

General Government

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City of Two Rivers

Finance Department

1717 East Park Street

P.O. Box 87

Two Rivers, WI 54241

MEMO

October 24, 2011

To: City Council

From: David Buss, Finance/Administrative Services Director

Regarding: Change in Expense Allocation for General Government Budgets

The 2012 budget contains a change in the method of allocating certain General Government Budgets. Costs associated with these administrative “overhead” departments of city government are charged to the various utility funds and the Library, to reflect support services provided to these entities by city departments that are “based” in the General Fund.

The allocations affect the following General Government department budgets and transfer expenses to non-tax supported funds as indicated below:

Gen Fund Budget	Gen Fund	Water	Electric	Sewer	Solid Waste	Library
City Council	60%	12%	12%	12%	4%	0%
City Manager	57%	13%	13%	13%	2%	2%
Legal	60%	12%	12%	12%	2%	2%
Information Sys	43%	17%	11%	17%	6%	6%
IS Capital Outlay	43%	17%	11%	17%	6%	6%
City Clerk	75%	7%	7%	7%	2%	2%
Finance	47%	15%	15%	15%	4%	4%
City Hall	76%	7.33%	7.33%	7.33%	2%	0%

The current method has been in place approximately 5 years and was implemented for the right reasons, but has proven to add layers of accounting transactions that are cumbersome, time consuming and have made financial statements, in some cases, confusing. Each individual transaction (paying a bill, processing a payroll) involving the departments below gets “spread across” seven different budgets.

The 2012 budget is presented in a manner that maximizes “comparability” to prior year budgets (yellow highlighted column), but at the same time shows the new method that will be utilized for 2012 (orange columns) and forward. It is my opinion that the new method will be a big time saver for departments in coding their invoices for payment and for finance department invoice entry. It will also give a more complete picture of a department’s true expense on financial statements and reports for management and the City Council.

In short, the new method will result in exactly the same expense transfer as the old method but will do so in a more efficient and effective manner. Rather than allocating individual transactions, a month-end journal entry will allocate all of the costs incurred over the course of the month—one entry, replacing hundreds of entries that are done under the current system.

CITY OF TWO RIVERS STAFFING HISTORY													
GENERAL GOVERNMENT													
													2002-2012
City Manager - Full Time													Net Change
Position	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
City Manager	1	1	1	1	1	1	1	1	1	1	1	1	0
Administrative Assistant	1	1	1	1	1	1	1	1	1	1	1	1	0
TOTAL	2	2	2	2	2	2	2	2	2	2	2	2	0 FT
Judicial - Full Time													
Position	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Police Administrative Lieutenant	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL	0	0	0	0	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5 FT
Judicial - Part Time													
Position	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Municipal Court Judge	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
Part-Time Clerk	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0
TOTAL	1	1	1	1	1	1	1	1	1	1	1	1	0 PT
Finance Department - Full Time													
Position	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012		
Finance Director	1	1	1	1	1	1	1	1	1	1	1	1	0
Accountant	1	1	1	1	1	1	1	1	1	1	1	1	0
Secretary	1	1	1	1	1	1	1	1	1	1	1	1	0
Account Clerk	0	0	0	0	0	0	0	0	0	0	0	1	0
Deputy City Clerk	1	1	1	1	1	1	1	1	1	1	1	0	0
IS Director	1	1	1	1	1	1	1	1	1	1	1	1	0
Payroll/IS Tech	1	1	1	1	1	1	1	1	1	1	1	1	0
Assessor--Contract Position as of 2003	1	0	0	0	0	0	0	0	0	0	0	0	-1
Assessor Tech	1	1	1	1	1	1	1	1	1	1	1	1	0
TOTAL	8	7	7	7	7	7	7	7	7	7	7	7	-1 FT
GRAND TOTAL, GENERAL GOVERNMENT													
Full-Time	10	9	9	9	9	9.5	9.5	9.5	9.5	9.5	9.5	9.5	-0.5 FT
Regular Part-time	1	1	1	1	1	1	1	1	1	1	1	1	0 FT

Account Number	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget
Total GENERAL GOVERNMENT:							
PERSONNEL SERVICES	\$ 673,727	\$ 653,061	\$ 405,416	\$ 629,976	\$ 602,272	\$ (50,789)	-7.8%
CONTRACTUAL SERVICES	\$ 266,930	\$ 237,526	\$ 136,047	\$ 238,739	\$ 258,815	\$ 21,289	9.0%
OPERATING SUPPLIES/EXPENSES	\$ 40,334	\$ 47,908	\$ 24,849	\$ 48,114	\$ 48,391	\$ 483	1.0%
FIXED CHARGES	\$ 308,900	\$ 307,405	\$ 168,138	\$ 303,205	\$ 319,185	\$ 11,780	3.8%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 4,790	\$ 4,790	100.0%
TOTAL	\$ 1,289,891	\$ 1,245,900	\$ 734,450	\$ 1,220,034	\$ 1,233,453	\$ (12,447)	-1.0%
Balance Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
COUNCIL									
PERSONNEL SERVICES									
100-51100-1120	WAGES PERMANENT REGULAR	7,630	7,560	4,690	7,210	7,560	0	0.0%	12,600
100-51100-1320	FICA	589	578	358	552	579	1	0.2%	965
	TOTAL	8,219	8,138	5,048	7,762	8,139	1	0.0%	13,565
CONTRACTUAL SERVICES									
100-51100-2403	ACCOUNTING SOFTWARE MAINT	324	366	328	328	0	-366	-100.0%	0
100-51100-2910	PRINTING/ADVERTISING	2,927	4,300	1,668	4,000	4,300	0	0.0%	7,167
100-51100-2920	TRAINING	15	100	0	0	0	-100	-100.0%	0
	TOTAL	3,266	4,766	1,996	4,328	4,300	-466	-9.8%	7,167
OPERATING SUPPLIE/EXPENSES									
100-51100-3210	MEMBERSHIP & DUES	2,570	2,571	1,820	1,820	2,520	-51	-2.0%	4,200
100-51100-3220	PUBLICATIONS	0	0	0	0	0	0	0.0%	0
100-51100-3300	TRAVEL	334	420	513	513	300	-120	-28.6%	500
100-51100-3900	OTHER SUPPLIES	0	240	385	385	390	150	62.5%	650
	TOTAL	2,903	3,231	2,717	2,718	3,210	-21	-0.6%	5,350
CAPITAL OUTLAY									
100-51100-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-10,433
	TOTAL	0	0	0	0	0	0	0.0%	-10,433
Total COUNCIL:		14,388	16,135	9,762	14,808	15,649	-486	-3.0%	15,649

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
JUDICIAL									
PERSONNEL SERVICES									
100-51200-1100	FULLTIME SALARIES	32,801	29,390	7,981	29,390	29,390	0	0.0%	
100-51200-1110	SALARIES-OTHER(FD&PD)	0	0	10,852	0	0	0	0.0%	
100-51200-1120	WAGES PERMANENT REGULAR	15,136	15,140	10,091	15,140	15,422	282	1.9%	
100-51200-1230	WAGES-NONUNION-PART TIME	22,309	21,890	14,369	21,890	21,253	-637	-2.9%	
100-51200-1280	LONGEVITY	0	1,500	0	1,500	1,500	0	0.0%	
100-51200-1290	WAGES-OVERTIME	3,600	550	2,840	3,500	3,500	2,950	536.4%	
100-51200-1310	WI RETIREMENT	11,037	11,730	7,484	11,300	8,876	-2,854	-24.3%	
100-51200-1320	FICA	5,380	5,373	3,506	5,250	4,033	-1,340	-24.9%	
100-51200-1330	HEALTH INSURANCE	7,376	8,777	2,921	4,350	4,249	-4,528	-51.6%	
100-51200-1333	HEALTH REIMBURSEMENT EXPENSE	699	699	466	699	0	-699	-100.0%	
100-51200-1334	HEALTH INSURANCE OPT-OUT	0	1,100	1,058	1,585	2,500	1,400	127.3%	
100-51200-1340	LIFE INSURANCE	75	225	51	76	278	53	23.6%	
100-51200-1360	WAGES-SICK PAY	0	0	0	0	0	0	0.0%	
100-51200-1361	SICK LEAVE PAYOUT	0	0	0	0	0	0	0.0%	
100-51200-1370	WAGES-VACATION PAY	0	0	1,356	2,034	0	0	0.0%	
100-51200-1380	WAGES-HOLIDAY	0	0	226	340	0	0	0.0%	
	TOTAL	98,413	96,374	63,201	97,054	91,001	-5,373	-5.6%	
CONTRACTUAL SERVICES									
100-51200-2131	PROF SERV-PROCESS SERVICE	0	400	0	200	200	-200	-50.0%	
100-51200-2140	CHANGE OF VENUE EXPENSE	0	200	0	100	200	0	0.0%	
100-51200-2150	TRANSLATOR SERVICES	25	150	0	0	0	-150	-100.0%	
100-51200-2403	ACCOUNTING SOFTWARE MAINT	540	455	544	544	0	-455	-100.0%	
100-51200-2900	OTHER SERVICES	0	500	0	550	250	-250	-50.0%	
100-51200-2910	PRINTING/ADVERTISING	0	500	6	100	500	0	0.0%	
100-51200-2920	TRAINING	180	725	0	350	500	-225	-31.0%	
	TOTAL	745	2,930	550	1,844	1,650	-1,280	-43.7%	
OPERATING SUPPLIES/EXPENSES									
100-51200-3110	POSTAGE	415	400	241	400	400	0	0.0%	
100-51200-3210	MEMBERSHIP & DUES	640	640	765	765	800	160	25.0%	
100-51200-3220	PUBLICATIONS	0	50	0	0	0	-50	-100.0%	
100-51200-3300	TRAVEL	10	400	0	200	400	0	0.0%	
100-51200-3900	OTHER SUPPLIES	108	500	41	250	500	0	0.0%	
100-51200-5310	RENT/LEASE	0	0	0	0	0	0	0.0%	
	TOTAL	1,173	1,990	1,047	1,615	2,100	110	5.5%	
CAPITAL OUTLAY									
100-51200-8190	CO-OFFICE EQUIPMENT	0	0	0	0	4,000	4,000	100.0%	
	TOTAL	0	0	0	0	4,000	4,000	100.0%	
Total JUDICIAL:		100,331	101,294	64,799	100,513	98,751	-2,543	-2.5%	

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
LEGAL									
CONTRACTUAL SERVICES									
100-51340-2120	PROF SERV - LEGAL COUNSEL	53,012	42,000	30,361	42,000	42,000	0	0.0%	70,000
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	5,000	12,000	3,905	12,000	12,000	0	0.0%	20,000
100-51340-2200	UTILITIES/TELEPHONE	109	110	64	110	111	1	0.9%	185
100-51340-2403	ACCOUNTING SOFTWARE MAINT	324	365	328	328	0	-365	-100.0%	0
	TOTAL	58,445	54,475	34,658	54,438	54,111	-364	-0.7%	90,185
OPERATING SUPPLIES/EXPENSES									
100-51340-3220	PUBLICATIONS	0	0	0	0	0	0	0.0%	0
	TOTAL	0	0	0	0	0	0	0.0%	0
CAPITAL OUTLAY									
100-51340-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-36,074
	TOTAL	0	0	0	0	0	0	0.0%	-36,074
Total LEGAL COUNSEL:		58,445	54,475	34,658	54,438	54,111	-364	-0.7%	54,111

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
CITY MANAGER									
PERSONNEL SERVICES									
100-51410-1100	FULLTIME SALARIES	48,165	52,025	30,489	52,025	53,067	1,042	2.0%	93,100
100-51410-1200	WAGES - FULLTIME - NONUNION	29,126	29,344	19,334	28,784	22,145	-7,199	-24.5%	38,850
100-51410-1210	WAGES-PERM SCHOOL INCNTV	0	0	258	258	0	0	0.0%	0
100-51410-1280	WAGES-LONGEVITY PAY	3,255	3,775	0	3,775	2,653	-1,122	-29.7%	4,655
100-51410-1290	WAGES-OVERTIME	0	501	0	0	428	-73	-14.6%	750
100-51410-1310	WI RETIREMENT	11,480	11,562	7,479		6,028	-5,534	-47.9%	10,576
100-51410-1320	FICA	6,618	6,763	4,215	6,500	5,990	-773	-11.4%	10,508
100-51410-1330	HEALTH INSURANCE	13,079	13,978	9,435	14,153	13,978	0	0.0%	24,522
100-51410-1333	HEALTH REIMBURSEMENT EXPENSE	1,252	1,436	957	1,436	1,436	0	0.0%	2,520
100-51410-1340	LIFE INSURANCE	340	312	211	312	171	-141	-45.2%	300
100-51410-1360	WAGES-SICK PAY	226	0	339	0	0	0	0.0%	0
100-51410-1361	SICK LEAVE PAYOUT	1,765	0	1,765	1,765	1,226	1,226	100.0%	2,150
100-51410-1370	WAGES-VACATION PAY	4,994	0	4,120	0	0	0	0.0%	0
100-51410-1380	WAGES-HOLIDAY	1,112	0	326	0	0	0	0.0%	0
100-51410-1390	WAGES-CAR ALLOW	286	300	186	300	299	-1	-0.3%	525
	TOTAL	121,698	119,996	79,114	109,308	107,421	-12,575	-10.5%	188,456
CONTRACTUAL SERVICES									
100-51410-2130	PROFESSIONAL SERVICES-Labor Atty	43,911	40,000	15,595	40,000	22,800	-17,200	-43.0%	40,000
	PROFESSIONAL SERVICES-Other				0	28,500			50,000
100-51410-2200	UTILITIES/TELEPHONE	661	750	412	750	770	20	2.7%	1,350
100-51410-2201	CELLULAR PHONE	640	469	404	469	470	1	0.2%	825
100-51410-2403	ACCOUNTING SOFTWARE MAINT	308	357	311	311	0	-357	-100.0%	0
100-51410-2410	MAINTENANCE EQUIPMENT/VEH	0	75	0	75	74	-1	-1.3%	130
100-51410-2900	OTHER SERVICES	0	70	0	70	71	1	1.4%	125
100-51410-2910	PRINTING/ADVERTISING	0	250	0	250	251	1	0.4%	440
100-51410-2920	TRAINING	0	550	29	800	570	20	3.6%	1,000
	TOTAL	45,521	42,521	16,751	42,725	53,506	10,985	25.8%	93,870
OPERATING SUPPLIES/EXPENSES									
100-51410-3100	OFFICE SUPPLIES	4,477	3,500	2,189	3,500	3,500	0	0.0%	6,140
100-51410-3110	POSTAGE	165	415	84	100	413	-2	-0.5%	725
100-51410-3210	MEMBERSHIP & DUES	417	715	500	715	713	-2	-0.3%	1,250
100-51410-3220	PUBLICATIONS	175	400	613	900	912	512	128.0%	1,600
100-51410-3300	TRAVEL	384	650	315	650	684	34	5.2%	1,200
100-51410-3900	OTHER SUPPLIES	146	0	119	150	128	128	100.0%	225
	TOTAL	5,764	5,680	3,820	6,015	6,350	670	11.8%	11,140
CAPITAL OUTLAY									
100-51410-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-126,189
	TOTAL	0	0	0	0	0	0	0.0%	-126,189
Total CITY MANAGER:		172,982	168,197	99,685	158,048	167,277	-920	-0.5%	167,277

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
CITY CLERK									
PERSONNEL SERVICES									
100-51420-1200	WAGES - FULLTIME - NONUNION	0	0	0	29,390	44,085	44,085	100.0%	58,780
100-51420-1220	WAGES FULLTIME UNION	31,269	36,926	21,457	21,457	0	-36,926	-100.0%	0
100-51420-1280	WAGES-LONGEVITY PAY	1,846	1,847	1,142	2,698	1,763	-84	-4.5%	2,351
100-51420-1290	WAGES-OVERTIME	1,140	675	446	446	0	-675	-100.0%	0
100-51420-1310	WI RETIREMENT	5,399	5,325	4,158	5,862	2,557	-2,768	-52.0%	3,409
100-51420-1320	FICA	3,100	3,204	2,295	4,101	3,373	169	5.3%	4,497
100-51420-1330	HEALTH INSURANCE	5,110	5,228	3,203	5,228	5,225	-3	-0.1%	6,967
100-51420-1333	HEALTH REIMBURSEMENT EXPENSE	561	630	420	840	630	0	0.0%	840
100-51420-1334	HEALTH INSURANCE OPT-OUT	1,665	1,650	1,211	0	0	-1,650	-100.0%	0
100-51420-1340	LIFE INSURANCE	259	23	163	324	244	221	959.8%	325
100-51420-1360	WAGES-SICK PAY	1,357	0	2,210	2,210	0	0	0.0%	0
100-51420-1361	SICK LEAVE PAYOUT	217	150	204	204	743	593	395.0%	990
100-51420-1370	WAGES-VACATION PAY	3,478	0	3,846	3,846	0	0	0.0%	0
100-51420-1380	WAGES-HOLIDAY	852	0	284	0	0	0	0.0%	0
	TOTAL	56,254	55,658	41,039	76,606	58,619	2,961	5.3%	78,159
CONTRACTUAL SERVICES									
100-51420-2200	UTILITIES/TELEPHONE	285	275	169	275	206	-69	-25.0%	275
100-51420-2403	ACCOUNTING SOFTWARE MAINT	405	405	410	405	0	-405	-100.0%	0
100-51420-2900	OTHER SERVICES	0	150	0	150	113	-38	-25.0%	150
100-51420-2910	PRINTING/ADVERTISING	612	800	549	800	600	-200	-25.0%	800
100-51420-2920	TRAINING	180	1,050	79	1,050	788	-263	-25.0%	1,050
	TOTAL	1,482	2,680	1,206	2,680	1,706	-974	-36.3%	2,275
OPERATING SUPPLIES/EXPENSES									
100-51420-3100	OFFICE SUPPLIES	1,670	1,800	793	1,800	1,350	-450	-25.0%	1,800
100-51420-3110	POSTAGE	315	500	173	500	375	-125	-25.0%	500
100-51420-3210	MEMBERSHIP & DUES	161	229	68	230	173	-57	-24.7%	230
100-51420-3220	PUBLICATIONS	0	19	0	30	23	4	18.4%	30
100-51420-3300	TRAVEL	169	1,200	94	1,200	900	-300	-25.0%	1,200
100-51420-3900	OTHER SUPPLIES	31	225	55	225	169	-56	-25.0%	225
	TOTAL	2,346	3,973	1,183	3,985	2,989	-984	-24.8%	3,985
CAPITAL OUTLAY									
100-51420-8190	CO-OFFICE EQUIPMENT	0	0	0	0	390	390	100.0%	520
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-21,235
	TOTAL	0	0	0	0	390	390	100.0%	-20,715
Total CITY CLERK:		60,082	62,311	43,428	83,271	63,704	1,393	2.2%	63,704

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
ELECTIONS									
PERSONNEL SERVICES									
100-51440-1220	WAGES - FULLTIME- UNION	0	0	111	0	0	0	0.0%	
100-51440-1270	WAGES-TEMPORARY PT	10,037	5,400	4,872	5,400	10,037	4,637	85.9%	
100-51440-1310	WI RETIREMENT	0	0	15	0	0	0	0.0%	
100-51440-1320	FICA	75	100	46	100	75	-25	-25.0%	
100-51440-1330	HEALTH INSURANCE	0	0	42	0	0	0	0.0%	
	TOTAL	10,111	5,500	5,086	5,500	10,112	4,612	83.9%	
CONTRACTUAL SERVICES									
100-51440-2403	ACCOUNTING SOFTWARE MAINT	540	540	544	540	0	-540	-100.0%	
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	2,512	2,650	2,415	2,650	2,650	0	0.0%	
100-51440-2900	OTHER SERVICES	0	0	0	0	0	0	0.0%	
100-51440-2910	PRINTING/ADVERTISING	16,017	9,200	4,078	9,200	18,400	9,200	100.0%	
100-51440-2920	TRAINING	483	1,000	259	1,000	1,000	0	0.0%	
	TOTAL	19,552	13,390	7,297	13,390	22,050	8,660	64.7%	
OPERATING SUPPLIES/EXPENSES									
100-51440-3100	OFFICE SUPPLIES	978	2,000	1,186	2,000	2,000	0	0.0%	
100-51440-3110	POSTAGE	1,323	1,400	627	1,400	1,500	100	7.1%	
100-51440-3220	PUBLICATIONS	0	50	0	50	50	0	0.0%	
100-51440-3300	TRAVEL	113	300	56	300	300	0	0.0%	
100-51440-3900	OTHER SUPPLIES	190	300	0	300	300	0	0.0%	
	TOTAL	2,604	4,050	1,869	4,050	4,150	100	2.5%	
CAPITAL OUTLAY									
100-51440-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	
	TOTAL	0	0	0	0	0	0	0.0%	
Total ELECT		32,268	22,940	14,251	22,940	36,312	13,372	58.3%	

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
INFORMATION SYSTEMS									
PERSONNEL SERVICES									
100-51450-1100	FULLTIME SALARIES	26,865	29,238	17,318	29,250	29,821	583	2.0%	69,350
100-51450-1200	WAGES - FULLTIME - NONUNION	0	0	0	0	0	0	0.0%	0
100-51450-1220	WAGES FULLTIME UNION	13,981	16,860	9,255	16,900	17,032	172	1.0%	39,610
100-51450-1280	WAGES-LONGEVITY PAY	1,720	2,012	0	2,100	2,043	31	1.5%	4,750
100-51450-1290	WAGES-OVERTIME	0	0	0	0	0	0	0.0%	0
100-51450-1310	WI RETIREMENT	6,189	6,495	3,997	6,500	3,853	-2,642	-40.7%	8,960
100-51450-1320	FICA	3,400	3,797	2,159	3,800	3,780	-17	-0.5%	8,790
100-51450-1330	HEALTH INSURANCE	14,048	15,095	10,118	15,100	15,096	1	0.0%	35,106
100-51450-1333	HEALTH REIMBURSEMENT EXPENSE	1,246	1,445	963	1,445	1,445	0	0.0%	3,360
100-51450-1340	LIFE INSURANCE	82	89	55	90	95	6	6.3%	220
100-51450-1360	WAGES-SICK PAY	1,742	0	478	0	0	0	0.0%	0
100-51450-1361	SICK LEAVE PAYOUT	0	75	225	75	675	600	800.1%	1,570
100-51450-1370	WAGES-VACATION PAY	2,596	0	2,735	0	0	0	0.0%	0
100-51450-1380	WAGES-HOLIDAY	1,041	0	355	0	0	0	0.0%	0
	TOTAL	72,909	75,106	47,659	75,260	73,838	-1,268	-1.7%	171,716
CONTRACTUAL SERVICES									
100-51450-2130	PROF SERVICES - IT	0	172	52	172	172	0	0.0%	400
100-51450-2190	PROFESSIONAL SERVICES	0	0	0	0	0	0	0.0%	0
100-51450-2200	UTILITIES/TELEPHONE	227	258	151	260	258	0	0.0%	600
100-51450-2202	T1 DATA CIRCUIT/INTERNET	3,177	3,354	1,957	3,354	3,354	0	0.0%	7,800
100-51450-2400	SOFTWARE MAINTENANCE	3,125	3,161	2,981	3,161	5,784	2,623	83.0%	13,450
100-51450-2403	ACCOUNTING SOFTWARE MAINT	232	233	235	233	0	-233	-100.0%	0
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	973	1,459	1,155	1,500	568	-891	-61.1%	1,320
100-51450-2900	OTHER SERVICES	417	489	158	500	486	-3	-0.6%	1,130
100-51450-2910	PRINTING/ADVERTISING	0	0	0	0	0	0	0.0%	0
100-51450-2920	TRAINING	117	108	105	110	97	-11	-10.4%	225
	TOTAL	8,268	9,234	6,794	9,290	10,718	1,484	16.1%	24,925
OPERATING SUPPLIES/EXPENSES									
100-51450-3100	OFFICE SUPPLIES	283	516	131	516	516	0	0.0%	1,200
100-51450-3110	POSTAGE	1	22	0	22	43	21	95.5%	100
100-51450-3210	MEMBERSHIP & DUES	116	105	22	105	97	-8	-7.9%	225
100-51450-3300	TRAVEL	203	323	123	323	344	21	6.5%	800
100-51450-3900	OTHER SUPPLIES	257	430	583	430	645	215	50.0%	1,500
	TOTAL	859	1,396	858	1,396	1,645	249	17.8%	3,825
CAPITAL OUTLAY									
100-51450-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-114,265
	TOTAL	0	0	0	0	0	0	0.0%	-114,265
Total INFORMATION SYSTEMS:		82,037	85,736	55,311	85,946	86,201	465	0.5%	86,201

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
FINANCE DEPARTMENT									
PERSONNEL SERVICES									
100-51510-1100	FULLTIME SALARIES	33,775	26,616	22,282	34,350	35,341	8,725	32.8%	75,194
100-51510-1200	WAGES - FULLTIME - NONUNION	23,723	26,864	0	0	0	-26,864	-100.0%	0
100-51510-1220	WAGES FULLTIME UNION	19,071	21,840	12,476	21,500	36,801	14,961	68.5%	78,300
100-51510-1280	WAGES-LONGEVITY PAY	1,898	2,167	0	2,167	2,491	324	15.0%	5,300
100-51510-1290	WAGES-OVERTIME	419	158	47	158	470	312	197.5%	1,000
100-51510-1310	WI RETIREMENT	10,987	10,483	4,840	7,585	4,705	-5,778	-55.1%	10,010
100-51510-1320	FICA	7,098	6,121	2,685	4,300	5,828	-293	-4.8%	12,400
100-51510-1330	HEALTH INSURANCE	22,604	24,748	10,946	16,500	14,805	-9,943	-40.2%	31,500
100-51510-1333	HEALTH REIMBURSEMENT EXPENSE	2,042	2,369	1,579	2,369	1,579	-790	-33.3%	3,360
100-51510-1340	LIFE INSURANCE	412	533	82	125	235	-298	-55.9%	500
100-51510-1360	WAGES-SICK PAY	7,332	0	462	500	0	0	0.0%	0
100-51510-1361	SICK LEAVE PAYOUT	0	0	176	176	705	705	100.0%	1,500
100-51510-1370	WAGES-VACATION PAY	7,703	0	1,449	2,000	0	0	0.0%	0
100-51510-1380	WAGES-HOLIDAY	1,355	0	168	168	0	0	0.0%	0
	TOTAL	138,419	121,899	57,192	91,898	102,960	-18,939	-15.5%	219,064
CONTRACTUAL SERVICES									
100-51510-2110	PROFESSIONAL SERV-AUDITOR	15,639	11,258	5,640	11,258	11,750	492	4.4%	25,000
100-51510-2200	UTILITIES/TELEPHONE	1,022	1,110	566	1,110	1,128	18	1.6%	2,400
100-51510-2201	CELLULAR PHONE	43	0	288	500	259	259	100.0%	550
100-51510-2403	ACCOUNTING SOFTWARE MAINT	254	260	257	257	6,016	5,756	2213.8%	12,800
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	0	75	0	0	94	19	25.3%	200
100-51510-2900	OTHER SERVICES	434	700	96	200	705	5	0.7%	1,500
100-51510-2910	PRINTING/ADVERTISING	274	350	262	350	353	3	0.7%	750
100-51510-2920	TRAINING	198	235	142	235	235	0	0.0%	500
	TOTAL	17,865	13,988	7,251	13,910	20,539	6,551	46.8%	43,700
OPERATING SUPPLIES/EXPENSES									
100-51510-3100	OFFICE SUPPLIES	440	565	763	1,000	611	46	8.1%	1,300
100-51510-3110	POSTAGE	1,196	1,300	699	1,100	1,316	16	1.2%	2,800
100-51510-3210	MEMBERSHIP & DUES	113	120	128	120	141	21	17.5%	300
100-51510-3220	PUBLICATIONS	0	110	126	110	118	8	6.8%	250
100-51510-3300	TRAVEL	328	325	0	325	329	4	1.2%	700
100-51510-3900	OTHER SUPPLIES	0	250	63	250	282	32	12.8%	600
	TOTAL	2,077	2,670	1,779	2,905	2,797	127	4.7%	5,950
CAPITAL OUTLAY									
100-51510-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-142,418
	TOTAL	0	0	0	0	0	0	0.0%	-142,418
Total FINANCE DEPARTMENT:		158,361	138,557	66,223	108,713	126,296	-12,261	-8.8%	126,296

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
ASSESSING									
PERSONNEL SERVICES									
100-51530-1200	WAGES - FULLTIME - NONUNION	0	0	0	0	0	0	0.0%	
100-51530-1220	WAGES FULLTIME UNION	33,418	36,130	22,768	35,503	36,500	370	1.0%	
100-51530-1280	WAGES-LONGEVITY PAY	1,445	1,445	0	1,445	1,450	5	0.3%	
100-51530-1310	WI RETIREMENT	4,889	5,073	3,158	5,073	2,995	-2,078	-41.0%	
100-51530-1320	FICA	2,797	2,939	1,760	2,939	2,940	1	0.0%	
100-51530-1330	HEALTH INSURANCE	6,523	6,970	4,707	6,970	6,970	0	0.0%	
100-51530-1333	HEALTH REIMBURSEMENT EXPENSE	948	840	760	840	840	0	0.0%	
100-51530-1340	LIFE INSURANCE	269	304	196	300	300	-4	-1.3%	
100-51530-1360	WAGES-SICK PAY	58	0	56	56	0	0	0.0%	
100-51530-1361	SICK LEAVE PAYOUT	0	0	167	167	805	805	100.0%	
100-51530-1370	WAGES-VACATION PAY	1,919	0	521	521	0	0	0.0%	
100-51530-1380	WAGES-HOLIDAY	834	0	278	278	0	0	0.0%	
	TOTAL	53,099	53,701	34,372	54,092	52,800	-901	-1.7%	
CONTRACTUAL SERVICES									
100-51530-2130	PROFESSIONAL SERVICES	37,916	38,500	22,458	38,500	39,000	500	1.3%	
100-51530-2200	UTILITIES/TELEPHONE	281	380	173	285	300	-80	-21.1%	
100-51530-2403	ACCOUNTING SOFTWARE MAINT	540	526	546	546	0	-526	-100.0%	
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	7,080	6,900	7,242	7,500	7,500	600	8.7%	
100-51530-2900	OTHER SERVICES	3,021	1,750	2,636	2,700	3,000	1,250	71.4%	
100-51530-2910	PRINTING/ADVERTISING	69	300	302	325	325	25	8.3%	
100-51530-2920	TRAINING	0	0	25	25	0	0	0.0%	
	TOTAL	48,908	48,356	33,382	49,881	50,125	1,769	3.7%	
OPERATING SUPPLIES/EXPENSES									
100-51530-3100	OFFICE SUPPLIES	604	600	317	600	750	150	25.0%	
100-51530-3110	POSTAGE	695	570	665	800	800	230	40.4%	
100-51530-3210	MEMBERSHIP & DUES	0	35	0	0	0	-35	-100.0%	
100-51530-3220	PUBLICATIONS	218	175	99	175	225	50	28.6%	
100-51530-3300	TRAVEL	32	175	867	867	1,000	825	471.4%	
100-51530-3900	OTHER SUPPLIES	314	375	0	0	0	-375	-100.0%	
	TOTAL	1,863	1,930	1,947	2,442	2,775	845	43.8%	
CAPITAL OUTLAY									
100-51530-8190	CO-OFFICE EQUIPMENT	0	0	0	0	400	400	100.0%	
	TOTAL	0	0	0	0	400	400	100.0%	
	Total ASSES	103,870	103,987	69,701	106,415	106,100	2,113	2.0%	

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
CITY HALL									
PERSONNEL SERVICES									
100-51600-1220	WAGES - FULLTIME- UNION	57,163	62,896	37,297	55,206	48,554	-14,342	-22.8%	63,887
100-51600-1280	WAGES-LONGEVITY PAY	2,922	2,922	0	2,922	2,253	-669	-22.9%	2,965
100-51600-1290	WAGES-OVERTIME	1,162	1,316	980	1,316	1,137	-179	-13.6%	1,496
100-51600-1310	WI RETIREMENT	8,789	9,157	5,741	7,157	4,600	-4,557	-49.8%	6,052
100-51600-1320	FICA	4,841	5,189	3,111	5,189	4,511	-678	-13.1%	5,935
100-51600-1330	HEALTH INSURANCE	28,626	30,892	17,975	28,000	26,421	-4,471	-14.5%	34,765
100-51600-1331	HEALTH INSURANCE DEDUCTBL	704	704	704	704	608	-96	-13.6%	800
100-51600-1333	HEALTH REIMBURSEMENT EXPENSE	2,549	2,957	1,971	2,957	2,554	-403	-13.6%	3,360
100-51600-1340	LIFE INSURANCE	430	441	289	441	334	-107	-24.3%	439
100-51600-1360	WAGES-SICK PAY	881	0	1,122	1,122	0	0	0.0%	0
100-51600-1361	SICK LEAVE PAYOUT	234	215	810	810	649	434	201.9%	854
100-51600-1370	WAGES-VACATION PAY	3,398	0	2,220	4,737	4,090	4,090	100.0%	5,382
100-51600-1380	WAGES-HOLIDAY	1,623	0	484	1,935	1,671	1,671	100.0%	2,199
	TOTAL	113,322	116,689	72,704	112,496	97,382	-19,307	-16.5%	128,134
CONTRACTUAL SERVICES									
100-51600-2200	UTILITIES/TELEPHONE	307	268	178	268	231	-37	-13.8%	304
100-51600-2201	CELLULAR PHONE	143	144	82	144	122	-22	-15.0%	161
100-51600-2210	ELECTRICITY	37,364	26,000	15,805	26,486	22,874	-3,126	-12.0%	30,098
100-51600-2220	NATURAL GAS/HEAT	8,969	12,000	6,527	12,950	11,184	-816	-6.8%	14,716
100-51600-2230	WATER EXPENSE	1,445	1,902	931	1,572	1,347	-555	-29.2%	1,772
100-51600-2240	SEWER EXPENSE	723	794	447	728	666	-128	-16.2%	876
100-51600-2403	ACCOUNTING SOFTWARE MAINT	475	552	480	481	0	-552	-100.0%	0
	TOTAL	49,426	41,660	24,451	42,629	36,425	-5,235	-12.6%	47,927
OPERATING SUPPLIES/EXPENSES									
100-51600-3500	BLDGS./GRNDS MAINT	13,207	14,000	7,428	14,000	13,300	-700	-5.0%	17,500
100-51600-3850	CLOTHING	0	88	0	88	76	-12	-13.6%	100
	TOTAL	13,207	14,088	7,428	14,088	13,376	-712	-5.1%	17,600
CAPITAL OUTLAY									
100-51600-8190	CO-OFFICE EQUIPMENT	0	0	0	0	0	0	0.0%	0
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	0	0	0	0	0	0	0.0%	-46,479
	TOTAL	0	0	0	0	0	0	0.0%	-46,479
Total CITY H		175,956	172,437	104,583	169,213	147,182	-25,255	-14.6%	147,182

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
GENERAL GOVERNMENT									
CONTRACTUAL SERVICES									
100-51900-2160	SAFETY COORDINATOR	1,883	2,226	942	2,354	2,400	174	7.8%	
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	11,019	800	770	770	785	-15	-1.9%	
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	551	500	0	500	500	0	0.0%	
	TOTAL	13,453	3,526	1,712	3,624	3,685	159	4.5%	
OPERATING SUPPLIES/EXPENSES									
100-51900-3110	POSTAGE	3,855	6,600	4,416	6,600	6,700	100	1.5%	
100-51900-3900	OTHER SUPPLIES	3,683	2,300	-2,215	2,300	2,300	0	0.0%	
	TOTAL	7,538	8,900	2,201	8,900	9,000	100	1.1%	
FIXED CHARGES									
100-51900-5310	RENT/LEASE	5,720	12,500	5,506	8,300	9,000	-3,500	-28.0%	
	TOTAL	5,720	12,500	5,506	8,300	9,000	-3,500	-28.0%	
	Total GENERAL GOVERNMENT:	26,711	24,926	9,419	20,824	21,685	-3,241	-13.0%	

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget	2012 Budget with New Allocation
INSURANCE									
PERSONNEL SERVICES									
100-51930-1350	OTHER BENEFITS	1,282	0	0	0	0	0	0.0%	
	TOTAL	1,282	0	0	0	0	0	0.0%	
FIXED CHARGES									
100-51930-5100	PUBLIC LIABILITY INSURANCE	27,062	24,552	13,973	24,552	24,500	-52	-0.2%	
100-51930-5110	PROPERTY INSURANCE	7,066	7,773	0	7,773	8,000	227	2.9%	
100-51930-5111	CONTRACTOR EQUIPMENT INS	4,663	5,129	0	5,129	5,200	71	1.4%	
100-51930-5120	FLEET INSURANCE	32,838	28,708	16,338	28,708	28,500	-208	-0.7%	
100-51930-5130	WORKMEN'S COMPENSATION	172,311	177,728	101,146	177,728	196,000	18,272	10.3%	
100-51930-5140	UMBRELLA INSURANCE	3,677	3,758	2,139	3,758	3,700	-58	-1.5%	
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	53,984	45,000	28,840	45,000	42,000	-3,000	-6.7%	
100-51930-5180	BOILER INSURANCE	997	1,096	0	1,096	1,100	4	0.4%	
100-51930-5190	CRIME INSURANCE	582	731	197	731	735	4	0.5%	
100-51930-5200	INSURANCES	0	430	0	430	450	20	4.7%	
	TOTAL	303,180	294,905	162,632	294,905	310,185	15,280	5.2%	
Total INSURANCE:		304,462	294,905	162,632	294,905	310,185	15,280	5.2%	
Total GENERAL GOVERNMENT:		1,289,891	1,245,900	734,450	1,220,034	1,233,453	-12,447	-1.0%	