

AGENDA  
CITY OF BERLIN  
SPECIAL COMMON COUNCIL MEETING  
TUESDAY, NOVEMBER 21, 2017 6:00 PM  
COUNCIL CHAMBERS, BERLIN CITY HALL, 2ND FLOOR  
MEETING IS OPEN TO THE PUBLIC & CITY HALL IS HANDICAPPED ACCESSIBLE

1. Roll Call
2. 2018 Budget. RECOMMENDATION: Hold Public hearing on 2018 budget, discuss and if appropriate, approve budget and adopt Resolution #17-11 adopting 2018 budget.
3. Motion to convene into closed session pursuant to Sec 19.85(1)(e), of the WI Statutes, to deliberate or negotiate the purchase of public property, investment of public funds or conduct other specified public business, whenever competitive or bargaining reasons require a closed session. *(1) Discuss potential litigation and action relative to 107 W. Huron Street & 2) Discussion on post-retirement health insurance benefits for union and non-union employees.*
4. Reconvene into open session and take appropriate action as a result of closed session discussion.
5. Adjourn.



DATE: November 16, 2017

TO: Mayor and Common Council

FROM: City Administrator Jodie Olson

**RE: 2018 Final Budget Memo**

The public hearing for the 2018 budget is scheduled for November 21, 2017, at 6:00 p.m. After hearing any input from the general public, Resolution #17-11 is ready to be approved which would set and authorize the 2018 budget and 2017 levy of \$2,112,100.

The proposed **General Fund** budget consists of expenditures of \$6,432,819, which equates to a 1.0% increase over the 2017 budget. Revenues (inclusive of general property tax) are \$6,253,216. The \$179k shortfall will be covered thru the TID#9 & 10 advances expected to come back into the General Fund reserves. The following are some of the specific items included in or regarding the budget:

- 1) **Levy:** The amount of the proposed levy is \$2,112,100, which is \$59,899 or 2.9%, over last year's levy. This levy maintains the same level of service to the community with no change to staffing levels. The City was allowed a levy increase of \$32.5k due to net new construction and \$26.2k due to closing out of two TIDs, and the remaining for debt service allowance.
- 2) **Expenditure Restraint:** In order to qualify for funding under the Expenditure Restraint Program next year, we are required to have a budget increase of less than 3.4%. Our total budget increase, including debt, was 1% so we will continue to qualify. This equates to about \$60k in state revenues.
- 3) **Shared Revenues:** Shared revenues remained stable, with a slight increase of \$10k; however, this is still \$400k less than we were receiving in the mid-1990's.
- 4) **State Transportation Aids:** State Transportation Aids increased by \$39k for 2018.
- 5) **Mill Rate:** The city levy produced a mill rate that is a (\$.23) decrease (-2.59%) over the 2016 mill rate for Green Lake County residents and a (\$.16) decrease (-1.9%) for Waushara County residents.
- 6) **Salaries/Wages:** Wages are budgeted for union personnel at a 2.5% increase as per the negotiated union contract. There is a general 2.5% increase for non-union personnel. No merit increases are budgeted for in 2018. Council action modified the Mayor's salary to

\$6,000/year and Alderperson salary of \$3,000/year to be effective after the 2018 Spring Election.

- 7) **Health Insurance:** The City retained its employee health insurance plan through United Health Care. In order to retain somewhat stable pricing, the employee deductible increased from \$2,000/\$4,000 (single/family) to \$3,500/\$7,000 (single/family) with the City deductible contribution remaining consistent at \$750/single and \$1,500/family.
- 8) **Wisconsin Retirement Rates:** WRF rates decreased from 13.6 to 13.4% for General Employees and increased slightly for the Police from 17.6 to 17.63%. Union employees will be paying 100% of the employee portion of WRS starting in 2018. Subsequently the police WRF700 budget decreased to reflect the changes.
- 9) **Contingency:** There is a \$30,000 contingency fund included in this budget.
- 10) **Donations:** A \$2,000 donation to the Boys & Girls Club and \$3,000 donation to the Berlin Historical Society are included.
- 11) **Residential Housing:** There are no new Residential Housing Incentive Rebate program monies included in this budget. There is currently a little over \$21,000 left in the Housing Rebate account, with one more rebate to be paid out in 2017. The remaining balance will be carried over at year end to be used for incentivizing new housing starts. So far in 2017, there were two housing rebates given.

## **CAPITAL IMPROVEMENT BUDGET**

- The following is a list of capital project items included in the 2018 budget:
  - 1) Spoor's Bridge (\$75k). This project was started in 2016 and was completed in 2017. Although the project is done, we have not received final billing yet and continue to set aside funding to pay for the project.
  - 2) Fifth Ward Street Projects (\$500k). The City and Utility will partner in 2018 for infrastructure improvements in the 5<sup>th</sup> ward. This project will be funded for in conjunction with the recent refinancing of the 2008 capital improvement bond issue.
  - 3) Pedestrian Bridge Decking Replacement (\$30k). This is an anticipated 2019 project. We will set aside \$30k in 2018 and 2019 for this anticipated \$105k project.
  - 4) Ripon Road 2020 Construction (\$37k). Funding continues to be set aside for this anticipated 2020 project which will be funded 80/20 through Rural STP Funding. City's estimated cost in 2020 is \$145k.
- Special Assessments continue to be collected in Fund 15 for various projects. However, most of these assessments are due the Utility and get transferred out.

## EQUIPMENT REPLACEMENT BUDGET

- There will be \$61,000 from the general fund transferred to the ERF fund for future purchases. Specific equipment replacement funding includes:
  - 1) Squad Car (\$21,000) *2019 purchase*
  - 2) Ambulance (\$25,000) *(2019 purchase postponed—ambulances in decent condition.)*
  - 3) Command truck (\$4,000)
  - 4) Police Portable Radios (\$3,000)
  - 5) Taxi Cab (\$8,000 – 20% grant match)
- The anticipated equipment purchases in 2018 include:
  - Med1 Ambulance vehicle and a defib unit for a total estimated cost of \$70k.
  - Taxi Cab (covered 80% by grant funding)

Please note that tight budgets have still been preventing the setting aside of adequate funding for future DPW equipment replacement and large facility repairs. As per prior year budget discussions, Council has opted to purchase equipment on an as needed basis in lieu of increasing the equipment replacement budget on an annual basis.

## TID BUDGETS

TID budgets will be finalized once the state releases the increment worksheets and I can verify the 2017 increments. Here is a reminder of the TID status situation after we closed out TID# 7 & 11:

- 1) **TID#01E RAJ** stopped cash flowing in 2013 and will continue to needs advances from the General Fund at a rate of approximately \$5k until its debt is paid off. This TID is expected to just cash flow down to the wire by closeout in 2027.
- 2) **TID#02E David White Property** currently has a positive fund balance. With a signed developer's agreement with the State Bank of Chilton, any funds coming into the TID will continue to go back to the bank for remediation expenses. The Bank requested and received its initial payment request for bills in 2015 but has not requested anything further yet. The City entered into a 5<sup>th</sup> Amendment of the Developer's Agreement with Chilton Bank due to unexpected remediation costs.
- 3) **TID #9 North River Block** does not have any debt service but still owes an advance to the General Fund that is paid down annually. JRB approved three-year extension.
- 4) **TID #10 North Business Park** paid off its final debt service payment in 2015. The TID is currently paying back its advance to the general fund in increments of approximately

\$180k/year. These funds are used to offset street project debt service thru 2024 when the TID will likely close. JRB approved three-year extension.

- 5) **TID#14 East Ridge Development** continues to have a positive cash flow and has fully paid back the developer incentive as per the agreement. There is an estimated payback time for what is owed to the Utility of 2-3 years.
- 6) **TID#15 Downtown** does not generate increment at this point beyond computer aid. TID reserves and/or advances will be required to pay for costs related to 107 W. Huron Street if the property is to be fixed or razed by the City.

### OTHER

- 1) TID 10 will keep offsetting some city debt service thru 2024. After 2024, if the debt service level remains the same, we will be short \$175k in budgeted revenues coming in. Reducing debt does not help the situation, because we are now required to reduce the levy if debt service is reduced. Levy limits are difficult and are taking a toll on municipal budgets as expense growth is far exceeding revenue growth and the State has tied our hands on many financial levels.
- 2) Debt Service remains stable and we are well within our limits. We are at 34% of our debt capacity and our policy is 45% or below. I am currently working on a future debt service financing plan for capital projects which we can review and discuss in 2018.
- 3) There are up to four anticipated retirements in 2018 of employees who were hired prior to Jan 1, 2008. Post-retirement health insurance benefits were estimated and considered in this budget. This increased the budget by \$52k. Again, this is just an educated guess at this point.
- 4) With the retirement of Lenny Langkau in 2018 and the termination of the agreement with ThedaCare-CHN for the EMS Director position, we will hire a new EMS Director in 2018. EMS will be an issue to focus this coming year.
- 5) We will negotiate with the union in 2018 as the police union contract expires 12/31/18. This has been accounted for in the budget.
- 6) 2018 is the last year of the ThedaCare-CHN ambulance support extension agreement. The agreement promises up to \$120k in financial support for ambulance shortfall. In 2018, we will continue to negotiate further financial arrangements.

Please contact me if you have any questions that I may need to research prior to the public hearing. Thank you for your time on the 2018 budget.



## RESOLUTION #17-11

A resolution of the Common Council of the City of Berlin adopting the 2018 Budget and setting the property tax levy for 2017, collectible 2018.

BE IT RESOLVED, by the Common Council of the City of Berlin, Wisconsin, that the City of Berlin Budget with a public hearing held on November 21, 2017, as required by law, be adopted in the following amounts for the following purposes:

General Government	\$ 667,448
Public Safety	2,598,544
Public Works	1,242,415
Health & Human Services	223,112
Culture, Recreation & Education	799,945
Conservation & Development	100,634
Capital Projects	203,000
Debt Service	567,721
Contingency	<u>30,000</u>
 TOTAL	 \$6,432,819

General Property Tax Levy for the year 2017: \$2,112,100

BE IT FURTHER RESOLVED, that there be and is hereby levied upon all taxable properties within the City of Berlin, as returned by the Assessor, Board of Review, and the State of Wisconsin, in the year 2017, a general tax for city purposes, and the City Clerk is hereby authorized and directed to spread the said tax upon the current tax rolls of the City of Berlin, together with any special assessments, and that the tax allocable to the State, County, Schools, and City, including the Tax Incremental portions, Solid Waste Collection/Disposal, and the amount of State aids and credits allocable, be printed on each tax bill; and

BE IT FURTHER RESOLVED, that the City Treasurer is hereby authorized and directed to retain all unpaid personal property taxes on said rolls, and collect them as required by law rather than return them to the Counties for collection; and

Placing special assessments and charges onto the 2017 Tax Rolls:

BE IT FURTHER RESOLVED, that all special assessments and charges for special services and improvements remaining unpaid, be inserted on the Tax Rolls against the property benefited in accordance with Chapter 66.60 WI Statutes, and collected with the property taxes. Taxpayers

who select installment payments of real estate taxes, must make the first payment not later than January 31, 2018, in accordance with Chapter 74.11 of the Wisconsin Statutes. Special assessments entered on the tax roll may not be paid in installments pursuant to Section 74.11 of the statutes, but must be paid in full on or before January 31, 2018.

PASSED, ADOPTED AND APPROVED, this 21st day of November, 2017.

Approved as to form:

\_\_\_\_\_  
Richard Schramer, Mayor

\_\_\_\_\_  
Matthew G. Chier, City Attorney

Attest: \_\_\_\_\_  
Jodie Olson, City Clerk

Roll Call Vote:

\_\_\_ Ayes \_\_\_ Nays \_\_\_ Absent

# CITY OF BERLIN

## 2018 GENERAL FUND EXPENDITURE BUDGET

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 Budget	2018 Budget	Budget Change
ACCT 10000				Council, Commissions & Comm	\$21,805	\$24,312	\$2,507.40
ACCT 30000				City Attorney	\$67,180	\$68,005	\$825.00
ACCT 31000				Special Legal Counsel	\$6,000	\$10,000	\$4,000.00
ACCT 40001				Employee Benefits	\$16,900	\$68,500	\$51,600.00
ACCT 41000				Mayor	\$6,683	\$7,359	\$676.50
ACCT 41500				City Administrator	\$109,987	\$112,137	\$2,150.00
ACCT 42000				City Clerk	\$141,550	\$140,291	-\$1,259.00
ACCT 44000				Elections	\$10,200	\$17,200	\$7,000.00
ACCT 45000				Central Duplicating	\$60,800	\$56,800	-\$4,000.00
ACCT 46000				Licenses & Permits	\$250	\$250	\$0.00
ACCT 51001				Independent Auditing	\$18,620	\$19,970	\$1,350.00
ACCT 53001				Assessment	\$23,045	\$18,283	-\$4,762.00
ACCT 60000				Municipal Building	\$94,036	\$93,888	-\$148.00
ACCT 60004				Buildings & Grounds	\$30,472	\$30,453	-\$19.00
ACCT 91000				Illegal Taxes & Refunds	\$0	\$0	\$0.00
ACCT 93000				Property & Liability Insurance	\$0	\$0	\$0.00
<b>DIVISION 51 General Government</b>					\$607,527	\$667,448	\$59,920.90
ACCT 10001				Police Dept	\$1,249,585	\$1,243,303	-\$6,282.00
ACCT 17100				Police Uniform Allowance	\$6,405	\$6,405	\$0.00
ACCT 20003				Fire Dept	\$212,226	\$223,471	\$11,245.00
ACCT 23200				Hydrant Rental	\$247,775	\$247,775	\$0.00
ACCT 30001				Ambulance	\$810,856	\$811,056	\$200.00
ACCT 40000				Sealer of Weights & Measures	\$5,842	\$5,842	\$0.00
ACCT 40002				Bldg Insp/Code Enforcement	\$35,000	\$35,000	\$0.00
ACCT 90001				Emergency Management	\$24,496	\$25,692	\$1,196.00
<b>DIVISION 52 Public Safety</b>					\$2,592,185	\$2,598,544	\$6,359.00
ACCT 31100				Public Works - Gen - Streets	\$555,527	\$567,211	\$11,684.00
ACCT 31101				Public Works - Parks Maint	\$8,733	\$8,869	\$136.00
ACCT 31200				Snow & Ice Control	\$84,683	\$85,459	\$776.00
ACCT 42001				Street Lights	\$68,600	\$68,600	\$0.00
ACCT 43200				Sidewalk Repair & Maint	\$4,029	\$4,087	\$58.00
ACCT 44100				Storm Sewers	\$18,534	\$18,732	\$198.00
ACCT 45001				Parking Regulations	\$200	\$200	\$0.00
ACCT 52001				Taxi Grant Expenses	\$145,000	\$145,000	\$0.00
ACCT 62000				Garbage & Refuse	\$206,479	\$205,594	-\$885.00
ACCT 63500				Recycling Charges	\$105,000	\$101,000	-\$4,000.00
ACCT 64000				Weed & Nuisance Control	\$39,929	\$37,663	-\$2,266.00
<b>DIVISION 53 Public Works</b>					\$1,236,714	\$1,242,415	\$5,701.00
ACCT 10003				Animal Pound	\$4,583	\$4,583	\$0.00
ACCT 60001				Senior Center	\$64,545	\$64,827	\$282.00
ACCT 60002				Senior Transportation	\$37,327	\$38,559	\$1,232.00
ACCT 60003				Senior Nutrition Program	\$33,515	\$33,587	\$72.00
ACCT 91001				Cemetery	\$80,829	\$81,556	\$727.00



FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 Budget	2018 Budget	Budget Change
<b>DIVISION 54 Health &amp; Human Services</b>					\$220,799	\$223,112	\$2,313.00
		ACCT 11001		Library	\$388,919	\$397,502	\$8,583.00
		ACCT 12000		Historical Society	\$2,000	\$3,000	\$1,000.00
		ACCT 20005		Parks & Playgrounds	\$152,585	\$154,982	\$2,397.00
		ACCT 30002		Recreation	\$71,795	\$70,443	-\$1,352.00
		ACCT 35000		Fireworks/4th of July	\$5,125	\$5,125	\$0.00
		ACCT 37000		Cable TV	\$1,000	\$1,000	\$0.00
		ACCT 42002		Swimming Pool	\$178,196	\$167,893	-\$10,303.00
<b>DIVISION 55 Culture Recreation &amp; Education</b>					\$799,620	\$799,945	\$325.00
		ACCT 50001		Public Housing	\$7,542	\$7,678	\$136.00
		ACCT 60005		Urban Development-Raze Orders	\$0	\$0	\$0.00
		ACCT 70100		BCDC	\$18,731	\$17,790	-\$941.00
		ACCT 75000		Economic Development	\$48,735	\$44,754	-\$3,981.00
		ACCT 90002		Land Use Planning	\$15,800	\$15,800	\$0.00
		ACCT 90003		GIS-Aerial Photos of the City	\$700	\$700	\$0.00
		ACCT 90004		Zoning	\$14,831	\$13,912	-\$919.00
<b>DIVISION 56 Conservation &amp; Development</b>					\$106,339	\$100,634	-\$5,705.00
		ACCT 20500		Transfer to Other Funds	\$775,395	\$770,721	-\$4,674.04
		ACCT 90000		Contingency Fund	\$30,000	\$30,000	\$0.00
<b>DIVISION 59 Other Financing Uses</b>					\$805,395	\$800,721	-\$4,674.04
FUND 10 General Fund					\$6,368,579	\$6,432,819	\$64,239.86
					\$6,368,579	\$6,432,819	\$64,239.86

# CITY OF BERLIN

## 2018 GENERAL FUND EXPENDITURE BUDGET

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	51	10000	110	Salaries	\$14,658	\$14,400	\$17,100	\$2,700.00
10	51	10000	321	Dues	\$1,214	\$1,193	\$1,225	\$32.00
10	51	10000	330	Conferences and Training	\$435	\$2,000	\$1,500	-\$500.00
10	51	10000	340	Operating Supplies	\$49	\$200	\$200	\$0.00
10	51	10000	390	Miscellaneous	\$2,000	\$2,500	\$2,500	\$0.00
10	51	10000	501	SOCIAL SECURITY	\$818	\$893	\$1,116	\$223.20
10	51	10000	502	MEDICARE SS	\$191	\$209	\$261	\$52.20
10	51	10000	510	Insurance Premiums	\$0	\$410	\$410	\$0.00
10	51	10000	650	WRF 600	\$0	\$0	\$0	\$0.00
ACCT 10000 Council, Commissions & Comm					\$19,366	\$21,805	\$24,312	\$2,507.40
10	51	30000	110	Salaries	\$60,938	\$61,930	\$62,755	\$825.00
10	51	30000	330	Conferences and Training	\$320	\$750	\$750	\$0.00
10	51	30000	340	Operating Supplies	\$2,181	\$4,500	\$4,500	\$0.00
ACCT 30000 City Attorney					\$63,439	\$67,180	\$68,005	\$825.00
10	51	31000	210	Professional Services	\$556	\$6,000	\$10,000	\$4,000.00
ACCT 31000 Special Legal Counsel					\$556	\$6,000	\$10,000	\$4,000.00
10	51	40001	139	Imputed Life Insurance	\$0	\$0	\$0	\$0.00
10	51	40001	142	Employee Assistance	\$1,388	\$1,900	\$1,500	-\$400.00
10	51	40001	170	Retiree Payout & Insurance	\$54,739	\$15,000	\$67,000	\$52,000.00
10	51	40001	210	Professional Services	\$0	\$0	\$0	\$0.00
ACCT 40001 Employee Benefits					\$56,127	\$16,900	\$68,500	\$51,600.00
10	51	41000	110	Salaries	\$4,583	\$5,000	\$5,600	\$600.00
10	51	41000	160	Public Relations	\$0	\$100	\$100	\$0.00
10	51	41000	330	Conferences and Training	\$0	\$1,000	\$1,000	\$0.00
10	51	41000	340	Operating Supplies	\$0	\$50	\$50	\$0.00
10	51	41000	501	SOCIAL SECURITY	\$284	\$310	\$372	\$62.00
10	51	41000	502	MEDICARE SS	\$66	\$73	\$87	\$14.50
10	51	41000	510	Insurance Premiums	\$0	\$150	\$150	\$0.00
ACCT 41000 Mayor					\$4,934	\$6,683	\$7,359	\$676.50
10	51	41500	110	Salaries	\$67,395	\$77,905	\$79,843	\$1,938.00
10	51	41500	130	Health & Life Insurance	\$13,180	\$15,816	\$15,828	\$12.00
10	51	41500	133	Other Employee Benefits	\$603	\$603	\$603	\$0.00
10	51	41500	320	Publication Fees	\$160	\$105	\$105	\$0.00
10	51	41500	321	Dues	\$100	\$500	\$500	\$0.00
10	51	41500	330	Conferences and Training	\$152	\$1,200	\$1,200	\$0.00
10	51	41500	340	Operating Supplies	\$11	\$500	\$500	\$0.00
10	51	41500	501	SOCIAL SECURITY	\$4,125	\$4,830	\$4,950	\$120.00
10	51	41500	502	MEDICARE SS	\$965	\$1,130	\$1,158	\$28.00
10	51	41500	510	Insurance Premiums	\$0	\$2,100	\$2,100	\$0.00
10	51	41500	650	WRF 600	\$4,684	\$5,298	\$5,350	\$52.00
ACCT 41500 City Administrator					\$91,375	\$109,987	\$112,137	\$2,150.00
10	51	42000	110	Salaries	\$71,706	\$74,177	\$70,423	-\$3,754.00
10	51	42000	112	Overtime	\$33	\$1,591	\$5,000	\$3,409.00
10	51	42000	130	Health & Life Insurance	\$25,810	\$30,498	\$30,078	-\$420.00
10	51	42000	133	Other Employee Benefits	\$1,146	\$1,146	\$1,146	\$0.00
10	51	42000	210	Professional Services	\$3,535	\$6,150	\$5,000	-\$1,150.00
10	51	42000	240	Repairs & Maintenance	\$0	\$1,000	\$0	-\$1,000.00
10	51	42000	320	Publication Fees	\$3,518	\$5,425	\$5,000	-\$425.00
10	51	42000	321	Dues	\$180	\$450	\$450	\$0.00
10	51	42000	330	Conferences and Training	\$628	\$1,400	\$1,400	\$0.00
10	51	42000	340	Operating Supplies	\$1,151	\$500	\$1,500	\$1,000.00
10	51	42000	401	Computer Maintenance Agreem	\$2,195	\$5,955	\$5,955	\$0.00
10	51	42000	501	SOCIAL SECURITY	\$4,438	\$4,830	\$4,467	-\$363.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	51	42000	502	MEDICARE SS	\$1,038	\$1,130	\$1,045	-\$85.00
10	51	42000	510	Insurance Premiums	\$0	\$2,000	\$4,000	\$2,000.00
10	51	42000	650	WRF 600	\$4,685	\$5,298	\$4,827	-\$471.00
ACCT 42000 City Clerk					\$120,062	\$141,550	\$140,291	-\$1,259.00
10	51	44000	120	Wages	\$1,624	\$4,000	\$6,000	\$2,000.00
10	51	44000	240	Repairs & Maintenance	\$0	\$2,200	\$2,200	\$0.00
10	51	44000	320	Publication Fees	\$327	\$1,000	\$700	-\$300.00
10	51	44000	340	Operating Supplies	\$932	\$3,000	\$8,300	\$5,300.00
ACCT 44000 Elections					\$2,883	\$10,200	\$17,200	\$7,000.00
10	51	45000	221	Phone/Data	\$27,508	\$30,000	\$28,000	-\$2,000.00
10	51	45000	340	Operating Supplies	\$1,197	\$4,000	\$4,000	\$0.00
10	51	45000	342	POSTAGE	\$3,398	\$8,000	\$6,000	-\$2,000.00
10	51	45000	400	Computer Software & Hardwar	\$10,094	\$11,000	\$11,000	\$0.00
10	51	45000	401	Computer Maintenance Agreem	\$0	\$7,800	\$7,800	\$0.00
10	51	45000	860	Capital Equipment	\$0	\$0	\$0	\$0.00
ACCT 45000 Central Duplicating					\$42,198	\$60,800	\$56,800	-\$4,000.00
10	51	46000	320	Publication Fees	\$258	\$175	\$175	\$0.00
10	51	46000	340	Operating Supplies	\$0	\$75	\$75	\$0.00
ACCT 46000 Licenses & Permits					\$258	\$250	\$250	\$0.00
10	51	51001	210	Professional Services	\$16,670	\$15,950	\$17,220	\$1,270.00
10	51	51001	211	Additional Audit Charges	\$800	\$2,670	\$2,750	\$80.00
ACCT 51001 Independent Auditing					\$17,470	\$18,620	\$19,970	\$1,350.00
10	51	53001	110	Salaries	\$2,105	\$2,697	\$2,652	-\$45.00
10	51	53001	130	Health & Life Insurance	\$666	\$799	\$791	-\$8.00
10	51	53001	133	Other Employee Benefits	\$30	\$30	\$30	\$0.00
10	51	53001	210	Professional Services	\$13,289	\$16,000	\$11,300	-\$4,700.00
10	51	53001	240	Repairs & Maintenance	\$0	\$100	\$100	\$0.00
10	51	53001	320	Publication Fees	\$343	\$500	\$500	\$0.00
10	51	53001	330	Conferences and Training	\$35	\$500	\$500	\$0.00
10	51	53001	340	Operating Supplies	\$66	\$1,000	\$1,000	\$0.00
10	51	53001	501	SOCIAL SECURITY	\$126	\$167	\$164	-\$3.00
10	51	53001	502	MEDICARE SS	\$29	\$39	\$38	-\$1.00
10	51	53001	510	Insurance Premiums	\$0	\$1,050	\$1,050	\$0.00
10	51	53001	650	WRF 600	\$138	\$163	\$158	-\$5.00
ACCT 53001 Assessment					\$16,827	\$23,045	\$18,283	-\$4,762.00
10	51	60000	120	Wages	\$24,976	\$26,383	\$26,266	-\$117.00
10	51	60000	130	Health & Life Insurance	\$10,147	\$12,176	\$12,188	\$12.00
10	51	60000	133	Other Employee Benefits	\$464	\$464	\$464	\$0.00
10	51	60000	220	Utilities	\$18,904	\$28,000	\$28,000	\$0.00
10	51	60000	240	Repairs & Maintenance	\$2,612	\$2,500	\$2,500	\$0.00
10	51	60000	290	Other Contractual Services	\$874	\$1,200	\$1,200	\$0.00
10	51	60000	340	Operating Supplies	\$4,124	\$5,500	\$5,500	\$0.00
10	51	60000	360	Other Repairs & Maintenance	\$100	\$8,000	\$8,000	\$0.00
10	51	60000	380	Equipment & Structures	\$3,170	\$4,000	\$4,000	\$0.00
10	51	60000	501	SOCIAL SECURITY	\$1,479	\$1,636	\$1,629	-\$7.00
10	51	60000	502	MEDICARE SS	\$346	\$383	\$381	-\$2.00
10	51	60000	510	Insurance Premiums	\$0	\$2,000	\$2,000	\$0.00
10	51	60000	650	WRF 600	\$1,733	\$1,794	\$1,760	-\$34.00
ACCT 60000 Municipal Building					\$68,929	\$94,036	\$93,888	-\$148.00
10	51	60004	120	Wages	\$8,539	\$3,426	\$3,411	-\$15.00
10	51	60004	130	Health & Life Insurance	\$1,318	\$1,581	\$1,583	\$2.00
10	51	60004	133	Other Employee Benefits	\$60	\$60	\$60	\$0.00
10	51	60004	220	Utilities	\$11,436	\$18,000	\$18,000	\$0.00
10	51	60004	290	Other Contractual Services	\$3,960	\$4,500	\$4,500	\$0.00
10	51	60004	360	Other Repairs & Maintenance	\$843	\$1,800	\$1,800	\$0.00
10	51	60004	501	SOCIAL SECURITY	\$520	\$212	\$211	-\$1.00
10	51	60004	502	MEDICARE SS	\$122	\$50	\$49	-\$1.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	51	60004	510	Insurance Premiums	\$0	\$610	\$610	\$0.00
10	51	60004	650	WRF 600	\$586	\$233	\$229	-\$4.00
ACCT 60004 Buildings & Grounds					\$27,382	\$30,472	\$30,453	-\$19.00
10	51	91000	390	Miscellaneous	\$0	\$0	\$0	\$0.00
ACCT 91000 Illegal Taxes & Refunds					\$0	\$0	\$0	\$0.00
10	51	93000	510	Insurance Premiums	\$132,213	\$0	\$0	\$0.00
ACCT 93000 Property & Liability Insurance					\$132,213	\$0	\$0	\$0.00
<b>DIVISION 51 General Government</b>					\$664,017	\$607,527	\$667,448	\$59,920.90
10	52	10001	110	Salaries	\$610,162	\$735,695	\$743,092	\$7,397.00
10	52	10001	111	Part-time Salaries	\$220	\$1,000	\$1,000	\$0.00
10	52	10001	112	Overtime	\$60,952	\$55,000	\$56,500	\$1,500.00
10	52	10001	113	Firearms Training Officers	\$1,088	\$1,965	\$1,965	\$0.00
10	52	10001	114	Emergency Response Team Tr	\$790	\$2,499	\$2,499	\$0.00
10	52	10001	116	VC/DAT/EVOC Training	\$2,856	\$4,690	\$4,690	\$0.00
10	52	10001	117	Holiday Benefits	\$17,104	\$27,000	\$27,000	\$0.00
10	52	10001	119	Patrol Wages	\$5,575	\$6,650	\$7,000	\$350.00
10	52	10001	130	Health & Life Insurance	\$125,304	\$142,944	\$132,801	-\$10,143.00
10	52	10001	133	Other Employee Benefits	\$7,839	\$7,839	\$7,839	\$0.00
10	52	10001	160	Public Relations	\$182	\$1,175	\$1,175	\$0.00
10	52	10001	170	Retiree Payout & Insurance	\$0	\$0	\$0	\$0.00
10	52	10001	190	Personnel Services	\$7,401	\$3,500	\$3,500	\$0.00
10	52	10001	210	Professional Services	\$3,590	\$7,000	\$7,700	\$700.00
10	52	10001	221	Phone/Data	\$1,266	\$1,500	\$1,500	\$0.00
10	52	10001	290	Other Contractual Services	\$8,681	\$9,750	\$9,750	\$0.00
10	52	10001	310	Office Supplies	\$2,084	\$3,800	\$3,800	\$0.00
10	52	10001	329	Training - DOJ Reimbursable	\$2,242	\$1,920	\$1,920	\$0.00
10	52	10001	330	Conferences and Training	\$2,208	\$3,000	\$3,000	\$0.00
10	52	10001	340	Operating Supplies	\$2,423	\$4,100	\$4,100	\$0.00
10	52	10001	344	Gas, Oil & Other Supplies	\$8,879	\$18,000	\$18,000	\$0.00
10	52	10001	360	Other Repairs & Maintenance	\$4,591	\$10,000	\$10,000	\$0.00
10	52	10001	380	Equipment & Structures	\$8,913	\$7,100	\$10,000	\$2,900.00
10	52	10001	501	SOCIAL SECURITY	\$42,582	\$51,380	\$52,753	\$1,373.00
10	52	10001	502	MEDICARE SS	\$9,940	\$12,016	\$12,337	\$321.00
10	52	10001	510	Insurance Premiums	\$0	\$29,000	\$29,000	\$0.00
10	52	10001	650	WRF 600	\$2,588	\$2,926	\$2,955	\$29.00
10	52	10001	700	WRF 700	\$83,779	\$98,136	\$87,427	-\$10,709.00
ACCT 10001 Police Dept					\$1,023,239	\$1,249,585	\$1,243,303	-\$6,282.00
10	52	17100	195	Clothing Allowance	\$2,443	\$6,100	\$6,100	\$0.00
10	52	17100	501	SOCIAL SECURITY	\$4	\$250	\$250	\$0.00
10	52	17100	502	MEDICARE SS	\$1	\$55	\$55	\$0.00
ACCT 17100 Police Uniform Allowance					\$2,448	\$6,405	\$6,405	\$0.00
10	52	20003	110	Salaries	\$39,794	\$45,923	\$46,977	\$1,054.00
10	52	20003	115	Staff Meetings	\$0	\$21,600	\$21,600	\$0.00
10	52	20003	118	Fire Wages	\$23,121	\$39,217	\$39,217	\$0.00
10	52	20003	127	Week-end Officer Call	\$0	\$3,120	\$3,120	\$0.00
10	52	20003	130	Health & Life Insurance	\$10,678	\$12,813	\$12,828	\$15.00
10	52	20003	133	Other Employee Benefits	\$482	\$482	\$482	\$0.00
10	52	20003	210	Professional Services	\$12,383	\$16,560	\$16,560	\$0.00
10	52	20003	290	Other Contractual Services	\$600	\$3,150	\$3,150	\$0.00
10	52	20003	310	Office Supplies	\$0	\$250	\$250	\$0.00
10	52	20003	320	Publication Fees	\$0	\$150	\$150	\$0.00
10	52	20003	321	Dues	\$770	\$1,100	\$1,100	\$0.00
10	52	20003	326	Crime/Fire Prevention	\$2,557	\$3,000	\$3,000	\$0.00
10	52	20003	330	Conferences and Training	\$817	\$1,725	\$4,000	\$2,275.00
10	52	20003	340	Operating Supplies	\$6,123	\$6,350	\$6,350	\$0.00
10	52	20003	345	Property Services - Vehicles	\$18,358	\$9,000	\$9,000	\$0.00
10	52	20003	380	Equipment & Structures	\$7,226	\$10,730	\$15,200	\$4,470.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	52	20003	390	Miscellaneous	\$951	\$0	\$2,200	\$2,200.00
10	52	20003	501	SOCIAL SECURITY	\$3,757	\$6,618	\$6,794	\$176.00
10	52	20003	502	MEDICARE SS	\$879	\$1,548	\$1,589	\$41.00
10	52	20003	510	Insurance Premiums	\$0	\$7,500	\$8,500	\$1,000.00
10	52	20003	650	WRF 600	\$1,697	\$1,390	\$1,404	\$14.00
10	52	20003	651	Fire Dept Service Awards	\$1,720	\$6,000	\$6,000	\$0.00
10	52	20003	700	WRF 700	\$0	\$0	\$0	\$0.00
10	52	20003	818	Hazmat Equipment/Mtr Exp	\$0	\$0	\$0	\$0.00
10	52	20003	819	Grant Match	\$0	\$14,000	\$14,000	\$0.00
ACCT 20003 Fire Dept					\$131,913	\$212,226	\$223,471	\$11,245.00
10	52	23200	220	Utilities	\$185,831	\$247,775	\$247,775	\$0.00
ACCT 23200 Hydrant Rental					\$185,831	\$247,775	\$247,775	\$0.00
10	52	30001	110	Salaries	\$428,173	\$545,000	\$545,000	\$0.00
10	52	30001	130	Health & Life Insurance	\$31,840	\$38,208	\$38,208	\$0.00
10	52	30001	133	Other Employee Benefits	\$1,809	\$1,809	\$1,809	\$0.00
10	52	30001	160	Public Relations	\$1,181	\$1,000	\$1,200	\$200.00
10	52	30001	221	Phone/Data	\$4,997	\$3,400	\$3,400	\$0.00
10	52	30001	240	Repairs & Maintenance	\$4,488	\$8,500	\$6,000	-\$2,500.00
10	52	30001	290	Other Contractual Services	\$36,740	\$60,000	\$40,000	-\$20,000.00
10	52	30001	310	Office Supplies	\$2,341	\$1,000	\$1,500	\$500.00
10	52	30001	330	Conferences and Training	\$3,261	\$6,500	\$6,500	\$0.00
10	52	30001	340	Operating Supplies	\$48,933	\$43,000	\$43,000	\$0.00
10	52	30001	345	Property Services - Vehicles	\$16,294	\$20,000	\$20,000	\$0.00
10	52	30001	380	Equipment & Structures	\$8,190	\$10,000	\$30,000	\$20,000.00
10	52	30001	390	Miscellaneous	\$257	\$0	\$0	\$0.00
10	52	30001	391	Uniforms	\$2,167	\$4,000	\$2,000	-\$2,000.00
10	52	30001	392	Medical Expense	\$0	\$500	\$500	\$0.00
10	52	30001	501	SOCIAL SECURITY	\$26,864	\$29,820	\$29,820	\$0.00
10	52	30001	502	MEDICARE SS	\$6,283	\$6,909	\$6,909	\$0.00
10	52	30001	510	Insurance Premiums	\$0	\$20,000	\$24,000	\$4,000.00
10	52	30001	650	WRF 600	\$10,616	\$11,210	\$11,210	\$0.00
10	52	30001	700	WRF 700	\$0	\$0	\$0	\$0.00
ACCT 30001 Ambulance					\$634,433	\$810,856	\$811,056	\$200.00
10	52	40000	210	Professional Services	\$4,550	\$5,842	\$5,842	\$0.00
ACCT 40000 Sealer of Weights & Measures					\$4,550	\$5,842	\$5,842	\$0.00
10	52	40002	210	Professional Services	\$19,432	\$35,000	\$35,000	\$0.00
ACCT 40002 Bldg Insp/Code Enforcement					\$19,432	\$35,000	\$35,000	\$0.00
10	52	90001	110	Salaries	\$6,386	\$7,600	\$7,778	\$178.00
10	52	90001	130	Health & Life Insurance	\$2,500	\$3,000	\$3,000	\$0.00
10	52	90001	133	Other Employee Benefits	\$121	\$121	\$121	\$0.00
10	52	90001	220	Utilities	\$182	\$250	\$250	\$0.00
10	52	90001	291	Radar Control	\$5,100	\$6,600	\$6,600	\$0.00
10	52	90001	292	Terrorism	\$0	\$0	\$0	\$0.00
10	52	90001	293	FEMA Related Costs	\$0	\$0	\$0	\$0.00
10	52	90001	310	Office Supplies	\$0	\$70	\$70	\$0.00
10	52	90001	330	Conferences and Training	\$426	\$553	\$553	\$0.00
10	52	90001	340	Operating Supplies	\$82	\$100	\$100	\$0.00
10	52	90001	345	Property Services - Vehicles	\$219	\$1,430	\$1,430	\$0.00
10	52	90001	380	Equipment & Structures	\$62	\$2,250	\$2,250	\$0.00
10	52	90001	501	SOCIAL SECURITY	\$365	\$471	\$482	\$11.00
10	52	90001	502	MEDICARE SS	\$85	\$110	\$113	\$3.00
10	52	90001	510	Insurance Premiums	\$0	\$1,600	\$2,600	\$1,000.00
10	52	90001	650	WRF 600	\$316	\$341	\$345	\$4.00
10	52	90001	700	WRF 700	\$0	\$0	\$0	\$0.00
ACCT 90001 Emergency Management					\$15,844	\$24,496	\$25,692	\$1,196.00
<b>DIVISION 52 Public Safety</b>					\$2,017,690	\$2,592,185	\$2,598,544	\$6,359.00
10	53	31100	112	Overtime	\$200	\$549	\$549	\$0.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	53	31100	120	Wages	\$212,889	\$227,068	\$231,725	\$4,657.00
10	53	31100	130	Health & Life Insurance	\$53,020	\$61,444	\$61,029	-\$415.00
10	53	31100	133	Other Employee Benefits	\$2,901	\$2,901	\$2,901	\$0.00
10	53	31100	170	Retiree Payout & Insurance	\$0	\$0	\$0	\$0.00
10	53	31100	210	Professional Services	\$10,870	\$21,500	\$21,500	\$0.00
10	53	31100	215	Safety	\$473	\$2,000	\$2,000	\$0.00
10	53	31100	220	Utilities	\$8,984	\$14,000	\$14,000	\$0.00
10	53	31100	290	Other Contractual Services	\$41,404	\$51,750	\$51,750	\$0.00
10	53	31100	310	Office Supplies	\$83	\$725	\$725	\$0.00
10	53	31100	320	Publication Fees	\$0	\$1,100	\$1,100	\$0.00
10	53	31100	321	Dues	\$75	\$350	\$350	\$0.00
10	53	31100	330	Conferences and Training	\$350	\$500	\$500	\$0.00
10	53	31100	340	Operating Supplies	\$66,636	\$94,000	\$94,000	\$0.00
10	53	31100	346	Hand Tools & Small Equipment	\$1,247	\$2,500	\$2,500	\$0.00
10	53	31100	391	Uniforms	\$1,728	\$1,750	\$1,750	\$0.00
10	53	31100	501	SOCIAL SECURITY	\$13,729	\$14,112	\$14,401	\$289.00
10	53	31100	502	MEDICARE SS	\$3,211	\$3,300	\$3,368	\$68.00
10	53	31100	510	Insurance Premiums	\$0	\$35,000	\$42,000	\$7,000.00
10	53	31100	530	Lease Payment & Rent	\$500	\$500	\$500	\$0.00
10	53	31100	650	WRF 600	\$15,007	\$15,478	\$15,563	\$85.00
10	53	31100	860	Capital Equipment	\$3,918	\$5,000	\$5,000	\$0.00
ACCT 31100 Public Works - Gen - Streets					\$437,227	\$555,527	\$567,211	\$11,684.00
10	53	31101	120	Wages	\$3,789	\$6,098	\$6,222	\$124.00
10	53	31101	130	Health & Life Insurance	\$1,392	\$1,670	\$1,670	\$0.00
10	53	31101	133	Other Employee Benefits	\$84	\$84	\$84	\$0.00
10	53	31101	501	SOCIAL SECURITY	\$234	\$378	\$386	\$8.00
10	53	31101	502	MEDICARE SS	\$55	\$88	\$90	\$2.00
10	53	31101	650	WRF 600	\$189	\$415	\$417	\$2.00
ACCT 31101 Public Works - Parks Maint					\$5,744	\$8,733	\$8,869	\$136.00
10	53	31200	112	Overtime	\$398	\$13,228	\$13,480	\$252.00
10	53	31200	120	Wages	\$13,525	\$27,411	\$27,908	\$497.00
10	53	31200	130	Health & Life Insurance	\$5,713	\$6,855	\$6,815	-\$40.00
10	53	31200	133	Other Employee Benefits	\$317	\$317	\$317	\$0.00
10	53	31200	290	Other Contractual Services	\$0	\$4,000	\$4,000	\$0.00
10	53	31200	340	Operating Supplies	\$2,444	\$27,000	\$27,000	\$0.00
10	53	31200	501	SOCIAL SECURITY	\$882	\$2,520	\$2,566	\$46.00
10	53	31200	502	MEDICARE SS	\$206	\$589	\$600	\$11.00
10	53	31200	650	WRF 600	\$969	\$2,763	\$2,773	\$10.00
ACCT 31200 Snow & Ice Control					\$24,452	\$84,683	\$85,459	\$776.00
10	53	42001	220	Utilities	\$51,433	\$65,600	\$65,600	\$0.00
10	53	42001	340	Operating Supplies	\$370	\$3,000	\$3,000	\$0.00
ACCT 42001 Street Lights					\$51,803	\$68,600	\$68,600	\$0.00
10	53	43200	120	Wages	\$1,265	\$2,823	\$2,881	\$58.00
10	53	43200	130	Health & Life Insurance	\$630	\$756	\$750	-\$6.00
10	53	43200	133	Other Employee Benefits	\$42	\$42	\$42	\$0.00
10	53	43200	501	SOCIAL SECURITY	\$78	\$175	\$179	\$4.00
10	53	43200	502	MEDICARE SS	\$18	\$41	\$42	\$1.00
10	53	43200	650	WRF 600	\$86	\$192	\$193	\$1.00
ACCT 43200 Sidewalk Repair & Maint					\$2,119	\$4,029	\$4,087	\$58.00
10	53	44100	120	Wages	\$5,298	\$10,178	\$10,386	\$208.00
10	53	44100	130	Health & Life Insurance	\$1,923	\$2,308	\$2,278	-\$30.00
10	53	44100	133	Other Employee Benefits	\$127	\$127	\$127	\$0.00
10	53	44100	220	Utilities	\$380	\$500	\$500	\$0.00
10	53	44100	290	Other Contractual Services	\$0	\$3,600	\$3,600	\$0.00
10	53	44100	340	Operating Supplies	\$167	\$350	\$350	\$0.00
10	53	44100	501	SOCIAL SECURITY	\$326	\$631	\$644	\$13.00
10	53	44100	502	MEDICARE SS	\$76	\$148	\$151	\$3.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	53	44100	650	WRF 600	\$360	\$692	\$696	\$4.00
ACCT 44100 Storm Sewers					\$8,658	\$18,534	\$18,732	\$198.00
10	53	45001	340	Operating Supplies	\$0	\$200	\$200	\$0.00
ACCT 45001 Parking Regulations					\$0	\$200	\$200	\$0.00
10	53	52001	390	Miscellaneous	\$44,674	\$145,000	\$145,000	\$0.00
ACCT 52001 Taxi Grant Expenses					\$44,674	\$145,000	\$145,000	\$0.00
10	53	62000	112	Overtime	\$0	\$0	\$1,000	\$1,000.00
10	53	62000	120	Wages	\$5,251	\$6,594	\$6,727	\$133.00
10	53	62000	130	Health & Life Insurance	\$1,540	\$1,848	\$1,817	-\$31.00
10	53	62000	133	Other Employee Benefits	\$84	\$84	\$84	\$0.00
10	53	62000	290	Other Contractual Services	\$159,969	\$197,000	\$195,000	-\$2,000.00
10	53	62000	501	SOCIAL SECURITY	\$326	\$409	\$417	\$8.00
10	53	62000	502	MEDICARE SS	\$76	\$96	\$98	\$2.00
10	53	62000	650	WRF 600	\$357	\$448	\$451	\$3.00
ACCT 62000 Garbage & Refuse					\$167,603	\$206,479	\$205,594	-\$885.00
10	53	63500	112	Overtime	\$0	\$0	\$1,000	\$1,000.00
10	53	63500	290	Other Contractual Services	\$66,164	\$105,000	\$100,000	-\$5,000.00
ACCT 63500 Recycling Charges					\$66,164	\$105,000	\$101,000	-\$4,000.00
10	53	64000	112	Overtime	\$1,209	\$2,562	\$2,585	\$23.00
10	53	64000	120	Wages	\$14,185	\$25,724	\$23,474	-\$2,250.00
10	53	64000	130	Health & Life Insurance	\$3,535	\$4,242	\$4,180	-\$62.00
10	53	64000	133	Other Employee Benefits	\$184	\$184	\$184	\$0.00
10	53	64000	340	Operating Supplies	\$2,866	\$3,500	\$3,500	\$0.00
10	53	64000	501	SOCIAL SECURITY	\$955	\$1,595	\$1,616	\$21.00
10	53	64000	502	MEDICARE SS	\$223	\$373	\$378	\$5.00
10	53	64000	650	WRF 600	\$911	\$1,749	\$1,746	-\$3.00
ACCT 64000 Weed & Nuisance Control					\$24,068	\$39,929	\$37,663	-\$2,266.00
<b>DIVISION 53 Public Works</b>					\$832,512	\$1,236,714	\$1,242,415	\$5,701.00
10	54	10003	110	Salaries	\$3,190	\$3,480	\$3,480	\$0.00
10	54	10003	340	Operating Supplies	\$82	\$600	\$600	\$0.00
10	54	10003	501	SOCIAL SECURITY	\$198	\$216	\$216	\$0.00
10	54	10003	502	MEDICARE SS	\$46	\$50	\$50	\$0.00
10	54	10003	650	WRF 600	\$217	\$237	\$237	\$0.00
ACCT 10003 Animal Pound					\$3,733	\$4,583	\$4,583	\$0.00
10	54	60001	110	Salaries	\$20,675	\$24,361	\$24,955	\$594.00
10	54	60001	120	Wages	\$5,010	\$4,448	\$4,428	-\$20.00
10	54	60001	130	Health & Life Insurance	\$5,077	\$6,092	\$5,746	-\$346.00
10	54	60001	133	Other Employee Benefits	\$681	\$681	\$681	\$0.00
10	54	60001	220	Utilities	\$10,814	\$17,000	\$17,000	\$0.00
10	54	60001	310	Office Supplies	\$703	\$1,000	\$1,000	\$0.00
10	54	60001	312	Tickets and Transportation	\$0	\$0	\$0	\$0.00
10	54	60001	313	Donation Expenditures	\$336	\$0	\$0	\$0.00
10	54	60001	320	Publication Fees	\$971	\$800	\$1,000	\$200.00
10	54	60001	330	Conferences and Training	\$804	\$800	\$800	\$0.00
10	54	60001	340	Operating Supplies	\$585	\$1,200	\$1,000	-\$200.00
10	54	60001	360	Other Repairs & Maintenance	\$556	\$2,500	\$2,500	\$0.00
10	54	60001	390	Miscellaneous	\$0	\$0	\$0	\$0.00
10	54	60001	501	SOCIAL SECURITY	\$1,522	\$1,786	\$1,822	\$36.00
10	54	60001	502	MEDICARE SS	\$356	\$418	\$426	\$8.00
10	54	60001	510	Insurance Premiums	\$0	\$1,500	\$1,500	\$0.00
10	54	60001	650	WRF 600	\$1,654	\$1,959	\$1,969	\$10.00
ACCT 60001 Senior Center					\$49,743	\$64,545	\$64,827	\$282.00
10	54	60002	110	Salaries	\$0	\$4,872	\$4,994	\$122.00
10	54	60002	120	Wages	\$19,158	\$17,340	\$17,425	\$85.00
10	54	60002	130	Health & Life Insurance	\$2,717	\$3,260	\$3,265	\$5.00
10	54	60002	330	Conferences and Training	\$0	\$200	\$200	\$0.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	54	60002	350	Vehicle Maint & Parts	\$1,812	\$8,000	\$8,000	\$0.00
10	54	60002	390	Miscellaneous	\$780	\$625	\$625	\$0.00
10	54	60002	501	SOCIAL SECURITY	\$1,174	\$1,377	\$1,390	\$13.00
10	54	60002	502	MEDICARE SS	\$275	\$322	\$325	\$3.00
10	54	60002	510	Insurance Premiums	\$0	\$1,000	\$2,000	\$1,000.00
10	54	60002	650	WRF 600	\$274	\$331	\$335	\$4.00
ACCT 60002 Senior Transportation					\$26,189	\$37,327	\$38,559	\$1,232.00
10	54	60003	110	Salaries	\$0	\$4,872	\$4,994	\$122.00
10	54	60003	120	Wages	\$18,075	\$22,230	\$23,239	\$1,009.00
10	54	60003	130	Health & Life Insurance	\$1,856	\$2,227	\$1,050	-\$1,177.00
10	54	60003	390	Miscellaneous	\$0	\$100	\$100	\$0.00
10	54	60003	501	SOCIAL SECURITY	\$1,101	\$1,680	\$1,750	\$70.00
10	54	60003	502	MEDICARE SS	\$257	\$393	\$409	\$16.00
10	54	60003	510	Insurance Premiums	\$0	\$700	\$700	\$0.00
10	54	60003	650	WRF 600	\$274	\$1,313	\$1,345	\$32.00
ACCT 60003 Senior Nutrition Program					\$21,563	\$33,515	\$33,587	\$72.00
10	54	91001	112	Overtime	\$736	\$1,508	\$1,523	\$15.00
10	54	91001	120	Wages	\$41,103	\$46,390	\$47,052	\$662.00
10	54	91001	130	Health & Life Insurance	\$10,287	\$12,344	\$12,343	-\$1.00
10	54	91001	133	Other Employee Benefits	\$693	\$693	\$693	\$0.00
10	54	91001	220	Utilities	\$2,834	\$4,325	\$4,325	\$0.00
10	54	91001	340	Operating Supplies	\$295	\$1,800	\$1,800	\$0.00
10	54	91001	345	Property Services - Vehicles	\$4,078	\$3,800	\$3,800	\$0.00
10	54	91001	360	Other Repairs & Maintenance	\$65	\$750	\$750	\$0.00
10	54	91001	390	Miscellaneous	\$0	\$0	\$0	\$0.00
10	54	91001	501	SOCIAL SECURITY	\$2,629	\$2,969	\$3,012	\$43.00
10	54	91001	502	MEDICARE SS	\$615	\$694	\$704	\$10.00
10	54	91001	510	Insurance Premiums	\$0	\$2,000	\$2,000	\$0.00
10	54	91001	514	Cemetery Lot Purchase	\$0	\$300	\$300	\$0.00
10	54	91001	650	WRF 600	\$2,884	\$3,256	\$3,254	-\$2.00
10	54	91001	820	Urban Tree Grant Project	\$0	\$0	\$0	\$0.00
10	54	91001	829	Cemetery Land Purchase	\$0	\$0	\$0	\$0.00
ACCT 91001 Cemetery					\$66,220	\$80,829	\$81,556	\$727.00
<b>DIVISION 54 Health &amp; Human Services</b>					\$167,448	\$220,799	\$223,112	\$2,313.00
10	55	11001	110	Salaries	\$150,823	\$198,903	\$197,529	-\$1,374.00
10	55	11001	130	Health & Life Insurance	\$15,841	\$15,503	\$24,863	\$9,360.00
10	55	11001	133	Other Employee Benefits	\$1,809	\$1,809	\$1,809	\$0.00
10	55	11001	160	Public Relations	\$667	\$1,000	\$1,000	\$0.00
10	55	11001	220	Utilities	\$16,066	\$25,000	\$25,000	\$0.00
10	55	11001	221	Phone/Data	\$0	\$1,200	\$0	-\$1,200.00
10	55	11001	240	Repairs & Maintenance	\$1,638	\$7,150	\$7,150	\$0.00
10	55	11001	290	Other Contractual Services	\$42,133	\$54,000	\$54,000	\$0.00
10	55	11001	310	Office Supplies	\$2,491	\$5,700	\$5,700	\$0.00
10	55	11001	320	Publication Fees	\$220	\$300	\$300	\$0.00
10	55	11001	321	Dues	\$581	\$600	\$600	\$0.00
10	55	11001	330	Conferences and Training	\$603	\$1,200	\$1,200	\$0.00
10	55	11001	340	Operating Supplies	\$33,874	\$40,000	\$41,200	\$1,200.00
10	55	11001	380	Equipment & Structures	\$397	\$500	\$500	\$0.00
10	55	11001	501	SOCIAL SECURITY	\$9,692	\$12,332	\$12,247	-\$85.00
10	55	11001	502	MEDICARE SS	\$2,267	\$2,884	\$2,864	-\$20.00
10	55	11001	510	Insurance Premiums	\$0	\$8,000	\$9,000	\$1,000.00
10	55	11001	650	WRF 600	\$8,860	\$12,838	\$12,540	-\$298.00
ACCT 11001 Library					\$287,963	\$388,919	\$397,502	\$8,583.00
10	55	12000	790	Grants & Contributions	\$2,000	\$2,000	\$3,000	\$1,000.00
ACCT 12000 Historical Society					\$2,000	\$2,000	\$3,000	\$1,000.00
10	55	20005	112	Overtime	\$0	\$0	\$0	\$0.00
10	55	20005	120	Wages	\$56,637	\$67,698	\$68,527	\$829.00



FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	55	20005	130	Health & Life Insurance	\$13,138	\$15,765	\$15,780	\$15.00
10	55	20005	133	Other Employee Benefits	\$603	\$603	\$603	\$0.00
10	55	20005	220	Utilities	\$17,786	\$23,000	\$23,000	\$0.00
10	55	20005	340	Operating Supplies	\$12,120	\$10,000	\$12,000	\$2,000.00
10	55	20005	345	Property Services - Vehicles	\$6,587	\$6,300	\$6,300	\$0.00
10	55	20005	353	Flower Beds & Fertilizer	\$6,162	\$6,500	\$6,500	\$0.00
10	55	20005	360	Other Repairs & Maintenance	\$1,218	\$4,500	\$3,000	-\$1,500.00
10	55	20005	380	Equipment & Structures	\$5,274	\$5,300	\$5,300	\$0.00
10	55	20005	415	Sales Tax	\$1,036	\$600	\$600	\$0.00
10	55	20005	501	SOCIAL SECURITY	\$3,561	\$4,197	\$4,249	\$52.00
10	55	20005	502	MEDICARE SS	\$833	\$982	\$994	\$12.00
10	55	20005	510	Insurance Premiums	\$0	\$3,000	\$4,000	\$1,000.00
10	55	20005	650	WRF 600	\$2,554	\$4,140	\$4,129	-\$11.00
10	55	20005	820	Urban Tree Grant Project	\$0	\$0	\$0	\$0.00
ACCT 20005 Parks & Playgrounds					\$127,509	\$152,585	\$154,982	\$2,397.00
10	55	30002	110	Salaries	\$24,812	\$31,553	\$32,349	\$796.00
10	55	30002	120	Wages	\$2,976	\$4,282	\$4,330	\$48.00
10	55	30002	130	Health & Life Insurance	\$6,689	\$8,027	\$5,746	-\$2,281.00
10	55	30002	133	Other Employee Benefits	\$302	\$302	\$302	\$0.00
10	55	30002	220	Utilities	\$1,956	\$2,000	\$2,000	\$0.00
10	55	30002	290	Other Contractual Services	\$4,080	\$9,000	\$9,000	\$0.00
10	55	30002	312	Tickets and Transportation	\$0	\$0	\$0	\$0.00
10	55	30002	320	Publication Fees	\$3,988	\$4,500	\$4,500	\$0.00
10	55	30002	321	Dues	\$150	\$720	\$720	\$0.00
10	55	30002	330	Conferences and Training	\$0	\$500	\$500	\$0.00
10	55	30002	340	Operating Supplies	\$1,350	\$2,000	\$2,000	\$0.00
10	55	30002	360	Other Repairs & Maintenance	\$0	\$400	\$400	\$0.00
10	55	30002	380	Equipment & Structures	\$1,373	\$1,500	\$1,500	\$0.00
10	55	30002	415	Sales Tax	\$389	\$700	\$700	\$0.00
10	55	30002	501	SOCIAL SECURITY	\$1,595	\$2,160	\$2,212	\$52.00
10	55	30002	502	MEDICARE SS	\$373	\$505	\$517	\$12.00
10	55	30002	510	Insurance Premiums	\$0	\$1,500	\$1,500	\$0.00
10	55	30002	650	WRF 600	\$1,586	\$2,146	\$2,167	\$21.00
ACCT 30002 Recreation					\$51,621	\$71,795	\$70,443	-\$1,352.00
10	55	35000	390	Miscellaneous	\$5,125	\$5,125	\$5,125	\$0.00
ACCT 35000 Fireworks/4th of July					\$5,125	\$5,125	\$5,125	\$0.00
10	55	37000	210	Professional Services	\$45	\$1,000	\$1,000	\$0.00
ACCT 37000 Cable TV					\$45	\$1,000	\$1,000	\$0.00
10	55	42002	120	Wages	\$51,596	\$61,814	\$61,814	\$0.00
10	55	42002	122	Concession Stand Wages	\$4,025	\$4,517	\$4,517	\$0.00
10	55	42002	125	Miller Pool Wages	\$10,086	\$12,648	\$10,000	-\$2,648.00
10	55	42002	220	Utilities	\$21,291	\$33,655	\$22,000	-\$11,655.00
10	55	42002	330	Conferences and Training	\$0	\$1,000	\$1,000	\$0.00
10	55	42002	340	Operating Supplies	\$19,746	\$13,450	\$18,450	\$5,000.00
10	55	42002	347	Concession Supplies	\$10,132	\$15,000	\$13,000	-\$2,000.00
10	55	42002	360	Other Repairs & Maintenance	\$3,526	\$10,100	\$10,100	\$0.00
10	55	42002	380	Equipment & Structures	\$5,548	\$15,470	\$15,470	\$0.00
10	55	42002	390	Miscellaneous	\$0	\$0	\$0	\$0.00
10	55	42002	415	Sales Tax	\$1,698	\$1,000	\$1,000	\$0.00
10	55	42002	501	SOCIAL SECURITY	\$4,090	\$4,897	\$4,897	\$0.00
10	55	42002	502	MEDICARE SS	\$957	\$1,145	\$1,145	\$0.00
10	55	42002	510	Insurance Premiums	\$0	\$3,500	\$4,500	\$1,000.00
10	55	42002	650	WRF 600	\$0	\$0	\$0	\$0.00
ACCT 42002 Swimming Pool					\$132,695	\$178,196	\$167,893	-\$10,303.00
<b>DIVISION 55 Culture Recreation &amp; Education</b>					\$606,959	\$799,620	\$799,945	\$325.00
10	56	50001	110	Salaries	\$3,158	\$3,689	\$3,782	\$93.00
10	56	50001	112	Overtime	\$0	\$1,330	\$1,364	\$34.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
10	56	50001	130	Health & Life Insurance	\$1,318	\$1,581	\$1,583	\$2.00
10	56	50001	133	Other Employee Benefits	\$60	\$60	\$60	\$0.00
10	56	50001	501	SOCIAL SECURITY	\$188	\$311	\$319	\$8.00
10	56	50001	502	MEDICARE SS	\$44	\$73	\$75	\$2.00
10	56	50001	510	Insurance Premiums	\$0	\$150	\$150	\$0.00
10	56	50001	650	WRF 600	\$217	\$348	\$345	-\$3.00
ACCT 50001 Public Housing					\$4,984	\$7,542	\$7,678	\$136.00
10	56	60005	836	Raze Orders	\$1,892	\$0	\$0	\$0.00
ACCT 60005 Urban Development-Raze Orders					\$1,892	\$0	\$0	\$0.00
10	56	70100	110	Salaries	\$7,940	\$9,590	\$9,406	-\$184.00
10	56	70100	130	Health & Life Insurance	\$1,028	\$1,234	\$514	-\$720.00
10	56	70100	133	Other Employee Benefits	\$121	\$121	\$121	\$0.00
10	56	70100	210	Professional Services	\$425	\$3,000	\$3,000	\$0.00
10	56	70100	290	Other Contractual Services	\$520	\$1,000	\$1,000	\$0.00
10	56	70100	310	Office Supplies	\$139	\$200	\$200	\$0.00
10	56	70100	321	Dues	\$304	\$500	\$500	\$0.00
10	56	70100	330	Conferences and Training	\$115	\$400	\$400	\$0.00
10	56	70100	501	SOCIAL SECURITY	\$503	\$595	\$583	-\$12.00
10	56	70100	502	MEDICARE SS	\$118	\$139	\$136	-\$3.00
10	56	70100	510	Insurance Premiums	\$0	\$1,300	\$1,300	\$0.00
10	56	70100	650	WRF 600	\$552	\$652	\$630	-\$22.00
ACCT 70100 BCDC					\$11,764	\$18,731	\$17,790	-\$941.00
10	56	75000	110	Salaries	\$21,835	\$26,371	\$25,868	-\$503.00
10	56	75000	130	Health & Life Insurance	\$4,643	\$3,392	\$1,412	-\$1,980.00
10	56	75000	133	Other Employee Benefits	\$332	\$332	\$332	\$0.00
10	56	75000	321	Dues	\$10	\$2,505	\$2,505	\$0.00
10	56	75000	322	Community Mktg/Promotion	\$2,245	\$1,425	\$1,425	\$0.00
10	56	75000	351	Room Tax Tfr to Chamber	\$5,003	\$9,400	\$8,000	-\$1,400.00
10	56	75000	354	Donation to Chamber	\$0	\$1,500	\$1,500	\$0.00
10	56	75000	501	SOCIAL SECURITY	\$1,491	\$1,635	\$1,604	-\$31.00
10	56	75000	502	MEDICARE SS	\$349	\$382	\$375	-\$7.00
10	56	75000	650	WRF 600	\$1,636	\$1,793	\$1,733	-\$60.00
10	56	75000	838	Housing Rebate Incentive	\$13,092	\$0	\$0	\$0.00
ACCT 75000 Economic Development					\$50,636	\$48,735	\$44,754	-\$3,981.00
10	56	90002	210	Professional Services	\$4,047	\$15,000	\$15,000	\$0.00
10	56	90002	330	Conferences and Training	\$3,830	\$300	\$300	\$0.00
10	56	90002	340	Operating Supplies	\$173	\$500	\$500	\$0.00
10	56	90002	390	Miscellaneous	\$0	\$0	\$0	\$0.00
ACCT 90002 Land Use Planning					\$8,049	\$15,800	\$15,800	\$0.00
10	56	90003	210	Professional Services	\$0	\$0	\$0	\$0.00
10	56	90003	290	Other Contractual Services	\$0	\$700	\$700	\$0.00
ACCT 90003 GIS-Aerial Photos of the City					\$0	\$700	\$700	\$0.00
10	56	90004	110	Salaries	\$7,940	\$9,590	\$9,406	-\$184.00
10	56	90004	130	Health & Life Insurance	\$1,028	\$1,234	\$514	-\$720.00
10	56	90004	133	Other Employee Benefits	\$121	\$121	\$121	\$0.00
10	56	90004	320	Publication Fees	\$1,150	\$2,500	\$2,500	\$0.00
10	56	90004	501	SOCIAL SECURITY	\$503	\$595	\$583	-\$12.00
10	56	90004	502	MEDICARE SS	\$118	\$139	\$136	-\$3.00
10	56	90004	650	WRF 600	\$552	\$652	\$652	\$0.00
ACCT 90004 Zoning					\$11,411	\$14,831	\$13,912	-\$919.00
<b>DIVISION 56 Conservation &amp; Development</b>					\$88,737	\$106,339	\$100,634	-\$5,705.00
10	59	20500	395	Transfer to Fund 15	\$218,000	\$226,945	\$203,000	-\$23,945.00
10	59	20500	396	Transfer to TID	\$0	\$0	\$0	\$0.00
10	59	20500	600	Principle	\$548,450	\$548,450	\$567,721	\$19,270.96
ACCT 20500 Transfer to Other Funds					\$766,450	\$775,395	\$770,721	-\$4,674.04
10	59	90000	390	Miscellaneous	\$0	\$30,000	\$30,000	\$0.00

FUND	DIV	ACCT	OBJEC	OBJECT Descr	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
ACCT 90000 Contingency Fund					\$0	\$30,000	\$30,000	\$0.00
<b>DIVISION 59 Other Financing Uses</b>					\$766,450	\$805,395	\$800,721	-\$4,674.04
FUND 10 General Fund					\$5,143,813	\$6,368,579	\$6,432,819	\$64,239.86
					\$5,143,813	\$6,368,579	\$6,432,819	\$64,239.86

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Account Descr	2016 Amt	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
R 10-41-11000 General Property Taxes	\$2,020,810	\$2,052,201	\$2,052,201	\$2,112,100	\$59,899
R 10-41-11100 Omitted Property Taxes	\$0	\$6,179	\$0	\$0	\$0
R 10-41-14000 Mobile Home Parking Permit Fee	\$45	\$186	\$500	\$500	\$0
R 10-41-21000 Hotel/Motel Tax	\$3,931	\$7,450	\$9,400	\$8,000	-\$1,400
R 10-41-32200 In Lieu of Taxes Pmnts	\$0	\$0	\$0	\$0	\$0
R 10-41-80000 Interest on Taxes	\$102	\$761	\$100	\$100	\$0
R 10-41-90004 Other Taxes-Refund/Chgbaks	\$0	\$0	\$0	\$0	\$0
R 10-41-90008 Other Taxes- Ag Use Conversion	\$0	\$0	\$0	\$0	\$0
<b>DIVISION 41 Taxes</b>	<b>\$2,024,888</b>	<b>\$2,066,776</b>	<b>\$2,062,201</b>	<b>\$2,120,700</b>	<b>\$58,499</b>
R 10-42-10000 SA-Water Mains & Laterals	\$0	\$0	\$0	\$0	\$0
R 10-42-20000 SA-Sanitary Sewers & Laterals	\$0	\$0	\$0	\$0	\$0
R 10-42-30000 SA-Street Construction	\$0	\$0	\$0	\$0	\$0
R 10-42-31001 SA-Sidewalks & Driveways	\$121	\$3,489	\$0	\$0	\$0
R 10-42-31100 SA-Curb & Gutter	\$0	\$0	\$0	\$0	\$0
<b>DIVISION 42 Special Assessments</b>	<b>\$121</b>	<b>\$3,489</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
R 10-43-21100 DOJ Reimb for Police Training	\$1,760	\$1,760	\$1,920	\$1,920	\$0
R 10-43-21102 DOJ Reimb/Police Vests	\$0	\$0	\$1,199	\$1,199	\$0
R 10-43-21104 PD Click-it-or-Ticket - DOT	\$0	\$0	\$0	\$0	\$0
R 10-43-21200 Federal-Fire Grants	\$0	\$0	\$0	\$0	\$0
R 10-43-22100 CDBG-capital grant-PW	\$0	\$0	\$0	\$0	\$0
R 10-43-22700 Federal Taxi Grant	\$72,098	\$36,358	\$65,000	\$65,000	\$0
R 10-43-27100 Federal Housing/Econ Dev CDBG	\$0	\$0	\$0	\$0	\$0
R 10-43-30001 Other Federal Grants	\$0	\$0	\$0	\$0	\$0
R 10-43-30005 Federal FEMA Reimbursement	\$0	\$0	\$0	\$0	\$0
R 10-43-41000 Shared Revenue from State	\$1,702,498	\$319,446	\$1,717,922	\$1,727,552	\$9,630
R 10-43-41500 Exp Restraint Revenue	\$58,964	\$0	\$63,135	\$59,937	-\$3,198
R 10-43-42001 Fire Insurance from State	\$10,918	\$11,791	\$10,000	\$12,000	\$2,000
R 10-43-43000 Exempt Computer Aid	\$13,394	\$13,286	\$13,500	\$13,500	\$0
R 10-43-52300 State Aid-Crime Prevention	\$0	\$0	\$0	\$0	\$0
R 10-43-52800 Hazmat Grant - State	\$0	\$0	\$0	\$0	\$0
R 10-43-52901 Ambulance-Act 102 Funds	\$12,378	\$11,729	\$12,000	\$12,000	\$0
R 10-43-52902 Ambulance Service Grants	\$0	\$0	\$0	\$0	\$0
R 10-43-52903 State DNR Fire Grant	\$1,619	\$761	\$0	\$0	\$0
R 10-43-53100 State Transportation Aids	\$312,763	\$300,594	\$301,246	\$340,610	\$39,364
R 10-43-53300 State Aid/Connecting Streets	\$37,117	\$37,609	\$37,609	\$37,816	\$207
R 10-43-53700 State Taxi Grant	\$52,269	\$46,018	\$68,000	\$68,000	\$0
R 10-43-54500 State Recycling Grant	\$23,288	\$24,530	\$25,000	\$25,000	\$0
R 10-43-61000 State Aid for Municipal Serv	\$2,205	\$2,586	\$2,357	\$2,357	\$0
R 10-43-62000 DNR Aid in Lieu of Taxes	\$83	\$83	\$83	\$83	\$0
R 10-43-68000 Other State Grants	\$0	\$0	\$0	\$0	\$0
R 10-43-69000 State Aid-Misc Projects	\$18,103	\$0	\$0	\$0	\$0
R 10-43-69001 Payback from WDF	\$3,069	\$0	\$5,251	\$5,251	\$0
R 10-43-69003 State FEMA Reimbursement	\$0	\$0	\$0	\$0	\$0
R 10-43-79001 Senior Center Nutrition Grant	\$15,599	\$14,448	\$24,076	\$24,076	\$0
R 10-43-79002 Senior Transportation Grant	\$27,900	\$31,129	\$27,500	\$27,500	\$0
R 10-43-79003 Senior Citizen Transportation	\$3,897	\$4,293	\$4,000	\$4,000	\$0
R 10-43-79004 Command Trk Exp Reimb	\$4,000	\$4,000	\$4,000	\$4,000	\$0
R 10-43-79005 Other Local Government Grants	\$2,251	\$0	\$0	\$0	\$0
R 10-43-79006 Library Aid from Counties	\$101,847	\$84,904	\$96,474	\$95,198	-\$1,276
<b>DIVISION 43 Intergovernmental Revenue</b>	<b>\$2,478,020</b>	<b>\$945,324</b>	<b>\$2,480,272</b>	<b>\$2,526,999</b>	<b>\$46,726</b>
R 10-44-11001 Liquor & Malt Beverage License	\$7,764	\$7,070	\$8,000	\$8,000	\$0
R 10-44-11002 Operators License - Bartender	\$4,310	\$1,045	\$1,500	\$4,300	\$2,800
R 10-44-11003 Business or Occupation License	\$10	\$10	\$0	\$0	\$0
R 10-44-11004 Street Use/Prvlg/Picnic Licens	\$0	\$200	\$0	\$300	\$300
R 10-44-11005 Amusement Device License	\$870	\$780	\$1,000	\$800	-\$200
R 10-44-11006 Cigarette License	\$175	\$150	\$175	\$175	\$0

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Account Descr	2016 Amt	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
R 10-44-11010 Cable TV Franchise Fee	\$40,589	\$31,180	\$40,000	\$42,000	\$2,000
R 10-44-20001 Non-Business Licenses	\$2,199	-\$1,251	\$1,900	\$2,000	\$100
R 10-44-30002 Building Insp Issued Permits	\$39,682	\$25,298	\$40,000	\$40,000	\$0
R 10-44-30003 Misc Inspection Permits	\$0	\$0	\$0	\$0	\$0
R 10-44-30004 Weights & Measures Permits	\$4,807	\$350	\$5,842	\$5,842	\$0
R 10-44-30006 Trench/Temp Constr Permits	\$0	\$3,718	\$0	\$3,000	\$3,000
R 10-44-90100 PD Bow & Arrow Discharge	\$0	\$0	\$25	\$25	\$0
R 10-44-90200 Landlord Rental Registration	\$1,850	\$1,505	\$2,000	\$2,000	\$0
R 10-44-90300 Winter Parking Permits	\$875	\$275	\$0	\$0	\$0
<b>DIVISION 44 Licenses and Permits</b>	<b>\$103,131</b>	<b>\$70,329</b>	<b>\$100,442</b>	<b>\$108,442</b>	<b>\$8,000</b>
R 10-45-10001 Circuit Court Fines & Forfeit	\$1,922	\$1,290	\$2,000	\$2,000	\$0
R 10-45-10002 Parking Violations	\$11,590	\$8,112	\$12,000	\$12,000	\$0
R 10-45-10003 Abandoned Vehicles	\$0	\$0	\$0	\$0	\$0
R 10-45-10004 Animal Pound Fees	\$385	\$185	\$250	\$250	\$0
R 10-45-10005 Dog License Late Charge	\$860	\$800	\$400	\$800	\$400
R 10-45-10008 Municipal Court Fines & Forf	\$25,529	\$25,226	\$30,000	\$30,000	\$0
<b>DIVISION 45 Fines, Forfeitures &amp; Penalti</b>	<b>\$40,286</b>	<b>\$35,613</b>	<b>\$44,650</b>	<b>\$45,050</b>	<b>\$400</b>
R 10-46-10006 General Government	\$3,453	\$3,246	\$4,000	\$3,500	-\$500
R 10-46-11008 License Publication Fees	\$0	\$0	\$150	\$150	\$0
R 10-46-12000 False Alarm Fees	\$1,150	\$1,375	\$1,000	\$1,500	\$500
R 10-46-12100 Alarm Connection Fees	\$0	\$0	\$0	\$0	\$0
R 10-46-21001 Police Dept Fingerprinting	\$330	\$180	\$300	\$300	\$0
R 10-46-21002 Police Warrant Processing Fee	\$75	\$200	\$300	\$300	\$0
R 10-46-21003 Police Dept L&F Prop Mgmt Sys	\$0	\$0	\$0	\$0	\$0
R 10-46-21004 Police Dept Paper Services	\$555	\$1,237	\$1,500	\$1,500	\$0
R 10-46-21005 Police Dept Witness Fees	\$16	\$185	\$400	\$400	\$0
R 10-46-21006 Police Photocopies	\$0	\$88	\$0	\$0	\$0
R 10-46-21101 Restitution Payments	\$153	\$0	\$500	\$500	\$0
R 10-46-21103 Restitution-Northam	\$0	\$0	\$0	\$0	\$0
R 10-46-22002 Fire Fees	\$0	\$205	\$0	\$0	\$0
R 10-46-23000 Ambulance Fees	\$507,110	\$440,698	\$810,000	\$799,000	-\$11,000
R 10-46-23001 Ambulance Holding Acct	\$0	\$69,656	\$0	\$0	\$0
R 10-46-29000 School Patrol Services	\$3,828	\$3,598	\$3,500	\$3,700	\$200
R 10-46-31002 Snow Removal Contracts	\$7,460	\$5,164	\$13,500	\$10,000	-\$3,500
R 10-46-31003 Snow Removal - Ordin Violation	\$0	\$0	\$500	\$500	\$0
R 10-46-31500 PW Fees-Non Street-Related	\$5,252	\$1,580	\$5,000	\$5,000	\$0
R 10-46-40000 Hearing Fees and Maps	\$1,575	\$1,800	\$2,700	\$2,000	-\$700
R 10-46-44000 Weed Control	\$2,063	\$2,002	\$1,000	\$2,000	\$1,000
R 10-46-44001 Stump Removal & Trees	\$3,021	\$1,485	\$2,000	\$3,000	\$1,000
R 10-46-54000 Cemetery	\$32,905	\$17,177	\$30,000	\$30,000	\$0
R 10-46-71000 Library Fines	\$7,661	\$5,323	\$7,000	\$7,000	\$0
R 10-46-72000 Parks & Playgrounds	\$5,605	\$5,477	\$4,000	\$6,000	\$2,000
R 10-46-72001 Concession Stand	\$15,365	\$15,315	\$16,000	\$16,000	\$0
R 10-46-72002 Campground Fees	\$8,135	\$13,076	\$8,000	\$15,000	\$7,000
R 10-46-72003 Ball Field Usage Fees	\$1,840	\$1,190	\$2,300	\$2,000	-\$300
R 10-46-72004 Swimming Pool	\$42,025	\$42,448	\$55,000	\$55,000	\$0
R 10-46-72005 Rec Ticket Sales Proceeds	\$324	\$0	\$250	\$350	\$100
R 10-46-72006 Recreation Fees	\$9,504	\$6,689	\$16,000	\$10,000	-\$6,000
R 10-46-84000 Raze Order Reimbursements	\$632	\$0	\$0	\$0	\$0
<b>DIVISION 46 Public Charges for Services</b>	<b>\$660,035</b>	<b>\$639,394</b>	<b>\$984,900</b>	<b>\$974,700</b>	<b>-\$10,200</b>
R 10-47-32100 Police Liaison Officer - BASD	\$74,906	\$35,129	\$73,357	\$73,500	\$143
R 10-47-32300 Fire Protections Services	\$90,114	\$84,600	\$90,000	\$90,000	\$0
R 10-47-32301 Fire Ins Tax from Townships	\$10,028	\$5,679	\$10,000	\$10,000	\$0
R 10-47-32400 Ambulance Services to Towns	\$0	\$0	\$0	\$0	\$0
R 10-47-32500 Health Ins Reimb GL Cnty	\$3,000	\$3,000	\$3,000	\$3,000	\$0
R 10-47-40001 Charge to Util - Admin Service	\$10,234	\$0	\$10,558	\$10,775	\$217

**CITY OF BERLIN**  
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Account Descr	2016 Amt	2017 YTD Amt	2017 Budget	2018 Budget	Budget Change
R 10-47-40002 Charg to Util - Rent	\$8,000	\$0	\$8,000	\$8,000	\$0
R 10-47-40003 Copying Charges to Depts	\$245	\$0	\$400	\$250	-\$150
<b>DIVISION 47 Intergov t Charges for Serv</b>	<b>\$196,527</b>	<b>\$128,408</b>	<b>\$195,315</b>	<b>\$195,525</b>	<b>\$210</b>
R 10-48-11007 Interest on Temp Investments	\$28,327	\$7,064	\$30,000	\$35,000	\$5,000
R 10-48-11011 Int on Senior Center Loan	\$0	\$0	\$0	\$0	\$0
R 10-48-11013 Interest on Advances	\$19,722	\$0	\$26,000	\$20,000	-\$6,000
R 10-48-13001 Interest on Special Assessment	\$500	\$4,300	\$1,000	\$1,000	\$0
R 10-48-13002 Interest on Special Charges	\$83	\$0	\$500	\$200	-\$300
R 10-48-22500 Land Rent	\$9,622	\$9,323	\$9,500	\$9,500	\$0
R 10-48-22501 Library Rent	\$6,500	\$4,467	\$6,700	\$6,700	\$0
R 10-48-22502 Senior Center Rent	\$1,430	\$1,330	\$1,500	\$1,500	\$0
R 10-48-30100 Property Sales-Law Enforcement	\$0	\$0	\$0	\$0	\$0
R 10-48-30200 Property Sales-Fire&Ambulance	\$0	\$0	\$0	\$0	\$0
R 10-48-30300 Property Sales-Highway	\$225	\$0	\$0	\$0	\$0
R 10-48-30400 Property Sales-Garbage Equip	\$0	\$0	\$0	\$0	\$0
R 10-48-30500 Property Sales-Solid Waste Eq	\$0	\$0	\$0	\$0	\$0
R 10-48-30600 Property Sales-Recycling Eq	\$0	\$0	\$0	\$0	\$0
R 10-48-30700 Property Sales-Recycling Mat	\$0	\$316	\$1,000	\$1,000	\$0
R 10-48-30900 Property Sales-Oth Eq & Prop	\$0	\$5,900	\$0	\$0	\$0
R 10-48-30910 Property Sales/LoanRepayment	\$0	\$0	\$0	\$0	\$0
R 10-48-50000 Donations To Senior Center	\$0	\$1,100	\$0	\$0	\$0
R 10-48-50001 Donations to Police Dept	\$0	\$500	\$0	\$0	\$0
R 10-48-50002 Donations to Fire Dept	\$6,600	\$7,220	\$3,000	\$3,000	\$0
R 10-48-50003 Donations to Ambulance	\$11,050	\$100	\$0	\$0	\$0
R 10-48-50004 Donations to Parks	\$1,500	\$4,000	\$0	\$0	\$0
R 10-48-50005 Donations to Emerg Management	\$0	\$0	\$0	\$0	\$0
R 10-48-50006 Donations to Radar	\$3,943	\$3,943	\$4,043	\$4,000	-\$43
R 10-48-50007 Donations to Recreation Dept	\$45	\$0	\$0	\$0	\$0
R 10-48-50008 Donations to Swimming Pool	\$0	\$1,809	\$0	\$0	\$0
R 10-48-50009 Donations to Newsletters	\$0	\$0	\$0	\$0	\$0
R 10-48-50011 Donation to Serv Org Signs	\$0	\$0	\$0	\$0	\$0
R 10-48-50013 Donation to Fireworks	\$0	\$0	\$0	\$0	\$0
R 10-48-50015 Donation-Riverbank Improvments	\$0	\$0	\$0	\$0	\$0
R 10-48-50017 Donations to Public Works	\$0	\$0	\$0	\$0	\$0
R 10-48-90000 Loan Proceeds	\$0	\$0	\$0	\$0	\$0
R 10-48-90001 Health Ins from Employees	\$5,225	\$4,734	\$9,900	\$9,900	\$0
R 10-48-90006 Other Income	\$19,024	\$448,033	\$0	\$0	\$0
R 10-48-90009 CHN Ambulance Reimbursement	\$153,746	\$0	\$0	\$0	\$0
<b>DIVISION 48 Miscellaneous Revenue</b>	<b>\$267,541</b>	<b>\$504,138</b>	<b>\$93,143</b>	<b>\$91,800</b>	<b>-\$1,343</b>
R 10-49-10010 Proceeds from Borrowing	\$0	\$0	\$0	\$0	\$0
R 10-49-20010 Tfr from F15	\$0	\$0	\$0	\$0	\$0
R 10-49-20015 TFR from Internal Service Fund	\$20,000	\$20,000	\$20,000	\$0	-\$20,000
R 10-49-21300 Transfer from Utility Fund	\$189,144	\$0	\$202,000	\$190,000	-\$12,000
<b>DIVISION 49 Other Financing Sources</b>	<b>\$209,144</b>	<b>\$20,000</b>	<b>\$222,000</b>	<b>\$190,000</b>	<b>-\$32,000</b>
	<b>\$5,979,694</b>	<b>\$4,413,472</b>	<b>\$6,182,923</b>	<b>\$6,253,216</b>	<b>\$70,292</b>