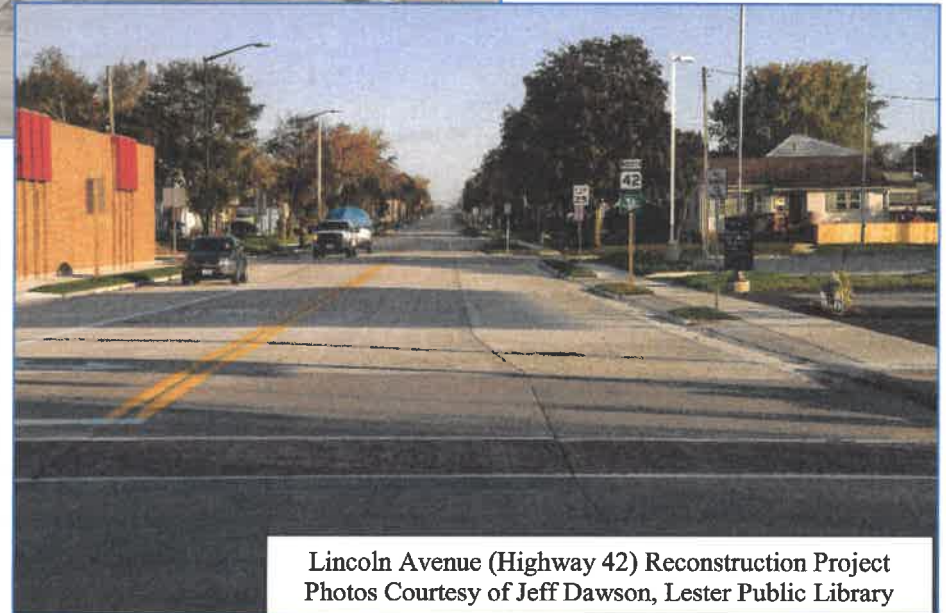




City of Two Rivers 2018 Annual Budget



Lincoln Avenue (Highway 42) Reconstruction Project
Photos Courtesy of Jeff Dawson, Lester Public Library

CITY OF TWO RIVERS

2018 BUDGET

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Presented to City Council
November 6, 2017

CITY OF TWO RIVERS

2018 Budget Highlights

Operating Budget and Taxes

General Fund Budget, at \$10,068,598, is up \$244,155 or 2.49 percent over 2017.

This amount is just within the 2.49 percent cap on General Fund spending growth set by WI's Expenditure Restraint Program (ERP). Receipt of \$188,511 in State ERP funding is predicated on the City staying below that percentage.

(It's worth noting that the proposed 2018 General Fund Budget is 2 percent higher than ten years ago. 2008 budget was \$9,879,141.)

Added revenue in support of that 2.49 percent spending increase is coming mostly from the following sources:

- \$45,000 from a property tax increase
- \$120,000 in increased EMS revenues (higher volumes; no rate change)
- \$55,000 from sale of property, with Sandy Bay Phase 2 hitting the market

Tax Levy: There are three components to the City's Tax Levy:

General Fund levy is up \$45,000 from 2017, at \$2,077,302

Library Budget levy is up \$11,666, or 2 percent, to \$594,971

Debt Service levy is unchanged from 2017, at \$2,445,283

Total proposed levy is \$5,117,556, up \$56,666 or 1.12 percent, over 2017,

Pretty much the most allowed under Wisconsin's levy cap

Resulting City tax rate for 2018 is \$10.7848 per thousand dollars of assessed value, up 0.4 % from 2017; this amounts to an increase of \$4.00 in the tax bill for a \$100,000 assessed home (from \$1,074.48 to \$1,078.48).

Personnel Costs. Personnel costs comprise about 86 percent of the General Fund Budget, and a significant portion of the utility fund operating budgets. Major components of the City’s budget for personnel are as follows:

Wages Budget provides a 2 percent across-the-board increase for non-union employees, effective January 1, 2017

Fire and Police union contracts expire at the end of 2017; Budget provides resources for a negotiated wage increase equivalent to the non-union pay raise.

Health Ins. Premiums will increase 3.00 percent in 2018, with minimal change in benefits. Only change is a new requirement for pre-certification for outpatient procedures.

Budget reflects 3.00 percent increase in City share of premium; employee share will also increase by 3.00 percent. Premiums continue to be shared 85 percent City/15 percent employee for all active employees participating in health insurance.

WRS WRS employer contribution rates are changing as follows in 2018:

	General	Fire	Police
Employer Contribution, 2017	8.70	19.20	14.50
Employer Contribution, 2018	8.60	19.53	14.93
Percent Change	-1.15%	+1.72%	+2.97%
Employee Contribution, 2017	6.80	6.80	6.80
Employee Contribution, 2018	6.70	6.70	6.70
Percent Change	-1.47%	-1.47%	-1.47%

New Positions

Budget proposes adding a full-time firefighter/paramedic in 2018, to help address growing demand for emergency medical services.

A new full-time position of Rec Fields Maintenance Person is added in the Recreation Fields budget; it replaces a seasonal position that has been budgeted at 1,200 hours per year (also reduced other seasonal hours by over 900 hours to help fund the position). This is consistent with the City’s efforts to continue upgrading its team sports facilities.

General Obligation Debt

Budget proposes \$2,291,500 in new, 10-year general obligation debt for various projects and activities. This is about equal to the G.O. debt principal to be retired in 2018 (\$2,294,036).

The new debt is for uses that can be summarized as follows:

--New capital projects and capital equipment purchases (detail in capital funds):	\$1,425,500
--Re-financing of Police/Fire radios purchased in 2016 on 3-yr. lease-purchase	366,000
--Payment to reduce unfunded WRS liability (total payment for 2018: \$619,477)	500,000

While the City continues to pursue a long-term goal of reducing its total G.O. debt, the City Manager, Finance Director and Finance Committee agree that elimination of the City's unfunded WRS liability is an even higher priority. Thus, the recommendation to borrow \$500,000 for this purpose, versus a payment of \$250,000 per the City's long-term plan for addressing its WRS obligation. As proposed, total G.O. debt will remain unchanged in 2018

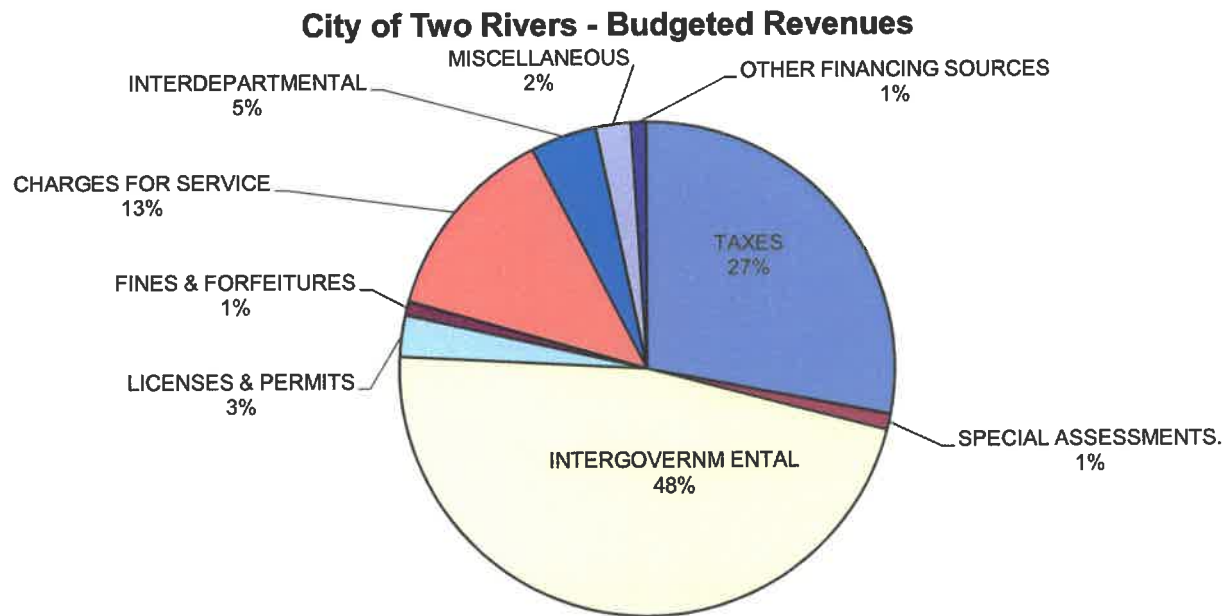
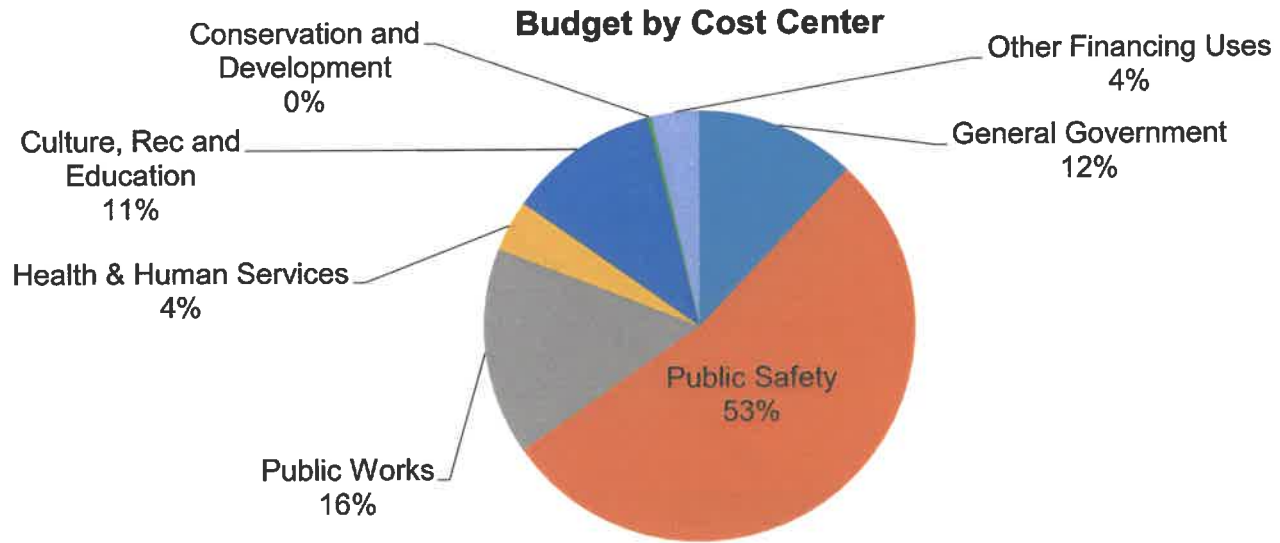
Summary Information on City Utilities:

Electric Utility	--Budgeted operating expenses \$9,297,100 down 0.45 percent from 2017
	--Provides for \$255,000 in utility capital projects (plant additions and construction)—funded from operations, not debt
	--Projects a small decrease in net cash of \$17,144 on revenues of \$9,345,400
	--Unreserved fund balance projected to be \$361,297 at 2018 year-end
	--No rate adjustments planned for 2018
	--Budget proposes adding a lineworker apprentice position in 2018
Telecomm. Utility	--Budgeted operating expenses \$35,650, up 31.50 percent from 2017
	--Proposes no outlays for capital projects (after upgrades to downtown and beach wi-fi totaling about \$31,000 in 2016-17)
	--Projects increase in net cash of \$7,135 on revenues of \$15,885
	--Fund balance projected to increase to \$17,845 at 2018 year-end

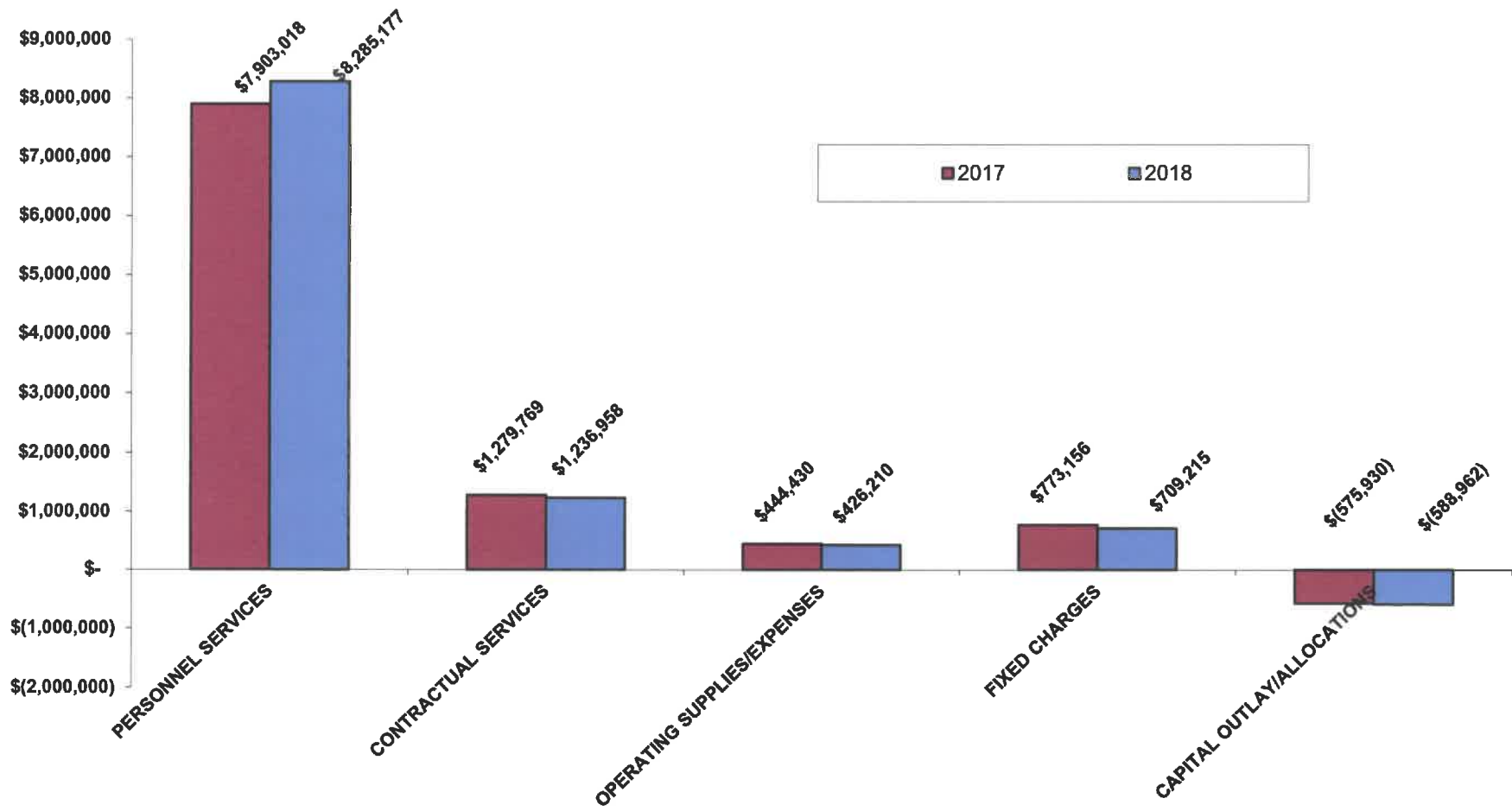
- Water Utility**
- Budgeted operating expenses \$2,286,340, down 3.39 percent from 2017
 - Provides for \$1,449,300 in capital projects, funded primarily through borrowing. Much of this is for lead service lateral replacement.
 - Projects net cash from operations of \$190,317, on revenues of \$2,858,700
 - Fund balance projected at a deficit of \$1,582,052 at 2018 year-end; Water Fund continues to face major challenge of reducing and eliminating this deficit
 - Budget anticipates pending rate increase of 11 percent to be approved by PSC and take effect in January
- Sewer Utility**
- Budgeted operating expenses \$2,420,000, up 1.03 percent from 2017
 - Anticipates \$4,765,000 in capital projects, the largest being a major investment at the Wastewater treatment plant, to be funded from 20-year borrowing through DNR's Clean Water Fund (anticipate principal forgiveness of \$700,000 for that project)
 - Projects net cash deficit from operations of \$27,527.
 - Fund balance projected at \$146,859 non-reserved, \$1,176,392 reserved (Equip. Replacement Fund) at 2018 year-end. (Note: 2017 year-end projections show a positive non-reserved fund balance for the first time in over 10 years.)
 - 4 percent rate increase proposed for 2018; first since 2014
- Storm Water Utility**
- Budgeted operating expenses \$227,203, up 27.6 percent from 2017
 - Provides for \$1.1 million in capital projects, financed with utility cash, utility borrowing and grants (including US EPA grant for \$185,000 for storm water pond at north end of beach, awarded in 2016).
 - Annual revenues of \$609,450, consistent with 2017
 - 2018 year-end fund balance will depend on how capital projects are financed (debt vs. cash); projected 2017 year-end fund balance is about \$1.2 million
 - No rate adjustments planned for 2017
- Solid Waste Utility**
- Services funded include refuse and recyclables collection and disposal, street sweeping and leaf collection
 - Budgeted operating expenses \$706,410 up 0.16 percent from 2017
 - No capital projects for this utility; services are contracted out or billed by other City departments.
 - Projects decrease in net cash of \$33,545, on revenues of \$673,100
 - Fund balance projected at \$86,798 at 2017 year-end
 - No rate adjustments planned for 2017; this utility is supported from garbage sticker sales, \$3.90 out of the \$5.50 monthly environmental fee, and state operating grants.

Account Number (2018 Budget, Taxes Billed in 2017)	12/31/16 Actual	12/31/17 Budget	10/31/17 Year To Date	Proj YE	2018 Budget	Change from prior budget	% change from prior budget
REVENUES							
Total TAXES:	\$ 2,760,912	\$ 2,775,322	\$ 2,645,460	\$ 2,775,322	\$ 2,820,322	\$ 45,000	1.62%
Total SPECIAL ASSESSMENTS:	\$ 29,652	\$ 107,000	\$ 22,862	\$ 25,511	\$ 107,000	\$ -	0.00%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,713,159	\$ 4,722,121	\$ 1,491,671	\$ 4,720,033	\$ 4,708,576	\$ (13,545)	-0.29%
Total LICENSES & PERMITS:	\$ 254,527	\$ 250,700	\$ 190,830	\$ 253,550	\$ 272,200	\$ 21,500	8.58%
Total FINES & FORFEITURES:	\$ 94,437	\$ 82,500	\$ 54,996	\$ 87,635	\$ 91,400	\$ 8,900	10.79%
Total CHARGES FOR SERVICE:	\$ 1,190,732	\$ 1,172,500	\$ 900,887	\$ 1,235,150	\$ 1,303,500	\$ 131,000	11.17%
Total INTERDEPARTMENTAL REVENUE:	\$ 357,506	\$ 438,800	\$ 375,849	\$ 418,010	\$ 434,000	\$ (4,800)	-1.09%
Total MISCELLANEOUS REVENUE:	\$ 167,581	\$ 155,500	\$ 90,222	\$ 168,400	\$ 231,600	\$ 76,100	48.94%
Total OTHER FINANCING SOURCES:	\$ 152,525	\$ 120,000	\$ 156,287	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%
Total REVENUES	\$ 9,721,030	\$ 9,824,443	\$ 5,929,065	\$ 9,813,460	\$ 10,068,598	\$ 244,155	2.49%
EXPENDITURES							
GENERAL GOVERNMENT							
Total COUNCIL:	\$ 15,934	\$ 15,938	\$ 14,154	\$ 15,953	\$ 15,939	\$ 1	0.01%
Total JUDICIAL:	\$ 51,070	\$ 53,578	\$ 44,217	\$ 53,765	\$ 54,877	\$ 1,299	2.42%
Total LEGAL COUNSEL:	\$ 66,415	\$ 51,708	\$ 38,556	\$ 51,276	\$ 51,660	\$ (48)	-0.09%
Total CITY MANAGER:	\$ 162,872	\$ 156,006	\$ 110,977	\$ 149,340	\$ 150,115	\$ (5,891)	-3.78%
Total CLERK:	\$ 79,514	\$ 80,670	\$ 64,743	\$ 80,433	\$ 80,767	\$ 97	0.12%
Total ELECTION:	\$ 23,658	\$ 10,700	\$ 9,035	\$ 9,325	\$ 24,100	\$ 13,400	125.23%
Total INFORMATION SYSTEMS:	\$ 118,322	\$ 93,469	\$ 74,851	\$ 92,966	\$ 95,546	\$ 2,077	2.22%
Total FINANCE DEPARTMENT:	\$ 135,421	\$ 156,501	\$ 119,633	\$ 155,130	\$ 164,376	\$ 7,875	5.03%
Total ASSESSING:	\$ 105,548	\$ 107,989	\$ 82,396	\$ 94,580	\$ 108,481	\$ 492	0.46%
Total CITY HALL:	\$ 101,438	\$ 117,110	\$ 92,768	\$ 110,572	\$ 117,254	\$ 144	0.12%
Total MISC GENERAL GOVERNMENT:	\$ 16,773	\$ 23,800	\$ 13,744	\$ 21,995	\$ 24,150	\$ 350	1.47%
Total INSURANCE:	\$ 291,633	\$ 323,000	\$ 248,496	\$ 312,705	\$ 319,290	\$ (3,710)	-1.15%
Total GENERAL GOVERNMENT:	\$ 1,168,599	\$ 1,190,469	\$ 913,570	\$ 1,148,040	\$ 1,206,555	\$ 16,086	1.35%
PUBLIC SAFETY							
Total POLICE ADMINISTRATION:	\$ 1,090,402	\$ 1,269,925	\$ 996,942	\$ 1,188,488	\$ 1,325,054	\$ 55,129	4.34%
Total POLICE PATROL:	\$ 1,662,411	\$ 1,511,129	\$ 1,367,861	\$ 1,594,735	\$ 1,550,466	\$ 39,337	2.60%
Total POLICE CROSSING GUARDS:	\$ 16,102	\$ 16,522	\$ 11,730	\$ 16,522	\$ 16,208	\$ (314)	-1.90%
Total POLICE DEPARTMENT:	\$ 2,768,915	\$ 2,797,576	\$ 2,376,533	\$ 2,799,745	\$ 2,891,728	\$ 94,152	3.37%
Total POLICE & FIRE COMMISSION:	\$ 5,494	\$ 5,000	\$ 5,650	\$ 6,200	\$ 5,500	\$ 500	10.00%
Total FIRE ADMINISTRATION:	\$ 315,595	\$ 380,883	\$ 262,800	\$ 380,847	\$ 382,953	\$ 2,070	0.54%
Total FIREFIGHTERS:	\$ 1,364,797	\$ 1,424,721	\$ 1,234,000	\$ 1,454,771	\$ 1,543,490	\$ 118,769	8.34%
Total AMBULANCE:	\$ 437,593	\$ 408,004	\$ 460,184	\$ 479,128	\$ 423,887	\$ 15,883	3.89%
Total FIRE DEPARTMENT:	\$ 2,117,986	\$ 2,213,608	\$ 1,956,985	\$ 2,314,746	\$ 2,350,330	\$ 136,722	6.18%

Account Number (2018 Budget, Taxes Billed in 2017)	12/31/16 Actual	12/31/17 Budget	10/31/17 Year To Date	Proj YE	2018 Budget	Change from prior budget	% change from prior budget
Total INSPECTION:	\$ 117,311	\$ 120,679	\$ 104,082	\$ 125,808	\$ 122,185	\$ 1,506	1.25%
Total PUBLIC SAFETY:	\$ 5,009,705	\$ 5,136,863	\$ 4,443,250	\$ 5,246,499	\$ 5,369,743	\$ 232,880	4.53%
<u>PUBLIC WORKS</u>							
Total HIGHWAY ADMINISTRATION:	\$ 176,872	\$ 177,930	\$ 150,132	\$ 183,772	\$ 181,505	\$ 3,575	2.01%
Total PUBLIC WORKS SHOP:	\$ 584,509	\$ 549,247	\$ 492,826	\$ 594,467	\$ 549,474	\$ 227	0.04%
Total STREET MAINTENANCE:	\$ 339,707	\$ 420,205	\$ 252,844	\$ 298,222	\$ 399,789	\$ (20,416)	-4.86%
Total TRAFFIC CONTROL:	\$ 67,252	\$ 54,490	\$ 48,296	\$ 65,365	\$ 48,904	\$ (5,586)	-10.25%
Total SNOW & ICE:	\$ 231,860	\$ 228,510	\$ 155,772	\$ 239,841	\$ 232,991	\$ 4,481	1.96%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 24,132	\$ 30,025	\$ 26,957	\$ 27,572	\$ 32,133	\$ 2,108	7.02%
Total TRANSIT:	\$ 97,687	\$ 99,055	\$ 49,528	\$ 99,055	\$ 100,000	\$ 945	0.95%
Total WORK DONE FOR OTHER DEPTS:	\$ 126,732	\$ 28,625	\$ 171,177	\$ 152,018	\$ 29,126	\$ 501	1.75%
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,648,751	\$ 1,588,087	\$ 1,347,531	\$ 1,660,312	\$ 1,573,922	\$ (14,165)	-0.89%
<u>HEALTH & HUMAN SERVICES</u>							
Total SENIOR CENTER:	\$ 182,868	\$ 203,480	\$ 156,117	\$ 190,517	\$ 205,389	\$ 1,909	0.94%
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%
<u>CULTURE, REC. & EDUCATION</u>							
Total COMMUNITY CENTER:	\$ 358,654	\$ 375,662	\$ 293,317	\$ 354,345	\$ 384,747	\$ 9,085	2.42%
Total PARKS:	\$ 277,719	\$ 281,168	\$ 253,681	\$ 291,153	\$ 285,645	\$ 4,477	1.59%
Total RECREATION:	\$ 241,411	\$ 262,603	\$ 204,271	\$ 250,533	\$ 297,213	\$ 34,610	13.18%
Total SPECIAL EVENTS:	\$ 40,394	\$ 39,447	\$ 36,659	\$ 39,049	\$ 40,756	\$ 1,309	3.32%
Total RECREATION FIELDS:	\$ 88,363	\$ 90,721	\$ 76,598	\$ 87,877	\$ 105,254	\$ 14,533	16.02%
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%
<u>CONSERVATION & DEVELOPMENT</u>							
Total PLANNING:	\$ 8,127	\$ 7,740	\$ 2,668	\$ 5,225	\$ 6,740	\$ (1,000)	-12.92%
Total ECONOMIC DEVELOPMENT:	\$ 54,132	\$ 23,075	\$ 28,238	\$ 31,440	\$ 24,385	\$ 1,310	5.68%
Total CONSERVATION & DEVELOPMENT:	\$ 62,259	\$ 30,815	\$ 30,907	\$ 36,665	\$ 31,125	\$ 310	1.01%
<u>OTHER FINANCING USES</u>							
Total OTHER FINANCING USES:	\$ 415,972	\$ 423,256	\$ 296,539	\$ 361,440	\$ 359,525	\$ (63,731)	-15.06%
GENERAL FUND Expenditure Total:	\$ 9,688,185	\$ 9,824,443	\$ 8,219,128	\$ 9,862,515	\$ 10,068,598	\$ 244,155	2.49%
Revenues less Expenditures	\$ 32,845	\$ -	\$ (2,290,063)	\$ (49,055)	\$ -	\$ -	



Budget by Expense Type



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
REVENUES								
TAXES								
100-41110	GENERAL PROPERTY TAX	\$ 2,032,303	\$ 2,032,302	\$ 2,032,303	\$ 2,032,303	\$ 2,077,302	\$ 45,000	2.21%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 710,986	\$ 728,000	\$ 602,300	\$ 728,000	\$ 728,000	\$ -	0.00%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 20	\$ 20	\$ 19	\$ 19	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 17,603	\$ 15,000	\$ 10,838	\$ 15,000	\$ 15,000	\$ -	0.00%
Total TAXES:		\$ 2,760,912	\$ 2,775,322	\$ 2,645,460	\$ 2,775,322	\$ 2,820,322	\$ 45,000	1.62%
SPECIAL ASSESSMENTS								
100-42300	STREET PAVING & CONSTRUCT	\$ 22,934	\$ 100,000	\$ 17,351	\$ 20,000	\$ 100,000	\$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 6,718	\$ 7,000	\$ 5,511	\$ 5,511	\$ 7,000	\$ -	0.00%
Total SPECIAL ASSESSMENTS:		\$ 29,652	\$ 107,000	\$ 22,862	\$ 25,511	\$ 107,000	\$ -	0.00%
INTERGOVERNMENTAL REVENUE								
100-43310	SHARED ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43410	STATE SHARED TAXES	\$ 3,762,696	\$ 3,768,662	\$ 568,299	\$ 3,769,856	\$ 3,770,196	\$ 1,534	0.04%
100-43411	EXPENDITURE RESTRAINT	\$ 180,970	\$ 196,420	\$ 196,420	\$ 196,420	\$ 188,511	\$ (7,909)	-4.03%
100-43412	EXEMPT COMPUTER STATE AID	\$ 17,012	\$ 17,500	\$ 13,469	\$ 13,469	\$ 13,500	\$ (4,000)	-22.86%
100-43420	STATE FIRE INS TAX	\$ 22,674	\$ 22,000	\$ 24,319	\$ 24,319	\$ 24,000	\$ 2,000	9.09%
100-43520	STATE AID/POLICE TRAINING	\$ 18,382	\$ 16,000	\$ 9,195	\$ 16,000	\$ 16,000	\$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 26,446	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
100-43610	PAYMENT MUN. SERVICES	\$ 3,943	\$ 4,700	\$ 4,401	\$ 4,401	\$ 4,150	\$ (550)	-11.70%
100-43710	HIGHWAY AIDS-LOCAL	\$ 593,032	\$ 587,668	\$ 586,397	\$ 586,397	\$ 582,558	\$ (5,110)	-0.87%
100-43711	CONNECTING STREETS	\$ 88,003	\$ 89,171	\$ 89,171	\$ 89,171	\$ 89,661	\$ 490	0.55%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,713,159	\$ 4,722,121	\$ 1,491,671	\$ 4,720,033	\$ 4,708,576	\$ (13,545)	-0.29%
LICENSES & PERMITS								
100-44110	LIQUOR LICENSE	\$ 14,873	\$ 15,000	\$ 16,064	\$ 16,000	\$ 16,000	\$ 1,000	6.67%
100-44120	BAR OPERATOR LICENSE	\$ 6,453	\$ 6,000	\$ 5,658	\$ 6,300	\$ 6,200	\$ 200	3.33%
100-44125	CIGARETTE LICENSE	\$ 900	\$ 1,000	\$ 300	\$ 900	\$ 1,000	\$ -	0.00%
100-44130	BUSINESS OR OCCUPATION	\$ 2,137	\$ 2,000	\$ 2,455	\$ 2,000	\$ 2,000	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 129,479	\$ 130,000	\$ 63,988	\$ 129,000	\$ 130,000	\$ -	0.00%
100-44200	BICYCLE LICENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-44210	DOG LICENSE	\$ 3,786	\$ 4,000	\$ 6,544	\$ 3,400	\$ 3,500	\$ (500)	-12.50%
100-44300	BUILDING PERMITS	\$ 59,168	\$ 60,000	\$ 58,819	\$ 60,000	\$ 75,000	\$ 15,000	25.00%
100-44310	ELECTRICAL PERMITS	\$ 13,475	\$ 13,000	\$ 10,670	\$ 12,000	\$ 14,000	\$ 1,000	7.69%
100-44320	PLUMBING PERMITS	\$ 10,870	\$ 10,000	\$ 8,985	\$ 10,000	\$ 11,000	\$ 1,000	10.00%
100-44330	SIGN PERMIT	\$ 3,020	\$ 2,500	\$ 1,930	\$ 2,100	\$ 2,500	\$ -	0.00%
100-44340	CONDITIONAL USE PERMIT	\$ 6,060	\$ 3,200	\$ 4,200	\$ 3,850	\$ 3,500	\$ 300	9.38%
100-44900	OTHER PERMITS	\$ 4,307	\$ 4,000	\$ 11,217	\$ 8,000	\$ 7,500	\$ 3,500	87.50%
Total LICENSES & PERMITS:		\$ 254,527	\$ 250,700	\$ 190,830	\$ 253,550	\$ 272,200	\$ 21,500	8.58%

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
<u>FINES & FORFEITURES</u>								
100-45110	MUN. COURT FINES/COSTS	\$ 75,978	\$ 60,000	\$ 39,007	\$ 68,000	\$ 70,000	\$ 10,000	16.67%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 2,573	\$ 2,600	\$ 1,355	\$ 1,320	\$ 1,500	\$ (1,100)	-42.31%
100-45130	PARKING VIOLATIONS	\$ 15,246	\$ 19,000	\$ 14,309	\$ 18,000	\$ 19,000	\$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ 290	\$ 400	\$ 325	\$ 315	\$ 400	\$ -	0.00%
100-45220	ANIMAL TRANSPORTS	\$ 350	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 94,437	\$ 82,500	\$ 54,996	\$ 87,635	\$ 91,400	\$ 8,900	10.79%
<u>CHARGES FOR SERVICE</u>								
100-46110	GENERAL GOVERNMENT FEES	\$ 20,321	\$ 18,000	\$ 18,407	\$ 20,000	\$ 20,000	\$ 2,000	11.11%
100-46111	PUBLICATIONS FEES	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 3,568	\$ 2,500	\$ 2,710	\$ 3,000	\$ 3,000	\$ 500	20.00%
100-46220	FIRE DEPARTMENT FEES	\$ 1,688	\$ 1,500	\$ 1,096	\$ 1,500	\$ 1,500	\$ -	0.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 20,782	\$ 20,000	\$ 17,436	\$ 17,450	\$ 20,000	\$ -	0.00%
100-46230	AMBULANCE FEES	\$ 611,583	\$ 585,000	\$ 556,472	\$ 650,000	\$ 705,000	\$ 120,000	20.51%
100-46240	POLICE LIASON FEES	\$ 126,155	\$ 127,500	\$ 69,350	\$ 132,000	\$ 132,000	\$ 4,500	3.53%
100-46310	PUBLIC WORKS FEES	\$ 158,318	\$ 152,000	\$ 39,044	\$ 158,000	\$ 160,000	\$ 8,000	5.26%
100-46540	CEMETERY PLOTS	\$ 89,435	\$ 100,000	\$ 68,895	\$ 95,000	\$ 100,000	\$ -	0.00%
100-46720	RECREATION FEES	\$ 77,220	\$ 82,000	\$ 68,241	\$ 77,200	\$ 80,000	\$ (2,000)	-2.44%
100-46743	COMMUNITY CENTER	\$ 26,563	\$ 32,000	\$ 23,566	\$ 29,000	\$ 30,000	\$ (2,000)	-6.25%
100-46745	SENIOR CENTER	\$ 55,084	\$ 52,000	\$ 35,670	\$ 52,000	\$ 52,000	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 1,190,732	\$ 1,172,500	\$ 900,887	\$ 1,235,150	\$ 1,303,500	\$ 131,000	11.17%
<u>INTERDEPARTMENTAL REVENUE</u>								
100-47323	SHARED FIRE EXPENSE	\$ 601	\$ 1,300	\$ 1,528	\$ 1,300	\$ 1,300	\$ -	0.00%
100-47430	PUBLIC WORKS CHARGES	\$ 342,874	\$ 410,000	\$ 359,913	\$ 400,000	\$ 415,000	\$ 5,000	1.22%
100-47440	RECREATION CHARGES	\$ 1,710	\$ 7,500	\$ 1,710	\$ 1,710	\$ 1,700	\$ (5,800)	-77.33%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 12,321	\$ 20,000	\$ 12,698	\$ 15,000	\$ 16,000	\$ (4,000)	-20.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 357,506	\$ 438,800	\$ 375,849	\$ 418,010	\$ 434,000	\$ (4,800)	-1.09%

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
MISCELLANEOUS REVENUE								
100-48100	INTEREST ON INVESTMENTS	\$ 8,283	\$ 8,000	\$ 14,169	\$ 16,500	\$ 18,500	\$ 10,500	131.25%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 13,515	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	\$ 51,241	\$ 50,000	\$ -	\$ 52,000	\$ 52,000	\$ 2,000	4.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 5,580	\$ 2,000	\$ 3,950	\$ 4,000	\$ 4,000	\$ 2,000	100.00%
100-48200	RENT-CITY PROPERTY	\$ 62,438	\$ 54,000	\$ 56,267	\$ 59,000	\$ 60,000	\$ 6,000	11.11%
100-48300	SALE OF PROP & EQUIP	\$ 4,108	\$ -	\$ 1,176	\$ 1,500	\$ 55,000	\$ 55,000	
100-48400	REFUND FOR PRIOR YEARS	\$ 17,860	\$ 28,500	\$ 10,923	\$ 28,500	\$ 34,100	\$ 5,600	19.65%
100-48440	INSURANCE CLAIMS	\$ -	\$ 5,000	\$ -	\$ -	\$ -		#VALUE!
100-48500	DONATIONS	\$ 700	\$ -	\$ -	\$ -	\$ -		
100-48900	OTHER REVENUES	\$ 3,855	\$ 5,000	\$ 3,737	\$ 3,900	\$ 5,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 167,581	\$ 155,500	\$ 90,222	\$ 168,400	\$ 231,600	\$ 76,100	48.94%
OTHER FINANCING SOURCES								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 152,525	\$ 120,000	\$ 156,287	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%
Total OTHER FINANCING SOURCES:		\$ 152,525	\$ 120,000	\$ 156,287	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%
TOTAL REVENUES		\$ 9,721,030	\$ 9,824,443	\$ 5,929,065	\$ 9,813,460	\$ 10,068,598	\$ 244,155	2.49%

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
COUNCIL								
PERSONNEL SERVICES								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 12,680	\$ 12,600	\$ 10,605	\$ 12,600	\$ 12,600	\$ -	0.00%
100-51100-1320	FICA	\$ 969	\$ 963	\$ 811	\$ 964	\$ 965	\$ 2	0.21%
	TOTAL	\$ 13,650	\$ 13,563	\$ 11,416	\$ 13,564	\$ 13,565	\$ 2	0.01%
CONTRACTUAL SERVICES								
100-51100-2910	PRINTING/ADVERTISING	\$ 8,688	\$ 8,000	\$ 7,404	\$ 8,000	\$ 8,000	\$ -	0.00%
100-51100-2920	TRAINING	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 8,688	\$ 8,300	\$ 7,404	\$ 8,000	\$ 8,300	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51100-3210	MEMBERSHIP & DUES	\$ 2,790	\$ 3,000	\$ 3,031	\$ 2,851	\$ 3,000	\$ -	0.00%
100-51100-3220	PUBLICATIONS	\$ -	\$ 100	\$ 74	\$ 74	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ 570	\$ 600	\$ 470	\$ 600	\$ 600	\$ -	0.00%
100-51100-3900	OTHER SUPPLIES	\$ 858	\$ 1,000	\$ 1,195	\$ 1,500	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 4,219	\$ 4,700	\$ 4,770	\$ 5,025	\$ 4,700	\$ -	0.00%
CAPITAL OUTLAY								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (10,623)	\$ (10,625)	\$ (9,436)	\$ (10,636)	\$ (10,626)	\$ (1)	0.01%
	TOTAL	\$ (10,623)	\$ (10,625)	\$ (9,436)	\$ (10,636)	\$ (10,626)	\$ (1)	0.01%
Total COUNCIL:		\$ 15,934	\$ 15,938	\$ 14,154	\$ 15,953	\$ 15,939	\$ 1	0.01%

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
JUDICIAL								
PERSONNEL SERVICES								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,062	\$ 17,065	\$ 13,385	\$ 17,065	\$ 17,045	\$ (20)	-0.12%
100-51200-1230	WAGES-NONUNION-PART TIME	\$ 25,325	\$ 25,693	\$ 22,384	\$ 26,400	\$ 27,044	\$ 1,351	5.26%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1310	WI RETIREMENT	\$ 2,153	\$ 2,235	\$ 1,947	\$ 2,235	\$ 2,325	\$ 90	4.03%
100-51200-1320	FICA	\$ 3,166	\$ 3,270	\$ 2,737	\$ 3,270	\$ 3,372	\$ 102	3.12%
100-51200-1330	HEALTH INSUARANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1340	LIFE INSURANCE	\$ 64	\$ 100	\$ 67	\$ 100	\$ 76	\$ (24)	-24.00%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 46,769	\$ 48,363	\$ 40,520	\$ 49,070	\$ 49,862	\$ 1,499	3.10%
CONTRACTUAL SERVICES								
100-51200-2131	PROF SERV-PROCESS SERVICE	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51200-2140	CHANGE OF VENUE EXPENSE	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-51200-2150	TRANSLATOR SERVICES	\$ -	\$ -	\$ 120	\$ 80	\$ -		
100-51200-2900	OTHER SERVICES	\$ 289	\$ 250	\$ 106	\$ 250	\$ 250	\$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-2920	TRAINING	\$ 150	\$ 150	\$ 40	\$ 150	\$ 150	\$ -	0.00%
	TOTAL	\$ 439	\$ 800	\$ 266	\$ 880	\$ 800	\$ -	0.00%
OPERATION SUPPLIESEXPENSES								
100-51200-3110	POSTAGE	\$ 652	\$ 675	\$ 590	\$ 675	\$ 675	\$ -	0.00%
100-51200-3210	MEMBERSHIP & DUES	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ -	0.00%
100-51200-3300	TRAVEL	\$ 202	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ 168	\$ 500	\$ -	\$ 300	\$ 300	\$ (200)	-40.00%
	TOTAL	\$ 1,862	\$ 2,415	\$ 1,430	\$ 1,815	\$ 2,215	\$ (200)	-8.28%
FIXED CHARGES								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Total JUDICIAL:		\$ 51,070	\$ 53,578	\$ 44,217	\$ 53,765	\$ 54,877	\$ 1,299	2.42%

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
LEGAL								
CONTRACTUAL SERVICES								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 95,445	\$ 73,000	\$ 53,927	\$ 73,000	\$ 73,000	\$ -	0.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 15,124	\$ 13,000	\$ 10,300	\$ 12,360	\$ 13,000	\$ -	0.00%
100-51340-2200	UTILITIES/TELEPHONE	\$ 122	\$ 180	\$ 32	\$ 100	\$ 100	\$ (80)	-44.44%
	TOTAL	\$ 110,691	\$ 86,180	\$ 64,260	\$ 85,460	\$ 86,100	\$ (80)	-0.09%
OPERATING SUPPLIES/EXPENSES								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (44,277)	\$ (34,472)	\$ (25,704)	\$ (34,184)	\$ (34,440)	\$ 32	-0.09%
	TOTAL	\$ (44,277)	\$ (34,472)	\$ (25,704)	\$ (34,184)	\$ (34,440)	\$ 32	-0.09%
	Total LEGAL COUNSEL:	\$ 66,415	\$ 51,708	\$ 38,556	\$ 51,276	\$ 51,660	\$ (48)	-0.09%

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
CITY MANAGER								
PERSONNEL SERVICES								
100-51410-1100	FULLTIME SALARIES	\$ 106,031	\$ 104,835	\$ 88,625	\$ 105,120	\$ 106,935	\$ 2,100	2.00%
100-51410-1200	WAGES - FULLTIME - NONUNION	\$ 42,474	\$ 42,000	\$ 34,861	\$ 41,600	\$ 45,450	\$ 3,450	8.21%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,139	\$ 5,245	\$ -	\$ 5,245	\$ 5,350	\$ 105	2.00%
100-51410-1290	WAGES-OVERTIME	\$ -	\$ 155	\$ 269	\$ 145	\$ 165	\$ 10	6.45%
100-51410-1310	WI RETIREMENT	\$ 13,599	\$ 13,610	\$ 11,031	\$ 13,075	\$ 13,940	\$ 330	2.42%
100-51410-1320	FICA	\$ 11,821	\$ 11,965	\$ 9,274	\$ 10,950	\$ 12,400	\$ 435	3.64%
100-51410-1330	HEALTH INSURANCE	\$ 26,427	\$ 34,750	\$ 26,059	\$ 31,850	\$ 35,800	\$ 1,050	3.02%
100-51410-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,800	\$ 2,400	\$ 3,200	\$ 3,200	\$ 2,400	\$ -	0.00%
100-51410-1334	HEALTH INSURANCE OPT-OUT	\$ 2,209	\$ -	\$ -	\$ -	\$ -		
100-51410-1340	LIFE INSURANCE	\$ 655	\$ 660	\$ 614	\$ 750	\$ 800	\$ 140	21.21%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,325	\$ 2,375	\$ 2,372	\$ 2,372	\$ 2,420	\$ 45	1.89%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,810	\$ 1,800	\$ 1,523	\$ -	\$ 1,800	\$ -	0.00%
	TOTAL	\$ 214,290	\$ 219,795	\$ 177,828	\$ 214,307	\$ 227,460	\$ 7,665	3.49%
CONTRACTUAL SERVICES								
100-51410-2130	PROFESSIONAL SERVICES	\$ 55,945	\$ 40,000	\$ 7,355	\$ 35,000	\$ 22,000	\$ (18,000)	-45.00%
100-51410-2200	UTILITIES/TELEPHONE	\$ 676	\$ 800	\$ 214	\$ 400	\$ 500	\$ (300)	-37.50%
100-51410-2201	CELLULAR PHONE	\$ 1,093	\$ 1,000	\$ 386	\$ 450	\$ 1,000	\$ -	0.00%
100-51410-2900	OTHER SERVICES	\$ 1,069	\$ 1,400	\$ 213	\$ 1,000	\$ 1,400	\$ -	0.00%
100-51410-2910	PRINTING/ADVERTISING	\$ 128	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-51410-2920	TRAINING	\$ 1,065	\$ 1,400	\$ 264	\$ 1,000	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 59,977	\$ 44,900	\$ 8,432	\$ 38,150	\$ 26,600	\$ (18,300)	-40.76%
OPERATING SUPPLIES/EXPENSES								
100-51410-3100	OFFICE SUPPLIES	\$ 6,623	\$ 5,000	\$ 4,899	\$ 5,500	\$ 5,000	\$ -	0.00%
100-51410-3110	POSTAGE	\$ 122	\$ 500	\$ 205	\$ 300	\$ 300	\$ (200)	-40.00%
100-51410-3210	MEMBERSHIP & DUES	\$ 887	\$ 1,300	\$ 1,163	\$ 1,043	\$ 1,300	\$ -	0.00%
100-51410-3220	PUBLICATIONS	\$ 883	\$ 500	\$ 385	\$ 500	\$ 500	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 2,333	\$ 1,500	\$ 1,728	\$ 2,000	\$ 2,000	\$ 500	33.33%
100-51410-3900	OTHER SUPPLIES	\$ 348	\$ 200	\$ 57	\$ 200	\$ 200	\$ -	0.00%
	TOTAL	\$ 11,196	\$ 9,000	\$ 8,437	\$ 9,543	\$ 9,300	\$ 300	3.33%
CAPITAL OUTLAY								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (122,591)	\$ (117,689)	\$ (83,720)	\$ (112,660)	\$ (113,245)	\$ 4,444	-3.78%
	TOTAL	\$ (122,591)	\$ (117,689)	\$ (83,720)	\$ (112,660)	\$ (113,245)	\$ 4,444	-3.78%
Total CITY MANAGER:		\$ 162,872	\$ 156,006	\$ 110,977	\$ 149,340	\$ 150,115	\$ (5,891)	-3.78%

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
CITY CLERK								
PERSONNEL SERVICES								
100-51420-1200	WAGES - FULLTIME - NONUNION	\$ 74,252	\$ 73,925	\$ 63,916	\$ 75,550	\$ 75,400	\$ 1,475	2.00%
100-51420-1280	WAGES-LONGEVITY PAY	\$ 3,623	\$ 3,700	\$ -	\$ 3,700	\$ 3,770	\$ 70	1.89%
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1310	WI RETIREMENT	\$ 6,724	\$ 6,865	\$ 5,673	\$ 6,690	\$ 7,000	\$ 135	1.97%
100-51420-1320	FICA	\$ 6,010	\$ 6,040	\$ 4,877	\$ 5,740	\$ 6,190	\$ 150	2.48%
100-51420-1330	HEALTH INSURANCE	\$ 6,780	\$ 6,900	\$ 5,749	\$ 6,900	\$ 7,110	\$ 210	3.04%
100-51420-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.00%
100-51420-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-1340	LIFE INSURANCE	\$ 422	\$ 440	\$ 415	\$ 510	\$ 560	\$ 120	27.27%
100-51420-1361	SICK LEAVE PAYOUT	\$ 1,230	\$ 1,290	\$ 1,289	\$ 1,289	\$ 1,710	\$ 420	32.56%
	TOTAL	\$ 99,641	\$ 99,760	\$ 82,519	\$ 100,979	\$ 102,340	\$ 2,580	2.59%
CONTRACTUAL SERVICES								
100-51420-2200	UTILITIES/TELEPHONE	\$ 163	\$ 200	\$ 72	\$ 100	\$ 200	\$ -	0.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ 500	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ 473	\$ 700	\$ 511	\$ 500	\$ 500	\$ (200)	-28.57%
100-51420-2920	TRAINING	\$ 509	\$ 700	\$ 542	\$ 700	\$ 600	\$ (100)	-14.29%
	TOTAL	\$ 1,645	\$ 2,200	\$ 1,125	\$ 1,600	\$ 1,900	\$ (300)	-13.64%
OPERATING SUPPLIES/EXPENSES								
100-51420-3100	OFFICE SUPPLIES	\$ 2,999	\$ 3,500	\$ 1,522	\$ 3,000	\$ 2,000	\$ (1,500)	-42.86%
100-51420-3110	POSTAGE	\$ 578	\$ 700	\$ 289	\$ 600	\$ 600	\$ (100)	-14.29%
100-51420-3210	MEMBERSHIP & DUES	\$ 130	\$ 150	\$ 175	\$ 115	\$ 150	\$ -	0.00%
100-51420-3220	PUBLICATIONS	\$ 167	\$ 150	\$ 154	\$ 150	\$ 100	\$ (50)	-33.33%
100-51420-3300	TRAVEL	\$ 622	\$ 800	\$ 506	\$ 800	\$ 300	\$ (500)	-62.50%
100-51420-3900	OTHER SUPPLIES	\$ 204	\$ 300	\$ 36	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 4,700	\$ 5,600	\$ 2,681	\$ 4,665	\$ 3,450	\$ (2,150)	-38.39%
CAPITAL OUTLAY								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (26,472)	\$ (26,890)	\$ (21,581)	\$ (26,811)	\$ (26,923)	\$ (33)	0.12%
	TOTAL	\$ (26,472)	\$ (26,890)	\$ (21,581)	\$ (26,811)	\$ (26,923)	\$ (33)	0.12%
Total CLERK:		\$ 79,514	\$ 80,670	\$ 64,743	\$ 80,433	\$ 80,767	\$ 97	0.12%

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
ELECTIONS								
PERSONNEL SERVICES								
100-51440-1220	WAGES - FULLTIME- UNION	\$ 887	\$ -	\$ 24	\$ -	\$ 2,000	\$ 2,000	
100-51440-1270	WAGES-TEMPORARY PT	\$ 16,314	\$ 5,000	\$ 5,679	\$ 5,535	\$ 17,000	\$ 12,000	240.00%
100-51440-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1320	FICA	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 17,201	\$ 5,000	\$ 5,703	\$ 5,535	\$ 19,000	\$ 14,000	280.00%
CONTRACTUAL SERVICES								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,190	\$ 2,500	\$ 2,190	\$ 2,190	\$ 2,200	\$ (300)	-12.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 836	\$ 700	\$ 274	\$ 500	\$ 800	\$ 100	14.29%
100-51440-2920	TRAINING	\$ -	\$ 600	\$ -	\$ -	\$ 300	\$ (300)	-50.00%
	TOTAL	\$ 3,026	\$ 3,800	\$ 2,464	\$ 2,690	\$ 3,300	\$ (500)	-13.16%
OPERATING SUPPLIES/EXPENSES								
100-51440-3100	OFFICE SUPPLIES	\$ 1,260	\$ 500	\$ 122	\$ 200	\$ 800	\$ 300	60.00%
100-51440-3110	POSTAGE	\$ 1,614	\$ 600	\$ 504	\$ 600	\$ 500	\$ (100)	-16.67%
100-51440-3300	TRAVEL	\$ 223	\$ 300	\$ 71	\$ 100	\$ 200	\$ (100)	-33.33%
100-51440-3900	OTHER SUPPLIES	\$ 334	\$ 500	\$ 171	\$ 200	\$ 300	\$ (200)	-40.00%
	TOTAL	\$ 3,432	\$ 1,900	\$ 868	\$ 1,100	\$ 1,800	\$ (100)	-5.26%
CAPITAL OUTLAY								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -	\$ -		
	Total ELECTION:	\$ 23,658	\$ 10,700	\$ 9,035	\$ 9,325	\$ 24,100	\$ 13,400	125.23%

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
INFORMATION SYSTEMS								
PERSONNEL SERVICES								
100-51450-1100	FULLTIME SALARIES	\$ 74,761	\$ 78,125	\$ 64,827	\$ 77,250	\$ 79,690	\$ 1,565	2.00%
100-51450-1200	WAGES - FULLTIME - NONUNION	\$ 48,655	\$ -	\$ 42,551	\$ 50,700	\$ 52,295	\$ 52,295	
100-51450-1220	WAGES FULLTIME UNION	\$ 42,755	\$ 51,295	\$ 1,679	\$ -	\$ -		#VALUE!
100-51450-1280	WAGES-LONGEVITY PAY	\$ 5,101	\$ 3,910	\$ -	\$ 3,910	\$ 3,985	\$ 75	1.92%
100-51450-1310	WI RETIREMENT	\$ 14,701	\$ 11,750	\$ 9,637	\$ 11,620	\$ 11,830	\$ 80	0.68%
100-51450-1320	FICA	\$ 12,418	\$ 10,330	\$ 8,053	\$ 10,250	\$ 10,525	\$ 195	1.89%
100-51450-1330	HEALTH INSURANCE	\$ 40,928	\$ 24,275	\$ 22,398	\$ 26,444	\$ 25,000	\$ 725	2.99%
100-51450-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 3,000	\$ 1,800	\$ 3,000	\$ 3,000	\$ 1,800	\$ -	0.00%
100-51450-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1340	LIFE INSURANCE	\$ 344	\$ 290	\$ 261	\$ 310	\$ 295	\$ 5	1.72%
100-51450-1361	SICK LEAVE PAYOUT	\$ 1,682	\$ 1,720	\$ 1,716	\$ 1,716	\$ 1,580	\$ (140)	-8.14%
	TOTAL	\$ 244,346	\$ 183,495	\$ 154,122	\$ 185,200	\$ 187,000	\$ 3,505	1.91%
CONTRACTUAL SERVICES								
100-51450-2130	PROF SERVICES - IT	\$ -	\$ 2,000	\$ 395	\$ 1,000	\$ 2,000	\$ -	0.00%
100-51450-2200	UTILITIES/TELEPHONE	\$ 396	\$ 500	\$ 196	\$ 300	\$ 300	\$ (200)	-40.00%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 4,878	\$ 5,100	\$ 3,824	\$ 5,100	\$ 5,100	\$ -	0.00%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 18,350	\$ 17,150	\$ 13,484	\$ 17,500	\$ 17,700	\$ 550	3.21%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,099	\$ 3,200	\$ -	\$ 3,200	\$ 6,000	\$ 2,800	87.50%
100-51450-2900	OTHER SERVICES	\$ 1,126	\$ 700	\$ 514	\$ 650	\$ 1,000	\$ 300	42.86%
100-51450-2920	TRAINING	\$ 195	\$ 600	\$ 100	\$ 300	\$ 200	\$ (400)	-66.67%
	TOTAL	\$ 28,044	\$ 29,250	\$ 18,512	\$ 28,050	\$ 32,300	\$ 3,050	10.43%
OPERATING SUPPLIES/EXPENSES								
100-51450-3100	OFFICE SUPPLIES	\$ 1,364	\$ 1,400	\$ 327	\$ 500	\$ 300	\$ (1,100)	-78.57%
100-51450-3110	POSTAGE	\$ 108	\$ 100	\$ 36	\$ 100	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 150	\$ 225	\$ 50	\$ 100	\$ 100	\$ (125)	-55.56%
100-51450-3300	TRAVEL	\$ 787	\$ 1,400	\$ 659	\$ 750	\$ 1,000	\$ (400)	-28.57%
100-51450-3900	OTHER SUPPLIES	\$ 369	\$ 1,500	\$ 364	\$ 1,500	\$ 1,400	\$ (100)	-6.67%
	TOTAL	\$ 2,778	\$ 4,625	\$ 1,436	\$ 2,950	\$ 2,900	\$ (1,725)	-37.30%
CAPITAL OUTLAY								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (156,845)	\$ (123,901)	\$ (99,221)	\$ (123,234)	\$ (126,654)	\$ (2,753)	2.22%
	TOTAL	\$ (156,845)	\$ (123,901)	\$ (99,221)	\$ (123,234)	\$ (126,654)	\$ (2,753)	2.22%
Total INFORMATION SYSTEMS:		\$ 118,322	\$ 93,469	\$ 74,851	\$ 92,966	\$ 95,546	\$ 2,077	2.22%

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
FINANCE DEPARTMENT								
PERSONNEL SERVICES								
100-51510-1100	FULLTIME SALARIES	\$ 81,558	\$ 85,220	\$ 70,712	\$ 84,215	\$ 86,925	\$ 1,705	2.00%
100-51510-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1220	WAGES FULLTIME UNION	\$ 87,025	\$ 116,105	\$ 82,163	\$ 101,200	\$ 117,940	\$ 1,835	1.58%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 5,813	\$ 6,560	\$ -	\$ 6,560	\$ 6,620	\$ 60	0.91%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1310	WI RETIREMENT	\$ 11,504	\$ 13,665	\$ 10,632	\$ 12,900	\$ 13,690	\$ 25	0.18%
100-51510-1320	FICA	\$ 12,578	\$ 16,070	\$ 10,792	\$ 13,270	\$ 16,335	\$ 265	1.65%
100-51510-1330	HEALTH INSURANCE	\$ 30,069	\$ 49,565	\$ 38,777	\$ 47,130	\$ 51,050	\$ 1,485	3.00%
100-51510-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 2,400	\$ 3,520	\$ 3,500	\$ 3,500	\$ 3,520	\$ -	0.00%
100-51510-1340	LIFE INSURANCE	\$ 404	\$ 330	\$ 321	\$ 390	\$ 430	\$ 100	30.30%
100-51510-1361	SICK LEAVE PAYOUT	\$ 1,836	\$ 1,875	\$ 1,872	\$ 1,872	\$ 1,970	\$ 95	5.07%
	TOTAL	\$ 233,187	\$ 292,910	\$ 218,769	\$ 271,037	\$ 298,480	\$ 5,570	1.90%
CONTRACTUAL SERVICES								
100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 26,400	\$ 28,000	\$ 18,100	\$ 27,500	\$ 28,500	\$ 500	1.79%
100-51510-2200	UTILITIES/TELEPHONE	\$ 1,363	\$ 2,000	\$ 645	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
100-51510-2201	CELLULAR PHONE	\$ 649	\$ 1,000	\$ 1,295	\$ 1,350	\$ 1,350	\$ 350	35.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 17,664	\$ 15,000	\$ 15,186	\$ 15,186	\$ 15,000	\$ -	0.00%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 2,410	\$ 1,500	\$ 5,496	\$ 5,700	\$ 10,500	\$ 9,000	600.00%
100-51510-2910	PRINTING/ADVERTISING	\$ 237	\$ 350	\$ -	\$ 350	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 195	\$ 820	\$ 739	\$ 1,150	\$ 1,300	\$ 480	58.54%
	TOTAL	\$ 48,918	\$ 48,870	\$ 41,460	\$ 52,236	\$ 58,200	\$ 9,330	19.09%
OPERATING SUPPLIES/EXPENSES								
100-51510-3100	OFFICE SUPPLIES	\$ 2,503	\$ 2,100	\$ 2,572	\$ 3,200	\$ 2,500	\$ 400	19.05%
100-51510-3110	POSTAGE	\$ 2,004	\$ 2,000	\$ 1,902	\$ 2,000	\$ 2,000	\$ -	0.00%
100-51510-3210	MEMBERSHIP & DUES	\$ 240	\$ 300	\$ 190	\$ 240	\$ 500	\$ 200	66.67%
100-51510-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ 570	\$ 1,000	\$ 440	\$ 1,200	\$ 2,000	\$ 1,000	100.00%
100-51510-3900	OTHER SUPPLIES	\$ 490	\$ 500	\$ 518	\$ 50	\$ 1,500	\$ 1,000	200.00%
	TOTAL	\$ 5,808	\$ 6,000	\$ 5,622	\$ 6,790	\$ 8,600	\$ 2,600	43.33%
CAPITAL OUTLAY								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (152,491)	\$ (191,279)	\$ (146,218)	\$ (174,933)	\$ (200,904)	\$ (9,625)	5.03%
	TOTAL	\$ (152,491)	\$ (191,279)	\$ (146,218)	\$ (174,933)	\$ (200,904)	\$ (9,625)	5.03%
Total FINANCE DEPARTMENT:		\$ 135,421	\$ 156,501	\$ 119,633	\$ 155,130	\$ 164,376	\$ 7,875	5.03%

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
ASSESSING								
PERSONNEL SERVICES								
100-51530-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES FULLTIME UNION	\$ 41,099	\$ 34,860	\$ 27,416	\$ 27,000	\$ 35,400	\$ 540	1.55%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 1,657	\$ -	\$ 93	\$ -	\$ -		
100-51530-1310	WI RETIREMENT	\$ 3,584	\$ 1,680	\$ 1,455	\$ 1,500	\$ 1,665	\$ (15)	-0.89%
100-51530-1320	FICA	\$ 3,289	\$ 2,670	\$ 1,910	\$ 2,100	\$ 2,700	\$ 30	1.12%
100-51530-1330	HEALTH INSURANCE	\$ -	\$ 9,455	\$ 6,696	\$ 7,100	\$ 9,740	\$ 285	3.01%
100-51530-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ 681	\$ -	\$ -	\$ 681	\$ -	0.00%
100-51530-1340	LIFE INSURANCE	\$ 305	\$ 18	\$ 28	\$ 30	\$ 45	\$ 27	150.00%
100-51530-1361	SICK LEAVE PAYOUT	\$ 684	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 50,618	\$ 49,364	\$ 37,598	\$ 37,730	\$ 50,231	\$ 867	1.76%
CONTRACTUAL SERVICES								
100-51530-2130	PROFESSIONAL SERVICES	\$ 41,000	\$ 41,600	\$ 31,200	\$ 41,600	\$ 42,200	\$ 600	1.44%
100-51530-2200	UTILITIES/TELEPHONE	\$ 230	\$ 325	\$ 72	\$ 200	\$ 200	\$ (125)	-38.46%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,932	\$ 9,100	\$ 8,882	\$ 9,000	\$ 9,100	\$ -	0.00%
100-51530-2900	OTHER SERVICES	\$ 1,942	\$ 3,000	\$ 1,960	\$ 2,500	\$ 2,200	\$ (800)	-26.67%
100-51530-2910	PRINTING/ADVERTISING	\$ 170	\$ 250	\$ -	\$ 200	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ -	\$ 750	\$ 300	\$ 300	\$ 750	\$ -	0.00%
	TOTAL	\$ 52,274	\$ 55,025	\$ 42,414	\$ 53,800	\$ 54,700	\$ (325)	-0.59%
OPERATING SUPPLIES/EXPENSES								
100-51530-3100	OFFICE SUPPLIES	\$ 739	\$ 800	\$ 343	\$ 500	\$ 750	\$ (50)	-6.25%
100-51530-3110	POSTAGE	\$ 818	\$ 850	\$ 641	\$ 850	\$ 850	\$ -	0.00%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ 1,100	\$ 1,500	\$ 1,400	\$ 1,400	\$ 1,500	\$ -	0.00%
100-51530-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ 150	\$ 300	\$ -	0.00%
	TOTAL	\$ 2,656	\$ 3,600	\$ 2,384	\$ 3,050	\$ 3,550	\$ (50)	-1.39%
CAPITAL OUTLAY								
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total ASSESSING:		\$ 105,548	\$ 107,989	\$ 82,396	\$ 94,580	\$ 108,481	\$ 492	0.46%

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
CITY HALL								
PERSONNEL SERVICES								
100-51600-1220	WAGES - FULLTIME- UNION	\$ 50,169	\$ 61,280	\$ 43,029	\$ 53,300	\$ 62,500	\$ 1,220	1.99%
100-51600-1230	WAGES-NONUNION-PART TIME	\$ 11,847	\$ 24,400	\$ 21,959	\$ 23,500	\$ 27,750	\$ 3,350	13.73%
100-51600-1280	WAGES-LONGEVITY PAY	\$ 2,495	\$ 2,545	\$ -	\$ 2,545	\$ 2,600	\$ 55	2.16%
100-51600-1290	WAGES-OVERTIME	\$ 13,735	\$ 1,800	\$ 6,578	\$ 8,000	\$ 1,875	\$ 75	4.17%
100-51600-1310	WI RETIREMENT	\$ 5,724	\$ 5,745	\$ 6,453	\$ 5,600	\$ 7,470	\$ 1,725	30.03%
100-51600-1320	FICA	\$ 5,616	\$ 6,920	\$ 5,107	\$ 6,750	\$ 7,285	\$ 365	5.27%
100-51600-1330	HEALTH INSURANCE	\$ 17,798	\$ 21,720	\$ 14,477	\$ 17,500	\$ 22,370	\$ 650	2.99%
100-51600-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,200	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,500	\$ -	0.00%
100-51600-1340	LIFE INSURANCE	\$ 442	\$ 480	\$ 405	\$ 480	\$ 675	\$ 195	40.63%
100-51600-1361	SICK LEAVE PAYOUT	\$ 941	\$ 390	\$ 354	\$ 354	\$ 520	\$ 130	33.33%
	TOTAL	\$ 109,965	\$ 126,780	\$ 99,562	\$ 119,229	\$ 134,545	\$ 7,765	6.12%
CONTRACTUAL SERVICES								
100-51600-2200	UTILITIES/TELEPHONE	\$ 233	\$ 400	\$ 105	\$ 160	\$ 175	\$ (225)	-56.25%
100-51600-2201	CELLULAR PHONE	\$ 599	\$ 600	\$ 402	\$ 480	\$ 500	\$ (100)	-16.67%
100-51600-2210	ELECTRICITY	\$ 36,448	\$ 36,000	\$ 27,679	\$ 34,000	\$ 34,000	\$ (2,000)	-5.56%
100-51600-2220	NATURAL GAS/HEAT	\$ 7,148	\$ 9,000	\$ 6,449	\$ 6,500	\$ 7,000	\$ (2,000)	-22.22%
100-51600-2230	WATER EXPENSE	\$ 1,972	\$ 2,200	\$ 1,599	\$ 1,920	\$ 2,200	\$ -	0.00%
100-51600-2240	SEWER EXPENSE	\$ 1,070	\$ 1,200	\$ 831	\$ 994	\$ 1,000	\$ (200)	-16.67%
100-51600-2250	STORMWATER EXPENSE	\$ 850	\$ 904	\$ 753	\$ 904	\$ 904	\$ -	0.00%
	TOTAL	\$ 48,320	\$ 50,304	\$ 37,818	\$ 44,958	\$ 45,779	\$ (4,525)	-9.00%
OPERATING SUPPLIES/EXPENSES								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 14,063	\$ 18,000	\$ 17,234	\$ 20,000	\$ 15,000	\$ (3,000)	-16.67%
100-51600-3850	CLOTHING	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
	TOTAL	\$ 14,063	\$ 18,100	\$ 17,234	\$ 20,100	\$ 15,100	\$ (3,000)	-16.57%
CAPITAL OUTLAY								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (70,910)	\$ (78,074)	\$ (61,846)	\$ (73,715)	\$ (78,170)	\$ (96)	0.12%
	TOTAL	\$ (70,910)	\$ (78,074)	\$ (61,846)	\$ (73,715)	\$ (78,170)	\$ (96)	0.12%
Total CITY HALL:		\$ 101,438	\$ 117,110	\$ 92,768	\$ 110,572	\$ 117,254	\$ 144	0.12%

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
GENERAL GOVERNMENT								
CONTRACTUAL SERVICES								
100-51900-2160	SAFETY COORDINATOR	\$ 852	\$ 3,250	\$ 2,105	\$ 2,100	\$ 2,500	\$ (750)	-23.08%
100-51900-2404	PROPERTY TAX SOFTWARE MAINT	\$ 795	\$ 850	\$ 795	\$ 795	\$ 850	\$ -	0.00%
100-51900-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
	TOTAL	\$ 1,647	\$ 4,600	\$ 2,900	\$ 2,895	\$ 3,850	\$ (750)	-16.30%
OPERATING SUPPLIES/EXPENSES								
100-51900-3110	POSTAGE	\$ 3,501	\$ 3,700	\$ 273	\$ 3,700	\$ 3,800	\$ 100	2.70%
100-51900-3900	OTHER SUPPLIES	\$ 2,595	\$ 3,500	\$ 1,587	\$ 3,000	\$ 3,500	\$ -	0.00%
	TOTAL	\$ 6,096	\$ 7,200	\$ 1,861	\$ 6,700	\$ 7,300	\$ 100	1.39%
FIXED CHARGES								
100-51900-5310	RENT/LEASE	\$ 9,030	\$ 12,000	\$ 8,983	\$ 12,400	\$ 13,000	\$ 1,000	8.33%
	TOTAL	\$ 9,030	\$ 12,000	\$ 8,983	\$ 12,400	\$ 13,000	\$ 1,000	8.33%
	Total MISC GENERAL GOVERNMENT:	\$ 16,773	\$ 23,800	\$ 13,744	\$ 21,995	\$ 24,150	\$ 350	1.47%

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
INSURANCE								
PERSONNEL SERVICES								
100-51930-1350	OTHER BENEFITS	\$ (4,824)	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
	TOTAL	\$ (4,824)	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
FIXED CHARGES								
100-51930-5100	PUBLIC LIABILITY INSURANCE	\$ 37,527	\$ 41,000	\$ 33,748	\$ 41,250	\$ 42,500	\$ 1,500	3.66%
100-51930-5110	PROPERTY INSURANCE	\$ 12,659	\$ 19,500	\$ 15,562	\$ 18,700	\$ 19,000	\$ (500)	-2.56%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 6,025	\$ 7,000	\$ 5,772	\$ 7,050	\$ 8,000	\$ 1,000	14.29%
100-51930-5120	FLEET INSURANCE	\$ 32,891	\$ 35,000	\$ 27,208	\$ 33,450	\$ 37,000	\$ 2,000	5.71%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 191,624	\$ 193,100	\$ 151,893	\$ 190,000	\$ 190,000	\$ (3,100)	-1.61%
100-51930-5140	UMBRELLA INSURANCE	\$ 8,920	\$ 9,150	\$ 7,489	\$ 9,050	\$ 9,500	\$ 350	3.83%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 6,155	\$ 15,000	\$ 6,198	\$ 10,000	\$ 10,000	\$ (5,000)	-33.33%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-51930-5190	CRIME INSURANCE	\$ 421	\$ 450	\$ 389	\$ 470	\$ 490	\$ 40	8.89%
100-51930-5200	INSURANCES	\$ 236	\$ 300	\$ 236	\$ 235	\$ 300	\$ -	0.00%
	TOTAL	\$ 296,457	\$ 320,500	\$ 248,496	\$ 310,205	\$ 316,790	\$ (3,710)	-1.16%
Total INSURANCE:		\$ 291,633	\$ 323,000	\$ 248,496	\$ 312,705	\$ 319,290	\$ (3,710)	-1.15%
Total GENERAL GOVERNMENT:		\$ 1,168,599	\$ 1,190,469	\$ 913,570	\$ 1,148,040	\$ 1,206,555	\$ 16,086	1.35%

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
POLICE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52100-1100	FULLTIME SALARIES	\$ 92,169	\$ 93,671	\$ 78,795	\$ 93,671	\$ 95,070	\$ 1,399	1.49%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 404,226	\$ 550,073	\$ 405,641	\$ 480,000	\$ 563,347	\$ 13,274	2.41%
100-52100-1200	WAGES - FULLTIME - NONUNION	\$ 114,620	\$ 109,203	\$ 103,925	\$ 115,000	\$ 125,700	\$ 16,497	15.11%
100-52100-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -				
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 1,010	\$ 1,500	\$ 702	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 14,624	\$ 10,305	\$ -	\$ 10,305	\$ 10,627	\$ 322	3.12%
100-52100-1290	WAGES-OVERTIME	\$ 54,367	\$ 40,000	\$ 52,524	\$ 60,000	\$ 40,000	\$ -	0.00%
100-52100-1310	WI RETIREMENT	\$ 78,357	\$ 114,615	\$ 87,089	\$ 104,000	\$ 117,980	\$ 3,365	2.94%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -				
100-52100-1320	FICA	\$ 51,862	\$ 64,960	\$ 48,068	\$ 65,960	\$ 65,500	\$ 540	0.83%
100-52100-1330	HEALTH INSURANCE	\$ 118,805	\$ 153,065	\$ 112,049	\$ 135,000	\$ 179,550	\$ 26,485	17.30%
100-52100-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 9,288	\$ 10,200	\$ 8,570	\$ 8,900	\$ 11,400	\$ 1,200	11.76%
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 15,083	\$ 18,000	\$ 8,808	\$ 10,500	\$ 13,000	\$ (5,000)	-27.78%
100-52100-1340	LIFE INSURANCE	\$ 806	\$ 958	\$ 750	\$ 1,000	\$ 1,330	\$ 372	38.83%
100-52100-1361	SICK LEAVE PAYOUT	\$ 7,919	\$ 6,000	\$ 6,309	\$ 6,309	\$ 6,000	\$ -	0.00%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ 3,900	\$ -		\$ 2,000	\$ (1,900)	-48.72%
	TOTAL	\$ 963,136	\$ 1,176,450	\$ 913,229	\$ 1,092,145	\$ 1,233,004	\$ 56,554	4.81%
CONTRACTUAL SERVICES								
100-52100-2100	PROFESSIONAL SERVICES	\$ 5,693	\$ 1,500	\$ 839	\$ 639	\$ 1,500	\$ -	0.00%
100-52100-2101	WELLNESS-EPA	\$ 2,569	\$ 2,500	\$ 4,116	\$ 5,000	\$ 2,500	\$ -	0.00%
100-52100-2160	SAFETY COORDINATOR	\$ 2,223	\$ 6,250	\$ 6,649	\$ 6,250	\$ 6,250	\$ -	0.00%
100-52100-2200	UTILITIES/TELEPHONE	\$ 3,898	\$ 4,800	\$ 2,167	\$ 4,800	\$ 4,000	\$ (800)	-16.67%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ 8,329	\$ -	\$ 1,148	\$ -	\$ -		
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,552	\$ 4,000	\$ 3,468	\$ 4,000	\$ 4,000	\$ -	0.00%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ 1,078	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 16,835	\$ 20,000	\$ 16,802	\$ 16,802	\$ 18,000	\$ (2,000)	-10.00%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ 3,815	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52100-2441	RADIO MAINTENNCE CONTRACT	\$ 7,244	\$ 3,725	\$ 3,595	\$ 3,595	\$ 3,750	\$ 25	0.67%
100-52100-2450	EQUIPMENT REPAIRS	\$ 647	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2900	OTHER SERVICES	\$ 1,429	\$ 1,500	\$ 602	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 250	\$ 1,000	\$ 660	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 299	\$ 500	\$ 128	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ -	\$ 450	\$ 250	\$ 250	\$ 450	\$ -	0.00%
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ -	\$ 800	\$ -	\$ 250	\$ 800	\$ -	0.00%
100-52100-2920	TRAINING	\$ 1,357	\$ 1,000	\$ 3,496	\$ 2,203	\$ 1,000	\$ -	0.00%

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
100-52100-2921	Tuition/Books Reimb	\$ 780	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 59,998	\$ 56,025	\$ 43,919	\$ 53,789	\$ 53,250	\$ (2,775)	-4.95%
	OPERATING SUPPLIES/EXPENSES							
100-52100-3100	OFFICE SUPPLIES	\$ 3,523	\$ 2,500	\$ 2,086	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 1,423	\$ 1,000	\$ 1,523	\$ 1,500	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 2,332	\$ 2,000	\$ 2,290	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,068	\$ 1,400	\$ 1,064	\$ 1,400	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 350	\$ 1,650	\$ 909	\$ 1,650	\$ 1,000	\$ (650)	-39.39%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ 800	\$ 800	\$ 569	\$ 800	\$ 800	\$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	\$ 324	\$ 350	\$ 458	\$ 458	\$ 350	\$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	\$ 3,775	\$ 4,000	\$ 2,880	\$ 4,000	\$ 3,500	\$ (500)	-12.50%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 600	\$ 450	\$ 320	\$ 450	\$ 450	\$ -	0.00%
100-52100-3220	PUBLICATIONS	\$ 297	\$ 250	\$ 346	\$ 273	\$ 250	\$ -	0.00%
100-52100-3300	TRAVEL	\$ 3,292	\$ 2,000	\$ 2,745	\$ 2,735	\$ 2,000	\$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 930	\$ 1,000	\$ 758	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-3850	CLOTHING	\$ 1,780	\$ 3,750	\$ 7,632	\$ 7,000	\$ 3,750	\$ -	0.00%
100-52100-3900	OTHER SUPPLIES	\$ 495	\$ -	\$ 488	\$ 488	\$ -	\$ -	
	TOTAL	\$ 20,990	\$ 21,450	\$ 24,069	\$ 26,554	\$ 20,300	\$ (1,150)	-5.36%
	FIXED CHARGES							
100-52100-5100	PUBLIC LIABILITY INSURNCE	\$ 10,231	\$ 10,500	\$ 8,796	\$ 10,500	\$ 13,000	\$ 2,500	23.81%
100-52100-5310	RENT/LEASE	\$ 5,603	\$ 5,500	\$ 4,008	\$ 5,500	\$ 5,500	\$ -	0.00%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ 30,444	\$ -	\$ 2,921	\$ -	\$ -	\$ -	
	TOTAL	\$ 46,278	\$ 16,000	\$ 15,725	\$ 16,000	\$ 18,500	\$ 2,500	15.63%
	Total POLICE ADMINISTRATION:	\$ 1,090,402	\$ 1,269,925	\$ 996,942	\$ 1,188,488	\$ 1,325,054	\$ 55,129	4.34%
	PATROL							
	PERSONNEL SERVICES							
100-52115-1220	WAGES - POLICE OFFICERS	\$ 960,170	\$ 875,661	\$ 787,495	\$ 925,000	\$ 912,342	\$ 36,681	4.19%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 2,873	\$ 3,500	\$ 2,782	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 6,833	\$ 3,500	\$ 12,709	\$ 14,000	\$ 13,790	\$ 10,290	294.00%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 12,571	\$ 9,746	\$ -	\$ 9,746	\$ 9,941	\$ 195	2.00%
100-52115-1290	WAGES-OVERTIME	\$ 128,770	\$ 65,000	\$ 107,839	\$ 113,000	\$ 65,000	\$ -	0.00%
100-52115-1310	WI RETIREMENT	\$ 133,936	\$ 140,187	\$ 130,334	\$ 150,000	\$ 150,524	\$ 10,337	7.37%
100-52115-1320	FICA	\$ 83,707	\$ 73,960	\$ 69,570	\$ 78,000	\$ 78,130	\$ 4,170	5.64%
100-52115-1330	HEALTH INSURANCE	\$ 173,275	\$ 182,355	\$ 121,869	\$ 137,000	\$ 149,410	\$ (32,945)	-18.07%
100-52115-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 14,363	\$ 12,600	\$ 12,750	\$ 12,450	\$ 10,200	\$ (2,400)	-19.05%
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 17,654	\$ 16,000	\$ 21,269	\$ 23,800	\$ 30,000	\$ 14,000	87.50%
100-52115-1340	LIFE INSURANCE	\$ 1,479	\$ 1,120	\$ 1,350	\$ 1,500	\$ 1,279	\$ 159	14.20%

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100-52115-1361	SICK LEAVE PAYOUT	\$ 2,242	\$ 1,800	\$ 840	\$ 840	\$ 2,400	\$ 600	33.33%
100-52115-1371	VACATION PAYOUT	\$ -	\$ 6,100	\$ -	\$ -	\$ 6,100	\$ -	0.00%
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 3,798	\$ 3,750	\$ 3,162	\$ 3,750	\$ 3,750	\$ -	0.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 1,542,670	\$ 1,396,279	\$ 1,272,970	\$ 1,473,586	\$ 1,437,366	\$ 41,087	2.94%
	CONRACTUAL SERVICES							
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 741	\$ 1,200	\$ 345	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-52115-2150	TRANSLATOR SERVICES	\$ 37	\$ 250	\$ 40	\$ 100	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ 4,158	\$ -	\$ 126	\$ 124	\$ -	\$ -	0.00%
100-52115-2201	CELLULAR PHONE	\$ 11,787	\$ 11,000	\$ 9,463	\$ 11,000	\$ 11,000	\$ -	0.00%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 20,549	\$ 21,000	\$ 27,466	\$ 27,466	\$ 21,000	\$ -	0.00%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 13,937	\$ 13,000	\$ 9,362	\$ 13,000	\$ 12,000	\$ (1,000)	-7.69%
100-52115-2413	VEHICLE CLEANING EXP	\$ 32	\$ 300	\$ 22	\$ 350	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-2470	MOBILE VIDEO REPAIRS	\$ 4,349	\$ 5,000	\$ 5,628	\$ 5,628	\$ 5,000	\$ -	0.00%
100-52115-2901	PHOTO FINISHING	\$ -	\$ 200	\$ 873	\$ 839	\$ 200	\$ -	0.00%
100-52115-2902	MISC SERVICES	\$ 804	\$ 1,500	\$ 627	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 6,663	\$ 3,500	\$ -	\$ 7,000	\$ 7,000	\$ 3,500	100.00%
100-52115-2920	TRAINING	\$ 4,163	\$ 5,000	\$ 5,406	\$ 5,500	\$ 5,000	\$ -	0.00%
100-52115-2921	Tuition/Books Reimb	\$ 1,680	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 68,900	\$ 63,200	\$ 59,357	\$ 73,957	\$ 65,700	\$ 2,500	3.96%
	OPERATING SUPPLIES/EXPENSES							
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 179	\$ 300	\$ 355	\$ 300	\$ 300	\$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 3,733	\$ 1,600	\$ 1,922	\$ 1,600	\$ 1,600	\$ -	0.00%
100-52115-3140	CALIBRATION TEST SOLUTION	\$ -	\$ 50	\$ -	\$ 50	\$ 50	\$ -	0.00%
100-52115-3150	BICYCLE PATROL SUPPLIES	\$ -	\$ 400	\$ -	\$ -	\$ 200	\$ (200)	-50.00%
100-52115-3160	PHOTO SUPPLIES	\$ 33	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 6	\$ -	\$ 133	\$ 133	\$ -	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ 177	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ -	\$ 50	\$ 110	\$ 50	\$ 50	\$ -	0.00%
100-52115-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ 71	\$ -	\$ -	\$ -	\$ 250	\$ 250	0.00%
100-52115-3240	DRY CELL BATTERIES	\$ 462	\$ 500	\$ 178	\$ 500	\$ 200	\$ (300)	-60.00%
100-52115-3300	TRAVEL	\$ 11,765	\$ 3,200	\$ 2,062	\$ 3,500	\$ 3,200	\$ -	0.00%
100-52115-3410	GAS & OIL	\$ 23,107	\$ 35,000	\$ 22,498	\$ 27,000	\$ 30,000	\$ (5,000)	-14.29%
100-52115-3850	CLOTHING	\$ 11,063	\$ 7,600	\$ 3,238	\$ 7,600	\$ 7,600	\$ -	0.00%
100-52115-3851	CLOTHING-CARRYOVER	\$ 44	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ -	0.00%
100-52115-3852	CLOTHING-NEW OFFICER	\$ 192	\$ 1,000	\$ 4,634	\$ 4,500	\$ 2,000	\$ 1,000	100.00%

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100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -				
100-52115-3855	CLOTHING-HONOR GUARD	\$ 8	\$ 200	\$ 404	\$ 209	\$ 200	\$ -	0.00%
	TOTAL	\$ 50,841	\$ 51,650	\$ 35,534	\$ 47,192	\$ 47,400	\$ (4,250)	-8.23%
Total POLICE PATROL:		\$ 1,662,411	\$ 1,511,129	\$ 1,367,861	\$ 1,594,735	\$ 1,550,466	\$ 39,337	2.60%
CROSSING GUARDS								
PERSONNEL SERVICES								
100-52118-1270	WAGES-TEMPORARY PT	\$ 14,846	\$ 15,116	\$ 10,897	\$ 15,116	\$ 14,824	\$ (292)	-1.93%
100-52118-1310	WI RETIREMENT	\$ 88	\$ -	\$ -	\$ -	\$ -		
100-52118-1320	FICA	\$ 1,136	\$ 1,156	\$ 834	\$ 1,156	\$ 1,134	\$ (22)	-1.90%
	TOTAL	\$ 16,069	\$ 16,272	\$ 11,730	\$ 16,272	\$ 15,958	\$ (314)	-1.93%
OPERATING SUPPLIES/EXPENSES								
100-52118-3850	CLOTHING	\$ 33	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
	TOTAL	\$ 33	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
Total POLICE CROSSING GUARDS:		\$ 16,102	\$ 16,522	\$ 11,730	\$ 16,522	\$ 16,208	\$ (314)	-1.90%
Total POLICE DEPARTMENT:		\$ 2,768,915	\$ 2,797,576	\$ 2,376,533	\$ 2,799,745	\$ 2,891,728	\$ 94,152	3.37%

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
POLICE & FIRE COMMISSION								
CONTRACTUAL SERVICES								
100-52120-2140	EMPLOYMENT SERVICES	\$ 213	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2141	PHYSICALS-POLICE	\$ 885	\$ 900	\$ 1,331	\$ 1,250	\$ 900	\$ -	0.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 3,178	\$ 1,500	\$ 4,103	\$ 4,100	\$ 2,000	\$ 500	33.33%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ 250	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-52120-2152	PHYSICALS-FIRE	\$ -	\$ 1,000	\$ 216	\$ 850	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ 568	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	\$ 200	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52120-2910	PRINTING/ADVERTISING	\$ 200	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 5,494	\$ 5,000	\$ 5,650	\$ 6,200	\$ 5,500	\$ 500	10.00%
OPERATING SUPPLIES/EXPENSES								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total POLICE & FIRE COMMISSION:		\$ 5,494	\$ 5,000	\$ 5,650	\$ 6,200	\$ 5,500	\$ 500	10.00%

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FIRE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52200-1100	FULLTIME SALARIES	\$ 96,034	\$ 97,520	\$ 82,435	\$ 97,520	\$ 99,470	\$ 1,950	2.00%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 26,490	\$ 73,780	\$ -	\$ 73,780	\$ 75,255	\$ 1,475	2.00%
100-52200-1200	WAGES - FULLTIME - NONUNION	\$ 42,766	\$ 43,390	\$ 36,681	\$ 43,390	\$ 39,707	\$ (3,683)	-8.49%
100-52200-1290	WAGES-OVERTIME	\$ 2,417	\$ 2,000	\$ 1,836	\$ 2,500	\$ 2,000	\$ -	0.00%
100-52200-1310	WI RETIREMENT	\$ 27,591	\$ 37,793	\$ 32,113	\$ 37,793	\$ 38,703	\$ 910	2.41%
100-52200-1320	FICA	\$ 4,929	\$ 5,888	\$ 4,472	\$ 5,888	\$ 5,658	\$ (230)	-3.91%
100-52200-1330	HEALTH INSURANCE	\$ 43,568	\$ 45,190	\$ 41,314	\$ 45,190	\$ 47,272	\$ 2,082	4.61%
100-52200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 4,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.00%
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -				
100-52200-1340	LIFE INSURANCE	\$ 708	\$ 635	\$ 515	\$ 640	\$ 646	\$ 11	1.73%
100-52200-1361	SICK LEAVE PAYOUT	\$ 4,857	\$ 3,875	\$ 3,875	\$ 3,875	\$ 3,960	\$ 85	2.19%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -				
	TOTAL	\$ 254,161	\$ 313,671	\$ 206,840	\$ 314,176	\$ 316,271	\$ 2,600	0.83%
CONTRACTUAL SERVICES								
100-52200-2160	SAFETY COORDINATOR	\$ 1,482	\$ 5,650	\$ 4,432	\$ 5,910	\$ 5,650	\$ -	0.00%
100-52200-2200	UTILITIES/TELEPHONE	\$ 4,037	\$ 3,800	\$ 1,760	\$ 3,627	\$ 3,800	\$ -	0.00%
100-52200-2201	CELLULAR PHONE	\$ 2,312	\$ 2,400	\$ 2,450	\$ 2,805	\$ 2,800	\$ 400	16.67%
100-52200-2210	ELECTRICITY	\$ 7,787	\$ 8,000	\$ 6,478	\$ 7,795	\$ 8,000	\$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	\$ 4,659	\$ 6,000	\$ 4,030	\$ 5,500	\$ 5,500	\$ (500)	-8.33%
100-52200-2230	WATER EXPENSE	\$ 1,673	\$ 2,060	\$ 1,382	\$ 1,770	\$ 2,050	\$ (10)	-0.49%
100-52200-2240	SEWER EXPENSE	\$ 960	\$ 980	\$ 784	\$ 968	\$ 980	\$ -	0.00%
100-52200-2250	STORMWATER EXPENSE	\$ 753	\$ 802	\$ 667	\$ 801	\$ 802	\$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-2900	OTHER SERVICES	\$ 11,241	\$ 11,000	\$ 10,912	\$ 11,300	\$ 11,000	\$ -	0.00%
100-52200-2910	PRINTING/ADVERTISING	\$ 220	\$ 200	\$ 74	\$ 50	\$ 100	\$ (100)	-50.00%
100-52200-2920	TRAINING	\$ 4,663	\$ 5,000	\$ 4,742	\$ 5,150	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 39,787	\$ 45,892	\$ 37,711	\$ 45,676	\$ 45,682	\$ (210)	-0.46%

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OPERATING SUPPLIES/EXPENSES								
100-52200-3100	OFFICE SUPPLIES	\$ 800	\$ 1,470	\$ 1,370	\$ 1,350	\$ 1,200	\$ (270)	-18.37%
100-52200-3110	POSTAGE	\$ 612	\$ 450	\$ 281	\$ 425	\$ 450	\$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 1,059	\$ 1,000	\$ 769	\$ 952	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ 1,481	\$ 1,500	\$ 1,405	\$ 1,450	\$ 1,500	\$ -	0.00%
100-52200-3250	FIRE PREVENTION EXPENSE	\$ 375	\$ 750	\$ 227	\$ 735	\$ 700	\$ (50)	-6.67%
100-52200-3300	TRAVEL	\$ 1,423	\$ 2,000	\$ 880	\$ 1,681	\$ 1,500	\$ (500)	-25.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 5,858	\$ 5,000	\$ 4,378	\$ 5,000	\$ 5,000	\$ -	0.00%
100-52200-3850	CLOTHING	\$ 9,468	\$ 8,500	\$ 8,425	\$ 8,790	\$ 9,000	\$ 500	5.88%
100-52200-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -				
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -				
	TOTAL	\$ 21,076	\$ 20,670	\$ 17,736	\$ 20,383	\$ 20,350	\$ (320)	-1.55%
FIXED CHARGES								
100-52200-5100	PUBLIC LIABILITY INSURNCE	\$ 571	\$ 650	\$ 514	\$ 612	\$ 650	\$ -	0.00%
	TOTAL	\$ 571	\$ 650	\$ 514	\$ 612	\$ 650	\$ -	0.00%
CAPITAL OUTLAY								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total FIRE ADMINISTRATION:		\$ 315,595	\$ 380,883	\$ 262,800	\$ 380,847	\$ 382,953	\$ 2,070	0.54%
FIREFIGHTERS								
PERSONNEL SERVICES								
100-52210-1220	WAGES - FULLTIME- UNION	\$ 879,170	\$ 901,600	\$ 780,810	\$ 901,600	\$ 963,390	\$ 61,790	6.85%
100-52210-1222	STEP UP PAY	\$ 2,879	\$ 3,370	\$ 2,549	\$ 3,370	\$ 3,370	\$ -	0.00%
100-52210-1240	WAGES-UNION PART TIME	\$ 4,764	\$ 6,000	\$ 5,640	\$ 6,500	\$ 7,000	\$ 1,000	16.67%
100-52210-1290	WAGES-OVERTIME	\$ 41,652	\$ 37,000	\$ 43,697	\$ 48,730	\$ 37,000	\$ -	0.00%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 26,714	\$ 27,750	\$ 24,314	\$ 27,750	\$ 31,775	\$ 4,025	14.50%
100-52210-1310	WI RETIREMENT	\$ 168,755	\$ 192,816	\$ 168,728	\$ 192,816	\$ 211,290	\$ 18,474	9.58%
100-52210-1320	FICA	\$ 14,683	\$ 15,021	\$ 12,552	\$ 15,021	\$ 16,220	\$ 1,199	7.98%
100-52210-1330	HEALTH INSURANCE	\$ 149,896	\$ 168,400	\$ 121,743	\$ 168,400	\$ 185,835	\$ 17,435	10.35%
100-52210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 15,300	\$ 12,600	\$ 15,850	\$ 15,350	\$ 15,000	\$ 2,400	19.05%
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 14,670	\$ 10,000	\$ 11,462	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
100-52210-1340	LIFE INSURANCE	\$ 2,033	\$ 1,734	\$ 2,073	\$ 1,734	\$ 1,550	\$ (184)	-10.61%
100-52210-1361	SICK LEAVE PAYOUT	\$ 8,520	\$ 9,620	\$ 8,825	\$ 8,825	\$ 9,960	\$ 340	3.53%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ 4,300	\$ -	\$ 8,300	\$ 9,000	\$ 4,700	109.30%
100-52210-1391	WAGES-FLSA	\$ 9,266	\$ 10,610	\$ 8,151	\$ 12,000	\$ 12,300	\$ 1,690	15.93%
	TOTAL	\$ 1,338,302	\$ 1,400,821	\$ 1,206,395	\$ 1,425,396	\$ 1,518,690	\$ 117,869	8.41%

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
CONTRACTUAL SERVICES								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 22,600	\$ 18,000	\$ 23,718	\$ 24,320	\$ 20,000	\$ 2,000	11.11%
100-52210-2900	OTHER SERVICES	\$ 743	\$ 2,100	\$ 1,158	\$ 1,950	\$ 1,500	\$ (600)	-28.57%
	TOTAL	\$ 23,343	\$ 20,100	\$ 24,876	\$ 26,270	\$ 21,500	\$ 1,400	6.97%
OPERATING SUPPLIES/EXPENSES								
100-52210-3410	GAS & OIL	\$ 3,059	\$ 3,500	\$ 2,583	\$ 2,825	\$ 3,000	\$ (500)	-14.29%
100-52210-3900	OTHER SUPPLIES	\$ 93	\$ 300	\$ 146	\$ 280	\$ 300	\$ -	0.00%
	TOTAL	\$ 3,152	\$ 3,800	\$ 2,730	\$ 3,105	\$ 3,300	\$ (500)	-13.16%
Total FIREFIGHTERS:		\$ 1,364,797	\$ 1,424,721	\$ 1,234,000	\$ 1,454,771	\$ 1,543,490	\$ 118,769	8.34%
AMBULANCE								
PERSONNEL SERVICES								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 76,432	\$ 77,597	\$ 66,888	\$ 77,597	\$ 82,100	\$ 4,503	5.80%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 45,676	\$ 40,000	\$ 55,010	\$ 61,600	\$ 50,000	\$ 10,000	25.00%
100-52300-1290	WAGES-OVERTIME	\$ 176,005	\$ 160,000	\$ 191,965	\$ 206,200	\$ 150,000	\$ (10,000)	-6.25%
100-52300-1310	WI RETIREMENT	\$ 48,473	\$ 53,299	\$ 60,113	\$ 53,299	\$ 57,242	\$ 3,943	7.40%
100-52300-1320	FICA	\$ 4,132	\$ 4,025	\$ 4,340	\$ 4,025	\$ 4,250	\$ 225	5.59%
100-52300-1330	HEALTH INSURANCE	\$ 37,682	\$ 29,483	\$ 38,134	\$ 29,483	\$ 31,795	\$ 2,312	7.84%
	TOTAL	\$ 388,401	\$ 364,404	\$ 416,451	\$ 432,204	\$ 375,387	\$ 10,983	3.01%
CONTRACTUAL SERVICES								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 7,557	\$ 7,500	\$ 8,121	\$ 7,650	\$ 7,500	\$ -	0.00%
100-52300-2900	OTHER SERVICES	\$ 8,849	\$ 5,600	\$ 4,634	\$ 5,420	\$ 5,600	\$ -	0.00%
100-52300-2920	TRAINING	\$ 1,595	\$ 1,700	\$ 2,144	\$ 2,144	\$ 3,350	\$ 1,650	97.06%
	TOTAL	\$ 18,001	\$ 14,800	\$ 14,899	\$ 15,214	\$ 16,450	\$ 1,650	11.15%
OPERATING SUPPLIES/EXPENSES								
100-52300-3210	MEMBERSHIP & DUES	\$ 555	\$ 600	\$ 655	\$ 655	\$ 650	\$ 50	8.33%
100-52300-3300	TRAVEL	\$ 1,965	\$ 1,200	\$ 2,206	\$ 2,435	\$ 2,400	\$ 1,200	100.00%
100-52300-3410	GAS & OIL	\$ 9,718	\$ 9,000	\$ 9,763	\$ 10,790	\$ 11,000	\$ 2,000	22.22%
100-52300-3900	OTHER SUPPLIES	\$ 18,953	\$ 18,000	\$ 16,210	\$ 17,830	\$ 18,000	\$ -	0.00%
	TOTAL	\$ 31,191	\$ 28,800	\$ 28,834	\$ 31,710	\$ 32,050	\$ 3,250	11.28%
Total AMBULANCE:		\$ 437,593	\$ 408,004	\$ 460,184	\$ 479,128	\$ 423,887	\$ 15,883	3.89%
Total FIRE DEPARTMENT:		\$ 2,117,986	\$ 2,213,608	\$ 1,956,985	\$ 2,314,746	\$ 2,350,330	\$ 136,722	6.18%

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
INSPECTIONS								
PERSONNEL SERVICES								
100-52400-1220	WAGES - FULLTIME- UNION	\$ 54,786	\$ 54,330	\$ 52,278	\$ 61,150	\$ 58,780	\$ 4,450	8.19%
100-52400-1230	WAGES-NONUNION-PART TIME	\$ 27,287	\$ 28,080	\$ 24,258	\$ 28,910	\$ 28,645	\$ 565	2.01%
100-52400-1280	WAGES-LONGEVITY PAY	\$ 2,663	\$ 2,720	\$ -	\$ 2,720	\$ 2,940	\$ 220	8.09%
100-52400-1290	WAGES-OVERTIME	\$ -	\$ 3,124	\$ -	\$ -	\$ -		#VALUE!
100-52400-1310	WI RETIREMENT	\$ 5,396	\$ 5,500	\$ 5,014	\$ 5,860	\$ 5,850	\$ 350	6.36%
100-52400-1320	FICA	\$ 6,946	\$ 6,980	\$ 6,265	\$ 7,360	\$ 7,400	\$ 420	6.02%
100-52400-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 5,028	\$ 5,000	\$ 4,231	\$ 5,000	\$ 5,000	\$ -	0.00%
100-52400-1340	LIFE INSURANCE	\$ 192	\$ 480	\$ 230	\$ 290	\$ 480	\$ -	0.00%
100-52400-1361	SICK LEAVE PAYOUT	\$ 1,004	\$ 1,130	\$ 1,127	\$ 1,127	\$ 1,290	\$ 160	14.16%
	TOTAL	\$ 103,302	\$ 107,344	\$ 93,403	\$ 112,417	\$ 110,385	\$ 3,041	2.83%
CONTRACTUAL SERVICES								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ 6,150	\$ 5,000	\$ 3,150	\$ 4,050	\$ 4,000	\$ (1,000)	-20.00%
100-52400-2160	SAFETY COORDINATOR	\$ 74	\$ 285	\$ 222	\$ 222	\$ 250	\$ (35)	-12.28%
100-52400-2200	UTILITIES/TELEPHONE	\$ 544	\$ 1,000	\$ 189	\$ 230	\$ 250	\$ (750)	-75.00%
100-52400-2201	CELLULAR PHONE	\$ 719	\$ 600	\$ 386	\$ 522	\$ 600	\$ -	0.00%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 447	\$ 550	\$ 397	\$ 524	\$ 550	\$ -	0.00%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ 34	\$ 300	\$ 1,259	\$ 2,000	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
100-52400-2920	TRAINING	\$ 545	\$ 500	\$ 140	\$ 715	\$ 750	\$ 250	50.00%
	TOTAL	\$ 11,714	\$ 11,435	\$ 8,942	\$ 11,463	\$ 9,900	\$ (1,535)	-13.42%
OPERATING SUPPLIES/EXPENSES								
100-52400-3100	OFFICE SUPPLIES	\$ 1,027	\$ 700	\$ 718	\$ 750	\$ 700	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 1,202	\$ 1,000	\$ 873	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52400-3300	TRAVEL	\$ -	\$ -	\$ 28	\$ 28	\$ -		
100-52400-3410	GAS & OIL	\$ 67	\$ 200	\$ 119	\$ 150	\$ 200	\$ -	0.00%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 2,296	\$ 1,900	\$ 1,738	\$ 1,928	\$ 1,900	\$ -	0.00%
Total INSPECTION:		\$ 117,311	\$ 120,679	\$ 104,082	\$ 125,808	\$ 122,185	\$ 1,506	1.25%
Total PUBLIC SAFETY:		\$ 5,009,705	\$ 5,136,863	\$ 4,443,250	\$ 5,246,499	\$ 5,369,743	\$ 232,880	4.53%

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
PUBLIC WORKS								
DPW ADMINISTRATION								
PERSONNEL SERVICES								
100-53100-1100	FULLTIME SALARIES	\$ 24,641	\$ 28,970	\$ 20,667	\$ 24,146	\$ 29,553	\$ 583	2.01%
100-53100-1200	WAGES - FULLTIME - NONUNION	\$ 64,343	\$ 62,500	\$ 52,837	\$ 61,732	\$ 63,748	\$ 1,248	2.00%
100-53100-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-1230	WAGES-NONUNION-PART TIME	\$ 22,397	\$ 12,120	\$ 20,378	\$ 23,780	\$ 14,144	\$ 2,024	16.70%
100-53100-1240	WAGES-UNION PART TIME	\$ 6,323	\$ 7,710	\$ 5,827	\$ 6,869	\$ 8,366	\$ 656	8.51%
100-53100-1280	WAGES-LONGEVITY PAY	\$ 3,063	\$ 3,130	\$ -	\$ 3,130	\$ 3,187	\$ 57	1.82%
100-53100-1290	WAGES-OVERTIME	\$ 5,832	\$ 9,000	\$ 6,355	\$ 7,340	\$ 7,000	\$ (2,000)	-22.22%
100-53100-1310	WI RETIREMENT	\$ 10,879	\$ 9,810	\$ 9,351	\$ 10,987	\$ 9,784	\$ (26)	-0.27%
100-53100-1320	FICA	\$ 9,416	\$ 9,560	\$ 7,766	\$ 9,121	\$ 9,769	\$ 209	2.19%
100-53100-1330	HEALTH INSURANCE	\$ 18,334	\$ 18,900	\$ 15,491	\$ 18,589	\$ 19,123	\$ 223	1.18%
100-53100-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,284	\$ 1,350	\$ 1,284	\$ 2,201	\$ 1,344	\$ (6)	-0.44%
100-53100-1340	LIFE INSURANCE	\$ 311	\$ 330	\$ 276	\$ 323	\$ 217	\$ (113)	-34.24%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,386	\$ 1,450	\$ 1,414	\$ 1,414	\$ 1,470	\$ 20	1.38%
	TOTAL	\$ 168,209	\$ 164,830	\$ 141,646	\$ 169,632	\$ 167,705	\$ 2,875	1.74%
CONTRACTUAL SERVICES								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-2200	UTILITIES/TELEPHONE	\$ 688	\$ 1,400	\$ 261	\$ 1,400	\$ 1,000	\$ (400)	-28.57%
100-53100-2201	CELLULAR PHONE	\$ 1,303	\$ 1,400	\$ 961	\$ 1,400	\$ 1,400	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,998	\$ 4,000	\$ 3,179	\$ 4,200	\$ 3,500	\$ (500)	-12.50%
100-53100-2900	OTHER SERVICES	\$ 576	\$ 100	\$ 140	\$ 240	\$ 300	\$ 200	200.00%
100-53100-2920	TRAINING	\$ 770	\$ 1,500	\$ 1,247	\$ 1,800	\$ 2,500	\$ 1,000	66.67%
	TOTAL	\$ 7,335	\$ 8,400	\$ 5,788	\$ 9,040	\$ 8,700	\$ 300	3.57%
OPERATING SUPPLIES/EXPENSES								
100-53100-3100	OFFICE SUPPLIES	\$ 1,006	\$ 1,500	\$ 1,785	\$ 2,400	\$ 2,000	\$ 500	33.33%
100-53100-3110	POSTAGE	\$ 206	\$ 400	\$ 684	\$ 800	\$ 500	\$ 100	25.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 406	\$ 700	\$ 315	\$ 500	\$ 700	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ 48	\$ 400	\$ -	\$ 400	\$ 400	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 400	\$ 500	\$ 306	\$ 500	\$ 500	\$ -	0.00%
100-53100-3850	CLOTHING	\$ 88	\$ 500	\$ -	\$ 200	\$ 400	\$ (100)	-20.00%
100-53100-3900	OTHER SUPPLIES	\$ (826)	\$ 500	\$ (392)	\$ 100	\$ 400	\$ (100)	-20.00%
	TOTAL	\$ 1,329	\$ 4,700	\$ 2,698	\$ 5,100	\$ 5,100	\$ 400	8.51%
Total HIGHWAY ADMINISTRATION:		\$ 176,872	\$ 177,930	\$ 150,132	\$ 183,772	\$ 181,505	\$ 3,575	2.01%

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
PUBLIC WORKS SHOP								
PERSONNEL SERVICES								
100-53200-1100	FULLTIME SALARIES	\$ 24,641	\$ 28,980	\$ 20,667	\$ 24,146	\$ 29,553	\$ 573	1.98%
100-53200-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -			
100-53200-1220	WAGES - FULLTIME- UNION	\$ 207,533	\$ 144,270	\$ 167,936	\$ 200,645	\$ 147,156	\$ 2,886	2.00%
100-53200-1230	WAGES-NONUNION-PART TIME	\$ 3	\$ 41,570	\$ 488	\$ -	\$ 40,511	\$ (1,059)	-2.55%
100-53200-1240	WAGES-UNION PART TIME	\$ 18,399	\$ 32,430	\$ 16,231	\$ 19,174	\$ 33,079	\$ 649	2.00%
100-53200-1250	WAGES-STANDBY PAY	\$ 20,741	\$ 26,780	\$ 15,839	\$ 19,372	\$ 26,776	\$ (4)	-0.01%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 1,301	\$ 1,300	\$ 1,593	\$ 1,193	\$ 1,300	\$ -	0.00%
100-53200-1280	WAGES-LONGEVITY PAY	\$ 12,052	\$ 10,807	\$ -	\$ 10,807	\$ 11,023	\$ 216	2.00%
100-53200-1290	WAGES-OVERTIME	\$ 2,134	\$ 2,500	\$ 4,011	\$ 5,000	\$ 3,221	\$ 721	28.84%
100-53200-1310	WI RETIREMENT	\$ 25,652	\$ 20,190	\$ 20,725	\$ 24,981	\$ 20,425	\$ 235	1.16%
100-53200-1320	FICA	\$ 27,795	\$ 22,600	\$ 22,316	\$ 26,326	\$ 22,980	\$ 380	1.68%
100-53200-1330	HEALTH INSURANCE	\$ 64,897	\$ 38,230	\$ 52,594	\$ 63,110	\$ 38,697	\$ 467	1.22%
100-53200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 10,524	\$ 7,570	\$ 10,524	\$ 18,041	\$ 7,569	\$ (1)	-0.01%
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 8,044	\$ 7,240	\$ 6,769	\$ 7,912	\$ 7,240	\$ -	0.00%
100-53200-1340	LIFE INSURANCE	\$ 1,681	\$ 1,720	\$ 1,565	\$ 1,838	\$ 959	\$ (761)	-44.24%
100-53200-1361	SICK LEAVE PAYOUT	\$ 2,822	\$ 2,435	\$ 2,192	\$ 2,192	\$ 2,435	\$ -	0.00%
	TOTAL	\$ 428,219	\$ 388,622	\$ 343,448	\$ 424,737	\$ 392,924	\$ 4,302	1.11%
CONTRACTUAL SERVICES								
100-53200-2200	UTILITIES/TELEPHONE	\$ 629	\$ 775	\$ 264	\$ 300	\$ 800	\$ 25	3.23%
100-53200-2201	CELLULAR PHONE	\$ 475	\$ 600	\$ 364	\$ 450	\$ 600	\$ -	0.00%
100-53200-2210	ELECTRICITY	\$ 6,700	\$ 7,500	\$ 5,769	\$ 7,100	\$ 7,500	\$ -	0.00%
100-53200-2230	WATER EXPENSE	\$ 2,832	\$ 3,200	\$ 2,057	\$ 2,600	\$ 2,000	\$ (1,200)	-37.50%
100-53200-2250	STORMWATER EXPENSE	\$ 2,292	\$ 2,500	\$ 2,031	\$ 2,500	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 64,507	\$ 65,000	\$ 55,802	\$ 65,000	\$ 65,000	\$ -	0.00%
100-53200-2900	OTHER SERVICES	\$ 5,730	\$ 7,000	\$ 13,323	\$ 15,000	\$ 8,000	\$ 1,000	14.29%
100-53200-2920	TRAINING	\$ 1,393	\$ 2,500	\$ 598	\$ 1,200	\$ 2,000	\$ (500)	-20.00%
	TOTAL	\$ 84,557	\$ 89,075	\$ 80,208	\$ 94,150	\$ 88,400	\$ (675)	-0.76%

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OPERATING SUPPLIES/EXPENSES								
100-53200-3100	OFFICE SUPPLIES	\$ 562	\$ 800	\$ 729	\$ 1,030	\$ 1,000	\$ 200	25.00%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-53200-3220	PUBLICATIONS	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-53200-3410	GAS & OIL	\$ 39,225	\$ 40,000	\$ 44,909	\$ 45,000	\$ 42,000	\$ 2,000	5.00%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 4,347	\$ 2,500	\$ 940	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
100-53200-3850	CLOTHING	\$ 1,666	\$ 1,800	\$ 635	\$ 1,100	\$ 1,700	\$ (100)	-5.56%
100-53200-3900	OTHER SUPPLIES	\$ 25,245	\$ 25,000	\$ 21,554	\$ 25,000	\$ 20,000	\$ (5,000)	-20.00%
	TOTAL	\$ 71,044	\$ 70,800	\$ 68,767	\$ 74,830	\$ 67,400	\$ (3,400)	-4.80%
FIXED CHARGES								
100-53200-5310	RENT/LEASE	\$ 688	\$ 750	\$ 402	\$ 750	\$ 750	\$ -	0.00%
	TOTAL	\$ 688	\$ 750	\$ 402	\$ 750	\$ 750	\$ -	0.00%
Total PUBLIC WORKS SHOP:		\$ 584,509	\$ 549,247	\$ 492,826	\$ 594,467	\$ 549,474	\$ 227	0.04%
STREET MAINTENANCE								
PERSONNEL SERVICES								
100-53300-1220	WAGES - FULLTIME- UNION	\$ 72,383	\$ 124,140	\$ 48,919	\$ 49,842	\$ 126,620	\$ 2,480	2.00%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 4,131	\$ 380	\$ 2,876	\$ 2,719	\$ 380	\$ -	0.00%
100-53300-1310	WI RETIREMENT	\$ 6,131	\$ 11,030	\$ 4,330	\$ 4,445	\$ 11,111	\$ 81	0.73%
100-53300-1320	FICA	\$ 5,115	\$ 9,700	\$ 3,551	\$ 3,517	\$ 9,884	\$ 184	1.90%
100-53300-1330	HEALTH INSURANCE	\$ 15,349	\$ 28,255	\$ 11,452	\$ 12,699	\$ 28,594	\$ 339	1.20%
	TOTAL	\$ 103,109	\$ 175,705	\$ 71,127	\$ 73,222	\$ 178,789	\$ 3,084	1.76%
CONTRACTUAL SERVICES								
100-53300-2210	STREET LIGHTING	\$ 222,103	\$ 230,000	\$ 169,168	\$ 210,000	\$ 210,000	\$ (20,000)	-8.70%
100-53300-2900	OTHER SERVICES	\$ 5,697	\$ 4,500	\$ 2,810	\$ 3,000	\$ 3,000	\$ (1,500)	-33.33%
	TOTAL	\$ 227,800	\$ 234,500	\$ 171,978	\$ 213,000	\$ 213,000	\$ (21,500)	-9.17%
OPERATING SUPPLIES/EXPENSES								
100-53300-3900	OTHER SUPPLIES	\$ 8,798	\$ 10,000	\$ 9,739	\$ 12,000	\$ 8,000	\$ (2,000)	-20.00%
	TOTAL	\$ 8,798	\$ 10,000	\$ 9,739	\$ 12,000	\$ 8,000	\$ (2,000)	-20.00%
CAPITAL OUTLAY								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STREET MAINTENANCE:		\$ 339,707	\$ 420,205	\$ 252,844	\$ 298,222	\$ 399,789	\$ (20,416)	-4.86%

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TRAFFIC CONTROL								
PERSONNEL SERVICES								
100-53320-1220	WAGES - FULLTIME- UNION	\$ 31,799	\$ 26,500	\$ 24,151	\$ 31,703	\$ 26,829	\$ 329	1.24%
100-53320-1290	WAGES-OVERTIME	\$ 11	\$ 320	\$ 613	\$ 800	\$ 322	\$ 2	0.63%
100-53320-1310	WI RETIREMENT	\$ 2,418	\$ 2,340	\$ 2,084	\$ 2,789	\$ 2,335	\$ (5)	-0.21%
100-53320-1320	FICA	\$ 2,317	\$ 2,050	\$ 1,780	\$ 2,327	\$ 2,077	\$ 27	1.32%
100-53320-1330	HEALTH INSURANCE	\$ 4,303	\$ 4,780	\$ 2,987	\$ 3,713	\$ 4,841	\$ 61	1.28%
	TOTAL	\$ 40,847	\$ 35,990	\$ 31,615	\$ 41,332	\$ 36,404	\$ 414	1.15%
CONTRACTUAL SERVICES								
100-53320-2210	ELECTRICITY	\$ 5,648	\$ 6,000	\$ 3,757	\$ 5,000	\$ 5,500	\$ (500)	-8.33%
100-53320-2900	OTHER SERVICES	\$ 1,937	\$ 1,500	\$ 2,106	\$ 3,000	\$ 2,000	\$ 500	33.33%
	TOTAL	\$ 7,585	\$ 7,500	\$ 5,863	\$ 8,000	\$ 7,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-53320-3900	OTHER SUPPLIES	\$ 7,131	\$ 6,000	\$ 835	\$ 1,033	\$ 5,000	\$ (1,000)	-16.67%
	TOTAL	\$ 7,131	\$ 6,000	\$ 835	\$ 1,033	\$ 5,000	\$ (1,000)	-16.67%
CAPITAL OUTLAY								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 11,688	\$ 5,000	\$ 9,982	\$ 15,000	\$ -		#VALUE!
	TOTAL	\$ 11,688	\$ 5,000	\$ 9,982	\$ 15,000	\$ -		#VALUE!
Total TRAFFIC CONTROL:		\$ 67,252	\$ 54,490	\$ 48,296	\$ 65,365	\$ 48,904	\$ (5,586)	-10.25%
SNOW & ICE REMOVAL								
PERSONNEL SERVICES								
100-53330-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -			
100-53330-1220	WAGES - FULLTIME- UNION	\$ 85,374	\$ 96,800	\$ 67,858	\$ 116,328	\$ 98,825	\$ 2,025	2.09%
100-53330-1250	WAGES-STANDBY PAY	\$ -	\$ 530	\$ -	\$ -	\$ 524	\$ (6)	-1.13%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%
100-53330-1270	WAGES-TEMPORARY PT	\$ 3,347	\$ 9,000	\$ 952	\$ -	\$ 11,985	\$ 2,985	33.17%
100-53330-1290	WAGES-OVERTIME	\$ 30,947	\$ 20,000	\$ 18,883	\$ 27,000	\$ 20,000	\$ -	0.00%
100-53330-1310	WI RETIREMENT	\$ 8,866	\$ 10,550	\$ 6,711	\$ 11,504	\$ 10,589	\$ 39	0.37%
100-53330-1320	FICA	\$ 6,189	\$ 10,000	\$ 4,811	\$ 8,122	\$ 10,092	\$ 92	0.92%
100-53330-1330	HEALTH INSURANCE	\$ 18,608	\$ 23,490	\$ 13,293	\$ 22,787	\$ 23,776	\$ 286	1.22%
100-53330-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ 1,740	\$ -	\$ -	\$ -		#VALUE!
100-53330-1340	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 153,331	\$ 172,710	\$ 112,507	\$ 185,741	\$ 176,391	\$ 3,681	2.13%

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
CONTRACTUAL SERVICES								
100-53330-2900	OTHER SERVICES	\$ 16,015	\$ 5,000	\$ -	\$ 2,500	\$ 5,000	\$ -	0.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 592	\$ 800	\$ 1,096	\$ 1,600	\$ 1,600	\$ 800	100.00%
	TOTAL	\$ 16,607	\$ 5,800	\$ 1,096	\$ 4,100	\$ 6,600	\$ 800	13.79%
OPERATING SUPPLIES/EXPENSES								
100-53330-3900	OTHER SUPPLIES	\$ 61,922	\$ 50,000	\$ 42,169	\$ 50,000	\$ 50,000	\$ -	0.00%
	TOTAL	\$ 61,922	\$ 50,000	\$ 42,169	\$ 50,000	\$ 50,000	\$ -	0.00%
Total SNOW & ICE:		\$ 231,860	\$ 228,510	\$ 155,772	\$ 239,841	\$ 232,991	\$ 4,481	1.96%
BRIDGE REPAIR/MAINTENANCE								
PERSONNEL SERVICES								
100-53341-1220	WAGES - FULLTIME- UNION	\$ 4,447	\$ 14,200	\$ 6,201	\$ 4,780	\$ 14,415	\$ 215	1.51%
100-53341-1290	WAGES-OVERTIME	\$ 7,317	\$ 1,840	\$ 10,006	\$ 9,647	\$ 1,874	\$ 34	1.85%
100-53341-1310	WI RETIREMENT	\$ 816	\$ 1,400	\$ 1,126	\$ 1,014	\$ 1,401	\$ 1	0.07%
100-53341-1320	FICA	\$ 524	\$ 1,220	\$ 607	\$ 494	\$ 1,246	\$ 26	2.13%
100-53341-1330	HEALTH INSURANCE	\$ 1,660	\$ 2,865	\$ 1,900	\$ 1,637	\$ 2,897	\$ 32	1.12%
	TOTAL	\$ 14,765	\$ 21,525	\$ 19,839	\$ 17,572	\$ 21,833	\$ 308	1.43%
CONTRACTUAL SERVICES								
100-53341-2210	ELECTRICITY	\$ 2,090	\$ 2,500	\$ 1,955	\$ 2,500	\$ 2,500	\$ -	0.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 530	\$ 1,000	\$ 413	\$ 800	\$ 800	\$ (200)	-20.00%
100-53341-2900	OTHER SERVICES	\$ 6,100	\$ 4,000	\$ 4,314	\$ 6,000	\$ 6,000	\$ 2,000	50.00%
	TOTAL	\$ 8,721	\$ 7,500	\$ 6,682	\$ 9,300	\$ 9,300	\$ 1,800	24.00%
OPERATING SUPPLIES/EXPENSES								
100-53341-3900	OTHER SUPPLIES	\$ 646	\$ 1,000	\$ 437	\$ 700	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 646	\$ 1,000	\$ 437	\$ 700	\$ 1,000	\$ -	0.00%
Total BRIDGE REPAIR/MAINTENANCE:		\$ 24,132	\$ 30,025	\$ 26,957	\$ 27,572	\$ 32,133	\$ 2,108	7.02%

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
TRANSIT								
CONTRACTUAL SERVICES								
100-53520-2900	OTHER SERVICES	\$ 97,687	\$ 99,055	\$ 49,528	\$ 99,055	\$ 100,000	\$ 945	0.95%
	TOTAL	\$ 97,687	\$ 99,055	\$ 49,528	\$ 99,055	\$ 100,000	\$ 945	0.95%
Total TRANSIT:		\$ 97,687	\$ 99,055	\$ 49,528	\$ 99,055	\$ 100,000	\$ 945	0.95%
WORK FOR OTHER DEPARTMENTS								
PERSONNEL SERVICES								
100-53650-1220	WAGES - FULLTIME- UNION	\$ 95,733	\$ 19,620	\$ 129,054	\$ 111,215	\$ 20,012	\$ 392	2.00%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ -	\$ -	\$ -			
100-53650-1290	WAGES-OVERTIME	\$ 1,726	\$ 1,270	\$ 1,109	\$ 1,000	\$ 1,288	\$ 18	1.42%
100-53650-1310	WI RETIREMENT	\$ 7,052	\$ 1,820	\$ 10,121	\$ 9,404	\$ 1,832	\$ 12	0.66%
100-53650-1320	FICA	\$ 5,420	\$ 1,600	\$ 7,082	\$ 6,234	\$ 1,630	\$ 30	1.88%
100-53650-1330	HEALTH INSURANCE	\$ 16,802	\$ 4,315	\$ 23,810	\$ 24,165	\$ 4,364	\$ 49	1.14%
	TOTAL	\$ 126,732	\$ 28,625	\$ 171,177	\$ 152,018	\$ 29,126	\$ 501	1.75%
Total WORK DONE FOR OTHER DEPTS:		\$ 126,732	\$ 28,625	\$ 171,177	\$ 152,018	\$ 29,126	\$ 501	1.75%
Total DEPARTMENT OF PUBLIC WORKS:		\$ 1,648,751	\$ 1,588,087	\$ 1,347,531	\$ 1,660,312	\$ 1,573,922	\$ (14,165)	-0.89%

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%

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
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%

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
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%

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
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%

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
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%

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
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%

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
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%

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								
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 (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
CONSERVATION & DEVELOPMENT								
PLANNING								
CONTRACTUAL SERVICES								
100-56300-2130	PROFESSIONAL SERVICES	\$ 6,022	\$ 6,000	\$ 1,566	\$ 3,500	\$ 5,000	\$ (1,000)	-16.67%
100-56300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 447	\$ 540	\$ 397	\$ 525	\$ 540	\$ -	0.00%
	TOTAL	\$ 6,469	\$ 6,540	\$ 1,963	\$ 4,025	\$ 5,540	\$ (1,000)	-15.29%
OPERATING SUPPLIES/EXPENSES								
100-56300-3100	OFFICE SUPPLIES	\$ 845	\$ 700	\$ 403	\$ 700	\$ 700	\$ -	0.00%
100-56300-3220	PUBLICATIONS	\$ 812	\$ 500	\$ 303	\$ 500	\$ 500	\$ -	0.00%
	TOTAL	\$ 1,657	\$ 1,200	\$ 706	\$ 1,200	\$ 1,200	\$ -	0.00%
	Total PLANNING:	\$ 8,127	\$ 7,740	\$ 2,668	\$ 5,225	\$ 6,740	\$ (1,000)	-12.92%

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
ECONOMIC DEVELOPMENT								
PERSONNEL SERVICES								
100-56700-1230	WAGES-NONUNION-PART TIME	\$ -	\$ -	\$ 4,280	\$ 6,000	\$ 8,160	\$ 8,160	
100-56700-1320	FICA	\$ -	\$ -	\$ 327	\$ 450	\$ 625	\$ 625	
	TOTAL	\$ -	\$ -	\$ 4,607	\$ 6,450	\$ 8,785	\$ 8,785	
CONTRACTUAL SERVICES								
100-56700-2130	PROFESSIONAL SERVICES	\$ 19,515	\$ 15,000	\$ 13,862	\$ 15,000	\$ 10,000	\$ (5,000)	-33.33%
100-56700-2200	UTILITIES/TELEPHONE	\$ 164	\$ 200	\$ 39	\$ 50	\$ 100	\$ (100)	-50.00%
100-56700-2201	CELLULAR PHONE	\$ 681	\$ 800	\$ 516	\$ 625	\$ 650	\$ (150)	-18.75%
100-56700-2403	ACCOUNTING SOFTWARE MAINT	\$ 1,465	\$ 1,500	\$ 1,465	\$ 1,465	\$ 1,500	\$ -	0.00%
100-56700-2900	OTHER SERVICES	\$ -	\$ 100	\$ 2,189	\$ 2,500	\$ 500	\$ 400	400.00%
100-56700-2910	PRINTING/ADVERTISING	\$ 32,084	\$ 5,000	\$ 5,241	\$ 5,000	\$ 2,500	\$ (2,500)	-50.00%
100-56700-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 53,909	\$ 22,600	\$ 23,311	\$ 24,640	\$ 15,250	\$ (7,350)	-32.52%
OPERATING SUPPLIES/EXPENSES								
100-56700-3100	OFFICE SUPPLIES	\$ 209	\$ 400	\$ 294	\$ 300	\$ 300	\$ (100)	-25.00%
100-56700-3110	POSTAGE	\$ 14	\$ 75	\$ 26	\$ 50	\$ 50	\$ (25)	-33.33%
100-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-56700-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 223	\$ 475	\$ 320	\$ 350	\$ 350	\$ (125)	-26.32%
CAPITAL OUTLAY								
100-56700-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total ECONOMIC DEVELOPMENT:		\$ 54,132	\$ 23,075	\$ 28,238	\$ 31,440	\$ 24,385	\$ 1,310	5.68%
Total CONSERVATION & DEVELOPMENT:		\$ 62,259	\$ 30,815	\$ 30,907	\$ 36,665	\$ 31,125	\$ 310	1.01%

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
OTHER FINANCING USES								
100-59200-5900	TAX REFUND	\$ 676	\$ 2,000	\$ (0)	\$ 13,000	\$ 13,000	\$ 11,000	550.00%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ -	0.00%
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500	\$ 21,500	\$ (4,000)	-15.69%
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 338,765	\$ 320,000	\$ 246,949	\$ 298,850	\$ 300,000	\$ (20,000)	-6.25%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ 18,100	\$ 18,000	\$ 16,350	\$ 16,350	\$ 16,500	\$ (1,500)	-8.33%
100-59200-5990	CONTINGENCIES	\$ 25,190	\$ 50,016	\$ -	\$ -	\$ 785	\$ (49,231)	-98.43%
Total OTHER FINANCING USES:		\$ 415,972	\$ 423,256	\$ 296,539	\$ 361,440	\$ 359,525	\$ (63,731)	-15.06%
GENERAL FUND Revenue Total:		\$ 9,721,030	\$ 9,824,443	\$ 5,929,065	\$ 9,813,460	\$ 10,068,598	\$ 244,155	2.49%
GENERAL FUND Expenditure Total:		\$ 9,688,185	\$ 9,824,443	\$ 8,219,128	\$ 9,862,515	\$ 10,068,598	\$ 244,155	2.49%
Net Total GENERAL FUND:		\$ 32,845	\$ -	\$ (2,290,063)	\$ (49,055)	\$ -		

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
LIBRARY FUND								
REVENUES								
280-41110	GENERAL PROPERTY TAX	\$ 571,868	\$ 583,305	\$ 583,305	\$ 583,305	\$ 594,971	\$ 11,666	2.00%
Total TAXES:		\$ 571,868	\$ 583,305	\$ 583,305	\$ 583,305	\$ 594,971	\$ 11,666	2.00%
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43720	COUNTY FUNDS	\$ 139,760	\$ 139,119	\$ 139,119	\$ 139,119	\$ 147,234	\$ 8,115	5.83%
Total INTERGOVERNMENTAL REVENUE:		\$ 139,760	\$ 139,119	\$ 139,119	\$ 139,119	\$ 147,234	\$ 8,115	5.83%
280-45300	LIBRARY BOOK FINES	\$ 9,838	\$ 11,000	\$ 8,141	\$ 10,500	\$ 11,000	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 9,838	\$ 11,000	\$ 8,141	\$ 10,500	\$ 11,000	\$ -	0.00%
280-46712	COPIER SERVICE FEES	\$ 6,880	\$ 7,000	\$ 5,722	\$ 6,800	\$ 7,000	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 6,880	\$ 7,000	\$ 5,722	\$ 6,800	\$ 7,000	\$ -	0.00%
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48300	SALE OF PROP & EQUIP	\$ 2,857	\$ 2,700	\$ 1,189	\$ 2,000	\$ 2,700	\$ -	0.00%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48500	DONATIONS	\$ 11,223	\$ 5,000	\$ 33,227	\$ 33,227	\$ 28,000	\$ 23,000	460.00%
280-48900	OTHER REVENUES	\$ 2,645	\$ 1,700	\$ 5,105	\$ 1,200	\$ 1,700	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 16,725	\$ 9,400	\$ 39,521	\$ 36,427	\$ 32,400	\$ 23,000	244.68%
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ 58,238	\$ 68,910	\$ -	\$ 56,174	\$ 69,833	\$ 923	1.34%
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ 58,238	\$ 68,910	\$ -	\$ 56,174	\$ 69,833	\$ 923	1.34%
Total REVENUE:		\$ 803,309	\$ 818,734	\$ 775,808	\$ 832,325	\$ 862,438	\$ 43,704	5.34%

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
EXPENDITURES								
LIBRARY ADMINISTRATION								
PERSONNEL SERVICES								
280-55110-1100	FULLTIME ADMINISTRATION	\$ 202,969	\$ 223,974	\$ 189,086	\$ 219,974	\$ 229,029	\$ 5,055	2.26%
280-55110-1220	WAGES - FULLTIME	\$ 65,204	\$ 66,165	\$ 55,935	\$ 65,165	\$ 67,475	\$ 1,310	1.98%
280-55110-1240	WAGES - PART TIME	\$ 28,673	\$ -	\$ 152	\$ -	\$ -		
280-55110-1270	WAGES - PART TIME	\$ 83,178	\$ 113,962	\$ 85,137	\$ 109,279	\$ 107,466	\$ (6,496)	-5.70%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 4,747	\$ 5,381	\$ -	\$ 5,381	\$ 5,489	\$ 108	2.01%
280-55110-1290	WAGES-OVERTIME	\$ 481	\$ 660	\$ 132	\$ 230	\$ 673	\$ 13	1.97%
280-55110-1310	WI RETIREMENT	\$ 26,942	\$ 29,791	\$ 23,994	\$ 28,791	\$ 28,340	\$ (1,451)	-4.87%
280-55110-1320	FICA	\$ 28,747	\$ 31,758	\$ 24,483	\$ 29,758	\$ 31,758	\$ -	0.00%
280-55110-1330	HEALTH INSURANCE	\$ 73,518	\$ 77,328	\$ 69,576	\$ 80,583	\$ 89,470	\$ 12,142	15.70%
280-55110-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ 6,000	\$ 600	11.11%
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 5,247	\$ 5,000	\$ 4,231	\$ 5,000	\$ 5,000	\$ -	0.00%
280-55110-1340	LIFE INSURANCE	\$ 879	\$ 901	\$ 784	\$ 1,000	\$ 920	\$ 19	2.11%
280-55110-1350	OTHER BENEFITS	\$ 1,683	\$ -	\$ -	\$ -	\$ -		
280-55110-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 527,667	\$ 560,320	\$ 458,911	\$ 550,561	\$ 571,620	\$ 11,300	2.02%
CONTRACTUAL SERVICES								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 42,376	\$ 41,650	\$ 34,467	\$ 42,000	\$ 42,660	\$ 1,010	2.42%
280-55110-2130	PROFESSIONAL SERVICES	\$ 7,238	\$ 6,500	\$ 9,357	\$ 14,000	\$ 7,000	\$ 500	7.69%
280-55110-2200	UTILITIES/TELEPHONE	\$ 1,121	\$ 2,000	\$ 1,014	\$ 1,400	\$ 1,500	\$ (500)	-25.00%
280-55110-2210	ELECTRICITY	\$ 22,045	\$ 22,300	\$ 17,019	\$ 20,300	\$ 22,000	\$ (300)	-1.35%
280-55110-2220	NATURAL GAS/HEAT	\$ 7,057	\$ 9,000	\$ 6,179	\$ 7,800	\$ 8,000	\$ (1,000)	-11.11%
280-55110-2230	WATER EXPENSE	\$ 3,520	\$ 3,700	\$ 2,167	\$ 3,000	\$ 3,700	\$ -	0.00%
280-55110-2240	SEWER EXPENSE	\$ 782	\$ 850	\$ 710	\$ 850	\$ 850	\$ -	0.00%
280-55110-2250	STORMWATER EXPENSE	\$ 902	\$ 1,000	\$ 799	\$ 1,000	\$ 950	\$ (50)	-5.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 20,624	\$ 17,000	\$ 27,954	\$ 32,000	\$ 17,000	\$ -	0.00%
280-55110-2430	EQUIPMENT REPAIRS	\$ 1,909	\$ 1,500	\$ 1,357	\$ 1,500	\$ 1,500	\$ -	0.00%
280-55110-2450	EQUIPMENT NEW	\$ 6,407	\$ 7,500	\$ 4,910	\$ 7,000	\$ 8,000	\$ 500	6.67%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-2910	PRINTING/ADVERTISING	\$ 2,928	\$ 3,000	\$ 2,792	\$ 3,000	\$ 8,000	\$ 5,000	166.67%
280-55110-2930	TECHNOLOGY	\$ 23,916	\$ 21,000	\$ 21,031	\$ 22,000	\$ 23,000	\$ 2,000	9.52%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 12,908	\$ 12,908	\$ 10,757	\$ 12,908	\$ 12,908	\$ -	0.00%
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 153,732	\$ 149,908	\$ 140,513	\$ 168,758	\$ 157,068	\$ 7,160	4.78%

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
OPERATING SUPPLIES/EXPENSES								
280-55110-3100	OFFICE SUPPLIES	\$ 2,923	\$ 3,000	\$ 2,919	\$ 3,500	\$ 3,150	\$ 150	5.00%
280-55110-3110	POSTAGE	\$ 778	\$ 800	\$ 2,277	\$ 1,600	\$ 800	\$ -	0.00%
280-55110-3300	TRAVEL	\$ 4,777	\$ 3,000	\$ 2,233	\$ 3,000	\$ 3,500	\$ 500	16.67%
280-55110-3560	LANDSCAPING	\$ 12,635	\$ 10,000	\$ 10,188	\$ 12,500	\$ 12,500	\$ 2,500	25.00%
280-55110-3960	TECH PROC SUPPLIES	\$ 4,461	\$ 3,000	\$ 4,088	\$ 3,700	\$ 4,500	\$ 1,500	50.00%
	TOTAL	\$ 25,573	\$ 19,800	\$ 21,705	\$ 24,300	\$ 24,450	\$ 4,650	23.48%
FIXED CHARGES								
280-55110-5200	INSURANCES	\$ 9,087	\$ 10,700	\$ 8,785	\$ 10,700	\$ 11,000	\$ 300	2.80%
280-55110-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 10,167	\$ 11,780	\$ 9,865	\$ 11,780	\$ 12,080	\$ 300	2.55%
CAPITAL OUTLAY								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LIBRARY ADMINISTRATION:		\$ 717,139	\$ 741,808	\$ 630,994	\$ 755,399	\$ 765,218	\$ 23,410	3.16%
ADULT SERVICES								
280-55111-3230	PERIODICALS	\$ 4,632	\$ 4,000	\$ 4,113	\$ 4,000	\$ 4,000	\$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	\$ 14,957	\$ 15,000	\$ 12,317	\$ 15,000	\$ 15,000	\$ -	0.00%
280-55111-3420	FICTION BOOKS	\$ 14,497	\$ 15,000	\$ 13,231	\$ 15,000	\$ 15,000	\$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	\$ 6,381	\$ 6,000	\$ 5,803	\$ 6,000	\$ 12,000	\$ 6,000	100.00%
280-55111-3450	MOVIES	\$ 4,673	\$ 5,000	\$ 3,566	\$ 5,000	\$ 5,000	\$ -	0.00%
280-55111-3470	AUDIOBOOKS	\$ 4,463	\$ 4,400	\$ 3,793	\$ 4,400	\$ 4,400	\$ -	0.00%
280-55111-3480	MUSIC CD'S	\$ 1,998	\$ 2,000	\$ 1,166	\$ 2,000	\$ 2,000	\$ -	0.00%
280-55111-3510	PROGRAMS	\$ 804	\$ -	\$ -	\$ -	\$ 500	\$ 500	
Total ADULT SERVICES:		\$ 52,405	\$ 51,400	\$ 43,990	\$ 51,400	\$ 57,900	\$ 6,500	12.65%

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
CHILDREN'S SERVICES								
280-55112-3230	PERIODICALS	\$ 297	\$ 540	\$ 414	\$ 540	\$ 540	\$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	\$ 6,913	\$ 7,900	\$ 7,094	\$ 7,900	\$ 7,900	\$ -	0.00%
280-55112-3420	FICTION BOOKS	\$ 3,575	\$ 2,300	\$ 2,411	\$ 2,300	\$ 2,300	\$ -	0.00%
280-55112-3440	PAPERBACKS	\$ 1,593	\$ 1,100	\$ 1,800	\$ 1,100	\$ 1,100	\$ -	0.00%
280-55112-3450	MOVIES	\$ 1,438	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800	
280-55112-3470	AUDIOBOOKS	\$ 1,059	\$ 1,700	\$ 460	\$ 1,700	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 2,374	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	
280-55112-3530	JE BOOKS	\$ 4,432	\$ 4,400	\$ 4,394	\$ 4,400	\$ 4,400	\$ -	0.00%
Total CHILDREN'S SERVICES:		\$ 21,682	\$ 17,940	\$ 16,572	\$ 17,940	\$ 27,240	\$ 9,300	51.84%
REFERENCE								
280-55114-3400	NON-FICTION BOOKS	\$ 2,050	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
280-55114-3490	MICROFILM	\$ 3,360	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	
Total REFERENCE:		\$ 5,410	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	
YOUNG ADULT SERVICES								
280-55115-3230	PERIODICALS	\$ 287	\$ 380	\$ 313	\$ 380	\$ 380	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ 900	\$ -	\$ 900	\$ 900	\$ -	0.00%
280-55115-3420	FICTION BOOKS	\$ 5,127	\$ 5,306	\$ 3,692	\$ 5,306	\$ 5,300	\$ (6)	-0.11%
280-55115-3470	AUDIOBOOKS	\$ 1,259	\$ 1,000	\$ 537	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total YOUNG ADULT SERVICES:		\$ 6,673	\$ 7,586	\$ 4,542	\$ 7,586	\$ 7,580	\$ (6)	-0.08%
Total LIBRARY EXPENSES		\$ 803,309	\$ 818,734	\$ 696,099	\$ 832,325	\$ 862,438	\$ 43,704	5.34%
Net Total LIBRARY FUND:		\$ (0)	\$ -	\$ 79,709	\$ -	\$ -		
280-34100	BEGINNING FUND BALANCE	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ -	0.00%
	ENDING FUND BALANCE	\$ 38	\$ 38	\$ 79,746	\$ 38	\$ 38	\$ -	0.00%

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
LIBRARY GIFT FUND								
REVENUES								
282-43580	GRANT PROCEEDS	\$ 5	\$ -	\$ -	\$ -	\$ -		
Total INTERGOVERNMENTAL REVENUE:		\$ 5	\$ -	\$ -	\$ -	\$ -		
282-48100	INTEREST INCOME	\$ 149	\$ -	\$ (37)	\$ -	\$ -		
282-48110	INTEREST ON INVESTMENTS	\$ 21,479	\$ 17,000	\$ 31,841	\$ 17,000	\$ 30,000	\$ 13,000	76.47%
282-48500	DONATIONS	\$ 21,871	\$ 10,000	\$ 11,929	\$ 10,000	\$ 10,000	\$ -	0.00%
282-48510	FOUNDATION DONATION	\$ 27,686	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
282-48610	REFUND	\$ -	\$ -	\$ -	\$ -	\$ -		
282-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total MISCELLANEOUS REVENUE:		\$ 71,184	\$ 52,000	\$ 43,733	\$ 52,000	\$ 65,000	\$ 13,000	25.00%
Total REVENUES:		\$ 71,189	\$ 52,000	\$ 43,733	\$ 52,000	\$ 65,000	\$ 13,000	25.00%
EXPENDITURES								
CONTRACTUAL SERVICES								
282-55110-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATING SUPPLIES/EXPENSES								
282-55110-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
FIXED CHARGES								
282-55110-5970	TRANSFER TO OTHER FUNDS	\$ 58,238	\$ 68,910	\$ -	\$ 56,174	\$ 69,833	\$ 923	1.34%
282-55110-7001	ADMIN FOUNDATION	\$ 4,385	\$ 2,700	\$ 5,602	\$ 2,700	\$ 2,700	\$ -	0.00%
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ 3,341	\$ 2,700	\$ 1,000	\$ 2,700	\$ 2,700	\$ -	0.00%
282-55110-7003	ADULT FOUNDATION	\$ 7,563	\$ 9,800	\$ 10,750	\$ 9,800	\$ 9,800	\$ -	0.00%
282-55110-7004	ADULT GIFT	\$ 5,513	\$ 4,500	\$ 3,006	\$ 4,500	\$ 4,500	\$ -	0.00%
282-55110-7005	MEYER FOUNDATION	\$ 628	\$ 700	\$ 359	\$ 700	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7007	YOUTH FOUNDATION	\$ 12,067	\$ 9,800	\$ 10,076	\$ 9,800	\$ 9,800	\$ -	0.00%
282-55110-7008	YOUTH GIFT	\$ 2,601	\$ 1,000	\$ 2,244	\$ 1,000	\$ 1,000	\$ -	0.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		

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
Total FIXED CHARGES:		\$ 94,336	\$ 100,110	\$ 33,037	\$ 87,374	\$ 101,033	\$ 923	0.92%
CHILDREN SERVICES								
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY GIFT FUND EXPENDITURES:		\$ 94,336	\$ 100,110	\$ 33,037	\$ 87,374	\$ 101,033	\$ 923	0.92%
REVENUES OVER/(UNDER) EXPENDITURES:		\$ (23,147)	\$ (48,110)	\$ 10,696	\$ (35,374)	\$ (36,033)	\$ 12,077	-25.10%
282-34100	BEGINNING FUND BALANCE	\$ 448,708	\$ 425,561	\$ 425,561	\$ 425,561	\$ 390,187		
	ENDING FUND BALANCE	\$ 425,561	\$ 377,451	\$ 436,257	\$ 390,187	\$ 354,154		

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
DEBT SERVICE								
REVENUES								
300-41110	GENERAL PROPERTY TAX	\$ 2,456,720	\$ 2,445,283	\$ 2,445,283	\$ 2,445,283	\$ 2,445,283	\$ -	0.00%
300-48100	INTEREST ON INVESTMENTS	\$ 3,848	\$ 3,500	\$ 10,672	\$ 10,000	\$ 10,000	\$ 6,500	185.71%
300-49110	PROCEEDS FROM DEBT	\$ 3,075,974	\$ 250,000	\$ 1,305,907	\$ 1,555,907	\$ 866,000	\$ 616,000	246.40%
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300-49417	TRANSFER FROM OTHER FUNDS	\$ 517,109	\$ 114,782	\$ 138,125	\$ 138,125	\$ 401,849	\$ 287,067	250.10%
	TOTAL	\$ 6,053,651	\$ 2,813,565	\$ 3,899,987	\$ 4,149,315	\$ 3,723,132	\$ 909,567	32.33%
EXPENDITURES								
300-58100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300-58100-6200	PRINCIPAL PAYMENTS	\$ 5,146,400	\$ 1,993,643	\$ 3,296,172	\$ 3,296,678	\$ 2,227,016	\$ 233,373	11.71%
300-58100-6210	INTEREST PAYMENTS	\$ 504,445	\$ 472,808	\$ 445,183	\$ 445,183	\$ 456,624	\$ (16,184)	-3.42%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ 400,000	\$ 303,114	\$ -	\$ 363,000	\$ 617,692	\$ 314,578	103.78%
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ -	\$ 40,000	\$ 25,364	\$ 40,312	\$ 417,800	\$ 377,800	944.50%
300-58100-6900	OTHER SERVICES	\$ 2,178	\$ 4,000	\$ 2,544	\$ 4,000	\$ 4,000	\$ -	0.00%
	TOTAL	\$ 6,053,023	\$ 2,813,565	\$ 3,769,263	\$ 4,149,173	\$ 3,723,132	\$ 909,567	32.33%
	Net Total DEBT SERVICE FUND:	\$ 628	\$ -	\$ 130,724	\$ 142	\$ -		
300-34100	BEGINNING FUND BALANCE	\$ 34,462	\$ 35,091	\$ 35,091	\$ 35,091	\$ 35,233		
	ENDING FUND BALANCE	\$ 35,091	\$ 35,091	\$ 165,815	\$ 35,233	\$ 35,233		

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
METAL WARE TIF #3 FUND								
REVENUES								
232-41110	GENERAL PROPERTY TAX	\$ 16,207	\$ 18,060	\$ 17,477	\$ 17,477	\$ 12,900	\$ (5,160)	-28.57%
232-43412	EXEMPT COMPUTER STATE AID	\$ 4,373	\$ 4,500	\$ 5,205	\$ 5,205	\$ 5,282	\$ 782	17.37%
	TOTAL REVENUES	\$ 20,580	\$ 22,560	\$ 22,682	\$ 22,682	\$ 18,182	\$ (4,378)	-19.41%
EXPENDITURES								
232-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
232-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 21,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 18,000	\$ (4,000)	-18.18%
232-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
232-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 21,150	\$ 22,150	\$ 22,150	\$ 22,150	\$ 18,150	\$ (4,000)	-18.06%
	NET INCOME (LOSS)	(570)	410	532	532	32	(378)	-92.31%
232-34100	Fund Balance, January 1	\$ 928	\$ 358	\$ 358	\$ 358	\$ 890		
	Fund Balance, December 31	\$ 358	\$ 768	\$ 890	\$ 890	\$ 922		

Tax Incremental District No. 3 was created in 1992 to assist Metal Ware in expanding its manufacturing facilities in Two Rivers, instead of relocating to a new plant site in Manitowoc.

The TID Project Plan was amended in 1997 to provide \$40,000 in funding assistance for demolition of four homes purchased by Metal Ware for a 20,000 SF expansion. That expansion houses the company's Aristo Plastics subsidiary.

TID 3 expended just over \$600,000 for these projects, funded primarily through advances from the General Fund.

This district 's boundaries and project plan were amended in 2012 to allow for an economic development incentive grant of up to \$40,000 to Chard International, LLC, 2022 School Street, plus up to \$5,000 in related planning, legal and administrative expenses. Projected spending for 2013 reflects a full payout of this grant by year-end.

The 22 year expenditure period for this district ended January 1, 2014. The District can remain active, collecting revenues to pay for any outstanding obligations through 2018.

The City has identified \$119,652 of project costs incurred by this TID in its early years, which were funded with advances from the General Fund and can be repaid from available revenues through 2018. Following transfers of \$37,000 in 2014 and \$22,000 in 2015 the balance will be \$60,652. This budget reflects another transfer of \$25,000 in 2016, to reduce the balance to \$35,652. Similar transfers in 2017 and 2018 should fully repay the General Fund advance, just as this TID reaches the end of its statutory life.

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
DECATHLON/LAKESHORE PARK APARTMENTS TIF #4 FUND								
REVENUES								
233-41110	GENERAL PROPERTY TAX	\$ 36,088	\$ 50,270	\$ 48,643	\$ 48,643	\$ 46,400	\$ (3,870)	-7.70%
233-43412	EXEMPT COMPUTER STATE AID	\$ 44	\$ 40	\$ 768	\$ 768	\$ 779	\$ 739	1848.22%
233-48510	DEVELOPER CONTRIBUTION	\$ 11,288	\$ 11,250	\$ -	\$ -	\$ -		#VALUE!
233-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 47,420	\$ 61,560	\$ 49,411	\$ 49,411	\$ 47,179	\$ (14,381)	-23.36%
EXPENDITURES								
233-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
233-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
233-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 1,705	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -	0.00%
233-56700-8170	CO - OTHER IMPROVEMENTS	\$ 55,016	\$ 2,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 12,000	600.00%
233-58100-6210	INTEREST EXPENSE	\$ 4,130	\$ 3,425	\$ 3,423	\$ 3,423	\$ 2,305	\$ (1,120)	-32.70%
	TOTAL EXPENDITURES	\$ 61,000	\$ 13,575	\$ 17,573	\$ 25,573	\$ 24,455	\$ 10,880	80.15%
	NET INCOME (LOSS)	\$ (13,581)	\$ 47,985	\$ 31,838	\$ 23,838	\$ 22,724	\$ (25,261)	-52.64%
233-34100	Fund Balance, January 1	\$ (154,295)	\$ (167,876)	\$ (167,876)	\$ (167,876)	\$ (144,038)		
	Fund Balance, December 31	\$ (167,876)	\$ (119,891)	\$ (136,038)	\$ (144,038)	\$ (121,314)		

Tax Incremental District No. 4 was created in 1994 to eliminate blight and assist in the redevelopment of a former concrete batch plant and adjacent properties located adjacent to Lakeshore Park, between 12th Street and Memorial Drive. Renaissance Development of Oshkosh constructed two 16-unit apartment buildings, assisted through the TID and Affordable Housing Tax Credits.

A third building, planned for a site along the south side of 12th Street between Monroe and Adams, was planned but never developed. That site is identified as a "Smart Growth" redevelopment site in the City's 2010 Comprehensive Plan.

TID 4 funded property acquisition, building demolition/site clearance, street improvements, utilities and administrative costs associated with this project. Approximately \$350,000 was expended on this work, between 1994 and 1997. \$101,000 was funded through a nine-year borrowing for street work; all other expenses were funded with advances from the City's General Fund. Those original General Fund advances were fully repaid, with interest, as of 2005.

A development agreement with the original developers of the Lakeshore Park Apartments and their successors assures a minimum annual property tax payment of \$28,000 on that property for 23 years (through 2017). The City had to pursue litigation in 2003-04 to enforce that provision. Following the City's success in that litigation, the Developer has faithfully paid the required shortfall payment or "developer contribution" (see revenue account 48510) each year. (Note: 2012 developer contribution was paid in 2011; that's why 2012 shows zero.)

In 2007, Amendment No. 1 to the boundaries and Project Plan of TID No. 4 was approved. This amendment extended the district west, to include properties along the east side of Madison Street between 12th Street and the East Twin River.

Up to \$308,000 in additional work items were added to the Plan, including:

- Acquisition of land and construction of a parking lot at 14th and Madison Streets (completed in 2008-09, at a total cost of just over \$120,000)
- Funding for further environmental remediation and redevelopment of the still-undeveloped parcel on the south side of 12th Street
- Possible developer grants to encourage additional investment in this redevelopment district (grants awarded to Lisa's Laundry Land in 2008 and TK's Auto Mobile in 2012, for equipment and building improvements)

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
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In 2014, the project plan for TID 4 was further amended to provide for additional neighborhood park and infrastructure improvements in conjunction with a development project by Bank First National, which purchased a portion of Lakeshore Park for a new branch bank, located within the district's boundaries. The amendment, approved by City Council and the Joint Review Board in September, 2014, allows for total TID expenditures of up to \$360,000 (plus cost of borrowing) for such improvements. It also allows for a developer grant of up to \$100,000 to assist with redevelopment of the current Bank First National building on Washington Street.

Over the course of 2014-2015, the City completed improvements to the Lakeshore Park area totaling about \$146,000. This included a portion of the cost of building Lake Street, construction of a new bike/ped trail from 12th St to Madison St, and landscape improvements to Lakeshore Park. The improvements completed in 2015 were funded with an inter-fund loan of \$150,000 from TID #8 (Washington Highlands). This loan will be repaid, with interest, in the years 2016-22.

Also, in October 2015 the City entered into a TIF-funded development agreement to assist with redevelopment of the former Bank First National building as a restaurant and bar. This grant is being paid out in installments: \$40,000 in 2016 and \$15,000 per year in years 2017-20.

The negative balance show for this fund reflects a negative cash balance plus the balance on a \$150,000 loan from TID #8 in 2015. These balances will be paid off over the remaining life of this TID.

The expenditure period for this TID ended May 26, 2016 (22 years after creation). Under current law, the life of this TIF District can be through January 21, 2021.



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
WOODLAND TIF #5 FUND								
REVENUES								
234-41110	GENERAL PROPERTY TAX	\$ 60,319	\$ 79,575	\$ 77,001	\$ 77,001	\$ 81,200	\$ 1,625	2.04%
234-43412	EXEMPT COMPUTER STATE AID	\$ 1,557	\$ 1,600	\$ 987	\$ 987	\$ 1,002	\$ (598)	-37.41%
234-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 61,876	\$ 81,175	\$ 77,988	\$ 77,988	\$ 82,202	\$ 1,027	1.26%
EXPENDITURES								
234-56700-2900	OTHER SERVICES	\$ 14,855	\$ 15,000	\$ 17,919	\$ 17,919	\$ 15,150	\$ 150	1.00%
234-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
234-56700-8130	CO - CONSTRUCTION	\$ 99,617	\$ 25,000	\$ 24,565	\$ 29,000	\$ -		#VALUE!
234-58100-6210	INTEREST EXPENSE	\$ 3,579	\$ 3,000	\$ 2,636	\$ 2,636	\$ 1,329	\$ (1,671)	-55.70%
	TOTAL EXPENDITURES	\$ 118,051	\$ 43,000	\$ 45,119	\$ 49,555	\$ 16,479	\$ (26,521)	-61.68%
	NET INCOME (LOSS)	\$ (56,175)	\$ 38,175	\$ 32,868	\$ 28,433	\$ 65,723	\$ 27,548	72.16%
234-34100	Fund Balance, January 1	\$ (1,954)	\$ (58,129)	\$ (58,129)	\$ (58,129)	\$ (29,696)		
	Fund Balance, December 31	\$ (58,129)	\$ (19,954)	\$ (25,260)	\$ (29,696)	\$ 36,027		

Tax Incremental District No. 5 was created in 1999 to fund the extension of utility and street infrastructure to the Phase 2 area of the Woodland Industrial Park, on the south side of STH 310, and to fund the purchase and clearing of the Marie Anhalt property at the NE corner of STH 310 and Woodland Drive, as an addition to the industrial park. Approximately \$630,000 was spent in 1999-2002 for these activities, financed entirely by advances from the City's General Fund.

In the ensuing years, property tax revenues captured by TID 5 have been used to repay those General Fund advances, plus interest. Funds "due to" the General Fund are projected to be totally repaid by the end of 2013. The year-end balance is projected to be nearly \$36,000; nearly \$86,000 if no development grants are made.

In 2009, the City Council and Joint Review Board approved amendments to both the Project Plan and boundaries for TID No. 5. The boundary amendment added an 18-acre parcel on the east side of Woodland Drive, purchased by Wisconsin Nationwide for future expansion. The Project Plan amendment allowed for:

- Additional street and utility infrastructure installation in the area south of STH 310
- Up to \$60,000 for the City's share of a repaving project on Woodland Drive from STH 310 to STH 42 (completed in 2009 at a cost of \$52,000)
- Economic incentive grants (up to \$100,000 total) to assist businesses moving to or expanding in the industrial park. One such grant has been made so far, to WG&R Bedding for \$14,441 in 2012

The City approved a \$50,000 grant to Wisconsin Nationwide in 2014, to assist in a \$300,000+ project to create a new truck parking area and develop its site for future building expansion. That grant was paid out in 2015. In 2015, the City agreed to provide a \$35,000 grant to assist Lakeshore industrial with its new building – a \$700,000+ project. That grant was expended in 2016.

A third recent grant, for \$50,000 to WG&R Bedding was approved in early 2016, to assist with new M&E investment of more than \$800,000 and assist with the purchase of land for future expansion. \$25,000 of that grant is being paid out in 2016; the balance will be expended in 2017.

The 2017 budget again reflects payments of \$150 State filing fee, \$14,705 to Progress Lakeshore (\$15,000 line item for other services), the remaining \$25,000 development grant payment to WG&R Bedding and interest on a 2015 inter-fund loan from TID #7. (\$130,000 loaned for 3 years, at 3% annual interest).

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
ST LUKES TIF #6 FUND								
REVENUES								
235-41110	GENERAL PROPERTY TAX	\$ 12,019	\$ 13,740	\$ 13,298	\$ 13,298	\$ 13,200	\$ (540)	-3.93%
235-43412	EXEMPT COMPUTER STATE AID	\$ 8	\$ 10	\$ 5	\$ 5	\$ 5	\$ (5)	-49.27%
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 12,027	\$ 13,750	\$ 13,303	\$ 13,303	\$ 13,205	\$ (545)	-3.96%
EXPENDITURES								
235-56700-2900	OTHER SERVICES	\$ 79,529	\$ 150	\$ 1,950	\$ 1,950	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 7,525	\$ 7,000	\$ -	\$ 7,000	\$ 6,000	\$ (1,000)	-14.29%
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 87,054	\$ 7,150	\$ 1,950	\$ 8,950	\$ 6,150	\$ (1,000)	-13.99%
	NET INCOME (LOSS)	(75,027)	6,600	11,353	4,353	7,055	455	6.90%
235-34100	Fund Balance, January 1	\$ (183,318)	\$ (258,345)	\$ (258,345)	\$ (258,345)	\$ (253,992)		
	Fund Balance, December 31	\$ (258,345)	\$ (251,745)	\$ (246,992)	\$ (253,992)	\$ (246,937)		

Tax Incremental District No. 6 was created in 2000 to provide funding assistance for redevelopment of the historic St. Lukes School building as Marquette Manor Senior Housing. The building contains 32 apartment units.

This TID funded a grant in the amount of \$165,000 to the developer, MetroPlains of St. Paul, MN, to assist with this \$3.2 million redevelopment project. Other assistance included a \$300,000 loan from the City's CDBG Housing Fund.

Marquette Manor struggled with high vacancy rates since opening its doors. The development went through foreclosure in 2010, with first mortgage holder US Bank purchasing the property at foreclosure sale. A company affiliated with US Bank took title to the property. While the foreclosure "wiped out" the \$300,000 City Housing Loan and a \$200,000 State of WI loan, the remaining amount owed to the City on its initial \$165,000 advance was fully repaid by the end of 2011, from property taxes captured by the TID.

An Oshkosh-based developer successfully bid on the apartment building at an auction sale held in late March 2013 and closed on the purchase of the property in April. The property has since been upgraded with a larger parking lot and other improvements. Re-named "St. Lukes Place," the development is again being actively marketed as a housing option for area seniors.

The City successfully pursued an amendment to the project plan for this TID in 2012, to allow it to pay planning, engineering, legal and administrative expenses associated with pursuing redevelopment of "vacant former industrial properties" located within one half mile of its boundaries: the Hamilton and former Eggers Industries properties, located between this redevelopment TID and the East Twin River. It is estimated that this TID has the capacity to fund up to \$250,000 in such expenses. About \$95,000 in such expenses have been incurred in 2012-13; \$75,000 is budgeted for 2014, to fund ongoing legal counsel plus the cost of monitoring the planned salvage and demolition activity at the Thermo Fisher property.

New expenditures can be made from this TID through 2022 (22 years after creation). Under current law, the life of this TIF District can be through 2027 (27 years). While the valuation of this property dropped significantly in 2014, reflecting its sale at auction and low vacancy rate (reflected in 2015 projected revenues), the value of the property is expected to rebound in 2015, to the benefit of the TID revenues in 2016 and beyond.

Due to the significant deficit fund balance in this fund, no new outlays are recommended; the next 11 years revenue should be dedicated to eliminating this deficit.

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
OLD HOSPITAL TIF #7 FUND								
REVENUES								
236-41110	GENERAL PROPERTY TAX	\$ 165,974	\$ 165,530	\$ 160,175	\$ 160,175	\$ 158,000	\$ (7,530)	-4.55%
236-43412	EXEMPT COMPUTER STATE AID	\$ 1,210	\$ 1,200	\$ 737	\$ 737	\$ 748	\$ (452)	-37.68%
236-48100	INTEREST INCOME	\$ 5,455	\$ 2,825	\$ 2,828	\$ 2,828	\$ 1,458	\$ (1,367)	-48.39%
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 172,639	\$ 169,555	\$ 163,740	\$ 163,740	\$ 160,206	\$ (9,349)	-5.51%
EXPENDITURES								
236-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
236-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 50,000	\$ -	\$ 250,000	\$ 250,000	\$ 240,603	\$ 240,603	
236-56700-5970	TRANSFER TO UTILITIES DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-8130	CO - CONSTRUCTION	\$ 46,718	\$ 700,000	\$ 2,509	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 96,868	\$ 700,150	\$ 252,659	\$ 250,150	\$ 360,753	\$ (339,397)	-48.47%
	NET INCOME (LOSS)	\$ 75,770	\$ (530,595)	\$ (88,919)	\$ (86,410)	\$ (200,547)	\$ 330,048	-62.20%
236-34100	Fund Balance, January 1	\$ 584,050	\$ 659,820	\$ 659,820	\$ 659,820	\$ 573,410		
	Fund Balance, December 31	\$ 659,820	\$ 129,225	\$ 570,902	\$ 573,410	\$ 372,863		

Tax Incremental District No. 7 was created in 2001 to assist in the redevelopment of the former Two Rivers Community Hospital complex into a senior assisted living development. The developer, Rice Management of Appleton, also purchased, expanded, and continued to operate the attached Hamilton Care Center.

The property was tax-exempt at the time the District was created, but became taxable when purchased from Aurora Health Care by Rice Management of Appleton. Rice's subsequent improvements to the property have created considerable taxable value (\$6.2 million equalized value as of January 1, 2013).

There has been no debt associated with TID No. 7 to date. Per a redevelopment agreement between the City and Rice Health Care (actually, an affiliated entity known as TR Properties, LLC), the developer was reimbursed for \$500,000 in TID-eligible project costs, plus interest at a fixed rate of 6.5 percent.

Also, during the first two years of the TID's existence, funds were expended to upgrade the City's emergency communications tower, located in the old hospital complex under a long-term lease agreement. The original TID Project Plan also included expenditures for improvements to adjacent Picnic Hill Park and the reconstruction of 25th Street from Lincoln Avenue to Garfield Street (see below).

The 2011 Budget funded reconstruction of the 25th Street, with the entire project cost paid from available cash in this fund. At \$392,000, the project cost included replacement of the street and all underground utilities. The project was completed in October 2011.

The 2012, 2013 and 2014 budgets provided funds for undertaking some basic, low-impact improvements at Picnic Hill Park with funding from this TID, such as a graveled parking lot at the top of the hill, and an upgraded trail system to link that park to the Sandy Bay subdivision and the Rawley Point Recreational Trail. Picnic Hill improvements were listed as possible outlays in the original TIF Project Plan. This work was not undertaken, so is being carried over into the 2014 budget.

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
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In early 2012, the project plan for this redevelopment TID was amended to include funding of infrastructure improvements within one-half mile of its boundaries. Specifically, the City Council and Joint Review Board approved an amendment to allow up to \$2,466,575 for reconstruction of Lincoln Avenue, along with related underground utilities, possible improvements to Garfield Street, and related administrative and legal costs.

There are no budgeted activities for 2015, other than the Picnic Hill Park improvements and \$150 fee for the annual report that must be filed with the WI Dept of Revenue.

In 2015, TID 7 loaned \$130,000 to TID 5 to help fund activities in that district. These funds are being repaid over 3 years, at 3% annual interest, and will be fully repaid in 2018. This fund also advanced \$13,651 as a loan to the Police Capital Equipment fund in 2014, for a vehicle loan that is being repaid over 5 years at 2.29%, this loan will be fully repaid in 2019.

Based on current projections, TID 7 should have about \$900,000 in cash to apply to the Lincoln Avenue Project; the rest of the required funding, about \$1.2 million, will need to be borrowed and then repaid through this fund.

New expenditures can be made from this TID through 2023 (22 years after creation). Under current law, the life of this TIF District can be through 2028 (27 years).

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
WASHINGTON HIGHLANDS TIF #8 FUND								
REVENUES								
237-41110	GENERAL PROPERTY TAX	\$ 163,678	\$ 164,280	\$ 158,960	\$ 158,960	\$ 157,900	\$ (6,380)	-3.88%
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-48100	INTEREST INCOME	\$ 4,130	\$ 3,423	\$ 3,423	\$ 3,423	\$ 2,305	\$ (1,118)	-32.66%
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 167,809	\$ 167,703	\$ 162,382	\$ 162,383	\$ 160,205	\$ (7,498)	-4.47%
EXPENDITURES								
237-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
237-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-5970	TRANSFER TO OTHER FUNDS	\$ 107,893	\$ 105,490	\$ 105,490	\$ 105,490	\$ 369,165	\$ 263,675	249.95%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 108,043	\$ 105,640	\$ 105,640	\$ 105,640	\$ 369,315	\$ 263,675	249.60%
	NET INCOME (LOSS)	\$ 59,766	\$ 62,063	\$ 56,742	\$ 56,743	\$ (209,110)	\$ (271,173)	-436.93%
237-34100	Fund Balance, January 1	\$ 385,758	\$ 445,524	\$ 445,524	\$ 445,524	\$ 502,267		
	Fund Balance, December 31	\$ 445,524	\$ 507,587	\$ 502,266	\$ 502,267	\$ 293,157		

TID No. 8 was created in 2002 to assist in the redevelopment of the former Washington High School site. This TID provided funding to:

1. Reimburse certain TID-eligible expenses incurred by the developer, Abbey Ridge, LLC (\$975,000)
2. Undertake park improvements at the adjacent Washington Park (\$300,000)
3. Assist the School District with relocation of its administrative offices to the new high school site on STH 42 (\$210,000)
4. Reimburse City administrative and legal costs associated with establishment of the TID (\$45,375)

All \$1.53 million in TID-funded activities was financed through general obligation bonding by the City. Interim financing of these activities was accomplished with the issuance of three-year notes in 2002 (those notes included capitalized interest for the three-year period). Permanent financing was approved by the City Council in 2005, in the form of:

1. 20-year General Obligation Bonds for the public improvements, totaling \$560,000
2. A 20-year State Trust Fund loan, in the amount of \$1,175,000, for the TIF investment that directly benefited the developer. (Five percent rate on the State Trust Fund loan was lower than the available rates for taxable G.O. bonds.)

The State Trust Fund loan was refinanced in 2014 to achieve interest rate savings. There were 10 years remaining on the original loan; it was re-financed with a nine-year borrowing at 3.5 percent interest.

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
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A development agreement with Abbey Ridge, LLC and personal guarantees by its principals help assure that there will be adequate tax increment to meet the City's debt service obligations associated with this TID. In addition to revenue guarantees by the developer, the Development contains a "build-out" schedule for the rest of the duplex condos to be constructed. Three additional duplex structures were to be completed by December 31, 2013, but were not constructed in 2013 or 2014. As a result, tax payments received since the creation of this TID will fall below what is required under the Development Agreement, with issuance of the 2014 tax bills in December, 2014. The City has provided the Developer with notice that it will owe the City a "shortfall payment" under the Development Agreement, estimated at about \$20,000.

To date, this development has generated more than enough revenue to cover debt service requirements; TID 8 is projected to have a net fund balance of \$407,772 as of 2014 year-end.

No additional project expenditures are anticipated for this TID, as all work items in the current project plan have been completed.

In 2015, TID 8 loaned \$150,000 to TID #4, to help fund activities in that District. These funds are being repaid over 4 years, at 3% annual interest and will be fully repaid in 2019.

New expenditures can be made from this TID through 2024 (22 years after creation). Under current law, the life of this TIF District can be through 2029 (27 years).



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
EGGERS INDUSTRIAL TIF #9 FUND								
REVENUES								
238-41110	GENERAL PROPERTY TAX	\$ 250,103	\$ 245,179	\$ 237,239	\$ 237,239	\$ 235,400	\$ (9,779)	-3.99%
238-43412	EXEMPT COMPUTER STATE AID	\$ 4,376	\$ 4,500	\$ 3,542	\$ 3,542	\$ 3,594	\$ (906)	-20.13%
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 254,479	\$ 249,679	\$ 240,781	\$ 240,781	\$ 238,994	\$ (10,685)	-4.28%
EXPENDITURES								
238-56700-2900	OTHER SERVICES	\$ 235,208	\$ 235,500	\$ 223,282	\$ 223,282	\$ 225,000	\$ (10,500)	-4.46%
238-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-5950	REPAYMENT TO EGGERS	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 235,208	\$ 235,500	\$ 223,282	\$ 223,282	\$ 225,000	\$ (10,500)	-4.46%
	NET INCOME (LOSS)	\$ 19,270	\$ 14,179	\$ 17,500	\$ 17,499	\$ 13,994	\$ (185)	-1.30%
238-34100	Fund Balance, January 1	\$ 25,923	\$ 45,193	\$ 45,193	\$ 45,193	\$ 62,692		
	Fund Balance, December 31	\$ 45,193	\$ 59,372	\$ 62,693	\$ 62,692	\$ 76,686		

Tax Incremental District No. 9 is an industrial development TID, established in 2003 to assist in the development of the new Eggers Industries headquarters and manufacturing facility on a 75-acre site on STH 42 (Lincoln Avenue) at Eggers Drive. Total cost for this development was approximately \$23 million. The project was also assisted by a \$750,000 CDBG grant from the State of Wisconsin, which helped fund public infrastructure to serve the development.

This developer-financed TID is reimbursing Eggers for up to \$2.88 million in TID-eligible costs incurred in the development of its new facility, plus interest. Those TID-eligible activities included site acquisition, site preparation, and relocation of equipment from the old Eggers facility to the new plant.

The equalized value of this TID as of January 1, 2013 was \$9,411,400, reflecting a continued gradual decline in the valuation of this district (which consists solely of the 75-acre Eggers property). That valuation is now about 20 percent lower than the 2013 projection (\$11,716,000) contained in the TID No. 9 Project Plan.

The City is obligated to pay Eggers only to the extent that funds are available in this TID over its 23-year life. The City is not obligated to make "shortfall" payments from other TID's or from any other municipal sources.

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
PARAGON/HAMILTON WAREHOUSES TIF #10 FUND								
REVENUES								
239-41110	GENERAL PROPERTY TAX	\$ -	\$ 55,000	\$ 53,530	\$ 53,530	\$ 55,600	\$ 600	1.09%
239-43412	EXEMPT COMPUTER STATE AID	\$ 8	\$ 8	\$ 24	\$ 24	\$ 24	\$ 16	204.41%
239-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
239-48900	OTHER REVENUES	\$ 6,750	\$ -	\$ -	\$ -	\$ -		
239-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
239-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 6,758	\$ 55,008	\$ 53,554	\$ 53,554	\$ 55,624	\$ 616	1.12%
EXPENDITURES								
239-56700-2900	OTHER SERVICES	\$ 112,479	\$ 20,000	\$ 12,335	\$ 32,335	\$ 23,150	\$ 3,150	15.75%
239-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
239-56700-5950	DEVELOPER AGREEMENT PAYMENT	\$ 60	\$ -	\$ -	\$ 65,000	\$ -		
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ 88,400	\$ 23,343	\$ 23,400	\$ 23,343	\$ (65,057)	-73.59%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 4,208	\$ 4,000	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
239-56700-7520	ACQUISITION/RELOCATION	\$ 30,000	\$ -	\$ -	\$ -	\$ -		
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 146,748	\$ 112,400	\$ 35,678	\$ 124,735	\$ 50,493	\$ (61,907)	-55.08%
	NET INCOME (LOSS)	\$ (139,990)	\$ (57,392)	\$ 17,875	\$ (71,181)	\$ 5,131	\$ 62,523	-108.94%
239-34100	Fund Balance, January 1	\$ (15,368)	\$ (155,358)	\$ (155,358)	\$ (155,358)	\$ (226,539)		
	Fund Balance, December 31	\$ (155,358)	\$ (212,750)	\$ (137,482)	\$ (226,539)	\$ (221,407)		

TID No 10 is a redevelopment tax incremental district that was created in 2014 to assist in the redevelopment of the former Paragon Electric Company (purchased in June by Paragon Partners, LLC for a bottling facility) and the nearby former Hamilton Industries warehouse property.

The Project Plan and boundaries for this TID were amended in 2015 to include the nearby Edgewater Terrace Apartments. The City entered into a TIF Development Agreement with W1 Housing Preservation Corp that provides for \$20,000 annual "interest rate subsidy" payments from TID 10 in budget years 2017 through 2031. This grant assisted with a \$1.8 million renovation project at the 40 unit low-income family housing project. Edgewater Terrace, currently tax exempt, is back on the tax rolls as a result of this project.

In 2016, the City entered into a development agreement with Holy Family Memorial, to provide TIF assistance for HFM's new Lakefront Campus, on former Hamilton warehouse site. TIF assistance for that project has included site planning and environmental, purchase of the right-of-way for a new street (Lakefront Way) to connect Roosevelt Avenue and Memorial Drive, acquisition of an easement from the Canadian National Railroad to allow the street to cross their ROW, and street construction (\$200,000 in borrowed funds to be repaid over 10 years from this TID). The TID will also provide a direct grant to HFM to assist with extraordinary site preparation costs, payable upon project completion in 2017.

While the district saw its taxable value grow by about \$540,000, in 2015, due to a re-assessment of the former Paragon building, the resulting TIF revenue (about \$15,000) will not be available in 2016, due to the timing of the City's filing on that re-assessment. That revenue will be available in 2017, in addition to the "normal" TIF revenue for that year (est. at \$34,000). In 2018, HFM will commence payment of an annual "payment in lieu of taxes" on its new clinic, in the amount of \$37,500. (Clinic is expected to be tax exempt). The PILOT will continue in that amount for 10 years, then will drop to a minimum payment of \$18,750, annually in 2028, continuing for at least 10 more years.

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
ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND								
REVENUES								
240-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 15,700	
240-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
240-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
240-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 15,700	\$ 15,700	
EXPENDITURES								
240-56700-2900	OTHER SERVICES	\$ 2,584	\$ -	\$ 6,532	\$ 6,532	\$ 15,500	\$ 15,500	
240-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-5950	REPAYMENT TO	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 78	\$ -	\$ -	\$ 300	\$ 500	\$ 500	
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 2,661	\$ -	\$ 6,532	\$ 6,832	\$ 16,000	\$ 16,000	
	NET INCOME (LOSS)	(2,661)	0	(6,532)	(6,832)	(300)	(300)	
240-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ (6,832)		
	Fund Balance, December 31	\$ -	\$ -	\$ (6,532)	\$ (6,832)	\$ (7,132)		

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
SANDY BAY HIGHLANDS-CDA FUND								
REVENUES								
202-48410	PROCEEDS FROM SALES	\$ 18,000	\$ 60,000	\$ 31,000	\$ 31,000	\$ 60,000	\$ -	0.00%
202-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 18,000	\$ 60,000	\$ 31,000	\$ 31,000	\$ 60,000	\$ -	0.00%
EXPENDITURES								
202-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ 6,000	\$ 2,650	\$ 2,650	\$ 6,000	\$ -	0.00%
202-56700-2890	TITLE INSURANCE	\$ 509	\$ 700	\$ 501	\$ -	\$ 700	\$ -	0.00%
202-56700-2900	OTHER SERVICES	\$ 1,860	\$ 6,000	\$ 62	\$ 62	\$ 6,000	\$ -	0.00%
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 6,359	\$ 47,300	\$ 27,787	\$ 28,288	\$ 47,300	\$ -	0.00%
202-56700-8130	CO - CONSTRUCTION	\$ 9,272	\$ -	\$ -	\$ -	\$ -	\$ -	
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 18,000	\$ 60,000	\$ 31,000	\$ 31,000	\$ 60,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
202-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Fund 202 was set up in 2004 to receive revenue from lot sales at the City's Sandy Bay Highlands Subdivision, then disburse funds for title insurance and real estate commissions. After these expenses are paid, the net proceeds of each lot sale is transferred to the General Fund as revenue.

The subdivision, under the jurisdiction of the City's Community Development Authority, has been listed with Coldwell Banker Real Estate since 2007. The listing agreement provides for a 15 percent commission on the sale of each lot. The CDA will be reviewing its options for this listing in December 2011.

Since the development came on the market in 2004, fourteen lots have been sold in the 21-lot Phase 1 section. Twelve new homes have been constructed in the subdivision, with an average assessed valuation in excess of \$240,000. One lot sale occurred in 2016. In tandem with that lot sale, which enlarged the lot of an existing home, the CDA agreed to remove from the market the adjoining lot, which will be landscaped, outfitted with a new entry sign to enhance the appearance and marketing appeal of the subdivision. In 2017, so far, there has been one lot sold.

Per the Streets Capital budget, there are plans to proceed with development of Phase 2 of this subdivision in 2018. Phase 2 will consist of 22 additional lots.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
HOUSING REVOLVING LOAN FUND								
REVENUES								
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48100	INTEREST ON INVESTMENTS	\$ 576	\$ -	\$ 1,142	\$ 1,300	\$ -		
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
205-48800	LOAN PRINCIPAL COLLECTED	\$ 167,855	\$ 100,000	\$ 62,363	\$ 70,000	\$ 100,000	\$ -	0.00%
205-48810	LOAN INTEREST COLLECTED	\$ 91	\$ -	\$ -	\$ -	\$ -		
205-49223	TRANS FROM OTHER FUNDS	\$ 700	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 169,222	\$ 100,000	\$ 63,505	\$ 71,300	\$ 100,000	\$ -	0.00%
EXPENDITURES								
205-56700-2100	PROFESSIONAL SERVICES	\$ 20,622	\$ 22,500	\$ 6,303	\$ 7,400	\$ 22,500	\$ -	0.00%
205-56700-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-6910	WEATHERIZATION PROG EXP	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7910	HOUSING LOANS(GRANT #1)	\$ 89,917	\$ 150,000	\$ 46,020	\$ 20,000	\$ 150,000	\$ -	0.00%
205-56700-7911	WATER & SEWER LATERAL LOANS	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	0.00%
205-56700-7920	GRANT #2	\$ -	\$ -	\$ -	\$ -	\$ -		
205-56700-7940	GRANT #4	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 110,539	\$ 222,500	\$ 52,323	\$ 27,400	\$ 222,500	\$ -	0.00%
	NET INCOME (LOSS)	\$ 58,683	\$ (122,500)	\$ 11,182	\$ 43,900	\$ (122,500)	\$ -	0.00%
205-34100	Fund Balance, January 1	\$ 109,997	\$ 168,680	\$ 168,680	\$ 168,680	\$ 212,580		
	Fund Balance, December 31	\$ 168,680	\$ 46,180	\$ 179,862	\$ 212,580	\$ 90,080		

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
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Fund 205 accounts for all loan activities of the City's Housing Revolving Loan Fund. The City has about \$2.5 million in outstanding housing loans, funded from past years' CDBG Housing grants. Revenue consists of:

- Loan principal repayments—these cannot be predicted precisely, as all loans to homeowners are zero-interest, fully-deferred loans that are repaid only when the property is sold or no longer serves as the principal residence of the loan recipient
- Loan interest, which is collected only on past landlord loans (since 2007, the State requires that new loans to landlords be at zero interest) and interest penalty payments for homeowner loans that are in non-compliance with program requirements
- Interest earnings on any idle funds on deposit in the RLF--minimal, as there is usually a waiting list of loan applicants

The City's most recent new CDBG Housing Grant was for \$500,000, in 2007-08. For a small city, Two Rivers has had a very active housing loan program, with over \$3.4 million in housing loans outstanding. Unfortunately cuts to Federal appropriations for the CDBG program, and a decision by the State of WI to distribute those funds on a regional basis have made very little funding available for our local housing program in recent years.

The City collects a 15 percent administrative charge from each new loan made from "recycled" RLF dollars, to help fund the cost of program administration. Most of this charge is paid out to the program's administrative consultant, currently MSA Professional Services.



Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
DOCKS & HARBORS FUND								
REVENUES								
218-46370	DOCKS & HARBOR FEES	\$ 5,656	\$ 6,000	\$ 5,119	\$ 5,600	\$ 5,600	\$ (400)	-6.67%
	TOTAL REVENUES	\$ 5,656	\$ 6,000	\$ 5,119	\$ 5,600	\$ 5,600	\$ (400)	-6.67%
EXPENDITURES								
218-53540-2900	OTHER SERVICES	\$ 3,607	\$ 2,000	\$ 1,072	\$ 3,600	\$ 4,000	\$ 2,000	100.00%
218-53540-3900	OTHER SUPPLIES	\$ 1,312	\$ 1,500	\$ 1,613	\$ 1,300	\$ 1,500	\$ -	0.00%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 4,918	\$ 3,500	\$ 2,686	\$ 4,900	\$ 5,500	\$ 2,000	57.14%
	NET INCOME (LOSS)	\$ 738	\$ 2,500	\$ 2,433	\$ 700	\$ 100	\$ (2,400)	-96.00%
218-34100	Fund Balance, January 1	\$ 2,520	\$ 3,257	\$ 3,257	\$ 3,257	\$ 3,957		
	Fund Balance, December 31	\$ 3,257	\$ 5,757	\$ 5,690	\$ 3,957	\$ 4,057		

Fund 218 was established by the City Council in 2005. Boat ramp fees, which formerly went to the General Fund, have since been deposited in this fund, to pay for annual O&M costs associated with the City ramp and fish cleaning station at Vets Park, and to accumulate a balance that can be used for capital projects related to these facilities.

Boat launch revenues, which come from the sale of day passes and season passes, plummeted from \$8-10,000 annually just a few years ago to under \$5,000 in 2008. A good fishing season in 2016, combined with improved boat launch and fish cleaning facilities, contributed to a rise in revenues.

Contractual services consist of the charges for installing and removing channel marker buoys each boating season, plus DPW charges for installing and removing the piers at the launch ramp.

2016 saw completion of improvements to the launch ramps and a brand new fish cleaning station, funded with assistance from DNR grants. An additional grant, awarded in 2016, will assist with repaving of the parking lot in 2018. (See Parks and Cemetery capital budget, Fund 454).

The City recently applied for grant funds to assist with the purchase and installation of a credit/debit card kiosk, to facilitate collection of launch fees at Vets Park.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
SENIOR CENTER FUND								
REVENUES								
250-43720	COUNTY FUNDS	\$ 38,866	\$ 46,000	\$ 42,142	\$ 46,000	\$ 46,000	\$ -	0.00%
250-46810	SPECIAL MEALS	\$ 3,528	\$ 4,000	\$ 2,171	\$ 4,000	\$ 4,000	\$ -	0.00%
250-46835	FEES	\$ 4,665	\$ 3,350	\$ 2,900	\$ 3,350	\$ 3,350	\$ -	0.00%
250-46840	MISC FOOD SALES	\$ 5,039	\$ 6,000	\$ 3,874	\$ 6,000	\$ 7,000	\$ 1,000	16.67%
250-46845	CRAFT SALES	\$ 231	\$ 250	\$ 817	\$ 1,000	\$ 650	\$ 400	160.00%
250-46856	TRIPS	\$ 224,613	\$ 115,000	\$ 269,918	\$ 285,547	\$ 121,000	\$ 6,000	5.22%
250-46857	NEWSLETTER ADS	\$ 4,909	\$ 5,000	\$ 4,753	\$ 5,000	\$ 5,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ 318	\$ 4,000	\$ 739	\$ 4,000	\$ 4,000	\$ -	0.00%
250-48500	DONATIONS	\$ 1,490	\$ 2,000	\$ 590	\$ 2,000	\$ 2,000	\$ -	0.00%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 3,734	\$ 3,600	\$ 2,798	\$ 3,600	\$ 3,600	\$ -	0.00%
250-48900	OTHER REVENUES	\$ 1,249	\$ 1,500	\$ 228	\$ 1,500	\$ 1,500	\$ -	0.00%
	TOTAL REVENUES	\$ 288,642	\$ 190,700	\$ 330,931	\$ 361,997	\$ 198,100	\$ 7,400	3.88%
EXPENDITURES								
250-55150-1100	FULLTIME SALARIES	\$ 10,869	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 1,386	\$ 12,511	\$ 10,477	\$ 10,553	\$ 12,763	\$ 252	2.01%
250-55150-1240	WAGES-UNION PART TIME	\$ 17,867	\$ 19,981	\$ 14,541	\$ 15,191	\$ 20,284	\$ 303	1.52%
250-55150-1290	OVERTIME	\$ 331	\$ 9,577	\$ 10,040	\$ 12,370	\$ 11,364	\$ 1,787	18.66%
250-55150-1310	WI RETIREMENT	\$ 2,588	\$ 3,691	\$ 3,050	\$ 2,936	\$ 3,861	\$ 170	4.61%
250-55150-1320	FICA	\$ 2,233	\$ 3,246	\$ 2,555	\$ 2,537	\$ 3,450	\$ 204	6.28%
250-55150-1330	HEALTH INSURANCE	\$ 5,180	\$ 5,276	\$ 6,342	\$ 6,470	\$ 5,368	\$ 92	1.74%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 540	\$ 360	\$ 480	\$ 480	\$ 480	\$ 120	33.33%
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1340	LIFE INSURANCE	\$ 31	\$ 42	\$ 30	\$ 37	\$ 51	\$ 9	21.43%
250-55150-2900	OTHER SERVICES	\$ 3,654	\$ 3,500	\$ 5,181	\$ 5,963	\$ 3,500	\$ -	0.00%
250-55150-3300	TRAVEL	\$ 202,524	\$ 83,000	\$ 229,144	\$ 254,511	\$ 83,000	\$ -	0.00%
250-55150-3800	FOOD	\$ 46,660	\$ 44,000	\$ 40,842	\$ 47,449	\$ 44,000	\$ -	0.00%
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3890	MUSIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3900	OTHER SUPPLIES	\$ 7,078	\$ 3,500	\$ 2,847	\$ 3,500	\$ 3,500	\$ -	0.00%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 300,940	\$ 188,684	\$ 325,528	\$ 361,997	\$ 191,621	\$ 2,937	1.56%

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
	NET INCOME (LOSS)	\$ (12,299)	\$ 2,016	\$ 5,402	\$ -	\$ 6,479	\$ 4,463	221.38%
250-34100	Fund Balance, January 1	\$ (2,836)	\$ (15,134)	\$ (15,134)	\$ (15,134)	\$ (15,134)		
	Fund Balance, December 31	\$ (15,134)	\$ (13,118)	\$ (9,732)	\$ (15,134)	\$ (8,655)		

The Senior Center Fund accounts for various activities at the Two Rivers Senior Center that are not funded through the General Fund. These include the Senior Nutrition Program, which is supported with revenues coming from donations for on-site meals, plus assistance from the County for meals prepared at the TR Senior Center and served both locally and at the Mishicot Nutrition Site. Other activities include special programs, trips, and special events, all of which are self-supporting from revenues raised. To the extent that these activities produce revenues exceeding expenses, funds are available to fund capital projects. The City's Committee on Aging makes recommendations as to the use of these funds.

Because City staff provides support for the various fund-raising and "enterprise" activities at the Senior Center, the City in 2006 began charging a portion of the personnel costs at the Senior Center to this budget. This cost allocation is reflected in the various personnel services line items. This allocation covers 10 percent of wages and benefits for the Senior Center Director, 20% for the Program Coordinator, 30% for the two part-time Cooks and 30% for the part-time Volunteer Coordinator.

These personnel costs attributed to Fund 250 total nearly \$60,000 annually. Increase in 2018 is for part-time staff support for TRUST car. Maintaining this level of funding to assist in Senior Center operations requires continued ambitious fund-raising efforts by the Committee on Aging and Friends of the Senior Center.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
COMMUNITY TOURISM FUND								
REVENUES								
258-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,619	\$ 3,619	18.10%
	TOTAL REVENUES	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,619	\$ 3,619	18.10%
EXPENDITURES								
258-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-2910	PRINTING/ADVERTISING	\$ -	\$ 20,000	\$ 15,096	\$ 20,000	\$ 20,000	\$ -	0.00%
259-56700-2930	POSTAGE	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ -	\$ 20,000	\$ 15,096	\$ 20,000	\$ 20,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ -	\$ -	\$ 4,904	\$ -	\$ 3,619	\$ 3,619	
258-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -		
	Fund Balance, December 31	\$ -	\$ -	\$ 4,904	\$ -	\$ 3,619		

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
TOURISM DEVELOPMENT FUND								
REVENUES								
259-41210	ROOM TAX	\$ 117,819	\$ 100,000	\$ 99,631	\$ 119,000	\$ 115,000	\$ 15,000	15.00%
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 117,819	\$ 100,000	\$ 99,631	\$ 119,000	\$ 115,000	\$ 15,000	15.00%
EXPENDITURES								
259-56700-2900	OTHER SERVICES	\$ 60,393	\$ 52,400	\$ 46,937	\$ 62,325	\$ 60,231	\$ 7,831	14.94%
259-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 4,230	\$ -	\$ -		
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 38,269	\$ 15,100	\$ 33,672	\$ 15,100	\$ 16,890	\$ 1,790	11.85%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 11,898	\$ 12,500	\$ 10,328	\$ 14,750	\$ 14,260	\$ 1,760	14.08%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 23,619	\$ 3,619	18.10%
	TOTAL EXPENDITURES	\$ 110,559	\$ 100,000	\$ 115,167	\$ 112,175	\$ 115,000	\$ 15,000	15.00%
	NET INCOME (LOSS)	\$ 7,260	\$ -	\$ (15,536)	\$ 6,825	\$ -		
259-34100	Fund Balance, January 1	\$ 1,149	\$ 8,409	\$ 8,409	\$ 8,409	\$ 15,234		
	Fund Balance, December 31	\$ 8,409	\$ 8,409	\$ (7,127)	\$ 15,234	\$ 15,234		

Fund 259, the Tourism Fund, accounts for the City's collection and spending of local room tax. A large portion of Two Rivers' room tax goes to join marketing efforts through the Manitowoc Area Visitor and Convention Bureau (MAVCB). The cities of Manitowoc and Two Rivers and the MAVCB have been parties to a Joint Tourism Services Agreement since 2006; following an initial term of five years, that agreement was renewed in 2011 for another five year term, through 2016. Another 5 year extension of the agreement, through 2021, was approved by the two cities and the MAVCB in 2016.

Also, in 2016, in response to a change in State law governing the use of room tax monies, the City established a "room tax commission", to make decisions regarding the portion of the room tax that is retained by the City (\$20,000 in 2017, \$23,619 in 2018).

In July 2012, the two cities and VCB agreed to increase the local room tax from 6% to 8%, effective January 1, 2013. This decision came at the recommendation of the VCB Board and a clear majority of area lodging owners. The parties also amended the Tourism Services Agreement, to reflect the formula for distributing this additional revenue. (Of the first 6% of room, tax, 46.5% goes to the VCB; of the additional 2%, 70% must, by statute, go to the VCB; this nets out to 52.4% of total room tax revenues.) This formula remains in effect for the 2017-21 agreement.

Two Rivers' room tax revenues have increased at an impressive rate in recent years, as shown below:
2014: \$89,916 2015: \$97,077 2016: \$117,818 2017: \$119,000 est.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
URBAN FORESTRY FUND								
REVENUES								
260-48500	DONATIONS	\$ 350	\$ -	\$ -	\$ -	\$ -		
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ 19,500	\$ 19,500	\$ 19,500	\$ 15,500	\$ (4,000)	-20.51%
	TOTAL REVENUES	\$ 19,850	\$ 19,500	\$ 19,500	\$ 19,500	\$ 15,500	\$ (4,000)	-20.51%
EXPENDITURES								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 6,008	\$ 10,435	\$ 5,157	\$ 6,503	\$ 10,559	\$ 124	1.19%
260-55210-1280	WAGES-LONGEVITY PAY	\$ 162	\$ 166	\$ -	\$ 166	\$ 170	\$ 4	2.41%
260-55210-1290	WAGES-OVERTIME	\$ 5	\$ 8	\$ -	\$ -	\$ 8	\$ -	0.00%
260-55210-1310	WI RETIREMENT	\$ 532	\$ 930	\$ 458	\$ 625	\$ 930	\$ -	0.00%
260-55210-1320	FICA	\$ 447	\$ 818	\$ 360	\$ 502	\$ 827	\$ 9	1.10%
260-55210-1330	HEALTH INSURANCE	\$ 1,929	\$ 2,110	\$ 1,600	\$ 1,920	\$ 2,147	\$ 37	1.75%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ -	0.00%
260-55210-1340	LIFE INSURANCE	\$ 23	\$ 29	\$ 24	\$ 65	\$ 29	\$ -	0.00%
260-55210-1361	SICK LEAVE PAYOUT	\$ 73	\$ 80	\$ 75	\$ 75	\$ 76	\$ (4)	-5.00%
260-55210-2900	OTHER SERVICES	\$ 10,625	\$ 6,000	\$ 8,300	\$ 8,300	\$ 6,000	\$ -	0.00%
260-55210-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 19,948	\$ 20,720	\$ 16,118	\$ 18,300	\$ 20,890	\$ 170	0.82%
	NET INCOME (LOSS)	\$ (98)	\$ (1,220)	\$ 3,382	\$ 1,200	\$ (5,390)	\$ (4,170)	341.80%
260-34100	Fund Balance, January 1	\$ 4,683	\$ 4,585	\$ 4,585	\$ 4,585	\$ 5,785		
	Fund Balance, December 31	\$ 4,585	\$ 3,365	\$ 7,967	\$ 5,785	\$ 395		

The Urban Forestry budget funds approximately 6 percent of personnel costs for full-time staff at the cemetery, because the Cemetery Foreman also has responsibility for the City's tree planting, maintenance, and removal activities. The balance of the budget is primarily for contractual tree trimming and removal services.

Funds for Tree planting are budgeted in Fund 263, the Tree Planting Fund.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS DONATIONS FUND								
REVENUES								
262-48500	DONATIONS	\$ 21,997	\$ 18,000	\$ 21,396	\$ 20,779	\$ 18,000	\$ -	0.00%
262-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
262-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 21,997	\$ 18,000	\$ 21,396	\$ 20,779	\$ 18,000	\$ -	0.00%
EXPENDITURES								
262-55320-2900	OTHER SERVICES	\$ 14,151	\$ 7,000	\$ 9,725	\$ 9,725	\$ 11,500	\$ 4,500	64.29%
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ -	\$ -		#VALUE!
262-55320-3790	NOVELTIES	\$ -	\$ -	\$ -	\$ -	\$ -		
262-55320-3900	OTHER SUPPLIES	\$ 10,334	\$ 10,500	\$ 9,307	\$ 9,307	\$ 10,500	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 24,486	\$ 18,000	\$ 19,032	\$ 19,032	\$ 22,000	\$ 4,000	22.22%
	NET INCOME (LOSS)	\$ (2,489)	\$ -	\$ 2,365	\$ 1,747	\$ (4,000)	\$ (4,000)	
262-34100	Fund Balance, January 1	\$ 20,435	\$ 17,947	\$ 17,947	\$ 17,947	\$ 19,694		
	Fund Balance, December 31	\$ 17,947	\$ 17,947	\$ 20,311	\$ 19,694	\$ 15,694		

Fund 262, Special Events Donations, was established in 2004, when the City moved the cost of its July 4 fireworks and music out of the tax-supported General Fund, and set a goal of funding approximately \$12,000 in special events expenses with community donations.

In addition to the July 4 festivities at Walsh Field, this fund also supports Ice Cream Sundae Thursday (entertainment expenses). As of 2013, the “Music Under the Stars” Concert series was moved out of the General Fund (Parks and Rec budget) and into this fund.

Increase in “Other Services” is for costs for events at Beach Pavilion and expenses associated with EVP Beach Volleyball Tournament. Also in 2018, City Manager proposes that the City partner with Two Rivers Main Street in development and promotion of Main Street’s proposed Thursday night “City Market”—envisioned as a food, entertainment and vendor event—in lieu of the Wednesday Farmers Market.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
TREE PLANTING FUND								
REVENUES								
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 5,955	\$ 6,000	\$ 4,979	\$ 5,982	\$ 6,000	\$ -	0.00%
	TOTAL REVENUES	\$ 5,955	\$ 6,000	\$ 4,979	\$ 5,982	\$ 6,000	\$ -	0.00%
EXPENDITURES								
263-55210-2900	OTHER SERVICES	\$ 1,350	\$ 15,000	\$ -	\$ 6,000	\$ 15,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 1,350	\$ 15,000	\$ -	\$ 6,000	\$ 15,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ 4,605	\$ (9,000)	\$ 4,979	\$ (18)	\$ (9,000)	\$ -	0.00%
263-34100	Fund Balance, January 1	\$ 13,417	\$ 18,022	\$ 18,022	\$ 18,022	\$ 18,004		
	Fund Balance, December 31	\$ 18,022	\$ 9,022	\$ 23,001	\$ 18,004	\$ 9,004		

The Tree Planting Fund was established by City Council action in 2005. The primary source of revenue for this fund is a 10-cent set aside from each \$5.00 monthly "environmental fee" on City utility bills, which generates about \$6,000 per year. Prior to 2005, these funds had supported the Urban Forestry budget (Fund 260), but the City Council and Environmental Advisory Board agreed that "tree planting," not "tree care" was the original intended use of this dedicated funding source.

In 2007, this fund provided the City match (along with a Library Board donation of \$1,000) to a \$20,000 West Foundation grant for landscaping and irrigating the Memorial Drive medians between Madison and 12th Streets. No major tree planting projects have been undertaken in recent years, allowing the fund's balance to grow to a projected \$25,500 at year-end 2012. The fund assisted with funding the planting of a new "City Christmas Tree" in Central Park West in 2012.

2014 capital outlay was for new trees along the terrace on the north side of 22nd Street, along the Walsh Field parking lot. In 2015, the fund contributed to the tree plantings that were part of improvements at Lakeshore Park, and on the City park property west of Madison Street at Memorial Drive. \$1,350 expended for "Other Services" in 2016 was for a contractor with tree spade to move and plant 16 large caliper trees donated by Silver Creek Nursery, which was closing out its tree farm on STH 310. These trees had a retail value in excess of \$8,000.

For 2018, this budget reflects an investment in tree plantings in the Memorial Drive median, between Madison Street and Roosevelt Avenue, to enhance that area in tandem with the new HFM Lakefront Campus. That project may also involve plantings along the west (inland) side of the highway. (Deferred from 2017). Other major tree planting projects for 2017 that are not reflected in this budget are on STH 42 (67 trees funded by WisDOT as part of that project) and at Harbor Park Phase 2 (funded in part with DNR grant monies).

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
EMS ACT 102 GRANT FUND								
REVENUES								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ 3,936	\$ 4,000	\$ 3,935	\$ 3,935	\$ 4,000	\$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ 861	\$ 900	\$ 1,855	\$ 1,855	\$ 900	\$ -	0.00%
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 4,797	\$ 4,900	\$ 5,790	\$ 5,790	\$ 4,900	\$ -	0.00%
EXPENDITURES								
270-52300-2100	PROFESSIONAL SERVICES	\$ 2,137	\$ -	\$ 3,456	\$ 3,110	\$ 1,500	\$ 1,500	
270-52300-2920	TRAINING	\$ 359	\$ 800	\$ 162	\$ 3,315	\$ 1,200	\$ 400	50.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ 2,800	\$ -	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 2,496	\$ 3,600	\$ 3,618	\$ 6,425	\$ 2,700	\$ (900)	-25.00%
	NET INCOME (LOSS)	\$ 2,301	\$ 1,300	\$ 2,172	\$ (635)	\$ 2,200	\$ 900	69.23%
270-34100	Fund Balance, January 1	\$ 6,586	\$ 8,887	\$ 8,887	\$ 8,887	\$ 8,252		
	Fund Balance, December 31	\$ 8,887	\$ 10,187	\$ 11,059	\$ 8,252	\$ 10,452		

Act 102 grant funds are provided by the State of Wisconsin to local units of government that provide emergency medical services (EMS), to help fund training activities and capital equipment purchases directly related to EMS.

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
BUS & IND REUSE LOAN FUND								
REVENUES								
290-48100	INTEREST ON INVESTMENTS	\$ 4,272	\$ 2,000	\$ 7,374	\$ 8,900	\$ 8,000	\$ 6,000	300.00%
290-48800	LOAN PRINCIPAL COLLECTED	\$ 93,478	\$ 75,000	\$ 100,949	\$ 105,000	\$ 60,000	\$ (15,000)	-20.00%
290-48810	LOAN INTEREST COLLECTED	\$ 39,150	\$ 25,000	\$ 33,152	\$ 33,000	\$ 25,000	\$ -	0.00%
290-48900	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
290-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 136,900	\$ 102,000	\$ 141,475	\$ 146,900	\$ 93,000	\$ (9,000)	-8.82%
EXPENDITURES								
290-56700-2100	PROFESSIONAL SERVICES	\$ 12,321	\$ 25,000	\$ 12,733	\$ 13,200	\$ 25,000	\$ -	0.00%
290-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-5950	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-7520	LOANS	\$ -	\$ 750,000	\$ 33,497	\$ 33,000	\$ 500,000	\$ (250,000)	-33.33%
	TOTAL EXPENDITURES	\$ 12,321	\$ 775,000	\$ 46,230	\$ 46,200	\$ 525,000	\$ (250,000)	-32.26%
	NET INCOME (LOSS)	\$ 124,579	\$ (673,000)	\$ 95,245	\$ 100,700	\$ (432,000)	\$ 241,000	-35.81%
290-34100	Fund Balance, January 1	\$ 983,454	\$ 1,108,034	\$ 1,108,034	\$ 1,108,034	\$ 1,208,734		
	Fund Balance, December 31	\$ 1,108,034	\$ 435,034	\$ 1,203,279	\$ 1,208,734	\$ 776,734		

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	01/01/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
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Fund 290 accounts for activities of the City's Economic Development Revolving Loan Fund (ED-RLF). Originally capitalized with funds from two CDBG grants from the State of Wisconsin to the City, for loans to Paragon Electric (\$750,000) and Eggers Industries (\$500,000) in the 1980's, this fund has "recycled" that loan principal and interest for over 25 years, providing loans to assist local businesses with both start-up and expansion projects.

The ED-RLF has a total of about \$2.2 million in assets, both cash and loans receivable. As of October 2017, cash on hand was just over \$1.2 million. Outstanding loans totaled about \$1 million.

This fund is administered by the City Manager's Office, assisted by a part-time economic development consultant. Accounting is handled through the City's Finance Department.

Progress Lakeshore is now providing assistance on packaging new loans and presenting them for action. Loan approvals and loan policy decisions are made by the City's Business and Industrial Development Committee (BIDC), in accordance with a loan manual developed by staff and the BIDC, and approved by the Wisconsin Department of Commerce. Periodic reports are provided to Wisconsin Economic Development Corporation (successor to the Dept. of Commerce) as required.

The City is allowed to charge this fund up to 15 percent of annual "program income" from loan repayments to offset its administrative, legal and other costs associated with the RLF. This charge appears as "professional services," and is a transfer to General Fund Revenues (Ec Dev Charges).

Progress Lakeshore has offered to take over the administrative responsibility for local CDBG Ec Dev loan funds, and in October 2016 entered into an agreement to provide that service for the City of Manitowoc. Two Rivers should consider such an agreement with Progress Lakeshore by the end of 2016. Payment for these services would come from program income, as administrative costs.

Year	Total Loans Made				
2003	\$316,000	2009	\$350,000	2015	\$268,310
2004	\$425,000	2010	\$540,000	2016	\$0
2005	\$361,665	2011	\$306,989	2017	\$33,000
2006	\$713,000	2012	\$372,375		
2007	\$711,703	2013	\$0		
2008	\$348,288	2014	\$810,000		

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
HARBOR DREDGING FUND								
REVENUES								
401-48580	GRANT PROCEEDS	\$ 878,868	\$ -	\$ -	\$ -	\$ -	-	
401-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	-	
401-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	-	
	TOTAL REVENUE	\$ 878,868	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
401-53540-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	-	
401-53540-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ -	\$ -	\$ -	-	
401-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	-	
401-53540-8130	CO - SEAWALL CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	-	
401-53540-8170	CO - HARBOR DREDGING EXPENSE	\$ 804,973	\$ -	\$ -	\$ -	\$ -	-	
401-53540-8200	HARBOR MASTER PLAN EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	-	
	TOTAL EXPENDITURES	\$ 804,973	\$ -	\$ -	\$ -	\$ -		
	NET INCOME (LOSS)	\$ 73,895	\$ -	\$ -	\$ -	\$ -		
401-34100	Fund Balance - January 1	\$ (68,640)	\$ 5,255	\$ 5,255	\$ 5,255	\$ 5,255		
	Fund Balance - December 31	\$ 5,255	\$ 5,255	\$ 5,255	\$ 5,255	\$ 5,255		

This capital budget has been used in recent years to account for revenues and expenses associated with harbor dredging, funded primarily through grants from WisDOT's Harbor Assistance Program.

In 2013, HAP funded 80 percent of a \$.1.7 project to dredge the "inner harbor" on the East Twin, from 17th Street to 22nd Street. Local match consisted of the City constructing and making available for dredge disposal an upland disposal site on undeveloped land at the Woodland Industrial Park, off Mirro Drive. It was the first time this section of the harbor had been dredged since 1983.

In 2016, HAP funded 80 percent of a \$1.1 million project to dredge the "outer harbor," from 17th Street out past the pierheads on Lake Michigan. Again, local match was the provision of a disposal site for the dredged materials. The outer harbor is prone to shoaling, and typically requires dredging every 5-7 years. With little or not Federal funding available for such maintenance dredging, it is imperative that the City continue to pursue modifications to the harbor opening on Lake Michigan, both for wave mitigation and to reduce the frequency of expensive maintenance dredging.

This fund is carrying a small balance that can be available as "seed money" for future design studies or grant applications.

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
HARBOR SEAWALL								
REVENUES								
402-48580	GRANT PROCEEDS	\$ 1,149,287	\$ 364,571	\$ -	\$ -	\$ 364,571	\$ -	0.00%
402-49110	PROCEEDS FROM DEBT	\$ 100,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -		#VALUE!
402-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 1,249,287	\$ 439,571	\$ 75,000	\$ 75,000	\$ 364,571	\$ (75,000)	-17.06%
EXPENDITURES								
402-53540-2900	OTHER SERVICES	\$ 27,491	\$ -	\$ 6,222	\$ 6,222	\$ -		
402-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 11,594	\$ 11,594	\$ -		
402-53540-8130	CO-SEAWALL CONSTRUCTION	\$ 1,088,936	\$ 200,000	\$ 51,980	\$ 57,184	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 1,116,428	\$ 200,000	\$ 69,796	\$ 75,000	\$ -		#VALUE!
	NET INCOME (LOSS)	\$ 132,859	\$ 239,571	\$ 5,204	\$ -	\$ 364,571	\$ 125,000	52.18%
402-34100	Fund Balance - January 1	\$ (550,739)	\$ (417,880)	\$ (417,880)	\$ (417,880)	\$ (417,880)		
	Fund Balance - December 31	\$ (417,880)	\$ (178,309)	\$ (412,676)	\$ (417,880)	\$ (53,309)		

This capital project fund was established in 2013, to account for project revenues and expenses for a major infrastructure project involving replacement of a failing, City-owned harbor seawall at Harbor Park, along with improved docking facilities at that location and replacement of a 1908-vintage water main that crosses beneath the harbor at this location. That project was largely completed by the Fall of 2016, with the exception of final Park improvements funded mostly by WDNR grants and completed in 2017 (restrooms/shelter building, landscaping, extension of bike/ped trail to Pilon Court).

The above budget reflects a variety of funding sources that have been assembled for this project, including:

- \$400,000 borrowed by the City in 2013
- \$100,000 in borrowed funds left over from the 2013 inner harbor dredging project--transferred in from Fund 401 in 2015
- \$75,000 borrowed in 2017
- \$876,610 from a DNR Recreational Boating Fund (RBF) grant, half of which was advanced to the City in 2013
- \$512,518 from a second RBF grant, awarded by DNR in early 2015
- \$984,000 from WisDOT's Harbor Assistance Program (HAP)
- \$584,000 from a second HAP grant, awarded by WisDOT in September 2015
- \$500,000 from a Community Development Block Grant for Public Facilities
- \$53,690 from a WI Coastal Management Program, spend on early stages of design work
- \$205,553 LAWCON grant (Phase 2 park improvements)
- \$70,000 DNR Clean Vessel Grant (sewer pump-out for visting boaters)
- \$142,775 DNR Urban Rivers Grant for trail extensions, parking lot, landscaping, etc.

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
HARBOR MASTERPLAN IMPLEMENTATION								
REVENUES								
403-48580	GRANT PROCEEDS	\$ -	\$ -	\$ 14,883	\$ 14,883	\$ -		
403-49110	PROCEEDS FROM DEBT	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 650,000		
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ -	\$ 150,000	\$ 164,883	\$ 164,883	\$ 650,000	\$ 500,000	333.33%
EXPENDITURES								
403-53540-2900	OTHER SERVICES	\$ 15,748	\$ 50,000	\$ 104,069	\$ 104,069	\$ -		#VALUE!
403-53540-8170	CAPITAL OUTLAY	\$ -	\$ 100,000	\$ -	\$ 65,000	\$ 630,000	\$ 530,000	530.00%
403-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 15,748	\$ 150,000	\$ 104,069	\$ 169,069	\$ 630,000	\$ 480,000	320.00%
	NET INCOME (LOSS)	\$ (15,748)	\$ -	\$ 60,815	\$ (4,186)	\$ 20,000	\$ 20,000	
403-34100	Fund Balance - January 1	\$ -	\$ (15,748)	\$ (15,748)	\$ (15,748)	\$ (19,934)		
	Fund Balance - December 31	\$ (15,748)	\$ (15,748)	\$ 45,067	\$ (19,934)	\$ 66		

This capital fund was created in 2012, to account for grant revenues and expenses associated with the City's Harbor Master Plan (adopted 2013). It also accounted for revenues and expenses associated with the Hamilton Site Public Access and Redevelopment Plan (adopted 2016). In 2017, the city borrowed \$150,000 to help move forward with implementation of its harbor area redevelopment activities.

Most of the expenses incurred in 2017 have been for attorney fees, appraisals, engineering studies and other work associated with the former Hamilton property. 2017 estimated spending anticipates closing on the purchase of the Blue Goose property by year-end (capital outlay).

For 2018, this budget anticipates borrowing \$650,000, for activities that include purchase of the waterfront portion of the former Hamilton property and a small portion of the former Eggers Property (\$515,000), plus related legal and consultant fees, and clearing of the Blue Goose property). The City is also seeking grant funding, which will have a local match requirement, for moving ahead with design work on improvements planned for the waterfront portion of the former Hamilton property (including possible transient marina facilities).

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
HIGH SCHOOL BIKE TRAIL CONST								
REVENUES								
410-43580	GRANT PROCEEDS - DOT Grant	\$ -	\$ -	\$ -	\$ -	\$ 488,240	\$ 488,240	
	GRANT PROCEEDS - Foundation Grant					\$ 75,000		
410-48500	DONATIONS	\$ 325	\$ -	\$ -	\$ -	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 325	\$ -	\$ -	\$ -	\$ 663,240	\$ 663,240	
EXPENDITURES								
410-55410-2900	OTHER SERVICES	\$ 4,906	\$ -	\$ 30	\$ 30	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 5,605	\$ 50,000	\$ 62,018	\$ 70,000	\$ 700,000	\$ 650,000	1300.00%
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 10,512	\$ 50,000	\$ 62,048	\$ 70,030	\$ 700,000	\$ 650,000	1300.00%
	NET INCOME (LOSS)	\$ (10,187)	\$ (50,000)	\$ (62,048)	\$ (70,030)	\$ (36,760)	\$ 13,240	-26.48%
410-34100	Fund Balance - January 1	\$ 117,323	\$ 107,137	\$ 107,137	\$ 107,137	\$ 37,107		
	Fund Balance - December 31	\$ 107,137	\$ 57,137	\$ 45,089	\$ 37,107	\$ 347		

This fund was established to account for revenues and expenditures associate with the design and construction of two new bike trails to the high school campus (North Side Trail and East Side Trail), after the award of two WisDOT grants to help fund those projects in August 2010. The process of getting funding contracts in place and a design consultant selected proved very time-consuming, and Donohue Associates finally commenced work on the project in early 2014, with an "alternatives analysis" that looked at routing alternatives for the two trails. Following public input and review by the City's Bike/Ped Facilities Committee, the preferred alternatives were endorsed by City Council in September 2014.

At the request of the West Foundation, a \$100,000 grant from that organization was returned in 2014. The foundation has encouraged the City to re-apply for funding when a definite project construction schedule has been identified.

In early 2017, in the face of escalating cost estimates for the North Side Trail and inability to secure any additional State or Federal funding for that project, the City decided to drop that project and release the \$691,129 grant. The estimated cost for that project, originally about \$864,000, had risen to over \$2 million. The City continues to explore other, lower-cost alternatives for this possible trail corridor (from Tannery Bridge to TRHS).

In the meantime, design and environmental review work has proceeded for the East Side Trail, planned as a 10-foot wide asphalt paved trail from the north end of this year's Lincoln Avenue project to the high school (about one mile) Per DOT requirements, that trail is to be built entirely outside of the STH right-of-way. Property acquisition discussions with property owners in the trail corridor will commence in late 2017. The project schedule calls for bidding of the project by June 2018, and construction in 2018. Current estimated cost for the project is \$700,000, up from the 2010 cost estimate of \$610,000. Budget as presented anticipates making another request for foundation funding to round out the budget for this long-awaited project. Cash available

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
COMMUNITY HOUSE RENOVATION								
REVENUES								
415-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
415-55140-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-55140-3900	OTHER SUPPLIES	\$ 9,040	\$ 6,500	\$ 131	\$ 131	\$ -	\$ -	#VALUE!
415-55140-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-55140-8200	CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
415-55140-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 9,040	\$ 6,500	\$ 131	\$ 131	\$ -	\$ -	#VALUE!
	NET INCOME (LOSS)	\$ (9,040)	\$ (6,500)	\$ (131)	\$ (131)	\$ -	\$ -	#VALUE!
415-34100	Fund Balance - January 1	\$ 9,170	\$ 131	\$ 131	\$ 131	\$ (0)	\$ (0)	
	Fund Balance - December 31	\$ 131	\$ (6,369)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	

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
INDUSTRIAL PARK DEV FUND								
REVENUES								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 91,130	\$ 84,120	\$ 51,570	\$ 55,320	\$ 65,000	\$ (19,120)	-22.73%
417-48210	RENT- LAND/FARMLAND	\$ 10,440	\$ 10,470	\$ 7,080	\$ 10,470	\$ 10,470	\$ -	0.00%
417-48300	SALE OF PROP & EQUIP	\$ -	\$ -	\$ 21,670	\$ 21,670	\$ -		
417-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 101,570	\$ 94,590	\$ 80,320	\$ 87,460	\$ 75,470	\$ (19,120)	-20.21%
EXPENDITURES								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 2,075	\$ 2,100	\$ 1,754	\$ 2,105	\$ 2,105	\$ 5	0.24%
417-56700-2900	OTHER SERVICES	\$ 1,074	\$ 3,500	\$ 84	\$ 1,500	\$ 3,500	\$ -	0.00%
417-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-5950	TRANSFER TO GENERAL FUND	\$ 75,000	\$ 75,000	\$ 62,500	\$ 75,000	\$ 50,000	\$ (25,000)	-33.33%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 9,216	\$ 9,293	\$ 9,292	\$ 9,292	\$ 9,341	\$ 48	0.52%
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 15,143	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 102,509	\$ 94,893	\$ 73,630	\$ 87,897	\$ 69,946	\$ (24,947)	-26.29%
	NET INCOME (LOSS)	\$ (939)	\$ (303)	\$ 6,690	\$ (437)	\$ 5,524	\$ 5,827	-1923.10%
417-34100	Fund Balance - January 1	\$ 7,809	\$ 6,869	\$ 6,869	\$ 6,869	\$ 6,432		
	Fund Balance - December 31	\$ 6,869	\$ 6,566	\$ 13,560	\$ 6,432	\$ 11,956		

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
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Fund 417, the Industrial Park Development Capital Fund, accounts for transactions associated with the City's industrial parks and the two City-owned business incubator buildings on Wentker Court (20,000 SF building currently leased to GT Machine and 5,000 SF building currently leased to Flavor Hut), as well as other development-related projects. Revenue is derived from lease income on the two buildings, plus farmland rental at the Woodland Industrial Park. Expenses include the Stormwater Utility billings for these properties, an "other services" allowance for architectural/engineering services or minor repairs, \$9,341 transfer to Debt Service to pay debt on a 2010 re-roofing project at the larger incubator building, and a transfer to the City's General Fund. Finally, there is \$5,000 budgeted for capital outlay, as a contingency for more major building repairs. Both rental income and the proposed transfer to the General Fund are reduced in 2018, to reflect the current business situation for GT Machine, the City's long-term tenant of the larger building. The City's Community Development Authority authorized a 3-month "rent free" period for this business in late 2017, and reduced rental income may continue into 2018. GT Machine has been significantly impacted by a reduction in sales to Manitowoc Crane.

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
CITY LANDFILL FUND								
REVENUES								
419-48900	OTHER REVENUES	\$ 89,329	\$ 89,000	\$ 74,682	\$ 89,500	\$ 89,500	\$ 500	0.56%
419-49110	PROCEEDS FROM DEBT	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -		#VALUE!
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 89,329	\$ 114,000	\$ 99,682	\$ 114,500	\$ 89,500	\$ (24,500)	-21.49%
EXPENDITURES								
419-53600-2210	ELECTRICITY	\$ 2,169	\$ 2,200	\$ 1,657	\$ 2,000	\$ 2,200	\$ -	0.00%
419-53600-2240	SEWER EXPENSE	\$ 52,300	\$ 60,000	\$ 39,039	\$ 50,000	\$ 40,000	\$ (20,000)	-33.33%
419-53600-2900	OTHER SERVICES	\$ 16,036	\$ 20,000	\$ 12,860	\$ 20,000	\$ 20,000	\$ -	0.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
419-53600-3900	OTHER SUPPLIES	\$ 1,709	\$ 2,000	\$ 849	\$ 2,000	\$ 2,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
419-53600-8170	CO - OTHER IMPROVEMENTS	\$ 38,664	\$ 100,000	\$ 136,209	\$ 150,000	\$ 25,000	\$ (75,000)	-75.00%
	TOTAL EXPENDITURES	\$ 110,878	\$ 184,200	\$ 190,615	\$ 224,000	\$ 89,200	\$ (95,000)	-51.57%
	NET INCOME (LOSS)	\$ (21,549)	\$ (70,200)	\$ (90,932)	\$ (109,500)	\$ 300	\$ 70,500	-100.43%
419-34100	Fund Balance - January 1	\$ 136,568	\$ 115,019	\$ 115,019	\$ 115,019	\$ 5,519		
	Fund Balance - December 31	\$ 115,019	\$ 44,819	\$ 24,087	\$ 5,519	\$ 5,819		

Fund 419 accounts for post-closure maintenance activities at the City's former landfill facilities, located on property between Riverview Drive and STH 42, in the northeast corner of Two Rivers. The landfills were located on private property leased by the City, and were operated by the City from the 1960's to 1980. The old landfill cells occupy approximately 40 acres total. Following the closure of the landfills in 1980, the City was required, under a DNR-approved closure plan, to perform quarterly monitoring of 12 groundwater test wells located around the perimeter of the landfill cells, as well as on nearby domestic water wells. Passive gas venting systems were installed in 1975 at the South Landfill and in 1984 at the North Landfill. In the early 1990's, after the discovery of methane gas in the basement excavation of a home being constructed on Golfview Drive, the City was required to construct a landfill gas barrier wall and venting trench along the south side of the South Landfill, to restrict methane gas from migrating to nearby homes.

Following the City's undertaking of a methane study on property on the west side of Riverview Drive in 2002, the DNR re-examined the original closure plan for these landfills, and required the City to develop amended post-closure plans, which were more extensive and now included:

- Installation of new monitoring wells
- More extensive (and expensive) testing of water from those monitoring wells and nearby private wells
- Installation of additional methane venting facilities
- Installation of leachate collection systems on both the east and west sides of the landfill area (connecting to sanitary sewers on Eggers Drive and on Riverview Drive).

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
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The City spent about \$800,000 during the period 2002-08 for engineering work and capital improvements needed to comply with the new post-closure plan. The leachate collection system adjacent to Riverview Drive was activated in 2008, completing the improvements required by DNR. These improvements were financed with 10-year notes, which are being repaid from property taxes. (Debt service was paid by this fund, from Environmental Fee revenues, through 2012.) Major expenditures from this fund are for electricity and sewer charges associated with operation of the leachate collection system, and laboratory and consulting fees associated with ongoing groundwater monitoring. The revenue source for post-closure management of the old landfills is the City's monthly environmental fee. \$1.50 of the current \$5.50 monthly fee is transferred to this fund, generating annual revenues of about \$90,000.

In 2014, the City borrowed \$150,000 to address a large area of the old landfill that had settled, and needed to be filled and re-capped. The City had three years to complete this work. Another \$150,000 was borrowed for this project in 2015., and another \$25,000 in 2017. This work has been largely completed in 2017. In additions to the filling and re-capping, the City installed a new leachate collection line, connected to the sanitary sewer systems. Total cost for this most recent round of work was just over \$400,000. The 2017 Budget provides funds for electric and sewer charges associated with the leachate collection/pumping systems, consulting and testing fees for groundwater monitoring, and anticipated capital outlay for the installation of an additional groundwater monitoring well, required by DNR.

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
STREET CONSTRUCTION FUND								
REVENUES								
451-43620	OTHER STATE AID	\$ 139,944	\$ 17,000	\$ -	\$ -	\$ 34,000	\$ 17,000	100.00%
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
451-48500	DONATIONS	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
451-49110	PROCEEDS FROM DEBT	\$ 520,350	\$ 648,000	\$ 648,000	\$ 648,000	\$ 300,000	\$ (348,000)	-53.70%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
451-49223	TRANSFER FROM OTHER FUNDS	\$ 50,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 240,603	\$ (9,397)	-3.76%
	TOTAL REVENUES	\$ 710,294	\$ 935,000	\$ 898,000	\$ 898,000	\$ 594,603	\$ (340,397)	-36.41%
EXPENDITURES								
451-53300-2900	OTHER SERVICES	\$ 30,897	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-8700	ASPHALT RESURFACING - CUR	\$ -	\$ 250,000	\$ 12,133	\$ 20,000	\$ 275,000	\$ 25,000	10.00%
451-53300-8710	CONCRETE PVMT REPL-CURR	\$ 43,712	\$ 125,000	\$ 15,121	\$ 50,000	\$ 125,000	\$ -	0.00%
451-53300-8720	CURB & GUTTER - CURRENT	\$ 11,612	\$ 15,000	\$ 6,855	\$ 15,000	\$ 25,000	\$ 10,000	66.67%
451-53300-8730	CONC PVMT - NEW - RECONST	\$ 3,935	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	#VALUE!
451-53300-8750	SIDEWALKS REPLACE - CUR	\$ 3,925	\$ 5,000	\$ 8,383	\$ 8,500	\$ 25,000	\$ 20,000	400.00%
451-53300-8760	GRADING & GRAVEL - CURR	\$ 20,770	\$ 425,000	\$ 189,816	\$ 38,000	\$ 575,000	\$ 150,000	35.29%
451-53300-8770	CONCRETE PVMT NEW - CURR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
451-53300-8780	WISDOT PROJECTS	\$ 325,304	\$ 480,000	\$ 23,107	\$ 450,000	\$ -	\$ -	#VALUE!
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ 721	\$ 20,000	\$ -	\$ -	\$ 40,000	\$ 20,000	100.00%
	TRANSFER TO OTHER FUNDS-TID #10 for Lakefront Way				\$ 50,000	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 440,876	\$ 1,325,000	\$ 255,415	\$ 631,500	\$ 1,065,000	\$ (260,000)	-19.62%
	NET INCOME (LOSS)	\$ 269,418	\$ (390,000)	\$ 642,585	\$ 266,500	\$ (470,397)	\$ (80,397)	20.61%
451-34100	Fund Balance - January 1	\$ (45,921)	\$ 223,497	\$ 223,497	\$ 223,497	\$ 489,997		
	Fund Balance - December 31	\$ 223,497	\$ (166,503)	\$ 866,082	\$ 489,997	\$ 19,600		

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
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Budgeted 2017 projects included:

- A pavement milling and resurfacing project on 27th Street, between Forest Avenue and Adams Street--Deferred to 2018, extended one block to Washington
- The Lincoln Avenue reconstruction project (City share for surface work funded with transfer from TID No. 7)--Project completed, DOT bills projected to be paid in 2017, may be 2018
- Normal flatwork replacement, sidewalk extensions and replacement, and curb and gutter replacement, by City crews.
- Infrastructure for Phase 2 of the City-owned residential subdivision at Sandy Bay Highlands, opening up 18 additional lots for development. (additional \$150,000 budgeted in Storm Water)--Deferred to 2018
- Construction of Lakefront Way in TID No.10--completed.
- Closure of a median cut on Memorial Drive opposite School Street, a project mandated by WisDOT as a condition for Lakefront Way--completed accessing the state highway
- Potential work on safe pedestrian crossings on Memorial Drive, to access Mariners Trail, aided by donations--deferred to 2018.

2018 proposed projects are:

- 27th Street project, extended one block to Washington Street (\$34,000 LRIP funding from DOT will be applied to this project). Project scope also expanded to include public and private lead lateral replacement, sewer main lining, sewer lateral replacement. These added utility costs to be covered through State Environmental Loan Fund loans and special assessments and charges to property owners.
- Concrete flatwork replacement throughout the City, by City crews, \$125,000.
- A more active sidewalk replacement program, at \$25,000
- Sandy Bay Subdivision Phase 2, at \$575,000, plus \$150,000 from Storm Water Fund
- Proposed safe crossings to Mariners Trail on Memorial Drive, at Lake Street and either Madison Street or Lakefront Way; \$40,000, proposed to be funded half from grants or donations

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
BRIDGE CONSTRUCTION FUND								
REVENUES								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49110	PROCEEDS FROM DEBT	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -		#VALUE!
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -		#VALUE!
EXPENDITURES								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ 7,886	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
452-53300-9980	22ND STREET BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-9981	MADISON STREET BRIDGE	\$ 33	\$ -	\$ -	\$ -	\$ -		
452-53300-9982	17TH STREET BRIDGE	\$ 17,222	\$ -	\$ 2	\$ 2	\$ -		
452-53300-9983	WASHINGTON STREET BRIDGE	\$ -	\$ 50,000	\$ 34,043	\$ 40,000	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 25,141	\$ 70,000	\$ 34,044	\$ 40,002	\$ 20,000	\$ (50,000)	-71.43%
	NET INCOME (LOSS)	\$ (5,141)	\$ (45,000)	\$ (9,044)	\$ (15,002)	\$ (20,000)	\$ 25,000	-55.56%
452-34100	Fund Balance - January 1	\$ 41,799	\$ 36,658	\$ 36,658	\$ 36,658	\$ 21,656		
	Fund Balance - December 31	\$ 36,658	\$ (8,342)	\$ 27,614	\$ 21,656	\$ 1,656		

Deck repair and sealing work was completed on the 22nd, Madison and Washington bridges in 2015 by City and County crews, at a cost of \$45,000. Additional work on the Washington Street Bridge was completed in 2017 by City crews, at an estimated cost of \$40,000. Funds budgeted for 2018 are to address spalling on the Madison Street bridge. Funds were budgeted, but not expended, for this work in 2017. City Engineering staff have been in discussions with WisDOT staff during 2017 about the condition of the concrete deck on the Washington Street (STH 42) bridge, which may be due to more significant repairs or re-decking within the next few years.

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
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			#VALUE!
	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/EQUIPMENT--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	\$ 410,000	\$ (195,000)	-32.23%
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	\$ -	0.00%
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%

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
	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 Vets Park, assisted by a \$144,000 DNR Rec Boating Fund grant (Macth of \$156,000 to include \$72,000 in borrowing reflected in this budget, plus \$81,000 from the Storm Water Utility--deferred to 2018
- \$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 paving 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 by Vinton Construction, and to assist with other development in that area of the City.

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
FIRE EQUIPMENT FUND								
REVENUES								
455-43200	FEDERAL GRANTS	\$ -	\$ -	\$ -				
455-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -				
455-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -				
455-48300	SALE OF PROPERTY/EQUIPMENT	\$ -	\$ -	\$ -				
455-48440	INSURANCE PROCEEDS	\$ -	\$ -	\$ -				
455-48500	DONATIONS	\$ 20,652	\$ 12,000	\$ 11,262	\$ 9,000	\$ 5,000	\$ (7,000)	-58.33%
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -				
455-49110	PROCEEDS FROM DEBT	\$ 90,000	\$ 67,340	\$ 67,340	\$ 67,340	\$ 5,500	\$ (61,840)	-91.83%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ 110,652	\$ 79,340	\$ 78,602	\$ 76,340	\$ 10,500	\$ (68,840)	-86.77%
EXPENDITURES								
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-3900	OTHER SUPPLIES	\$ 17,010	\$ 15,000	\$ 8,253	\$ 8,500	\$ 10,500	\$ (4,500)	-30.00%
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8140	CO-BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 90,000	\$ 28,840	\$ 28,242	\$ 28,242	\$ -		#VALUE!
455-52200-8160	CO - VEHICLES	\$ -	\$ 38,500	\$ 38,500	\$ 38,500	\$ -		#VALUE!
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 107,010	\$ 82,340	\$ 74,995	\$ 75,242	\$ 10,500	\$ (71,840)	-87.25%
	NET INCOME (LOSS)	\$ 3,642	\$ (3,000)	\$ 3,607	\$ 1,098	\$ -		#VALUE!
455-34100	Fund Balance - January 1	\$ 9,258	\$ 12,900	\$ 12,900	\$ 12,900	\$ 13,998		
	Fund Balance - December 31	\$ 12,900	\$ 9,900	\$ 16,506	\$ 13,998	\$ 13,998		

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
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Capital purchases proposed for 2017 included:

--Replacing the Fire Department's 1996 Suburban with a \$WD pickup truck with crew cab and cap (\$38,500)

--Replacing extrication equipment that dates to 1990 (\$22,000)

--50 percent funding for a new rescue boat, which was actually replaced in 2016, with Manitowoc County Emergency Government funding the purchase (reimburse County for \$6,840 of \$13,680 purchase price)

Proposed 2017 borrowing of \$5,500 is for firefighter turn-out gear.

Other, smaller purchases made from this fund, typically from donations, have included employee fitness equipment, CPR mannequins, ambulance equipment and tablets for use on ambulances.

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
PUBLIC WORKS EQUIP FUND								
REVENUES								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
457-48210	PW SMALL TOOLS CHARGE	\$ 24,383	\$ 15,000	\$ 29,774	\$ 35,000	\$ 30,000	\$ 15,000	100.00%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ 294,955	\$ 150,000	\$ 150,000	\$ 150,000	\$ 120,000	\$ (30,000)	-20.00%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49240	APPLIED FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 319,338	\$ 165,000	\$ 179,774	\$ 185,000	\$ 150,000	\$ (15,000)	-9.09%
EXPENDITURES								
457-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -			
457-53300-8100	CAPITAL EQUIPMENT	\$ 62,927	\$ -	\$ 139,459	\$ 139,459			
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -			
457-53300-8160	CO - VEHICLES	\$ -	\$ 274,800	\$ 26,430	\$ 204,430	\$ 192,700	\$ (82,100)	-29.88%
457-53300-8170	BUILDING/GROUNDS MAINT.	\$ 15,207	\$ 20,000	\$ 20,254	\$ 20,000	\$ 20,000	\$ -	0.00%
457-53300-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -			
457-53300-8450	CAD - PRIOR	\$ -	\$ -	\$ -	\$ -			
457-53300-8460	CAD - CURRENT	\$ -	\$ -	\$ -	\$ -			
	TOTAL EXPENDITURES	\$ 78,133	\$ 294,800	\$ 186,143	\$ 363,889	\$ 212,700	\$ (82,100)	-27.85%
	NET INCOME (LOSS)	\$ 241,205	\$ (129,800)	\$ (6,369)	\$ (178,889)	\$ (62,700)	\$ 67,100	-51.69%
457-34100	Fund Balance - January 1	\$ 17,030	\$ 258,235	\$ 258,235	\$ 258,235	\$ 79,346		
	Fund Balance - December 31	\$ 258,235	\$ 128,435	\$ 251,866	\$ 79,346	\$ 16,646		

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
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The Public Works Equipment Fund provides resources for the purchase of trucks, capital equipment like loaders and backhoes, and other tools used by the City's Public Works Department. This budget also funds capital investments in the Public Works shop facilities, located on Lake Street.

Replacement front end loader with plow was paid for in 2017; 2016 budgeted item.

2017 capital outlay for vehicles included:

- Replacement dump truck \$178,000 delivery still pending; outlay shown in 2017 but may occur in 2018
- Annual Tool Cat and Bobcat upgrades 19,300
- Blacktop roller
- Paint machine (pavement marking)

2017 buildings and grounds work has included asphalt paving a portion of the Public Works yard and fencing off a new area for the Police Department's impound yard. The Public Works Equipment Fund provides resources for the purchase of trucks, capital equipment like loaders and backhoes, and other tools used by the City's Public Works Department.

This budget also funds capital investments in the Public Works shop facilities, located on Lake Street.

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- Replacement dump truck \$178,000 delivery still pending; outlay shown in 2017 but may occur in 2018
- Annual Tool Cat and Bobcat upgrades 19,300
- Blacktop roller
- Paint machine (pavement marking)

2017 buildings and grounds work has included asphalt paving a portion of the Public Works yard and fencing off a new area for the Police Department's impound yard.

Proposed 2018 capital outlay includes:

- Replacement backhoe with compactor \$130,000
- Replacement sign cutting machine 5,200
- Tool cat annual replacement program 8,000
- Bobcat annual replacement program 7,500
- Replacement pickup with lift gate 42,000
- Building and grounds repairs/maint. 20,000

Smaller tools and equipment may be purchased from this Fund and is funded by the "small tools charge" added to repair bills on the City's fleet. area for the Police Department's impound yard.

Proposed 2018 capital outlay includes:

- Replacement backhoe with compactor \$130,000
- Replacement sign cutting machine 5,200
- Tool cat annual replacement program 8,000
- Bobcat annual replacement program 7,500
- Replacement pickup with lift gate 42,000
- Building and grounds repairs/maint. 20,000

Smaller tools and equipment may be purchased from this Fund and is funded by the "small tools charge" added to repair bills on the City's fleet.

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
CITY HALL EQUIP FUND								
REVENUES								
459-43580	GRANT PROCEEDS	\$ -	\$ -	\$ 2,736	\$ 2,736	\$ -		
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48500	DONATIONS	\$ 2,000	\$ -	\$ -	\$ -	\$ -		
459-49110	PROCEEDS FROM DEBT	\$ 35,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -		#VALUE!
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 37,000	\$ 155,000	\$ 157,736	\$ 157,736	\$ -		#VALUE!
EXPENDITURES								
459-51600-2900	OTHER SERVICES-MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-8170	CO - OTHER IMPROVEMENTS	\$ 29,302	\$ 190,000	\$ 156,332	\$ 180,000	\$ 25,000	\$ (165,000)	-86.84%
	TOTAL EXPENDITURES	\$ 29,302	\$ 190,000	\$ 156,332	\$ 180,000	\$ 25,000	\$ (165,000)	-86.84%
	NET INCOME (LOSS)	\$ 7,698	\$ (35,000)	\$ 1,404	\$ (22,264)	\$ (25,000)	\$ 10,000	-28.57%
459-34100	Fund Balance - January 1	\$ 46,759	\$ 54,457	\$ 54,457	\$ 54,457	\$ 32,193		
	Fund Balance - December 31	\$ 54,457	\$ 19,457	\$ 55,861	\$ 32,193	\$ 7,193		

A major renovation of City Hall was completed in 1993—24 years ago—and this kind of ongoing repair, replacement and maintenance activity is needed to protect the community's investment in this historic, landmark structure.

2017 projects have included:

--Replacement of the building's chillers, Budget \$90,000, actual \$73,572 (also received Focus on Energy Grant for \$2,736)

--Completing the exterior window sill project, \$20,000 (Actual \$19,000)

--\$70,000 to upgrade the video and audio systems in the City Council Chambers (Actual \$76,906, including the addition of livestreaming)

--\$5,000 for misc. repairs (actual about \$5,800).

For 2018, \$25,000 is proposed for miscellaneous improvements. High priority projects include repairs to the drainage system beneath the deck on the Jefferson Street side of the building, metal trim maintenance and painting on the east side of the building, and possibly carpet replacement in the hallways of the third floor.

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
MGMT INFORMATION FUND								
REVENUES								
460-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
460-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
460-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ 7,740	\$ 7,740	
460-49223	TRANS FROM OTHER FUNDS	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
	TOTAL REVENUES	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 25,740	\$ 7,740	43.00%
EXPENDITURES								
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 14,913	\$ 12,000	\$ 8,210	\$ 9,000	\$ 20,000	\$ 8,000	66.67%
460-51900-8110	I/S SERVER REPLACEMENT	\$ 773	\$ -	\$ -	\$ -	\$ -		
460-51900-8120	I/S PC REPLACEMENT	\$ 7,643	\$ 8,000	\$ 444	\$ 500	\$ 8,000	\$ -	0.00%
460-51900-8121	I/S LAPTOP PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8190	CO-OFFICE EQUIPMENT--phone system	\$ 29,026	\$ -	\$ -	\$ -	\$ -		
460-51900-8900	ROW ACQUISITION	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8910	FIRE DEPARTMENT SYS	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8920	HWY ADMIN SYSTEMS	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8930	VEHICLE MAINT SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8940	SYSTEM IMP - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 52,355	\$ 20,000	\$ 8,654	\$ 9,500	\$ 28,000	\$ 8,000	40.00%
	NET INCOME (LOSS)	\$ (34,355)	\$ (2,000)	\$ 9,346	\$ 8,500	\$ (2,260)		
460-34100	Fund Balance - January 1	\$ 36,899	\$ 2,544	\$ 2,544	\$ 2,544	\$ 11,044		
	Fund Balance - December 31	\$ 2,544	\$ 544	\$ 11,890	\$ 11,044	\$ 8,784		

The MIS capital fund provides resources for maintaining and upgrading the City's computer systems. This routine investment is funded through transfers from the General Fund and the various utility funds (\$18,000 total).

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
POLICE EQUIP FUND								
REVENUES								
461-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-48310	SALE OF ASSETS	\$ -	\$ -	\$ 960	\$ 960	\$ -		
461-48500	DONATIONS	\$ 2,181	\$ 6,000	\$ 4,350	\$ 4,500	\$ 4,500	\$ (1,500)	-25.00%
461-48900	OTHER REVENUES	\$ 16,017	\$ -	\$ 4,500	\$ 4,500	\$ -		
461-49110	PROCEEDS FROM DEBT	\$ 42,445	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	
461-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 60,643	\$ 6,000	\$ 9,810	\$ 9,960	\$ 74,500	\$ 68,500	1141.67%
EXPENDITURES								
461-52100-2900	OTHER SERVICES	\$ 362	\$ -	\$ 9,699	\$ 9,695	\$ -		
461-52100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-3300	TRAVEL	\$ (53)	\$ 3,000	\$ 874	\$ 750	\$ 3,000	\$ -	0.00%
461-52100-3900	OTHER SUPPLIES	\$ 3,576	\$ -	\$ 1,865	\$ 1,865	\$ -		
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 45,126	\$ -	\$ 3,835	\$ 3,835	\$ -		
461-52100-8154	AED PURCHASE	\$ 20,217	\$ -	\$ -	\$ -	\$ -		
461-52100-8160	CO - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 69,229	\$ 3,000	\$ 16,273	\$ 16,145	\$ 73,000	\$ 70,000	2333.33%
	NET INCOME (LOSS)	\$ (8,586)	\$ 3,000	\$ (6,463)	\$ (6,185)	\$ 1,500	\$ (1,500)	-50.00%
461-34100	Fund Balance - January 1	\$ 12,408	\$ 3,822	\$ 3,822	\$ 3,822	\$ (2,363)		
	Fund Balance - December 31	\$ 3,822	\$ 6,822	\$ (2,641)	\$ (2,363)	\$ (863)		

This fund is used to account for Police Department capital purchases--vehiclces and equipment.
Donations for activities like crime prevention, the DARE Program and the Two Rivers Police Explorer Post are deposited into and expended from this fund.
The line item for travel is primarily for the Explorer Post, which participates in regional and state competitions.
Major outlays proposed for 2018 are for two vehicles--a marked SUV-tyupe patrol vehicle (outfitted) at \$45,000 and an unmarked car at \$25,000.

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
SOLID WASTE UTILITY								
REVENUES								
640-43545	STATE RECYCLING AID	\$ 77,290	\$ 69,600	\$ 65,999	\$ 82,874	\$ 80,000	\$ 10,400	14.94%
640-46310	SALES OF STICKERS AND BINS	\$ 363,613	\$ 369,000	\$ 310,949	\$ 370,000	\$ 370,000	\$ 1,000	0.27%
640-48900	ENVIRONMENTAL FEE	\$ 232,490	\$ 233,000	\$ 194,524	\$ 232,000	\$ 233,000	\$ -	0.00%
640-49500	LATE PAYMENT CHARGES	\$ 1,662	\$ 1,500	\$ 1,518	\$ 1,500	\$ 1,200	\$ (300)	-20.00%
Total REVENUES:		\$ 675,055	\$ 673,100	\$ 572,990	\$ 686,374	\$ 684,200	\$ 11,100	1.65%
EXPENDITURES								
STREET CLEANING								
640-53310-1220	WAGES - FULLTIME- UNION	\$ 15,616	\$ 21,520	\$ 11,207	\$ 15,000	\$ 21,951	\$ 431	2.00%
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ 720	\$ -	\$ 720	\$ 727	\$ 7	0.97%
640-53310-1290	WAGES-OVERTIME	\$ 323	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
640-53310-1310	WI RETIREMENT	\$ 1,309	\$ 1,960	\$ 962	\$ 1,200	\$ 1,972	\$ 12	0.61%
640-53310-1320	FICA	\$ 716	\$ 1,720	\$ 505	\$ 240	\$ 1,754	\$ 34	1.98%
640-53310-1330	HEALTH INSURANCE	\$ 2,887	\$ 7,085	\$ 2,305	\$ 2,400	\$ 7,171	\$ 86	1.21%
640-53310-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ 510	\$ -	\$ 500	\$ 504	\$ (6)	-1.18%
640-53310-2230	WATER EXPENSE	\$ 757	\$ 1,100	\$ 537	\$ 850	\$ 1,200	\$ 100	9.09%
640-53310-2900	OTHER SERVICES	\$ 32,789	\$ 35,000	\$ 10,455	\$ 29,000	\$ 30,000	\$ (5,000)	-14.29%
640-53310-3900	OTHER SUPPLIES	\$ 5,938	\$ 7,500	\$ 7,671	\$ 15,000	\$ 12,000	\$ 4,500	60.00%
Total STREET CLEANING:		\$ 60,336	\$ 77,365	\$ 33,642	\$ 65,160	\$ 77,529	\$ 164	0.21%
REFUSE								
640-53620-1100	FULLTIME SALARIES	\$ 9,126	\$ 7,250	\$ 7,655	\$ 9,300	\$ 7,388	\$ 138	1.90%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1240	WAGES-UNION PART TIME	\$ 1,632	\$ 1,360	\$ 1,504	\$ 1,800	\$ 1,476	\$ 116	8.53%
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1310	WI RETIREMENT	\$ 914	\$ 750	\$ 797	\$ 970	\$ 762	\$ 12	1.60%
640-53620-1320	FICA	\$ 783	\$ 660	\$ 639	\$ 780	\$ 678	\$ 18	2.73%
640-53620-1330	HEALTH INSURANCE	\$ 1,707	\$ 1,355	\$ 1,448	\$ 1,800	\$ 1,366	\$ 11	0.81%
640-53620-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 120	\$ 100	\$ 120	\$ 120	\$ 96	\$ (4)	-4.00%
640-53620-1340	LIFE INSURANCE	\$ 79	\$ 40	\$ 73	\$ 87	\$ 33	\$ (7)	-17.50%

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
640-53620-2100	PROFESSIONAL SERVICES	\$ 42,660	\$ 39,000	\$ 33,083	\$ 38,000	\$ 35,000	\$ (4,000)	-10.26%
640-53620-2900	OTHER SERVICES	\$ 204,838	\$ 217,000	\$ 175,456	\$ 217,000	\$ 217,000	\$ -	0.00%
640-53620-3900	OTHER SUPPLIES	\$ 8,900	\$ 11,000	\$ 9,000	\$ 9,500	\$ 10,000	\$ (1,000)	-9.09%
640-53620-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
Total PW SOLID WASTE REFUSE:		\$ 271,840	\$ 279,595	\$ 230,855	\$ 280,437	\$ 274,879	\$ (4,716)	-1.69%
RECYCLING								
640-53625-1100	FULLTIME SALARIES	\$ 9,126	\$ 7,250	\$ 7,655	\$ 8,000	\$ 7,388	\$ 138	1.90%
640-53625-1220	WAGES - FULLTIME- UNION	\$ 23,593	\$ 28,340	\$ 4,329	\$ 25,000	\$ 28,901	\$ 561	1.98%
640-53625-1240	WAGES-UNION PART TIME	\$ 1,632	\$ -	\$ 1,504	\$ 1,800	\$ 1,476	\$ 1,476	
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,360	\$ -	\$ 1,200	\$ 1,379	\$ 19	1.40%
640-53625-1310	WI RETIREMENT	\$ 2,402	\$ 3,380	\$ 1,009	\$ 3,380	\$ 3,410	\$ 30	0.89%
640-53625-1320	FICA	\$ 2,056	\$ 2,990	\$ 804	\$ 2,900	\$ 3,052	\$ 62	2.07%
640-53625-1330	HEALTH INSURANCE	\$ 4,512	\$ 8,025	\$ 2,081	\$ 8,000	\$ 8,119	\$ 94	1.17%
640-53625-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 120	\$ 590	\$ 120	\$ 120	\$ 591	\$ 1	0.17%
640-53625-1340	LIFE INSURANCE	\$ 5	\$ 90	\$ 4	\$ 50	\$ 86	\$ (4)	-4.44%
640-53625-2900	OTHER SERVICES	\$ 292,860	\$ 295,000	\$ 186,621	\$ 295,000	\$ 295,000	\$ -	0.00%
640-53625-2910	PRINTING/ADVERTISING	\$ 71	\$ 1,000	\$ 26	\$ 500	\$ 1,000	\$ -	0.00%
640-53625-3900	OTHER SUPPLIES	\$ 89	\$ 300	\$ 2,873	\$ 3,000	\$ 3,000	\$ 2,700	900.00%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ 16,940	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total PW SOLID WASTE RECYCLING:		\$ 353,407	\$ 348,325	\$ 207,025	\$ 348,950	\$ 353,402	\$ 5,077	1.46%
UNCOLLECTIBLE ACCOUNTS								
640-59904-2900	OTHER SERVICES	\$ 6	\$ -	\$ 504	\$ 575	\$ 600	\$ 600	
640-59999-1311	GASB 68 PENSION EXPENSE	\$ 2,884	\$ -	\$ -	\$ -	\$ -	\$ -	
Total UNCOLLECTIBLE ACCOUNTS:		\$ 2,890	\$ -	\$ 504	\$ 575	\$ 600	\$ 600	
SOLID WASTE FUND EXPENDITURE TOTAL:		\$ 688,472	\$ 705,285	\$ 472,026	\$ 695,122	\$ 706,410	\$ 1,125	0.16%
NET INCOME (LOSS)		\$ (13,417)	\$ (32,185)	\$ 100,964	\$ (8,748)	\$ (22,210)	\$ 9,975	-30.99%
640-34100	Fund Balance, January 1	\$ 134,695	\$ 121,277	\$ 121,277	\$ 121,277	\$ 112,529	\$ (8,748)	-7.21%
	Fund Balance, December 31	\$ 121,277	\$ 89,092	\$ 222,241	\$ 112,529	\$ 90,319	\$ 1,227	1.38%

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
WATER UTILITY								
MISC REVENUES								
650-48900	OTHER REVENUES	\$ -	\$ -	\$ 75	100	0		
	TOTAL MISC REVENUES	\$ -	\$ -	\$ 75	\$ 100	\$ -		
SALES OF WATER								
650-49611	RESIDENTIAL SERVICE	\$ 1,466,970	\$ 1,663,000	\$ 1,210,338	1,454,241	1,697,000	\$ 34,000	2.04%
650-49612	COMMERCIAL SERVICE	\$ 269,661	\$ 277,300	\$ 226,677	271,253	295,600	\$ 18,300	6.60%
650-49613	INDUSTRIAL SERVICE	\$ 38,467	\$ 85,400	\$ 34,799	39,571	64,300	\$ (21,100)	-24.71%
650-49615	MULTIFAMILY RESIDENTAL SERV	\$ 79,131	\$ 82,300	\$ 68,258	81,587	88,200	\$ 5,900	7.17%
650-49616	IRRIGATION SERVICE	\$ 6,729	\$ 5,200	\$ 7,406	7,358	6,600	\$ 1,400	26.92%
650-49462	PRIVATE FIRE PROTECTION	\$ 22,426	\$ 22,000	\$ 18,990	22,794	24,800	\$ 2,800	12.73%
650-49463	PUBLIC FIRE PROTECTION	\$ 538,298	\$ 532,000	\$ 450,470	539,878	591,600	\$ 59,600	11.20%
650-49464	MUNICIPAL	\$ 34,995	\$ 46,800	\$ 27,424	32,144	43,700	\$ (3,100)	-6.62%
650-49467	INTERDEPARTMENTAL	\$ 21,175	\$ 21,900	\$ 17,046	19,229	22,700	\$ 800	3.65%
	TOTAL SALES OF WATER	\$ 2,477,853	\$ 2,735,900	\$ 2,061,408	\$ 2,468,055	\$ 2,834,500	\$ 98,600	3.60%
OTHER OPERATING REVENUES								
650-49460	B/T/H SALES	\$ 332	\$ -	\$ 167	\$ 222	\$ -		
650-49470	FORFEITED DISCOUNTS	\$ 8,761	\$ 8,500	\$ 7,496	\$ 7,483	\$ 8,500	\$ -	0.00%
650-49471	MISC REVENUE	\$ 1,560	\$ 1,200	\$ 800	\$ 1,067	\$ 1,200	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 14,750	\$ 10,300	\$ 34,557	\$ 14,803	\$ 14,500	\$ 4,200	40.78%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL OPERATING REVENUES	\$ 25,403	\$ 20,000	\$ 43,019	\$ 23,575	\$ 24,200	\$ 4,200	21.00%
Total REVENUES:		\$ 2,503,256	\$ 2,755,900	\$ 2,104,502	\$ 2,491,730	\$ 2,858,700	\$ 102,800	3.73%
OPERATING PERSONNEL SERVICES								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -		
	Total MISC PERSONNEL SERVICES:	\$ -	\$ -	\$ -	\$ -	\$ -		
PURCHASED WATER								
650-59602-2900	OTHER SERVICES	\$ 11,213	\$ 8,500	\$ 5,733	\$ 7,650	\$ 8,000	\$ (500)	-5.88%
	Total PURCHASED WATER:	\$ 11,213	\$ 8,500	\$ 5,733	\$ 7,650	\$ 8,000	\$ (500)	-5.88%

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MISC OPERATING								
650-59603-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59603-2900	OTHER SERVICES	\$ 906	\$ 1,200	\$ 850	\$ 850	\$ 1,000	\$ (200)	-16.67%
Total MISC OPERATING:		\$ 906	\$ 1,200	\$ 850	\$ 850	\$ 1,000	\$ (200)	-16.67%
MAINT OF LAKE INTAKE								
650-59613-1220	WAGES - FULLTIME- UNION	\$ 4,998	\$ 2,400	\$ 149	\$ 379	\$ 2,100	\$ (300)	-12.50%
650-59613-2900	OTHER SERVICES	\$ 26,489	\$ 20,000	\$ 25,788	\$ 25,788	\$ 10,000	\$ (10,000)	-50.00%
650-59613-2990	TRANSPORTATION EXPENSE	\$ -	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
Total MAINT OF LAKE INTAKE:		\$ 31,487	\$ 22,450	\$ 25,937	\$ 26,167	\$ 12,150	\$ (10,300)	-45.88%
Total OPERATING EXPENSE		\$ 43,607	\$ 32,150	\$ 32,519	\$ 34,667	\$ 21,150	\$ (11,000)	-34.21%
PUMPING EXPENSE								
OPS, SUPERVISION, ENG								
650-59620-1200	WAGES - FULLTIME - NONUNION	\$ 43,320	\$ 44,000	\$ 37,156	\$ 45,033	\$ 44,900	\$ 900	2.05%
Total OPS, SUPERVISION, ENGN:		\$ 43,320	\$ 44,000	\$ 37,156	\$ 45,033	\$ 44,900	\$ 900	2.05%
POWER/GAS FOR PUMPING								
650-59623-2210	ELECTRICITY	\$ 39,096	\$ 47,500	\$ 36,804	\$ 43,000	\$ 45,000	\$ (2,500)	-5.26%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total POWER/GAS FOR PUMPING:		\$ 39,096	\$ 47,500	\$ 36,804	\$ 43,000	\$ 45,000	\$ (2,500)	-5.26%
OPERATING PUMPING LABOR								
650-59624-1220	WAGES - FULLTIME- UNION	\$ 17,217	\$ 28,200	\$ 13,803	\$ 16,698	\$ 24,900	\$ (3,300)	-11.70%
650-59624-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total OPERATING PUMPING LABOR:		\$ 17,217	\$ 28,300	\$ 13,803	\$ 16,698	\$ 25,000	\$ (3,300)	-11.66%
OPERATING MISC EXPENSES								
650-59626-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59626-2201	CELLULAR PHONE	\$ 573	\$ 650	\$ 436	\$ 650	\$ 650	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 1,597	\$ 2,000	\$ 1,320	\$ 1,925	\$ 2,000	\$ -	0.00%
650-59626-2900	OTHER SERVICES	\$ 1,490	\$ 1,000	\$ 564	\$ 750	\$ 750	\$ (250)	-25.00%
650-59626-3900	OTHER SUPPLIES	\$ 1,583	\$ 2,000	\$ 130	\$ 1,000	\$ 2,000	\$ -	0.00%
Total OPERATING MISC EXPENSES:		\$ 5,243	\$ 5,650	\$ 2,450	\$ 4,325	\$ 5,400	\$ (250)	-4.42%

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MAINT OF STRUCTURES								
650-59631-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
Total MAINT OF STRUCTURE:		\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
Total PUMPING EXPENSE		\$ 104,876	\$ 126,950	\$ 90,212	\$ 110,556	\$ 121,800	\$ (5,150)	-4.06%
WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG								
650-59640-1200	WAGES - FULLTIME - NONUNION	\$ 43,320	\$ 44,000	\$ 37,156	\$ 45,033	\$ 44,900	\$ 900	2.05%
Total OPS, SUPERVISION, ENG:		\$ 43,320	\$ 44,000	\$ 37,156	\$ 45,033	\$ 44,900	\$ 900	2.05%
OPERATION CHEMICALS								
650-59641-3900	OTHER SUPPLIES	\$ 6,509	\$ 7,000	\$ 3,299	\$ 5,000	\$ 7,000	\$ -	0.00%
650-59641-3910	CHEMICALS	\$ 38,838	\$ 40,000	\$ 41,573	\$ 45,000	\$ 45,000	\$ 5,000	12.50%
Total OPERATION CHEMICALS:		\$ 45,347	\$ 47,000	\$ 44,873	\$ 50,000	\$ 52,000	\$ 5,000	10.64%
OPERATION LABOR/EXPENSE								
650-59642-1220	WAGES - FULLTIME- UNION	\$ 73,706	\$ 82,200	\$ 61,669	\$ 72,466	\$ 72,600	\$ (9,600)	-11.68%
650-59642-2210	ELECTRICITY	\$ 11,678	\$ 14,000	\$ 10,993	\$ 14,000	\$ 14,000	\$ -	0.00%
650-59642-2200	NATURAL GAS/HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2230	WATER EXPENSE	\$ 20,027	\$ 21,000	\$ 16,095	\$ 21,000	\$ 23,500	\$ 2,500	11.90%
650-59642-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2250	STORMWATER EXPENSE	\$ 1,639	\$ 1,800	\$ 1,452	\$ 1,743	\$ 1,750	\$ (50)	-2.78%
650-59642-2900	OTHER SERVICES	\$ 58,767	\$ 35,000	\$ 44,589	\$ 45,000	\$ 50,000	\$ 15,000	42.86%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	\$ 38,700	\$ 38,700	\$ 32,250	\$ 38,700	\$ 38,700	\$ -	0.00%
650-59642-3900	OTHER SUPPLIES	\$ 24,977	\$ 40,000	\$ 10,432	\$ 15,000	\$ 20,000	\$ (20,000)	-50.00%
Total OPERATION LABOR/EXPENSE:		\$ 229,495	\$ 232,700	\$ 177,481	\$ 207,908	\$ 220,550	\$ (12,150)	-5.22%
OPERATION MISC EXPENSE								
650-59643-1220	WAGES - FULLTIME- UNION	\$ 65,624	\$ 82,200	\$ 41,876	\$ 52,180	\$ 72,600	\$ (9,600)	-11.68%
650-59643-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59643-2220	NATURAL GAS/HEAT	\$ 20,505	\$ 35,000	\$ 15,162	\$ 22,000	\$ 25,000	\$ (10,000)	-28.57%
650-59643-2900	OTHER SERVICES	\$ -	\$ 10,000	\$ 12,517	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 247	\$ 150	\$ 135	\$ 100	\$ 150	\$ -	0.00%
650-59643-3110	POSTAGE	\$ 166	\$ 500	\$ 2,754	\$ 120	\$ 500	\$ -	0.00%
650-59643-3900	OTHER SUPPLIES	\$ 28,337	\$ 23,000	\$ 13,718	\$ 15,000	\$ 20,000	\$ (3,000)	-13.04%
Total OPERATION MISC EXPENSE:		\$ 114,878	\$ 150,850	\$ 86,162	\$ 104,400	\$ 133,250	\$ (17,600)	-11.67%

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OPERATING RENTS								
650-59644-2900	OTHER SERVICES	\$ 9,810	\$ 9,810	\$ 8,175	\$ 9,810	\$ 9,810	\$ -	0.00%
Total OPERATING RENTS:		\$ 9,810	\$ 9,810	\$ 8,175	\$ 9,810	\$ 9,810	\$ -	0.00%
MAINT OF STRUCTURES								
650-59651-1220	WAGES - FULLTIME- UNION	\$ 1,251	\$ 4,700	\$ 664	\$ 900	\$ 4,200	\$ (500)	-10.64%
650-59651-2900	OTHER SERVICES	\$ 4,485	\$ 7,000	\$ 2,416	\$ 3,000	\$ 5,000	\$ (2,000)	-28.57%
650-59651-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59651-3900	OTHER SUPPLIES	\$ 11	\$ 1,000	\$ 209	\$ 500	\$ 1,000	\$ -	0.00%
Total MAINT OF STRUCTURES:		\$ 5,747	\$ 12,700	\$ 3,290	\$ 4,400	\$ 10,200	\$ (2,500)	-19.69%
MAINT OF TREATMENT EQUIP								
650-59652-1220	WAGES - FULLTIME- UNION	\$ 50,074	\$ 65,800	\$ 31,829	\$ 41,793	\$ 58,100	\$ (7,700)	-11.70%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 142	\$ 150	\$ 273	\$ 260	\$ 300	\$ 150	100.00%
650-59652-3900	OTHER SUPPLIES	\$ 4,298	\$ 15,000	\$ 4,325	\$ 6,000	\$ 6,000	\$ (9,000)	-60.00%
Total MAINT OF TREATMENT EQUIPMENT		\$ 54,514	\$ 80,950	\$ 36,427	\$ 48,053	\$ 64,400	\$ (16,550)	-20.44%
Total WATER TREATMENT EXPENSE		\$ 503,111	\$ 578,010	\$ 393,562	\$ 469,605	\$ 535,110	\$ (42,900)	-7.42%
TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY								
650-59661-1220	WAGES - FULLTIME- UNION	\$ 8,324	\$ 14,100	\$ 4,733	\$ 6,404	\$ 12,500	\$ (1,600)	-11.35%
650-59661-2200	UTILITIES/TELEPHONE	\$ 3,156	\$ 2,000	\$ 2,725	\$ 3,256	\$ 3,500	\$ 1,500	75.00%
650-59661-2210	ELECTRICITY	\$ 10,622	\$ 12,500	\$ 9,101	\$ 10,800	\$ 12,000	\$ (500)	-4.00%
650-59661-2220	NATURAL GAS	\$ 1,169	\$ 1,500	\$ 1,008	\$ 1,300	\$ 1,500	\$ -	0.00%
650-59661-2230	WATER EXPENSE	\$ 678	\$ 800	\$ 334	\$ 400	\$ 800	\$ -	0.00%
650-59661-2240	SEWER EXPENSE	\$ 535	\$ 750	\$ 127	\$ 155	\$ 500	\$ (250)	-33.33%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59661-2900	OTHER SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 1,143	\$ 1,000	\$ 1,297	\$ 1,500	\$ 1,500	\$ 500	50.00%
Total OPERATION STORAGE FACILITY:		\$ 25,628	\$ 32,900	\$ 19,325	\$ 23,815	\$ 32,550	\$ (350)	-1.06%
OPERATION MAINS								
650-59662-1220	WAGES - FULLTIME- UNION	\$ 43,528	\$ 42,300	\$ 36,016	\$ 40,493	\$ 37,400	\$ (4,900)	-11.58%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 6,453	\$ 5,000	\$ 8,880	\$ 9,200	\$ 10,000	\$ 5,000	100.00%
650-59662-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ 4,830	\$ 1,300	\$ 1,500	\$ 500	50.00%
Total OPERATION MAINS:		\$ 49,981	\$ 48,300	\$ 49,726	\$ 50,993	\$ 48,900	\$ 600	1.24%

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OPERATION METER EXPENSE								
650-59663-1220	WAGES - FULLTIME- UNION	\$ 36,814	\$ 37,600	\$ 26,536	\$ 32,060	\$ 33,200	\$ (4,400)	-11.70%
650-59663-2900	OTHER SERVICES	\$ (28,416)	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
650-59663-2910	SHARED METER OFFSET	\$ (20,080)	\$ (25,000)	\$ (90,913)	\$ (35,000)	\$ (35,000)	\$ (10,000)	40.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 5,360	\$ 5,000	\$ 7,487	\$ 6,500	\$ 3,500	\$ (1,500)	-30.00%
650-59663-3900	OTHER SUPPLIES	\$ 22,861	\$ 4,000	\$ 30,888	\$ 40,000	\$ 40,000	\$ 36,000	900.00%
Total OPERATION METER EXPENSE:		\$ 16,538	\$ 22,600	\$ (26,002)	\$ 43,560	\$ 42,700	\$ 20,100	88.94%
OPERATION CUSTOMER INSTLL								
650-59664-1220	WAGES - FULLTIME- UNION	\$ 1,524	\$ 2,400	\$ 333	\$ 687	\$ 2,100	\$ (300)	-12.50%
650-59664-2900	OTHER SERVICES	\$ 20,246	\$ 20,000	\$ 17,244	\$ 20,000	\$ 20,000	\$ -	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 157	\$ 500	\$ 65	\$ 100	\$ 500	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ -	\$ 120	\$ -	\$ -	\$ 120	\$ -	0.00%
Total OPERATION CUSTOMER INSTLL:		\$ 21,928	\$ 23,020	\$ 17,642	\$ 20,787	\$ 22,720	\$ (300)	-1.30%
OPERATION MISC EXPENSE								
650-59665-1220	WAGES - FULLTIME- UNION	\$ 25,480	\$ 19,200	\$ 25,132	\$ 28,570	\$ 17,400	\$ (1,800)	-9.38%
650-59665-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 3,674	\$ 3,000	\$ 2,893	\$ 3,600	\$ 4,000	\$ 1,000	33.33%
650-59665-2220	NATURAL GAS/HEAT	\$ 1,012	\$ 1,500	\$ 856	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59665-2900	OTHER SERVICES	\$ 2,967	\$ 8,000	\$ 3,928	\$ 5,000	\$ 5,000	\$ (3,000)	-37.50%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 14	\$ 100	\$ 57	\$ 100	\$ 100	\$ -	0.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ 500	\$ -	\$ -	\$ -		#VALUE!
650-59665-3900	OTHER SUPPLIES	\$ -	\$ 3,500	\$ -	\$ -	\$ -		#VALUE!
Total OPERATION MISC EXPENSES:		\$ 33,148	\$ 35,800	\$ 32,865	\$ 38,770	\$ 28,000	\$ (7,800)	-21.79%
MAINT RESERVOIRS/STNDPP								
650-59672-1220	WAGES - FULLTIME- UNION	\$ -	\$ 9,400	\$ -	\$ -	\$ 8,300	\$ (1,100)	-11.70%
650-59672-2900	OTHER SERVICES	\$ 52,288	\$ 54,000	\$ 43,131	\$ 52,000	\$ 59,000	\$ 5,000	9.26%
650-59672-2990	TRANSPORTATION EXPENSE	\$ -	\$ 900	\$ -	\$ -	\$ 900	\$ -	0.00%
650-59672-3900	OTHER SUPPLIES	\$ 277	\$ 1,000	\$ 689	\$ 1,000	\$ 1,500	\$ 500	50.00%
Total MAINT RESERVOIS & STNDPP:		\$ 52,564	\$ 65,300	\$ 43,820	\$ 53,000	\$ 69,700	\$ 4,400	6.74%
MAINT OF MAINS								
650-59673-1220	WAGES - FULLTIME- UNION	\$ 8,969	\$ 19,400	\$ 6,322	\$ 7,257	\$ 17,200	\$ (2,200)	-11.34%
650-59673-2900	OTHER SERVICES	\$ 48,075	\$ 40,000	\$ 19,643	\$ 25,000	\$ 30,000	\$ (10,000)	-25.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 1,396	\$ 3,500	\$ 968	\$ 1,000	\$ 2,000	\$ (1,500)	-42.86%
650-59673-3900	OTHER SUPPLIES	\$ 13,765	\$ 20,000	\$ 6,084	\$ 10,000	\$ 10,000	\$ (10,000)	-50.00%
Total MAINTENANCE OF MAINS:		\$ 72,205	\$ 82,900	\$ 33,017	\$ 43,257	\$ 59,200	\$ (23,700)	-28.59%

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MAINT OF SERVICES								
650-59675-1220	WAGES - FULLTIME- UNION	\$ 29,075	\$ 37,600	\$ 25,397	\$ 30,181	\$ 33,200	\$ (4,400)	-11.70%
650-59675-2900	OTHER SERVICES	\$ 40,678	\$ 35,000	\$ 25,838	\$ 31,500	\$ 35,000	\$ -	0.00%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 4,515	\$ 7,000	\$ 5,685	\$ 5,000	\$ 6,000	\$ (1,000)	-14.29%
650-59675-3900	OTHER SUPPLIES	\$ 7,364	\$ 10,000	\$ 4,088	\$ 5,000	\$ 5,000	\$ (5,000)	-50.00%
Total MAINTENANCE OF SERVICES:		\$ 81,632	\$ 89,600	\$ 61,008	\$ 71,681	\$ 79,200	\$ (10,400)	-11.61%
MAINT OF METERS								
650-59676-1220	WAGES - FULLTIME- UNION	\$ 7,504	\$ 4,700	\$ 8,838	\$ 10,635	\$ 4,200	\$ (500)	-10.64%
650-59676-2900	OTHER SERVICES	\$ 3,260	\$ 3,000	\$ 3,551	\$ 5,000	\$ 5,000	\$ 2,000	66.67%
650-59676-2910	SHARED METER COST OFFSET	\$ (6,047)	\$ (5,500)	\$ (18,682)	\$ (7,400)	\$ (6,000)	\$ (500)	9.09%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 461	\$ 250	\$ 270	\$ 500	\$ 500	\$ 250	100.00%
650-59676-3900	OTHER SUPPLIES	\$ (283)	\$ 3,000	\$ 368	\$ 3,000	\$ 3,000	\$ -	0.00%
Total MAINTENANCE OF METERS:		\$ 4,896	\$ 5,450	\$ (5,653)	\$ 11,735	\$ 6,700	\$ 1,250	22.94%
MAINT OF HYDRANTS								
650-59677-1220	WAGES - FULLTIME- UNION	\$ 7,801	\$ 12,900	\$ 4,728	\$ 5,962	\$ 15,400	\$ 2,500	19.38%
650-59677-2900	OTHER SERVICES	\$ 3,691	\$ 5,000	\$ 1,847	\$ 3,000	\$ 5,000	\$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 1,076	\$ 800	\$ 1,143	\$ 1,100	\$ 1,000	\$ 200	25.00%
650-59677-3900	OTHER SUPPLIES	\$ 3,320	\$ 7,000	\$ 2,773	\$ 3,000	\$ 5,000	\$ (2,000)	-28.57%
Total MAINTENANCE OF HYDRANTS:		\$ 15,888	\$ 25,700	\$ 10,491	\$ 13,062	\$ 26,400	\$ 700	2.72%
MAINT OF MISC PLANT								
650-59678-2900	OTHER SERVICES	\$ 8,756	\$ 15,000	\$ 3,815	\$ 5,000	\$ 5,000	\$ (10,000)	-66.67%
Total MAINT OF MISC PLANT:		\$ 8,756	\$ 15,000	\$ 3,815	\$ 5,000	\$ 5,000	\$ (10,000)	-66.67%
Total TRANSMISSION/DISTRIBUTION EXPENSE		\$ 383,163	\$ 446,570	\$ 240,053	\$ 375,660	\$ 421,070	\$ (25,500)	-5.71%
CUSTOMER ACCOUNTS EXPENSES								
SUPERVISION								
650-59901-1100	FULLTIME SALARIES	\$ 17,411	\$ 17,800	\$ 15,022	\$ 18,221	\$ 18,100	\$ 300	1.69%
650-59901-2201	CELLULAR PHONE	\$ 9	\$ -	\$ 7	\$ 10	\$ 50	\$ 50	
Total SUPERVISION:		\$ 17,420	\$ 17,800	\$ 15,029	\$ 18,231	\$ 18,150	\$ 350	1.97%

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OPERATION METER READING								
650-59902-1220	WAGES - FULLTIME- UNION	\$ 14,691	\$ 14,900	\$ 12,602	\$ 15,273	\$ 15,400	\$ 500	3.36%
650-59902-1240	WAGES-UNION PART TIME	\$ 4,564	\$ 4,300	\$ 4,024	\$ 4,995	\$ 5,000	\$ 700	16.28%
650-59902-1390	WAGES-CAR ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59902-2201	CELLULAR PHONE	\$ 87	\$ 75	\$ 154	\$ 185	\$ 200	\$ 125	166.67%
650-59902-2900	OTHER SERVICES	\$ 1,161	\$ 1,200	\$ 967	\$ 1,500	\$ 1,500	\$ 300	25.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 662	\$ 750	\$ 886	\$ 750	\$ 750	\$ -	0.00%
650-59902-3110	POSTAGE	\$ 51	\$ 700	\$ 203	\$ 270	\$ 500	\$ (200)	-28.57%
650-59902-3900	OTHER SUPPLIES	\$ -	\$ 50	\$ 40	\$ 60	\$ 100	\$ 50	100.00%
Total OPERATION METER READING:		\$ 21,216	\$ 21,975	\$ 18,876	\$ 23,033	\$ 23,450	\$ 1,475	6.71%
CUSTOMER ACCTG/COLLECT								
650-59903-1220	WAGES - FULLTIME- UNION	\$ 40,123	\$ 37,900	\$ 31,977	\$ 38,794	\$ 38,800	\$ 900	2.37%
650-59903-2990	TRANSPORTATION EXPENSE	\$ 21	\$ 75	\$ 13	\$ 15	\$ 50	\$ (25)	-33.33%
650-59903-3110	POSTAGE	\$ 9,083	\$ 9,100	\$ 7,772	\$ 9,500	\$ 9,500	\$ 400	4.40%
650-59903-3900	OTHER SUPPLIES	\$ 5,756	\$ 5,000	\$ 3,857	\$ 5,200	\$ 6,000	\$ 1,000	20.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 54,982	\$ 52,075	\$ 43,619	\$ 53,509	\$ 54,350	\$ 2,275	4.37%
UNCOLLECTIBLE ACCTS								
650-59904-2900	OTHER SERVICES	\$ 5,843	\$ 2,000	\$ 669	\$ 2,000	\$ 2,500	\$ 500	25.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 5,843	\$ 2,000	\$ 669	\$ 2,000	\$ 2,500	\$ 500	25.00%
Total CUSTOMER ACCOUNTS EXPENSES		\$ 99,461	\$ 93,850	\$ 78,192	\$ 96,773	\$ 98,450	\$ 4,600	4.90%
ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-1200	WAGES - FULLTIME - NONUNION	\$ 2,000	\$ 4,000	\$ 3,275	\$ 4,367	\$ 4,000	\$ -	0.00%
650-59920-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 92,910	\$ 94,005	\$ 73,725	\$ 86,000	\$ 96,000	\$ 1,995	2.12%
Total EXECUTIVE & GENERAL SALARIES:		\$ 94,910	\$ 98,005	\$ 77,000	\$ 90,367	\$ 100,000	\$ 1,995	2.04%
OFFICE SUPPLIES/EXPENSE								
650-59921-2200	UTILITIES/TELEPHONE	\$ 416	\$ 700	\$ 161	\$ 200	\$ 500	\$ (200)	-28.57%
650-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3300	TRAVEL	\$ 48	\$ 100	\$ -	\$ -	\$ -		#VALUE!
650-59921-3900	OTHER SUPPLIES	\$ 1,178	\$ 2,000	\$ 2,078	\$ 2,600	\$ 2,500	\$ 500	25.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 1,642	\$ 2,800	\$ 2,240	\$ 2,800	\$ 3,000	\$ 200	7.14%

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OUTSIDE SERVICES EMPLOYED								
650-59923-2100	PROFESSIONAL SERVICES	\$ 83,621	\$ 42,000	\$ 42,980	\$ 50,000	\$ 50,000	\$ 8,000	19.05%
650-59923-2160	SAFETY COORDINATOR	\$ 709	\$ 1,750	\$ 2,120	\$ 2,400	\$ 2,500	\$ 750	42.86%
650-59923-2900	OTHER SERVICES	\$ 5,411	\$ 6,000	\$ 5,632	\$ 6,850	\$ 7,000	\$ 1,000	16.67%
650-59923-2902	MISC SERVICES-CONSULTANT FEE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ -	0.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 92,801	\$ 52,810	\$ 53,792	\$ 62,310	\$ 62,560	\$ 9,750	18.46%
PROPERTY INSURANCE								
650-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 4,485	\$ 5,700	\$ 4,542	\$ 5,500	\$ 5,700	\$ -	0.00%
650-59924-5110	PROPERTY INSURANCE	\$ 12,903	\$ 19,500	\$ 15,887	\$ 19,000	\$ 19,500	\$ -	0.00%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 27	\$ 150	\$ 90	\$ 125	\$ 150	\$ -	0.00%
650-59924-5120	FLEET INSURANCE	\$ 2,580	\$ 3,000	\$ 2,761	\$ 3,500	\$ 3,500	\$ 500	16.67%
650-59924-5140	UMBRELLA INSURANCE	\$ 2,628	\$ 3,000	\$ 2,388	\$ 2,900	\$ 3,000	\$ -	0.00%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59924-5190	CRIME INSURANCE	\$ 118	\$ 150	\$ 109	\$ 150	\$ 150	\$ -	0.00%
Total PROPERTY INSURANCE:		\$ 22,741	\$ 31,500	\$ 25,777	\$ 31,175	\$ 32,000	\$ 500	1.59%
INJURIES/DAMAGES								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 16,078	\$ 22,000	\$ 17,175	\$ 21,000	\$ 22,000	\$ -	0.00%
Total INJURIES & DAMAGES:		\$ 16,078	\$ 22,000	\$ 17,175	\$ 21,000	\$ 22,000	\$ -	0.00%
EMPLOYEE PENSION/BENEFITS								
650-59926-1310	WI RETIREMENT	\$ 45,940	\$ 55,800	\$ 34,554	\$ 45,060	\$ 51,100	\$ (4,700)	-8.42%
650-59926-1330	HEALTH INSURANCE	\$ 103,712	\$ 124,080	\$ 78,863	\$ 101,929	\$ 110,000	\$ (14,080)	-11.35%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ 20,999	\$ 18,500	\$ 14,903	\$ 17,884	\$ 18,500	\$ -	0.00%
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 8,150	\$ 8,800	\$ 7,349	\$ 9,798	\$ 7,600	\$ (1,200)	-13.64%
650-59926-1340	LIFE INSURANCE	\$ 1,656	\$ 1,800	\$ 1,373	\$ 1,631	\$ 2,000	\$ 200	11.11%
650-59926-1350	OTHER BENEFITS	\$ 2,774	\$ 5,000	\$ -	\$ -	\$ 3,000	\$ (2,000)	-40.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 26,528	\$ 26,600	\$ 23,090	\$ 28,000	\$ 29,000	\$ 2,400	9.02%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 209,758	\$ 240,580	\$ 160,131	\$ 204,301	\$ 221,200	\$ (19,380)	-8.06%
REGULATORY COMM EXPENSE								
650-59928-2900	OTHER SERVICES	\$ -	\$ 3,000	\$ 224	\$ 3,000	\$ 3,000	\$ -	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 3,000	\$ 224	\$ 3,000	\$ 3,000	\$ -	0.00%

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MISC GENERAL EXPENSE								
650-59930-1220	WAGES - FULLTIME- UNION	\$ 11,133	\$ 9,400	\$ 8,182	\$ 10,353	\$ 8,300	\$ (1,100)	-11.70%
650-59930-2900	OTHER SERVICES	\$ 1,394	\$ 2,000	\$ 981	\$ 1,200	\$ 1,500	\$ (500)	-25.00%
650-59930-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59930-2920	TRAINING	\$ 1,164	\$ 3,650	\$ 459	\$ 1,000	\$ 3,000	\$ (650)	-17.81%
650-59930-2990	TRANSPORTATION EXPENSE	\$ 58	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 3,540	\$ 3,300	\$ 2,696	\$ 3,600	\$ 3,600	\$ 300	9.09%
650-59930-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59930-3300	TRAVEL	\$ 996	\$ 700	\$ 1,846	\$ 2,100	\$ 2,500	\$ 1,800	257.14%
650-59930-3900	OTHER SUPPLIES	\$ -	\$ 500	\$ (71)	\$ (93)	\$ 500	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 18,284	\$ 19,650	\$ 14,094	\$ 18,161	\$ 19,500	\$ (150)	-0.76%
OPERATION RENTS								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59999-1311	GASB 68 PENSION EXPENSE	\$ 40,504	\$ -	\$ -	\$ -	\$ -		
Total OPERATION RENTS:		\$ 40,504	\$ -	\$ -	\$ -	\$ -		
Total ADMINISTRATIVE GENERAL EXPENSES:		\$ 496,718	\$ 470,345	\$ 350,433	\$ 433,113	\$ 463,260	\$ (7,085)	-1.51%
Total EXPENSES:		\$ 1,630,936	\$ 1,747,875	\$ 1,184,971	\$ 1,520,375	\$ 1,660,840	\$ (87,035)	-4.98%
OTHER OPERATING EXPENSES								
650-59403-9750	DEPRECIATION EXPENSE	\$ 421,102	\$ 420,000	\$ 316,819	\$ 425,000	\$ 430,000	\$ 10,000	2.38%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,745	\$ 7,200	\$ 5,288	\$ 6,800	\$ 7,500	\$ 300	4.17%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 135,852	\$ 140,000	\$ 100,043	\$ 137,000	\$ 140,000	\$ -	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 39,918	\$ 49,100	\$ 29,658	\$ 39,000	\$ 45,500	\$ (3,600)	-7.33%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 2,693	\$ 2,500	\$ 2,207	\$ 2,210	\$ 2,500	\$ -	0.00%
Total OTHER OPERATING EXPENSES:		\$ 606,310	\$ 618,800	\$ 454,015	\$ 610,010	\$ 625,500	\$ 6,700	1.08%
Total OPERATING EXPENSES		\$ 2,237,246	\$ 2,366,675	\$ 1,638,986	\$ 2,130,385	\$ 2,286,340	\$ (80,335)	-3.39%
NET OPERATING INCOME (LOSS):		\$ 266,010	\$ 389,225	\$ 465,515	\$ 361,345	\$ 572,360	\$ 183,135	47.05%

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OTHER INCOME								
650-48600	CONTRIBUTION IN AID	\$ 323,020	\$ 1,111,200	\$ 9,002	\$ 10,000	\$ -		#VALUE!
650-48900	OTHER REV/TRANSFER FROM HRA	\$ -	\$ -	\$ 75	\$ 75	\$ -		
650-49415	REVENUES FROM MDSE & JOBBING	\$ 3,369	\$ 7,000	\$ 1,043	\$ 8,000	\$ 7,000	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ (3,369)	\$ 7,000	\$ (5,969)	\$ (8,000)	\$ (7,000)	\$ (14,000)	-200.00%
TOTAL OTHER INCOME		\$ 323,020	\$ 1,125,200	\$ 4,150	\$ 10,075	\$ -		#VALUE!
TOTAL INCOME (LOSS) BEFORE INTEREST:		\$ 589,031	\$ 1,514,425	\$ 469,665	\$ 371,420	\$ 572,360	\$(942,065)	-62.21%
INTEREST CHARGES								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 115,465	\$ 106,100	\$ 93,995	\$ 106,100	\$ 96,690	\$ (9,410)	-8.87%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 51,241	\$ 45,000	\$ -	\$ 60,000	\$ 60,000	\$ 15,000	33.33%
650-49426	OTHER INCOME DEDUCTIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49430	INTEREST ON DEBT-MUNI	\$ -	\$ -	\$ -	\$ -	\$ -		
650-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL INTEREST CHARGES		\$ 166,706	\$ 151,100	\$ 93,995	\$ 166,100	\$ 156,690	\$ 5,590	3.70%
TOTAL INCOME (LOSS)		\$ 422,325	\$ 1,363,325	\$ 375,670	\$ 205,320	\$ 415,670	\$(947,655)	-69.51%

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ELECTRIC UTILITY								
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,119,383	\$ 4,160,000	\$ 3,440,325	\$ 4,152,892	\$ 4,141,200	(18,800)	-0.45%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 18,792	\$ 18,000	\$ 15,253	\$ 18,432	\$ 17,700	(300)	-1.67%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,369,560	\$ 1,530,000	\$ 1,071,761	\$ 1,288,020	\$ 1,440,000	(90,000)	-5.88%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 787,002	\$ 780,000	\$ 802,780	\$ 953,486	\$ 815,300	35,300	4.53%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 1,917,980	\$ 2,190,000	\$ 1,598,550	\$ 1,922,226	\$ 2,018,600	(171,400)	-7.83%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 435,745	\$ 430,000	\$ 405,641	\$ 486,247	\$ 542,900	112,900	26.26%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 21,516	\$ 21,300	\$ 21,558	\$ 25,373	\$ 22,500	1,200	5.63%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 210,685	\$ 210,200	\$ 162,069	\$ 194,023	\$ 228,300	18,100	8.61%
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 43,017	\$ 49,000	\$ 37,173	\$ 44,417	\$ 52,000	3,000	6.12%
Total ELECTRIC SALES REVENUE:		\$ 8,923,680	\$ 9,388,500	\$ 7,555,110	\$ 9,085,116	\$ 9,278,500	(110,000)	-1.17%
OTHER OPERATING REVENUES								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 18,587	\$ 18,250	\$ 14,512	\$ 17,399	\$ 18,250	0	0.00%
660-49456	OTHER ELECTRIC REVENUE	\$ 8,217	\$ 15,000	\$ 9,525	\$ 11,940	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 7,460	\$ 5,000	\$ 6,713	\$ 7,400	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 30,117	\$ 26,700	\$ 29,952	\$ 4,632	\$ 26,700	0	0.00%
660-49556	OTHER ELECTRIC REVENUES	\$ 10,999	\$ 1,000	\$ 4,463	\$ 5,951	\$ 1,000	0	0.00%
Total OTHER OPERATING REVENUES		\$ 75,380	\$ 65,950	\$ 65,164	\$ 47,322	\$ 65,950	0	0.00%
OTHER FINANCING SOURCES								
660-49560	FEE ON SALES TAXES	\$ 982	\$ 950	\$ 857	\$ 952	\$ 950	0	0.00%
Total OTHER FINANCING SOURCES:		\$ 982	\$ 950	\$ 857	\$ 952	\$ 950	0	0.00%
Total REVENUES		\$ 9,000,042	\$ 9,455,400	\$ 7,621,131	\$ 9,133,390	\$ 9,345,400	(110,000)	-1.16%
EXPENDITURES								
CLEARING EXPENDITURES								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total CLEARING EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -	-	-
OPERATION PURCHASE POWER								
660-59555-2900	OTHER SERVICES	\$ 6,680,102	\$ 7,018,000	\$ 5,611,425	\$ 6,824,190	\$ 6,981,700	(36,300)	-0.52%
Total OPERATION PURCHASED POWER:		\$ 6,680,102	\$ 7,018,000	\$ 5,611,425	\$ 6,824,190	\$ 6,981,700	(36,300)	-0.52%

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OPERATION STATION EXPENSE								
660-59582-1220	WAGES - FULLTIME	\$ 18,674	\$ 17,372	\$ 22,155	\$ 30,505	\$ 27,200	9,828	56.57%
660-59582-2200	UTILITIES/TELEPHONE	\$ 784	\$ 800	\$ 694	\$ 800	\$ 850	50	6.25%
660-59582-2220	NATURAL GAS/HEAT	\$ 196	\$ 500	\$ 155	\$ 200	\$ 500	0	0.00%
660-59582-2900	OTHER SERVICES	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0	0.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ 3,788	\$ 5,500	\$ 3,544	\$ 5,000	\$ 5,500	0	0.00%
660-59582-3900	OTHER SUPPLIES	\$ 2,881	\$ 3,000	\$ 945	\$ 1,500	\$ 3,000	0	0.00%
Total OPERATION STATION EXPENSE:		\$ 26,322	\$ 28,172	\$ 27,492	\$ 38,005	\$ 38,050	9,878	35.06%
OPERATION OVERHEAD LINE								
660-59583-1220	WAGES - FULLTIME	\$ 3,962	\$ 8,686	\$ 4,986	\$ 5,898	\$ 6,800	(1,886)	-21.71%
660-59583-2900	OTHER SERVICES	\$ -	\$ 500	\$ 141	\$ 200	\$ 500	0	0.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ 606	\$ 1,000	\$ 568	\$ 800	\$ 1,000	0	0.00%
660-59583-3900	OTHER SUPPLIES	\$ (1,218)	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	0	0.00%
Total OPERATION OVERHEAD LINE:		\$ 3,350	\$ 11,686	\$ 5,694	\$ 8,398	\$ 9,800	(1,886)	-16.14%
OPERATION UNDERGROUND LINES								
660-59584-1220	WAGES - FULLTIME	\$ 39,921	\$ 41,258	\$ 33,577	\$ 36,120	\$ 50,900	9,642	23.37%
660-59584-2900	OTHER SERVICES	\$ 172	\$ 800	\$ 652	\$ 900	\$ 900	100	12.50%
660-59584-2990	TRANSPORTATION EXPENSE	\$ 5,201	\$ 8,800	\$ 3,625	\$ 5,000	\$ 8,500	(300)	-3.41%
660-59584-3900	OTHER SUPPLIES	\$ (6,381)	\$ 800	\$ 434	\$ 700	\$ 800	0	0.00%
Total OPERATION UNDERGROUND LINES:		\$ 38,914	\$ 51,658	\$ 38,288	\$ 42,720	\$ 61,100	9,442	18.28%
OPERATION STREET LIGHTING								
660-59585-1220	WAGES - FULLTIME	\$ -	\$ 434	\$ 108	\$ 159	\$ 700	266	61.29%
660-59585-2900	OTHER SERVICES	\$ -	\$ 200	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ 36	\$ -	\$ 82	\$ 200	\$ 300	300	
660-59585-3900	OTHER SUPPLIES	\$ 173	\$ 250	\$ -	\$ 250	\$ 250	0	0.00%
Total OPERATION STREET LIGHTING:		\$ 209	\$ 884	\$ 190	\$ 609	\$ 1,250	366	41.40%
OPERATION METER EXPENSES								
660-59586-1220	WAGES - FULLTIME	\$ 44,782	\$ 53,853	\$ 40,794	\$ 47,554	\$ 55,700	1,847	3.43%
660-59586-2990	TRANSPORTATION EXPENSE	\$ 4,308	\$ 7,000	\$ 2,536	\$ 5,000	\$ 6,000	(1,000)	-14.29%
660-59586-3900	OTHER SUPPLIES	\$ (29,674)	\$ 6,000	\$ 6,594	\$ 6,000	\$ 7,000	1,000	16.67%
Total METER EXPENSES:		\$ 19,416	\$ 66,853	\$ 49,924	\$ 58,554	\$ 68,700	1,847	2.76%

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OPERATION CUSTOMERS INSTALL								
660-59587-1220	WAGES - FULLTIME	\$ 6,613	\$ 12,595	\$ 3,341	\$ 4,112	\$ 6,800	(5,795)	-46.01%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 1,568	\$ 2,000	\$ 570	\$ 1,500	\$ 2,000	0	0.00%
660-59587-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OPERATING CUSTOMERS INSTALL:		\$ 8,181	\$ 14,595	\$ 3,911	\$ 5,612	\$ 8,800	(5,795)	-39.71%
OPERATION MISC DISTRIBUTION								
660-59588-1220	WAGES - FULLTIME	\$ 105,856	\$ 117,261	\$ 93,678	\$ 108,882	\$ 122,100	4,839	4.13%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ 900	\$ -	\$ -	\$ -		#VALUE!
660-59588-2201	CELLULAR PHONE	\$ 3,934	\$ 2,000	\$ 2,589	\$ 3,500	\$ 3,500	1,500	75.00%
660-59588-2210	ELECTRICITY	\$ 9,974	\$ 13,000	\$ 9,168	\$ 13,000	\$ 11,500	(1,500)	-11.54%
660-59588-2220	NATURAL GAS/HEAT	\$ 3,952	\$ 7,500	\$ 3,552	\$ 5,000	\$ 4,700	(2,800)	-37.33%
660-59588-2230	WATER EXPENSE	\$ 1,255	\$ 1,500	\$ 998	\$ 1,500	\$ 1,500	0	0.00%
660-59588-2240	SEWER EXPENSE	\$ 383	\$ 1,200	\$ 253	\$ 600	\$ 400	(800)	-66.67%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,070	\$ 4,400	\$ 3,607	\$ 4,400	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 13,000	\$ -	\$ 4,000	\$ 4,000	(9,000)	-69.23%
660-59588-2900	OTHER SERVICES	\$ 11,306	\$ 10,000	\$ 3,825	\$ 10,000	\$ 10,000	0	0.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ 3,454	\$ 4,000	\$ 1,926	\$ 3,000	\$ 4,000	0	0.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ 4	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 62	\$ 250	\$ 117	\$ 200	\$ 250	0	0.00%
660-59588-3900	OTHER SUPPLIES	\$ 43,941	\$ 40,000	\$ 40,429	\$ 55,000	\$ 53,000	13,000	32.50%
Total OPERATION MISC DISTRIBUTION:		\$ 188,191	\$ 215,011	\$ 160,143	\$ 209,082	\$ 219,350	4,339	2.02%
MAINT OF STATION EQUIPMENT								
660-59592-1220	WAGES - FULLTIME	\$ 206	\$ 3,909	\$ 611	\$ 906	\$ 2,100	(1,809)	-46.28%
660-59592-2900	OTHER SERVICES	\$ 4,001	\$ 54,500	\$ 50,157	\$ 51,000	\$ 2,800	(51,700)	-94.86%
660-59592-2990	TRANSPORTATION EXPENSE	\$ 506	\$ 500	\$ 473	\$ 725	\$ 600	100	20.00%
Total MAINT OF STATION EQUIPMENT:		\$ 4,714	\$ 58,909	\$ 51,241	\$ 52,631	\$ 5,500	(53,409)	-90.66%
MAINT OF OVERHEAD POLES/LINES								
660-59593-1220	WAGES - FULLTIME	\$ 80,111	\$ 117,261	\$ 74,914	\$ 97,177	\$ 101,800	(15,461)	-13.19%
660-59593-2900	OTHER SERVICES	\$ 6,316	\$ 2,000	\$ 302	\$ 500	\$ 30,000	28,000	1400.00%
660-59593-2990	TRANSPORTATION EXPENSE	\$ 15,545	\$ 34,000	\$ 13,133	\$ 20,000	\$ 25,000	(9,000)	-26.47%
660-59593-3900	OTHER SUPPLIES	\$ 3,287	\$ 5,000	\$ -	\$ 5,000	\$ 3,000	(2,000)	-40.00%
Total MAINT OF OVERHEAD POLES/LINES:		\$ 105,259	\$ 158,261	\$ 88,349	\$ 122,677	\$ 159,800	1,539	0.97%

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MAINT OF UNDERGRD FACILITIES								
660-59594-1220	WAGES - FULLTIME	\$ 3,459	\$ 6,949	\$ 740	\$ 320	\$ 6,800	(149)	-2.14%
660-59594-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59594-2990	TRANSPORTATION EXPENSE	\$ 660	\$ 1,850	\$ 165	\$ 1,000	\$ 1,500	(350)	-18.92%
660-59594-3900	OTHER SUPPLIES	\$ -	\$ 1,000	\$ -	\$ 500	\$ 1,000	0	0.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ 4,119	\$ 9,799	\$ 905	\$ 1,820	\$ 9,300	(499)	-5.09%
MAINT OF LINE TRANSFORMERS								
660-59595-1220	WAGES - FULLTIME	\$ 8,682	\$ 2,606	\$ 7,064	\$ 9,551	\$ 10,200	7,594	291.40%
660-59595-2900	OTHER SERVICES	\$ 120	\$ -	\$ -	\$ -	\$ -		
660-59595-2990	TRANSPORTATION EXPENSE	\$ 1,554	\$ 600	\$ 614	\$ 1,000	\$ 1,000	400	66.67%
660-59595-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
Total MAINT OF LINE TRANSFORMERS:		\$ 10,355	\$ 3,506	\$ 7,678	\$ 10,851	\$ 11,500	7,994	228.01%
MAINT OF STREET LIGHTING								
660-59596-1220	WAGES - FULLTIME	\$ 10,222	\$ 15,200	\$ 7,345	\$ 9,936	\$ 13,600	(1,600)	-10.53%
660-59596-2990	TRANSPORTATION EXPENSE	\$ 2,103	\$ 3,500	\$ 1,339	\$ 3,000	\$ 3,000	(500)	-14.29%
660-59596-3900	OTHER SUPPLIES	\$ 275	\$ 3,000	\$ -	\$ 1,000	\$ 2,000	(1,000)	-33.33%
Total MAINT OF STREET LIGHTING:		\$ 12,600	\$ 21,700	\$ 8,684	\$ 13,936	\$ 18,600	(3,100)	-14.29%
MAINT OF ELECTRIC METERS								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ 2,606	\$ -	\$ -	\$ -		#VALUE!
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ -		#VALUE!
660-59597-3900	OTHER SUPPLIES	\$ 287	\$ 300	\$ -	\$ 300	\$ 300	0	0.00%
Total MAINT OF ELECTRIC METERS:		\$ 287	\$ 3,156	\$ -	\$ 300	\$ 300	(2,856)	-90.49%
MAINT OF DISTRIB PLANT								
660-59598-2900	OTHER SERVICES	\$ 6,295	\$ 9,000	\$ 5,273	\$ 9,000	\$ 9,000	0	0.00%
Total MAINT OF MISC DISTRIB PLANT:		\$ 6,295	\$ 9,000	\$ 5,273	\$ 9,000	\$ 9,000	0	0.00%
Total DISTRIBUTION EXPENSES:		\$ 428,209	\$ 653,190	\$ 447,771	\$ 574,195	\$ 621,050	(32,140)	-4.92%
CUSTOMER ACCOUNTS EXPENSE								
SUPERVISION								
660-59901-1100	FULLTIME SALARIES	\$ 21,007	\$ 21,410	\$ 18,124	\$ 21,462	\$ 21,800	390	1.82%
660-59901-2201	CELLULAR PHONE	\$ 9	\$ 20	\$ 7	\$ 20	\$ 20	0	0.00%
Total SUPERVISION:		\$ 21,016	\$ 21,430	\$ 18,130	\$ 21,482	\$ 21,820	390	1.82%

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
OPERATION METER READING								
660-59902-1220	WAGES - FULLTIME	\$ 17,742	\$ 18,132	\$ 15,219	\$ 17,981	\$ 18,500	368	2.03%
660-59902-1240	WAGES PART TIME	\$ 5,525	\$ 5,164	\$ 4,873	\$ 5,867	\$ 6,000	836	16.19%
660-59902-2201	CELLULAR PHONE	\$ 86	\$ 80	\$ 151	\$ 200	\$ 200	120	150.00%
660-59902-2900	OTHER SERVICES	\$ 4,019	\$ 1,600	\$ 4,552	\$ 6,000	\$ 6,000	4,400	275.00%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 437	\$ 1,200	\$ 297	\$ 600	\$ 1,000	(200)	-16.67%
660-59902-3110	POSTAGE	\$ 34	\$ 500	\$ 135	\$ 200	\$ 400	(100)	-20.00%
660-59902-3900	OTHER SUPPLIES	\$ -	\$ 75	\$ 369	\$ 500	\$ 100	25	33.33%
Total OPERATION METER READING:		\$ 27,843	\$ 26,751	\$ 25,596	\$ 31,348	\$ 32,200	5,449	20.37%
CUSTOMER ACCT/COLLECT								
660-59903-1220	WAGES - FULLTIME	\$ 60,322	\$ 62,000	\$ 50,274	\$ 56,993	\$ 47,200	(14,800)	-23.87%
660-59903-2900	OTHER SERVICES	\$ -	\$ -	\$ 5	\$ -	\$ -		
660-59903-2990	TRANSPORTATION EXPENSE	\$ 2,341	\$ 5,500	\$ 1,998	\$ 3,000	\$ 5,000	(500)	-9.09%
660-59903-3110	POSTAGE	\$ 17,021	\$ 17,500	\$ 13,285	\$ 16,000	\$ 17,500	0	0.00%
660-59903-3900	OTHER SUPPLIES	\$ 7,451	\$ 7,200	\$ 5,762	\$ 7,200	\$ 7,200	0	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 87,135	\$ 92,200	\$ 71,324	\$ 83,193	\$ 76,900	(15,300)	-16.59%
UNCOLLECTIBLE ACCOUNTS								
660-59904-2900	OTHER SERVICES	\$ (936)	\$ 2,500	\$ (452)	\$ 2,500	\$ 2,500	0	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ (936)	\$ 2,500	\$ (452)	\$ 2,500	\$ 2,500	0	0.00%
Total CUSTOMER ACCOUNTS EXPENSE:		\$ 135,057	\$ 142,881	\$ 114,599	\$ 138,523	\$ 133,420	(9,461)	-6.62%
SALES/ADVERTISING EXPENSE								
660-59913-2210	ELECTRICITY	\$ 173	\$ 250	\$ 155	\$ 200	\$ 200	(50)	-20.00%
660-59913-2900	OTHER SERVICES	\$ 608	\$ 750	\$ 608	\$ 610	\$ 750	0	0.00%
Total ADVERTISING EXPENSES:		\$ 780	\$ 1,000	\$ 762	\$ 810	\$ 950	(50)	-5.00%
ADMINISTRATIVE/GENERAL SALARIES								
EXECUTIVE/GENERAL SALARIES								
660-59920-1100	FULLTIME SALARIES	\$ 194,187	\$ 112,000	\$ 94,058	\$ 111,131	\$ 113,500	1,500	1.34%
660-59920-1200	WAGES - FULLTIME	\$ 42,876	\$ 46,000	\$ 37,630	\$ 44,461	\$ 45,500	(500)	-1.09%
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 82,533	\$ 83,402	\$ 67,078	\$ 81,500	\$ 83,500	98	0.12%
Total EXECUTIVE & GENERAL SALARIES:		\$ 319,595	\$ 241,402	\$ 198,767	\$ 237,091	\$ 242,500	1,098	0.45%
OFFICE SUPPLIES/EXPENSE								
660-59921-2200	UTILITIES/TELEPHONE	\$ 959	\$ 1,800	\$ 451	\$ 600	\$ 600	(1,200)	-66.67%

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
660-59921-2900	OTHER SERVICES	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,000	(500)	-33.33%
660-59921-2910	PRINTING/ADVERTISING	\$ 160	\$ 500	\$ 168	\$ 250	\$ 250	(250)	-50.00%
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ 48	\$ 150	\$ -	\$ 150	\$ 150	0	0.00%
660-59921-3900	OTHER SUPPLIES	\$ 8,011	\$ 9,000	\$ 10,384	\$ 12,500	\$ 12,500	3,500	38.89%
Total OFFICE SUPPLIES & EXPENSE:		\$ 9,178	\$ 12,950	\$ 11,003	\$ 13,500	\$ 14,500	1,550	11.97%
OUTSIDE SERVICES EMPLOYED								
660-59923-2100	PROFESSIONAL SERVICES	\$ 49,483	\$ 40,145	\$ 27,683	\$ 40,000	\$ 40,000	(145)	-0.36%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	0	0.00%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 16,550	\$ 18,000	\$ 20,500	\$ 30,000	\$ 20,000	2,000	11.11%
660-59923-2900	OTHER SERVICES	\$ 5,793	\$ 14,000	\$ 11,115	\$ 10,000	\$ 10,000	(4,000)	-28.57%
660-59923-2902	MISC SERVICES	\$ 13,410	\$ 25,000	\$ 21,347	\$ 25,000	\$ 25,000	0	0.00%
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,980	\$ 2,200	\$ 1,980	\$ 1,980	\$ 1,980	(220)	-10.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 87,216	\$ 100,345	\$ 82,625	\$ 106,980	\$ 97,980	(2,365)	-2.36%
PROPERTY INSURANCE								
660-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 2,482	\$ 2,500	\$ 2,424	\$ 2,500	\$ 2,500	0	0.00%
660-59924-5110	PROPERTY INSURANCE	\$ 4,695	\$ 7,000	\$ 5,439	\$ 7,000	\$ 7,000	0	0.00%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 118	\$ 500	\$ 393	\$ 500	\$ 500	0	0.00%
660-59924-5120	FLEET INSURANCE	\$ 8,903	\$ 8,500	\$ 5,932	\$ 8,500	\$ 8,500	0	0.00%
660-59924-5140	UMBRELLA INSURANCE	\$ 2,251	\$ 2,500	\$ 1,956	\$ 2,500	\$ 2,500	0	0.00%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 130	\$ 150	\$ 121	\$ 150	\$ 150	0	0.00%
Total PROPERTY INSURANCE:		\$ 18,579	\$ 21,150	\$ 16,266	\$ 21,150	\$ 21,150	0	0.00%
INJURIES & DAMAGES								
660-59925-1220	WAGES - FULLTIME	\$ 230	\$ 100	\$ -	\$ -	\$ -		#VALUE!
660-59925-5130	WORKMEN'S COMPENSATION	\$ 13,381	\$ 13,500	\$ 10,634	\$ 13,500	\$ 13,500	0	0.00%
Total INJURIES & DAMAGES:		\$ 13,611	\$ 13,600	\$ 10,634	\$ 13,500	\$ 13,500	(100)	-0.74%

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
EMPLOYEE PENSION & BENEFITS								
660-59926-1310	WI RETIREMENT	\$ 77,288	\$ 76,281	\$ 63,356	\$ 74,969	\$ 81,000	4,719	6.19%
660-59926-1330	HEALTH INSURANCE	\$ 177,888	\$ 209,314	\$ 143,449	\$ 172,641	\$ 202,400	(6,914)	-3.30%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 12,353	\$ 20,700	\$ 17,032	\$ 20,438	\$ 22,000	1,300	6.28%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 13,764	\$ 13,965	\$ 13,511	\$ 13,511	\$ 13,800	(165)	-1.18%
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 2,408	\$ 2,000	\$ 1,940	\$ 2,292	\$ 3,000	1,000	50.00%
660-59926-1350	OTHER BENEFITS	\$ 3,649	\$ 3,000	\$ -	\$ 3,000	\$ 5,000	2,000	66.67%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 22,990	\$ 22,939	\$ 20,972	\$ 22,000	\$ 23,000	61	0.27%
660-59926-2900	OTHER SERVICES	\$ (42,477)	\$ (40,000)	\$ (38,509)	\$ (44,443)	\$ (50,900)	(10,900)	27.25%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ 327,238	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 595,101	\$ 308,199	\$ 221,750	\$ 264,409	\$ 299,300	\$ (8,899)	-2.89%
REGULATORY COMM EXPENSE								
660-59928-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0	0.00%
MISC GENERAL EXPENSES								
660-59930-1220	WAGES - FULLTIME	\$ 27,452	\$ 30,835	\$ 31,431	\$ 40,756	\$ 40,100	9,265	30.05%
660-59930-2900	OTHER SERVICES	\$ 987	\$ 5,000	\$ 4,795	\$ 5,000	\$ 5,000	0	0.00%
660-59930-2910	PRINTING/ADVERTISING	\$ 700	\$ 2,000	\$ -	\$ -	\$ -		#VALUE!
660-59930-2920	TRAINING	\$ 26,244	\$ 9,000	\$ 11,572	\$ 15,000	\$ 15,000	6,000	66.67%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 1,117	\$ 2,300	\$ 928	\$ 1,500	\$ 1,500	(800)	-34.78%
660-59930-3210	MEMBERSHIP & DUES	\$ 6,929	\$ 11,000	\$ 7,524	\$ 8,000	\$ 8,000	(3,000)	-27.27%
660-59930-3300	TRAVEL	\$ 8,899	\$ 7,500	\$ 6,638	\$ 7,500	\$ 7,500	0	0.00%
660-59930-3900	OTHER SUPPLIES	\$ 7,076	\$ 5,000	\$ -	\$ -	\$ 2,000	(3,000)	-60.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 38	\$ 150	\$ 268	\$ 300	\$ 500	350	233.33%
Total MISC GENERAL EXPENSES:		\$ 79,442	\$ 72,785	\$ 63,155	\$ 78,056	\$ 79,600	6,815	9.36%
MAINT OFFICE & COMMUNICATIONS								
660-59932-1220	WAGES - FULLTIME	\$ 1,443	\$ 3,474	\$ 3,236	\$ 4,435	\$ 3,400	(74)	-2.13%
660-59932-1230	WAGES PART TIME	\$ 6,931	\$ 8,000	\$ 6,010	\$ 7,227	\$ 10,800	2,800	35.00%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 20	\$ 300	\$ 287	\$ 700	\$ 300	0	0.00%
660-59932-3900	OTHER SUPPLIES	\$ -	\$ 500	\$ -	\$ -	\$ 500	0	0.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ 54,184	\$ -	\$ -	\$ -	\$ -		
Total MAINT OFFICE & COMMUNICATIONS:		\$ 62,578	\$ 12,274	\$ 9,533	\$ 12,362	\$ 15,000	2,726	22.21%
Total ADMINISTRATIVE/GENERAL EXPENSES:		\$ 1,185,301	\$ 784,705	\$ 613,733	\$ 749,048	\$ 785,530	825	0.11%

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Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,429,450	\$ 8,599,776	\$ 6,788,290	\$ 8,286,768	\$ 8,522,650	(77,126)	-0.90%
OTHER OPERATING EXPENSES								
660-59403-9750	DEPRECIATION EXPENSE	\$ 392,883	\$ 380,000	\$ 332,987	\$ 395,000	\$ 400,000	20,000	5.26%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,000	\$ 6,379	\$ 4,805	\$ 6,000	\$ 6,500	121	1.90%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 270,558	\$ 280,000	\$ 235,280	\$ 280,000	\$ 285,000	5,000	1.79%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 68,708	\$ 62,000	\$ 53,030	\$ 62,669	\$ 72,100	10,100	16.29%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 565	\$ 600	\$ 622	\$ 625	\$ 650	50	8.33%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 9,814	\$ 10,000	\$ 7,987	\$ 8,000	\$ 10,000	0	0.00%
	TOTAL	\$ 748,528	\$ 738,979	\$ 634,710	\$ 752,294	\$ 774,250	35,271	4.77%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 9,177,977	\$ 9,338,755	\$ 7,423,001	\$ 9,039,062	\$ 9,296,900	(41,855)	-0.45%
NET OPERATING INCOME(LOSS);		\$ (177,935)	\$ 116,645	\$ 198,130	\$ 94,328	\$ 48,500	(68,145)	-58.42%
OTHER INCOME								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ 1,950	\$ -	\$ 2,120	\$ -	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 12,186	\$ 12,000	\$ 32,852	\$ 20,000	\$ 20,000	8,000	66.67%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (11,019)	\$ (10,000)	\$ (6,041)	\$ (20,000)	\$ (20,000)	(10,000)	100.00%
660-49421	CONTRIBUTED REVENUE	\$ 82,822	\$ 2,500	\$ (5,051)	\$ 2,500	\$ 85,500	83,000	3320.00%
	TOTAL	\$ 85,938	\$ 4,500	\$ 23,880	\$ 2,500	\$ 85,500	81,000	1800.00%
TOTAL INCOME(LOSS) BEFORE INT CHARGES:		\$ (91,997)	\$ 121,145	\$ 222,010	\$ 96,828	\$ 134,000	12,855	10.61%
OTHER INCOME DEDUCTIONS								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 17,115	\$ 19,000	\$ 10,195	\$ 15,000	\$ 20,000	1,000	5.26%
660-49426	OTHER INCOME DEDUCTIONS	\$ 1,975	\$ 2,200	\$ 1,970	\$ 2,000	\$ 2,200	0	0.00%
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 19,090	\$ 21,200	\$ 12,164	\$ 17,000	\$ 22,200	1,000	4.72%
INTEREST CHARGES								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 14,830	\$ 12,380	\$ 19,595	\$ 23,447	\$ 24,120	11,740	94.83%
	TOTAL	\$ 14,830	\$ 12,380	\$ 19,595	\$ 23,447	\$ 24,120	11,740	94.83%
NET INCOME(LOSS):		\$ (125,918)	\$ 87,565	\$ 190,251	\$ 56,381	\$ 87,680	115	0.13%

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TELECOM UTILITY								
REVENUES								
670-48900	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-49540	RENT FROM CLEC PROP	\$ 15,760	\$ 15,493	\$ 13,238	\$ 15,885	\$ 15,885	\$ 392	2.53%
Total REVENUES		\$ 15,760	\$ 15,493	\$ 13,238	\$ 15,885	\$ 15,885	\$ 392	2.53%
EXPENDITURES								
MAINT OVERHEAD POLES/LINES								
670-59593-1220	WAGES - FULLTIME- UNION	\$ 1,543	\$ 700	\$ 857	\$ -	\$ 1,000	\$ 300	42.86%
670-59593-1330	HEALTH INSURANCE	\$ -	\$ 100	\$ -	\$ -	\$ -		#VALUE!
670-59593-2990	TRANSPORTATION EXPENSE	\$ 542	\$ 250	\$ 396	\$ -	\$ 500	\$ 250	100.00%
Total MAINT OVERHEAD POLES & LINES:		\$ 2,085	\$ 1,050	\$ 1,253	\$ -	\$ 1,500	\$ 450	42.86%
MAINT UNDERGROUND FACILITIES								
670-59594-1220	WAGES - FULLTIME- UNION	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
670-59594-2990	TRANSPORTATION EXPENSE	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ -	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
670-59923-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OUTSIDE SERVICES EMPLOYED:		\$ -	\$ -	\$ -	\$ -	\$ -		
EMPLOYEE PENSION/BENEFITS								
670-59926-1310	WI RETIREMENT	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1320	FICA	\$ -	\$ 150	\$ 0	\$ -	\$ 150	\$ -	0.00%
670-59926-1330	HEALTH INSURANCE	\$ 71	\$ 200	\$ 52	\$ -	\$ 200	\$ -	0.00%
670-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	
Total EMPLOYEE PENSION & BENEFITS:		\$ 71	\$ 500	\$ 52	\$ -	\$ 600	\$ 100	20.00%
MISC GENERAL EXPENSES								
670-59930-2900	OTHER SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
670-59930-2990	TRANSPORTATION EXPENSE	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59930-3300	TRAVEL	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
670-59930-3900	OTHER SUPPLIES	\$ 50	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
670-59930-9340	CONTINGENCY FUND	\$ -	\$ 500	\$ -	\$ -	\$ 5,000	\$ 4,500	900.00%
Total MISC GENERAL EXPENSES:		\$ 50	\$ 1,300	\$ -	\$ -	\$ 5,800	\$ 4,500	346.15%
Total OPERATING EXPENSES:		\$ 2,205	\$ 3,600	\$ 1,305	\$ -	\$ 8,650	\$ 5,050	140.28%

OTHER EXPENSES
 670-59403-9750 DEPRECIATION EXPENSE
TOTAL

\$ 26,793	\$ 23,500	\$ 16,297	\$ 27,000	\$ 27,000	\$ 3,500	14.89%
\$ 26,793	\$ 23,500	\$ 16,297	\$ 27,000	\$ 27,000	\$ 3,500	14.89%
Total EXPENSES:						
\$ 28,999	\$ 27,100	\$ 17,601	\$ 27,000	\$ 35,650	\$ 8,550	31.55%
NET OPERATING INCOME(LOSS):						
\$ (13,239)	\$ (11,607)	\$ (4,364)	\$ (11,115)	\$ (19,765)	\$ (8,158)	70.29%

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STORMWATER UTILITY								
REVENUES								
680-46000	USER FEES	\$ 475,099	\$ 665,000	\$ -	\$ -	\$ -		#VALUE!
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 88,773	\$ 10,500	\$ 294,823	\$ 353,500	\$ 353,500	\$ 343,000	3266.67%
680-46020	RESIDENTIAL TWO FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-46030	RESIDENTIAL MULTI FAMILY	\$ 130	\$ 7,600	\$ 357	\$ 425	\$ 425	\$ (7,175)	-94.41%
680-46040	NON RESIDENTIAL	\$ 65,007	\$ -	\$ 218,126	\$ 261,650	\$ 261,500	\$ 261,500	
680-46050	INTERDEPARTMENTAL	\$ 9,872	\$ 45	\$ 32,770	\$ 39,325	\$ 39,325	\$ 39,280	87288.89%
	TOTAL USER FEES	\$ 638,880	\$ 683,145	\$ 546,076	\$ 654,900	\$ 654,750	\$ (28,395)	-4.16%
EFFICIENCY CREDITS								
680-47010	EC-SINGLE FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47020	EC-TWO FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-47030	EC-MULTI FAMILY	\$ -	\$ (5,000)	\$ -	\$ -	\$ (5,000)	\$ -	0.00%
680-47040	EC-NON RESIDENTIAL	\$ -	\$ (45,000)	\$ -	\$ -	\$ (45,000)	\$ -	0.00%
680-47050	EC-INTERDEPARTMENTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EFFICIENCY CREDITS	\$ -	\$ (50,000)	\$ -	\$ -	\$ (50,000)	\$ -	0.00%
OTHER REVENUES								
680-49010	PERMIT FEES	\$ -	\$ 3,000	\$ -	\$ 500	\$ 3,000	\$ -	0.00%
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
680-49470	FORFEITED DISCOUNTS	\$ 1,633	\$ 1,230	\$ 1,738	\$ 1,700	\$ 1,700	\$ 470	38.21%
	TOTAL OTHER REVENUES	\$ 1,633	\$ 4,230	\$ 1,738	\$ 2,200	\$ 4,700	\$ 470	11.11%
TOTAL REVENUES		\$ 640,513	\$ 637,375	\$ 547,814	\$ 657,100	\$ 609,450	\$ (27,925)	-4.38%

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
OPERATING EXPENSES								
STREET DEBRIS MANAGEMENT								
680-59710-1220	WAGES FULLTIME	\$ 528	\$ 6,460	\$ -	\$ 6,400	\$ 6,500	\$ 40	0.62%
680-59710-2900	OTHER SERVICES	\$ -	\$ 3,000	\$ -	\$ 2,500	\$ 3,000	\$ -	0.00%
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59710-3900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL STREET DEBRIS MANAGEMENT	\$ 528	\$ 9,460	\$ -	\$ 8,900	\$ 9,500	\$ 40	0.42%
VEHICLE/EQUIP MAINTENANCE								
680-59720-1220	WAGES FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59720-2410	MAINTENANCE OF VEHICLE/EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59720-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59720-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59720-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL VEHICLE/EQUIP MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MAINTENANCE OF COLLECTION SYSTEM								
680-59730-1220	WAGES FULLTIME	\$ 1,747	\$ 28,260	\$ 763	\$ 2,000	\$ 29,475	\$ 1,215	4.30%
680-59730-2900	OTHER SERVICES	\$ 42,611	\$ 25,000	\$ 79,965	\$ 85,000	\$ 50,000	\$ 25,000	100.00%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
680-59730-3900	OTHER SUPPLIES	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
	TOTAL MAINTENANCE OF COLLECTION SYSTEM	\$ 44,357	\$ 56,260	\$ 80,727	\$ 90,000	\$ 82,475	\$ 26,215	46.60%
MAINTENANCE OF OPEN CHANNEL DRAINAGE								
680-59740-1220	WAGES FULLTIME	\$ 2,999	\$ 5,020	\$ 1,368	\$ 1,500	\$ 5,120	\$ 100	1.99%
680-59740-2900	OTHER SERVICES	\$ 9,120	\$ 4,500	\$ 23,164	\$ 500	\$ 5,000	\$ 500	11.11%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
680-59740-3900	OTHER SUPPLIES	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
	TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE	\$ 12,118	\$ 11,320	\$ 24,532	\$ 2,000	\$ 11,920	\$ 600	5.30%
MAINTENANCE OF STORMWATER PONDS								
680-59750-1220	WAGES FULLTIME	\$ 694	\$ 14,340	\$ 140	\$ 500	\$ 14,610	\$ 270	1.88%
680-59750-2900	OTHER SERVICES	\$ 19,832	\$ 20,000	\$ 15,991	\$ 18,000	\$ 23,000	\$ 3,000	15.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
680-59750-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
	TOTAL MAINTENANCE OF STORMWATER PONDS	\$ 20,525	\$ 37,640	\$ 16,131	\$ 18,500	\$ 40,910	\$ 3,270	8.69%

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
WWTP PHOSPHOROUS REGULATIONS								
680-59760-1220	FULLTIME WAGES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59760-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL WWTP PHOSPHOROUS REGULATIONS		\$ -	\$ -	\$ -	\$ -	\$ -		
REGULATORY COMPLIANCE								
680-59770-1220	WAGES FULLTIME	\$ -	\$ 5,200	\$ -	\$ 10,000	\$ 5,975	\$ 775	14.90%
680-59770-2900	OTHER SERVICES	\$ 29,407	\$ 32,000	\$ 1,900	\$ 45,000	\$ 50,000	\$ 18,000	56.25%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
680-59770-3900	OTHER SUPPLIES	\$ 148	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%
TOTAL REGULATORY COMPLIANCE		\$ 29,556	\$ 39,500	\$ 1,900	\$ 55,000	\$ 58,275	\$ 18,775	47.53%
ADMINISTRATIVE CHARGES								
680-59790-2100	PROFESSIONAL SERVICES	\$ 688	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
680-59790-2900	OTHER SERVICES	\$ 666	\$ 2,000	\$ 307	\$ 1,000	\$ 2,000	\$ -	0.00%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL ADMINISTRATIVE CHARGES		\$ 1,354	\$ 7,000	\$ 307	\$ 1,000	\$ 7,000	\$ -	0.00%
EMPLOYEE PENSION & BENEFITS								
680-59795-1310	WI RETIREMENT	\$ 483	\$ 5,000	\$ 188	\$ 5,000	\$ 5,150	\$ 150	3.00%
680-59795-1330	HEALTH INSURANCE	\$ 1,181	\$ 11,025	\$ 408	\$ 11,025	\$ 11,153	\$ 128	1.16%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ 820	\$ -	\$ 820	\$ 820	\$ -	0.00%
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-1340	LIFE INSURANCE	\$ -	\$ 80	\$ -	\$ -	\$ -		#VALUE!
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL EMPLOYEE PENSION & BENEFITS		\$ 1,664	\$ 16,925	\$ 596	\$ 16,845	\$ 17,123	\$ 198	1.17%
TOTAL OPERATING EXPENSES		\$ 110,102	\$ 178,105	\$ 124,194	\$ 192,245	\$ 227,203	\$ 49,098	27.57%

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
DEPRECIATION AND TAXES								
680-59403-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59408-9701	FICA TAX EXPENSE	\$ 342	\$ 4,540	\$ 112	\$ 4,540	\$ 4,725	\$ 185	4.07%
680-59419-6210	INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 29,200		
	TOTAL DEPRECIATION AND TAXES	\$ 342	\$ 4,540	\$ 112	\$ 4,540	\$ 33,925	\$ 29,385	647.25%
NET OPERATING INCOME (LOSS):		\$ 530,070	\$ 454,730	\$ 423,508	\$ 460,315	\$ 348,322	\$(106,408)	-23.40%
680-34100	Fund Balance, January 1	\$ 188,940	\$ 719,009	\$ 719,009	\$ 719,009	\$ 1,179,324	\$ 460,315	64.02%
	Fund Balance, December 31	\$ 719,009	\$ 1,173,739	\$ 1,142,517	\$ 1,179,324	\$ 1,527,646	\$ 353,907	30.15%

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
WASTEWATER UTILITY								
REVENUES								
MISC REVENUES								
690-48600	CONTRIBUTION IN AID	\$ 4,151	\$ -	\$ -	\$ -	\$ -		
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 8,978	\$ 8,978	\$ 8,978	\$ 8,978	\$ 8,978	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 13,129	\$ 8,978	\$ 8,978	\$ 8,978	\$ 8,978	\$ -	0.00%
OTHER FINANCING SOURCES								
690-49221	RESIDENTIAL	\$ 1,769,333	\$ 1,800,000	\$ 1,458,030	\$ 1,755,139	\$ 1,848,400	\$ 48,400	2.69%
690-49222	COMMERCIAL	\$ 443,585	\$ 450,000	\$ 382,315	\$ 456,228	\$ 473,000	\$ 23,000	5.11%
690-49223	INDUSTRIAL	\$ 72,527	\$ 75,000	\$ 69,096	\$ 80,288	\$ 89,300	\$ 14,300	19.07%
690-49623	MISHICOT SERVICE	\$ 97,844	\$ 104,000	\$ 90,251	\$ 111,588	\$ 117,800	\$ 13,800	13.27%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
690-49626	INTERDEPARTMENTAL SERVICE	\$ 93,069	\$ 95,000	\$ 72,643	\$ 88,126	\$ 90,900	\$ (4,100)	-4.32%
690-49631	LATE PAYMENT CHARGES	\$ 9,261	\$ 9,500	\$ 8,131	\$ 8,334	\$ 9,300	\$ (200)	-2.11%
690-49634	RENT FROM SEWER PROPERTIES	\$ 9,866	\$ 15,000	\$ 13,167	\$ 8,973	\$ 15,000	\$ -	0.00%
Total OTHER FINANCING SOURCES:		\$ 2,496,485	\$ 2,549,500	\$ 2,094,633	\$ 2,509,675	\$ 2,644,700	\$ 95,200	3.73%
Total REVENUES		\$ 2,509,614	\$ 2,558,478	\$ 2,103,611	\$ 2,518,653	\$ 2,653,678	\$ 95,200	3.72%
EXPENSES								
OPERATION EXPENSES								
OPERATION PLANT/LIFT STATION								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 254,014	\$ 264,500	\$ 213,590	\$ 251,909	\$ 262,900	\$ (1,600)	-0.60%
690-59820-2100	PROFESSIONAL SERVICES	\$ 10,349	\$ 15,000	\$ -	\$ 5,000	\$ 15,000	\$ -	0.00%
690-59820-2200	UTILITIES/TELEPHONE	\$ 9,324	\$ 11,000	\$ 8,674	\$ 11,000	\$ 11,000	\$ -	0.00%
690-59820-2201	CELLULAR PHONE	\$ 1,189	\$ 1,200	\$ 886	\$ 1,050	\$ 1,200	\$ -	0.00%
690-59820-2210	ELECTRIC EXPENSE	\$ 110,199	\$ 120,000	\$ 95,789	\$ 121,000	\$ 120,000	\$ -	0.00%
690-59820-2230	WATER EXPENSE	\$ 4,627	\$ 5,500	\$ 4,144	\$ 5,300	\$ 5,500	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 2,346	\$ 3,000	\$ 2,353	\$ 3,000	\$ 3,000	\$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	\$ 3,484	\$ 4,000	\$ 3,088	\$ 3,900	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ -	0.00%
690-59820-2900	OTHER SERVICES	\$ 64,128	\$ 50,000	\$ 7,757	\$ 50,000	\$ 50,000	\$ -	0.00%
690-59820-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59820-3900	OTHER SUPPLIES	\$ 24,757	\$ 25,000	\$ 10,055	\$ 18,000	\$ 20,000	\$ (5,000)	-20.00%
Total OPERATION PLANT & LIFT STATION:		\$ 484,418	\$ 501,300	\$ 346,337	\$ 470,259	\$ 494,700	\$ (6,600)	-1.32%

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CHLORINE								
690-59823-3900	OTHER SUPPLIES	\$ 2,769	\$ 5,000	\$ -	\$ 2,000	\$ 3,000	\$ (2,000)	-40.00%
Total CHLORINE:		\$ 2,769	\$ 5,000	\$ -	\$ 2,000	\$ 3,000	\$ (2,000)	-40.00%
PHOSPHOROUS REMOVAL CHEMICALS								
690-59824-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ 10,483	\$ 11,000	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 36,292	\$ 40,000	\$ 16,346	\$ 24,000	\$ 35,000	\$ (5,000)	-12.50%
Total PHOSPHOROUS REMOVAL CHEM:		\$ 36,292	\$ 45,000	\$ 26,829	\$ 35,000	\$ 40,000	\$ (5,000)	-11.11%
SLUDGE CONDITIONING CHEMICALS								
690-59825-4920	POLYMER	\$ 20,349	\$ 25,000	\$ 12,229	\$ 15,000	\$ 20,000	\$ (5,000)	-20.00%
Total SLUDGE COND TN CHEMICALS:		\$ 20,349	\$ 25,000	\$ 12,229	\$ 15,000	\$ 20,000	\$ (5,000)	-20.00%
OTHER OPERATING SUPPLIES								
690-59827-2220	NATURAL GAS/HEAT	\$ 20,225	\$ 25,000	\$ 17,637	\$ 22,300	\$ 25,000	\$ -	0.00%
690-59827-3900	OTHER SUPPLIES	\$ 1,161	\$ 2,000	\$ 1,234	\$ 1,500	\$ 2,000	\$ -	0.00%
Total OTHER OPERATING SUPPLIES:		\$ 21,386	\$ 27,000	\$ 18,870	\$ 23,800	\$ 27,000	\$ -	0.00%
TRANSPORTATION EXPENSE								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 12,438	\$ 17,000	\$ 7,188	\$ 10,200	\$ 17,000	\$ -	0.00%
690-59828-2900	OTHER SERVICES	\$ -	\$ -	\$ 16	\$ 25	\$ -	\$ -	
690-59828-3410	GAS & OIL	\$ 2,864	\$ 5,000	\$ 3,223	\$ 3,900	\$ 5,000	\$ -	0.00%
690-59828-3900	OTHER SUPPLIES	\$ 618	\$ 2,500	\$ 31	\$ 40	\$ 2,500	\$ -	0.00%
Total TRANSPORTATION EXPENSES:		\$ 15,920	\$ 24,500	\$ 10,458	\$ 14,165	\$ 24,500	\$ -	0.00%
Total OPERATION EXPENSES:		\$ 581,135	\$ 627,800	\$ 414,724	\$ 560,224	\$ 609,200	\$ (18,600)	-2.96%
MAINTENANCE EXPENSES								
MAINT SEWAGE COLLECTION SYSTEM								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 4,571	\$ 18,600	\$ 9,552	\$ 10,969	\$ 14,100	\$ (4,500)	-24.19%
690-59831-2230	WATER EXPENSE	\$ 1,020	\$ 2,200	\$ 1,126	\$ 1,600	\$ 2,200	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 1,156	\$ 2,500	\$ 1,345	\$ 1,800	\$ 2,500	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 103,572	\$ 100,000	\$ 84,762	\$ 110,000	\$ 110,000	\$ 10,000	10.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 1,061	\$ -	\$ 2,787	\$ 3,600	\$ 3,800	\$ 3,800	
690-59831-3900	OTHER SUPPLIES	\$ 8,960	\$ 3,500	\$ 3,288	\$ -	\$ 3,500	\$ -	0.00%
Total MAINT SEWAGE COLLECTION SYS:		\$ 120,340	\$ 126,800	\$ 102,859	\$ 127,969	\$ 136,100	\$ 9,300	7.33%

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MAINT COLLECT SYSTEM PUMP EQUIP								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ 7,000	\$ 7,000	\$ 6,500	1300.00%
690-59832-2900	OTHER SERVICES	\$ 836	\$ 2,000	\$ 1,832	\$ 2,300	\$ 2,000	\$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ -	\$ 750	\$ -		\$ 750	\$ -	0.00%
Total MAINT COLLECT SYS PUMP EQU:		\$ 836	\$ 3,250	\$ 1,832	\$ 9,300	\$ 9,750	\$ 6,500	200.00%
MAINT TREAT & DISPOSAL PLANT EQUIP								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 44,728	\$ 50,300	\$ 41,975	\$ 49,518	\$ 50,600	\$ 300	0.60%
690-59833-2900	OTHER SERVICES	\$ 24,318	\$ 50,000	\$ 8,727	\$ 20,000	\$ 50,000	\$ -	0.00%
690-59833-3900	OTHER SUPPLIES	\$ 32,449	\$ 45,000	\$ 28,832	\$ 36,100	\$ 45,000	\$ -	0.00%
Total MAINT TREAT & DISPOSAL PLT EQ:		\$ 101,495	\$ 145,300	\$ 79,534	\$ 105,618	\$ 145,600	\$ 300	0.21%
MAINT GEN PLANT STRUCTURE/EQUIP								
690-59834-2900	OTHER SERVICES	\$ 2,925	\$ 20,000	\$ 18,490	\$ 24,000	\$ 20,000	\$ -	0.00%
690-59834-3900	OTHER SUPPLIES	\$ 9,299	\$ 12,000	\$ 5,736	\$ 10,000	\$ 12,000	\$ -	0.00%
Total MAINT GEN PLT STRUCTR & EQU:		\$ 12,224	\$ 32,000	\$ 24,226	\$ 34,000	\$ 32,000	\$ -	0.00%
Total MAINTENANCE EXPENSES:		\$ 234,895	\$ 307,350	\$ 208,450	\$ 276,887	\$ 323,450	\$ 16,100	5.24%
<u>CUSTOMER ACCOUNTS EXPENSE</u>								
BILLING, COLLECT & ACCTG								
690-59840-1100	FULLTIME SALARIES	\$ 17,156	\$ 17,500	\$ 14,801	\$ 17,504	\$ 17,800	\$ 300	1.71%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 39,483	\$ 37,700	\$ 31,775	\$ 37,535	\$ 38,400	\$ 700	1.86%
690-59840-2201	CELLULAR PHONE	\$ 11	\$ 50	\$ 8	\$ 10	\$ 50	\$ -	0.00%
690-59840-3110	POSTAGE	\$ 8,958	\$ 9,000	\$ 7,660	\$ 8,900	\$ 9,000	\$ -	0.00%
690-59840-3900	OTHER SUPPLIES	\$ 4,334	\$ 4,300	\$ 2,627	\$ 3,400	\$ 4,300	\$ -	0.00%
Total BILLING, COLLECT & ACCTG:		\$ 69,942	\$ 68,550	\$ 56,871	\$ 67,349	\$ 69,550	\$ 1,000	1.46%
METER READING								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 14,368	\$ 14,700	\$ 12,324	\$ 14,564	\$ 15,000	\$ 300	2.04%
690-59842-1240	WAGES-UNION PART TIME	\$ 4,528	\$ 4,225	\$ 3,994	\$ 4,834	\$ 4,900	\$ 675	15.98%
690-59842-2201	CELLULAR PHONE	\$ 105	\$ 100	\$ 186	\$ 200	\$ 250	\$ 150	150.00%
690-59842-2900	OTHER SERVICES	\$ 1,143	\$ 1,500	\$ 952	\$ 1,200	\$ 1,500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 752	\$ 900	\$ 547	\$ 700	\$ 800	\$ (100)	-11.11%
690-59842-3900	OTHER SUPPLIES	\$ 1,240	\$ 1,200	\$ 1,014	\$ 1,300	\$ 1,300	\$ 100	8.33%
Total METER READING:		\$ 22,137	\$ 22,625	\$ 19,017	\$ 22,798	\$ 23,750	\$ 1,125	4.97%

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UNCOLLECTIBLE ACCOUNTS								
690-59843-2900	OTHER SERVICES	\$ 213	\$ 1,500	\$ 1,146	\$ 1,500	\$ 1,500	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS		\$ 213	\$ 1,500	\$ 1,146	\$ 1,500	\$ 1,500	\$ -	0.00%
Total CUSTOMER ACCOUNTS EXPENSE								
		\$ 92,292	\$ 92,675	\$ 77,035	\$ 91,648	\$ 94,800	\$ 2,125	2.29%
ADMINISTRATIVE/GENERAL EXPENSE								
ADMIN/GENERAL SALARIES								
690-59850-1100	FULLTIME SALARIES	\$ 23,728	\$ 23,600	\$ 19,902	\$ 23,518	\$ 24,000	\$ 400	1.69%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 17,970	\$ 18,500	\$ 15,152	\$ 17,929	\$ 18,500	\$ -	0.00%
690-59850-1240	WAGES-UNION PART TIME	\$ 4,487	\$ 4,600	\$ 4,135	\$ 4,913	\$ 5,100	\$ 500	10.87%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 92,910	\$ 94,000	\$ 73,725	\$ 94,000	\$ 96,000	\$ 2,000	2.13%
Total ADMIN & GENERAL SALARIES:		\$ 139,096	\$ 140,700	\$ 112,913	\$ 140,360	\$ 143,600	\$ 2,900	2.06%
OFFICE SUPPLIES/EXPENSE								
690-59851-2200	UTILITIES/TELEPHONE	\$ 198	\$ 250	\$ 220	\$ 250	\$ 250	\$ -	0.00%
690-59851-2910	PRINTING/ADVERTISING	\$ 45	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 26	\$ 1,000	\$ 167	\$ 230	\$ 1,000	\$ -	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 269	\$ 1,350	\$ 387	\$ 580	\$ 1,350	\$ -	0.00%
OUTSIDE SERVICES EMPLOYED								
690-59852-2100	PROFESSIONAL SERVICES	\$ 45,971	\$ 41,900	\$ 28,880	\$ 41,900	\$ 43,000	\$ 1,100	2.63%
690-59852-2900	OTHER SERVICES	\$ 5,896	\$ 6,900	\$ 7,132	\$ 9,100	\$ 6,900	\$ -	0.00%
690-59852-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
690-59852-5950	TRANSFER TO CAP PROJ FNDS	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ 3,060	\$ -	0.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 54,927	\$ 52,360	\$ 39,072	\$ 54,060	\$ 53,460	\$ 1,100	2.10%
INSURANCE EXPENSE								
690-59853-5100	PUBLIC LIABILITY INSURANCE	\$ 3,507	\$ 4,500	\$ 3,578	\$ 4,200	\$ 4,500	\$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	\$ 15,797	\$ 23,000	\$ 18,400	\$ 21,100	\$ 23,000	\$ -	0.00%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 87	\$ 400	\$ 291	\$ 400	\$ 400	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 1,427	\$ 1,500	\$ 901	\$ 1,100	\$ 1,500	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 15,804	\$ 12,000	\$ 9,520	\$ 11,000	\$ 12,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
690-59853-5190	CRIME INSURANCE	\$ 172	\$ 250	\$ 160	\$ 220	\$ 250	\$ -	0.00%
Total INSURANCE EXPENSE:		\$ 36,795	\$ 41,650	\$ 32,850	\$ 38,020	\$ 41,650	\$ -	0.00%

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
EMPLOYEE PENSION/BENEFITS								
690-59854-1310	WI RETIREMENT	\$ 36,037	\$ 38,250	\$ 31,285	\$ 36,927	\$ 39,200	\$ 950	2.48%
690-59854-1330	HEALTH INSURANCE	\$ 57,846	\$ 60,000	\$ 51,337	\$ 58,030	\$ 60,700	\$ 700	1.17%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ 15,481	\$ -	\$ -	\$ -	\$ -		
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 6,388	\$ 4,500	\$ 5,092	\$ 4,292	\$ 4,500	\$ -	0.00%
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ 3,093	\$ 3,000	\$ 4,231	\$ 5,000	\$ 5,000	\$ 2,000	66.67%
690-59854-1340	LIFE INSURANCE	\$ 1,095	\$ 1,200	\$ 970	\$ 1,131	\$ 1,200	\$ -	0.00%
690-59854-1350	OTHER BENEFITS	\$ (652)	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 26,528	\$ 27,000	\$ 23,090	\$ 27,000	\$ 29,000	\$ 2,000	7.41%
690-59854-2900	OTHER SERVICES	\$ -	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ -	0.00%
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ 55,821	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFITS:		\$ 201,639	\$ 152,450	\$ 116,005	\$ 134,881	\$ 158,100	\$ 5,650	3.71%
REGULATORY COMMISSION EXPENSE								
690-59855-2900	OTHER SERVICES	\$ 13,940	\$ -	\$ 13,105	\$ 13,105	\$ 13,940	\$ 13,940	
Total REGULATORY COMMISSION EXP:		\$ 13,940	\$ -	\$ 13,105	\$ 13,105	\$ 13,940	\$ 13,940	
MISC GENERAL EXPENSE								
690-59856-2900	OTHER SERVICES	\$ 207	\$ 400	\$ 209	\$ 260	\$ 400	\$ -	0.00%
690-59856-2920	TRAINING	\$ 530	\$ 2,000	\$ 1,153	\$ 1,500	\$ 2,000	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ -	\$ 700	\$ 45	\$ 200	\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ 1,143	\$ 2,000	\$ 580	\$ 800	\$ 2,000	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 1,880	\$ 5,200	\$ 1,987	\$ 2,860	\$ 5,200	\$ -	0.00%
RENTS-ADMINISTRATIVE								
690-59857-2900	OTHER SERVICES	\$ 82,737	\$ 88,000	\$ 241,683	\$ 98,600	\$ 88,000	\$ -	0.00%
Total RENTS-ADMINISTRATIVE:		\$ 82,737	\$ 88,000	\$ 241,683	\$ 98,600	\$ 88,000	\$ -	0.00%
Total ADMINISTRATIVE/GENERAL EXPENSE		\$ 531,282	\$ 481,710	\$ 558,002	\$ 482,466	\$ 505,300	\$ 23,590	4.90%
Total OPERATIONS/MAINTENANCE EXPENSE		\$ 1,439,604	\$ 1,509,535	\$ 1,258,211	\$ 1,411,225	\$ 1,532,750	\$ 23,215	1.54%

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
OTHER OPERATING EXPENSES								
690-59403-9750	DEPRECIATION EXPENSE	\$ 546,559	\$ 550,000	\$ 437,896	\$ 550,000	\$ 550,000	\$ -	0.00%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,745	\$ 7,200	\$ 5,288	\$ 7,200	\$ 7,350	\$ 150	2.08%
690-59408-9700	PROPERTY TAX EQUIVALENT	\$ 295,000	\$ 295,000	\$ 245,830	\$ 295,000	\$ 295,000	\$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 31,608	\$ 33,700	\$ 26,638	\$ 31,472	\$ 34,900	\$ 1,200	3.56%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ 20,132	\$ -	\$ -	\$ -	\$ -		
Total OTHER OPERATING EXPENSES		\$ 900,044	\$ 885,900	\$ 715,652	\$ 883,672	\$ 887,250	\$ 1,350	0.15%
Total OPERATING EXPENSES		\$ 2,339,648	\$ 2,395,435	\$ 1,973,863	\$ 2,294,897	\$ 2,420,000	\$ 24,565	1.03%
Total OPERATING INCOME(LOSS):		\$ 169,966	\$ 163,043	\$ 129,748	\$ 223,756	\$ 233,678	\$ 70,635	43.32%
INTEREST CHARGES								
690-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
690-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59419-6210	INTEREST PAYMENTS	\$ 162,745	\$ 150,000	\$ 126,544	\$ 151,718	\$ 140,457	\$ (9,543)	-6.36%
Total INTEREST CHARGES:		\$ 162,745	\$ 150,000	\$ 126,544	\$ 151,718	\$ 140,457	\$ (9,543)	-6.36%
NET INCOME(LOSS)		\$ 7,221	\$ 13,043	\$ 3,205	\$ 72,038	\$ 93,221	\$ 80,178	614.72%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES**

Budget year 2018
Taxes Billed 2017

PURPOSE	LEVY AMOUNT	TAX RATES		LEVY CHANGE	RATE CHANGE	PERCENT TOTAL
		PER 1,000				
General City	\$ 2,077,302.00	4.1242512		2.21%	1.38%	15.36%
Debt	\$ 2,445,283.00	4.8548363		0.00%	-0.81%	18.08%
Capital	\$ -	0.0000000		0.00%	0.00%	0.00%
Library	\$ 594,971.00	1.1812485		2.00%	1.17%	4.40%
Total City	\$ 5,117,556.00	10.1603360		1.12%	0.30%	37.85%
Two Rivers Public Schools	\$ 4,385,185.25	8.9984174		0.93%	0.08%	32.43%
Manitowoc Public Schools	\$ 134,583.00	8.2307217		-4.71%	-4.72%	1.00%
Lakeshore Technical College	\$ 396,510.80	0.7872279		2.65%	1.81%	2.93%
Manitowoc County	\$ 2,703,329.91	5.3671597		0.74%	-0.08%	19.99%
State Forestry	\$ -	0.0000000		-100.00%	-100.00%	0.00%
Tax Incr Dist	\$ 784,242.58	1.5570261		2.34%	1.51%	5.80%
TOTAL	\$ 13,521,407.54					100.00%
<u>Total by School District</u>						
Two Rivers School District	\$ 13,386,824.54	26.8701671		0.44%	-0.38%	
Manitowoc School District	\$ 9,136,222.29	26.1024714		0.13%	-1.95%	
School Credit	\$ -	<u>0.0000000</u>		-100.00%	<u>-100.00%</u>	
<u>Tax Rate After School Credit</u>						
Two Rivers School District		26.8701671			6.58%	
Manitowoc School District		26.1024714			5.00%	
ASSESSED VALUATION	<u>2016</u>	<u>2017</u>			AMOUNT OF CHANGE	PERCENT INCR
City of Two Rivers	499,580,200	503,679,800			4,099,600	0.821%
Two Rivers Public Schools	483,230,800	487,328,500			4,097,700	0.848%
Manitowoc Public Schools	16,349,400	16,351,300			1,900	0.012%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES WITH TID**

Budget year 2018
Taxes Billed 2017

PURPOSE	TAX LEVY	TID LEVY	TOTAL LEVY	TAX RATE W/O TID	TAX RATE WITH TID	
General City	2,077,302.00	127,668.75	2,204,970.75	4.1242512	4.3777232	
Debt	2,445,283.00	150,284.55	2,595,567.55	4.8548363	5.1532095	
Capital	0.00	0.00	0.00	0.0000000	0.0000000	
Library	594,971.00	36,566.50	631,537.50	1.1812485	1.2538472	
Total City	5,117,556.00	314,519.80	5,432,075.80	10.1603360	10.7847799	
Two Rivers Public Schools	4,385,185.25	279,209.45	4,664,394.70	8.9984174	9.5713563	
Manitowoc Public Schools	134,583.00	0.00	134,583.00	8.2307217	8.2307217	
Lakeshore Technical College	396,510.80	24,369.26	420,880.06	0.7872279	0.8356104	
Manitowoc County	2,703,329.91	166,144.07	2,869,473.98	5.3671597	5.6970202	
State Forestry	0.00	0.00	0.00	0.0000000	0.0000000	
TID	784,242.58	0.00	0.00	1.5570261	0.0000000	
TOTAL	13,521,407.54	784,242.58	13,521,407.54			
				TOTAL IN TWO RIVERS SCHOOL DIST	26.8701671	26.8887668
				TOTAL IN MANITOWOC SCHOOL DIST	26.1024714	25.5481322

**CITY OF TWO RIVERS
TAX RATE SUMMARY**

ORGANIZATION	2009	2010	2011	2012	2013	2014	2015	2016	2017
General City	3.504	3.631	3.806	3.903	3.893	3.902	4.086	4.068	4.124
Debt	3.703	3.926	4.197	4.409	4.572	4.939	4.939	4.895	4.855
Capital	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Tax Refund	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Library	1.133	1.113	1.122	1.133	1.130	1.133	1.150	1.168	1.181
Total City	8.340	8.670	9.125	9.445	9.595	9.973	10.175	10.131	10.160
Public Schools (Avg)	10.187	10.738	10.211	10.342	9.880	9.922	9.911		
Manitowoc								8.639	8.231
Two Rivers								8.991	8.998
Lakeshore Tech	1.592	1.665	1.619	1.609	1.601	0.760	0.763	0.773	0.787
County	5.693	5.748	5.491	5.536	5.495	5.475	5.347	5.372	5.367
State	0.194	0.200	0.185	0.179	0.175	0.174	0.170	0.173	0.000
Tax Incremental Dist	1.413	1.440	1.410	1.455	1.427	1.373	1.416	1.534	1.557
Total Rate (Gross)	27.419	28.461	28.041	28.566	28.173	27.677	27.782	35.613	35.101
State School Credit	1.930	1.852	1.713	1.693	1.654	1.628	1.820	1.762	0.000
Net Tax Rate	25.489	26.609	26.328	26.874	26.519	26.050	25.962	33.851	35.101
Equalized Ratio	87.77	84.954	91.857	94.699	97.083	97.498	99.461	98.012	98.483
Total Full Value (Gross)									
State Equalized Rate	24.065	24.179	25.758	27.052	27.352	27.352	27.632		34.568
Total Full Value (Net)									
State Equalized Rate	22.371	22.606	24.184	25.449	25.746	25.746	25.822		34.568

Note:

Per \$1,000 of Assessed Valuation
Tax Levy Year (for taxes collected the following year)
City Wide Revaluation completed in 1999

**CITY OF TWO RIVERS
DEBT AND LEGAL DEBT MARGIN SUMMARY**

GENERAL OBLIGATION DEBT	Final Payment	Balance 01/01/18	New Debt	Principal Payments 2018	Balance 12/31/18
2008 GO Promissory Notes, Noncallable Original Issue 1,350,000	04/01/18	\$ 225,000.00		\$ 225,000.00	\$ -
2009 GO Promissory Notes Original Issue 4,020,000	04/01/18	\$ 255,000.00		\$ 255,000.00	\$ -
2010 GO Promissory Notes Original Issue 530,000	04/01/20	\$ 180,000.00		\$ 60,000.00	\$ 120,000.00
2011 GO Promissory Notes Original Issue 2,000,000	04/01/21	\$ 930,000.00		\$ 255,000.00	\$ 675,000.00
2012 GO Promissory Notes Original Issue 1,530,000	04/01/22	\$ 1,110,000.00		\$ 210,000.00	\$ 900,000.00
2013 State Trust Fund Loan Original Issue 1,162,358	03/15/23	\$ 728,633.59		\$ 113,360.48	\$ 615,273.11
2015 State Trust Fund Loan Original Issue 2,890,666	03/15/34	\$ 2,682,678.00		\$ 110,842.00	\$ 2,571,836.00
2015 State Trust Fund Loan Original Issue 1,120,000	03/15/30	\$ 989,859.60		\$ 60,491.21	\$ 929,368.39
2016 State Trust Fund Loan (GF Portion Only) Original Issue 1,280,000	03/15/26	\$ 1,163,112.81		\$ 114,502.30	\$ 1,048,610.51
2016 State Trust Fund Loan Original Issue 765,000	03/15/19	\$ 560,000.00		\$ 260,000.00	\$ 300,000.00
2016 State Trust Fund Loan Original Issue 367,000	03/15/25	\$ 331,238.00		\$ 36,925.00	\$ 294,313.00
2016 State Trust Fund Loan Original Issue 1,941,374	03/15/24	\$ 1,715,307.00		\$ 233,980.00	\$ 1,481,327.00
2016 WPPI Loan for City Street Lighting Original Issue 30,350	08/01/26	\$ 26,303.28		\$ 3,035.04	\$ 23,268.24
2017 State Trust Fund Loan Original Issue 1,772,340	03/15/26	\$ 1,772,340.00		\$ 168,880.67	\$ 1,603,459.33
2017 State Trust Fund Loan Original Issue 1,300,000	03/15/26	\$ 1,300,000.00		\$ 120,000.00	\$ 1,180,000.00
Budgeted New Debt			\$ 2,309,500.00		\$ 2,309,500.00
SUBTOTAL-PAID BY DEBT SERVICE FUND		\$ 13,969,472.28	\$ 2,309,500.00	\$ 2,227,016.70	\$ 14,051,955.58
Other Debt Subject to Legal Debt Margin					
2010 GO Refunding Bonds-Paid by Water	04/01/30	\$ 1,075,000.00		\$ 65,000.00	\$ 1,010,000.00
2010 GO Refunding Bonds-Paid by Sewer	04/01/30	\$ 835,000.00		\$ 50,000.00	\$ 785,000.00
2013 Lead Water Service Replacement Loan	05/01/29	\$ 251,828.74		\$ 18,081.67	\$ 233,747.07
2013 Library HVAC Retrofit Loan - Paid by Libran	06/02/23	\$ 69,703.02		\$ 12,908.04	\$ 56,794.98
2013 Water Reservoir Pump Replacement	04/28/23	\$ 7,507.20		\$ 1,407.60	\$ 6,099.60
2013 Water Pump and Compressor	12/28/23	\$ 28,095.96		\$ 4,682.76	\$ 23,413.20
2016 State Trust Fund Loan - Paid by Water	03/15/26	\$ 127,215.46		\$ 12,523.69	\$ 114,691.77
2010 Clear Water Loan (Carron Pond)	05/01/29	\$ 360,068.72		\$ 25,151.46	\$ 334,917.26
2010 Clear Water Loan (Wentker Pond)	05/01/29	\$ 599,397.34		\$ 41,869.00	\$ 557,528.34
SUBTOTAL-PAID BY OTHER FUNDS		\$ 3,353,816.44	\$ -	\$ 231,624.22	\$ 3,122,192.22
AMOUNT SUBJECT TO LEGAL DEBT MARGIN		\$ 17,323,288.72	\$ 2,309,500.00	\$ 2,458,640.92	\$ 17,174,147.80
Bond Anticipation/Note Anticipation Notes					
Total G.O. Debt		\$ 17,323,288.72	\$ 2,309,500.00	\$ 2,458,640.92	\$ 17,174,147.80
LEGAL DEBT MARGIN (per annual audit report)					
		12/31/2015	12/31/2016	PROJECTED 12/31/2017	Budgeted 12/31/2018
State Equalized Valuation		\$ 499,375,900	\$ 509,197,200	\$ 511,532,900	\$ 511,532,900
Legal Debt Percentage		5%	5%	5%	5%
Legal Debt Limit		\$ 24,968,795	\$ 25,459,860	\$ 25,576,645	\$ 25,576,645
Total General Obligation Debt		\$ 18,441,387	\$ 17,676,930	\$ 17,323,289	\$ 17,174,148
Legal Debt Margin		\$ 6,527,408	\$ 7,782,930	\$ 8,253,356	\$ 8,402,497
Percent of Legal Debt Capacity		73.86%	69.43%	67.73%	67.15%
Debt Goal Max (60% of Legal Debt Limit)		14,981,277	15,275,916	15,345,987	15,345,987
Debt Goal Margin		(3,460,110)	(2,401,014)	(1,977,302)	(1,828,161)
Percent of Debt Goal Capacity		123.10%	115.72%	112.88%	111.91%