.00**	**22,500.00**	**42,000.00**
3110	**ENGINEERING**	**35,621.70**	**42,000.00**	**22,500.00**	**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	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-43-3160-53600	INSURANCE	0.00	0.00	0.00	0.00
101-43-3160-53810	ELECTRIC UTILITIES	90,858.67	95,000.00	68,576.10	90,000.00
	OTHER SERVICES & CHARGES	**90,858.67**	**95,000.00**	**68,576.10**	**90,000.00**
	REPAIR & MAINT & MISC				
101-43-3160-54040	REPAIR & MAINT EQUIPMENT	26,609.98	5,000.00	5,783.98	5,000.00
	REPAIR & MAINT & MISC	**26,609.98**	**5,000.00**	**5,783.98**	**5,000.00**
	CAPITAL OUTLAY				
101-43-3160-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	20,000.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**20,000.00**
3160	**STREET LIGHTING**	**117,468.65**	**100,000.00**	**74,360.08**	**115,000.00**
3180	**EQUIPMENT SHOP**				
	WAGES & BENEFITS				
101-43-3180-51010	FULL TIME WAGES	19,255.57	19,560.00	17,345.96	19,960.00
101-43-3180-51090	OVERTIME WAGES	926.83	1,400.00	359.86	1,400.00
101-43-3180-51210	PERA CONTRIBUTIONS	1,503.43	1,570.00	1,327.96	1,600.00
101-43-3180-51220	FICA CONTRIBUTIONS	1,158.88	1,300.00	1,022.42	1,320.00
101-43-3180-51230	MEDICARE	271.01	300.00	239.08	310.00
101-43-3180-51310	HEALTH INSURANCE	3,995.92	4,320.00	3,860.99	4,370.00
101-43-3180-51320	DENTAL INSURANCE	331.69	490.00	305.22	510.00
101-43-3180-51325	HCSP BENEFIT	35.96	30.00	32.98	40.00
101-43-3180-51330	LIFE INSURANCE	26.15	30.00	23.94	30.00
101-43-3180-51600	DISABILITY INSURANCE	60.70	70.00	57.20	70.00
101-43-3180-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**27,588.21**	**29,100.00**	**24,592.64**	**29,640.00**
	SUPPLIES				
101-43-3180-52100	OPERATING SUPPLIES	4,374.76	8,000.00	5,004.11	6,500.00
101-43-3180-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-43-3180-52210	REPAIR & MAINT SUPPLIES	2,252.78	15,000.00	5,631.86	11,000.00
101-43-3180-52400	TOOLS & SMALL EQUIP	5,218.26	3,000.00	3,505.42	3,000.00
	SUPPLIES	**11,845.80**	**26,000.00**	**14,141.39**	**20,500.00**
	OTHER SERVICES & CHARGES				
101-43-3180-53210	TELEPHONE	669.27	700.00	413.00	700.00
101-43-3180-53600	INSURANCE	840.18	660.00	1,423.75	1,480.00
101-43-3180-53810	ELECTRIC UTILITIES	10,206.14	14,000.00	8,073.56	14,000.00
101-43-3180-53830	GAS UTILITIES	0.00	0.00	0.00	0.00
101-43-3180-53840	REFUSE DISPOSAL	6,655.33	3,500.00	2,706.35	7,500.00
	OTHER SERVICES & CHARGES	**18,370.92**	**18,860.00**	**12,616.66**	**23,680.00**
	REPAIR & MAINT & MISC				
101-43-3180-54010	REPAIR & MAINT-BUILDINGS	3,026.36	5,000.00	4,247.67	5,000.00
101-43-3180-54040	REPAIR & MAINT EQUIPMENT	183.33	1,000.00	13.20	500.00
101-43-3180-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**3,209.69**	**6,000.00**	**4,260.87**	**5,500.00**

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
3180	**EQUIPMENT SHOP**	**61,014.62**	**79,960.00**	**55,611.56**	**79,320.00**
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	5,848.75	6,120.00	7,532.25	6,120.00
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	362.64	380.00	466.98	380.00
101-43-3230-51230	MEDICARE	84.84	90.00	109.21	90.00
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	**6,296.23**	**6,590.00**	**8,108.44**	**6,590.00**
	SUPPLIES				
101-43-3230-52100	OPERATING SUPPLIES	11,274.32	10,000.00	4,835.00	11,500.00
101-43-3230-52120	MOTOR FUEL	2,561.09	1,000.00	4,327.83	2,500.00
	SUPPLIES	**13,835.41**	**11,000.00**	**9,162.83**	**14,000.00**
	OTHER SERVICES & CHARGES				
101-43-3230-53040	LEGAL SERVICES	130.00	10,000.00	0.00	5,000.00
101-43-3230-53050	ENGINEERING CHARGES	20,404.50	10,000.00	357.00	5,000.00
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	200.00	0.00	200.00
101-43-3230-53600	INSURANCE	29.55	40.00	35.00	30.00
	OTHER SERVICES & CHARGES	**20,564.05**	**20,240.00**	**392.00**	**10,230.00**
	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	258,662.89	0.00	0.00	0.00
101-43-3230-54250	RENTALS	44.11	400.00	118.39	400.00
101-43-3230-54270	LICENSES & PERMITS	0.00	1,000.00	0.00	1,000.00
	REPAIR & MAINT & MISC	**258,707.00**	**1,400.00**	**118.39**	**1,400.00**
3230	**COMPOST**	**299,402.69**	**39,230.00**	**17,781.66**	**32,220.00**
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	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 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	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00
	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	8,565.00	0.00	0.00	0.00
101-43-3236-51030	PART TIME WAGES	1,800.00	0.00	0.00	0.00
	WAGES & BENEFITS	**10,365.00**	**0.00**	**0.00**	**0.00**
	SUPPLIES				
101-43-3236-52210	REPAIR & MAINT SUPPLIES	0.00	8,800.00	0.00	0.00
	SUPPLIES	**0.00**	**8,800.00**	**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	37,376.62	25,000.00	3,278.00	25,000.00
	OTHER SERVICES & CHARGES	**37,376.62**	**25,000.00**	**3,278.00**	**25,000.00**
	REPAIR & MAINT & MISC				
101-43-3236-54270	LICENSES & PERMITS	0.00	500.00	0.00	500.00
	REPAIR & MAINT & MISC	**0.00**	**500.00**	**0.00**	**500.00**
3236	**RECYCLING**	**47,741.62**	**34,300.00**	**3,278.00**	**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	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	WAGES & BENEFITS	**0.00**	**0.00**	**0.00**	**0.00**
	SUPPLIES				
101-43-3261-52210	REPAIR & MAINT SUPPLIES	0.00	1,000.00	630.20	500.00
	SUPPLIES	**0.00**	**1,000.00**	**630.20**	**500.00**
	OTHER SERVICES & CHARGES				
101-43-3261-53210	TELEPHONE	672.25	700.00	413.00	700.00
101-43-3261-53350	CONTRACT SERVICES	58,000.00	50,000.00	5,000.00	60,000.00
101-43-3261-53600	INSURANCE	1,440.66	2,470.00	1,146.00	1,280.00
101-43-3261-53810	ELECTRIC UTILITIES	1,525.28	2,000.00	1,378.97	2,000.00
	OTHER SERVICES & CHARGES	**61,638.19**	**55,170.00**	**7,937.97**	**63,980.00**
	REPAIR & MAINT & MISC				
101-43-3261-54040	REPAIR & MAINT EQUIPMENT	6,672.20	1,000.00	924.22	1,000.00
101-43-3261-54250	RENTALS	0.00	0.00	0.00	0.00
101-43-3261-54270	LICENSES & PERMITS	16.00	25.00	0.00	2,500.00
101-43-3261-54370	MISCELLANEOUS	46.34	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**6,734.54**	**1,025.00**	**924.22**	**3,500.00**
	CAPITAL OUTLAY				
101-43-3261-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
3261	**WEED HARVESTER**	**68,372.73**	**57,195.00**	**9,492.39**	**67,980.00**
5120	**PARK PROGRAMS**				
	WAGES & BENEFITS				
101-45-5120-51010	FULL TIME WAGES	30,212.54	62,130.00	54,942.41	63,360.00
101-45-5120-51020	BOARD MEMBERS WAGES	1,400.00	2,100.00	1,075.00	2,100.00
101-45-5120-51030	PART TIME WAGES	9,673.13	20,040.00	11,932.57	20,260.00
101-45-5120-51090	OVERTIME WAGES	0.00	0.00	0.00	0.00
101-45-5120-51100	UNEMPLOYMENT COMPENSATION	13.92	0.00	0.00	0.00
101-45-5120-51210	PERA CONTRIBUTIONS	2,265.93	4,660.00	4,120.68	4,750.00
101-45-5120-51220	FICA CONTRIBUTIONS	2,535.42	5,230.00	4,197.17	5,320.00
101-45-5120-51230	MEDICARE	593.13	1,220.00	981.70	1,240.00
101-45-5120-51310	HEALTH INSURANCE	0.00	11,460.00	0.00	0.00
101-45-5120-51320	DENTAL INSURANCE	0.00	500.00	1,017.39	1,700.00
101-45-5120-51325	HCSP BENEFIT	60.00	120.00	110.00	120.00
101-45-5120-51330	LIFE INSURANCE	87.00	100.00	79.75	100.00
101-45-5120-51600	DISABILITY INSURANCE	91.53	220.00	181.61	220.00
101-45-5120-51800	PCORI TAX	22.07	0.00	17.03	30.00
	WAGES & BENEFITS	**46,954.67**	**107,780.00**	**78,655.31**	**99,200.00**
	SUPPLIES				
101-45-5120-52010	OFFICE SUPPLIES	169.88	600.00	511.31	600.00
101-45-5120-52100	OPERATING SUPPLIES	361.30	1,000.00	910.10	1,000.00
101-45-5120-52110	CLEANING SUPPLIES	0.00	0.00	0.00	0.00
101-45-5120-52130	UNIFORMS & CLOTHING	110.55	150.00	0.00	150.00
101-45-5120-52210	REPAIR & MAINT SUPPLIES	0.00	0.00	0.00	0.00
101-45-5120-52400	TOOLS & SMALL EQUIP	0.00	0.00	0.00	0.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	SUPPLIES	**641.73**	**1,750.00**	**1,421.41**	**1,750.00**
	OTHER SERVICES & CHARGES				
101-45-5120-53040	LEGAL SERVICES	2,014.00	500.00	2,342.15	1,500.00
101-45-5120-53050	ENGINEERING CHARGES	0.00	0.00	0.00	0.00
101-45-5120-53070	PROFESSIONAL SERVICES	3,730.26	4,000.00	3,401.35	4,000.00
101-45-5120-53080	SEMINARS & TRAINING	0.00	800.00	470.00	1,000.00
101-45-5120-53210	TELEPHONE	0.00	0.00	0.00	600.00
101-45-5120-53500	PRINTING	293.50	500.00	166.00	500.00
101-45-5120-53520	PUBLISHING & ADS	1,661.80	2,000.00	1,622.57	1,500.00
101-45-5120-53600	INSURANCE	3,920.38	5,420.00	4,965.00	5,040.00
101-45-5120-53700	MILEAGE REIMB	0.00	100.00	214.55	400.00
101-45-5120-53810	ELECTRIC UTILITIES	1,823.81	2,000.00	1,685.43	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	**13,443.75**	**15,320.00**	**14,867.05**	**16,540.00**
	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	12,940.60	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	215.00	0.00	0.00	0.00
101-45-5120-54270	LICENSES & PERMITS	100.50	1,000.00	420.65	500.00
101-45-5120-54330	DUES & SUBSCRIPTIONS	245.00	500.00	409.43	500.00
101-45-5120-54370	MISCELLANEOUS	788.32	500.00	434.16	500.00
101-45-5120-54380	PARKS PROGRAMSENTERTAINMENT	31,294.24	31,500.00	30,461.36	31,500.00
101-45-5120-54381	NORTHERN LIGHTS FEST ENTERTAIN	7,082.18	0.00	7,386.87	7,500.00
101-45-5120-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**52,665.84**	**33,500.00**	**39,112.47**	**40,500.00**
	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**	**113,705.99**	**158,350.00**	**134,056.24**	**157,990.00**
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				
101-45-5130-51010	FULL TIME WAGES	2,713.97	2,640.00	2,325.78	2,850.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-45-5130-51090	OVERTIME WAGES	141.64	250.00	0.00	250.00
101-45-5130-51210	PERA CONTRIBUTIONS	287.40	220.00	90.05	230.00
101-45-5130-51220	FICA CONTRIBUTIONS	218.31	180.00	69.07	190.00
101-45-5130-51230	MEDICARE	51.05	40.00	16.16	50.00
101-45-5130-51310	HEALTH INSURANCE	666.02	720.00	643.45	730.00
101-45-5130-51320	DENTAL INSURANCE	43.60	80.00	50.90	80.00
101-45-5130-51325	HCSP BENEFIT	6.03	10.00	5.58	10.00
101-45-5130-51330	LIFE INSURANCE	4.30	0.00	3.98	0.00
101-45-5130-51600	DISABILITY INSURANCE	8.82	10.00	7.70	10.00
	WAGES & BENEFITS	**4,141.14**	**4,150.00**	**3,212.67**	**4,400.00**
	SUPPLIES				
101-45-5130-52210	REPAIR & MAINT SUPPLIES	122.99	1,000.00	1,032.98	1,000.00
	SUPPLIES	**122.99**	**1,000.00**	**1,032.98**	**1,000.00**
	OTHER SERVICES & CHARGES				
101-45-5130-53040	LEGAL SERVICES	2,611.00	0.00	182.00	0.00
101-45-5130-53050	ENGINEERING CHARGES	0.00	1,000.00	0.00	500.00
101-45-5130-53070	PROFESSIONAL SERVICES	0.00	1,000.00	6,033.45	500.00
101-45-5130-53600	INSURANCE	67.94	90.00	86.00	90.00
	OTHER SERVICES & CHARGES	**2,678.94**	**2,090.00**	**6,301.45**	**1,090.00**
	REPAIR & MAINT & MISC				
101-45-5130-54270	LICENSES & PERMITS	0.00	300.00	0.00	300.00
101-45-5130-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**0.00**	**300.00**	**0.00**	**300.00**
	CAPITAL OUTLAY				
101-45-5130-55800	CAP OUTLAY-EQUIPMENT	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	**0.00**	**0.00**	**0.00**	**0.00**
5130	**GOLF COURSE**	**6,943.07**	**7,540.00**	**10,547.10**	**6,790.00**
5200	**PARK MAINTENANCE**				
	WAGES & BENEFITS				
101-45-5200-51010	FULL TIME WAGES	24,731.51	52,810.00	46,736.65	57,010.00
101-45-5200-51030	PART TIME WAGES	12,988.02	20,890.00	13,534.51	20,890.00
101-45-5200-51090	OVERTIME WAGES	0.00	2,900.00	861.34	2,900.00
101-45-5200-51210	PERA CONTRIBUTIONS	1,770.54	4,180.00	3,654.16	4,490.00
101-45-5200-51220	FICA CONTRIBUTIONS	2,154.64	4,750.00	3,623.98	5,010.00
101-45-5200-51230	MEDICARE	503.89	1,110.00	847.57	1,170.00
101-45-5200-51310	HEALTH INSURANCE	7,991.99	14,400.00	12,426.00	14,580.00
101-45-5200-51320	DENTAL INSURANCE	351.91	1,620.00	624.87	1,030.00
101-45-5200-51325	HCSP BENEFIT	60.00	120.00	106.00	120.00
101-45-5200-51330	LIFE INSURANCE	43.49	100.00	76.86	100.00
101-45-5200-51600	DISABILITY INSURANCE	77.25	180.00	148.82	200.00
101-45-5200-51800	PCORI TAX	22.07	30.00	17.03	30.00
	WAGES & BENEFITS	**50,695.31**	**103,090.00**	**82,657.79**	**107,530.00**
	SUPPLIES				
101-45-5200-52010	OFFICE SUPPLIES	0.00	100.00	0.00	100.00
101-45-5200-52100	OPERATING SUPPLIES	12,908.04	10,000.00	3,360.52	15,000.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
101-45-5200-52110	CLEANING SUPPLIES	39.15	300.00	0.00	300.00
101-45-5200-52120	MOTOR FUEL	3,861.03	6,500.00	4,593.37	6,000.00
101-45-5200-52130	UNIFORMS & CLOTHING	456.09	400.00	0.00	400.00
101-45-5200-52210	REPAIR & MAINT SUPPLIES	8,622.99	15,500.00	22,544.90	16,000.00
101-45-5200-52400	TOOLS & SMALL EQUIP	2,469.28	3,000.00	498.90	3,000.00
	SUPPLIES	**28,356.58**	**35,800.00**	**30,997.69**	**40,800.00**
	OTHER SERVICES & CHARGES				
101-45-5200-53040	LEGAL SERVICES	0.00	0.00	1,116.50	0.00
101-45-5200-53070	PROFESSIONAL SERVICES	0.00	500.00	525.00	500.00
101-45-5200-53080	SEMINARS & TRAINING	0.00	300.00	0.00	300.00
101-45-5200-53210	TELEPHONE	542.16	700.00	447.55	700.00
101-45-5200-53520	PUBLISHING & ADS	31.80	100.00	0.00	100.00
101-45-5200-53600	INSURANCE	18,092.99	24,100.00	22,157.24	22,500.00
101-45-5200-53700	MILEAGE REIMB	0.00	0.00	0.00	0.00
101-45-5200-53810	ELECTRIC UTILITIES	7,184.00	12,000.00	5,854.02	12,000.00
101-45-5200-53840	REFUSE DISPOSAL	1,602.65	2,000.00	1,398.33	2,000.00
	OTHER SERVICES & CHARGES	**27,453.60**	**39,700.00**	**31,498.64**	**38,100.00**
	REPAIR & MAINT & MISC				
101-45-5200-54020	REPAIR & MAINT - SUBS	54,501.77	69,000.00	56,016.60	69,000.00
101-45-5200-54030	REPAIR & MAINT-IMPROVEMENTS	52,384.10	46,000.00	41,669.91	48,000.00
101-45-5200-54040	REPAIR & MAINT EQUIPMENT	5,726.94	8,000.00	4,469.56	8,000.00
101-45-5200-54060	PARKSSAFETY IMPROVEMENTS	32.58	0.00	0.00	0.00
101-45-5200-54250	RENTALS	7,940.76	11,000.00	10,496.12	11,000.00
101-45-5200-54270	LICENSES & PERMITS	217.00	300.00	18.25	300.00
101-45-5200-54330	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00
101-45-5200-54370	MISCELLANEOUS	15.10	500.00	195.00	500.00
101-45-5200-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00
101-45-5200-54430	PROPERTY TAXES	0.00	500.00	0.00	500.00
	REPAIR & MAINT & MISC	**120,818.25**	**135,300.00**	**112,865.44**	**137,300.00**
	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**	**227,323.74**	**313,890.00**	**258,019.56**	**323,730.00**
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	2,582.79	1,000.00	300.00	300.00
101-46-6620-54390	REFUNDS & REIMBURSEMENTS	0.00	0.00	0.00	0.00

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
	REPAIR & MAINT & MISC	**2,582.79**	**1,000.00**	**300.00**	**300.00**
6620	**YOUTH SERVICE BUREAU**	**19,582.79**	**18,000.00**	**17,300.00**	**17,300.00**
6625	**SENIOR CENTER**				
	SUPPLIES				
101-46-6625-52100	OPERATING SUPPLIES	13.35	500.00	12.50	500.00
	SUPPLIES	**13.35**	**500.00**	**12.50**	**500.00**
	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	1,010.00	1,400.00	1,275.00	1,290.00
	OTHER SERVICES & CHARGES	**1,010.00**	**1,400.00**	**1,275.00**	**1,290.00**
	REPAIR & MAINT & MISC				
101-46-6625-54030	REPAIR & MAINT-IMPROVEMENTS	55,490.53	51,000.00	60,269.26	64,400.00
101-46-6625-54430	PROPERTY TAXES	0.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**55,490.53**	**51,000.00**	**60,269.26**	**64,400.00**
6625	**SENIOR CENTER**	**56,513.88**	**52,900.00**	**61,556.76**	**66,190.00**
6626	**CABLE TELEVISION**				
	REPAIR & MAINT & MISC				
101-46-6626-54370	CABLE TELEVISION APPROPRIATION	6,000.00	0.00	0.00	0.00
	REPAIR & MAINT & MISC	**6,000.00**	**0.00**	**0.00**	**0.00**
6626	**CABLE TELEVISION**	**6,000.00**	**0.00**	**0.00**	**0.00**
6630	**HUMAN RIGHTS COMMISSION**				
	WAGES & BENEFITS				
101-46-6630-51020	BOARD MEMBERS WAGES	1,050.00	2,100.00	450.00	2,100.00
101-46-6630-51220	FICA CONTRIBUTIONS	65.10	130.00	27.90	130.00
101-46-6630-51230	MEDICARE	15.26	30.00	6.54	30.00
	WAGES & BENEFITS	**1,130.36**	**2,260.00**	**484.44**	**2,260.00**
	SUPPLIES				
101-46-6630-52100	OPERATING SUPPLIES	0.00	500.00	0.00	500.00
	SUPPLIES	**0.00**	**500.00**	**0.00**	**500.00**
	OTHER SERVICES & CHARGES				
101-46-6630-53080	SEMINARS & TRAINING	0.00	500.00	31.00	500.00
101-46-6630-53520	PUBLISHING & ADS	0.00	200.00	0.00	200.00
	OTHER SERVICES & CHARGES	**0.00**	**700.00**	**31.00**	**700.00**

Account Number	Description	2016 ACTUAL	2017 BUDGET	2017 YTD	2018 REQUEST
6630	**HUMAN RIGHTS COMMISSION**	**1,130.36**	**3,460.00**	**515.44**	**3,460.00**
6635	**ECONOMIC DEV MISC WAIVERS**				
	REPAIR & MAINT & MISC				
101-46-6635-54370	ECONOMIC DEV MISC WAIVERS	18,092.23	30,000.00	9,409.45	30,000.00
	REPAIR & MAINT & MISC	**18,092.23**	**30,000.00**	**9,409.45**	**30,000.00**
6635	**ECONOMIC DEV MISC WAIVERS**	**18,092.23**	**30,000.00**	**9,409.45**	**30,000.00**
7010	**DEBT SERVICE**				
	OTHER SERVICES & CHARGES				
101-47-7010-56200	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	19,464.00	8,310.00	0.00	7,500.00
101-47-7010-56110	INTEREST EXPENSE	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	**19,464.00**	**8,310.00**	**0.00**	**7,500.00**
7010	**DEBT SERVICE**	**19,464.00**	**8,310.00**	**0.00**	**7,500.00**
9200	**UNALLOCATED**				
	REPAIR & MAINT & MISC				
101-49-9200-54390	MISC GRANT REIMB	7,427.70	0.00	583.00	0.00
	REPAIR & MAINT & MISC	**7,427.70**	**0.00**	**583.00**	**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	645,000.00	0.00	0.00	100,000.00
101-49-9200-57500	LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00
	OTHER FINANCING USES	**645,000.00**	**0.00**	**0.00**	**100,000.00**
9200	**UNALLOCATED**	**652,427.70**	**0.00**	**583.00**	**100,000.00**
	Expense	9,415,294.34	9,595,338.00	8,059,249.22	9,543,840.00
101	**GENERAL FUND**	**9,415,294.34**	**9,595,338.00**	**8,059,249.22**	**9,543,840.00**

City of Forest Lake
2018 Budget Summary
Park Dedication Fund

Date of Adoption: December 4, 2017
Responsible Department: Park Board

Park Dedication Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Intergovernmental	$ -	$ -	$ -	$ -	0.00%
Charges for Service	531,300	120,000	120,000	126,300	5.25%
Interest	777	500	500	500	0.00%
Miscellaneous Revenue	3,235	3,000	3,000	4,000	33.33%
Total Revenues	**535,312**	**123,500**	**123,500**	**130,800**	**5.91%**
Expenditures:					
Current					
Culture and Recreation					
Parks Programs	-	-	-	-	0.00%
Parks Maintenance	-	2,000	2,000	-	-100.00%
Total Culture and Recreation	**-**	**2,000**	**2,000**	**-**	**-100.00%**
Total Current Expenditures	**-**	**2,000**	**2,000**	**-**	**-100.00%**
Capital Outlay					
Culture and Recreation	-	60,000	60,000	200,000	N/A
Total Capital Outlay	**-**	**60,000**	**60,000**	**200,000**	**N/A**
Debt Service					
Interest on Interfund Loan	1,798	1,500	1,500	1,140	-24.00%
Total Debt Service	**1,798**	**1,500**	**1,500**	**1,140**	**-24.00%**
Total Expenditures	**1,798**	**63,500**	**63,500**	**201,140**	**216.76%**
Excess (Deficit) of Revenues Over Expenditures	**533,514**	**60,000**	**60,000**	**(70,340)**	**N/A**
Other Financing Sources (Uses)					
Insurance Recoveries	-	-	-	-	0.00%
Operating Transfer In	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**533,514**	**60,000**	**60,000**	**(70,340)**	**-217.23%**
Fund Balances:					
Beginning of Year	**(800,780)**	**(267,266)**	**(267,266)**	**(207,266)**	
End of Year	**$ (267,266)**	**$ (207,266)**	**$ (207,266)**	**$ (277,606)**	

City of Forest Lake
2018 Budget Summary
Surface Water Management Fund

Date of Adoption: December 4, 2017
Responsible Department: Public Works

Surface Water Management Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Intergovernmental Revenue	$ 40,390	$ -	$ -	$ -	N/A
Charges for Services	406,107	421,200	421,200	432,800	2.75%
Interest	4,785	2,000	2,000	2,500	25.00%
Total Revenues	**451,282**	**423,200**	**423,200**	**435,300**	**2.86%**
Expenditures:					
Current					
Public Works					
Public Works	154,585	212,370	212,370	381,350	79.57%
Total Public Works	**154,585**	**212,370**	**212,370**	**381,350**	**79.57%**
Total Current Expenditures	**154,585**	**212,370**	**212,370**	**381,350**	**79.57%**
Capital Outlay					
Public Works	87,758	193,700	193,700	110,000	-43.21%
Total Capital Outlay	**87,758**	**193,700**	**193,700**	**110,000**	**-43.21%**
Total Expenditures	**242,343**	**406,070**	**406,070**	**491,350**	**21.00%**
Excess (Deficit) of Revenues Over Expenditures	**208,938**	**17,130**	**17,130**	**(56,050)**	**-427.20%**
Other Financing Sources (Uses)					
Operating Transfers In	-	-	0	100,000	N/A
Operating Transfers Out	(25,000)	(25,000)	(25,000)	(25,000)	0.00%
Gain (Loss) on Sale of Assets	-	-	-	10,000	N/A
Total Other Financing Sources (Uses)	**(25,000)**	**(25,000)**	**(25,000)**	**85,000**	**-440.00%**
Net Change in Fund Balance	**183,938**	**(7,870)**	**(7,870)**	**28,950**	**-467.85%**
Fund Balances:					
Beginning of Year	**349,724**	**533,662**	**533,662**	**525,792**	
End of Year	$ **533,662**	$ **525,792**	$ **525,792**	$ **554,742**	

City of Forest Lake
2018 Budget Summary
Drug Forfeiture Fund

Date of Adoption: December 4, 2017
Responsible Department: Police Department

Drug Forfeiture Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Intergovernmental Revenue	$ -	$ -	$ -	$ -	0.00%
Fines & Forfeits	26,382	35,000	35,000	35,000	0.00%
Interest	(0)	-	-	-	#DIV/0!
Total Revenues	**26,382**	**35,000**	**35,000**	**35,000**	**0.00%**
Expenditures:					
Current					
Public Safety					
Police Protection	22,579	35,000	35,000	35,000	0.00%
Total Public Safety	**22,579**	**35,000**	**35,000**	**35,000**	**0.00%**
Total Current Expenditures	**22,579**	**35,000**	**35,000**	**35,000**	**0.00%**
Capital Outlay					
Public Safety	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**22,579**	**35,000**	**35,000**	**35,000**	**0.00%**
Excess (Deficit) of Revenues Over Expenditures	**3,803**	**-**	**-**	**-**	**0.00%**
Other Financing Sources (Uses)					
Operating Transfers Out	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**3,803**	**-**	**-**	**-**	**0.00%**
Fund Balances:					
Beginning of Year	**(246)**	**3,557**	**3,557**	**3,557**	
End of Year	$ **3,557**	$ **3,557**	$ **3,557**	$ **3,557**	

City of Forest Lake
2018 Budget Summary
Lease Revenue Public Facilities Fund

Date of Adoption: December 4, 2017
Responsible Department: Administration

Lease Revenue Public Facilities Special Revenue Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 944,678	$ -	$ -	$ 1,411,000	#DIV/0!
Interest	(4,145)	-	-	-	N/A
Total Revenues	**940,533**	**-**	**-**	**1,411,000**	**#DIV/0!**
Expenditures:					
General Government					
Gov Buildings and Grounds	1,107,237	-	-	1,486,980	N/A
Total General Government	**1,107,237**	**-**	**-**	**1,486,980**	**N/A**
Total Expenditures	**1,107,237**	**-**	**-**	**1,486,980**	**N/A**
Excess (Deficit) of Revenues Over Expenditures	**(166,704)**	**-**	**-**	**(75,980)**	**N/A**
Other Financing Sources (Uses)					
Operating Transfer In	689,503	1,800,000	1,800,000	-	N/A
Operating Transfer Out	-	(2,000,000)	(2,000,000)	-	N/A
Total Other Financing Sources (Uses)	**689,503**	**(200,000)**	**(200,000)**	**-**	**N/A**
Net Change in Fund Balance	**522,799**	**(200,000)**	**(200,000)**	**(75,980)**	**N/A**
Fund Balances:					
Beginning of Year	**58,943**	**581,742**	**581,742**	**381,742**	
End of Year	**$ 581,742**	**$ 381,742**	**$ 381,742**	**$ 305,762**	

City of Forest Lake
2018 Budget Summary
Capital Improvement Fund

Date of Adoption: December 4, 2017
Responsible Department: Public Works

Capital Improvement Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Special Assessments	$ 115,374	$ 31,280	$ 31,280	$ 31,820	1.73%
Franchise Fees	738,326	730,000	730,000	740,000	1.37%
Intergovernmental	1,121,732	1,681,426	1,681,426	1,320,000	N/A
Charges for Service	96,135	-	-	-	N/A
Interest	36,770	20,000	20,000	20,000	0.00%
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	**2,108,338**	**2,462,706**	**2,462,706**	**2,111,820**	**-14.25%**
Expenditures:					
Current					
Public Works					
Engineering Services	423,904	51,020	51,020	51,070	0.10%
Professional Services	515,211	700,000	700,000	700,000	0.00%
Total Public Works	**939,115**	**751,020**	**751,020**	**751,070**	**0.01%**
Total Current Expenditures	**939,115**	**751,020**	**751,020**	**751,070**	**0.01%**
Capital Outlay					
Public Works	1,490,201	2,155,000	2,155,000	1,320,000	-38.75%
Total Capital Outlay	**1,490,201**	**2,155,000**	**2,155,000**	**1,320,000**	**-38.75%**
Total Expenditures	**2,429,315**	**2,906,020**	**2,906,020**	**2,071,070**	**-28.73%**
Excess (Deficit) of Revenues Over Expenditures	**(320,978)**	**(443,314)**	**(443,314)**	**40,750**	**-109.19%**
Other Financing Sources (Uses)					
Operating Transfer In	-	-	-	-	N/A
Operating Transfer Out	-	-	-	-	#DIV/0!
Note Forgiveness	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**(320,978)**	**(443,314)**	**(443,314)**	**40,750**	**-109.19%**
Fund Balances:					
Beginning of Year	**2,425,322**	**2,104,345**	**2,104,345**	**1,661,031**	
End of Year	$ **2,104,345**	$ **1,661,031**	$ **1,661,031**	$ **1,701,781**	

City of Forest Lake
2018 Budget Summary
Economic Development Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

Economic Development Fund
(Discretely Presented Component Unit)

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 23,000	$ 23,000	$ 23,000	$ 50,000	117.39%
Interest	4,854	-	-	2,000	#DIV/0!
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**27,854**	**23,000**	**23,000**	**52,000**	**126.09%**
Expenditures:					
Current					
Economic Development					
Economic Development	20,227	55,105	55,105	53,490	-2.93%
Total General Government	**20,227**	**55,105**	**55,105**	**53,490**	-2.93%
Total Current Expenditures	**20,227**	**55,105**	**55,105**	**53,490**	**-2.93%**
Capital Outlay					
Public Works	-	-	-	-	0.00%
Culture and Recreation	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**20,227**	**55,105**	**55,105**	**53,490**	**-2.93%**
Excess (Deficit) of Revenues Over Expenditures	**7,627**	**(32,105)**	**(32,105)**	**(1,490)**	**0.00%**
Other Financing Sources (Uses)					
Sale of Property	-	-	-	-	0.00%
Operating Transfer	(199,503)	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(199,503)**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**(191,876)**	**(32,105)**	**(32,105)**	**(1,490)**	**0.00%**
Fund Balances:					
Beginning of Year	**340,187**	**148,311**	**148,311**	**116,206**	
End of Year	$ **148,311**	$ **116,206**	$ **116,206**	$ **114,716**	

City of Forest Lake
2018 Budget Summary
TIF #1 Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

TIF #1 Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Tax Increment	$ 45,686	$ 45,500	$ 45,500	$ 46,000	N/A
Interest	373	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	**46,060**	**45,500**	**45,500**	**46,000**	**N/A**
Expenditures:					
Current					
Economic Development					
Community Development	684	440	440	684	55.45%
Total General Government	**684**	**440**	**440**	**684**	55.45%
Total Current Expenditures	**684**	**440**	**440**	**684**	**55.45%**
Capital Outlay					
Public Works	-	-	-	-	N/A
Total Capital Outlay	**-**	**-**	**-**	**-**	**N/A**
Total Expenditures	**684**	**440**	**440**	**684**	**55.45%**
Excess (Deficit) of Revenues Over Expenditures	**45,376**	**45,060**	**45,060**	**45,316**	**0.57%**
Other Financing Sources (Uses)					
Operating Transfer In	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**45,376**	**45,060**	**45,060**	**45,316**	**0.57%**
Fund Balances:					
Beginning of Year	**(133,022)**	**(87,646)**	**(87,646)**	**(42,586)**	
End of Year	$ **(87,646)**	$ **(42,586)**	$ **(42,586)**	$ **2,730**	

City of Forest Lake
2018 Budget Summary
TIF #2 Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

TIF #2 Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Tax Increment	$ 10,215	$ 96,000	$ 96,000	$ 115,500	N/A
Interest	4	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	**10,219**	**96,000**	**96,000**	**115,500**	**N/A**
Expenditures:					
Current					
Economic Development					
Economic Development	9,361	86,840	86,840	105,734	N/A
Total General Government	**9,361**	**86,840**	**86,840**	**105,734**	N/A
Total Current Expenditures	**9,361**	**86,840**	**86,840**	**105,734**	**N/A**
Capital Outlay					
Public Works	-	-	-	-	N/A
Total Capital Outlay	**-**	**-**	**-**	**-**	**N/A**
Total Expenditures	**9,361**	**86,840**	**86,840**	**105,734**	**N/A**
Excess (Deficit) of Revenues Over Expenditures	**858**	**9,160**	**9,160**	**9,766**	**N/A**
Other Financing Sources (Uses)					
Operating Transfer In	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**858**	**9,160**	**9,160**	**9,766**	**N/A**
Fund Balances:					
Beginning of Year	**(25,780)**	**(24,922)**	**(24,922)**	**(15,762)**	
End of Year	$ **(24,922)**	$ **(15,762)**	$ **(15,762)**	$ **(5,996)**	

City of Forest Lake
2018 Budget Summary
TIF #87 Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

TIF #87 Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Tax Increment	$ -	$ -	$ -	$ -	N/A
Interest	566	-	-	-	N/A
Miscellaneous Revenue	-	-	-	-	N/A
Total Revenues	**566**	**-**	**-**	**-**	**N/A**
Expenditures:					
Current					
Economic Development					
Economic Development	2,348	-	-	88	N/A
Total General Government	**2,348**	**-**	**-**	**88**	N/A
Total Current Expenditures	**2,348**	**-**	**-**	**88**	**N/A**
Capital Outlay					
Public Works	-	-	-	-	N/A
Total Capital Outlay	**-**	**-**	**-**	**-**	**N/A**
Total Expenditures	**2,348**	**-**	**-**	**88**	**N/A**
Excess (Deficit) of Revenues Over Expenditures	**(1,782)**	**-**	**-**	**(88)**	**N/A**
Other Financing Sources (Uses)					
Operating Transfer Out	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**(1,782)**	**-**	**-**	**(88)**	**N/A**
Fund Balances:					
Beginning of Year	**(30,672)**	**(32,454)**	**(32,454)**	**(32,454)**	
End of Year	$ **(32,454)**	$ **(32,454)**	$ **(32,454)**	$ **(32,542)**	

City of Forest Lake
2018 Budget Summary
Airport Fund

Date of Adoption: December 4, 2017
Responsible Department: Airport Commission

Airport Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Intergovernmental Revenue	$ 10,862	$ 9,715	$ 9,715	$ 18,041	85.70%
Charges for Services	108,005	119,035	119,035	100,000	-15.99%
Interest	2,286	500	500	500	0.00%
Miscellaneous	-	-	-	-	N/A
Total Revenues	**121,153**	**129,250**	**129,250**	**118,541**	**-8.29%**
Expenditures:					
Current					
Public Works					
Airport	94,167	109,800	109,800	94,750	-13.71%
Total Public Works	**94,167**	**109,800**	**109,800**	**94,750**	**-13.71%**
Total Current Expenditures	**94,167**	**109,800**	**109,800**	**94,750**	**-13.71%**
Capital Outlay					
Pavement Mgmt Reserve	-	17,000	17,000	17,000	0.00%
Equipment	-	-	-	15,000	N/A
Total Capital Outlay	**-**	**17,000**	**17,000**	**32,000**	**N/A**
Total Expenditures	**94,167**	**126,800**	**126,800**	**126,750**	**-0.04%**
Excess (Deficit) of Revenues Over Expenditures	**26,987**	**2,450**	**2,450**	**(8,209)**	**-435.06%**
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	N/A
Operating Transfers Out	(80,000)	-	-	-	N/A
Total Other Financing Sources (Uses)	**(80,000)**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**(53,013)**	**2,450**	**2,450**	**(8,209)**	**-435.06%**
Fund Balances:					
Beginning of Year	**184,911**	**131,898**	**131,898**	**134,348**	
End of Year	$ **131,898**	$ **134,348**	$ **134,348**	$ **126,139**	

City of Forest Lake
2018 Budget Summary
Headwaters Development Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

Headwaters Development Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 133,440	$ 147,500	$ 147,500	$ 147,500	0.00%
Special Assessments	111,388	105,000	105,000	105,580	N/A
Intergovernmental Revenue	-	-	-	-	N/A
Interest	-	(9,770)	(9,770)	-	N/A
Miscellaneous	-	-	-	-	
Total Revenues	**244,828**	**242,730**	**242,730**	**253,080**	**N/A**
Expenditures:					
Current					
Economic Development					
Headwaters Development	97,408	105,000	105,000	97,175	-7.45%
Total Economic Development	**97,408**	**105,000**	**105,000**	**97,175**	**N/A**
Total Current Expenditures	**97,408**	**105,000**	**105,000**	**97,175**	**N/A**
Capital Outlay					
Public Works	-	-	-	-	N/A
Total Capital Outlay	**-**	**-**	**-**	**-**	**N/A**
Debt Service					
Principal	130,000	130,000	130,000	135,000	N/A
Interest	3,440	2,270	2,270	810	N/A
Agent Fees	165	200	200	250	N/A
Total Debt Service	**133,605**	**132,470**	**132,470**	**136,060**	**N/A**
Total Expenditures	**231,013**	**237,470**	**237,470**	**233,235**	**N/A**
Excess (Deficit) of Revenues Over Expenditures	**13,815**	**5,260**	**5,260**	**19,845**	**N/A**
Other Financing Sources (Uses)					
Operating Transfers In	-	-	-	-	N/A
Operating Transfers Out	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**13,815**	**5,260**	**5,260**	**19,845**	**N/A**
Fund Balances:					
Beginning of Year	**(919,312)**	**(905,498)**	**(905,498)**	**(900,238)**	
End of Year	$ **(905,498)**	$ **(900,238)**	$ **(900,238)**	$ **(880,393)**	

City of Forest Lake
2018 Budget Summary
Debt Service Fund

Date of Adoption: December 4, 2017
Responsible Department: Administration

Debt Service Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 242,400	$ 222,500	$ 222,500	$ 222,500	0.00%
Special Assessments	-	-	-	-	0.00%
Interest	-	(1,240)	(1,240)	-	0.00%
Total Revenues	**242,400**	**221,260**	**221,260**	**222,500**	**0.56%**
Expenditures:					
Debt Service					
Principal	225,000	225,000	225,000	230,000	2.22%
Interest	5,910	3,885	3,885	1,380	-64.48%
Agent Fees	165	200	200	250	25.00%
Total Debt Service	**231,075**	**229,085**	**229,085**	**231,630**	**1.11%**
Total Expenditures	**231,075**	**229,085**	**229,085**	**231,630**	**1.11%**
Excess (Deficit) of Revenues Over Expenditures	**11,325**	**(7,825)**	**(7,825)**	**(9,130)**	**N/A**
Other Financing Sources (Uses)					
Operating Transfer In	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**11,325**	**(7,825)**	**(7,825)**	**(9,130)**	**N/A**
Fund Balances:					
Beginning of Year	**20,758**	**32,083**	**32,083**	**24,258**	
End of Year	**$ 32,083**	**$ 24,258**	**$ 24,258**	**$ 15,128**	

City of Forest Lake
2018 Budget Summary
EDA Debt Service Fund

Date of Adoption: December 4, 2017
Responsible Department: EDA

EDA Debt Service Fund
(Discretely Presented Component Unit)

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ 1,190,000	$ 1,190,000	$ -	N/A
Lease Revenue	1,095,428	-	-	1,486,980	#DIV/0!
Interest	-	(540)	(540)	-	-100.00%
Total Revenues	**1,095,428**	**1,189,460**	**1,189,460**	**1,486,980**	**25.01%**
Expenditures:					
Debt Service					
Principal	520,000	910,000	910,000	930,000	N/A
Interest	575,428	304,530	304,530	556,980	82.90%
Agent Fees	1,800	450	450	450	0.00%
Total Debt Service	**1,097,228**	**1,214,980**	**1,214,980**	**1,487,430**	**22.42%**
Total Expenditures	**1,097,228**	**1,214,980**	**1,214,980**	**1,487,430**	**22.42%**
Excess (Deficit) of Revenues Over Expenditures	**(1,800)**	**(25,520)**	**(25,520)**	**(450)**	**-98.24%**
Other Financing Sources (Uses)					
Operating Transfer In	-	2,000,000	2,000,000	-	N/A
Operating Transfer Out	-	-	-	-	N/A
Bond Issuance Costs	-	-	-	-	N/A
Bond Proceeds	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**-**	**2,000,000**	**2,000,000**	**-**	**N/A**
Net Change in Fund Balance	**(1,800)**	**1,974,480**	**1,974,480**	**(450)**	**-100.02%**
Fund Balances:					
Beginning of Year	**289,206**	**287,406**	**287,406**	**2,261,886**	
End of Year	$ **287,406**	$ **2,261,886**	$ **2,261,886**	$ **2,261,436**	

City of Forest Lake
2018 Budget Summary
YMCA Debt Service Fund

Date of Adoption: December 4, 2017
Responsible Department: Administration

YMCA Debt Service Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 597,580	$ 570,000	$ 570,000	$ 570,000	N/A
Interest	-	1,780	1,780	-	0.00%
Total Revenues	**597,580**	**571,780**	**571,780**	**570,000**	**N/A**
Expenditures:					
Debt Service					
Principal	275,000	345,000	345,000	360,000	N/A
Interest	256,705	247,405	247,405	236,830	N/A
Agent Fees	450	450	450	450	N/A
Total Debt Service	**532,155**	**592,855**	**592,855**	**597,280**	**N/A**
Total Expenditures	**532,155**	**592,855**	**592,855**	**597,280**	**N/A**
Excess (Deficit) of Revenues Over Expenditures	**65,425**	**(21,075)**	**(21,075)**	**(27,280)**	**N/A**
Other Financing Sources (Uses)					
Operating Transfer In	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**65,425**	**(21,075)**	**(21,075)**	**(27,280)**	**N/A**
Fund Balances:					
Beginning of Year	**426,933**	**492,358**	**492,358**	**471,283**	
End of Year	$ **492,358**	$ **471,283**	$ **471,283**	$ **444,003**	

City of Forest Lake
2018 Budget Summary
Capital Equipment Replacement Fund

Date of Adoption: December 4, 2017

Capital Equipment Replacement

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ 330,000	#DIV/0!
City of Columbus	-	-	-	7,000	#DIV/0!
Interest	-	-	-	-	#DIV/0!
Total Revenues	**-**	**-**	**-**	**337,000**	**#DIV/0!**
Expenditures:					
Current					
Gen Gov Bldg & Grounds	-	-	-	-	#DIV/0!
Total Current Expenditures	**-**	**-**	**-**	**-**	**#DIV/0!**
Capital Outlay					
General Government	-	-	-	-	N/A
Public Safety	-	-	-	133,000	N/A
Public Works	-	-	-	435,000	N/A
Culture and Recreation	-	-	-	-	N/A
Total Capital Outlay	**-**	**-**	**-**	**568,000**	**#DIV/0!**
Total Expenditures	**-**	**-**	**-**	**568,000**	**#DIV/0!**
Excess of Revenues Over (Under) Expenditures	**-**	**-**	**-**	**(231,000)**	**#DIV/0!**
Other Financing Sources (Uses)					
Operating Transfer In	495,000	-	-	-	N/A
Operating Transfer Out	-	-	-	-	N/A
Sale of General Fixed Assets	-	-	-	55,500	N/A
Insurance Recoveries	-	-	-	-	N/A
Bond Issuance Costs	-	-	-	-	N/A
Bond Proceeds Equipment	-	-	-	-	N/A
Total Other Financing Sources (Uses)	**495,000**	**-**	**-**	**55,500**	**#DIV/0!**
Net Change in Fund Balance	**495,000**	**-**	**-**	**(175,500)**	
Fund Balances:					
Beginning of Year	**-**	**495,000**	**495,000**	**495,000**	
End of Year	**$ 495,000**	**$ 495,000**	**$ 495,000**	**$ 319,500**	

City of Forest Lake
2018 Budget Summary
Water Enterprise Fund

Date of Adoption: December 4, 2017
Responsible Department: Public Works

Water Enterprise Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 1,452,768	$ 1,535,170	$ 1,462,400	$ 1,547,300	0.8%
Miscellaneous Revenue	53,513	58,990	58,990	52,150	-11.6%
Total Operating Revenues	**1,506,281**	**1,594,160**	**1,521,390**	**1,599,450**	**0.3%**
Operating Expenses:					
Wages and Benefits	303,932	323,520	323,520	336,340	4.0%
Materials and Supplies	265,557	332,714	282,714	320,700	-3.6%
Professional Services	93,654	104,600	104,600	106,370	1.7%
Utilities	129,602	160,000	160,000	158,000	-1.3%
Repairs and Maintenance	84,689	159,500	139,500	174,500	9.4%
Insurance	20,370	27,050	27,050	23,500	-13.1%
Depreciation	513,776	550,000	550,000	550,000	0.0%
Miscellaneous	51,914	39,300	39,300	45,000	14.5%
Total Operating Expenses	**1,463,494**	**1,696,684**	**1,626,684**	**1,714,410**	**1.0%**
Operating Income (Loss)	**42,787**	**(102,524)**	**(105,294)**	**(114,960)**	**12.1%**
Nonoperating Revenues (Expenses)					
Connection Fees	264,104	152,000	152,000	172,000	13.2%
Interest & Fiscal Charges	(92,021)	(81,920)	(81,920)	(67,605)	-17.5%
Investment Income	23,702	15,000	15,000	17,500	16.7%
Intergovernmental	5,444	-	-	-	0.0%
Other Nonoperating Revenue	13,734	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	250	0.0%
Total Nonoperating Revenue (Expense)	**214,962**	**85,080**	**85,080**	**122,145**	**43.6%**
Income (Loss) Before Operating Transfers	**257,749**	**(17,444)**	**(20,214)**	**7,185**	**-141.2%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(25,000)	(25,000)	(25,000)	(25,000)	0.0%
Net Income (Loss)	**232,749**	**(42,444)**	**(45,214)**	**(17,815)**	**-58.0%**
Net Assets:					
Beginning of Year	**15,483,700**	**15,716,448**	**15,716,448**	**15,671,234**	
End of Year	$ **15,716,448**	$ **15,674,004**	$ **15,671,234**	$ **15,653,419**	
Statement of Cash Flows					
Net Income (Loss)	232,749	(42,444)	(45,214)	(17,815)	
Add: Depreciation	513,776	550,000	550,000	550,000	
Less: Capital Outlay	(53,117)	(108,700)	(108,700)	(367,750)	
Less: Principal on Debt	(610,000)	(640,000)	(640,000)	(660,000)	
Net Increase (Decrease) in Cash	$ **83,407**	**(241,144)**	**(243,914)**	**(495,565)**	
Ending Cash Balance	$ **2,080,013**	**1,838,869**	**1,836,099**	**1,340,534**	

City of Forest Lake
2018 Budget Summary
Sewer Enterprise Fund

Date of Adoption: December 4, 2017
Responsible Department: Public Works

Sewer Enterprise Fund

	Actual 2016	Budget 2017	Estimated 2017	Proposed 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 2,449,848	$ 2,540,340	$ 2,540,340	$ 2,756,000	8.5%
Miscellaneous Revenue	37,010	8,000	8,000	30,000	275.0%
Total Operating Revenues	**2,486,858**	**2,548,340**	**2,548,340**	**2,786,000**	**9.3%**
Operating Expenses:					
Wages and Benefits	310,836	317,820	317,820	330,640	4.0%
Materials and Supplies	39,977	92,600	92,600	91,300	-1.4%
Professional Services	41,178	50,480	50,480	50,350	-0.3%
Utilities	41,146	50,000	50,000	50,000	0.0%
Repairs and Maintenance	36,923	75,000	75,000	95,000	26.7%
Insurance	24,994	34,230	34,230	28,490	-16.8%
Depreciation	467,553	469,200	469,200	469,000	0.0%
Metro Sewer Charges	1,224,660	1,300,000	1,300,000	1,414,760	8.8%
Miscellaneous	15,546	9,500	9,500	2,500	-73.7%
Total Operating Expenses	**2,202,814**	**2,398,830**	**2,398,830**	**2,532,040**	**5.6%**
Operating Income (Loss)	**284,044**	**149,510**	**149,510**	**253,960**	**69.9%**
Nonoperating Revenues (Expenses)					
Connection Fees	326,550	129,060	129,060	171,000	32.5%
Interest & Fiscal Charges	(16,119)	(95,654)	(95,654)	(105,510)	10.3%
Investment Income	33,155	25,000	25,000	25,000	0.0%
Intergovernmental	93,023	-	-	-	0.0%
Other Nonoperating Revenue	(68,029)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	810	-	-	250	0.0%
Total Nonoperating Revenue (Expense)	**369,390**	**58,406**	**58,406**	**90,740**	**55.4%**
Income (Loss) Before Operating Transfers	**653,434**	**207,916**	**207,916**	**344,700**	**65.8%**
Operating Transfers Out	(25,000)	(25,000)	(25,000)	(25,000)	0.0%
Net Income (Loss)	**628,434**	**182,916**	**182,916**	**319,700**	**74.8%**
Net Assets:					
Beginning of Year	**12,159,129**	**12,787,563**	**12,787,563**	**12,970,479**	
End of Year	$ **12,787,563**	$ **12,970,479**	$ **12,970,479**	$ **13,290,179**	
Statement of Cash Flows					
Net Income (Loss)	628,434	182,916	182,916	319,700	
Add: Depreciation	467,553	469,200	469,200	469,000	
Less: Capital Outlay	(53,117)	(8,700)	(8,700)	(42,750)	
Less: Principal on Debt	4,195,000	(415,000)	(415,000)	(365,000)	
Less: Lift Station project	-	-	(2,000,000)	(2,300,000)	
Net Increase (Decrease) in Cash	$ **5,237,870**	**228,416**	**(1,771,584)**	**(1,919,050)**	
Ending Cash Balance	$ **7,689,163**	**7,917,579**	**5,917,579**	**3,998,529**	