

# Proposed 2012 Budget; Tax-Supported Funds

## Highlights of Proposed Budgets for Tax-Supported Funds

### 1. General Fund (Proposed Property Tax Levy of \$1,911,237, same as 2011)

#### Spending Down by 1.8 Percent; Flat Since 2000

--At \$9,506,358, the total proposed General Fund Budget, the City's operating budget, is down by \$172,439, or 1.8 percent, from 2011.

--Looking back over a longer term, it is worth noting that proposed General Fund spending is only about \$530,000 or 5.6 percent higher than it was in the year 2000.

#### Revenues Impacted Primarily by State Budget Cuts, State-Imposed Property Tax Freeze

--The drop in spending from 2011 to 2012 is occurring because General Fund revenues are down by a like amount.

--This is due mostly to reductions in funding from State sources (Shared Revenues down \$88,518, Local Highway Aids down \$55,302). Such intergovernmental funding programs account for 49 percent of General Fund revenue for the City of Two Rivers.

--Also projected to decline in 2012 are revenues from special assessments, by \$30,000. The City has undertaken fewer "assessable" street and sidewalk projects in recent years, so the amount of special assessment installments due and payable each year continues to decline.

--Other revenue categories that have lagged in recent years, primarily due to the weak economy, are various building and zoning permits, and interest earnings on invested funds (due to both very low market interest rates and significantly lower cash balances).

--The major locally-controlled funding source for City operations—**property taxes**—are frozen for both 2012 and 2013 as the result of State legislation enacted earlier this year as part of the "Budget Repair Bill." That tax levy freeze does allow for increases attributable to new construction, which has been minimal in recent years.

The only portion of the City's levy not restricted by the freeze are taxes levied for debt service—more on that below. Under the current law, municipal operating levies will be "unfrozen" starting in 2014, but capped at 1.5 percent annual growth thereafter.

**Spending Kept in Check Through Further Staff Reductions, Use of Some of the “Tools” Provided by the State**

- City Government is a **service business**, providing services that are vital to the safety and quality of life enjoyed by the nearly 12,000 residents of Two Rivers.
- As a service business, the vast majority of our operating budget is personnel services, or **“people costs.”** Such costs make up over 85 percent of the General Fund Budget; nearly 90 percent for some major operating budgets like Fire and Police.
- As in past years, we have continued to **evaluate staffing levels** as turnover occurs, throughout the year. Such review has resulted in decisions during 2011 to eliminate one Police Lieutenant position and to reduce the hours of a Recreation Supervisor position from full-time to .75 FTE. Staff also proposed, and the Council approved, a reorganization in the City Manager’s Office, City Clerk’s Office and Finance Departments that yielded over \$50,000 in annual savings.

Further, this budget proposes the elimination of two additional full-time positions in 2012, through attrition: a Public Works Mechanic for the full year and a Firefighter/Paramedic position at mid-year.

The 2012 budget also addresses the option of re-deploying resources in the area of Economic Development, eliminating a full-time staff position but retaining budget resources to address economic development through a combination of contractual services, reassignment of staff responsibilities, and greater coordination with area development organizations.

None of these staffing reductions would be recommended **IF** the City had the available resources to fund its full staffing needs. We are currently understaffed when it comes to meeting basic infrastructure maintenance needs in Public Works and Parks/Rec/Cemeteries, and approaching the bare minimum of staffing needed to provide public safety services at the level Two Rivers has traditionally enjoyed. But the City has to live within the resources available for its use.

**Inclusive of the staffing reductions included in the 2012 Budget, the City’s full-time workforce will have been cut by 30 employees since 2002. That’s a downsizing from 140 to 110 full-time employees, or 21 percent.**

--Personnel costs in the 2012 Budget have been kept in check partly through the “tools” mandated in Wisconsin’s 2011 Budget Reform Bill.

Mandated employee contributions to the WI Retirement System are saving the City about \$120,000, offsetting most of the cuts in State-source revenues. (This mandate is also saving about \$120,000 in the non tax-supported utility funds.) That said, there would be another \$160,000 in cost savings if Police and Fire employees were required to contribute to the WRS, as well. Cities all across Wisconsin need to continue pursuing this goal, in the interest of equity among employee groups, as well as our budget needs.

--There are no provisions for non-union employee **wage increases** in 2012. This will be the third year in a row with no increases for non-union employees; the fourth year for management employees.

The three AFSCME units all have 2012 pay freezes in their bargaining agreements (third year of a freeze for these employees).

Police union employees will see a two percent wage increase in 2012, based on their current (2011-12) bargaining agreement; they received no increases in 2010 or 2011. The most recent Fire union bargaining agreement ran through 2010; the City and Union have yet to reach agreement on a new one.

--Personnel costs are also being kept in check with planned changes in the City’s **health insurance coverage**, provided through the Wisconsin Counties Association Group Health Trust, a self-insured pool that includes Wisconsin cities, counties and school districts. Health premiums for 2012 would increase by 4 percent if no changes to current coverage are made; with some modest changes to individual and family deductibles, premiums will remain unchanged from 2011.

--The Budget also proposes modifying the health benefits provided to Police and Fire personnel by eliminating City funding of health reimbursement accounts (**HRA’s**) for those employees. Recent changes in State law allow local governments to make such changes without having to negotiate them with the police and fire unions.

These changes will apply to Fire management and union personnel (savings of \$28,560) and to Police management personnel only (savings of \$10,080)—police union personnel are covered by a contract that runs through 2012, and their coverage could not be modified in 2012 without re-opening that agreement.

The intent of these changes is not to “single out” public safety employees, but to realize budgetary savings in the only part of their wage/benefit

package where the State has seen fit to provide local government with a “tool.” If these employee groups are ever required to pay their “fair share” on retirement costs, this elimination of HRA funding should be re-visited.

--Further, the budget proposes eliminating the current annual “deductible reimbursement” of \$400 (family coverage) or \$200 (single coverage), provided as an insurance benefit to employees in the various AFSCME bargaining units. Their contracts allow the City to make changes in insurance benefits, following consultation with the Employee Insurance Committee.

**2. Debt Service Fund (Proposed Property Tax Levy of \$2,107,617, up \$159,211 from 2011)**

--Total principal and interest payments on City debt will increase by about \$160,000 in 2012, which will require an increase of 3.72 percent in the City’s share of the tax bill. This amounts to an increase of \$34.66 for the owner of a property assessed at \$100,000.

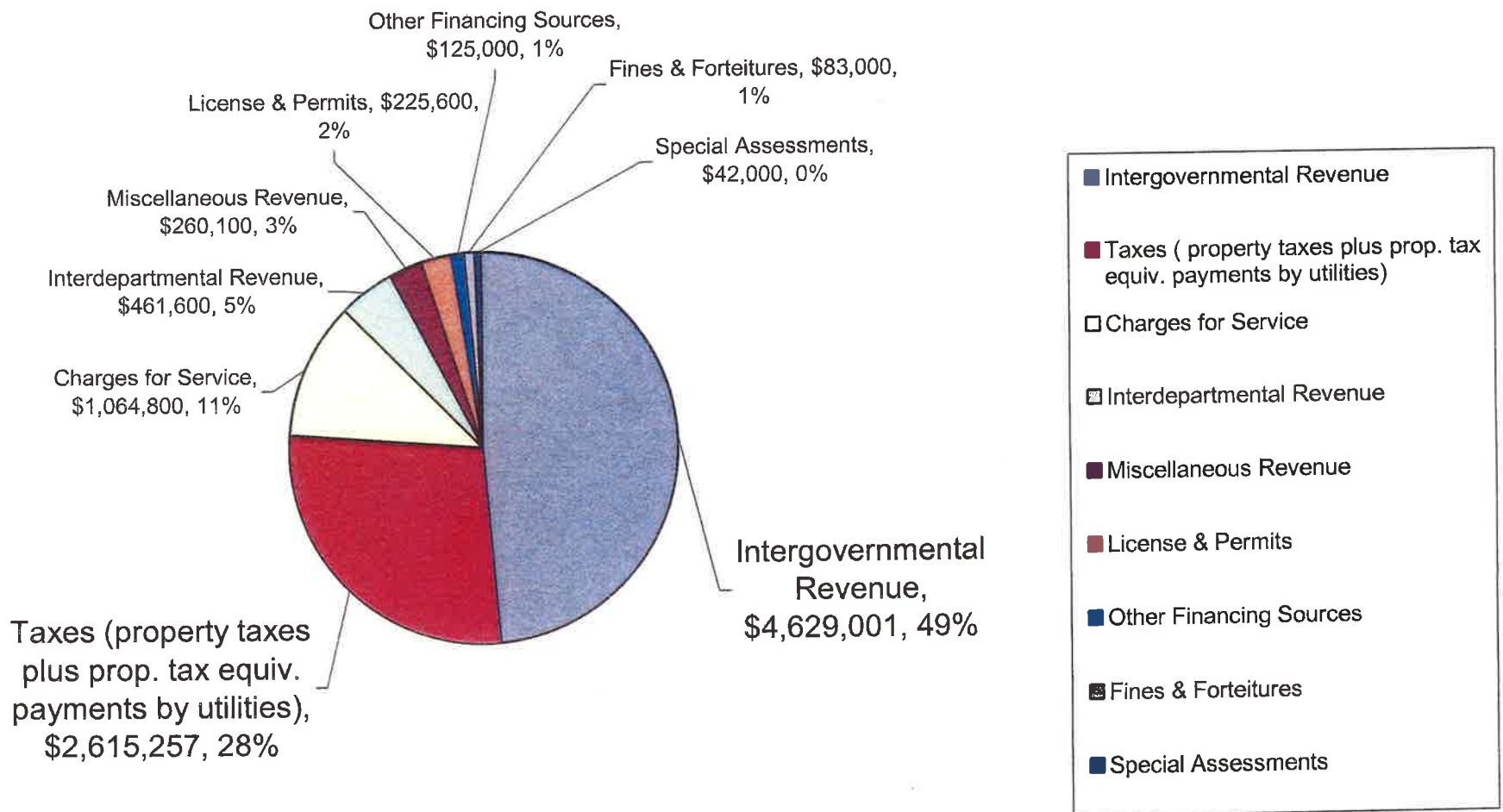
The need for such an increase has been identified in budget discussions over the past several years, and is necessary to make payments on debt already issued by the City to fund infrastructure investments. Debt service will require a modest tax increase of \$23,592 in 2013; with other components of the City’s tax levy frozen by State law, an increase of only about 0.5 percent in the City share of the levy will be needed in 2013.

**3. Library Fund (Proposed Property Tax Levy of \$563,362, same as 2011)**

The City Manager’s proposed budget proposes maintaining a levy of \$563,362 to support operations of the Lester Public Library.

Even with this continued City tax support, the Library’s operating budget for 2013 is proposed to be reduced by nearly \$60,000, or 7 percent, reflecting a reduction in expected County funding assistance and the need to reduce annual draws on fund balance.

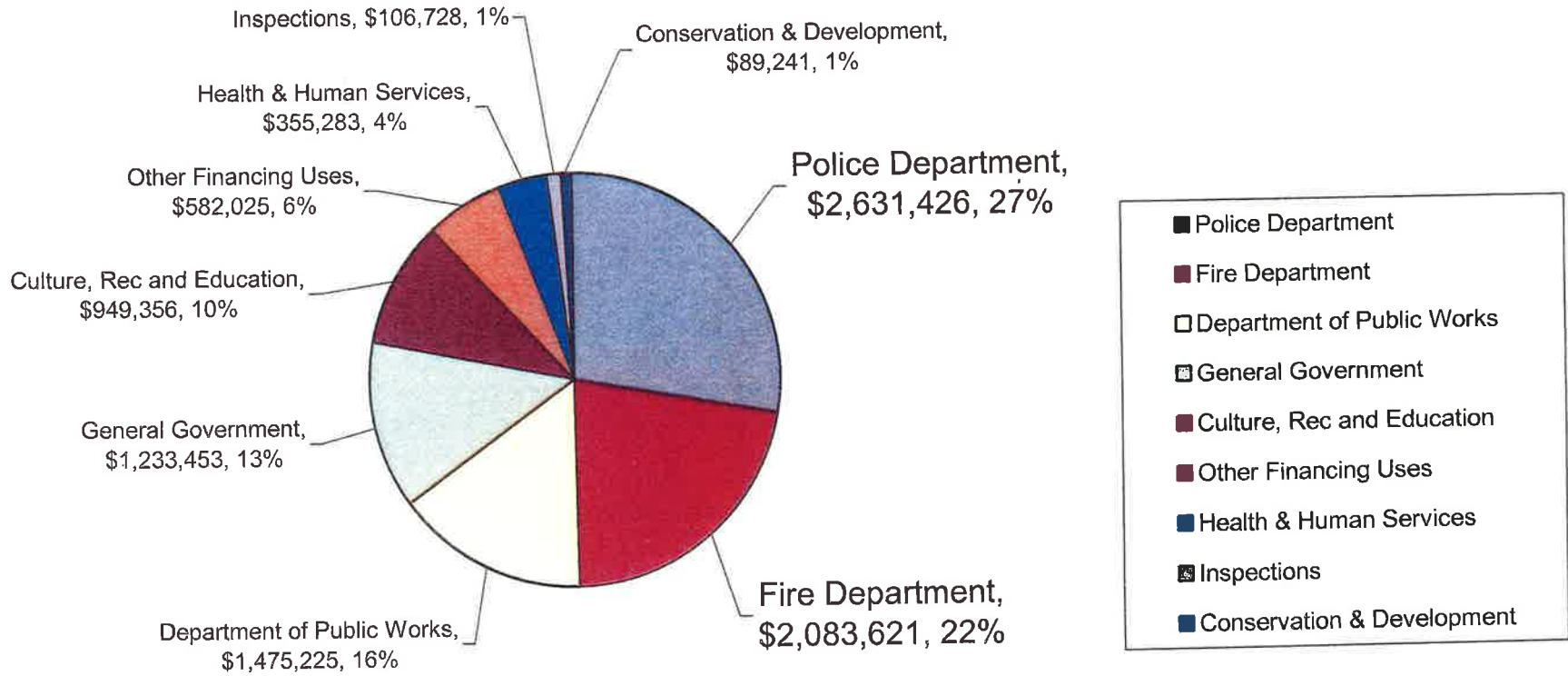
# City of Two Rivers 2012 General Fund Revenues



Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget
<b>GENERAL FUND REVENUES</b>								
100-41110	GENERAL PROPERTY TAX	1,802,044	1,911,250	1,911,237	1,911,237	<b>1,911,237</b>	-13	0.0%
100-41310	LOCAL UTILITY TAX EQUIV	676,370	692,000	451,912	692,000	<b>692,000</b>	0	0.0%
100-41320	OTHER TAX EXEMPT ENTITIES	17	50	18	18	<b>20</b>	-30	-60.0%
100-41800	INTEREST DELINQ. TAXES	12,814	12,000	11,933	12,000	<b>12,000</b>	0	0.0%
<b>Total TAXES:</b>		<b>2,491,245</b>	<b>2,615,300</b>	<b>2,375,100</b>	<b>2,615,255</b>	<b>2,615,257</b>	<b>-43</b>	<b>0.0%</b>
100-42300	STREET PAVING & CONSTRUCT	66,060	70,000	50,265	50,500	<b>35,000</b>	-35,000	-50.0%
100-42401	OTHER SPECIAL ASSESSMENTS	1,233	2,000	6,725	6,500	<b>7,000</b>	5,000	250.0%
<b>Total SPECIAL ASSESSMENTS:</b>		<b>67,293</b>	<b>72,000</b>	<b>56,990</b>	<b>57,000</b>	<b>42,000</b>	<b>-30,000</b>	<b>-41.7%</b>
100-43200	FEDERAL GRANTS	0	0	0	0	<b>0</b>	0	0.0%
100-43310	SHARED ELECTION EXPENSE	14,400	3,500	2,886	2,886	<b>13,500</b>	10,000	285.7%
100-43410	STATE SHARED TAXES	3,850,754	3,875,430	581,315	3,875,447	<b>3,786,912</b>	-88,518	-2.3%
100-43411	EXPENDITURE RESTRAINT	169,992	158,800	158,800	158,487	<b>163,738</b>	4,938	3.1%
100-43412	EXEMPT COMPUTER STATE AID	23,790	39,000	22,994	22,994	<b>23,000</b>	-16,000	-41.0%
100-43420	STATE FIRE INS TAX	19,583	20,000	19,918	19,918	<b>20,000</b>	0	0.0%
100-43520	STATE AID/POLICE TRAINING	9,617	5,000	9,884	9,884	<b>9,500</b>	4,500	90.0%
100-43529	STATE AID-OTH PUB SAFETY	25,100	20,000	0	25,000	<b>25,000</b>	5,000	25.0%
100-43545	STATE RECYCLING AID	0	0	0	0	<b>0</b>	0	0.0%
100-43610	PAYMENT MUN. SERVICES	2,987	3,500	2,652	2,652	<b>2,700</b>	-800	-22.9%
100-43620	OTHER STATE AID	0	3,500	0	0	<b>0</b>	-3,500	-100.0%
100-43710	HIGHWAY AIDS-LOCAL	576,927	552,557	414,379	552,505	<b>497,255</b>	-55,302	-10.0%
100-43711	CONNECTING STREETS	86,981	87,374	65,256	87,008	<b>87,396</b>	22	0.0%
100-43712	BRIDGE AIDS	0	0	0	0	<b>0</b>	0	0.0%
<b>Total INTERGOVERNMENTAL REVENUE:</b>		<b>4,780,131</b>	<b>4,768,661</b>	<b>1,278,085</b>	<b>4,756,781</b>	<b>4,629,001</b>	<b>-139,660</b>	<b>-2.9%</b>
100-44110	LIQUOR LICENSE	17,890	17,500	17,026	17,500	<b>17,500</b>	0	0.0%
100-44120	BAR OPERATOR LICENSE	6,045	5,800	3,880	5,800	<b>5,800</b>	0	0.0%
100-44125	CIGARETTE LICENSE	1,000	1,000	1,000	1,000	<b>1,000</b>	0	0.0%
100-44130	BUSINESS OR OCCUPATION	1,640	1,700	1,675	1,700	<b>1,700</b>	0	0.0%
100-44140	CABLE TV FRANCHISE	113,342	112,000	29,202	116,000	<b>116,000</b>	4,000	3.6%
100-44200	BICYCLE LICENSE	152	200	54	200	<b>200</b>	0	0.0%
100-44210	DOG LICENSE	1,826	1,800	1,014	1,800	<b>2,000</b>	200	11.1%
100-44300	BUILDING PERMITS	37,876	50,000	22,983	36,000	<b>50,000</b>	0	0.0%
100-44310	ELECTRICAL PERMITS	10,803	12,000	6,430	16,500	<b>12,000</b>	0	0.0%
100-44320	PLUMBING PERMITS	5,425	6,000	2,810	4,500	<b>6,000</b>	0	0.0%
100-44330	SIGN PERMIT	1,680	2,100	1,340	1,700	<b>2,000</b>	-100	-4.8%
100-44340	CONDITIONAL USE PERMIT	900	1,800	450	800	<b>1,400</b>	-400	-22.2%
100-44900	OTHER PERMITS	10,528	15,000	4,211	6,000	<b>10,000</b>	-5,000	-33.3%
<b>Total LICENSES &amp; PERMITS:</b>		<b>209,108</b>	<b>226,900</b>	<b>92,076</b>	<b>209,500</b>	<b>225,600</b>	<b>-1,300</b>	<b>-0.6%</b>
100-45110	MUN. COURT FINES/COSTS	82,020	80,000	41,960	72,000	<b>80,000</b>	0	0.0%
100-45115	POLICE DEPT TRIP PAYMENTS	3,386	8,000	2,300	2,500	<b>2,500</b>	-5,500	-68.8%
100-45220	ANIMAL TRANSPORTS	1,050	1,100	100	200	<b>500</b>	-600	-54.5%
<b>Total FINES &amp; FORFEITURES:</b>		<b>86,456</b>	<b>89,100</b>	<b>44,360</b>	<b>74,700</b>	<b>83,000</b>	<b>-6,100</b>	<b>-6.8%</b>
100-46110	GENERAL GOVERNMENT FEES	7,646	10,000	8,374	10,000	<b>10,000</b>	0	0.0%
100-46111	PUBLICATIONS FEES	0	800	0	0	<b>0</b>	-800	-100.0%
100-46210	LAW ENFORCEMENT FEES	2,589	2,800	2,000	2,600	<b>2,800</b>	0	0.0%
100-46220	FIRE DEPARTMENT FEES	3,308	3,000	1,372	2,000	<b>3,000</b>	0	0.0%
100-46222	FIRE DEPARTMENT FEES(CPR)	1,703	5,000	33	500	<b>1,000</b>	-4,000	-80.0%
100-46225	FIRE DEPT TRIP PAYMENTS	8,741	15,000	11,164	11,500	<b>12,000</b>	-3,000	-20.0%
100-46230	AMBULANCE FEES	457,561	480,000	335,297	530,000	<b>530,000</b>	50,000	10.4%
100-46240	POLICE LIASON FEES	61,855	65,000	31,287	64,000	<b>65,000</b>	0	0.0%
100-46310	PUBLIC WORKS FEES	315,429	170,000	3,234	150,000	<b>170,000</b>	0	0.0%
100-46540	CEMETERY PLOTS	71,240	80,000	56,700	85,000	<b>88,000</b>	8,000	10.0%
100-46720	RECREATION FEES	91,437	100,000	58,883	92,000	<b>100,000</b>	0	0.0%
100-46743	COMMUNITY CENTER	30,943	35,000	18,273	30,000	<b>35,000</b>	0	0.0%
100-46745	SENIOR CENTER	45,712	48,000	31,724	48,000	<b>48,000</b>	0	0.0%
100-46840	MISC CONCESSN/FOOD SALES	63	1,000	7	0	<b>0</b>	-1,000	-100.0%
<b>Total CHARGES FOR SERVICE:</b>		<b>1,098,227</b>	<b>1,015,600</b>	<b>558,347</b>	<b>1,025,600</b>	<b>1,064,800</b>	<b>49,200</b>	<b>4.8%</b>
100-47230	22ND STREET BRIDGE	0	0	0	0	<b>0</b>	0	0.0%
100-47323	SHARED FIRE EXPENSE	1,704	1,600	434	1,400	<b>1,600</b>	0	0.0%
100-47430	PUBLIC WORKS CHARGES	386,017	450,000	27,306	380,000	<b>400,000</b>	-50,000	-11.1%
100-47440	RECREATION CHARGES	0	0	0	0	<b>0</b>	0	0.0%
100-47450	ECONOMIC DEVELOPMENT CHRG	102,892	50,000	0	80,000	<b>60,000</b>	10,000	20.0%

Account Number	Account Title	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget
<b>Total INTERDEPARTMENTAL REVENUE:</b>		<b>490,613</b>	<b>501,600</b>	<b>27,740</b>	<b>461,400</b>	<b>461,600</b>	<b>-40,000</b>	<b>-8.0%</b>
100-48100	INTEREST ON INVESTMENTS	12,859	14,116	5,029	8,000	<b>8,000</b>	-6,116	-43.3%
100-48120	INTEREST INCOME ON TIF ADVANCE	4,722	7,000	0	7,000	<b>7,000</b>	0	0.0%
100-48121	INT INC ON UTILITY ADVANCES	19,957	17,000	0	17,000	<b>17,000</b>	0	0.0%
100-48122	INT INC ADVANCES-WATER UTIL	0	15,000	0	0	<b>0</b>	-15,000	-100.0%
100-48130	INTERST-SPECIAL ASSMTS	9,376	15,000	5,701	5,701	<b>5,000</b>	-10,000	-66.7%
100-48200	RENT-CITY PROPERTY	63,212	65,000	35,449	65,500	<b>68,000</b>	3,000	4.6%
100-48300	SALE OF PROP & EQUIP	0	75,000	35	27,000	<b>75,000</b>	0	0.0%
100-48400	REFUND FOR PRIOR YEARS	69,745	60,000	0	60,300	<b>66,600</b>	6,600	11.0%
100-48440	INSURANCE CLAIMS	1,330	2,500	6,170	8,500	<b>5,000</b>	2,500	100.0%
100-48500	DONATIONS	10	20	1,289	1,300	<b>500</b>	480	2400.0%
100-48900	OTHER REVENUES	7,682	7,000	3,499	7,500	<b>8,000</b>	1,000	14.3%
<b>Total MISCELLANEOUS REVENUE:</b>		<b>188,892</b>	<b>277,636</b>	<b>57,172</b>	<b>207,801</b>	<b>260,100</b>	<b>-17,536</b>	<b>-6.3%</b>
100-49220	TRANSFER FROM PARKING	30,000	27,000	27,000	27,000	<b>30,000</b>	3,000	11.1%
100-49223	TRANS FROM OTHER FUNDS	127,505	85,000	19,628	85,000	<b>95,000</b>	10,000	11.8%
<b>Total OTHER FINANCING SOURCES:</b>		<b>157,505</b>	<b>112,000</b>	<b>46,628</b>	<b>112,000</b>	<b>125,000</b>	<b>13,000</b>	<b>11.6%</b>
<b>Total REVENUES</b>		<b>9,569,470</b>	<b>9,678,797</b>	<b>4,536,498</b>	<b>9,520,037</b>	<b>9,506,368</b>	<b>-172,439</b>	<b>-1.8%</b>

# City of Two Rivers 2012 General Fund Expenditures By Function



Account Number	2010 Actual	2011 Budget	2011 Year To Date	2011 Projected	2012 Budget	Change from prior budget	% change from prior budget
<b>REVENUES</b>							
Total TAXES:	\$ 2,491,245	\$ 2,615,300	\$ 2,375,100	\$ 2,615,255	\$ 2,615,257	\$ (43)	0.0%
Total SPECIAL ASSESSMENTS:	\$ 67,293	\$ 72,000	\$ 56,990	\$ 57,000	\$ 42,000	\$ (30,000)	-41.7%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,780,131	\$ 4,768,661	\$ 1,278,085	\$ 4,751,781	\$ 4,629,001	\$ (139,660)	-2.9%
Total LICENSES & PERMITS:	\$ 209,108	\$ 226,900	\$ 92,076	\$ 209,500	\$ 225,600	\$ (1,300)	-0.6%
Total FINES & FORFEITURES:	\$ 86,456	\$ 89,100	\$ 44,360	\$ 74,700	\$ 83,000	\$ (6,100)	-6.8%
Total CHARGES FOR SERVICE:	\$ 1,098,227	\$ 1,015,600	\$ 558,347	\$ 1,025,600	\$ 1,064,800	\$ 49,200	4.8%
Total INTERDEPARTMENTAL REVENUE:	\$ 490,613	\$ 501,600	\$ 27,740	\$ 461,400	\$ 461,600	\$ (40,000)	-8.0%
Total MISCELLANEOUS REVENUE:	\$ 188,892	\$ 277,636	\$ 57,172	\$ 207,801	\$ 260,100	\$ (17,536)	-6.3%
Total OTHER FINANCING SOURCES:	\$ 157,505	\$ 112,000	\$ 46,628	\$ 112,000	\$ 125,000	\$ 13,000	11.6%
<b>Total REVENUES</b>	<b>\$ 9,569,470</b>	<b>\$ 9,678,797</b>	<b>\$ 4,536,498</b>	<b>\$ 9,515,037</b>	<b>\$ 9,506,358</b>	<b>\$ (172,439)</b>	<b>-1.8%</b>
<b>EXPENDITURES</b>							
Total COUNCIL:	\$ 14,388	\$ 16,135	\$ 9,762	\$ 14,808	\$ 15,649	\$ (486)	-3.0%
Total JUDICIAL:	\$ 100,331	\$ 101,294	\$ 64,799	\$ 100,513	\$ 98,751	\$ (2,543)	-2.5%
Total LEGAL COUNSEL:	\$ 58,445	\$ 54,475	\$ 34,658	\$ 54,438	\$ 54,111	\$ (364)	-0.7%
Total CITY MANAGER:	\$ 172,982	\$ 168,197	\$ 99,685	\$ 158,048	\$ 167,277	\$ (920)	-0.5%
Total CITY CLERK:	\$ 60,082	\$ 62,311	\$ 43,428	\$ 83,271	\$ 63,704	\$ 1,393	2.2%
Total ELECTION:	\$ 32,268	\$ 22,940	\$ 14,251	\$ 22,940	\$ 36,312	\$ 13,372	58.3%
Total INFORMATION SYSTEMS:	\$ 82,037	\$ 85,736	\$ 55,311	\$ 85,946	\$ 86,201	\$ 465	0.5%
Total FINANCE DEPARTMENT:	\$ 158,361	\$ 138,557	\$ 66,223	\$ 108,713	\$ 126,296	\$ (12,261)	-8.8%
Total ASSESSING:	\$ 103,870	\$ 103,987	\$ 69,701	\$ 106,415	\$ 106,100	\$ 2,113	2.0%
Total CITY HALL:	\$ 175,956	\$ 172,437	\$ 104,583	\$ 169,213	\$ 147,182	\$ (25,255)	-14.6%
Total GENERAL GOVERNMENT:	\$ 26,711	\$ 24,926	\$ 9,419	\$ 20,824	\$ 21,685	\$ (3,241)	-13.0%
Total INSURANCE:	\$ 304,462	\$ 294,905	\$ 162,632	\$ 294,905	\$ 310,185	\$ 15,280	5.2%
<b>Total GENERAL GOVERNMENT:</b>	<b>\$ 1,289,891</b>	<b>\$ 1,245,900</b>	<b>\$ 734,450</b>	<b>\$ 1,220,034</b>	<b>\$ 1,233,453</b>	<b>\$ (12,447)</b>	<b>-1.0%</b>
Total POLICE ADMINISTRATION:	\$ 1,215,744	\$ 1,191,391	\$ 817,543	\$ 1,183,753	\$ 1,101,695	\$ (89,696)	-7.5%
Total PATROL:	\$ 1,490,485	\$ 1,493,341	\$ 955,819	\$ 1,486,138	\$ 1,510,809	\$ 17,468	1.2%
Total CROSSING GUARDS:	\$ 14,428	\$ 14,300	\$ 8,260	\$ 14,000	\$ 14,422	\$ 122	0.9%
<b>Total POLICE DEPARTMENT:</b>	<b>\$ 2,720,657</b>	<b>\$ 2,699,032</b>	<b>\$ 1,781,622</b>	<b>\$ 2,683,891</b>	<b>\$ 2,626,926</b>	<b>\$ (72,106)</b>	<b>-2.7%</b>
Total POLICE & FIRE COMMISSION:	\$ 4,878	\$ 4,000	\$ 1,948	\$ 3,689	\$ 4,500	\$ 500	12.5%
Total ADMINISTRATION:	\$ 514,218	\$ 440,322	\$ 300,640	\$ 438,098	\$ 461,508	\$ 21,186	4.8%
Total FIREFIGHTERS:	\$ 1,236,056	\$ 1,293,912	\$ 840,684	\$ 1,301,046	\$ 1,361,101	\$ 67,189	5.2%
Total AMBULANCE:	\$ 308,615	\$ 259,543	\$ 233,213	\$ 338,688	\$ 261,012	\$ 1,469	0.6%
<b>Total FIRE DEPARTMENT:</b>	<b>\$ 2,058,889</b>	<b>\$ 1,993,777</b>	<b>\$ 1,374,537</b>	<b>\$ 2,077,832</b>	<b>\$ 2,083,621</b>	<b>\$ 89,844</b>	<b>4.5%</b>
Total INSPECTION:	\$ 108,321	\$ 108,963	\$ 67,867	\$ 105,245	\$ 106,728	\$ (2,235)	-2.1%
<b>Total PUBLIC SAFETY:</b>	<b>\$ 4,892,744</b>	<b>\$ 4,805,772</b>	<b>\$ 3,225,974</b>	<b>\$ 4,870,657</b>	<b>\$ 4,821,775</b>	<b>\$ 16,003</b>	<b>0.3%</b>
Total HIGHWAY ADMINISTRATION:	\$ 161,431	\$ 147,843	\$ 100,306	\$ 160,275	\$ 153,775	\$ 5,932	4.0%
Total PUBLIC WORKS SHOP:	\$ 647,731	\$ 604,003	\$ 330,797	\$ 542,590	\$ 489,050	\$ (114,953)	-19.0%
Total STREET MAINTENANCE:	\$ 376,101	\$ 309,108	\$ 253,952	\$ 397,400	\$ 351,350	\$ 42,242	13.7%
Total TRAFFIC CONTROL:	\$ 40,088	\$ 63,645	\$ 30,026	\$ 58,800	\$ 57,800	\$ (5,845)	-9.2%
Total SNOW & ICE:	\$ 168,966	\$ 225,645	\$ 190,706	\$ 301,750	\$ 236,400	\$ 10,755	4.8%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 8,631	\$ 13,211	\$ 6,912	\$ 16,400	\$ 12,500	\$ (711)	-5.4%
Total STORM SEWER:	\$ 4,351	\$ 6,845	\$ 1,954	\$ 3,500	\$ 10,550	\$ 3,705	54.1%
Total TRANSIT:	\$ 79,193	\$ 79,200	\$ 42,964	\$ 84,600	\$ 86,000	\$ 6,800	8.6%
Total WORK DONE FOR OTHER DEPTS:	\$ 82,380	\$ 70,691	\$ 47,887	\$ 72,000	\$ 77,800	\$ 7,109	10.1%
<b>Total DEPARTMENT OF PUBLIC WORKS:</b>	<b>\$ 1,568,871</b>	<b>\$ 1,520,191</b>	<b>\$ 1,005,504</b>	<b>\$ 1,637,315</b>	<b>\$ 1,475,225</b>	<b>\$ (44,966)</b>	<b>-3.0%</b>
Total SENIOR CENTER:	\$ 243,908	\$ 216,535	\$ 135,324	\$ 216,041	\$ 185,028	\$ (31,507)	-14.6%
Total CEMETERIES:	\$ 194,561	\$ 172,690	\$ 120,422	\$ 171,280	\$ 163,397	\$ (9,293)	-5.4%
<b>Total HEALTH &amp; HUMAN SERVICES:</b>	<b>\$ 438,469</b>	<b>\$ 389,225</b>	<b>\$ 255,746</b>	<b>\$ 387,321</b>	<b>\$ 348,425</b>	<b>\$ (40,800)</b>	<b>-10.5%</b>
Total COMMUNITY CENTER:	\$ 352,582	\$ 356,189	\$ 232,976	\$ 360,266	\$ 355,298	\$ (891)	-0.3%
Total PARKS:	\$ 245,443	\$ 248,575	\$ 158,276	\$ 244,250	\$ 239,005	\$ (9,570)	-3.8%
Total RECREATION:	\$ 239,430	\$ 267,741	\$ 169,854	\$ 257,829	\$ 232,714	\$ (35,027)	-13.1%
Total SPECIAL EVENTS:	\$ 42,917	\$ 41,176	\$ 32,941	\$ 42,176	\$ 40,080	\$ (1,096)	-2.7%
Total RECREATION FIELDS:	\$ 68,142	\$ 80,380	\$ 37,407	\$ 74,270	\$ 75,502	\$ (4,878)	-6.1%
Total TRAILS/MEDIAN MAINTENANCE:	\$ -	\$ 22,826	\$ 12,909	\$ 22,784	\$ 15,900	\$ (6,926)	-30.3%
<b>Total CULTURE, REC &amp; EDUCATION</b>	<b>\$ 948,514</b>	<b>\$ 1,016,887</b>	<b>\$ 644,363</b>	<b>\$ 1,001,575</b>	<b>\$ 958,499</b>	<b>\$ (58,388)</b>	<b>-5.7%</b>
Total PLANNING:	\$ 12,540	\$ 13,400	\$ 3,463	\$ 6,392	\$ 11,400	\$ (2,000)	-14.9%
Total ECONOMIC DEVELOPMENT:	\$ 125,681	\$ 124,214	\$ 82,953	\$ 127,969	\$ 64,375	\$ (59,839)	-48.2%
<b>Total CONSERVATION &amp; DEVELOPMENT</b>	<b>\$ 138,221</b>	<b>\$ 137,614</b>	<b>\$ 86,416</b>	<b>\$ 134,361</b>	<b>\$ 75,775</b>	<b>\$ (61,839)</b>	<b>-44.9%</b>
Total OTHER FINANCING USES:	\$ 377,893	\$ 563,208	\$ 296,642	\$ 460,072	\$ 593,206	\$ 29,998	5.3%
<b>GENERAL FUND Expenditure Total:</b>	<b>\$ 9,654,604</b>	<b>\$ 9,678,797</b>	<b>\$ 6,249,095</b>	<b>\$ 9,711,335</b>	<b>\$ 9,506,358</b>	<b>\$ (172,439)</b>	<b>-1.8%</b>
Revenues less Expenditures	\$ (85,134)	\$ -	\$ (1,712,598)	\$ (196,298)	\$ 0	\$ 0	
Revenue Balance Check	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditure Balance Check	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (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
<b>SUMMARY BY EXPENSE CATEGORY</b>									
	PERSONNEL SERVICES	7,407,560	7,272,022	4,866,287	7,386,092	6,948,574	-323,448	-4.4%	
	CONTRACTUAL SERVICES	1,073,188	1,060,992	613,386	1,035,542	1,146,602	85,610	8.1%	
	OPERATING SUPPLIES/EXPENSES	436,139	431,583	280,412	491,055	433,651	2,068	0.5%	
	FIXED CHARGES	737,394	906,700	487,730	791,146	964,291	57,591	6.4%	
	CAPITAL OUTLAY	322	7,500	1,279	7,500	13,240	5,740	76.5%	
<b>TOTAL</b>		9,654,604	9,678,797	6,249,095	9,711,335	9,506,358	-172,439	-1.8%	
	Balance Check	0	0	0	0	0	0		