

CITY OF TWO RIVERS STAFFING HISTORY												0
CULTURE, RECREATION AND EDUCATION												0
Parks & Recreation - Full Time												0
Position	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	10
Director	1	1	1	1	1	1	1	1	1	1	1	0
Recreation Supervisor	1	0	0	0	0	0	1	1	1	1	1	0
Recreation Maintenance Supervisor	1	1	1	1	1	1	1	1	1	1	1	0
Lead Worker	1	1	1	1	1	1	1	1	1	1	1	0
Rec Fields Maintenance	0	0	0	0	0	0	0	0	0	0	1	1
Bldg & Ground Maintenance	1	1	1	1	1	1	1	1	1	1	1	0
Cemetery/Parks Foreman & Urban Forester	1	1	1	1	1	1	1	1	1	1	1	0
Cemetery/Parks Maintenance	2	1	1	1	1	1	1	1	1	1	1	-1
Recreation Secretary	1	1	1	1	1	1	1	1	1	1	1	0
Clerk I	0	0	0	0	0	0	1	1	1	1	1	1
Senior Center Supervisor	1	1	1	1	1	1	1	1	1	1	1	0
Program Coordinator	2	2	2	1.75	1.75	1.75	1.75	1.75	1.75	2	2	0
TOTAL	12	10	10	9.75	9.75	9.75	11.75	11.75	11.75	12	13	1 FT
Parks & Recreation Permanent Part Time												0
Position	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	10
MOW Volunteer Coordinator	1	1	1	1	1	1	1	1	1	1	1	0
Senior Center Kitchen	2	2	2	2	2	2	2	2	2	2	2	0
Recreation Fields	2	2	2	2	2	2	2	2	2	2	1	-1
Parks Labor	2	2	2	2	2	2	2	2	2	2	2	0
Office Support	1	1	1	1	1	1	1	1	1	1	1	0
Office Support-Tourism	0	0	0	0	0	0	0	0	0	0	0	0
Parks & Cemetery	9	9	9	9	9	9	9	9	9	9	9	0
TOTAL	17	17	17	17	17	17	17	17	17	17	16	-1 PT
Parks & Recreation Seasonal												0
Seasonal Employees- Total	164	164	160	160	150 est.	150 est.	150 est.	150 est.	150 est.	150 est.	150 est.	PT
GRAND TOTAL, CULTURE, REC AND ED												0
Full-Time	12	10	10	9.75	9.75	9.75	11.75	11.75	11.75	12	13	1 FT
Regular Part-time	17	17	17	17	17	17	17	17	17	17	16	-1 PT

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
HEALTH/HUMAN SERVICES								
SENIOR CENTER								
PERSONNEL SERVICES								
100-54150-1100	FULLTIME SALARIES	\$ 56,860	\$ -	\$ -	\$ -	\$ -		
100-54150-1200	WAGES - FULLTIME - NONUNION	\$ 7,352	\$ 66,874	\$ 55,992	\$ 64,315	\$ 68,216	\$ 1,342	2.01%
100-54150-1220	WAGES - FULLTIME- UNION	\$ 3,408	\$ 3,504	\$ 2,928	\$ 3,419	\$ 3,574	\$ 70	2.00%
100-54150-1240	WAGES-UNION PART TIME	\$ 41,688	\$ 46,624	\$ 33,929	\$ 41,873	\$ 47,328	\$ 704	1.51%
100-54150-1270	WAGES-TEMPORARY PT	\$ 2,585	\$ 3,680	\$ 1,503	\$ 2,383	\$ 3,680	\$ -	0.00%
100-54150-1280	WAGES-LONGEVITY PAY	\$ 170	\$ 175	\$ -	\$ 175	\$ 179	\$ 4	2.29%
100-54150-1290	WAGES-OVERTIME	\$ 623	\$ 6,555	\$ 4,680	\$ 7,600	\$ 6,690	\$ 135	2.06%
100-54150-1310	WI RETIREMENT	\$ 9,364	\$ 10,772	\$ 8,492	\$ 9,793	\$ 10,839	\$ 67	0.62%
100-54150-1320	FICA	\$ 8,132	\$ 9,752	\$ 7,163	\$ 8,244	\$ 9,922	\$ 170	1.74%
100-54150-1330	HEALTH INSURANCE	\$ 25,169	\$ 26,610	\$ 20,390	\$ 25,317	\$ 27,409	\$ 799	3.00%
100-54150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 2,028	\$ 1,848	\$ 1,488	\$ 1,488	\$ 1,488	\$ (360)	-19.48%
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54150-1340	LIFE INSURANCE	\$ 83	\$ 167	\$ 71	\$ 25	\$ 182	\$ 15	8.98%
100-54150-1361	SICK LEAVE PAYOUT	\$ 58	\$ 84	\$ 79	\$ 79	\$ 47	\$ (37)	-44.05%
	TOTAL	\$ 157,520	\$ 176,645	\$ 136,713	\$ 164,711	\$ 179,554	\$ 2,909	1.65%
CONTRACTUAL SERVICES								
100-54150-2160	SAFETY COORDINATOR	\$ 259	\$ 990	\$ 776	\$ 990	\$ 990	\$ -	0.00%
100-54150-2200	UTILITIES/TELEPHONE	\$ 1,527	\$ 1,100	\$ 489	\$ 546	\$ 1,100	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 154	\$ 400	\$ 418	\$ 476	\$ 400	\$ -	0.00%
100-54150-2220	NATURAL GAS/HEAT	\$ 5,562	\$ 6,500	\$ 3,292	\$ 5,564	\$ 6,000	\$ (500)	-7.69%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 5,144	\$ 5,000	\$ 3,389	\$ 4,842	\$ 4,500	\$ (500)	-10.00%
100-54150-2910	PRINTING/ADVERTISING	\$ 65	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-54150-2920	TRAINING	\$ 300	\$ 925	\$ 1,083	\$ 900	\$ 925	\$ -	0.00%
	TOTAL	\$ 13,011	\$ 15,565	\$ 9,448	\$ 13,318	\$ 14,565	\$ (1,000)	-6.42%

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OPERATING SUPPLIES/EXPENSES								
100-54150-3100	OFFICE SUPPLIES	\$ 1,801	\$ 2,000	\$ 2,155	\$ 2,310	\$ 2,000	\$ -	0.00%
100-54150-3110	POSTAGE	\$ 4,423	\$ 4,000	\$ 2,807	\$ 3,768	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 658	\$ 420	\$ 219	\$ 219	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ 857	\$ 850	\$ 202	\$ 850	\$ 850	\$ -	0.00%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 2,091	\$ 1,500	\$ 1,921	\$ 2,200	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 2,507	\$ 2,000	\$ 2,651	\$ 3,141	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 12,337	\$ 11,270	\$ 9,956	\$ 12,488	\$ 11,270	\$ -	0.00%
Total SENIOR CENTER:		\$ 182,868	\$ 203,480	\$ 156,117	\$ 190,517	\$ 205,389	\$ 1,909	0.94%

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CEMETERIES								
PERSONNEL SERVICES								
100-54910-1220	WAGES - FULLTIME- UNION	\$ 59,176	\$ 60,690	\$ 50,648	\$ 59,375	\$ 61,900	\$ 1,210	1.99%
100-54910-1230	WAGES-NONUNION-PART TIME	\$ 8,107	\$ 5,454	\$ 4,845	\$ 5,963	\$ 5,909	\$ 455	8.34%
100-54910-1270	WAGES-TEMPORARY PT	\$ 19,982	\$ 23,000	\$ 19,814	\$ 21,986	\$ 28,349	\$ 5,349	23.26%
100-54910-1280	WAGES-LONGEVITY PAY	\$ 1,481	\$ 1,526	\$ -	\$ 1,526	\$ 1,556	\$ 30	1.97%
100-54910-1290	WAGES-OVERTIME	\$ 2,105	\$ 2,000	\$ 1,604	\$ 2,000	\$ 2,000	\$ -	0.00%
100-54910-1310	WI RETIREMENT	\$ 6,074	\$ 6,165	\$ 5,014	\$ 5,865	\$ 6,197	\$ 32	0.52%
100-54910-1320	FICA	\$ 6,614	\$ 7,150	\$ 5,493	\$ 6,430	\$ 7,681	\$ 531	7.43%
100-54910-1330	HEALTH INSURANCE	\$ 18,768	\$ 19,800	\$ 15,533	\$ 18,711	\$ 20,395	\$ 595	3.01%
100-54910-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ 1,380	\$ -	0.00%
100-54910-1340	LIFE INSURANCE	\$ 211	\$ 263	\$ 224	\$ 270	\$ 291	\$ 28	10.65%
100-54910-1361	SICK LEAVE PAYOUT	\$ 670	\$ 733	\$ 684	\$ 684	\$ 697	\$ (36)	-4.91%
	TOTAL	\$ 124,569	\$ 128,161	\$ 105,239	\$ 124,190	\$ 136,355	\$ 8,194	6.39%
CONTRACTUAL SERVICES								
100-54910-2160	SAFETY COORDINATOR	\$ 148	\$ 565	\$ 443	\$ 565	\$ 565	\$ -	0.00%
100-54910-2200	UTILITIES/TELEPHONE	\$ 165	\$ 374	\$ 97	\$ 65	\$ 374	\$ -	0.00%
100-54910-2201	CELLULAR PHONE	\$ 161	\$ 150	\$ 121	\$ 143	\$ 150	\$ -	0.00%
100-54910-2210	ELECTRICITY	\$ 2,766	\$ 2,497	\$ 1,995	\$ 2,497	\$ 2,497	\$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	\$ 1,976	\$ 3,000	\$ 1,725	\$ 2,430	\$ 2,500	\$ (500)	-16.67%
100-54910-2230	WATER EXPENSE	\$ 9,382	\$ 7,931	\$ 6,247	\$ 7,931	\$ 8,500	\$ 569	7.17%
100-54910-2240	SEWER EXPENSE	\$ 440	\$ 523	\$ 370	\$ 500	\$ 523	\$ -	0.00%
100-54910-2250	STORMWATER EXPENSE	\$ 4,042	\$ 4,400	\$ 3,582	\$ 4,300	\$ 4,400	\$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,870	\$ 3,000	\$ 2,535	\$ 3,000	\$ 3,000	\$ -	0.00%
100-54910-2900	OTHER SERVICES	\$ 8,740	\$ 9,500	\$ 7,232	\$ 9,500	\$ 8,500	\$ (1,000)	-10.53%
100-54910-2920	TRAINING	\$ 602	\$ 505	\$ 369	\$ 505	\$ 505	\$ -	0.00%
	TOTAL	\$ 31,294	\$ 32,445	\$ 24,716	\$ 31,436	\$ 31,514	\$ (931)	-2.87%

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OPERATING SUPPLIES/EXPENSES								
100-54910-3100	OFFICE SUPPLIES	\$ 179	\$ 1,000	\$ 416	\$ 600	\$ 650	\$ (350)	-35.00%
100-54910-3220	PUBLICATIONS	\$ 162	\$ 600	\$ 168	\$ 168	\$ 250	\$ (350)	-58.33%
100-54910-3300	TRAVEL	\$ -	\$ 75	\$ -	\$ -	\$ 75	\$ -	0.00%
100-54910-3410	GAS & OIL	\$ 2,915	\$ 3,500	\$ 3,049	\$ 3,500	\$ 3,500	\$ -	0.00%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 164	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-54910-3850	CLOTHING	\$ 299	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-54910-3900	OTHER SUPPLIES	\$ 10,912	\$ 10,000	\$ 10,693	\$ 11,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 14,632	\$ 16,375	\$ 14,326	\$ 16,268	\$ 15,675	\$ (700)	-4.27%
Total CEMETERIES:		\$ 170,496	\$ 176,981	\$ 144,280	\$ 171,894	\$ 183,544	\$ 6,563	3.71%
Total HEALTH & HUMAN SERVICES:		\$ 353,364	\$ 380,461	\$ 300,398	\$ 362,411	\$ 388,933	\$ 8,472	2.23%

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CULTURE, REC & EDUCATION								
COMMUNITY CENTER								
PERSONNEL SERVICES								
100-55140-1100	FULLTIME SALARIES	\$ 29,035	\$ 29,744	\$ 24,900	\$ 29,300	\$ 30,335	\$ 591	1.99%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-1200	WAGES - FULLTIME - NONUNION	\$ 23,259	\$ 24,554	\$ 20,717	\$ 23,521	\$ 25,043	\$ 489	1.99%
100-55140-1220	WAGES - FULLTIME- UNION	\$ 112,605	\$ 115,959	\$ 97,057	\$ 113,287	\$ 118,283	\$ 2,324	2.00%
100-55140-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-1270	WAGES-TEMPORARY PT	\$ 28,455	\$ 37,000	\$ 20,986	\$ 28,762	\$ 41,780	\$ 4,780	12.92%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 6,504	\$ 6,989	\$ -	\$ 6,989	\$ 7,128	\$ 139	1.99%
100-55140-1290	WAGES-OVERTIME	\$ 2,918	\$ 2,300	\$ 1,646	\$ 2,083	\$ 2,300	\$ -	0.00%
100-55140-1310	WI RETIREMENT	\$ 15,032	\$ 15,871	\$ 12,771	\$ 14,618	\$ 15,956	\$ 85	0.54%
100-55140-1320	FICA	\$ 14,771	\$ 16,786	\$ 12,024	\$ 13,632	\$ 17,390	\$ 604	3.60%
100-55140-1330	HEALTH INSURANCE	\$ 33,671	\$ 32,305	\$ 28,484	\$ 34,214	\$ 39,722	\$ 7,417	22.96%
100-55140-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 2,688	\$ 2,688	\$ 2,688	\$ 2,688	\$ 2,688	\$ -	0.00%
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 1,418	\$ 1,410	\$ 1,193	\$ 1,410	\$ 1,410	\$ -	0.00%
100-55140-1340	LIFE INSURANCE	\$ 1,028	\$ 1,098	\$ 919	\$ 1,125	\$ 1,196	\$ 98	8.93%
100-55140-1361	SICK LEAVE PAYOUT	\$ 1,110	\$ 1,472	\$ 1,281	\$ 1,281	\$ 1,037	\$ (435)	-29.55%
	TOTAL	\$ 272,494	\$ 288,176	\$ 224,665	\$ 272,910	\$ 304,268	\$ 16,092	5.58%
CONTRACTUAL SERVICES								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55140-2160	SAFETY COORDINATOR	\$ 222	\$ 850	\$ 665	\$ 850	\$ 850	\$ -	0.00%
100-55140-2200	UTILITIES/TELEPHONE	\$ 405	\$ 700	\$ 202	\$ 300	\$ 500	\$ (200)	-28.57%
100-55140-2201	CELLULAR PHONE	\$ 327	\$ 600	\$ 263	\$ 307	\$ 600	\$ -	0.00%
100-55140-2210	ELECTRICITY	\$ 27,477	\$ 33,000	\$ 22,546	\$ 28,000	\$ 29,000	\$ (4,000)	-12.12%
100-55140-2220	NATURAL GAS/HEAT	\$ 8,195	\$ 12,000	\$ 6,584	\$ 9,100	\$ 9,000	\$ (3,000)	-25.00%
100-55140-2230	WATER EXPENSE	\$ 2,475	\$ 2,688	\$ 2,013	\$ 2,475	\$ 2,881	\$ 193	7.18%
100-55140-2240	SEWER EXPENSE	\$ 2,068	\$ 2,048	\$ 1,655	\$ 2,048	\$ 2,048	\$ -	0.00%
100-55140-2250	STORMWATER EXPENSE	\$ 986	\$ 1,100	\$ 874	\$ 1,051	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 626	\$ 1,500	\$ 379	\$ 579	\$ 1,500	\$ -	0.00%
100-55140-2900	OTHER SERVICES	\$ 19,406	\$ 14,000	\$ 15,264	\$ 15,000	\$ 14,000	\$ -	0.00%
100-55140-2910	PRINTING/ADVERTISING	\$ 182	\$ 400	\$ 542	\$ 400	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ 320	\$ 500	\$ 320	\$ 325	\$ 500	\$ -	0.00%
	TOTAL	\$ 62,690	\$ 69,386	\$ 51,308	\$ 60,435	\$ 62,379	\$ (7,007)	-10.10%

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OPERATING SUPPLIES/EXPENSES								
100-55140-3100	OFFICE SUPPLIES	\$ 734	\$ 1,000	\$ 966	\$ 1,000	\$ 1,000	\$ -	0.00%
100-55140-3110	POSTAGE	\$ 984	\$ 1,500	\$ 627	\$ 1,000	\$ 1,500	\$ -	0.00%
100-55140-3300	TRAVEL	\$ 48	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 21,605	\$ 15,000	\$ 15,751	\$ 18,500	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
	TOTAL	\$ 23,471	\$ 18,100	\$ 17,344	\$ 21,000	\$ 18,100	\$ -	0.00%
Total COMMUNITY CENTER:		\$ 358,654	\$ 375,662	\$ 293,317	\$ 354,345	\$ 384,747	\$ 9,085	2.42%

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PARKS								
PERSONNEL SERVICES								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1220	WAGES - FULLTIME- UNION	\$ 86,090	\$ 88,705	\$ 74,304	\$ 85,137	\$ 90,477	\$ 1,772	2.00%
100-55200-1230	WAGES-NONUNION-PART TIME	\$ 11,639	\$ 15,858	\$ 11,681	\$ 15,269	\$ 15,966	\$ 108	0.68%
100-55200-1270	WAGES-TEMPORARY PT	\$ 34,853	\$ 42,221	\$ 34,150	\$ 37,456	\$ 42,527	\$ 306	0.72%
100-55200-1280	WAGES-LONGEVITY PAY	\$ 3,146	\$ 3,500	\$ -	\$ 3,500	\$ 3,570	\$ 70	2.00%
100-55200-1290	WAGES-OVERTIME	\$ 1,939	\$ 1,340	\$ 1,503	\$ 1,600	\$ 1,340	\$ -	0.00%
100-55200-1310	WI RETIREMENT	\$ 8,918	\$ 9,738	\$ 7,786	\$ 8,994	\$ 9,789	\$ 51	0.52%
100-55200-1320	FICA	\$ 10,324	\$ 11,793	\$ 9,012	\$ 11,297	\$ 11,961	\$ 168	1.42%
100-55200-1330	HEALTH INSURANCE	\$ 24,100	\$ 25,200	\$ 20,241	\$ 24,361	\$ 25,958	\$ 758	3.01%
100-55200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,448	\$ 1,440	\$ 1,218	\$ 1,440	\$ 1,440	\$ -	0.00%
100-55200-1340	LIFE INSURANCE	\$ 415	\$ 550	\$ 398	\$ 481	\$ 561	\$ 11	2.00%
100-55200-1361	SICK LEAVE PAYOUT	\$ 967	\$ 1,088	\$ 920	\$ 920	\$ 1,034	\$ (54)	-4.96%
	TOTAL	\$ 185,639	\$ 203,233	\$ 163,014	\$ 192,255	\$ 206,423	\$ 3,190	1.57%
CONTRACTUAL SERVICES								
100-55200-2160	SAFETY COORDINATOR	\$ 148	\$ 565	\$ 443	\$ 565	\$ 565	\$ -	0.00%
100-55200-2200	UTILITIES/TELEPHONE	\$ 575	\$ 1,100	\$ 166	\$ 200	\$ 1,100	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ (985)	\$ 400	\$ 213	\$ 268	\$ 400	\$ -	0.00%
100-55200-2210	ELECTRICITY	\$ 10,801	\$ 10,600	\$ 10,823	\$ 12,000	\$ 12,000	\$ 1,400	13.21%
100-55200-2220	NATURAL GAS/HEAT	\$ 520	\$ 450	\$ 749	\$ 700	\$ 750	\$ 300	66.67%
100-55200-2230	WATER EXPENSE	\$ 6,203	\$ 5,871	\$ 4,519	\$ 6,100	\$ 6,338	\$ 467	7.95%
100-55200-2240	SEWER EXPENSE	\$ 3,461	\$ 2,749	\$ 2,640	\$ 2,700	\$ 2,869	\$ 120	4.37%
100-55200-2250	STORMWATER EXPENSE	\$ 8,519	\$ 10,200	\$ 7,636	\$ 9,265	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 9,286	\$ 6,000	\$ 6,213	\$ 6,000	\$ 6,000	\$ -	0.00%
100-55200-2900	OTHER SERVICES	\$ 20,474	\$ 15,000	\$ 23,497	\$ 24,000	\$ 15,000	\$ -	0.00%
100-55200-2920	TRAINING	\$ 625	\$ 700	\$ -	\$ 700	\$ 700	\$ -	0.00%
	TOTAL	\$ 59,627	\$ 53,635	\$ 56,899	\$ 62,498	\$ 55,922	\$ 2,287	4.26%
OPERATING SUPPLIES/EXPENSES								
100-55200-3300	TRAVEL	\$ 336	\$ 300	\$ 109	\$ -	\$ 300	\$ -	0.00%
100-55200-3410	GAS & OIL	\$ 3,080	\$ 5,000	\$ 3,381	\$ 3,900	\$ 4,000	\$ (1,000)	-20.00%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 11,571	\$ 7,500	\$ 8,285	\$ 9,500	\$ 7,500	\$ -	0.00%
100-55200-3850	CLOTHING	\$ -	\$ 200	\$ 100	\$ -	\$ 200	\$ -	0.00%
100-55200-3900	OTHER SUPPLIES	\$ 17,466	\$ 11,300	\$ 21,892	\$ 23,000	\$ 11,300	\$ -	0.00%
	TOTAL	\$ 32,453	\$ 24,300	\$ 33,768	\$ 36,400	\$ 23,300	\$ (1,000)	-4.12%
Total PARKS:		\$ 277,719	\$ 281,168	\$ 253,681	\$ 291,153	\$ 285,645	\$ 4,477	1.59%

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RECREATION								
PERSONNEL SERVICES								
100-55300-1100	FULLTIME SALARIES	\$ 68,432	\$ 44,616	\$ 37,349	\$ 42,450	\$ 45,502	\$ 886	1.99%
100-55300-1200	WAGES - FULLTIME - NONUNION	\$ 26,675	\$ 55,038	\$ 46,242	\$ 52,533	\$ 69,455	\$ 14,417	26.19%
100-55300-1220	WAGES - FULLTIME- UNION	\$ 3,720	\$ 3,811	\$ 3,192	\$ 3,629	\$ 3,888	\$ 77	2.02%
100-55300-1230	WAGES-NONUNION-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55300-1270	WAGES-TEMPORARY PT	\$ 27,330	\$ 47,191	\$ 19,761	\$ 27,800	\$ 41,920	\$ (5,271)	-11.17%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 3,323	\$ 3,459	\$ -	\$ 3,459	\$ 3,527	\$ 68	1.97%
100-55300-1290	WAGES-OVERTIME	\$ 364	\$ 6,152	\$ 9,780	\$ 11,548	\$ 10,317	\$ 4,165	67.70%
100-55300-1310	WI RETIREMENT	\$ 8,714	\$ 9,838	\$ 8,401	\$ 9,815	\$ 11,411	\$ 1,573	15.99%
100-55300-1320	FICA	\$ 9,292	\$ 12,260	\$ 8,363	\$ 10,577	\$ 13,358	\$ 1,098	8.96%
100-55300-1330	HEALTH INSURANCE	\$ 26,942	\$ 24,310	\$ 22,845	\$ 27,415	\$ 41,867	\$ 17,557	72.22%
100-55300-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,980	\$ 1,980	\$ 1,980	\$ 1,980	\$ 2,460	\$ 480	24.24%
100-55300-1340	LIFE INSURANCE	\$ 407	\$ 458	\$ 363	\$ 441	\$ 628	\$ 170	37.12%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 177,180	\$ 209,113	\$ 158,274	\$ 191,647	\$ 244,333	\$ 35,220	16.84%
CONTRACTUAL SERVICES								
100-55300-2160	SAFETY COORDINATOR	\$ 148	\$ 565	\$ 443	\$ 565	\$ 565	\$ -	0.00%
100-55300-2200	UTILITIES/TELEPHONE	\$ 446	\$ 600	\$ 265	\$ 239	\$ 600	\$ -	0.00%
100-55300-2201	CELLULAR PHONE	\$ 266	\$ 250	\$ 173	\$ 200	\$ 250	\$ -	0.00%
100-55300-2210	ELECTRICITY	\$ 1,068	\$ 1,600	\$ 1,000	\$ 1,497	\$ 1,600	\$ -	0.00%
100-55300-2230	WATER EXPENSE	\$ 1,304	\$ 1,595	\$ 482	\$ 900	\$ 1,685	\$ 90	5.64%
100-55300-2240	SEWER EXPENSE	\$ 901	\$ 1,530	\$ 103	\$ 300	\$ 1,530	\$ -	0.00%
100-55300-2250	STORMWATER EXPENSE	\$ 1,194	\$ 1,300	\$ 1,058	\$ 1,270	\$ 1,300	\$ -	0.00%
100-55300-2900	OTHER SERVICES	\$ 28,403	\$ 21,000	\$ 19,154	\$ 27,000	\$ 21,000	\$ -	0.00%
100-55300-2910	PRINTING/ADVERTISING	\$ 7,168	\$ 4,000	\$ 5,078	\$ 5,080	\$ 4,000	\$ -	0.00%
100-55300-2920	TRAINING	\$ 697	\$ 1,000	\$ 820	\$ 550	\$ 2,000	\$ 1,000	100.00%
	TOTAL	\$ 41,595	\$ 33,440	\$ 28,575	\$ 37,601	\$ 34,530	\$ 1,090	3.26%
OPERATING SUPPLIES/EXPENSES								
100-55300-3100	OFFICE SUPPLIES	\$ 2,086	\$ 2,000	\$ 1,498	\$ 2,000	\$ 2,000	\$ -	0.00%
100-55300-3110	POSTAGE	\$ 1,061	\$ 1,300	\$ 575	\$ 900	\$ 1,300	\$ -	0.00%
100-55300-3210	MEMBERSHIP & DUES	\$ 2,025	\$ 1,000	\$ 1,885	\$ 1,885	\$ 1,300	\$ 300	30.00%
100-55300-3220	PUBLICATIONS	\$ 327	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 924	\$ 500	\$ 219	\$ 500	\$ 500	\$ -	0.00%
100-55300-3900	OTHER SUPPLIES	\$ 16,214	\$ 15,000	\$ 13,245	\$ 16,000	\$ 13,000	\$ (2,000)	-13.33%
	TOTAL	\$ 22,637	\$ 20,050	\$ 17,422	\$ 21,285	\$ 18,350	\$ (1,700)	-8.48%
Total RECREATION:		\$ 241,411	\$ 262,603	\$ 204,271	\$ 250,533	\$ 297,213	\$ 34,610	13.18%

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS								
PERSONNEL SERVICES								
100-55310-1100	FULLTIME SALARIES	\$ 6,827	\$ -	\$ -	\$ -	\$ -		
100-55310-1200	WAGES - FULLTIME - NONUNION	\$ 854	\$ 7,621	\$ 6,383	\$ 7,255	\$ 7,775	\$ 154	2.02%
100-55310-1220	WAGES - FULLTIME- UNION	\$ 10,072	\$ 7,229	\$ 9,062	\$ 9,028	\$ 7,374	\$ 145	2.01%
100-55310-1270	WAGES-TEMPORARY PT	\$ 8,831	\$ 11,921	\$ 8,584	\$ 8,500	\$ 11,921	\$ -	0.00%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 325	\$ 361	\$ -	\$ 361	\$ 369	\$ 8	2.22%
100-55310-1290	WAGES-OVERTIME	\$ 2,703	\$ 2,702	\$ 3,470	\$ 3,466	\$ 3,202	\$ 500	18.50%
100-55310-1310	WI RETIREMENT	\$ 1,713	\$ 1,581	\$ 1,605	\$ 1,729	\$ 1,630	\$ 49	3.10%
100-55310-1320	FICA	\$ 2,054	\$ 2,302	\$ 1,911	\$ 2,202	\$ 2,362	\$ 60	2.61%
100-55310-1330	HEALTH INSURANCE	\$ 5,405	\$ 5,030	\$ 4,743	\$ 5,580	\$ 5,184	\$ 154	3.06%
100-55310-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 600	\$ 360	\$ 600	\$ 600	\$ 600	\$ 240	66.67%
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 151	\$ 150	\$ 127	\$ 150	\$ 150	\$ -	0.00%
100-55310-1340	LIFE INSURANCE	\$ 28	\$ 28	\$ 24	\$ 28	\$ 54	\$ 26	92.86%
100-55310-1361	SICK LEAVE PAYOUT	\$ 87	\$ 112	\$ 94	\$ 94	\$ 85	\$ (27)	-24.11%
	TOTAL	\$ 39,649	\$ 39,397	\$ 36,603	\$ 38,993	\$ 40,706	\$ 1,309	3.32%
CONTRACTUAL SERVICES								
100-55310-2900	OTHER SERVICES	\$ 737	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
	TOTAL	\$ 737	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55310-3900	OTHER SUPPLIES	\$ 8	\$ -	\$ 56	\$ 56	\$ -		
	TOTAL	\$ 8	\$ -	\$ 56	\$ 56	\$ -		
Total SPECIAL EVENTS:		\$ 40,394	\$ 39,447	\$ 36,659	\$ 39,049	\$ 40,756	\$ 1,309	3.32%

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
RECREATION FIELDS								
PERSONNEL SERVICES								
100-55400-1100	FULLTIME SALARIES	\$ 6,220	\$ -	\$ -	\$ -	\$ -		
100-55400-1200	WAGES - FULLTIME - NONUNION	\$ 854	\$ 7,621	\$ 6,381	\$ 7,253	\$ 27,743	\$ 20,122	264.03%
100-55400-1220	WAGES - FULLTIME- UNION	\$ 66	\$ -	\$ 96	\$ 96	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 19,133	\$ 23,550	\$ 18,667	\$ 20,651	\$ 4,350	\$ (19,200)	-81.53%
100-55400-1290	WAGES-OVERTIME	\$ 59	\$ 1,874	\$ 2,401	\$ 3,300	\$ 3,332	\$ 1,458	77.80%
100-55400-1310	WI RETIREMENT	\$ 612	\$ 826	\$ 772	\$ 925	\$ 2,672	\$ 1,846	223.49%
100-55400-1320	FICA	\$ 1,968	\$ 2,528	\$ 2,054	\$ 2,590	\$ 2,710	\$ 182	7.20%
100-55400-1330	HEALTH INSURANCE	\$ 3,441	\$ 3,475	\$ 2,925	\$ 3,506	\$ 14,315	\$ 10,840	311.94%
100-55400-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 240	\$ 240	\$ 240	\$ 240	\$ 960	\$ 720	300.00%
100-55400-1340	LIFE INSURANCE	\$ 181	\$ 210	\$ 155	\$ 87	\$ 275	\$ 65	30.95%
	TOTAL	\$ 32,773	\$ 40,324	\$ 33,692	\$ 38,648	\$ 56,357	\$ 16,033	39.76%
CONTRACTUAL SERVICES								
100-55400-2210	ELECTRICITY	\$ 6,098	\$ 5,140	\$ 5,389	\$ 6,241	\$ 5,140	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 751	\$ 1,500	\$ 486	\$ 735	\$ 1,500	\$ -	0.00%
100-55400-2230	WATER EXPENSE	\$ 4,761	\$ 9,526	\$ 3,260	\$ 5,041	\$ 9,526	\$ -	0.00%
100-55400-2240	SEWER EXPENSE	\$ 2,753	\$ 4,131	\$ 1,656	\$ 2,905	\$ 4,131	\$ -	0.00%
100-55400-2250	STORMWATER EXPENSE	\$ 6,232	\$ 6,600	\$ 5,526	\$ 6,632	\$ 6,600	\$ -	0.00%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,488	\$ 2,500	\$ 2,995	\$ 2,500	\$ 2,500	\$ -	0.00%
100-55400-2900	OTHER SERVICES	\$ 5,630	\$ 2,500	\$ 3,985	\$ 5,000	\$ 2,500	\$ -	0.00%
	TOTAL	\$ 34,714	\$ 31,897	\$ 23,298	\$ 29,054	\$ 31,897	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55400-3410	GAS & OIL	\$ 7,865	\$ 7,500	\$ 7,081	\$ 7,500	\$ 7,500	\$ -	0.00%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 4,207	\$ 3,000	\$ 3,753	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
100-55400-3900	OTHER SUPPLIES	\$ 8,805	\$ 8,000	\$ 8,774	\$ 9,675	\$ 7,000	\$ (1,000)	-12.50%
	TOTAL	\$ 20,877	\$ 18,500	\$ 19,609	\$ 20,175	\$ 17,000	\$ (1,500)	-8.11%
Total RECREATION FIELDS:		\$ 88,363	\$ 90,721	\$ 76,598	\$ 87,877	\$ 105,254	\$ 14,533	16.02%

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
TRAILS/MEDIAN MAINTENANCE								
PERSONNEL SERVICES								
100-55410-1230	WAGES-NON UNION-PART TIME	\$ 11,338	\$ 11,338	\$ 10,025	\$ 11,338	\$ 11,338	\$ -	0.00%
100-55410-1310	WI RETIREMENT	\$ 964	\$ 986	\$ 872	\$ 986	\$ 975	\$ (11)	-1.12%
100-55410-1320	FICA	\$ 867	\$ 867	\$ 767	\$ 867	\$ 867	\$ -	0.00%
	TOTAL	\$ 13,169	\$ 13,191	\$ 11,665	\$ 13,191	\$ 13,180	\$ (11)	-0.08%
CONTRACTUAL SERVICES								
100-55410-2230	WATER	\$ 3,070	\$ 2,200	\$ 1,701	\$ 1,500	\$ 2,500	\$ 300	13.64%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-55410-2900	OTHER SERVICES	\$ 6,754	\$ 9,500	\$ 9,042	\$ 9,500	\$ 9,500	\$ -	0.00%
	TOTAL	\$ 9,824	\$ 11,700	\$ 10,744	\$ 11,000	\$ 12,000	\$ 300	2.56%
	Total TRAILS/MEDIAN MAINTENANCE:	\$ 22,993	\$ 24,891	\$ 22,408	\$ 24,191	\$ 25,180	\$ 289	1.16%
	Total CULTURE, REC & EDUCATION:	\$ 1,029,535	\$ 1,074,492	\$ 886,934	\$ 1,047,148	\$ 1,138,795	\$ 64,303	5.98%

Account Number	Account Title	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
PARK & CEMETERY CONS FUND								
REVENUES								
454-43580	GRANT PROCEEDS	\$ 94,500	\$ 72,000	\$ 81,256	\$ 81,256	\$ 72,000	\$ -	0.00%
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -			
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -			
454-48500	DONATIONS	\$ 33,352	\$ -	\$ -	\$ 25,000			
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ -	\$ -	\$ -			
454-49110	PROCEEDS FROM DEBT	\$ 205,000	\$ 477,000	\$ 477,000	\$ 477,000	\$ 250,000	\$ (227,000)	-47.59%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -			
454-49223	TRANS FROM OTHER FUNDS	\$ -	\$ 81,000	\$ 11,594	\$ 81,000			
	TOTAL REVENUES	\$ 332,852	\$ 630,000	\$ 569,850	\$ 664,256	\$ 322,000	\$ (308,000)	-48.89%
EXPENDITURES								
454-55400-2900	OTHER SERVICES	\$ -	\$ -	\$ -				
454-55400-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -				
454-55400-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -				
454-55400-8150	CO-MACHINERY/EQUIP--Large Mowers	\$ 41,079	\$ 20,000	\$ 18,934	\$ 18,934	\$ 50,000	\$ 30,000	150.00%
454-55400-8160	CO - VEHICLES	\$ 35,000	\$ -	\$ -				
454-55400-8680	MEMORIAL DRIVE BIKE TRAIL	\$ -	\$ -	\$ -				
454-55400-8690	POINT BEACH BIKE TRAIL	\$ -	\$ -	\$ -				
454-55400-8790	MEMORIAL DRIVE IMPROVEMEN	\$ -	\$ -	\$ -				
454-55400-8791	MEMORIAL DRIVE LANDSCAPING	\$ -	\$ -	\$ -				
454-55400-8820	PARK IMPROVMNTS - PRIOR	\$ -	\$ -	\$ -				
454-55400-8830	PARK IMPROVMNTS - CURRENT	\$ 417,331	\$ 605,000	\$ 42,016	\$ 355,500	\$ -		
	2017: Vietnam Vets Park Lighting \$295,000							
	Vets Park Paving \$300,000							
	Plumbing Code Compliance--backflow \$10,000							
	2018: Vets Park Paving--deferred to 2018					\$ 300,000		
	Vietnam Vets Park Parking Lot					\$ 100,000		
	Plumbing Code Compliance--backflow--ongoing					\$ 10,000		
454-55400-8840	FIELD RENOVATION	\$ 19,951	\$ 10,000	\$ 9,340	\$ 10,000	\$ 20,000	\$ 10,000	100.00%
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ -	\$ -	\$ -				
454-55400-8860	TENNIS CTS/PLAYGROUND EQ	\$ -	\$ 10,000	\$ 6,389	\$ 10,000	\$ 10,000	\$ -	
454-55400-8870	SENIOR CENTER IMPROVEMENTS	\$ -	\$ -	\$ -				
454-55400-8880	CENTRAL PARK IMPROVEMENTS	\$ -	\$ -	\$ -				

454-55400-8890	TAYLOR PARK IMPROVEMENTS	\$ -	\$ -	\$ -					
454-55400-8950	CEMETERY DEVEL - COLUMBARIA	\$ -	\$ -	\$ -					
454-55400-8960	CEMETERY DEVELPMT - PRIOR	\$ -	\$ -	\$ -					
454-55400-8970	CEMETERY REPAIRS	\$ -	\$ -	\$ -					
454-55400-8980	WASHINGTON PARK IMPROVEME	\$ -	\$ -	\$ -					
454-55400-8990	NESHOTAH PARK IMPROVEMENT	\$ 52,127	\$ -	\$ -					
	TOTAL EXPENDITURES	\$ 565,488	\$ 645,000	\$ 76,679	\$ 394,434	\$ 490,000	\$ (155,000)		-24.03%
	NET INCOME (LOSS)	\$ (232,636)	\$ (15,000)	\$ 493,171	\$ 269,822	\$ (168,000)	\$ (153,000)		1020.00%
454-34100	Fund Balance - January 1	\$ 135,837	\$ (96,798)	\$ (96,798)	\$ (96,798)	\$ 173,024			
	Fund Balance - December 31	\$ (96,798)	\$ (111,798)	\$ 396,373	\$ 173,024	\$ 5,024			

Budgeted 2017 Projects included:

- Small rounds mower replacement (\$20,000)
- Continued installation of backflow preventers to comply with plumbing codes (\$10,000)
- A major paving/storm water project at the Vets Park boat launch, assisted by a \$144,000 DNR Rec Boating Fund grant (Match of \$156,000 to include \$72,000 in borrowing reflected in this budget, plus \$81,000 from the Storm Water Utility (deferred to 2018 construction)
- \$125,000 for new lights at Vets Park, increased to \$295,000 through a budget amendment in September, when bids were awarded for that project
- \$10,000 each for playground equipment replacement and playing field renovations

2018 proposed projects are:

- Large rounds mowers replacement. \$50,000
- Vets Park paving and stormwater work \$300,000
- Expansion of parking lot at Vietnam Vets Park \$100,000
- Ongoing plumbing upgrades to meet code \$10,000
- Athletic Field renovations \$20,000
- Playground upgrades \$10,000

The investment in parking lot improvements at Vietnam Veterans Park may ultimately be reimbursable from Tax Incremental District No. 11, which was created in 2016 to assist with redevelopment of the former St. Peter the Fisherman School for the offices of Vinton Construction company, and to assist with other development in that area of the City.