

City of Two Rivers 2019 Annual Budget



Spirit of the Rivers
Photo Courtesy of Jeff Dawson,
Lester Public Library

CITY OF TWO RIVERS

2019 BUDGET

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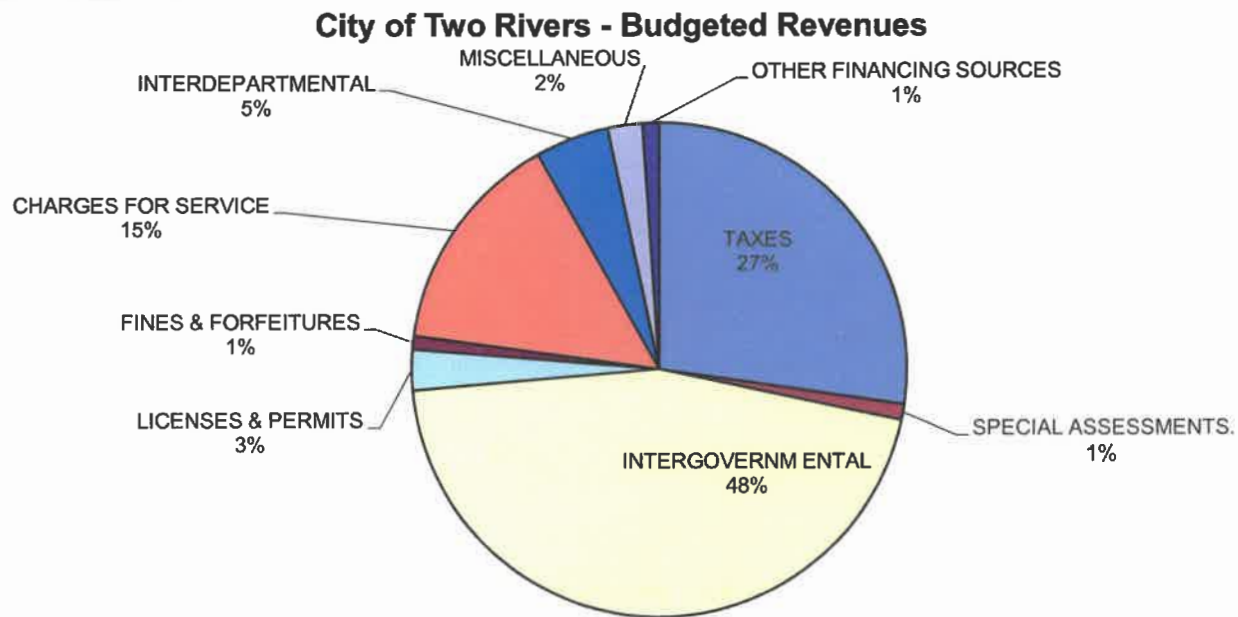
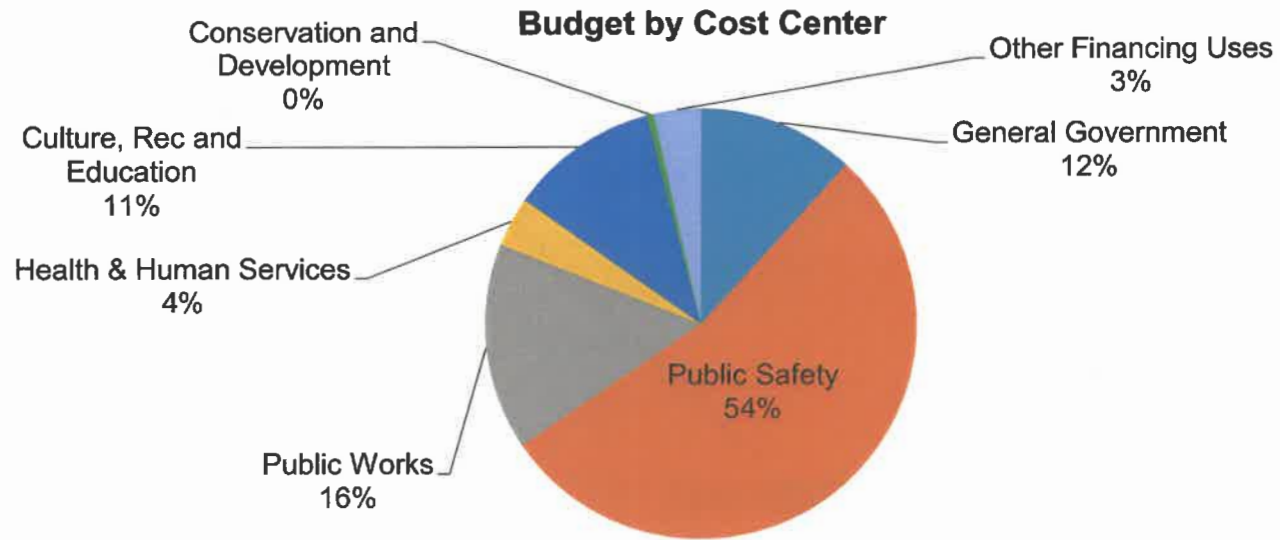
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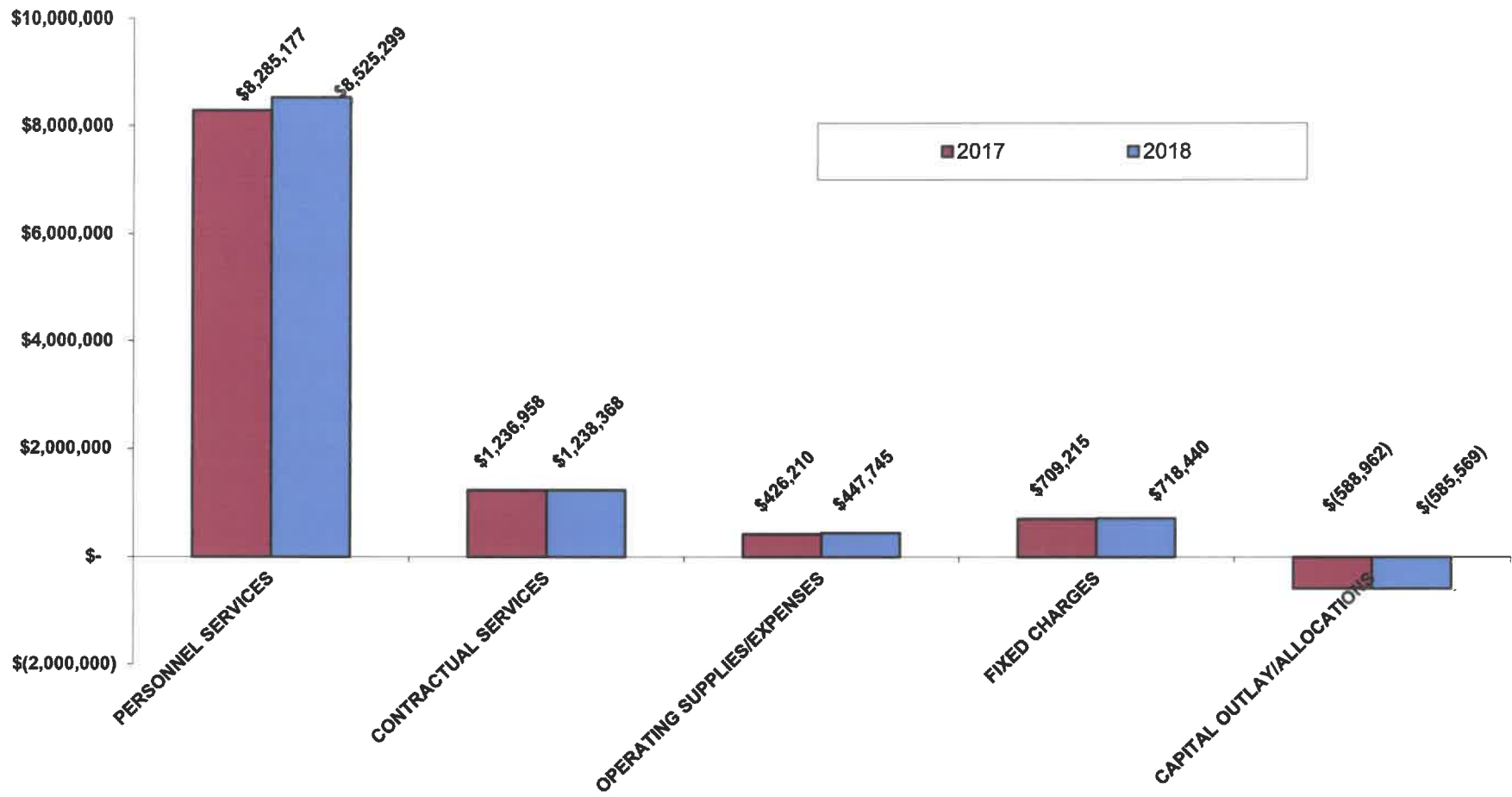
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Account Number (2019 Budget, Taxes Billed in 2018)	12/31/17 Actual	12/31/18 Budget	9/30/18 Year To Date	Proj YE	2019 Budget	Change from prior budget	% change from prior budget
REVENUES							
Total TAXES:	\$ 2,767,217	\$ 2,820,322	\$ 2,638,498	\$ 2,820,323	\$ 2,833,020	\$ 12,698	0.45%
Total SPECIAL ASSESSMENTS:	\$ 74,410	\$ 107,000	\$ 37,968	\$ 75,032	\$ 107,000	\$ -	0.00%
Total INTERGOVERNMENTAL REVENUE:	\$ 4,717,417	\$ 4,708,576	\$ 1,312,927	\$ 4,702,557	\$ 4,698,356	\$ (10,220)	-0.22%
Total LICENSES & PERMITS:	\$ 277,271	\$ 272,200	\$ 177,725	\$ 262,721	\$ 277,500	\$ 5,300	1.95%
Total FINES & FORFEITURES:	\$ 72,521	\$ 91,400	\$ 61,318	\$ 84,176	\$ 92,400	\$ 1,000	1.09%
Total CHARGES FOR SERVICE:	\$ 1,353,588	\$ 1,303,500	\$ 918,668	\$ 1,405,890	\$ 1,521,200	\$ 217,700	16.70%
Total INTERDEPARTMENTAL REVENUE:	\$ 468,487	\$ 434,000	\$ 219,850	\$ 495,622	\$ 497,700	\$ 63,700	14.68%
Total MISCELLANEOUS REVENUE:	\$ 194,758	\$ 231,600	\$ 77,751	\$ 188,100	\$ 236,000	\$ 4,400	1.90%
Total OTHER FINANCING SOURCES:	\$ 156,665	\$ 100,000	\$ 47,507	\$ 60,000	\$ 112,000	\$ 12,000	12.00%
Total REVENUES	\$ 10,082,334	\$ 10,068,598	\$ 5,492,213	\$ 10,094,421	\$ 10,375,176	\$ 306,578	3.04%
EXPENDITURES							
GENERAL GOVERNMENT							
Total COUNCIL:	\$ 16,892	\$ 15,939	\$ 11,598	\$ 15,438	\$ 15,939	\$ -	0.00%
Total JUDICIAL:	\$ 55,729	\$ 54,877	\$ 49,108	\$ 64,469	\$ 70,513	\$ 15,636	28.49%
Total LEGAL COUNSEL:	\$ 49,513	\$ 51,660	\$ 31,864	\$ 52,593	\$ 52,060	\$ 400	0.77%
Total CITY MANAGER:	\$ 153,558	\$ 150,115	\$ 120,724	\$ 156,394	\$ 156,654	\$ 6,539	4.36%
Total CLERK:	\$ 79,789	\$ 80,767	\$ 65,813	\$ 88,424	\$ 91,701	\$ 10,934	13.54%
Total ELECTION:	\$ 9,301	\$ 24,100	\$ 17,996	\$ 26,640	\$ 10,700	\$ (13,400)	-55.60%
Total INFORMATION SYSTEMS:	\$ 91,413	\$ 95,546	\$ 69,114	\$ 92,753	\$ 96,846	\$ 1,300	1.36%
Total FINANCE DEPARTMENT:	\$ 148,761	\$ 164,376	\$ 116,538	\$ 156,463	\$ 161,996	\$ (2,380)	-1.45%
Total ASSESSING:	\$ 97,913	\$ 108,481	\$ 76,537	\$ 97,982	\$ 108,881	\$ 400	0.37%
Total CITY HALL:	\$ 114,761	\$ 117,254	\$ 75,722	\$ 103,698	\$ 107,408	\$ (9,846)	-8.40%
Total MISC GENERAL GOVERNMENT:	\$ 18,876	\$ 24,150	\$ 10,157	\$ 18,595	\$ 22,150	\$ (2,000)	-8.28%
Total INSURANCE:	\$ 312,772	\$ 319,290	\$ 231,060	\$ 319,290	\$ 319,790	\$ 500	0.16%
Total GENERAL GOVERNMENT:	\$ 1,149,278	\$ 1,206,555	\$ 876,231	\$ 1,192,739	\$ 1,214,638	\$ 8,083	0.67%
PUBLIC SAFETY							
Total POLICE ADMINISTRATION:	\$ 1,201,707	\$ 1,325,054	\$ 1,014,942	\$ 1,241,744	\$ 1,358,020	\$ 32,966	2.49%
Total POLICE PATROL:	\$ 1,653,320	\$ 1,550,466	\$ 1,247,620	\$ 1,595,201	\$ 1,602,294	\$ 51,828	3.34%
Total POLICE CROSSING GUARDS:	\$ 14,916	\$ 16,208	\$ 9,833	\$ 16,296	\$ 16,528	\$ 320	1.97%
Total POLICE DEPARTMENT:	\$ 2,869,942	\$ 2,891,728	\$ 2,272,395	\$ 2,853,241	\$ 2,976,842	\$ 85,114	2.94%
Total POLICE & FIRE COMMISSION:	\$ 6,181	\$ 5,500	\$ 3,647	\$ 1,022	\$ 5,500	\$ -	0.00%
Total FIRE ADMINISTRATION:	\$ 388,794	\$ 382,953	\$ 310,894	\$ 390,311	\$ 398,788	\$ 15,835	4.13%
Total FIREFIGHTERS:	\$ 1,493,450	\$ 1,543,490	\$ 1,172,864	\$ 1,535,655	\$ 1,609,085	\$ 65,595	4.25%
Total AMBULANCE:	\$ 553,110	\$ 423,887	\$ 387,322	\$ 484,066	\$ 437,026	\$ 13,139	3.10%
Total FIRE DEPARTMENT:	\$ 2,435,354	\$ 2,350,330	\$ 1,871,080	\$ 2,410,032	\$ 2,444,900	\$ 94,570	4.02%

Account Number (2019 Budget, Taxes Billed in 2018)	12/31/17 Actual	12/31/18 Budget	9/30/18 Year To Date	Proj YE	2019 Budget	Change from prior budget	% change from prior budget
Total INSPECTION:	\$ 125,714	\$ 122,185	\$ 97,518	\$ 124,004	\$ 132,985	\$ 10,800	8.84%
Total PUBLIC SAFETY:	\$ 5,437,192	\$ 5,369,743	\$ 4,244,640	\$ 5,388,299	\$ 5,560,226	\$ 190,483	3.55%
<u>PUBLIC WORKS</u>							
Total HIGHWAY ADMINISTRATION:	\$ 182,613	\$ 181,505	\$ 148,001	\$ 196,994	\$ 184,584	\$ 3,079	1.70%
Total PUBLIC WORKS SHOP:	\$ 591,516	\$ 549,474	\$ 490,697	\$ 654,792	\$ 576,194	\$ 26,720	4.86%
Total STREET MAINTENANCE:	\$ 298,686	\$ 399,789	\$ 218,955	\$ 283,658	\$ 386,813	\$ (12,976)	-3.25%
Total TRAFFIC CONTROL:	\$ 52,995	\$ 48,904	\$ 68,333	\$ 73,064	\$ 63,903	\$ 14,999	30.67%
Total SNOW & ICE:	\$ 197,693	\$ 232,991	\$ 147,615	\$ 224,568	\$ 233,446	\$ 455	0.20%
Total BRIDGE REPAIR/MAINTENANCE:	\$ 28,610	\$ 32,133	\$ 23,842	\$ 39,162	\$ 30,437	\$ (1,696)	-5.28%
Total TRANSIT:	\$ 99,055	\$ 100,000	\$ 24,764	\$ 100,000	\$ 106,000	\$ 6,000	6.00%
Total WORK DONE FOR OTHER DEPTS:	\$ 189,059	\$ 29,126	\$ 92,597	\$ 116,851	\$ 30,161	\$ 1,035	3.55%
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,640,228	\$ 1,573,922	\$ 1,214,804	\$ 1,689,089	\$ 1,611,539	\$ 37,617	2.39%
<u>HEALTH & HUMAN SERVICES</u>							
Total SENIOR CENTER:	\$ 186,277	\$ 205,389	\$ 143,576	\$ 186,737	\$ 198,717	\$ (6,672)	-3.25%
Total CEMETERIES:	\$ 172,008	\$ 183,544	\$ 134,528	\$ 178,378	\$ 186,805	\$ 3,261	1.78%
Total HEALTH & HUMAN SERVICES:	\$ 358,285	\$ 388,933	\$ 278,104	\$ 365,115	\$ 385,522	\$ (3,411)	-0.88%
<u>CULTURE, REC. & EDUCATION</u>							
Total COMMUNITY CENTER:	\$ 369,375	\$ 384,747	\$ 303,007	\$ 401,373	\$ 386,429	\$ 1,682	0.44%
Total PARKS:	\$ 297,512	\$ 285,645	\$ 216,659	\$ 297,248	\$ 299,876	\$ 14,231	4.98%
Total RECREATION:	\$ 248,055	\$ 297,213	\$ 206,600	\$ 277,977	\$ 296,853	\$ (360)	-0.12%
Total SPECIAL EVENTS:	\$ 41,707	\$ 40,756	\$ 33,973	\$ 38,192	\$ 40,519	\$ (237)	-0.58%
Total RECREATION FIELDS:	\$ 88,421	\$ 105,254	\$ 83,266	\$ 105,914	\$ 101,054	\$ (4,200)	-3.99%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 25,605	\$ 25,180	\$ 23,785	\$ 26,513	\$ 25,663	\$ 483	1.92%
Total CULTURE, REC & EDUCATION:	\$ 1,070,675	\$ 1,138,795	\$ 867,289	\$ 1,147,217	\$ 1,150,394	\$ 11,599	1.02%
<u>CONSERVATION & DEVELOPMENT</u>							
Total PLANNING:	\$ 4,031	\$ 6,740	\$ 3,086	\$ 3,673	\$ 11,740	\$ 5,000	74.18%
Total ECONOMIC DEVELOPMENT:	\$ 33,098	\$ 24,385	\$ 22,365	\$ 28,650	\$ 40,483	\$ 16,098	66.02%
Total CONSERVATION & DEVELOPMENT:	\$ 37,129	\$ 31,125	\$ 25,451	\$ 32,323	\$ 52,223	\$ 21,098	67.78%
<u>OTHER FINANCING USES</u>							
Total OTHER FINANCING USES:	\$ 361,234	\$ 359,525	\$ 316,577	\$ 358,412	\$ 369,740	\$ 10,215	2.84%
GENERAL FUND Expenditure Total:	\$ 10,054,020	\$ 10,068,598	\$ 7,823,097	\$ 10,173,194	\$ 10,344,283	\$ 275,685	2.74%
Revenues less Expenditures	\$ 28,314	\$ -	\$ (2,330,884)	\$ (78,773)	\$ 30,893	\$ 30,893	



Budget by Expense Type



Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
REVENUES								
TAXES								
100-41110	GENERAL PROPERTY TAX	\$ 2,032,303	\$ 2,077,302	\$ 2,077,303	\$ 2,077,303	\$ 2,083,000	\$ 5,698	0.27%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 724,057	\$ 728,000	\$ 551,295	\$ 732,000	\$ 735,000	\$ 7,000	0.96%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 19	\$ 20	\$ 20	\$ 20	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 10,838	\$ 15,000	\$ 9,880	\$ 11,000	\$ 15,000	\$ -	0.00%
Total TAXES:		\$ 2,767,217	\$ 2,820,322	\$ 2,638,498	\$ 2,820,323	\$ 2,833,020	\$ 12,698	0.45%
SPECIAL ASSESSMENTS								
100-42300	STREET PAVING & CONSTRUCT	\$ 68,899	\$ 100,000	\$ 32,936	\$ 70,000	\$ 100,000	\$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 5,511	\$ 7,000	\$ 5,032	\$ 5,032	\$ 7,000	\$ -	0.00%
Total SPECIAL ASSESSMENTS:		\$ 74,410	\$ 107,000	\$ 37,968	\$ 75,032	\$ 107,000	\$ -	0.00%
INTERGOVERNMENTAL REVENUE								
100-43310	SHARED ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43410	STATE SHARED TAXES	\$ 3,763,989	\$ 3,770,196	\$ 568,529	\$ 3,769,448	\$ 3,768,956	\$ (1,240)	-0.03%
100-43411	EXPENDITURE RESTRAINT	\$ 196,420	\$ 188,511	\$ 188,512	\$ 188,512	\$ 186,676	\$ (1,835)	-0.97%
100-43412	EXEMPT COMPUTER STATE AID	\$ 13,469	\$ 13,500	\$ 13,667	\$ 13,667	\$ 13,500	\$ -	0.00%
100-43413	PERSONAL PROPERTY AID	\$ -	\$ -	\$ -	\$ -	\$ 24,856	\$ 24,856	
100-43420	STATE FIRE INS TAX	\$ 24,319	\$ 24,000	\$ 23,090	\$ 23,090	\$ 24,000	\$ -	0.00%
100-43520	STATE AID/POLICE TRAINING	\$ 13,382	\$ 16,000	\$ 11,228	\$ 12,000	\$ 12,000	\$ (4,000)	-25.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 25,868	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
100-43610	PAYMENT MUN. SERVICES	\$ 4,401	\$ 4,150	\$ 4,083	\$ 4,083	\$ 4,170	\$ 20	0.48%
100-43710	HIGHWAY AIDS-LOCAL	\$ 586,397	\$ 582,558	\$ 436,572	\$ 582,095	\$ 554,638	\$ (27,920)	-4.79%
100-43711	CONNECTING STREETS	\$ 89,171	\$ 89,661	\$ 67,246	\$ 89,661	\$ 89,560	\$ (101)	-0.11%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,717,417	\$ 4,708,576	\$ 1,312,927	\$ 4,702,557	\$ 4,698,356	\$ (10,220)	-0.22%
LICENSES & PERMITS								
100-44110	LIQUOR LICENSE	\$ 15,464	\$ 16,000	\$ 14,684	\$ 15,000	\$ 16,000	\$ -	0.00%
100-44120	BAR OPERATOR LICENSE	\$ 6,028	\$ 6,200	\$ 5,650	\$ 6,200	\$ 6,200	\$ -	0.00%
100-44125	CIGARETTE LICENSE	\$ 900	\$ 1,000	\$ 800	\$ 800	\$ 800	\$ (200)	-20.00%
100-44130	BUSINESS OR OCCUPATION	\$ 1,500	\$ 2,000	\$ 1,705	\$ 1,800	\$ 2,000	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 131,051	\$ 130,000	\$ 63,938	\$ 130,000	\$ 130,000	\$ -	0.00%
100-44210	DOG LICENSE	\$ 6,544	\$ 3,500	\$ 3,028	\$ 3,500	\$ 3,500	\$ -	0.00%
100-44300	BUILDING PERMITS	\$ 64,907	\$ 75,000	\$ 51,065	\$ 62,088	\$ 70,000	\$ (5,000)	-6.67%
100-44310	ELECTRICAL PERMITS	\$ 14,370	\$ 14,000	\$ 12,685	\$ 15,130	\$ 18,000	\$ 4,000	28.57%
100-44320	PLUMBING PERMITS	\$ 15,570	\$ 11,000	\$ 14,415	\$ 16,457	\$ 18,000	\$ 7,000	63.64%
100-44330	SIGN PERMIT	\$ 2,180	\$ 2,500	\$ 1,690	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
100-44340	CONDITIONAL USE PERMIT	\$ 4,550	\$ 3,500	\$ 2,100	\$ 2,450	\$ 3,500	\$ -	0.00%
100-44900	OTHER PERMITS	\$ 14,207	\$ 7,500	\$ 5,966	\$ 7,296	\$ 7,500	\$ -	0.00%
Total LICENSES & PERMITS:		\$ 277,271	\$ 272,200	\$ 177,725	\$ 262,721	\$ 277,500	\$ 5,300	1.95%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
<u>FINES & FORFEITURES</u>								
100-45110	MUN. COURT FINES/COSTS	\$ 54,042	\$ 70,000	\$ 46,950	\$ 65,000	\$ 70,000	\$ -	0.00%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 1,355	\$ 1,500	\$ 3,876	\$ 3,876	\$ 3,500	\$ 2,000	133.33%
100-45130	PARKING VIOLATIONS	\$ 16,744	\$ 19,000	\$ 10,202	\$ 15,000	\$ 18,000	\$ (1,000)	-5.26%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ 380	\$ 400	\$ 290	\$ 300	\$ 400	\$ -	0.00%
100-45220	ANIMAL TRANSPORTS	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 72,521	\$ 91,400	\$ 61,318	\$ 84,176	\$ 92,400	\$ 1,000	1.09%
<u>CHARGES FOR SERVICE</u>								
100-46110	GENERAL GOVERNMENT FEES	\$ 22,415	\$ 20,000	\$ 16,083	\$ 22,000	\$ 22,000	\$ 2,000	10.00%
100-46111	PUBLICATIONS FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 3,191	\$ 3,000	\$ 2,117	\$ 2,900	\$ 3,000	\$ -	0.00%
100-46220	FIRE DEPARTMENT FEES	\$ 1,096	\$ 1,500	\$ 1,860	\$ 2,100	\$ 1,200	\$ (300)	-20.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 17,436	\$ 20,000	\$ 39,630	\$ 41,890	\$ 40,000	\$ 20,000	100.00%
100-46230	AMBULANCE FEES	\$ 664,058	\$ 705,000	\$ 577,717	\$ 770,000	\$ 870,000	\$ 165,000	23.40%
100-46240	POLICE LIASON FEES	\$ 134,350	\$ 132,000	\$ 67,500	\$ 130,000	\$ 135,000	\$ 3,000	2.27%
100-46310	PUBLIC WORKS FEES	\$ 260,270	\$ 160,000	\$ 16,040	\$ 180,000	\$ 180,000	\$ 20,000	12.50%
100-46540	CEMETERY PLOTS	\$ 92,670	\$ 100,000	\$ 70,600	\$ 95,000	\$ 100,000	\$ -	0.00%
100-46720	RECREATION FEES	\$ 75,643	\$ 80,000	\$ 70,628	\$ 80,000	\$ 85,000	\$ 5,000	6.25%
100-46743	COMMUNITY CENTER	\$ 28,835	\$ 30,000	\$ 22,683	\$ 30,000	\$ 33,000	\$ 3,000	10.00%
100-46745	SENIOR CENTER	\$ 53,623	\$ 52,000	\$ 33,811	\$ 52,000	\$ 52,000	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 1,353,588	\$ 1,303,500	\$ 918,668	\$ 1,405,890	\$ 1,521,200	\$ 217,700	16.70%
<u>INTERDEPARTMENTAL REVENUE</u>								
100-47323	SHARED FIRE EXPENSE	\$ 2,150	\$ 1,300	\$ 220	\$ 300	\$ 1,000	\$ (300)	-23.08%
100-47430	PUBLIC WORKS CHARGES	\$ 451,289	\$ 415,000	\$ 200,967	\$ 475,000	\$ 475,000	\$ 60,000	14.46%
100-47440	RECREATION CHARGES	\$ 1,710	\$ 1,700	\$ 1,710	\$ 1,700	\$ 1,700	\$ -	0.00%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 13,338	\$ 16,000	\$ 16,953	\$ 18,622	\$ 20,000	\$ 4,000	25.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 468,487	\$ 434,000	\$ 219,850	\$ 495,622	\$ 497,700	\$ 63,700	14.68%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
MISCELLANEOUS REVENUE								
100-48100	INTEREST ON INVESTMENTS	\$ 18,206	\$ 18,500	\$ 19,727	\$ 30,000	\$ 25,000	\$ 6,500	35.14%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 14,273	\$ 3,000	\$ -	\$ 3,000	\$ 2,500	\$ (500)	-16.67%
100-48121	INT INC ON UTILITY ADVANCES	\$ 51,730	\$ 52,000	\$ -	\$ 52,000	\$ 52,000	\$ -	0.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 4,391	\$ 4,000	\$ 4,731	\$ 5,200	\$ 5,000	\$ 1,000	25.00%
100-48200	RENT-CITY PROPERTY	\$ 59,383	\$ 60,000	\$ 51,626	\$ 60,000	\$ 60,000	\$ -	0.00%
100-48300	SALE OF PROP & EQUIP	\$ 3,697	\$ 55,000	\$ 21	\$ -	\$ 50,000	\$ (5,000)	-9.09%
100-48400	REFUND FOR PRIOR YEARS	\$ 39,311	\$ 34,100	\$ -	\$ 34,100	\$ 36,500	\$ 2,400	7.04%
100-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-48900	OTHER REVENUES	\$ 3,767	\$ 5,000	\$ 1,647	\$ 3,800	\$ 5,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 194,758	\$ 231,600	\$ 77,751	\$ 188,100	\$ 236,000	\$ 4,400	1.90%
OTHER FINANCING SOURCES								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-49223	TRANS FROM OTHER FUNDS	\$ 156,665	\$ 100,000	\$ 47,507	\$ 60,000	\$ 112,000	\$ 12,000	12.00%
Total OTHER FINANCING SOURCES:		\$ 156,665	\$ 100,000	\$ 47,507	\$ 60,000	\$ 112,000	\$ 12,000	12.00%
TOTAL REVENUES		\$ 10,082,334	\$ 10,068,598	\$ 5,492,213	\$ 10,094,421	\$ 10,375,176	\$ 306,578	3.04%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
COUNCIL								
PERSONNEL SERVICES								
100-51100-1120	WAGES PERMANENT REGULAR	\$ 12,705	\$ 12,600	\$ 9,555	\$ 12,600	\$ 12,600	\$ -	0.00%
100-51100-1320	FICA	\$ 971	\$ 965	\$ 731	\$ 964	\$ 965	\$ -	0.00%
	TOTAL	\$ 13,677	\$ 13,565	\$ 10,286	\$ 13,564	\$ 13,565	\$ -	0.00%
CONTRACTUAL SERVICES								
100-51100-2910	PRINTING/ADVERTISING	\$ 9,253	\$ 8,000	\$ 5,334	\$ 8,000	\$ 8,000	\$ -	0.00%
100-51100-2920	TRAINING	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 9,253	\$ 8,300	\$ 5,334	\$ 8,000	\$ 8,300	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51100-3210	MEMBERSHIP & DUES	\$ 3,031	\$ 3,000	\$ 2,816	\$ 2,816	\$ 3,000	\$ -	0.00%
100-51100-3220	PUBLICATIONS	\$ 74	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
100-51100-3300	TRAVEL	\$ 470	\$ 600	\$ 566	\$ 500	\$ 600	\$ -	0.00%
100-51100-3900	OTHER SUPPLIES	\$ 1,225	\$ 1,000	\$ 330	\$ 750	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 4,800	\$ 4,700	\$ 3,711	\$ 4,166	\$ 4,700	\$ -	0.00%
CAPITAL OUTLAY								
100-51100-9999	ADMINISTRATIVE COST ALLOCATION	\$ (10,837)	\$ (10,626)	\$ (7,732)	\$ (10,292)	\$ (10,626)	\$ -	0.00%
	TOTAL	\$ (10,837)	\$ (10,626)	\$ (7,732)	\$ (10,292)	\$ (10,626)	\$ -	0.00%
Total COUNCIL:		\$ 16,892	\$ 15,939	\$ 11,598	\$ 15,438	\$ 15,939	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
JUDICIAL								
PERSONNEL SERVICES								
100-51200-1120	WAGES PERMANENT REGULAR	\$ 16,062	\$ 17,045	\$ 12,047	\$ 17,045	\$ 17,385	\$ 340	1.99%
100-51200-1230	WAGES-NONUNION-PART TIME	\$ 26,669	\$ 27,044	\$ 21,237	\$ 27,044	\$ 27,584	\$ 540	2.00%
100-51200-1280	LONGEVITY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1310	WI RETIREMENT	\$ 2,321	\$ 2,325	\$ 1,826	\$ 2,325	\$ 2,372	\$ 47	2.02%
100-51200-1320	FICA	\$ 3,229	\$ 3,372	\$ 2,127	\$ 3,372	\$ 3,440	\$ 68	2.02%
100-51200-1330	HEALTH INSUARANCE	\$ 1,231	\$ -	\$ 9,394	\$ 9,362	\$ 14,407	\$ 14,407	
100-51200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-1340	LIFE INSURANCE	\$ 81	\$ 76	\$ 63	\$ 84	\$ 90	\$ 14	18.42%
100-51200-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 49,593	\$ 49,862	\$ 46,694	\$ 59,232	\$ 65,278	\$ 15,416	30.92%
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	\$ -	\$ 160	\$ 120	\$ 120	\$ 120	
100-51200-2900	OTHER SERVICES	\$ 106	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-51200-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51200-2920	TRAINING	\$ 197	\$ 150	\$ 40	\$ 150	\$ 150	\$ -	0.00%
	TOTAL	\$ 423	\$ 800	\$ 200	\$ 920	\$ 920	\$ 120	15.00%
OPERATION SUPPLIESEXPENSES								
100-51200-3110	POSTAGE	\$ 684	\$ 675	\$ 461	\$ 675	\$ 675	\$ -	0.00%
100-51200-3210	MEMBERSHIP & DUES	\$ 840	\$ 840	\$ 840	\$ 840	\$ 840	\$ -	0.00%
100-51200-3300	TRAVEL	\$ 164	\$ 400	\$ 246	\$ 400	\$ 400	\$ -	0.00%
100-51200-3900	OTHER SUPPLIES	\$ 25	\$ 300	\$ 668	\$ 402	\$ 400	\$ 100	33.33%
	TOTAL	\$ 1,713	\$ 2,215	\$ 2,215	\$ 2,317	\$ 2,315	\$ 100	4.51%
FIXED CHARGES								
100-51200-5310	RENT/LEASE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
CAPITAL OUTLAY								
100-51200-8190	CO-OFFICE EQUIPMENT	\$ 4,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 4,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
Total JUDICIAL:		\$ 55,729	\$ 54,877	\$ 49,108	\$ 64,469	\$ 70,513	\$ 15,636	28.49%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
LEGAL								
CONTRACTUAL SERVICES								
100-51340-2120	PROF SERV - LEGAL COUNSEL	\$ 70,122	\$ 73,000	\$ 44,090	\$ 73,000	\$ 73,000	\$ -	0.00%
100-51340-2121	LEGAL COUNSEL (CITY ATTORNEY)	\$ 12,360	\$ 13,000	\$ 8,980	\$ 14,600	\$ 15,000	\$ 2,000	15.38%
100-51340-2200	UTILITIES/TELEPHONE	\$ 40	\$ 100	\$ 36	\$ 55	\$ 100	\$ -	0.00%
	TOTAL	\$ 82,522	\$ 86,100	\$ 53,107	\$ 87,655	\$ 88,100	\$ 2,000	2.32%
OPERATING SUPPLIES/EXPENSES								
100-51340-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CAPITAL OUTLAY								
100-51340-9999	ADMINISTRATIVE COST ALLOCATION	\$ (33,009)	\$ (34,440)	\$ (21,243)	\$ (35,062)	\$ (36,040)	\$ (1,600)	4.65%
	TOTAL	\$ (33,009)	\$ (34,440)	\$ (21,243)	\$ (35,062)	\$ (36,040)	\$ (1,600)	4.65%
	Total LEGAL COUNSEL:	\$ 49,513	\$ 51,660	\$ 31,864	\$ 52,593	\$ 52,060	\$ 400	0.77%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CITY MANAGER								
PERSONNEL SERVICES								
100-51410-1100	FULLTIME SALARIES	\$ 109,152	\$ 106,935	\$ 82,175	\$ 107,250	\$ 109,075	\$ 2,140	2.00%
100-51410-1200	WAGES - FULLTIME - NONUNION	\$ 41,868	\$ 45,450	\$ 35,591	\$ 46,650	\$ 47,750	\$ 2,300	5.06%
100-51410-1210	WAGES-PERM SCHOOL INCNTV	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1280	WAGES-LONGEVITY PAY	\$ 5,242	\$ 5,350	\$ -	\$ 5,350	\$ 5,455	\$ 105	1.96%
100-51410-1290	WAGES-OVERTIME	\$ 478	\$ 165	\$ 506	\$ 760	\$ 520	\$ 355	215.15%
100-51410-1310	WI RETIREMENT	\$ 13,930	\$ 13,940	\$ 10,498	\$ 13,750	\$ 14,115	\$ 175	1.26%
100-51410-1320	FICA	\$ 11,766	\$ 12,400	\$ 8,881	\$ 11,700	\$ 12,780	\$ 380	3.06%
100-51410-1330	HEALTH INSURANCE	\$ 31,850	\$ 35,800	\$ 26,841	\$ 35,800	\$ 36,076	\$ 276	0.77%
100-51410-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 3,200	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.00%
100-51410-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51410-1340	LIFE INSURANCE	\$ 747	\$ 800	\$ 694	\$ 970	\$ 1,090	\$ 290	36.25%
100-51410-1361	SICK LEAVE PAYOUT	\$ 2,372	\$ 2,420	\$ 2,419	\$ 2,420	\$ 2,470	\$ 50	2.07%
100-51410-1390	WAGES-CAR ALLOW	\$ 1,800	\$ 1,800	\$ 1,385	\$ 1,800	\$ 1,800	\$ -	0.00%
	TOTAL	\$ 222,405	\$ 227,460	\$ 171,390	\$ 228,850	\$ 233,531	\$ 6,071	2.67%
CONTRACTUAL SERVICES								
100-51410-2130	PROFESSIONAL SERVICES	\$ 34,950	\$ 22,000	\$ 25,760	\$ 30,000	\$ 25,000	\$ 3,000	13.64%
100-51410-2200	UTILITIES/TELEPHONE	\$ 254	\$ 500	\$ 190	\$ 275	\$ 300	\$ (200)	-40.00%
100-51410-2201	CELLULAR PHONE	\$ 478	\$ 1,000	\$ 434	\$ 600	\$ 700	\$ (300)	-30.00%
100-51410-2900	OTHER SERVICES	\$ 289	\$ 1,400	\$ 1,349	\$ 500	\$ 1,000	\$ (400)	-28.57%
100-51410-2910	PRINTING/ADVERTISING	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51410-2920	TRAINING	\$ 264	\$ 1,400	\$ 35	\$ 700	\$ 1,400	\$ -	0.00%
	TOTAL	\$ 36,235	\$ 26,600	\$ 27,768	\$ 32,075	\$ 28,700	\$ 2,100	7.89%
OPERATING SUPPLIES/EXPENSES								
100-51410-3100	OFFICE SUPPLIES	\$ 6,605	\$ 5,000	\$ 8,333	\$ 9,000	\$ 8,000	\$ 3,000	60.00%
100-51410-3110	POSTAGE	\$ 248	\$ 300	\$ 527	\$ 500	\$ 500	\$ 200	66.67%
100-51410-3210	MEMBERSHIP & DUES	\$ 1,163	\$ 1,300	\$ 1,017	\$ 1,050	\$ 1,300	\$ -	0.00%
100-51410-3220	PUBLICATIONS	\$ 815	\$ 500	\$ 359	\$ 500	\$ 500	\$ -	0.00%
100-51410-3300	TRAVEL	\$ 1,826	\$ 2,000	\$ 1,897	\$ 2,000	\$ 2,000	\$ -	0.00%
100-51410-3900	OTHER SUPPLIES	\$ 57	\$ 200	\$ 505	\$ 400	\$ 300	\$ 100	50.00%
	TOTAL	\$ 10,715	\$ 9,300	\$ 12,637	\$ 13,450	\$ 12,600	\$ 3,300	35.48%
CAPITAL OUTLAY								
100-51410-9999	ADMINISTRATIVE COST ALLOCATION	\$ (115,797)	\$ (113,245)	\$ (91,072)	\$ (117,981)	\$ (118,177)	\$ (4,932)	4.36%
	TOTAL	\$ (115,797)	\$ (113,245)	\$ (91,072)	\$ (117,981)	\$ (118,177)	\$ (4,932)	4.36%
Total CITY MANAGER:		\$ 153,558	\$ 150,115	\$ 120,724	\$ 156,394	\$ 156,654	\$ 6,539	4.36%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CITY CLERK								
PERSONNEL SERVICES								
100-51420-1200	WAGES - FULLTIME - NONUNION	\$ 75,548	\$ 75,400	\$ 64,646	\$ 84,850	\$ 86,260	\$ 10,860	14.40%
100-51420-1280	WAGES-LONGEVITY PAY	\$ 3,696	\$ 3,770	\$ -	\$ 3,770	\$ 4,315	\$ 545	14.46%
100-51420-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-1310	WI RETIREMENT	\$ 7,009	\$ 7,000	\$ 5,694	\$ 7,450	\$ 7,820	\$ 820	11.71%
100-51420-1320	FICA	\$ 6,076	\$ 6,190	\$ 4,963	\$ 6,475	\$ 7,080	\$ 890	14.38%
100-51420-1330	HEALTH INSURANCE	\$ 6,899	\$ 7,110	\$ 5,329	\$ 7,110	\$ 7,163	\$ 53	0.75%
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	\$ 508	\$ 560	\$ 423	\$ 570	\$ 575	\$ 15	2.68%
100-51420-1361	SICK LEAVE PAYOUT	\$ 1,289	\$ 1,710	\$ 1,564	\$ 1,564	\$ 1,955	\$ 245	14.33%
	TOTAL	\$ 101,625	\$ 102,340	\$ 83,219	\$ 112,389	\$ 115,768	\$ 13,428	13.12%
CONTRACTUAL SERVICES								
100-51420-2200	UTILITIES/TELEPHONE	\$ 86	\$ 200	\$ 64	\$ 90	\$ 100	\$ (100)	-50.00%
100-51420-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-51420-2900	OTHER SERVICES	\$ 250	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-51420-2910	PRINTING/ADVERTISING	\$ 544	\$ 500	\$ 708	\$ 750	\$ 750	\$ 250	50.00%
100-51420-2920	TRAINING	\$ 542	\$ 600	\$ 185	\$ 200	\$ 600	\$ -	0.00%
	TOTAL	\$ 1,422	\$ 1,900	\$ 956	\$ 1,340	\$ 2,050	\$ 150	7.89%
OPERATING SUPPLIES/EXPENSES								
100-51420-3100	OFFICE SUPPLIES	\$ 1,836	\$ 2,000	\$ 2,500	\$ 2,800	\$ 2,500	\$ 500	25.00%
100-51420-3110	POSTAGE	\$ 348	\$ 600	\$ 393	\$ 450	\$ 600	\$ -	0.00%
100-51420-3210	MEMBERSHIP & DUES	\$ 305	\$ 150	\$ -	\$ 150	\$ 150	\$ -	0.00%
100-51420-3220	PUBLICATIONS	\$ 219	\$ 100	\$ 179	\$ 260	\$ 300	\$ 200	200.00%
100-51420-3300	TRAVEL	\$ 543	\$ 300	\$ 503	\$ 510	\$ 600	\$ 300	100.00%
100-51420-3900	OTHER SUPPLIES	\$ 36	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
	TOTAL	\$ 3,288	\$ 3,450	\$ 3,575	\$ 4,170	\$ 4,450	\$ 1,000	28.99%
CAPITAL OUTLAY								
100-51420-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51420-9999	ADMINISTRATIVE COST ALLOCATION	\$ (26,546)	\$ (26,923)	\$ (21,938)	\$ (29,475)	\$ (30,567)	\$ (3,644)	13.53%
	TOTAL	\$ (26,546)	\$ (26,923)	\$ (21,938)	\$ (29,475)	\$ (30,567)	\$ (3,644)	13.53%
Total CLERK:		\$ 79,789	\$ 80,767	\$ 65,813	\$ 88,424	\$ 91,701	\$ 10,934	13.54%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
ELECTIONS								
PERSONNEL SERVICES								
100-51440-1220	WAGES - FULLTIME- UNION	\$ 24	\$ 2,000	\$ -	\$ -	\$ -		#VALUE!
100-51440-1270	WAGES-TEMPORARY PT	\$ 5,679	\$ 17,000	\$ 11,449	\$ 19,000	\$ 5,500	\$ (11,500)	-67.65%
100-51440-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1320	FICA	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51440-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 5,703	\$ 19,000	\$ 11,449	\$ 19,000	\$ 5,500	\$ (13,500)	-71.05%
CONTRACTUAL SERVICES								
100-51440-2410	MAINTENANCE EQUIPMENT/VEH	\$ 2,190	\$ 2,200	\$ 2,190	\$ 2,190	\$ 2,200	\$ -	0.00%
100-51440-2910	PRINTING/ADVERTISING	\$ 274	\$ 800	\$ 895	\$ 800	\$ 500	\$ (300)	-37.50%
100-51440-2920	TRAINING	\$ -	\$ 300	\$ -	\$ -	\$ 100	\$ (200)	-66.67%
	TOTAL	\$ 2,464	\$ 3,300	\$ 3,085	\$ 2,990	\$ 2,800	\$ (500)	-15.15%
OPERATING SUPPLIES/EXPENSES								
100-51440-3100	OFFICE SUPPLIES	\$ 346	\$ 800	\$ 155	\$ 600	\$ 300	\$ (500)	-62.50%
100-51440-3110	POSTAGE	\$ 546	\$ 500	\$ 3,075	\$ 3,500	\$ 400	\$ (100)	-20.00%
100-51440-3300	TRAVEL	\$ 71	\$ 200	\$ 232	\$ 250	\$ 200	\$ -	0.00%
100-51440-3900	OTHER SUPPLIES	\$ 171	\$ 300	\$ -	\$ 300	\$ 1,500	\$ 1,200	400.00%
	TOTAL	\$ 1,134	\$ 1,800	\$ 3,462	\$ 4,650	\$ 2,400	\$ 600	33.33%
CAPITAL OUTLAY								
100-51440-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total ELECTION:		\$ 9,301	\$ 24,100	\$ 17,996	\$ 26,640	\$ 10,700	\$ (13,400)	-55.60%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
INFORMATION SYSTEMS								
PERSONNEL SERVICES								
100-51450-1100	FULLTIME SALARIES	\$ 77,206	\$ 79,690	\$ 61,236	\$ 79,925	\$ 81,290	\$ 1,600	2.01%
100-51450-1200	WAGES - FULLTIME - NONUNION	\$ 50,675	\$ 52,295	\$ 40,185	\$ 52,450	\$ 53,350	\$ 1,055	2.02%
100-51450-1220	WAGES FULLTIME UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51450-1280	WAGES-LONGEVITY PAY	\$ 3,850	\$ 3,985	\$ -	\$ 3,985	\$ 4,065	\$ 80	2.01%
100-51450-1310	WI RETIREMENT	\$ 11,617	\$ 11,830	\$ 8,855	\$ 11,525	\$ 11,855	\$ 25	0.21%
100-51450-1320	FICA	\$ 9,730	\$ 10,525	\$ 7,509	\$ 9,760	\$ 10,730	\$ 205	1.95%
100-51450-1330	HEALTH INSURANCE	\$ 26,443	\$ 25,000	\$ 18,750	\$ 25,000	\$ 25,199	\$ 199	0.80%
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	\$ 307	\$ 295	\$ 236	\$ 320	\$ 325	\$ 30	10.17%
100-51450-1361	SICK LEAVE PAYOUT	\$ 1,716	\$ 1,580	\$ 1,540	\$ 1,540	\$ 1,610	\$ 30	1.90%
	TOTAL	\$ 184,543	\$ 187,000	\$ 141,309	\$ 187,505	\$ 190,224	\$ 3,224	1.72%
CONTRACTUAL SERVICES								
100-51450-2130	PROF SERVICES - IT	\$ 395	\$ 2,000	\$ 66	\$ 500	\$ 2,000	\$ -	0.00%
100-51450-2200	UTILITIES/TELEPHONE	\$ 231	\$ 300	\$ 169	\$ 250	\$ 500	\$ 200	66.67%
100-51450-2202	T1 DATA CIRCUIT/INTERNET	\$ 5,098	\$ 5,100	\$ 3,399	\$ 5,100	\$ 5,100	\$ -	0.00%
100-51450-2400	SOFTWARE MAINTENANCE	\$ 16,025	\$ 17,700	\$ 14,148	\$ 17,700	\$ 20,700	\$ 3,000	16.95%
100-51450-2410	MAINTENANCE EQUIPMENT/VEH	\$ 1,545	\$ 6,000	\$ -	\$ 2,000	\$ 3,000	\$ (3,000)	-50.00%
100-51450-2900	OTHER SERVICES	\$ 616	\$ 1,000	\$ 517	\$ 700	\$ 1,000	\$ -	0.00%
100-51450-2920	TRAINING	\$ 100	\$ 200	\$ 100	\$ 100	\$ 200	\$ -	0.00%
	TOTAL	\$ 24,011	\$ 32,300	\$ 18,399	\$ 26,350	\$ 32,500	\$ 200	0.62%
OPERATING SUPPLIES/EXPENSES								
100-51450-3100	OFFICE SUPPLIES	\$ 1,141	\$ 300	\$ 264	\$ 300	\$ 300	\$ -	0.00%
100-51450-3110	POSTAGE	\$ 55	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
100-51450-3210	MEMBERSHIP & DUES	\$ 50	\$ 100	\$ 50	\$ 50	\$ 100	\$ -	0.00%
100-51450-3300	TRAVEL	\$ 659	\$ 1,000	\$ 226	\$ 700	\$ 1,000	\$ -	0.00%
100-51450-3900	OTHER SUPPLIES	\$ 477	\$ 1,400	\$ 483	\$ 750	\$ 1,000	\$ (400)	-28.57%
	TOTAL	\$ 2,382	\$ 2,900	\$ 1,023	\$ 1,850	\$ 2,500	\$ (400)	-13.79%
CAPITAL OUTLAY								
100-51450-9999	ADMINISTRATIVE COST ALLOCATION	\$ (119,523)	\$ (126,654)	\$ (91,616)	\$ (122,952)	\$ (128,378)	\$ (1,724)	1.36%
	TOTAL	\$ (119,523)	\$ (126,654)	\$ (91,616)	\$ (122,952)	\$ (128,378)	\$ (1,724)	1.36%
Total INFORMATION SYSTEMS:		\$ 91,413	\$ 95,546	\$ 69,114	\$ 92,753	\$ 96,846	\$ 1,300	1.36%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
FINANCE DEPARTMENT								
PERSONNEL SERVICES								
100-51510-1100	FULLTIME SALARIES	\$ 84,214	\$ 86,925	\$ 66,798	\$ 87,200	\$ 88,670	\$ 1,745	2.01%
100-51510-1220	WAGES FULLTIME UNION	\$ 99,899	\$ 117,940	\$ 79,441	\$ 103,710	\$ 119,310	\$ 1,370	1.16%
100-51510-1280	WAGES-LONGEVITY PAY	\$ 5,920	\$ 6,620	\$ -	\$ 6,620	\$ 6,751	\$ 131	1.98%
100-51510-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51510-1310	WI RETIREMENT	\$ 13,375	\$ 13,690	\$ 10,292	\$ 13,450	\$ 14,120	\$ 430	3.14%
100-51510-1320	FICA	\$ 13,391	\$ 16,335	\$ 10,272	\$ 13,500	\$ 16,970	\$ 635	3.89%
100-51510-1330	HEALTH INSURANCE	\$ 47,038	\$ 51,050	\$ 32,525	\$ 42,000	\$ 37,515	\$ (13,535)	-26.51%
100-51510-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 3,500	\$ 3,520	\$ 3,600	\$ 3,600	\$ 2,595	\$ (925)	-26.28%
100-51510-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 1,635	\$ 2,550	\$ 3,865	\$ 3,865	
100-51510-1340	LIFE INSURANCE	\$ 388	\$ 430	\$ 378	\$ 540	\$ 690	\$ 260	60.47%
100-51510-1361	SICK LEAVE PAYOUT	\$ 1,872	\$ 1,970	\$ 1,967	\$ 1,970	\$ 2,005	\$ 35	1.78%
	TOTAL	\$ 269,597	\$ 298,480	\$ 206,907	\$ 275,140	\$ 292,491	\$ (5,989)	-2.01%
CONTRACTUAL SERVICES								
100-51510-2110	PROFESSIONAL SERV-AUDITOR	\$ 24,300	\$ 28,500	\$ 21,400	\$ 27,000	\$ 28,000	\$ (500)	-1.75%
100-51510-2200	UTILITIES/TELEPHONE	\$ 772	\$ 1,000	\$ 577	\$ 790	\$ 900	\$ (100)	-10.00%
100-51510-2201	CELLULAR PHONE	\$ 1,399	\$ 1,350	\$ 469	\$ 650	\$ 1,350	\$ -	0.00%
100-51510-2403	ACCOUNTING SOFTWARE MAINT	\$ 15,186	\$ 15,000	\$ 15,303	\$ 15,350	\$ 15,900	\$ 900	6.00%
100-51510-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-51510-2900	OTHER SERVICES	\$ 7,619	\$ 10,500	\$ 6,069	\$ 20,000	\$ 10,500	\$ -	0.00%
100-51510-2910	PRINTING/ADVERTISING	\$ -	\$ 350	\$ -	\$ -	\$ 350	\$ -	0.00%
100-51510-2920	TRAINING	\$ 834	\$ 1,300	\$ 519	\$ 1,300	\$ 1,500	\$ 200	15.38%
	TOTAL	\$ 50,109	\$ 58,200	\$ 44,338	\$ 65,090	\$ 58,700	\$ 500	0.86%
OPERATING SUPPLIES/EXPENSES								
100-51510-3100	OFFICE SUPPLIES	\$ 3,645	\$ 2,500	\$ 1,696	\$ 2,500	\$ 2,500	\$ -	0.00%
100-51510-3110	POSTAGE	\$ 2,193	\$ 2,000	\$ 1,761	\$ 2,200	\$ 2,200	\$ 200	10.00%
100-51510-3210	MEMBERSHIP & DUES	\$ 190	\$ 500	\$ 215	\$ 215	\$ 500	\$ -	0.00%
100-51510-3220	PUBLICATIONS	\$ 22	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
100-51510-3300	TRAVEL	\$ 847	\$ 2,000	\$ 554	\$ 1,000	\$ 2,000	\$ -	0.00%
100-51510-3900	OTHER SUPPLIES	\$ 3,618	\$ 1,500	\$ 1,503	\$ 1,500	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 10,515	\$ 8,600	\$ 5,729	\$ 7,465	\$ 8,800	\$ 200	2.33%
CAPITAL OUTLAY								
100-51510-9999	ADMINISTRATIVE COST ALLOCATION	\$ (181,460)	\$ (200,904)	\$ (140,436)	\$ (191,232)	\$ (197,995)	\$ 2,909	-1.45%
	TOTAL	\$ (181,460)	\$ (200,904)	\$ (140,436)	\$ (191,232)	\$ (197,995)	\$ 2,909	-1.45%
Total FINANCE DEPARTMENT:		\$ 148,761	\$ 164,376	\$ 116,538	\$ 156,463	\$ 161,996	\$ (2,380)	-1.45%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
ASSESSING								
PERSONNEL SERVICES								
100-51530-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-51530-1220	WAGES FULLTIME UNION	\$ 29,888	\$ 35,400	\$ 23,329	\$ 30,500	\$ 37,275	\$ 1,875	5.30%
100-51530-1280	WAGES-LONGEVITY PAY	\$ 505	\$ -	\$ -	\$ 505	\$ -		
100-51530-1310	WI RETIREMENT	\$ 1,629	\$ 1,665	\$ 1,285	\$ 1,700	\$ 1,786	\$ 121	7.27%
100-51530-1320	FICA	\$ 2,081	\$ 2,700	\$ 1,646	\$ 2,170	\$ 2,850	\$ 150	5.56%
100-51530-1330	HEALTH INSURANCE	\$ 8,272	\$ 9,740	\$ 5,610	\$ 7,050	\$ 5,720	\$ (4,020)	-41.27%
100-51530-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ 681	\$ -	\$ -	\$ 410	\$ (271)	-39.79%
100-51530-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ 480	\$ 750	\$ 1,135	\$ 1,135	
100-51530-1340	LIFE INSURANCE	\$ 34	\$ 45	\$ 28	\$ 37	\$ 55	\$ 10	22.22%
100-51530-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 42,409	\$ 50,231	\$ 32,379	\$ 42,712	\$ 49,231	\$ (1,000)	-1.99%
CONTRACTUAL SERVICES								
100-51530-2130	PROFESSIONAL SERVICES	\$ 41,600	\$ 42,200	\$ 31,650	\$ 42,200	\$ 43,100	\$ 900	2.13%
100-51530-2200	UTILITIES/TELEPHONE	\$ 94	\$ 200	\$ 87	\$ 120	\$ 200	\$ -	0.00%
100-51530-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,949	\$ 9,100	\$ 9,126	\$ 9,250	\$ 9,500	\$ 400	4.40%
100-51530-2900	OTHER SERVICES	\$ 1,960	\$ 2,200	\$ 2,013	\$ 2,200	\$ 2,300	\$ 100	4.55%
100-51530-2910	PRINTING/ADVERTISING	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-51530-2920	TRAINING	\$ 300	\$ 750	\$ -	\$ -	\$ 750	\$ -	0.00%
	TOTAL	\$ 52,903	\$ 54,700	\$ 42,876	\$ 53,770	\$ 56,100	\$ 1,400	2.56%
OPERATING SUPPLIES/EXPENSES								
100-51530-3100	OFFICE SUPPLIES	\$ 551	\$ 750	\$ 362	\$ 500	\$ 750	\$ -	0.00%
100-51530-3110	POSTAGE	\$ 651	\$ 850	\$ 682	\$ 700	\$ 850	\$ -	0.00%
100-51530-3220	PUBLICATIONS	\$ -	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
100-51530-3300	TRAVEL	\$ 1,400	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	0.00%
100-51530-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ 239	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 2,602	\$ 3,550	\$ 1,283	\$ 1,500	\$ 3,550	\$ -	0.00%
CAPITAL OUTLAY								
100-51530-8190	CO-OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total ASSESSING:		\$ 97,913	\$ 108,481	\$ 76,537	\$ 97,982	\$ 108,881	\$ 400	0.37%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CITY HALL								
PERSONNEL SERVICES								
100-51600-1220	WAGES - FULLTIME- UNION	\$ 52,016	\$ 62,500	\$ 39,897	\$ 52,100	\$ 58,335	\$ (4,165)	-6.66%
100-51600-1230	WAGES-NONUNION-PART TIME	\$ 28,389	\$ 27,750	\$ 14,499	\$ 19,150	\$ 19,179	\$ (8,571)	-30.89%
100-51600-1280	WAGES-LONGEVITY PAY	\$ 2,545	\$ 2,600	\$ -	\$ 2,600	\$ 2,650	\$ 50	1.92%
100-51600-1290	WAGES-OVERTIME	\$ 6,874	\$ 1,875	\$ 4,172	\$ 5,500	\$ 1,910	\$ 35	1.87%
100-51600-1310	WI RETIREMENT	\$ 8,079	\$ 7,470	\$ 5,037	\$ 6,600	\$ 6,992	\$ (478)	-6.40%
100-51600-1320	FICA	\$ 6,458	\$ 7,285	\$ 4,117	\$ 5,500	\$ 6,326	\$ (959)	-13.16%
100-51600-1330	HEALTH INSURANCE	\$ 16,649	\$ 22,370	\$ 13,420	\$ 17,900	\$ 20,302	\$ (2,068)	-9.24%
100-51600-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,200	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,350	\$ (150)	-10.00%
100-51600-1340	LIFE INSURANCE	\$ 495	\$ 675	\$ 405	\$ 540	\$ 670	\$ (5)	-0.74%
100-51600-1361	SICK LEAVE PAYOUT	\$ 354	\$ 520	\$ -	\$ -	\$ -		#VALUE!
	TOTAL	\$ 123,059	\$ 134,545	\$ 82,747	\$ 111,090	\$ 117,714	\$ (16,831)	-12.51%
CONTRACTUAL SERVICES								
100-51600-2200	UTILITIES/TELEPHONE	\$ 130	\$ 175	\$ 112	\$ 150	\$ 175	\$ -	0.00%
100-51600-2201	CELLULAR PHONE	\$ 487	\$ 500	\$ 395	\$ 530	\$ 550	\$ 50	10.00%
100-51600-2210	ELECTRICITY	\$ 32,802	\$ 34,000	\$ 21,360	\$ 31,000	\$ 32,500	\$ (1,500)	-4.41%
100-51600-2220	NATURAL GAS/HEAT	\$ 8,846	\$ 7,000	\$ 5,961	\$ 8,400	\$ 8,600	\$ 1,600	22.86%
100-51600-2230	WATER EXPENSE	\$ 1,915	\$ 2,200	\$ 1,505	\$ 2,200	\$ 2,300	\$ 100	4.55%
100-51600-2240	SEWER EXPENSE	\$ 992	\$ 1,000	\$ 840	\$ 1,025	\$ 1,100	\$ 100	10.00%
100-51600-2250	STORMWATER EXPENSE	\$ 904	\$ 904	\$ 689	\$ 935	\$ 975	\$ 71	7.85%
	TOTAL	\$ 46,074	\$ 45,779	\$ 30,862	\$ 44,240	\$ 46,200	\$ 421	0.92%
OPERATING SUPPLIES/EXPENSES								
100-51600-3500	BLDGS./GRNDS MAINT	\$ 21,414	\$ 15,000	\$ 12,594	\$ 17,500	\$ 15,000	\$ -	0.00%
100-51600-3850	CLOTHING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
	TOTAL	\$ 21,414	\$ 15,100	\$ 12,594	\$ 17,500	\$ 15,100	\$ -	0.00%
CAPITAL OUTLAY								
100-51600-9999	ADMINISTRATIVE COST ALLOCATION	\$ (75,787)	\$ (78,170)	\$ (50,482)	\$ (69,132)	\$ (71,606)	\$ 6,564	-8.40%
	TOTAL	\$ (75,787)	\$ (78,170)	\$ (50,482)	\$ (69,132)	\$ (71,606)	\$ 6,564	-8.40%
	Total CITY HALL:	\$ 114,761	\$ 117,254	\$ 75,722	\$ 103,698	\$ 107,408	\$ (9,846)	-8.40%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
GENERAL GOVERNMENT								
CONTRACTUAL SERVICES								
100-51900-2160	SAFETY COORDINATOR	\$ 2,105	\$ 2,500	\$ 1,671	\$ 2,300	\$ 2,500	\$ -	0.00%
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	\$ 2,900	\$ 3,850	\$ 2,466	\$ 3,095	\$ 3,850	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-51900-3110	POSTAGE	\$ 2,927	\$ 3,800	\$ 335	\$ 3,500	\$ 3,800	\$ -	0.00%
100-51900-3900	OTHER SUPPLIES	\$ 1,679	\$ 3,500	\$ 1,276	\$ 2,000	\$ 2,500	\$ (1,000)	-28.57%
	TOTAL	\$ 4,606	\$ 7,300	\$ 1,611	\$ 5,500	\$ 6,300	\$ (1,000)	-13.70%
FIXED CHARGES								
100-51900-5310	RENT/LEASE	\$ 11,370	\$ 13,000	\$ 6,080	\$ 10,000	\$ 12,000	\$ (1,000)	-7.69%
	TOTAL	\$ 11,370	\$ 13,000	\$ 6,080	\$ 10,000	\$ 12,000	\$ (1,000)	-7.69%
	Total MISC GENERAL GOVERNMENT:	\$ 18,876	\$ 24,150	\$ 10,157	\$ 18,595	\$ 22,150	\$ (2,000)	-8.28%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
INSURANCE								
PERSONNEL SERVICES								
100-51930-1350	OTHER BENEFITS	\$ 13,729	\$ 2,500	\$ -	\$ 2,500	\$ 3,000	\$ 500	20.00%
	TOTAL	\$ 13,729	\$ 2,500	\$ -	\$ 2,500	\$ 3,000	\$ 500	20.00%
FIXED CHARGES								
100-51930-5100	PUBLIC LIABILITY INSURNCE	\$ 40,643	\$ 42,500	\$ 31,154	\$ 42,500	\$ 42,500	\$ -	0.00%
100-51930-5110	PROPERTY INSURANCE	\$ 18,652	\$ 19,000	\$ 14,009	\$ 19,000	\$ 19,000	\$ -	0.00%
100-51930-5111	CONTRACTOR EQUIPMENT INS	\$ 7,070	\$ 8,000	\$ 5,841	\$ 8,000	\$ 8,000	\$ -	0.00%
100-51930-5120	FLEET INSURANCE	\$ 33,006	\$ 37,000	\$ 28,359	\$ 37,000	\$ 37,000	\$ -	0.00%
100-51930-5130	WORKMEN'S COMPENSATION	\$ 183,751	\$ 190,000	\$ 134,877	\$ 190,000	\$ 190,000	\$ -	0.00%
100-51930-5140	UMBRELLA INSURANCE	\$ 9,021	\$ 9,500	\$ 6,893	\$ 9,500	\$ 9,500	\$ -	0.00%
100-51930-5160	UNEMPLOYMENT COMP BENEFIT	\$ 6,198	\$ 10,000	\$ 9,346	\$ 10,000	\$ 10,000	\$ -	0.00%
100-51930-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-51930-5190	CRIME INSURANCE	\$ 467	\$ 490	\$ 350	\$ 490	\$ 490	\$ -	0.00%
100-51930-5200	INSURANCES	\$ 236	\$ 300	\$ 231	\$ 300	\$ 300	\$ -	0.00%
	TOTAL	\$ 299,043	\$ 316,790	\$ 231,060	\$ 316,790	\$ 316,790	\$ -	0.00%
Total INSURANCE:		\$ 312,772	\$ 319,290	\$ 231,060	\$ 319,290	\$ 319,790	\$ 500	0.16%
Total GENERAL GOVERNMENT:		\$ 1,149,278	\$ 1,206,555	\$ 876,231	\$ 1,192,739	\$ 1,214,638	\$ 8,083	0.67%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
POLICE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52100-1100	FULLTIME SALARIES	\$ 93,461	\$ 95,070	\$ 73,064	\$ 95,070	\$ 96,780	\$ 1,710	1.80%
100-52100-1110	SALARIES-OTHER(FD&PD)	\$ 487,255	\$ 563,347	\$ 442,110	\$ 525,000	\$ 593,542	\$ 30,195	5.36%
100-52100-1200	WAGES - FULLTIME - NONUNION	\$ 121,231	\$ 125,700	\$ 88,596	\$ 121,000	\$ 125,768	\$ 68	0.05%
100-52100-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ 1,247	\$ -	\$ -		
100-52100-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 867	\$ 1,500	\$ 1,060	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-1280	WAGES-LONGEVITY PAY	\$ 14,461	\$ 10,627	\$ -	\$ 10,627	\$ 11,065	\$ 438	4.12%
100-52100-1290	WAGES-OVERTIME	\$ 65,361	\$ 40,000	\$ 57,176	\$ 65,000	\$ 45,000	\$ 5,000	12.50%
100-52100-1310	WI RETIREMENT	\$ 107,153	\$ 117,980	\$ 94,292	\$ 109,971	\$ 124,858	\$ 6,878	5.83%
100-52100-1311	RETIREMENT PAYBACK	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52100-1320	FICA	\$ 58,597	\$ 65,500	\$ 48,888	\$ 57,300	\$ 69,257	\$ 3,757	5.74%
100-52100-1330	HEALTH INSURANCE	\$ 136,154	\$ 179,550	\$ 106,983	\$ 133,400	\$ 169,262	\$ (10,288)	-5.73%
100-52100-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 8,570	\$ 11,400	\$ 9,700	\$ 9,700	\$ 11,400	\$ -	0.00%
100-52100-1334	HEALTH INSURANCE OPT-OUT	\$ 10,618	\$ 13,000	\$ 11,154	\$ 13,000	\$ 10,000	\$ (3,000)	-23.08%
100-52100-1340	LIFE INSURANCE	\$ 911	\$ 1,330	\$ 707	\$ 1,330	\$ 1,503	\$ 173	13.01%
100-52100-1361	SICK LEAVE PAYOUT	\$ 6,309	\$ 6,000	\$ 7,506	\$ 7,506	\$ 6,000	\$ -	0.00%
100-52100-1370	WAGES-VACATION PAY	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 1,110,948	\$ 1,233,004	\$ 942,483	\$ 1,152,404	\$ 1,267,935	\$ 34,931	2.83%
CONTRACTUAL SERVICES								
100-52100-2100	PROFESSIONAL SERVICES	\$ 839	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-2101	WELLNESS-EPA	\$ 4,316	\$ 2,500	\$ 743	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52100-2160	SAFETY COORDINATOR	\$ 6,649	\$ 6,250	\$ 5,277	\$ 6,250	\$ 6,250	\$ -	0.00%
100-52100-2200	UTILITIES/TELEPHONE	\$ 2,631	\$ 4,000	\$ 2,043	\$ 4,000	\$ 3,000	\$ (1,000)	-25.00%
100-52100-2202	T1 DATA CIRCUIT/INTERNET	\$ 1,148	\$ -	\$ 1,535	\$ 1,535	\$ 1,535	\$ 1,535	
100-52100-2203	TIME SYSTEM TELETYPE	\$ 3,468	\$ 4,000	\$ 3,243	\$ 4,000	\$ 4,000	\$ -	0.00%
100-52100-2204	TIME RECORD CHECK-LICENSE	\$ -	\$ 2,000	\$ 3,157	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-2402	COMP SWARE MAINT-RMS/MCT	\$ 16,802	\$ 18,000	\$ 17,384	\$ 17,384	\$ 18,000	\$ -	0.00%
100-52100-2420	VOICE LOGGER MAINTENANCE	\$ -	\$ 3,500	\$ -	\$ -	\$ -		#VALUE!
100-52100-2430	RECORDING EQUIPMENT REPAIR	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ -	0.00%
100-52100-2441	RADIO MAINTENNCE CONTRACT	\$ 3,595	\$ 3,750	\$ 2,729	\$ 2,729	\$ 3,750	\$ -	0.00%
100-52100-2450	EQUIPMENT REPAIRS	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2900	OTHER SERVICES	\$ 1,191	\$ 1,500	\$ 1,171	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52100-2912	PRINT-FORMS & STATIONARY	\$ 660	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-2913	PRINTING - MISCELLANEOUS	\$ 328	\$ 500	\$ 545	\$ 500	\$ 500	\$ -	0.00%
100-52100-2914	PRINTING - UTC & UMCC	\$ 250	\$ 450	\$ 75	\$ 450	\$ 450	\$ -	0.00%
100-52100-2915	PRINTING-PROP & EVIDENCE	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ -	0.00%
100-52100-2920	TRAINING	\$ 3,496	\$ 1,000	\$ 1,692	\$ 1,692	\$ 1,500	\$ 500	50.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
100-52100-2921	Tuition/Books Reimb	\$ -	\$ 1,000	\$ -	\$ -	\$ -		#VALUE!
	TOTAL	\$ 45,372	\$ 53,250	\$ 39,594	\$ 49,340	\$ 49,785	\$ (3,465)	-6.51%
	OPERATING SUPPLIES/EXPENSES							
100-52100-3100	OFFICE SUPPLIES	\$ 2,473	\$ 2,500	\$ 2,658	\$ 2,500	\$ 2,500	\$ -	0.00%
100-52100-3101	OFFICE SUPPLIES-PRINTER	\$ 1,767	\$ 1,000	\$ 1,700	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-3102	OFFICE SUPPLIES-PAPER	\$ 3,074	\$ 2,000	\$ 1,946	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-3110	POSTAGE	\$ 1,366	\$ 1,400	\$ 892	\$ 1,400	\$ 1,400	\$ -	0.00%
100-52100-3141	LESS LETHAL SUPPLIES	\$ 909	\$ 1,000	\$ 2,160	\$ 2,200	\$ 2,500	\$ 1,500	150.00%
100-52100-3142	FIREARM TRAINING SUPPLIES	\$ 658	\$ 800	\$ -	\$ 800	\$ 800	\$ -	0.00%
100-52100-3143	ARMOR SUPPLIES	\$ 458	\$ 350	\$ 55	\$ 350	\$ 350	\$ -	0.00%
100-52100-3144	FIREARMS AMMUNITION	\$ 3,900	\$ 3,500	\$ 2,880	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52100-3145	DAAT TRAINING SUPPLIES	\$ -	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52100-3210	MEMBERSHIP & DUES	\$ 450	\$ 450	\$ 416	\$ 450	\$ 450	\$ -	0.00%
100-52100-3220	PUBLICATIONS	\$ 346	\$ 250	\$ 472	\$ 250	\$ 250	\$ -	0.00%
100-52100-3300	TRAVEL	\$ 2,856	\$ 2,000	\$ 2,691	\$ 2,000	\$ 2,000	\$ -	0.00%
100-52100-3500	BLDGS./GRNDS MAINT	\$ 2,257	\$ 1,000	\$ 431	\$ 1,000	\$ 1,000	\$ -	0.00%
100-52100-3850	CLOTHING	\$ 8,761	\$ 3,750	\$ 3,483	\$ 3,750	\$ 3,750	\$ -	0.00%
100-52100-3900	OTHER SUPPLIES	\$ 488	\$ -	\$ 15	\$ -	\$ -		
	TOTAL	\$ 29,762	\$ 20,300	\$ 19,801	\$ 21,500	\$ 21,800	\$ 1,500	7.39%
	FIXED CHARGES							
100-52100-5100	PUBLIC LIABILITY INSURNCE	\$ 10,927	\$ 13,000	\$ 9,590	\$ 13,000	\$ 13,000	\$ -	0.00%
100-52100-5310	RENT/LEASE	\$ 4,696	\$ 5,500	\$ 3,474	\$ 5,500	\$ 5,500	\$ -	0.00%
100-52100-5312	LEASE/PURCHASE VEHICLE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 15,624	\$ 18,500	\$ 13,064	\$ 18,500	\$ 18,500	\$ -	0.00%
	Total POLICE ADMINISTRATION:	\$ 1,201,707	\$ 1,325,054	\$ 1,014,942	\$ 1,241,744	\$ 1,358,020	\$ 32,966	2.49%
	PATROL							
	PERSONNEL SERVICES							
100-52115-1220	WAGES - POLICE OFFICERS	\$ 936,145	\$ 912,342	\$ 743,796	\$ 912,400	\$ 988,993	\$ 76,651	8.40%
100-52115-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 3,226	\$ 3,500	\$ 2,706	\$ 3,500	\$ 3,500	\$ -	0.00%
100-52115-1270	WAGE-COMMUNITY SERVICE OFFICER	\$ 13,547	\$ 13,790	\$ 10,720	\$ 13,790	\$ 14,000	\$ 210	1.52%
100-52115-1280	WAGES-LONGEVITY PAY	\$ 11,138	\$ 9,941	\$ 1,529	\$ 9,941	\$ 8,900	\$ (1,041)	-10.47%
100-52115-1290	WAGES-OVERTIME	\$ 132,379	\$ 65,000	\$ 76,446	\$ 100,000	\$ 65,000	\$ -	0.00%
100-52115-1310	WI RETIREMENT	\$ 160,311	\$ 150,524	\$ 120,281	\$ 160,000	\$ 162,241	\$ 11,717	7.78%
100-52115-1320	FICA	\$ 83,857	\$ 78,130	\$ 63,925	\$ 84,000	\$ 82,567	\$ 4,437	5.68%
100-52115-1330	HEALTH INSURANCE	\$ 145,247	\$ 149,410	\$ 101,536	\$ 143,292	\$ 119,628	\$ (29,782)	-19.93%
100-52115-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 12,750	\$ 10,200	\$ 12,500	\$ 23,400	\$ 11,400	\$ 1,200	11.76%
100-52115-1334	HEALTH INSURANCE OPT-OUT	\$ 24,871	\$ 30,000	\$ 16,385	\$ 24,700	\$ 24,399	\$ (5,601)	-18.67%
100-52115-1340	LIFE INSURANCE	\$ 1,634	\$ 1,279	\$ 1,289	\$ 1,279	\$ 1,216	\$ (63)	-4.93%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
100-52115-1361	SICK LEAVE PAYOUT	\$ 840	\$ 2,400	\$ 2,945	\$ 2,945	\$ 2,400	\$ -	0.00%
100-52115-1371	VACATION PAYOUT	\$ -	\$ 6,100	\$ -	\$ -	\$ 6,100	\$ -	0.00%
100-52115-1400	FTO,CPO,PSLO,METRO DRUG	\$ 4,227	\$ 3,750	\$ 2,384	\$ 3,750	\$ 3,750	\$ -	0.00%
100-52115-1410	EDUCATIONAL PAY INCENTIVE	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 1,531,173	\$ 1,437,366	\$ 1,156,441	\$ 1,482,997	\$ 1,495,094	\$ 57,728	4.02%
	CONRACTUAL SERVICES							
100-52115-2133	PROF SERVICES-PHLEBOTOMY	\$ 345	\$ 1,200	\$ 595	\$ 1,200	\$ 1,200	\$ -	0.00%
100-52115-2134	SEXUAL ASSAULT EXAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-52115-2150	TRANSLATOR SERVICES	\$ 40	\$ 250	\$ 63	\$ 250	\$ 250	\$ -	0.00%
100-52115-2170	POLICE VEHICLE SETUP	\$ 126	\$ -	\$ 731	\$ -	\$ -	\$ -	0.00%
100-52115-2201	CELLULAR PHONE	\$ 11,296	\$ 11,000	\$ 8,273	\$ 11,000	\$ 11,000	\$ -	0.00%
100-52115-2402	COMP SWARE MAINT-RMS/MCT	\$ 27,466	\$ 21,000	\$ 21,667	\$ 21,667	\$ 21,000	\$ -	0.00%
100-52115-2411	MOTOR VEHICLE MAINTENANCE	\$ 14,365	\$ 12,000	\$ 11,939	\$ 12,000	\$ 12,000	\$ -	0.00%
100-52115-2413	VEHICLE CLEANING EXP	\$ 56	\$ 300	\$ 33	\$ 300	\$ 300	\$ -	0.00%
100-52115-2450	RADAR REPAIRS	\$ -	\$ 250	\$ -	\$ 250	\$ 250	\$ -	0.00%
100-52115-2470	MOBILE VIDEO REPAIRS	\$ 5,628	\$ 5,000	\$ -	\$ 5,000	\$ 2,000	\$ (3,000)	-60.00%
100-52115-2901	PHOTO FINISHING	\$ 873	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52115-2902	MISC SERVICES	\$ 1,167	\$ 1,500	\$ 345	\$ 1,500	\$ 1,500	\$ -	0.00%
100-52115-2903	ANIMAL CARE/HOUSING	\$ 6,700	\$ 7,000	\$ -	\$ 7,000	\$ 7,000	\$ -	0.00%
100-52115-2920	TRAINING	\$ 7,806	\$ 5,000	\$ 2,712	\$ 5,000	\$ 5,000	\$ -	0.00%
100-52115-2921	Tuition/Books Reimb	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
	TOTAL	\$ 75,868	\$ 65,700	\$ 46,359	\$ 65,367	\$ 62,700	\$ (3,000)	-4.57%
	OPERATING SUPPLIES/EXPENSES							
100-52115-3110	BLOODBORNE-PATHOGEN SUPP	\$ 355	\$ 300	\$ 630	\$ 400	\$ 300	\$ -	0.00%
100-52115-3120	INVESTIGATIVE SUPPLIES	\$ 2,846	\$ 1,600	\$ 546	\$ 1,600	\$ 1,600	\$ -	0.00%
100-52115-3140	CALIBRATION TEST SOLUTION	\$ -	\$ 50	\$ -	\$ 50	\$ 50	\$ -	0.00%
100-52115-3150	BICYCLE PATROL SUPPLIES	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52115-3160	PHOTO SUPPLIES	\$ -	\$ 250	\$ 13	\$ 250	\$ 250	\$ -	0.00%
100-52115-3170	VEHICLE SUPPLIES	\$ 482	\$ -	\$ 81	\$ 41	\$ -	\$ -	0.00%
100-52115-3190	PBT TUBES	\$ -	\$ 200	\$ 78	\$ -	\$ 200	\$ -	0.00%
100-52115-3210	MEMBERSHIP & DUES	\$ 110	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
100-52115-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
100-52115-3230	RADIO COLLAR REPLACE MICS	\$ -	\$ 250	\$ -	\$ -	\$ 250	\$ -	0.00%
100-52115-3240	DRY CELL BATTERIES	\$ 178	\$ 200	\$ 177	\$ -	\$ 200	\$ -	0.00%
100-52115-3300	TRAVEL	\$ 2,399	\$ 3,200	\$ 3,300	\$ 3,200	\$ 2,500	\$ (700)	-21.88%
100-52115-3410	GAS & OIL	\$ 27,714	\$ 30,000	\$ 27,490	\$ 30,000	\$ 28,000	\$ (2,000)	-6.67%
100-52115-3850	CLOTHING	\$ 6,339	\$ 7,600	\$ 12,006	\$ 7,600	\$ 7,600	\$ -	0.00%
100-52115-3851	CLOTHING-CARRYOVER	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	\$ -	0.00%
100-52115-3852	CLOTHING-NEW OFFICER	\$ 5,660	\$ 2,000	\$ 2,280	\$ 2,175	\$ 2,000	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
100-52115-3853	CLOTHING-BICYCLE UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52115-3855	CLOTHING-HONOR GUARD	\$ 196	\$ 200	\$ (1,781)	\$ 221	\$ -		#VALUE!
	TOTAL	\$ 46,279	\$ 47,400	\$ 44,821	\$ 46,837	\$ 44,500	\$ (2,900)	-6.12%
Total POLICE PATROL:		\$ 1,653,320	\$ 1,550,466	\$ 1,247,620	\$ 1,595,201	\$ 1,602,294	\$ 51,828	3.34%
CROSSING GUARDS								
PERSONNEL SERVICES								
100-52118-1270	WAGES-TEMPORARY PT	\$ 13,856	\$ 14,824	\$ 8,820	\$ 14,824	\$ 15,121	\$ 297	2.00%
100-52118-1310	WI RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52118-1320	FICA	\$ 1,060	\$ 1,134	\$ 675	\$ 1,134	\$ 1,157	\$ 23	2.03%
	TOTAL	\$ 14,916	\$ 15,958	\$ 9,495	\$ 15,958	\$ 16,278	\$ 320	2.01%
OPERATING SUPPLIES/EXPENSES								
100-52118-3850	CLOTHING	\$ -	\$ 250	\$ 338	\$ 338	\$ 250	\$ -	0.00%
	TOTAL	\$ -	\$ 250	\$ 338	\$ 338	\$ 250	\$ -	0.00%
Total POLICE CROSSING GUARDS:		\$ 14,916	\$ 16,208	\$ 9,833	\$ 16,296	\$ 16,528	\$ 320	1.97%
Total POLICE DEPARTMENT:		\$ 2,869,942	\$ 2,891,728	\$ 2,272,395	\$ 2,853,241	\$ 2,976,842	\$ 85,114	2.94%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
POLICE & FIRE COMMISSION								
CONTRACTUAL SERVICES								
100-52120-2140	EMPLOYMENT SERVICES	\$ -	\$ 400	\$ -	\$ -	\$ 400	\$ -	0.00%
100-52120-2141	PHYSICALS-POLICE	\$ 1,514	\$ 900	\$ 1,017	\$ -	\$ 900	\$ -	0.00%
100-52120-2142	PSYCHOLOGICALS-POLICE	\$ 4,123	\$ 2,000	\$ 2,128	\$ -	\$ 2,000	\$ -	0.00%
100-52120-2151	EMPLOYMENT RECRUIT/TESTNG	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-52120-2152	PHYSICALS-FIRE	\$ 544	\$ 1,000	\$ 172	\$ 822	\$ 1,000	\$ -	0.00%
100-52120-2153	PSYCHOLOGICALS-FIRE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
100-52120-2154	BACKGROUND INVESTIGATIONS	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-52120-2155	ASSESSMENT CENTER (FIRE)	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ -	0.00%
100-52120-2910	PRINTING/ADVERTISING	\$ -	\$ 400	\$ 330	\$ -	\$ 400	\$ -	0.00%
100-52120-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 6,181	\$ 5,500	\$ 3,647	\$ 1,022	\$ 5,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-52120-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total POLICE & FIRE COMMISSION:		\$ 6,181	\$ 5,500	\$ 3,647	\$ 1,022	\$ 5,500	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
FIRE DEPARTMENT ADMINISTRATION								
PERSONNEL SERVICES								
100-52200-1100	FULLTIME SALARIES	\$ 97,778	\$ 99,470	\$ 76,437	\$ 99,470	\$ 101,500	\$ 2,030	2.04%
100-52200-1110	SALARIES-OTHER(FD&PD)	\$ 1,401	\$ 75,255	\$ 54,937	\$ 75,255	\$ 77,000	\$ 1,745	2.32%
100-52200-1200	WAGES - FULLTIME - NONUNION	\$ 46,862	\$ 39,707	\$ 36,365	\$ 44,220	\$ 47,000	\$ 7,293	18.37%
100-52200-1220	WAGES - FULLTIME- UNION	\$ 73,980	\$ -	\$ 2,894	\$ -	\$ -		
100-52200-1290	WAGES-OVERTIME	\$ 2,048	\$ 2,000	\$ 678	\$ 800	\$ 2,500	\$ 500	25.00%
100-52200-1310	WI RETIREMENT	\$ 38,427	\$ 38,703	\$ 30,073	\$ 38,700	\$ 40,472	\$ 1,769	4.57%
100-52200-1320	FICA	\$ 5,640	\$ 5,658	\$ 4,421	\$ 5,700	\$ 6,278	\$ 620	10.96%
100-52200-1330	HEALTH INSURANCE	\$ 48,958	\$ 47,272	\$ 40,020	\$ 47,000	\$ 47,616	\$ 344	0.73%
100-52200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0.00%
100-52200-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-1340	LIFE INSURANCE	\$ 592	\$ 646	\$ 291	\$ 650	\$ 460	\$ (186)	-28.79%
100-52200-1361	SICK LEAVE PAYOUT	\$ 3,875	\$ 3,960	\$ 3,598	\$ 3,960	\$ 4,000	\$ 40	1.01%
100-52200-1381	HOLIDAY BUYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 323,163	\$ 316,271	\$ 253,314	\$ 319,355	\$ 330,426	\$ 14,155	4.48%
CONTRACTUAL SERVICES								
100-52200-2160	SAFETY COORDINATOR	\$ 4,432	\$ 5,650	\$ 3,518	\$ 5,477	\$ 5,650	\$ -	0.00%
100-52200-2200	UTILITIES/TELEPHONE	\$ 2,144	\$ 3,800	\$ 1,752	\$ 2,616	\$ 2,600	\$ (1,200)	-31.58%
100-52200-2201	CELLULAR PHONE	\$ 2,981	\$ 2,800	\$ 2,489	\$ 4,304	\$ 4,300	\$ 1,500	53.57%
100-52200-2210	ELECTRICITY	\$ 7,540	\$ 8,000	\$ 5,719	\$ 8,007	\$ 8,000	\$ -	0.00%
100-52200-2220	NATURAL GAS/HEAT	\$ 5,361	\$ 5,500	\$ 4,505	\$ 5,850	\$ 5,800	\$ 300	5.45%
100-52200-2230	WATER EXPENSE	\$ 1,642	\$ 2,050	\$ 1,330	\$ 1,850	\$ 2,150	\$ 100	4.88%
100-52200-2240	SEWER EXPENSE	\$ 918	\$ 980	\$ 824	\$ 991	\$ 1,050	\$ 70	7.14%
100-52200-2250	STORMWATER EXPENSE	\$ 800	\$ 802	\$ 653	\$ 852	\$ 802	\$ -	0.00%
100-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52200-2900	OTHER SERVICES	\$ 11,988	\$ 11,000	\$ 9,603	\$ 11,264	\$ 11,000	\$ -	0.00%
100-52200-2910	PRINTING/ADVERTISING	\$ 74	\$ 100	\$ 56	\$ -	\$ -		#VALUE!
100-52200-2920	TRAINING	\$ 5,207	\$ 5,000	\$ 4,934	\$ 4,931	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 43,090	\$ 45,682	\$ 35,381	\$ 46,142	\$ 46,352	\$ 670	1.47%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-52200-3100	OFFICE SUPPLIES	\$ 1,554	\$ 1,200	\$ 968	\$ 1,183	\$ 1,200	\$ -	0.00%
100-52200-3110	POSTAGE	\$ 365	\$ 450	\$ 377	\$ 436	\$ 450	\$ -	0.00%
100-52200-3210	MEMBERSHIP & DUES	\$ 809	\$ 1,000	\$ 780	\$ 879	\$ 1,000	\$ -	0.00%
100-52200-3220	PUBLICATIONS	\$ 1,405	\$ 1,500	\$ 1,346	\$ 1,446	\$ 1,500	\$ -	0.00%
100-52200-3250	FIRE PREVENTION EXPENSE	\$ 314	\$ 700	\$ 446	\$ 621	\$ 700	\$ -	0.00%
100-52200-3300	TRAVEL	\$ 1,480	\$ 1,500	\$ 1,193	\$ 1,492	\$ 1,500	\$ -	0.00%
100-52200-3500	BLDGS./GRNDS MAINT	\$ 6,398	\$ 5,000	\$ 4,914	\$ 5,243	\$ 5,000	\$ -	0.00%
100-52200-3850	CLOTHING	\$ 9,594	\$ 9,000	\$ 11,687	\$ 12,860	\$ 10,000	\$ 1,000	11.11%
100-52200-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-52200-3901	CPR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 21,919	\$ 20,350	\$ 21,710	\$ 24,160	\$ 21,350	\$ 1,000	4.91%
FIXED CHARGES								
100-52200-5100	PUBLIC LIABILITY INSURNCE	\$ 622	\$ 650	\$ 490	\$ 654	\$ 660	\$ 10	1.54%
	TOTAL	\$ 622	\$ 650	\$ 490	\$ 654	\$ 660	\$ 10	1.54%
CAPITAL OUTLAY								
100-52200-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total FIRE ADMINISTRATION:		\$ 388,794	\$ 382,953	\$ 310,894	\$ 390,311	\$ 398,788	\$ 15,835	4.13%
FIREFIGHTERS								
PERSONNEL SERVICES								
100-52210-1220	WAGES - FULLTIME- UNION	\$ 949,839	\$ 963,390	\$ 747,094	\$ 970,000	\$ 1,015,000	\$ 51,610	5.36%
100-52210-1222	STEP UP PAY	\$ 5,570	\$ 3,370	\$ 4,568	\$ 2,900	\$ 3,000	\$ (370)	-10.98%
100-52210-1240	WAGES-UNION PART TIME	\$ 6,825	\$ 7,000	\$ 3,996	\$ 5,658	\$ 7,000	\$ -	0.00%
100-52210-1290	WAGES-OVERTIME	\$ 48,857	\$ 37,000	\$ 21,786	\$ 25,000	\$ 30,000	\$ (7,000)	-18.92%
100-52210-1300	WAGES-SCHOOL INCENTIVE	\$ 29,277	\$ 31,775	\$ 23,815	\$ 31,775	\$ 31,400	\$ (375)	-1.18%
100-52210-1310	WI RETIREMENT	\$ 205,529	\$ 211,290	\$ 160,479	\$ 211,290	\$ 222,367	\$ 11,077	5.24%
100-52210-1320	FICA	\$ 15,144	\$ 16,220	\$ 11,501	\$ 16,220	\$ 16,861	\$ 641	3.95%
100-52210-1330	HEALTH INSURANCE	\$ 151,253	\$ 185,835	\$ 128,288	\$ 185,835	\$ 203,157	\$ 17,322	9.32%
100-52210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 15,850	\$ 15,000	\$ 20,450	\$ 19,850	\$ 14,400	\$ (600)	-4.00%
100-52210-1334	HEALTH INSURANCE OPT-OUT	\$ 13,264	\$ 15,000	\$ 8,923	\$ 12,500	\$ 10,000	\$ (5,000)	-33.33%
100-52210-1340	LIFE INSURANCE	\$ 2,462	\$ 1,550	\$ 1,696	\$ 1,550	\$ 1,600	\$ 50	3.23%
100-52210-1361	SICK LEAVE PAYOUT	\$ 10,085	\$ 9,960	\$ 9,747	\$ 9,960	\$ 10,000	\$ 40	0.40%
100-52210-1381	HOLIDAY BUYOUT	\$ -	\$ 9,000	\$ -	\$ 4,800	\$ 9,600	\$ 600	6.67%
100-52210-1391	WAGES-FLSA	\$ 10,165	\$ 12,300	\$ 7,860	\$ 9,700	\$ 9,900	\$ (2,400)	-19.51%
	TOTAL	\$ 1,464,119	\$ 1,518,690	\$ 1,150,203	\$ 1,507,038	\$ 1,584,285	\$ 65,595	4.32%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-52210-2410	MAINTENANCE EQUIPMENT/VEH	\$ 24,275	\$ 20,000	\$ 19,509	\$ 23,890	\$ 20,000	\$ -	0.00%
100-52210-2900	OTHER SERVICES	\$ 1,388	\$ 1,500	\$ 350	\$ 1,450	\$ 1,500	\$ -	0.00%
	TOTAL	\$ 25,663	\$ 21,500	\$ 19,858	\$ 25,340	\$ 21,500	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-52210-3410	GAS & OIL	\$ 3,481	\$ 3,000	\$ 2,802	\$ 3,027	\$ 3,000	\$ -	0.00%
100-52210-3900	OTHER SUPPLIES	\$ 186	\$ 300	\$ -	\$ 250	\$ 300	\$ -	0.00%
	TOTAL	\$ 3,668	\$ 3,300	\$ 2,802	\$ 3,277	\$ 3,300	\$ -	0.00%
Total FIREFIGHTERS:		\$ 1,493,450	\$ 1,543,490	\$ 1,172,864	\$ 1,535,655	\$ 1,609,085	\$ 65,595	4.25%
AMBULANCE								
PERSONNEL SERVICES								
100-52300-1281	WAGES-EMS PREMIUM PAY	\$ 80,696	\$ 82,100	\$ 65,371	\$ 82,100	\$ 85,000	\$ 2,900	3.53%
100-52300-1282	AMBULANCE TRANSPORT PAY	\$ 65,636	\$ 50,000	\$ 48,160	\$ 63,636	\$ 50,000	\$ -	0.00%
100-52300-1290	WAGES-OVERTIME	\$ 224,484	\$ 150,000	\$ 139,307	\$ 187,375	\$ 150,000	\$ -	0.00%
100-52300-1310	WI RETIREMENT	\$ 70,980	\$ 57,242	\$ 49,350	\$ 57,242	\$ 61,509	\$ 4,267	7.45%
100-52300-1320	FICA	\$ 5,122	\$ 4,250	\$ 3,462	\$ 4,250	\$ 4,640	\$ 390	9.18%
100-52300-1330	HEALTH INSURANCE	\$ 45,988	\$ 31,795	\$ 35,990	\$ 31,795	\$ 34,872	\$ 3,077	9.68%
	TOTAL	\$ 492,907	\$ 375,387	\$ 341,639	\$ 426,398	\$ 386,021	\$ 10,634	2.83%
CONTRACTUAL SERVICES								
100-52300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,822	\$ 7,500	\$ 9,974	\$ 10,528	\$ 8,000	\$ 500	6.67%
100-52300-2900	OTHER SERVICES	\$ 6,886	\$ 5,600	\$ 4,999	\$ 6,935	\$ 6,955	\$ 1,355	24.20%
100-52300-2920	TRAINING	\$ 3,848	\$ 3,350	\$ 2,543	\$ 3,289	\$ -		#VALUE!
	TOTAL	\$ 19,556	\$ 16,450	\$ 17,516	\$ 20,752	\$ 14,955	\$ (1,495)	-9.09%
OPERATING SUPPLIES/EXPENSES								
100-52300-3210	MEMBERSHIP & DUES	\$ 930	\$ 650	\$ 520	\$ 590	\$ 650	\$ -	0.00%
100-52300-3300	TRAVEL	\$ 2,536	\$ 2,400	\$ 1,231	\$ 2,281	\$ 2,400	\$ -	0.00%
100-52300-3410	GAS & OIL	\$ 14,683	\$ 11,000	\$ 12,514	\$ 15,684	\$ 15,000	\$ 4,000	36.36%
100-52300-3900	OTHER SUPPLIES	\$ 22,498	\$ 18,000	\$ 13,902	\$ 18,361	\$ 18,000	\$ -	0.00%
	TOTAL	\$ 40,647	\$ 32,050	\$ 28,167	\$ 36,916	\$ 36,050	\$ 4,000	12.48%
Total AMBULANCE:		\$ 553,110	\$ 423,887	\$ 387,322	\$ 484,066	\$ 437,026	\$ 13,139	3.10%
Total FIRE DEPARTMENT:		\$ 2,435,354	\$ 2,350,330	\$ 1,871,080	\$ 2,410,032	\$ 2,444,900	\$ 94,570	4.02%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
INSPECTIONS								
PERSONNEL SERVICES								
100-52400-1220	WAGES - FULLTIME- UNION	\$ 62,003	\$ 58,780	\$ 51,890	\$ 63,756	\$ 63,426	\$ 4,646	7.90%
100-52400-1230	WAGES-NONUNION-PART TIME	\$ 27,781	\$ 28,645	\$ 23,403	\$ 29,112	\$ 37,350	\$ 8,705	30.39%
100-52400-1280	WAGES-LONGEVITY PAY	\$ 2,785	\$ 2,940	\$ -	\$ 2,940	\$ 3,000	\$ 60	2.04%
100-52400-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1310	WI RETIREMENT	\$ 6,173	\$ 5,850	\$ 4,904	\$ 6,096	\$ 6,150	\$ 300	5.13%
100-52400-1320	FICA	\$ 7,556	\$ 7,400	\$ 6,153	\$ 7,653	\$ 8,424	\$ 1,024	13.84%
100-52400-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-1334	HEALTH INSURANCE OPT OUT	\$ 5,014	\$ 5,000	\$ 3,846	\$ 5,000	\$ 5,000	\$ -	0.00%
100-52400-1340	LIFE INSURANCE	\$ 290	\$ 480	\$ 283	\$ 375	\$ 400	\$ (80)	-16.67%
100-52400-1361	SICK LEAVE PAYOUT	\$ 1,127	\$ 1,290	\$ 1,291	\$ 1,291	\$ 1,360	\$ 70	5.43%
	TOTAL	\$ 112,729	\$ 110,385	\$ 91,770	\$ 116,223	\$ 125,110	\$ 14,725	13.34%
CONTRACTUAL SERVICES								
100-52400-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-52400-2131	PROF SERV-PLUMBING INSPECTOR	\$ 4,575	\$ 4,000	\$ -	\$ -	\$ -		#VALUE!
100-52400-2160	SAFETY COORDINATOR	\$ 222	\$ 250	\$ 176	\$ 250	\$ 250	\$ -	0.00%
100-52400-2200	UTILITIES/TELEPHONE	\$ 225	\$ 250	\$ 165	\$ 223	\$ 250	\$ -	0.00%
100-52400-2201	CELLULAR PHONE	\$ 467	\$ 600	\$ 415	\$ 574	\$ 600	\$ -	0.00%
100-52400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 464	\$ 550	\$ 341	\$ 548	\$ 550	\$ -	0.00%
100-52400-2411	MOTOR VEHICLE MAINTENANCE	\$ 1,259	\$ 300	\$ -	\$ 300	\$ 300	\$ -	0.00%
100-52400-2900	OTHER SERVICES	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
100-52400-2920	TRAINING	\$ 610	\$ 750	\$ 150	\$ 290	\$ 350	\$ (400)	-53.33%
	TOTAL	\$ 11,021	\$ 9,900	\$ 4,448	\$ 5,385	\$ 5,500	\$ (4,400)	-44.44%
OPERATING SUPPLIES/EXPENSES								
100-52400-3100	OFFICE SUPPLIES	\$ 790	\$ 700	\$ 315	\$ 700	\$ 700	\$ -	0.00%
100-52400-3110	POSTAGE	\$ 996	\$ 1,000	\$ 863	\$ 1,017	\$ 1,000	\$ -	0.00%
100-52400-3300	TRAVEL	\$ 28	\$ -	\$ 29	\$ 529	\$ 500	\$ 500	
100-52400-3410	GAS & OIL	\$ 150	\$ 200	\$ 93	\$ 150	\$ 175	\$ (25)	-12.50%
100-52400-3850	CLOTHING	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 1,964	\$ 1,900	\$ 1,300	\$ 2,396	\$ 2,375	\$ 475	25.00%
Total INSPECTION:		\$ 125,714	\$ 122,185	\$ 97,518	\$ 124,004	\$ 132,985	\$ 10,800	8.84%
Total PUBLIC SAFETY:		\$ 5,437,192	\$ 5,369,743	\$ 4,244,640	\$ 5,388,299	\$ 5,560,226	\$ 190,483	3.55%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS								
DPW ADMINISTRATION								
PERSONNEL SERVICES								
100-53100-1100	FULLTIME SALARIES	\$ 24,514	\$ 29,553	\$ 19,761	\$ 25,730	\$ 30,145	\$ 592	2.00%
100-53100-1200	WAGES - FULLTIME - NONUNION	\$ 62,311	\$ 63,748	\$ 50,483	\$ 65,727	\$ 65,029	\$ 1,281	2.01%
100-53100-1220	WAGES - FULLTIME- UNION	\$ 361	\$ -	\$ 429	\$ 587	\$ -		
100-53100-1230	WAGES-NONUNION-PART TIME	\$ 24,236	\$ 14,144	\$ 22,210	\$ 28,860	\$ 14,427	\$ 283	2.00%
100-53100-1240	WAGES-UNION PART TIME	\$ 6,929	\$ 8,366	\$ 5,952	\$ 7,717	\$ 8,535	\$ 169	2.02%
100-53100-1280	WAGES-LONGEVITY PAY	\$ 3,125	\$ 3,187	\$ -	\$ 3,187	\$ 3,252	\$ 65	2.04%
100-53100-1290	WAGES-OVERTIME	\$ 7,302	\$ 7,000	\$ 6,789	\$ 8,661	\$ 7,035	\$ 35	0.50%
100-53100-1310	WI RETIREMENT	\$ 11,331	\$ 9,784	\$ 9,208	\$ 11,976	\$ 9,760	\$ (24)	-0.25%
100-53100-1320	FICA	\$ 9,514	\$ 9,769	\$ 7,757	\$ 10,091	\$ 9,939	\$ 170	1.74%
100-53100-1330	HEALTH INSURANCE	\$ 18,589	\$ 19,123	\$ 14,360	\$ 18,559	\$ 20,200	\$ 1,077	5.63%
100-53100-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,284	\$ 1,344	\$ 1,284	\$ 1,757	\$ 1,344	\$ -	0.00%
100-53100-1340	LIFE INSURANCE	\$ 333	\$ 217	\$ 281	\$ 385	\$ 217	\$ -	0.00%
100-53100-1361	SICK LEAVE PAYOUT	\$ 1,414	\$ 1,470	\$ 1,442	\$ 1,974	\$ 1,501	\$ 31	2.11%
	TOTAL	\$ 171,242	\$ 167,705	\$ 139,956	\$ 185,211	\$ 171,384	\$ 3,679	2.19%
CONTRACTUAL SERVICES								
100-53100-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53100-2200	UTILITIES/TELEPHONE	\$ 311	\$ 1,000	\$ 237	\$ 400	\$ 1,000	\$ -	0.00%
100-53100-2201	CELLULAR PHONE	\$ 1,161	\$ 1,400	\$ 1,009	\$ 1,191	\$ 1,400	\$ -	0.00%
100-53100-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,997	\$ 3,500	\$ 3,337	\$ 4,155	\$ 3,500	\$ -	0.00%
100-53100-2900	OTHER SERVICES	\$ 140	\$ 300	\$ 2	\$ 50	\$ 200	\$ (100)	-33.33%
100-53100-2920	TRAINING	\$ 2,067	\$ 2,500	\$ 618	\$ 1,500	\$ 2,000	\$ (500)	-20.00%
	TOTAL	\$ 7,675	\$ 8,700	\$ 5,202	\$ 7,296	\$ 8,100	\$ (600)	-6.90%
OPERATING SUPPLIES/EXPENSES								
100-53100-3100	OFFICE SUPPLIES	\$ 2,489	\$ 2,000	\$ 1,527	\$ 2,040	\$ 2,000	\$ -	0.00%
100-53100-3110	POSTAGE	\$ 772	\$ 500	\$ 443	\$ 562	\$ 500	\$ -	0.00%
100-53100-3210	MEMBERSHIP & DUES	\$ 315	\$ 700	\$ 378	\$ 500	\$ 700	\$ -	0.00%
100-53100-3220	PUBLICATIONS	\$ -	\$ 200	\$ 8	\$ 75	\$ 200	\$ -	0.00%
100-53100-3300	TRAVEL	\$ -	\$ 400	\$ 42	\$ 150	\$ 400	\$ -	0.00%
100-53100-3410	GAS & OIL	\$ 371	\$ 500	\$ 424	\$ 560	\$ 500	\$ -	0.00%
100-53100-3850	CLOTHING	\$ 140	\$ 400	\$ -	\$ 200	\$ 400	\$ -	0.00%
100-53100-3900	OTHER SUPPLIES	\$ (392)	\$ 400	\$ 20	\$ 400	\$ 400	\$ -	0.00%
	TOTAL	\$ 3,696	\$ 5,100	\$ 2,843	\$ 4,487	\$ 5,100	\$ -	0.00%
Total HIGHWAY ADMINISTRATION:		\$ 182,613	\$ 181,505	\$ 148,001	\$ 196,994	\$ 184,584	\$ 3,079	1.70%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS SHOP								
PERSONNEL SERVICES								
100-53200-1100	FULLTIME SALARIES	\$ 24,514	\$ 29,553	\$ 19,761	\$ 25,730	\$ 30,145	\$ 592	2.00%
100-53200-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53200-1220	WAGES - FULLTIME- UNION	\$ 204,959	\$ 147,156	\$ 183,251	\$ 238,244	\$ 150,103	\$ 2,947	2.00%
100-53200-1230	WAGES-NONUNION-PART TIME	\$ 488	\$ 40,511	\$ 382	\$ 468	\$ 42,000	\$ 1,489	3.68%
100-53200-1240	WAGES-UNION PART TIME	\$ 19,366	\$ 33,079	\$ 14,610	\$ 18,996	\$ 47,628	\$ 14,549	43.98%
100-53200-1250	WAGES-STANDBY PAY	\$ 19,648	\$ 26,776	\$ 20,611	\$ 27,110	\$ 26,776	\$ -	0.00%
100-53200-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ 1,761	\$ 1,300	\$ 1,449	\$ 1,957	\$ 1,300	\$ -	0.00%
100-53200-1280	WAGES-LONGEVITY PAY	\$ 12,906	\$ 11,023	\$ -	\$ 11,023	\$ 9,377	\$ (1,646)	-14.93%
100-53200-1290	WAGES-OVERTIME	\$ 4,475	\$ 3,221	\$ 3,783	\$ 4,753	\$ 3,286	\$ 65	2.02%
100-53200-1310	WI RETIREMENT	\$ 26,504	\$ 20,425	\$ 22,406	\$ 29,185	\$ 21,395	\$ 970	4.75%
100-53200-1320	FICA	\$ 28,154	\$ 22,980	\$ 22,945	\$ 29,950	\$ 26,125	\$ 3,145	13.69%
100-53200-1330	HEALTH INSURANCE	\$ 64,762	\$ 38,697	\$ 54,136	\$ 69,950	\$ 41,422	\$ 2,725	7.04%
100-53200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 10,524	\$ 7,569	\$ 10,524	\$ 14,401	\$ 7,653	\$ 84	1.11%
100-53200-1334	HEALTH INSURANCE OPT-OUT	\$ 8,022	\$ 7,240	\$ 6,154	\$ 8,000	\$ 7,240	\$ -	0.00%
100-53200-1340	LIFE INSURANCE	\$ 1,893	\$ 959	\$ 1,522	\$ 2,085	\$ 959	\$ -	0.00%
100-53200-1361	SICK LEAVE PAYOUT	\$ 2,192	\$ 2,435	\$ 2,226	\$ 3,046	\$ 2,435	\$ -	0.00%
	TOTAL	\$ 430,167	\$ 392,924	\$ 363,762	\$ 484,898	\$ 417,844	\$ 24,920	6.34%
CONTRACTUAL SERVICES								
100-53200-2200	UTILITIES/TELEPHONE	\$ 314	\$ 800	\$ 230	\$ 300	\$ 800	\$ -	0.00%
100-53200-2201	CELLULAR PHONE	\$ 594	\$ 600	\$ 476	\$ 560	\$ 600	\$ -	0.00%
100-53200-2210	ELECTRICITY	\$ 6,784	\$ 7,500	\$ 5,514	\$ 7,352	\$ 7,500	\$ -	0.00%
100-53200-2230	WATER EXPENSE	\$ 2,407	\$ 2,000	\$ 2,063	\$ 2,750	\$ 3,000	\$ 1,000	50.00%
100-53200-2250	STORMWATER EXPENSE	\$ 2,437	\$ 2,500	\$ 1,828	\$ 2,437	\$ 2,500	\$ -	0.00%
100-53200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 52,601	\$ 65,000	\$ 49,754	\$ 66,087	\$ 55,000	\$ (10,000)	-15.38%
100-53200-2900	OTHER SERVICES	\$ 16,458	\$ 8,000	\$ 9,043	\$ 12,057	\$ 12,000	\$ 4,000	50.00%
100-53200-2920	TRAINING	\$ 598	\$ 2,000	\$ 1,445	\$ 1,926	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 82,194	\$ 88,400	\$ 70,352	\$ 93,469	\$ 83,400	\$ (5,000)	-5.66%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-53200-3100	OFFICE SUPPLIES	\$ 806	\$ 1,000	\$ 1,378	\$ 1,837	\$ 1,800	\$ 800	80.00%
100-53200-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
100-53200-3220	PUBLICATIONS	\$ -	\$ 300	\$ -	\$ 150	\$ 300	\$ -	0.00%
100-53200-3300	TRAVEL	\$ -	\$ 300	\$ 80	\$ 150	\$ 300	\$ -	0.00%
100-53200-3410	GAS & OIL	\$ 48,690	\$ 42,000	\$ 37,050	\$ 50,200	\$ 48,000	\$ 6,000	14.29%
100-53200-3500	BLDGS./GRNDS MAINT	\$ 940	\$ 2,000	\$ 1,705	\$ 2,273	\$ 2,000	\$ -	0.00%
100-53200-3850	CLOTHING	\$ 635	\$ 1,700	\$ 761	\$ 1,015	\$ 1,700	\$ -	0.00%
100-53200-3900	OTHER SUPPLIES	\$ 27,581	\$ 20,000	\$ 15,093	\$ 20,100	\$ 20,000	\$ -	0.00%
	TOTAL	\$ 78,651	\$ 67,400	\$ 56,066	\$ 75,725	\$ 74,200	\$ 6,800	10.09%
FIXED CHARGES								
100-53200-5310	RENT/LEASE	\$ 504	\$ 750	\$ 517	\$ 700	\$ 750	\$ -	0.00%
	TOTAL	\$ 504	\$ 750	\$ 517	\$ 700	\$ 750	\$ -	0.00%
Total PUBLIC WORKS SHOP:		\$ 591,516	\$ 549,474	\$ 490,697	\$ 654,792	\$ 576,194	\$ 26,720	4.86%
STREET MAINTENANCE								
PERSONNEL SERVICES								
100-53300-1220	WAGES - FULLTIME- UNION	\$ 55,447	\$ 126,620	\$ 38,846	\$ 48,940	\$ 129,156	\$ 2,536	2.00%
100-53300-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ -	0.00%
100-53300-1290	WAGES-OVERTIME	\$ 3,485	\$ 380	\$ 2,717	\$ 3,086	\$ 388	\$ 8	2.11%
100-53300-1310	WI RETIREMENT	\$ 4,932	\$ 11,111	\$ 3,234	\$ 4,085	\$ 11,133	\$ 22	0.20%
100-53300-1320	FICA	\$ 4,048	\$ 9,884	\$ 2,801	\$ 3,527	\$ 10,078	\$ 194	1.96%
100-53300-1330	HEALTH INSURANCE	\$ 13,033	\$ 28,594	\$ 8,191	\$ 10,237	\$ 30,858	\$ 2,264	7.92%
	TOTAL	\$ 80,945	\$ 178,789	\$ 55,789	\$ 69,875	\$ 183,813	\$ 5,024	2.81%
CONTRACTUAL SERVICES								
100-53300-2210	STREET LIGHTING	\$ 203,431	\$ 210,000	\$ 149,078	\$ 195,000	\$ 190,000	\$ (20,000)	-9.52%
100-53300-2900	OTHER SERVICES	\$ 3,110	\$ 3,000	\$ 4,016	\$ 5,354	\$ 3,000	\$ -	0.00%
	TOTAL	\$ 206,541	\$ 213,000	\$ 153,094	\$ 200,354	\$ 193,000	\$ (20,000)	-9.39%
OPERATING SUPPLIES/EXPENSES								
100-53300-3900	OTHER SUPPLIES	\$ 11,200	\$ 8,000	\$ 10,072	\$ 13,429	\$ 10,000	\$ 2,000	25.00%
	TOTAL	\$ 11,200	\$ 8,000	\$ 10,072	\$ 13,429	\$ 10,000	\$ 2,000	25.00%
CAPITAL OUTLAY								
100-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total STREET MAINTENANCE:		\$ 298,686	\$ 399,789	\$ 218,955	\$ 283,658	\$ 386,813	\$ (12,976)	-3.25%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TRAFFIC CONTROL								
PERSONNEL SERVICES								
100-53320-1220	WAGES - FULLTIME- UNION	\$ 25,021	\$ 26,829	\$ 29,347	\$ 17,326	\$ 30,053	\$ 3,224	12.02%
100-53320-1290	WAGES-OVERTIME	\$ 692	\$ 322	\$ 433	\$ 4,950	\$ 329	\$ 7	2.17%
100-53320-1310	WI RETIREMENT	\$ 2,167	\$ 2,335	\$ 2,420	\$ 3,113	\$ 2,567	\$ 232	9.94%
100-53320-1320	FICA	\$ 1,839	\$ 2,077	\$ 2,060	\$ 2,658	\$ 2,324	\$ 247	11.89%
100-53320-1330	HEALTH INSURANCE	\$ 3,077	\$ 4,841	\$ 5,216	\$ 6,538	\$ 5,440	\$ 599	12.37%
	TOTAL	\$ 32,795	\$ 36,404	\$ 39,476	\$ 34,585	\$ 40,713	\$ 4,309	11.84%
CONTRACTUAL SERVICES								
100-53320-2210	ELECTRICITY	\$ 4,779	\$ 5,500	\$ 4,062	\$ 5,417	\$ 5,500	\$ -	0.00%
100-53320-2900	OTHER SERVICES	\$ 2,106	\$ 2,000	\$ 5,154	\$ 6,872	\$ 6,870	\$ 4,870	243.50%
	TOTAL	\$ 6,885	\$ 7,500	\$ 9,216	\$ 12,289	\$ 12,370	\$ 4,870	64.93%
OPERATING SUPPLIES/EXPENSES								
100-53320-3900	OTHER SUPPLIES	\$ 1,390	\$ 5,000	\$ 13,952	\$ 20,370	\$ 5,000	\$ -	0.00%
	TOTAL	\$ 1,390	\$ 5,000	\$ 13,952	\$ 20,370	\$ 5,000	\$ -	0.00%
CAPITAL OUTLAY								
100-53320-8170	CO - OTHER IMPROVEMENTS	\$ 11,926	\$ -	\$ 5,690	\$ 5,820	\$ 5,820	\$ 5,820	
	TOTAL	\$ 11,926	\$ -	\$ 5,690	\$ 5,820	\$ 5,820	\$ 5,820	
	Total TRAFFIC CONTROL:	\$ 52,995	\$ 48,904	\$ 68,333	\$ 73,064	\$ 63,903	\$ 14,999	30.67%
SNOW & ICE REMOVAL								
PERSONNEL SERVICES								
100-53330-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-53330-1220	WAGES - FULLTIME- UNION	\$ 78,867	\$ 98,825	\$ 62,713	\$ 85,818	\$ 100,804	\$ 1,979	2.00%
100-53330-1250	WAGES-STANDBY PAY	\$ -	\$ 524	\$ 142	\$ 194	\$ 524	\$ -	0.00%
100-53330-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ 600	\$ 542	\$ 742	\$ 600	\$ -	0.00%
100-53330-1270	WAGES-TEMPORARY PT	\$ 952	\$ 11,985	\$ 10,478	\$ 14,338	\$ 10,000	\$ (1,985)	-16.56%
100-53330-1290	WAGES-OVERTIME	\$ 20,830	\$ 20,000	\$ 23,269	\$ 31,841	\$ 20,000	\$ -	0.00%
100-53330-1310	WI RETIREMENT	\$ 7,738	\$ 10,589	\$ 7,064	\$ 9,666	\$ 10,589	\$ -	0.00%
100-53330-1320	FICA	\$ 5,589	\$ 10,092	\$ 5,376	\$ 7,357	\$ 10,092	\$ -	0.00%
100-53330-1330	HEALTH INSURANCE	\$ 15,663	\$ 23,776	\$ 14,871	\$ 20,350	\$ 24,464	\$ 688	2.89%
100-53330-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 1,698	\$ 1,698	
100-53330-1340	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 175	
	TOTAL	\$ 129,638	\$ 176,391	\$ 124,454	\$ 170,306	\$ 178,946	\$ 2,555	1.45%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CONTRACTUAL SERVICES								
100-53330-2900	OTHER SERVICES	\$ 2,497	\$ 5,000	\$ -	\$ 3,000	\$ 3,000	\$ (2,000)	-40.00%
100-53330-2910	PRINTING/ADVERTISING	\$ 1,348	\$ 1,600	\$ 947	\$ 1,262	\$ 1,500	\$ (100)	-6.25%
	TOTAL	\$ 3,845	\$ 6,600	\$ 947	\$ 4,262	\$ 4,500	\$ (2,100)	-31.82%
OPERATING SUPPLIES/EXPENSES								
100-53330-3900	OTHER SUPPLIES	\$ 64,210	\$ 50,000	\$ 22,214	\$ 50,000	\$ 50,000	\$ -	0.00%
	TOTAL	\$ 64,210	\$ 50,000	\$ 22,214	\$ 50,000	\$ 50,000	\$ -	0.00%
Total SNOW & ICE:		\$ 197,693	\$ 232,991	\$ 147,615	\$ 224,568	\$ 233,446	\$ 455	0.20%
BRIDGE REPAIR/MAINTENANCE								
PERSONNEL SERVICES								
100-53341-1220	WAGES - FULLTIME- UNION	\$ 6,790	\$ 14,415	\$ 1,278	\$ 1,097	\$ 14,703	\$ 288	2.00%
100-53341-1290	WAGES-OVERTIME	\$ 9,996	\$ 1,874	\$ 14,499	\$ 19,769	\$ 1,912	\$ 38	2.03%
100-53341-1310	WI RETIREMENT	\$ 1,171	\$ 1,401	\$ 1,087	\$ 1,443	\$ 1,404	\$ 3	0.21%
100-53341-1320	FICA	\$ 666	\$ 1,246	\$ 504	\$ 664	\$ 1,271	\$ 25	2.01%
100-53341-1330	HEALTH INSURANCE	\$ 2,069	\$ 2,897	\$ 1,675	\$ 2,235	\$ 3,387	\$ 490	16.91%
	TOTAL	\$ 20,692	\$ 21,833	\$ 19,042	\$ 25,208	\$ 22,677	\$ 844	3.87%
CONTRACTUAL SERVICES								
100-53341-2210	ELECTRICITY	\$ 2,262	\$ 2,500	\$ 1,586	\$ 2,114	\$ 2,300	\$ (200)	-8.00%
100-53341-2220	NATURAL GAS/HEAT	\$ 595	\$ 800	\$ 401	\$ 535	\$ 800	\$ -	0.00%
100-53341-2900	OTHER SERVICES	\$ 4,786	\$ 6,000	\$ 2,153	\$ 10,425	\$ 4,000	\$ (2,000)	-33.33%
	TOTAL	\$ 7,642	\$ 9,300	\$ 4,140	\$ 13,074	\$ 7,100	\$ (2,200)	-23.66%
OPERATING SUPPLIES/EXPENSES								
100-53341-3900	OTHER SUPPLIES	\$ 276	\$ 1,000	\$ 660	\$ 880	\$ 660	\$ (340)	-34.00%
	TOTAL	\$ 276	\$ 1,000	\$ 660	\$ 880	\$ 660	\$ (340)	-34.00%
Total BRIDGE REPAIR/MAINTENANCE:		\$ 28,610	\$ 32,133	\$ 23,842	\$ 39,162	\$ 30,437	\$ (1,696)	-5.28%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TRANSIT								
CONTRACTUAL SERVICES								
100-53520-2900	OTHER SERVICES	\$ 99,055	\$ 100,000	\$ 24,764	\$ 100,000	\$ 106,000	\$ 6,000	6.00%
	TOTAL	\$ 99,055	\$ 100,000	\$ 24,764	\$ 100,000	\$ 106,000	\$ 6,000	6.00%
Total TRANSIT:		\$ 99,055	\$ 100,000	\$ 24,764	\$ 100,000	\$ 106,000	\$ 6,000	6.00%
WORK FOR OTHER DEPARTMENTS								
PERSONNEL SERVICES								
100-53650-1220	WAGES - FULLTIME- UNION	\$ 142,096	\$ 20,012	\$ 69,667	\$ 88,008	\$ 20,413	\$ 401	2.00%
100-53650-1260	WAGES-SHIFT DIFFERENTIAL PAY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-53650-1290	WAGES-OVERTIME	\$ 1,379	\$ 1,288	\$ 1,200	\$ 1,643	\$ 1,314	\$ 26	2.02%
100-53650-1310	WI RETIREMENT	\$ 11,249	\$ 1,832	\$ 5,498	\$ 6,971	\$ 1,836	\$ 4	0.22%
100-53650-1320	FICA	\$ 7,759	\$ 1,630	\$ 3,818	\$ 4,784	\$ 1,662	\$ 32	1.96%
100-53650-1330	HEALTH INSURANCE	\$ 26,575	\$ 4,364	\$ 12,413	\$ 15,445	\$ 4,936	\$ 572	13.11%
	TOTAL	\$ 189,059	\$ 29,126	\$ 92,597	\$ 116,851	\$ 30,161	\$ 1,035	3.55%
Total WORK DONE FOR OTHER DEPTS:		\$ 189,059	\$ 29,126	\$ 92,597	\$ 116,851	\$ 30,161	\$ 1,035	3.55%
Total DEPARTMENT OF PUBLIC WORKS:		\$ 1,640,228	\$ 1,573,922	\$ 1,214,804	\$ 1,689,089	\$ 1,611,539	\$ 37,617	2.39%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HEALTH/HUMAN SERVICES								
SENIOR CENTER								
PERSONNEL SERVICES								
100-54150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54150-1200	WAGES - FULLTIME - NONUNION	\$ 66,246	\$ 68,216	\$ 52,085	\$ 68,216	\$ 69,576	\$ 1,360	1.99%
100-54150-1220	WAGES - FULLTIME- UNION	\$ 3,477	\$ 3,574	\$ 2,721	\$ 3,477	\$ 3,647	\$ 73	2.04%
100-54150-1240	WAGES-UNION PART TIME	\$ 39,109	\$ 47,328	\$ 31,578	\$ 38,297	\$ 42,607	\$ (4,721)	-9.98%
100-54150-1270	WAGES-TEMPORARY PT	\$ 1,651	\$ 3,680	\$ 1,461	\$ 1,800	\$ 3,680	\$ -	0.00%
100-54150-1280	WAGES-LONGEVITY PAY	\$ 174	\$ 179	\$ -	\$ 179	\$ 182	\$ 3	1.68%
100-54150-1290	WAGES-OVERTIME	\$ 4,893	\$ 6,690	\$ 3,977	\$ 5,784	\$ 5,500	\$ (1,190)	-17.79%
100-54150-1310	WI RETIREMENT	\$ 9,920	\$ 10,839	\$ 7,496	\$ 9,741	\$ 10,374	\$ (465)	-4.29%
100-54150-1320	FICA	\$ 8,357	\$ 9,922	\$ 6,665	\$ 8,100	\$ 9,582	\$ (340)	-3.43%
100-54150-1330	HEALTH INSURANCE	\$ 26,957	\$ 27,409	\$ 17,553	\$ 24,575	\$ 27,530	\$ 121	0.44%
100-54150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,488	\$ 1,488	\$ 1,488	\$ 1,488	\$ 1,488	\$ -	0.00%
100-54150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
100-54150-1340	LIFE INSURANCE	\$ 86	\$ 182	\$ 73	\$ 101	\$ 144	\$ (38)	-20.88%
100-54150-1361	SICK LEAVE PAYOUT	\$ 79	\$ 47	\$ 47	\$ 47	\$ 72	\$ 25	53.19%
	TOTAL	\$ 162,436	\$ 179,554	\$ 125,144	\$ 161,805	\$ 174,382	\$ (5,172)	-2.88%
CONTRACTUAL SERVICES								
100-54150-2160	SAFETY COORDINATOR	\$ 776	\$ 990	\$ 616	\$ 900	\$ 990	\$ -	0.00%
100-54150-2200	UTILITIES/TELEPHONE	\$ 578	\$ 1,100	\$ 422	\$ 500	\$ 1,100	\$ -	0.00%
100-54150-2201	CELLULAR PHONE	\$ 519	\$ 400	\$ 410	\$ 500	\$ 400	\$ -	0.00%
100-54150-2220	NATURAL GAS/HEAT	\$ 4,823	\$ 6,000	\$ 3,468	\$ 5,225	\$ 5,000	\$ (1,000)	-16.67%
100-54150-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-2900	OTHER SERVICES	\$ 3,894	\$ 4,500	\$ 3,000	\$ 4,500	\$ 4,000	\$ (500)	-11.11%
100-54150-2910	PRINTING/ADVERTISING	\$ -	\$ 150	\$ 350	\$ 350	\$ 150	\$ -	0.00%
100-54150-2920	TRAINING	\$ 1,083	\$ 925	\$ 587	\$ 900	\$ 925	\$ -	0.00%
	TOTAL	\$ 11,672	\$ 14,565	\$ 8,852	\$ 12,875	\$ 13,065	\$ (1,500)	-10.30%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54150-3100	OFFICE SUPPLIES	\$ 2,525	\$ 2,000	\$ 1,414	\$ 1,675	\$ 2,000	\$ -	0.00%
100-54150-3110	POSTAGE	\$ 4,190	\$ 4,000	\$ 2,409	\$ 4,200	\$ 4,000	\$ -	0.00%
100-54150-3210	MEMBERSHIP & DUES	\$ 344	\$ 420	\$ 1,109	\$ 859	\$ 420	\$ -	0.00%
100-54150-3220	PUBLICATIONS	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
100-54150-3300	TRAVEL	\$ 509	\$ 850	\$ 91	\$ 450	\$ 850	\$ -	0.00%
100-54150-3500	BLDGS./GRNDS MAINT	\$ 1,936	\$ 1,500	\$ 2,672	\$ 2,650	\$ 1,500	\$ -	0.00%
100-54150-3900	OTHER SUPPLIES	\$ 2,666	\$ 2,000	\$ 1,886	\$ 2,223	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 12,170	\$ 11,270	\$ 9,580	\$ 12,057	\$ 11,270	\$ -	0.00%
Total SENIOR CENTER:		\$ 186,277	\$ 205,389	\$ 143,576	\$ 186,737	\$ 198,717	\$ (6,672)	-3.25%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CEMETERIES								
PERSONNEL SERVICES								
100-54910-1220	WAGES - FULLTIME- UNION	\$ 60,177	\$ 61,900	\$ 47,122	\$ 61,900	\$ 63,155	\$ 1,255	2.03%
100-54910-1230	WAGES-NONUNION-PART TIME	\$ 5,917	\$ 5,909	\$ 333	\$ 333	\$ -		#VALUE!
100-54910-1270	WAGES-TEMPORARY PT	\$ 21,981	\$ 28,349	\$ 22,731	\$ 30,156	\$ 35,426	\$ 7,077	24.96%
100-54910-1280	WAGES-LONGEVITY PAY	\$ 1,511	\$ 1,556	\$ -	\$ 1,556	\$ 1,587	\$ 31	1.99%
100-54910-1290	WAGES-OVERTIME	\$ 2,257	\$ 2,000	\$ 1,730	\$ 2,000	\$ 2,000	\$ -	0.00%
100-54910-1310	WI RETIREMENT	\$ 6,117	\$ 6,197	\$ 4,248	\$ 6,197	\$ 5,700	\$ (497)	-8.02%
100-54910-1320	FICA	\$ 6,545	\$ 7,681	\$ 5,049	\$ 2,862	\$ 7,870	\$ 189	2.46%
100-54910-1330	HEALTH INSURANCE	\$ 18,782	\$ 20,395	\$ 14,327	\$ 20,395	\$ 20,556	\$ 161	0.79%
100-54910-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,380	\$ 1,380	\$ 1,380	\$ 2,380	\$ 1,380	\$ -	0.00%
100-54910-1340	LIFE INSURANCE	\$ 270	\$ 291	\$ 209	\$ 340	\$ 291	\$ -	0.00%
100-54910-1361	SICK LEAVE PAYOUT	\$ 684	\$ 697	\$ 697	\$ 697	\$ 711	\$ 14	2.01%
	TOTAL	\$ 125,620	\$ 136,355	\$ 97,826	\$ 128,816	\$ 138,676	\$ 2,321	1.70%
CONTRACTUAL SERVICES								
100-54910-2160	SAFETY COORDINATOR	\$ 443	\$ 565	\$ 352	\$ 565	\$ 565	\$ -	0.00%
100-54910-2200	UTILITIES/TELEPHONE	\$ 188	\$ 374	\$ 412	\$ 567	\$ 374	\$ -	0.00%
100-54910-2201	CELLULAR PHONE	\$ 157	\$ 150	\$ 123	\$ 209	\$ 150	\$ -	0.00%
100-54910-2210	ELECTRICITY	\$ 2,357	\$ 2,497	\$ 2,090	\$ 2,497	\$ 2,497	\$ -	0.00%
100-54910-2220	NATURAL GAS/HEAT	\$ 2,177	\$ 2,500	\$ 1,683	\$ 2,446	\$ 2,500	\$ -	0.00%
100-54910-2230	WATER EXPENSE	\$ 7,439	\$ 8,500	\$ 5,683	\$ 8,413	\$ 8,914	\$ 414	4.87%
100-54910-2240	SEWER EXPENSE	\$ 440	\$ 523	\$ 340	\$ 493	\$ 549	\$ 26	4.97%
100-54910-2250	STORMWATER EXPENSE	\$ 4,299	\$ 4,400	\$ 3,224	\$ 4,400	\$ 4,400	\$ -	0.00%
100-54910-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,103	\$ 3,000	\$ 924	\$ 3,000	\$ 3,000	\$ -	0.00%
100-54910-2900	OTHER SERVICES	\$ 8,414	\$ 8,500	\$ 7,242	\$ 9,000	\$ 8,500	\$ -	0.00%
100-54910-2920	TRAINING	\$ 369	\$ 505	\$ 1,043	\$ 1,043	\$ 505	\$ -	0.00%
	TOTAL	\$ 30,388	\$ 31,514	\$ 23,117	\$ 32,633	\$ 31,954	\$ 440	1.40%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-54910-3100	OFFICE SUPPLIES	\$ 416	\$ 650	\$ 290	\$ 400	\$ 650	\$ -	0.00%
100-54910-3220	PUBLICATIONS	\$ 183	\$ 250	\$ 86	\$ 150	\$ 250	\$ -	0.00%
100-54910-3300	TRAVEL	\$ -	\$ 75	\$ -	\$ -	\$ 75	\$ -	0.00%
100-54910-3410	GAS & OIL	\$ 3,526	\$ 3,500	\$ 3,468	\$ 3,879	\$ 4,000	\$ 500	14.29%
100-54910-3500	BLDGS./GRNDS MAINT	\$ 195	\$ 1,000	\$ 98	\$ 300	\$ 1,000	\$ -	0.00%
100-54910-3850	CLOTHING	\$ -	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
100-54910-3900	OTHER SUPPLIES	\$ 11,680	\$ 10,000	\$ 9,443	\$ 12,000	\$ 10,000	\$ -	0.00%
	TOTAL	\$ 16,000	\$ 15,675	\$ 13,585	\$ 16,929	\$ 16,175	\$ 500	3.19%
Total CEMETERIES:		\$ 172,008	\$ 183,544	\$ 134,528	\$ 178,378	\$ 186,805	\$ 3,261	1.78%
Total HEALTH & HUMAN SERVICES:		\$ 358,285	\$ 388,933	\$ 278,104	\$ 365,115	\$ 385,522	\$ (3,411)	-0.88%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CULTURE, REC & EDUCATION								
COMMUNITY CENTER								
PERSONNEL SERVICES								
100-55140-1100	FULLTIME SALARIES	\$ 29,534	\$ 30,335	\$ 21,068	\$ 28,118	\$ 30,044	\$ (291)	-0.96%
100-55140-1160	WAGES-TEMPORARY	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1200	WAGES - FULLTIME - NONUNION	\$ 24,570	\$ 25,043	\$ 19,061	\$ 25,043	\$ 25,542	\$ 499	1.99%
100-55140-1220	WAGES - FULLTIME- UNION	\$ 115,168	\$ 118,283	\$ 99,176	\$ 125,453	\$ 120,086	\$ 1,803	1.52%
100-55140-1240	WAGES-UNION PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-1270	WAGES-TEMPORARY PT	\$ 26,535	\$ 41,780	\$ 31,885	\$ 36,542	\$ 42,408	\$ 628	1.50%
100-55140-1280	WAGES-LONGEVITY PAY	\$ 6,921	\$ 7,128	\$ 1,095	\$ 7,128	\$ 4,464	\$ (2,664)	-37.37%
100-55140-1290	WAGES-OVERTIME	\$ 1,912	\$ 2,300	\$ 4,642	\$ 6,147	\$ 2,300	\$ -	0.00%
100-55140-1310	WI RETIREMENT	\$ 15,735	\$ 15,956	\$ 11,826	\$ 15,307	\$ 15,752	\$ (204)	-1.28%
100-55140-1320	FICA	\$ 14,840	\$ 17,390	\$ 13,006	\$ 15,751	\$ 17,505	\$ 115	0.66%
100-55140-1330	HEALTH INSURANCE	\$ 34,213	\$ 39,722	\$ 24,918	\$ 39,722	\$ 34,926	\$ (4,796)	-12.07%
100-55140-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 2,688	\$ 2,688	\$ 3,000	\$ 3,000	\$ 2,928	\$ 240	8.93%
100-55140-1334	HEALTH INSURANCE OPT-OUT	\$ 1,414	\$ 1,410	\$ 1,518	\$ 2,220	\$ 2,820	\$ 1,410	100.00%
100-55140-1340	LIFE INSURANCE	\$ 1,108	\$ 1,196	\$ 566	\$ 843	\$ 622	\$ (574)	-47.99%
100-55140-1361	SICK LEAVE PAYOUT	\$ 1,281	\$ 1,037	\$ 921	\$ 921	\$ 1,160	\$ 123	11.86%
	TOTAL	\$ 275,918	\$ 304,268	\$ 232,683	\$ 306,195	\$ 300,557	\$ (3,711)	-1.22%
CONTRACTUAL SERVICES								
100-55140-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55140-2160	SAFETY COORDINATOR	\$ 665	\$ 850	\$ 528	\$ 700	\$ 850	\$ -	0.00%
100-55140-2200	UTILITIES/TELEPHONE	\$ 432	\$ 500	\$ 184	\$ 245	\$ 500	\$ -	0.00%
100-55140-2201	CELLULAR PHONE	\$ 313	\$ 600	\$ 289	\$ 459	\$ 600	\$ -	0.00%
100-55140-2210	ELECTRICITY	\$ 26,966	\$ 29,000	\$ 20,794	\$ 30,793	\$ 29,000	\$ -	0.00%
100-55140-2220	NATURAL GAS/HEAT	\$ 9,645	\$ 9,000	\$ 6,834	\$ 9,834	\$ 9,000	\$ -	0.00%
100-55140-2230	WATER EXPENSE	\$ 2,467	\$ 2,881	\$ 1,900	\$ 2,779	\$ 3,067	\$ 186	6.46%
100-55140-2240	SEWER EXPENSE	\$ 2,057	\$ 2,048	\$ 1,611	\$ 2,148	\$ 2,255	\$ 207	10.11%
100-55140-2250	STORMWATER EXPENSE	\$ 1,049	\$ 1,100	\$ 787	\$ 1,136	\$ 1,100	\$ -	0.00%
100-55140-2410	MAINTENANCE EQUIPMENT/VEH	\$ 3,682	\$ 1,500	\$ 45	\$ 1,500	\$ 1,500	\$ -	0.00%
100-55140-2900	OTHER SERVICES	\$ 19,340	\$ 14,000	\$ 18,581	\$ 22,551	\$ 14,000	\$ -	0.00%
100-55140-2910	PRINTING/ADVERTISING	\$ 1,042	\$ 400	\$ 374	\$ 974	\$ 400	\$ -	0.00%
100-55140-2920	TRAINING	\$ 320	\$ 500	\$ 415	\$ 500	\$ 2,300	\$ 1,800	360.00%
	TOTAL	\$ 67,978	\$ 62,379	\$ 52,341	\$ 73,619	\$ 64,572	\$ 2,193	3.52%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
100-55140-3100	OFFICE SUPPLIES	\$ 1,285	\$ 1,000	\$ 3,187	\$ 4,052	\$ 4,000	\$ 3,000	300.00%
100-55140-3110	POSTAGE	\$ 912	\$ 1,500	\$ 834	\$ 1,187	\$ 1,500	\$ -	0.00%
100-55140-3300	TRAVEL	\$ 603	\$ 500	\$ 152	\$ 600	\$ 700	\$ 200	40.00%
100-55140-3500	BLDGS./GRNDS MAINT	\$ 22,680	\$ 15,000	\$ 13,810	\$ 15,720	\$ 15,000	\$ -	0.00%
100-55140-3850	CLOTHING	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
	TOTAL	\$ 25,480	\$ 18,100	\$ 17,983	\$ 21,559	\$ 21,300	\$ 3,200	17.68%
Total COMMUNITY CENTER:		\$ 369,375	\$ 384,747	\$ 303,007	\$ 401,373	\$ 386,429	\$ 1,682	0.44%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PARKS								
PERSONNEL SERVICES								
100-55200-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55200-1220	WAGES - FULLTIME- UNION	\$ 88,211	\$ 90,477	\$ 74,610	\$ 94,560	\$ 91,713	\$ 1,236	1.37%
100-55200-1230	WAGES-NONUNION-PART TIME	\$ 12,360	\$ 15,966	\$ 3,849	\$ 5,466	\$ 5,550	\$ (10,416)	-65.24%
100-55200-1270	WAGES-TEMPORARY PT	\$ 37,364	\$ 42,527	\$ 32,651	\$ 52,567	\$ 65,125	\$ 22,598	53.14%
100-55200-1280	WAGES-LONGEVITY PAY	\$ 3,466	\$ 3,570	\$ 461	\$ 2,770	\$ 2,355	\$ (1,215)	-34.03%
100-55200-1290	WAGES-OVERTIME	\$ 1,704	\$ 1,340	\$ 3,188	\$ 4,630	\$ 1,340	\$ -	0.00%
100-55200-1310	WI RETIREMENT	\$ 9,397	\$ 9,789	\$ 6,668	\$ 8,800	\$ 8,850	\$ (939)	-9.59%
100-55200-1320	FICA	\$ 10,614	\$ 11,961	\$ 8,559	\$ 10,840	\$ 12,994	\$ 1,033	8.64%
100-55200-1330	HEALTH INSURANCE	\$ 24,354	\$ 25,958	\$ 14,876	\$ 20,774	\$ 20,944	\$ (5,014)	-19.32%
100-55200-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,800	\$ 1,800	\$ 2,016	\$ 2,016	\$ 1,800	\$ -	0.00%
100-55200-1334	HEALTH INSURANCE OPT-OUT	\$ 1,444	\$ 1,440	\$ 1,551	\$ 2,267	\$ 2,880	\$ 1,440	100.00%
100-55200-1340	LIFE INSURANCE	\$ 480	\$ 561	\$ 324	\$ 429	\$ 476	\$ (85)	-15.15%
100-55200-1361	SICK LEAVE PAYOUT	\$ 920	\$ 1,034	\$ 916	\$ 916	\$ 895	\$ (139)	-13.44%
	TOTAL	\$ 192,113	\$ 206,423	\$ 149,668	\$ 206,035	\$ 214,922	\$ 8,499	4.12%
CONTRACTUAL SERVICES								
100-55200-2160	SAFETY COORDINATOR	\$ 443	\$ 565	\$ 352	\$ 565	\$ 565	\$ -	0.00%
100-55200-2200	UTILITIES/TELEPHONE	\$ 204	\$ 1,100	\$ 162	\$ 217	\$ 1,100	\$ -	0.00%
100-55200-2201	CELLULAR PHONE	\$ 256	\$ 400	\$ 232	\$ 375	\$ 400	\$ -	0.00%
100-55200-2210	ELECTRICITY	\$ 12,983	\$ 12,000	\$ 7,605	\$ 11,605	\$ 12,000	\$ -	0.00%
100-55200-2220	NATURAL GAS/HEAT	\$ 979	\$ 750	\$ 426	\$ 736	\$ 750	\$ -	0.00%
100-55200-2230	WATER EXPENSE	\$ 5,897	\$ 6,338	\$ 4,067	\$ 6,129	\$ 6,927	\$ 589	9.29%
100-55200-2240	SEWER EXPENSE	\$ 3,673	\$ 2,869	\$ 2,039	\$ 2,869	\$ 3,012	\$ 143	4.98%
100-55200-2250	STORMWATER EXPENSE	\$ 9,164	\$ 10,200	\$ 7,126	\$ 9,584	\$ 10,200	\$ -	0.00%
100-55200-2410	MAINTENANCE EQUIPMENT/VEH	\$ 7,103	\$ 6,000	\$ 5,457	\$ 6,000	\$ 6,000	\$ -	0.00%
100-55200-2900	OTHER SERVICES	\$ 26,992	\$ 15,000	\$ 14,705	\$ 21,684	\$ 20,000	\$ 5,000	33.33%
100-55200-2920	TRAINING	\$ -	\$ 700	\$ 862	\$ 862	\$ 700	\$ -	0.00%
	TOTAL	\$ 67,694	\$ 55,922	\$ 43,033	\$ 60,626	\$ 61,654	\$ 5,732	10.25%
OPERATING SUPPLIES/EXPENSES								
100-55200-3300	TRAVEL	\$ 109	\$ 300	\$ -	\$ 200	\$ 300	\$ -	0.00%
100-55200-3410	GAS & OIL	\$ 4,008	\$ 4,000	\$ 4,392	\$ 5,000	\$ 4,000	\$ -	0.00%
100-55200-3500	BLDGS./GRNDS MAINT	\$ 10,916	\$ 7,500	\$ 5,254	\$ 8,700	\$ 7,500	\$ -	0.00%
100-55200-3850	CLOTHING	\$ 100	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
100-55200-3900	OTHER SUPPLIES	\$ 22,572	\$ 11,300	\$ 14,312	\$ 16,687	\$ 11,300	\$ -	0.00%
	TOTAL	\$ 37,706	\$ 23,300	\$ 23,958	\$ 30,587	\$ 23,300	\$ -	0.00%
Total PARKS:		\$ 297,512	\$ 285,645	\$ 216,659	\$ 297,248	\$ 299,876	\$ 14,231	4.98%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
RECREATION								
PERSONNEL SERVICES								
100-55300-1100	FULLTIME SALARIES	\$ 44,301	\$ 45,502	\$ 31,601	\$ 41,218	\$ 45,065	\$ (437)	-0.96%
100-55300-1200	WAGES - FULLTIME - NONUNION	\$ 54,847	\$ 69,455	\$ 47,242	\$ 65,000	\$ 70,969	\$ 1,514	2.18%
100-55300-1220	WAGES - FULLTIME- UNION	\$ 3,786	\$ 3,888	\$ 11,639	\$ 14,536	\$ 3,964	\$ 76	1.95%
100-55300-1230	WAGES-NONUNION-PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55300-1270	WAGES-TEMPORARY PT	\$ 21,003	\$ 41,920	\$ 26,130	\$ 30,802	\$ 42,269	\$ 349	0.83%
100-55300-1280	WAGES-LONGEVITY PAY	\$ 3,425	\$ 3,527	\$ 964	\$ 2,216	\$ 1,277	\$ (2,250)	-63.79%
100-55300-1290	WAGES-OVERTIME	\$ 10,614	\$ 10,317	\$ 4,436	\$ 7,079	\$ 10,317	\$ -	0.00%
100-55300-1310	WI RETIREMENT	\$ 10,179	\$ 11,411	\$ 7,780	\$ 10,599	\$ 11,120	\$ (291)	-2.55%
100-55300-1320	FICA	\$ 9,850	\$ 13,358	\$ 8,795	\$ 12,060	\$ 13,300	\$ (58)	-0.43%
100-55300-1330	HEALTH INSURANCE	\$ 27,414	\$ 41,867	\$ 26,507	\$ 38,718	\$ 42,199	\$ 332	0.79%
100-55300-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 1,980	\$ 2,460	\$ 2,570	\$ 2,570	\$ 2,820	\$ 360	14.63%
100-55300-1340	LIFE INSURANCE	\$ 440	\$ 628	\$ 180	\$ 275	\$ 173	\$ (455)	-72.45%
100-55300-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 187,837	\$ 244,333	\$ 167,845	\$ 225,073	\$ 243,473	\$ (860)	-0.35%
CONTRACTUAL SERVICES								
100-55300-2160	SAFETY COORDINATOR	\$ 443	\$ 565	\$ 352	\$ 500	\$ 565	\$ -	0.00%
100-55300-2200	UTILITIES/TELEPHONE	\$ 416	\$ 600	\$ 715	\$ 937	\$ 600	\$ -	0.00%
100-55300-2201	CELLULAR PHONE	\$ 209	\$ 250	\$ 232	\$ 308	\$ 250	\$ -	0.00%
100-55300-2210	ELECTRICITY	\$ 1,138	\$ 1,600	\$ 738	\$ 1,337	\$ 1,600	\$ -	0.00%
100-55300-2230	WATER EXPENSE	\$ 572	\$ 1,685	\$ 620	\$ 966	\$ 1,685	\$ -	0.00%
100-55300-2240	SEWER EXPENSE	\$ 115	\$ 1,530	\$ 406	\$ 577	\$ 1,530	\$ -	0.00%
100-55300-2250	STORMWATER EXPENSE	\$ 1,270	\$ 1,300	\$ 952	\$ 1,270	\$ 1,300	\$ -	0.00%
100-55300-2900	OTHER SERVICES	\$ 27,901	\$ 21,000	\$ 14,433	\$ 21,000	\$ 21,000	\$ -	0.00%
100-55300-2910	PRINTING/ADVERTISING	\$ 6,216	\$ 4,000	\$ 4,182	\$ 5,059	\$ 4,000	\$ -	0.00%
100-55300-2920	TRAINING	\$ 840	\$ 2,000	\$ 414	\$ 900	\$ 2,000	\$ -	0.00%
	TOTAL	\$ 39,120	\$ 34,530	\$ 23,044	\$ 32,854	\$ 34,530	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55300-3100	OFFICE SUPPLIES	\$ 2,689	\$ 2,000	\$ 2,059	\$ 2,984	\$ 2,500	\$ 500	25.00%
100-55300-3110	POSTAGE	\$ 860	\$ 1,300	\$ 805	\$ 976	\$ 1,300	\$ -	0.00%
100-55300-3210	MEMBERSHIP & DUES	\$ 2,302	\$ 1,300	\$ 1,125	\$ 1,125	\$ 1,300	\$ -	0.00%
100-55300-3220	PUBLICATIONS	\$ -	\$ 250	\$ 294	\$ 215	\$ 250	\$ -	0.00%
100-55300-3300	TRAVEL	\$ 592	\$ 500	\$ 416	\$ 750	\$ 500	\$ -	0.00%
100-55300-3900	OTHER SUPPLIES	\$ 14,654	\$ 13,000	\$ 11,012	\$ 14,000	\$ 13,000	\$ -	0.00%
	TOTAL	\$ 21,097	\$ 18,350	\$ 15,711	\$ 20,050	\$ 18,850	\$ 500	2.72%
Total RECREATION:		\$ 248,055	\$ 297,213	\$ 206,600	\$ 277,977	\$ 296,853	\$ (360)	-0.12%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS								
PERSONNEL SERVICES								
100-55310-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55310-1200	WAGES - FULLTIME - NONUNION	\$ 7,571	\$ 7,775	\$ 5,973	\$ 7,775	\$ 7,929	\$ 154	1.98%
100-55310-1220	WAGES - FULLTIME- UNION	\$ 10,669	\$ 7,374	\$ 6,901	\$ 8,516	\$ 7,462	\$ 88	1.19%
100-55310-1270	WAGES-TEMPORARY PT	\$ 8,635	\$ 11,921	\$ 10,467	\$ 8,635	\$ 11,921	\$ -	0.00%
100-55310-1280	WAGES-LONGEVITY PAY	\$ 358	\$ 369	\$ 48	\$ 286	\$ 242	\$ (127)	-34.42%
100-55310-1290	WAGES-OVERTIME	\$ 3,662	\$ 3,202	\$ 2,568	\$ 3,000	\$ 3,202	\$ -	0.00%
100-55310-1310	WI RETIREMENT	\$ 1,899	\$ 1,630	\$ 1,380	\$ 1,630	\$ 1,624	\$ (6)	-0.37%
100-55310-1320	FICA	\$ 2,146	\$ 2,362	\$ 1,823	\$ 2,200	\$ 2,382	\$ 20	0.85%
100-55310-1330	HEALTH INSURANCE	\$ 5,546	\$ 5,184	\$ 3,929	\$ 5,164	\$ 4,682	\$ (502)	-9.69%
100-55310-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 600	\$ 600	\$ 623	\$ 623	\$ 600	\$ -	0.00%
100-55310-1334	HEALTH INSURANCE OPT-OUT	\$ 150	\$ 150	\$ 162	\$ 236	\$ 300	\$ 150	100.00%
100-55310-1340	LIFE INSURANCE	\$ 29	\$ 54	\$ 26	\$ 54	\$ 40	\$ (14)	-25.93%
100-55310-1361	SICK LEAVE PAYOUT	\$ 94	\$ 85	\$ 73	\$ 73	\$ 85	\$ -	0.00%
	TOTAL	\$ 41,359	\$ 40,706	\$ 33,973	\$ 38,192	\$ 40,469	\$ (237)	-0.58%
CONTRACTUAL SERVICES								
100-55310-2900	OTHER SERVICES	\$ 348	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
	TOTAL	\$ 348	\$ 50	\$ -	\$ -	\$ 50	\$ -	0.00%
OPERATING SUPPLIES/EXPENSES								
100-55310-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total SPECIAL EVENTS:		\$ 41,707	\$ 40,756	\$ 33,973	\$ 38,192	\$ 40,519	\$ (237)	-0.58%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
RECREATION FIELDS								
PERSONNEL SERVICES								
100-55400-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
100-55400-1200	WAGES - FULLTIME - NONUNION	\$ 7,569	\$ 27,743	\$ 14,165	\$ 15,600	\$ 28,496	\$ 753	2.71%
100-55400-1220	WAGES - FULLTIME- UNION	\$ 96	\$ -	\$ 4,896	\$ 7,968	\$ -		
100-55400-1270	WAGES-TEMPORARY PT	\$ 20,783	\$ 4,350	\$ 2,057	\$ 2,473	\$ 4,350	\$ -	0.00%
100-55400-1290	WAGES-OVERTIME	\$ 2,604	\$ 3,332	\$ 4,623	\$ 5,537	\$ 3,332	\$ -	0.00%
100-55400-1310	WI RETIREMENT	\$ 894	\$ 2,672	\$ 2,037	\$ 2,672	\$ 2,689	\$ 17	0.64%
100-55400-1320	FICA	\$ 2,312	\$ 2,710	\$ 1,805	\$ 2,700	\$ 2,768	\$ 58	2.14%
100-55400-1330	HEALTH INSURANCE	\$ 3,505	\$ 14,315	\$ 10,730	\$ 14,315	\$ 14,429	\$ 114	0.80%
100-55400-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 240	\$ 960	\$ 900	\$ 900	\$ 960	\$ -	0.00%
100-55400-1340	LIFE INSURANCE	\$ 187	\$ 275	\$ 157	\$ 225	\$ 259	\$ (16)	-5.82%
	TOTAL	\$ 38,189	\$ 56,357	\$ 41,371	\$ 52,390	\$ 57,283	\$ 926	1.64%
CONTRACTUAL SERVICES								
100-55400-2210	ELECTRICITY	\$ 6,301	\$ 5,140	\$ 4,995	\$ 6,300	\$ 5,140	\$ -	0.00%
100-55400-2220	NATURAL GAS/HEAT	\$ 819	\$ 1,500	\$ 880	\$ 1,000	\$ 1,500	\$ -	0.00%
100-55400-2230	WATER EXPENSE	\$ 3,930	\$ 9,526	\$ 3,131	\$ 4,330	\$ 5,000	\$ (4,526)	-47.51%
100-55400-2240	SEWER EXPENSE	\$ 1,800	\$ 4,131	\$ 1,478	\$ 2,477	\$ 2,500	\$ (1,631)	-39.48%
100-55400-2250	STORMWATER EXPENSE	\$ 6,631	\$ 6,600	\$ 4,973	\$ 6,631	\$ 6,631	\$ 31	0.47%
100-55400-2410	MAINTENANCE EQUIPMENT/VEH	\$ 4,080	\$ 2,500	\$ 4,367	\$ 4,244	\$ 2,500	\$ -	0.00%
100-55400-2900	OTHER SERVICES	\$ 4,651	\$ 2,500	\$ 5,040	\$ 5,462	\$ 2,500	\$ -	0.00%
	TOTAL	\$ 28,212	\$ 31,897	\$ 24,864	\$ 30,444	\$ 25,771	\$ (6,126)	-19.21%
OPERATING SUPPLIES/EXPENSES								
100-55400-3410	GAS & OIL	\$ 8,590	\$ 7,500	\$ 6,928	\$ 8,900	\$ 8,500	\$ 1,000	13.33%
100-55400-3500	BLDGS./GRNDS MAINT	\$ 4,080	\$ 2,500	\$ 4,584	\$ 6,583	\$ 2,500	\$ -	0.00%
100-55400-3900	OTHER SUPPLIES	\$ 9,350	\$ 7,000	\$ 5,519	\$ 7,597	\$ 7,000	\$ -	0.00%
	TOTAL	\$ 22,020	\$ 17,000	\$ 17,030	\$ 23,080	\$ 18,000	\$ 1,000	5.88%
Total RECREATION FIELDS:		\$ 88,421	\$ 105,254	\$ 83,266	\$ 105,914	\$ 101,054	\$ (4,200)	-3.99%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TRAILS/MEDIAN MAINTENANCE								
PERSONNEL SERVICES								
100-55410-1230	WAGES-NON UNION-PART TIME	\$ 10,987	\$ 11,338	\$ 9,771	\$ 11,338	\$ 11,338	\$ -	0.00%
100-55410-1310	WI RETIREMENT	\$ 956	\$ 975	\$ 386	\$ 453	\$ 958	\$ (17)	-1.74%
100-55410-1320	FICA	\$ 841	\$ 867	\$ 773	\$ 867	\$ 867	\$ -	0.00%
	TOTAL	\$ 12,783	\$ 13,180	\$ 10,930	\$ 12,658	\$ 13,163	\$ (17)	-0.13%
CONTRACTUAL SERVICES								
100-55410-2230	WATER	\$ 2,227	\$ 2,500	\$ 1,941	\$ 2,941	\$ 2,500	\$ -	0.00%
100-55410-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-55410-2900	OTHER SERVICES	\$ 10,594	\$ 9,500	\$ 10,914	\$ 10,914	\$ 10,000	\$ 500	5.26%
	TOTAL	\$ 12,821	\$ 12,000	\$ 12,855	\$ 13,855	\$ 12,500	\$ 500	4.17%
	Total TRAILS/MEDIAN MAINTENANCE:	\$ 25,605	\$ 25,180	\$ 23,785	\$ 26,513	\$ 25,663	\$ 483	1.92%
	Total CULTURE, REC & EDUCATION:	\$ 1,070,675	\$ 1,138,795	\$ 867,289	\$ 1,147,217	\$ 1,150,394	\$ 11,599	1.02%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CONSERVATION & DEVELOPMENT								
PLANNING								
CONTRACTUAL SERVICES								
100-56300-2130	PROFESSIONAL SERVICES	\$ 2,118	\$ 5,000	\$ 1,770	\$ 2,000	\$ 10,000	\$ 5,000	100.00%
100-56300-2410	MAINTENANCE EQUIPMENT/VEH	\$ 464	\$ 540	\$ 341	\$ 548	\$ 540	\$ -	0.00%
	TOTAL	\$ 2,582	\$ 5,540	\$ 2,112	\$ 2,548	\$ 10,540	\$ 5,000	90.25%
OPERATING SUPPLIES/EXPENSES								
100-56300-3100	OFFICE SUPPLIES	\$ 776	\$ 700	\$ 744	\$ 775	\$ 700	\$ -	0.00%
100-56300-3220	PUBLICATIONS	\$ 673	\$ 500	\$ 230	\$ 350	\$ 500	\$ -	0.00%
	TOTAL	\$ 1,448	\$ 1,200	\$ 974	\$ 1,125	\$ 1,200	\$ -	0.00%
	Total PLANNING:	\$ 4,031	\$ 6,740	\$ 3,086	\$ 3,673	\$ 11,740	\$ 5,000	74.18%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
ECONOMIC DEVELOPMENT								
PERSONNEL SERVICES								
100-56700-1230	WAGES-NONUNION-PART TIME	\$ 6,640	\$ 8,160	\$ 8,354	\$ 12,000	\$ 5,000	\$ (3,160)	-38.73%
100-56700-1320	FICA	\$ 508	\$ 625	\$ 639	\$ 675	\$ 383	\$ (242)	-38.72%
	TOTAL	\$ 7,148	\$ 8,785	\$ 8,993	\$ 12,675	\$ 5,383	\$ (3,402)	-38.73%
CONTRACTUAL SERVICES								
100-56700-2130	PROFESSIONAL SERVICES	\$ 13,862	\$ 10,000	\$ 8,425	\$ 10,000	\$ 30,000	\$ 20,000	200.00%
100-56700-2200	UTILITIES/TELEPHONE	\$ 48	\$ 100	\$ 38	\$ 50	\$ 100	\$ -	0.00%
100-56700-2201	CELLULAR PHONE	\$ 622	\$ 650	\$ 466	\$ 625	\$ 650	\$ -	0.00%
100-56700-2403	ACCOUNTING SOFTWARE MAINT	\$ 1,465	\$ 1,500	\$ 1,465	\$ 1,465	\$ 1,500	\$ -	0.00%
100-56700-2900	OTHER SERVICES	\$ 3,344	\$ 500	\$ 412	\$ 500	\$ 500	\$ -	0.00%
100-56700-2910	PRINTING/ADVERTISING	\$ 6,241	\$ 2,500	\$ 2,250	\$ 3,000	\$ 2,000	\$ (500)	-20.00%
100-56700-2920	TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 25,581	\$ 15,250	\$ 13,056	\$ 15,640	\$ 34,750	\$ 19,500	127.87%
OPERATING SUPPLIES/EXPENSES								
100-56700-3100	OFFICE SUPPLIES	\$ 343	\$ 300	\$ 299	\$ 300	\$ 300	\$ -	0.00%
100-56700-3110	POSTAGE	\$ 26	\$ 50	\$ 17	\$ 35	\$ 50	\$ -	0.00%
100-56700-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-56700-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-56700-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ 369	\$ 350	\$ 316	\$ 335	\$ 350	\$ -	0.00%
CAPITAL OUTLAY								
100-56700-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total ECONOMIC DEVELOPMENT:		\$ 33,098	\$ 24,385	\$ 22,365	\$ 28,650	\$ 40,483	\$ 16,098	66.02%
Total CONSERVATION & DEVELOPMENT:		\$ 37,129	\$ 31,125	\$ 25,451	\$ 32,323	\$ 52,223	\$ 21,098	67.78%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OTHER FINANCING USES								
100-59200-5900	TAX REFUND	\$ 6,616	\$ 13,000	\$ 9,549	\$ 10,000	\$ 10,000	\$ (3,000)	-23.08%
100-59200-5950	TRANSFER TO CAP PROJ FNDS	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740	\$ -	0.00%
100-59200-5960	TRANSFER TO UTILITIES	\$ 9,875	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5970	TRANSFER TO OTHER FUNDS	\$ 25,500	\$ 21,500	\$ 21,500	\$ 21,500	\$ 35,500	\$ 14,000	65.12%
100-59200-5971	TRANSFER TO TAX APPEAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5980	TRANSFER TO HEALTH FUND	\$ 295,153	\$ 300,000	\$ 258,616	\$ 300,000	\$ 300,000	\$ -	0.00%
100-59200-5989	HRA REIMBURSEMENT EXPENSE	\$ 16,350	\$ 16,500	\$ 15,250	\$ 15,250	\$ 16,500	\$ -	0.00%
	HEALTH INSURANCE SAVINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-59200-5990	CONTINGENCIES	\$ -	\$ 785	\$ 3,922	\$ 3,922	\$ -		#VALUE!
Total OTHER FINANCING USES:		\$ 361,234	\$ 359,525	\$ 316,577	\$ 358,412	\$ 369,740	\$ 10,215	2.84%
GENERAL FUND Revenue Total:		\$ 10,082,334	\$ 10,068,598	\$ 5,492,213	\$ 10,094,421	\$ 10,375,176	\$ 306,578	3.04%
GENERAL FUND Expenditure Total:		\$ 10,054,020	\$ 10,068,598	\$ 7,823,097	\$ 10,173,194	\$ 10,344,283	\$ 275,685	2.74%
Net Total GENERAL FUND:		\$ 28,314	\$ -	\$ (2,330,884)	\$ (78,773)	\$ 30,893	\$ 30,893	

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
LIBRARY FUND								
REVENUES								
280-41110	GENERAL PROPERTY TAX	\$ 583,305	\$ 594,971	\$ 594,971	\$ 594,971	\$ 606,870	\$ 11,899	2.00%
Total TAXES:		\$ 583,305	\$ 594,971	\$ 594,971	\$ 594,971	\$ 606,870	\$ 11,899	2.00%
280-43571	STATE W/LSCA GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-43720	COUNTY FUNDS	\$ 139,119	\$ 147,234	\$ 147,234	\$ 147,234	\$ 163,085	\$ 15,851	10.77%
Total INTERGOVERNMENTAL REVENUE:		\$ 139,119	\$ 147,234	\$ 147,234	\$ 147,234	\$ 163,085	\$ 15,851	10.77%
280-45300	LIBRARY BOOK FINES	\$ 9,547	\$ 11,000	\$ 7,502	\$ 10,450	\$ 10,500	\$ (500)	-4.55%
Total FINES & FORFEITURES:		\$ 9,547	\$ 11,000	\$ 7,502	\$ 10,450	\$ 10,500	\$ (500)	-4.55%
280-46712	COPIER SERVICE FEES	\$ 6,701	\$ 7,000	\$ 5,376	\$ 7,280	\$ 7,300	\$ 300	4.29%
Total CHARGES FOR SERVICE:		\$ 6,701	\$ 7,000	\$ 5,376	\$ 7,280	\$ 7,300	\$ 300	4.29%
280-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48300	SALE OF PROP & EQUIP	\$ 1,697	\$ 2,700	\$ 1,457	\$ 2,300	\$ 2,500	\$ (200)	-7.41%
280-48400	REFUND FOR PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ 0	\$ -	\$ -		
280-48500	DONATIONS	\$ 33,227	\$ 28,000	\$ 10,000	\$ 28,000	\$ 28,000	\$ -	0.00%
280-48900	OTHER REVENUES	\$ 340	\$ 1,700	\$ 663	\$ 750	\$ 600	\$ (1,100)	-64.71%
Total MISCELLANEOUS REVENUE:		\$ 35,265	\$ 32,400	\$ 12,120	\$ 31,050	\$ 31,100	\$ (1,300)	-4.01%
280-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49223	TRANS FROM OTHER FUNDS	\$ 55,807	\$ 69,833	\$ -	\$ 65,518	\$ 43,898	\$ (25,935)	-37.14%
280-49300	ENCUMBRANCES-PRIOR YEARS	\$ -	\$ -	\$ -	\$ -	\$ -		
280-49310	REAPPROPRIATED SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total OTHER FINANCING SOURCES:		\$ 55,807	\$ 69,833	\$ -	\$ 65,518	\$ 43,898	\$ (25,935)	-37.14%
Total REVENUE:		\$ 829,743	\$ 862,438	\$ 767,202	\$ 856,503	\$ 862,753	\$ 315	0.04%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
EXPENDITURES								
LIBRARY ADMINISTRATION								
PERSONNEL SERVICES								
280-55110-1100	FULLTIME ADMINISTRATION	\$ 224,590	\$ 229,029	\$ 175,571	\$ 229,029	\$ 233,626	\$ 4,597	2.01%
280-55110-1220	WAGES - FULLTIME	\$ 66,347	\$ 67,475	\$ 29,903	\$ 67,475	\$ 68,827	\$ 1,352	2.00%
280-55110-1240	WAGES - PART TIME	\$ -	\$ -	\$ 587	\$ -	\$ -		
280-55110-1270	WAGES - PART TIME	\$ 101,126	\$ 107,466	\$ 77,948	\$ 107,466	\$ 103,066	\$ (4,400)	-4.09%
280-55110-1280	WAGES-LONGEVITY PAY	\$ 5,381	\$ 5,489	\$ -	\$ 5,489	\$ 5,599	\$ 110	2.00%
280-55110-1290	WAGES-OVERTIME	\$ 242	\$ 673	\$ 123	\$ 300	\$ 458	\$ (215)	-31.95%
280-55110-1310	WI RETIREMENT	\$ 28,768	\$ 28,340	\$ 21,330	\$ 27,200	\$ 29,815	\$ 1,475	5.20%
280-55110-1320	FICA	\$ 29,463	\$ 31,758	\$ 22,480	\$ 30,170	\$ 31,868	\$ 110	0.35%
280-55110-1330	HEALTH INSURANCE	\$ 83,491	\$ 89,470	\$ 72,588	\$ 93,049	\$ 92,155	\$ 2,685	3.00%
280-55110-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 5,400	\$ 6,000	\$ 6,600	\$ 6,600	\$ 6,000	\$ -	0.00%
280-55110-1334	HEALTH INSURANCE OPT-OUT	\$ 5,014	\$ 5,000	\$ 3,846	\$ 5,000	\$ 5,000	\$ -	0.00%
280-55110-1340	LIFE INSURANCE	\$ 946	\$ 920	\$ 794	\$ 1,003	\$ 956	\$ 36	3.91%
280-55110-1350	OTHER BENEFITS	\$ 187	\$ -	\$ -	\$ -	\$ -		
280-55110-1361	SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 550,954	\$ 571,620	\$ 411,771	\$ 572,781	\$ 577,370	\$ 5,750	1.01%
CONTRACTUAL SERVICES								
280-55110-2100	PROF SERV - CITY SERVICES	\$ 42,375	\$ 42,660	\$ 32,303	\$ 42,660	\$ 43,560	\$ 900	2.11%
280-55110-2130	PROFESSIONAL SERVICES	\$ 12,522	\$ 7,000	\$ 3,694	\$ 6,500	\$ 7,000	\$ -	0.00%
280-55110-2200	UTILITIES/TELEPHONE	\$ 1,221	\$ 1,500	\$ 920	\$ 1,200	\$ 1,300	\$ (200)	-13.33%
280-55110-2210	ELECTRICITY	\$ 20,317	\$ 22,000	\$ 15,968	\$ 20,240	\$ 21,000	\$ (1,000)	-4.55%
280-55110-2220	NATURAL GAS/HEAT	\$ 7,928	\$ 8,000	\$ 5,578	\$ 7,840	\$ 8,000	\$ -	0.00%
280-55110-2230	WATER EXPENSE	\$ 2,473	\$ 3,700	\$ 1,893	\$ 2,960	\$ 3,375	\$ (325)	-8.78%
280-55110-2240	SEWER EXPENSE	\$ 850	\$ 850	\$ 624	\$ 826	\$ 890	\$ 40	4.71%
280-55110-2250	STORMWATER EXPENSE	\$ 959	\$ 950	\$ 719	\$ 950	\$ 950	\$ -	0.00%
280-55110-2410	MAINTENANCE EQUIPMENT/VEH	\$ 31,225	\$ 17,000	\$ 17,335	\$ 17,000	\$ 18,000	\$ 1,000	5.88%
280-55110-2430	EQUIPMENT REPAIRS	\$ 1,357	\$ 1,500	\$ -	\$ 500	\$ 500	\$ (1,000)	-66.67%
280-55110-2450	EQUIPMENT NEW	\$ 5,776	\$ 8,000	\$ 4,476	\$ 8,000	\$ 8,000	\$ -	0.00%
280-55110-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
280-55110-2910	PRINTING/ADVERTISING	\$ 2,792	\$ 8,000	\$ 4,932	\$ 7,600	\$ 8,000	\$ -	0.00%
280-55110-2930	TECHNOLOGY	\$ 16,794	\$ 23,000	\$ 21,008	\$ 22,000	\$ 18,000	\$ (5,000)	-21.74%
280-55110-2950	DEBT ISSUANCE COSTS/PAYMENTS	\$ 12,908	\$ 12,908	\$ 9,681	\$ 12,908	\$ 12,908	\$ -	0.00%
280-55110-2970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 159,495	\$ 157,068	\$ 119,133	\$ 151,184	\$ 151,483	\$ (5,585)	-3.56%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING SUPPLIES/EXPENSES								
280-55110-3100	OFFICE SUPPLIES	\$ 3,380	\$ 3,150	\$ 1,739	\$ 2,800	\$ 3,200	\$ 50	1.59%
280-55110-3110	POSTAGE	\$ 2,355	\$ 800	\$ 468	\$ 688	\$ 700	\$ (100)	-12.50%
280-55110-3300	TRAVEL	\$ 2,654	\$ 3,500	\$ 2,860	\$ 3,500	\$ 3,500	\$ -	0.00%
280-55110-3560	LANDSCAPING	\$ 13,873	\$ 12,500	\$ 8,671	\$ 12,500	\$ 12,500	\$ -	0.00%
280-55110-3960	TECH PROC SUPPLIES	\$ 4,631	\$ 4,500	\$ 3,432	\$ 4,550	\$ 4,700	\$ 200	4.44%
	TOTAL	\$ 26,893	\$ 24,450	\$ 17,169	\$ 24,038	\$ 24,600	\$ 150	0.61%
FIXED CHARGES								
280-55110-5200	INSURANCES	\$ 10,353	\$ 11,000	\$ 7,767	\$ 11,000	\$ 11,000	\$ -	0.00%
280-55110-5950	TRANSFER TO CAP PROJ FND	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ -	0.00%
280-55110-5970	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ 11,433	\$ 12,080	\$ 8,847	\$ 12,080	\$ 12,080	\$ -	0.00%
CAPITAL OUTLAY								
280-55110-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
280-55110-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
280-55110-8190	ACCOUNTING SOFTWARE PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total LIBRARY ADMINISTRATION:		\$ 748,776	\$ 765,218	\$ 556,919	\$ 760,083	\$ 765,533	\$ 315	0.04%
ADULT SERVICES								
280-55111-3230	PERIODICALS	\$ 4,643	\$ 4,000	\$ 3,293	\$ 4,000	\$ 4,000	\$ -	0.00%
280-55111-3400	NON-FICTION BOOKS	\$ 15,113	\$ 15,000	\$ 8,015	\$ 15,000	\$ 15,000	\$ -	0.00%
280-55111-3420	FICTION BOOKS	\$ 15,118	\$ 15,000	\$ 10,767	\$ 15,000	\$ 15,000	\$ -	0.00%
280-55111-3430	LARGE PRINT BOOKS	\$ 6,024	\$ 12,000	\$ 7,098	\$ 12,000	\$ 12,000	\$ -	0.00%
280-55111-3450	MOVIES	\$ 4,700	\$ 5,000	\$ 2,812	\$ 5,000	\$ 5,000	\$ -	0.00%
280-55111-3470	AUDIOBOOKS	\$ 4,572	\$ 4,400	\$ 2,837	\$ 4,400	\$ 4,400	\$ -	0.00%
280-55111-3480	MUSIC CD'S	\$ 1,548	\$ 2,000	\$ 847	\$ 1,200	\$ 2,000	\$ -	0.00%
280-55111-3510	PROGRAMS	\$ 37	\$ 500	\$ 1,067	\$ 500	\$ 500	\$ -	0.00%
	Total ADULT SERVICES:	\$ 51,756	\$ 57,900	\$ 36,737	\$ 57,100	\$ 57,900	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CHILDREN'S SERVICES								
280-55112-3230	PERIODICALS	\$ 414	\$ 540	\$ 412	\$ 540	\$ 540	\$ -	0.00%
280-55112-3400	NON-FICTION BOOKS	\$ 7,818	\$ 7,900	\$ 5,455	\$ 7,900	\$ 7,900	\$ -	0.00%
280-55112-3420	FICTION BOOKS	\$ 3,105	\$ 2,300	\$ 1,675	\$ 2,300	\$ 2,300	\$ -	0.00%
280-55112-3440	PAPERBACKS	\$ 2,104	\$ 1,100	\$ 528	\$ 1,100	\$ 1,100	\$ -	0.00%
280-55112-3450	MOVIES	\$ -	\$ 1,800	\$ 440	\$ 1,800	\$ 1,800	\$ -	0.00%
280-55112-3470	AUDIOBOOKS	\$ 515	\$ 1,700	\$ 915	\$ 1,700	\$ 1,700	\$ -	0.00%
280-55112-3510	PROGRAMS	\$ 16	\$ 7,500	\$ 7,857	\$ 7,500	\$ 7,500	\$ -	0.00%
280-55112-3530	JE BOOKS	\$ 5,204	\$ 4,400	\$ 3,672	\$ 4,400	\$ 4,400	\$ -	0.00%
Total CHILDREN'S SERVICES:		\$ 19,177	\$ 27,240	\$ 20,954	\$ 27,240	\$ 27,240	\$ -	0.00%
REFERENCE								
280-55114-3400	NON-FICTION BOOKS	\$ 222	\$ 1,000	\$ 240	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55114-3490	MICROFILM	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	0.00%
Total REFERENCE:		\$ 3,722	\$ 4,500	\$ 240	\$ 4,500	\$ 4,500	\$ -	0.00%
YOUNG ADULT SERVICES								
280-55115-3230	PERIODICALS	\$ 313	\$ 380	\$ 206	\$ 380	\$ 380	\$ -	0.00%
280-55115-3400	NON-FICTION BOOKS	\$ -	\$ 900	\$ -	\$ 900	\$ 900	\$ -	0.00%
280-55115-3420	FICTION BOOKS	\$ 4,927	\$ 5,300	\$ 2,358	\$ 5,300	\$ 5,300	\$ -	0.00%
280-55115-3470	AUDIOBOOKS	\$ 1,073	\$ 1,000	\$ 404	\$ 1,000	\$ 1,000	\$ -	0.00%
280-55115-3510	PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total YOUNG ADULT SERVICES:		\$ 6,313	\$ 7,580	\$ 2,968	\$ 7,580	\$ 7,580	\$ -	0.00%
Total LIBRARY EXPENSES		\$ 829,743	\$ 862,438	\$ 617,818	\$ 856,503	\$ 862,753	\$ 315	0.04%
Net Total LIBRARY FUND:		\$ -	\$ -	\$ 149,384	\$ -	\$ -		
280-34100	BEGINNING FUND BALANCE	\$ 38	\$ 38	\$ 38	\$ 38	\$ 38	\$ -	0.00%
	ENDING FUND BALANCE	\$ 38	\$ 38	\$ 149,422	\$ 38	\$ 38	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
LIBRARY GIFT FUND								
REVENUES								
282-43580	GRANT PROCEEDS	\$ 5	\$ -	\$ -	\$ -	\$ -		
Total INTERGOVERNMENTAL REVENUE:		\$ 5	\$ -	\$ -	\$ -	\$ -		
282-48100	INTEREST INCOME	\$ (45)	\$ -	\$ (12)	\$ -	\$ -		
282-48110	INTEREST ON INVESTMENTS	\$ 40,709	\$ 30,000	\$ 293	\$ 30,000	\$ 30,000	\$ -	0.00%
282-48500	DONATIONS	\$ 50,083	\$ 10,000	\$ 6,411	\$ 10,000	\$ 10,000	\$ -	0.00%
282-48510	FOUNDATION DONATION	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ -	0.00%
282-48610	REFUND	\$ -	\$ -	\$ -	\$ -	\$ -		
282-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total MISCELLANEOUS REVENUE:		\$ 90,748	\$ 65,000	\$ 6,692	\$ 65,000	\$ 65,000	\$ -	0.00%
Total REVENUES:		\$ 90,752	\$ 65,000	\$ 6,692	\$ 65,000	\$ 65,000	\$ -	0.00%
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	\$ 55,807	\$ 69,833	\$ -	\$ 65,518	\$ 43,898	\$ (25,935)	-37.14%
282-55110-7001	ADMIN FOUNDATION	\$ 5,602	\$ 2,700	\$ 180	\$ 2,700	\$ 2,700	\$ -	0.00%
282-55110-7002	BLDG & GROUNDS FOUNDATION	\$ 1,000	\$ 2,700	\$ -	\$ 2,700	\$ 2,700	\$ -	0.00%
282-55110-7003	ADULT FOUNDATION	\$ 15,600	\$ 9,800	\$ 1,400	\$ 9,800	\$ 9,800	\$ -	0.00%
282-55110-7004	ADULT GIFT	\$ 4,679	\$ 4,500	\$ 2,834	\$ 4,500	\$ 4,500	\$ -	0.00%
282-55110-7005	MEYER FOUNDATION	\$ 566	\$ 700	\$ 374	\$ 700	\$ 700	\$ -	0.00%
282-55110-7006	ADULT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55110-7007	YOUTH FOUNDATION	\$ 11,785	\$ 9,800	\$ 930	\$ 9,800	\$ 9,800	\$ -	0.00%
282-55110-7008	YOUTH GIFT	\$ 3,494	\$ 1,000	\$ 2,163	\$ 1,162	\$ 1,000	\$ -	0.00%
282-55110-7009	YOUTH GRANT	\$ -	\$ -	\$ -	\$ -	\$ -		
Total FIXED CHARGES:		\$ 98,532	\$ 101,033	\$ 7,881	\$ 96,880	\$ 75,098	\$ (25,935)	-25.67%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CHILDREN SERVICES								
282-55111-3230	PERIODICALS	\$ -	\$ -	\$ -	\$ -	\$ -		
282-55112-3260	CHILD PROGRAMS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -		
Total LIBRARY GIFT FUND EXPENDITURES:		\$ 98,532	\$ 101,033	\$ 7,881	\$ 96,880	\$ 75,098	\$ (25,935)	-25.67%
REVENUES OVER/(UNDER) EXPENDITURES:		\$ (7,779)	\$ (36,033)	\$ (1,189)	\$ (31,880)	\$ (10,098)	\$ 25,935	-71.98%
282-34100	BEGINNING FUND BALANCE	\$ 425,561	\$ 417,782	\$ 417,782	\$ 417,782	\$ 385,902		
	ENDING FUND BALANCE	\$ 417,782	\$ 381,749	\$ 416,593	\$ 385,902	\$ 375,804		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
DEBT SERVICE								
REVENUES								
300-41110	GENERAL PROPERTY TAX	\$ 2,445,283	\$ 2,445,283	\$ 2,445,283	\$ 2,445,283	\$ 2,445,283	\$ -	0.00%
300-48100	INTEREST ON INVESTMENTS	\$ 13,437	\$ 10,000	\$ 20,560	\$ 20,000	\$ 20,000	\$ 10,000	100.00%
300-49110	PROCEEDS FROM DEBT	\$ 1,555,907	\$ 866,000	\$ 1,291,000	\$ 1,791,000	\$ 1,000,000	\$ 134,000	15.47%
300-49240	CAPITALIZED INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300-49417	TRANSFER FROM OTHER FUNDS	\$ 138,125	\$ 401,849	\$ 401,849	\$ 401,849	\$ 426,398	\$ 24,549	6.11%
	TOTAL	\$ 4,152,751	\$ 3,723,132	\$ 4,158,692	\$ 4,658,132	\$ 3,891,681	\$ 168,549	4.53%
EXPENDITURES								
300-58100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300-58100-6200	PRINCIPAL PAYMENTS	\$ 3,296,677	\$ 2,227,016	\$ 3,151,258	\$ 3,152,016	\$ 2,588,962	\$ 361,946	16.25%
300-58100-6210	INTEREST PAYMENTS	\$ 445,183	\$ 456,624	\$ 444,251	\$ 444,249	\$ 452,823	\$ (3,801)	-0.83%
300-58100-6220	PENSION LIABILITY PAYMENTS	\$ 363,000	\$ 617,692	\$ -	\$ 635,000	\$ 785,629	\$ 167,937	27.19%
300-58100-6230	CAPITAL LEASE PAYMENTS	\$ 44,128	\$ 417,800	\$ 395,515	\$ 421,198	\$ 60,767	\$ (357,033)	-85.46%
300-58100-6900	OTHER SERVICES	\$ 2,544	\$ 4,000	\$ 3,204	\$ 3,500	\$ 3,500	\$ (500)	-12.50%
	TOTAL	\$ 4,151,533	\$ 3,723,132	\$ 3,994,228	\$ 4,655,963	\$ 3,891,681	\$ 168,549	4.53%
	Net Total DEBT SERVICE FUND:	\$ 1,219	\$ -	\$ 164,465	\$ 2,169	\$ -		
300-34100	BEGINNING FUND BALANCE	\$ 35,091	\$ 36,309	\$ 36,309	\$ 36,309	\$ 38,478		
	ENDING FUND BALANCE	\$ 36,309	\$ 36,309	\$ 200,774	\$ 38,478	\$ 38,478		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
METAL WARE TIF #3 FUND								
REVENUES								
232-41110	GENERAL PROPERTY TAX	\$ 17,477	\$ 12,900	\$ 13,022	\$ 13,022	\$ 10,998	\$ (1,902)	-14.74%
232-43412	EXEMPT COMPUTER STATE AID	\$ 5,205	\$ 5,282	\$ 5,282	\$ 5,282	\$ 5,385	\$ 103	1.95%
	TOTAL REVENUES	\$ 22,682	\$ 18,182	\$ 18,304	\$ 18,304	\$ 16,383	\$ (1,799)	-9.89%
EXPENDITURES								
232-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
232-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 22,000	\$ 18,000	\$ -	\$ 18,000	\$ 13,584	\$ (4,416)	-24.53%
232-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
232-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 22,150	\$ 18,150	\$ 150	\$ 18,150	\$ 13,734	\$ (4,416)	-24.33%
	NET INCOME (LOSS)	532	32	18,154	154	2,649	2,617	8178.13%
232-34100	Fund Balance, January 1	\$ 358	\$ 890	\$ 890	\$ 890	\$ 1,044		
	Fund Balance, December 31	\$ 890	\$ 922	\$ 19,044	\$ 1,044	\$ 3,693		

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 2019 (2020 budget year).

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. TID 3 began repaying these advances in 2018. At the end of 2018, the remaining balance owed to the General Fund will be \$13,584; this budget reflects payment in full of that balance in 2019.

Also in 2019, this TID should either be retired, or extended for one additional year to fund affordable housing activities.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
DECATHLON/LAKESHORE PARK APARTMENTS TIF #4 FUND								
REVENUES								
233-41110	GENERAL PROPERTY TAX	\$ 48,643	\$ 46,400	\$ 46,854	\$ 46,854	\$ 45,566	\$ (834)	-1.80%
233-43412	EXEMPT COMPUTER STATE AID	\$ 768	\$ 779	\$ 780	\$ 780	\$ 795	\$ 16	2.05%
233-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
233-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 49,411	\$ 47,179	\$ 47,634	\$ 47,634	\$ 46,361	\$ (818)	-1.73%
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	\$ 1,786	\$ 8,000	\$ -	\$ 3,000	\$ 2,500	\$ (5,500)	-68.75%
233-56700-8170	CO - OTHER IMPROVEMENTS	\$ 14,332	\$ 14,000	\$ 13,669	\$ 13,669	\$ 14,000	\$ -	0.00%
233-58100-6210	INTEREST EXPENSE	\$ 3,423	\$ 2,305	\$ 2,305	\$ 2,305	\$ 1,164	\$ (1,141)	-49.50%
	TOTAL EXPENDITURES	\$ 19,690	\$ 24,455	\$ 16,124	\$ 19,124	\$ 17,814	\$ (6,641)	-27.16%
	NET INCOME (LOSS)	\$ 29,721	\$ 22,724	\$ 31,510	\$ 28,510	\$ 28,547	\$ 5,823	25.62%
233-34100	Fund Balance, January 1	\$ (167,876)	\$ (138,155)	\$ (138,155)	\$ (138,155)	\$ (109,645)		
	Fund Balance, December 31	\$ (138,155)	\$ (115,431)	\$ (106,645)	\$ (109,645)	\$ (81,098)		

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.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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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 (has not happened to date)
- 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)

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 \$14,000 per year in years 2017-20.

The negative balance show for this fund--\$109,645 at 2018 year-end--reflects a negative cash balance plus a balance of \$38,796 on the \$150,000 loan received from TID 8 in 2015. That inter-fund loan will be paid off in 2019. A negative balance of \$81,098, owed to the General Fund, will remain.

The expenditure period for this TID ended in 2016 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2022. Any remaining negative balance will be eliminated by budget year 2022.

Budgeted 2019 expenditures include \$150 for the annual TID report to the State, and \$14,000 for the annual grant payment for the bank redevelopment; there will be one more \$14,000 payment, in 2020 Under current law, the City can consider extending the life of this TID by one year, for affordable housing activities.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
WOODLAND TIF #5 FUND								
REVENUES								
234-41110	GENERAL PROPERTY TAX	\$ 77,001	\$ 81,200	\$ 81,988	\$ 81,988	\$ 80,991	\$ (209)	-0.26%
234-43412	EXEMPT COMPUTER STATE AID	\$ 987	\$ 1,002	\$ 1,001	\$ 1,001	\$ 1,021	\$ 19	1.90%
234-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 77,988	\$ 82,202	\$ 82,990	\$ 82,989	\$ 82,012	\$ (190)	-0.23%
EXPENDITURES								
234-56700-2900	OTHER SERVICES	\$ 17,919	\$ 15,150	\$ 150	\$ 150	\$ 150	\$ (15,000)	-99.01%
234-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
234-56700-8130	CO - CONSTRUCTION AFFORDABLE HOUSING ACTIVITIES	\$ 37,792	\$ -	\$ -	\$ -	\$ -		
		\$ -	\$ -	\$ -	\$ -	\$ 82,012		
234-58100-6210	INTEREST EXPENSE	\$ 2,636	\$ 1,329	\$ 1,329	\$ 1,329	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 58,346	\$ 16,479	\$ 1,479	\$ 1,479	\$ 82,162	\$ 65,683	398.59%
	NET INCOME (LOSS)	\$ 19,641	\$ 65,723	\$ 81,511	\$ 81,510	\$ (150)	\$ (65,873)	-100.23%
234-34100	Fund Balance, January 1	\$ (58,129)	\$ (38,487)	\$ (38,487)	\$ (38,487)	\$ 43,023		
	Fund Balance, December 31	\$ (38,487)	\$ 27,236	\$ 43,024	\$ 43,023	\$ 42,873		

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 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 was expended in 2016, the balance in 2017.

The 2018 Budget reflected payment in full of a 2015 inter-fund loan from TID #7. (\$130,000 loaned for 3 years. at 3% annual interest).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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The expenditure period for this TID ended in 2017. The maximum statutory life of this TID is through 2022 (budget year 2023), but no additional project costs can be incurred past the end of the expenditure period.

The 2019 Budget reflects use of one additional year of TIF revenue for affordable housing activities. The City Council in July 2018 approved a resolution electing to extend the life of TID 5 for one additional year for this purpose, as allowed under State Statutes.. Such outlays for affordable housing activities are limited to an amount equal to one year's revenue. The remaining balance in this fund will be refunded to the various taxing entities when TID 5 is terminated, in 2019. (Termination resolution required prior to April 15, 2019.)

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
ST LUKES TIF #6 FUND								
REVENUES								
235-41110	GENERAL PROPERTY TAX	\$ 13,298	\$ 13,200	\$ 13,343	\$ 13,343	\$ 17,118	\$ 3,918	29.68%
235-43412	EXEMPT COMPUTER STATE AID	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ -	0.00%
235-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
235-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 13,303	\$ 13,205	\$ 13,348	\$ 13,348	\$ 17,123	\$ 3,918	29.67%
EXPENDITURES								
235-56700-2900	OTHER SERVICES	\$ 1,950	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
235-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 7,411	\$ 6,000	\$ -	\$ 7,200	\$ 7,000	\$ 1,000	16.67%
235-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 9,361	\$ 6,150	\$ 150	\$ 7,350	\$ 7,150	\$ 1,000	16.26%
	NET INCOME (LOSS)	3,942	7,055	13,198	5,998	9,973	2,918	41.36%
235-34100	Fund Balance, January 1	\$ (258,345)	\$ (254,403)	\$ (254,403)	\$ (254,403)	\$ (248,405)		
	Fund Balance, December 31	\$ (254,403)	\$ (247,348)	\$ (241,205)	\$ (248,405)	\$ (238,432)		

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 of that year. The property has since been upgraded with a larger parking lot and other improvements. Re-named "St. Lukes Place," the development is no longer subject to the age and income restrictions that applied to the original development. The 32 market rate units are generally fully occupied.

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 2023 (22 years after creation). Under current law, the life of this TIF District can be through budget year 2028 (27

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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years).

While the valuation of this property dropped significantly in 2014, reflecting its sale at auction and then-high vacancy rate (reflected in 2015 projected revenues), the value of the property has rebounded in 2018, to the benefit of the TID revenues in 2019 and beyond.

Due to the significant deficit fund balance in this fund, no new outlays are recommended; the next 10 years revenue should be dedicated to eliminating this deficit. The City may also want to designate this TID as "distressed," which would allow transfer of funds from another TID to eliminate the deficit balance. TID 8 would be the most likely donor TID.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OLD HOSPITAL TIF #7 FUND								
REVENUES								
236-41110	GENERAL PROPERTY TAX	\$ 160,175	\$ 158,000	\$ 159,933	\$ 159,933	\$ 159,859	\$ 1,859	1.18%
236-43412	EXEMPT COMPUTER STATE AID	\$ 737	\$ 748	\$ 748	\$ 748	\$ 763	\$ 15	2.01%
236-48100	INTEREST INCOME	\$ 2,828	\$ 1,458	\$ 12,198	\$ 12,198	\$ 8,782	\$ 7,324	502.33%
236-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 163,740	\$ 160,206	\$ 172,879	\$ 172,879	\$ 169,404	\$ 9,198	5.74%
EXPENDITURES								
236-56700-2900	OTHER SERVICES	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
236-56700-5950	TRANSFER TO CAP PROJ FNDS	\$ 250,000	\$ 240,603	\$ -	\$ 240,603	\$ -		#VALUE!
236-56700-5970	TRANSFER TO UTILITIES DEBT SERVICE	\$ -	\$ 120,000	\$ -	\$ 20,720	\$ 107,000	\$ (13,000)	-10.83%
236-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
236-56700-8130	CO - CONSTRUCTION	\$ 2,509	\$ -	\$ 20,720	\$ -	\$ 44,750	\$ 44,750	
	TOTAL EXPENDITURES	\$ 252,659	\$ 360,753	\$ 20,870	\$ 261,473	\$ 151,900	\$ (208,853)	-57.89%
	NET INCOME (LOSS)	\$ (88,919)	\$ (200,547)	\$ 152,009	\$ (88,594)	\$ 17,504	\$ 218,051	-108.73%
236-34100	Fund Balance, January 1	\$ 659,820	\$ 570,902	\$ 570,902	\$ 570,902	\$ 482,308		
	Fund Balance, December 31	\$ 570,902	\$ 370,355	\$ 722,910	\$ 482,308	\$ 499,812		

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.

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.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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Garfield Street was improved in 2016, and the rebuilding of Lincoln Avenue was completed in 2017. TID 7 contributed cash to these projects, and will pay off long-term debt issued for the water and sewer work on Lincoln Avenue.

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 at the end of 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 (balance of \$2,855 at the end of 2018).

In 2017, TID 7 loaned \$358,000 to the Water Fund, to finance cleaning of the Lake Michigan water intake. to be repaid over 5 years at 3 percent annual interest.

Budgeted 2019 expenditures include payment of the annual State reporting fee (\$150), \$14,750 for installation of a new Fire/EMS radio repeater located on the City-owned tower at the old hospital, and \$30,000 for possible upgrades to Picnic Hill Park (such work was included in the original Project Plan and has never been undertaken).

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 (budget year 2029).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
WASHINGTON HIGHLANDS TIF #8 FUND								
REVENUES								
237-41110	GENERAL PROPERTY TAX	\$ 158,960	\$ 157,900	\$ 159,425	\$ 159,425	\$ 174,393	\$ 16,493	10.45%
237-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-48100	INTEREST INCOME	\$ 3,423	\$ 2,305	\$ 2,305	\$ 2,305	\$ 1,164	\$ (1,141)	-49.50%
237-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 162,382	\$ 160,205	\$ 161,730	\$ 161,730	\$ 175,557	\$ 15,352	9.58%
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 FND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-5970	TRANSFER TO OTHER FUNDS	\$ 105,490	\$ 369,165	\$ 369,165	\$ 369,165	\$ 403,055	\$ 33,890	9.18%
237-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
237-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 105,640	\$ 369,315	\$ 369,315	\$ 369,315	\$ 403,205	\$ 33,890	9.18%
	NET INCOME (LOSS)	\$ 56,742	\$ (209,110)	\$ (207,585)	\$ (207,585)	\$ (227,648)	\$ (18,538)	8.87%
237-34100	Fund Balance, January 1	\$ 445,524	\$ 502,266	\$ 502,266	\$ 502,266	\$ 294,681		
	Fund Balance, December 31	\$ 502,266	\$ 293,156	\$ 294,681	\$ 294,681	\$ 67,033		

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. 15-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.)

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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Both of these borrowings have been re-financed in subsequent years, for interest rate savings. The 15-year debt is being retired in 2019 (14-year repayment). Remaining Debt Service payments on the 20-year debt are just under \$100,00 per year, through 2025.

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, the Developer has become liable for making a "shortfall payment" to the City.

In 2015, the City and the Developer approved an amendment agreement that acknowledged the developer's obligation to make such a shortfall payment. That payment was calculated at \$86,813 as of December 31, 2016, and the amendment provided for that amount to increase by 5 percent each January 1 thereafter. Also per the amendment, the Developer was allowed to defer payment of the penalty until January 1, 2021, and for the penalty to be forgiven if:

- Developer substantially completed a new, 8-unit apartment building by December 31, 2016
- Developer construct 3 more duplex condo structures by January 1, 2021 (penalty to be reduced by 1/3 for each such structure completed by that date)

In 2015, TID 8 loaned \$150,000 to TID #4, to help fund activities in that District. This loan, at 3 percent interest, will fully repaid in 2019.

The City should consider the option of amending the Project Plan for this TID in the near future, possibly to undertake neighborhood infrastructure improvements in areas surrounding the district (within one half mile of district boundaries). Staff recommends consideration of rebuilding 24th Street, from Forest to Washington. The Project Plan might also be amended to allocate funds to TID 6, to help eliminate its deficit balance.

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 (budget year 2030). Also under current law, this TID can be extended for one additional year for affordable housing activities.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
EGGERS INDUSTRIAL TIF #9 FUND								
REVENUES								
238-41110	GENERAL PROPERTY TAX	\$ 237,239	\$ 235,400	\$ 237,619	\$ 237,619	\$ 246,054	\$ 10,654	4.53%
238-43412	EXEMPT COMPUTER STATE AID	\$ 3,542	\$ 3,594	\$ 3,594	\$ 3,594	\$ 3,665	\$ 71	1.98%
238-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
238-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
238-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 240,781	\$ 238,994	\$ 241,213	\$ 241,213	\$ 249,719	\$ 10,725	4.49%
EXPENDITURES								
238-56700-2900	OTHER SERVICES	\$ 223,282	\$ 225,000	\$ 221,666	\$ 221,666	\$ 225,000	\$ -	0.00%
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	\$ 223,282	\$ 225,000	\$ 221,666	\$ 221,666	\$ 225,000	\$ -	0.00%
	NET INCOME (LOSS)	\$ 17,500	\$ 13,994	\$ 19,547	\$ 19,547	\$ 24,719	\$ 10,725	76.64%
238-34100	Fund Balance, January 1	\$ 45,193	\$ 62,693	\$ 62,693	\$ 62,693	\$ 82,240		
	Fund Balance, December 31	\$ 62,693	\$ 76,687	\$ 82,240	\$ 82,240	\$ 106,959		

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 City is obligated to pay Eggers only to the extent that funds are available in this TID over its 23-year life (through budget year 2027). The only taxable property in TID 9 is that owned by Eggers. The City is not obligated to make "shortfall" payments from other TID's or from any other municipal sources. The final such payment will be made in budget year 2027.

On October 15, 2018, the City Council approved assignment of the Development Agreement associated with this TID from Eggers (renamed Hardwood Products, Inc.) to Eggers Division, LLC, a business unit of VT Industries of Iowa, which announced its purchase of this long-time Two Rivers company on October 2, 2018.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PARAGON/HAMILTON WAREHOUSES TIF #10 FUND								
REVENUES								
239-41110	GENERAL PROPERTY TAX	\$ 53,530	\$ 55,600	\$ 56,145	\$ 56,145	\$ 55,275	\$ (325)	-0.58%
239-43412	EXEMPT COMPUTER STATE AID	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ -	0.00%
239-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ 11,983	\$ 11,983	\$ 27,500	\$ 27,500	
239-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 53,554	\$ 55,624	\$ 68,152	\$ 68,152	\$ 82,799	\$ 27,175	48.85%
EXPENDITURES								
239-56700-2900	OTHER SERVICES	\$ 29,232	\$ 23,150	\$ 3,150	\$ 150	\$ 150	\$ (23,000)	-99.35%
239-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-5950	Annual Grant Payment--Edgewater Terrace One-Time Grant--Holy Family Memorial	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
239-56700-5970	TRANSFER TO DEBT SERVICE	\$ 23,343	\$ 23,343	\$ 23,343	\$ 23,343	\$ 23,343	\$ -	0.00%
239-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 4,724	\$ 4,000	\$ -	\$ 4,000	\$ 5,000	\$ 1,000	25.00%
239-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
239-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 77,299	\$ 50,493	\$ 46,493	\$ 47,493	\$ 113,493	\$ 63,000	124.77%
	NET INCOME (LOSS)	\$ (23,745)	\$ 5,131	\$ 21,659	\$ 20,659	\$ (30,694)	\$ (35,825)	-698.21%
239-34100	Fund Balance, January 1	\$ (155,358)	\$ (179,103)	\$ (179,103)	\$ (179,103)	\$ (158,444)		
	Fund Balance, December 31	\$ (179,103)	\$ (173,972)	\$ (157,444)	\$ (158,444)	\$ (189,138)		

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 WI 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, which was tax exempt, came 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 TIF Plan also provides for a direct grant of up to \$65,000 to HFM to assist with extraordinary site preparation costs, payable after project completion in 2017 (not yet requested; budgeted in 2019).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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HFM makes an annual "payment in lieu of taxes" on its new clinic, in the amount of \$27,500. (Clinic is 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.

The project plan for this TID allows for additional spending for developer grants or infrastructure improvements, if financially feasible. A major uncertainty related to this TID is the future use and valuation of the former Paragon Electric property.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
ST. PETER SCHOOL/LINCOLN AVE TIF #11 FUND								
REVENUES								
240-41110	GENERAL PROPERTY TAX	\$ -	\$ 15,700	\$ 15,914	\$ 15,914	\$ 7,042	\$ (8,658)	-55.15%
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	\$ 15,914	\$ 15,914	\$ 7,042	\$ (8,658)	-55.15%
EXPENDITURES								
240-56700-2900	OTHER SERVICES	\$ 6,532	\$ 15,500	\$ 150	\$ 150	\$ 150	\$ (15,350)	-99.03%
240-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ 7,042	\$ 7,042	
240-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ 353	\$ 500	\$ -	\$ -	\$ -		#VALUE!
240-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -		
240-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 6,885	\$ 16,000	\$ 150	\$ 150	\$ 7,192	\$ (8,808)	-55.05%
	NET INCOME (LOSS)	(6,885)	(300)	15,764	15,764	(150)	150	-50.00%
240-34100	Fund Balance, January 1	\$ (2,661)	\$ -	\$ -	\$ -	\$ 15,764		
	Fund Balance, December 31	\$ -	\$ (300)	\$ 15,764	\$ 15,764	\$ 15,614		

TID 11 is a redevelopment TID that was created in September 2016 to assist with Vinton Construction's redevelopment of the former St. Peter the Fisherman School for corporated offices. This TID also includes potential redevelopment properties along the west side of Lincoln Avenue, and provideds for possible developer grants or public infrastructure investment, if financially feasible. The City's maximum obligation to Vinton under the related Development Agreement is \$200,000 (20 percent of documented project expenses, up to \$200,000), plus five percent annual interest on the outstanding balance, to be repaid from TIF revenues, but only to the extent they are available, though 2039.

The expenditure period for this TID ends in 2038; the district's maximum life is through 2043 (budget year 2044).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SUETTINGER/HOTEL DEVELOPMENT TIF #12 FUND								
REVENUES								
241-41110	GENERAL PROPERTY TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-43412	EXEMPT COMPUTER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-48510	DEVELOPER CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
241-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 150	
241-56700-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-56700-5950	DEVELOPER GRANT PAYMENT	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000	
241-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-56700-7520	ACQUISITION/RELOCATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
241-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 750,150	\$ 750,150	
	NET INCOME (LOSS)	0	0	0	0	(750,150)	(750,150)	
241-34100	Fund Balance, January 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Fund Balance, December 31	\$ -	\$ -	\$ -	\$ -	\$ (750,150)		

TID 12, the City's newest TID, was created in September 2018 to assist in blight elimination/redevelopment in the Suettinger Hardware block and nearby areas. A local development group is pursuing construction of a new, \$6 million Cobblestone Hotel to overlook the harbor across Jefferson Street. The TID 12 Project Plan anticipates funding a developer grant and possible public infrastructure and park improvements. As of October 2018, a development agreement still needs to be finalized. This TID will begin receiving revenues in 2020.

The budget shown for 2019 anticipates reaching a final development agreement and borrowing funds as reflected in the TID 12 Project Plan, for a developer grant and possible infrastructure work.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SANDY BAY HIGHLANDS-CDA FUND								
REVENUES								
202-48410	PROCEEDS FROM SALES	\$ 31,000	\$ 60,000	\$ 28,400	\$ 28,400	\$ 60,000	\$ -	0.00%
202-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
202-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 31,000	\$ 60,000	\$ 28,400	\$ 28,400	\$ 60,000	\$ -	0.00%
EXPENDITURES								
202-56700-2100	PROFESSIONAL SERVICES	\$ 2,650	\$ 6,000	\$ 2,670	\$ 2,640	\$ 6,000	\$ -	0.00%
202-56700-2890	TITLE INSURANCE	\$ 501	\$ 700	\$ 492	\$ 492	\$ 1,000	\$ 300	42.86%
202-56700-2900	OTHER SERVICES	\$ 62	\$ 6,000	\$ 130	\$ -	\$ -		#VALUE!
202-56700-5970	TRANSFER TO OTHER FUNDS	\$ 27,787	\$ 47,300	\$ 25,108	\$ 25,268	\$ 53,000	\$ 5,700	12.05%
202-56700-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
202-56700-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 31,000	\$ 60,000	\$ 28,400	\$ 28,400	\$ 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

Since the development came on the market in 2004, sixteen lots have been sold in the 21-lot Phase 1 section. fourteen 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. One lot sold in 2017 and one in 2018, year-to-date.

Graveled streets and all utilities were installed in Phase 2 of this subdivision in 2018. Phase 2 consists of 22 additional lots.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HOUSING REVOLVING LOAN FUND								
REVENUES								
205-43580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -			
205-48100	INTEREST ON INVESTMENTS	\$ 1,477	\$ -	\$ 2,911	\$ 2,000	\$ 3,000	\$ 3,000	
205-48200	RENT-CITY PROPERTY	\$ -	\$ -	\$ -	\$ -			
205-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -			
205-48800	LOAN PRINCIPAL COLLECTED	\$ 64,256	\$ 100,000	\$ 95,625	\$ 100,000	\$ 100,000	\$ -	0.00%
205-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -			
205-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -			
	TOTAL REVENUES	\$ 65,733	\$ 100,000	\$ 98,536	\$ 102,000	\$ 103,000	\$ 3,000	3.00%
EXPENDITURES								
205-56700-2100	PROFESSIONAL SERVICES	\$ 6,333	\$ 22,500	\$ 9,896	\$ 18,000	\$ 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)	\$ 59,840	\$ 150,000	\$ 125,089	\$ 125,000	\$ 100,000	\$ (50,000)	-33.33%
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	\$ 66,173	\$ 222,500	\$ 134,985	\$ 143,000	\$ 172,500	\$ (50,000)	-22.47%
	NET INCOME (LOSS)	\$ (440)	\$ (122,500)	\$ (36,449)	\$ (41,000)	\$ (69,500)	\$ 53,000	-43.27%
205-34100	Fund Balance, January 1	\$ 168,680	\$ 168,241	\$ 168,241	\$ 168,241	\$ 127,241		
	Fund Balance, December 31	\$ 168,241	\$ 45,741	\$ 131,792	\$ 127,241	\$ 57,741		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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 \$2.5 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 new 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.

Starting in 2018 and continuing in 2018, the budget allows for loans to income-qualified homeowners to assist in financing the “private side” of water and sewer lateral replacements.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
DOCKS & HARBORS FUND								
REVENUES								
218-46370	DOCKS & HARBOR FEES	\$ 5,172	\$ 6,000	\$ 5,208	\$ 6,000	\$ 6,000	\$ -	0.00%
	TOTAL REVENUES	\$ 5,172	\$ 6,000	\$ 5,208	\$ 6,000	\$ 6,000	\$ -	0.00%
EXPENDITURES								
218-53540-2900	OTHER SERVICES	\$ 1,148	\$ 2,000	\$ 325	\$ 1,500	\$ 2,000	\$ -	0.00%
218-53540-3900	OTHER SUPPLIES	\$ 1,613	\$ 1,500	\$ 3,308	\$ 3,308	\$ 1,000	\$ (500)	-33.33%
218-53540-5950	TRANSFER TO CAP PROJ FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
218-53540-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 2,761	\$ 3,500	\$ 3,633	\$ 4,808	\$ 3,000	\$ (500)	-14.29%
	NET INCOME (LOSS)	\$ 2,411	\$ 2,500	\$ 1,575	\$ 1,192	\$ 3,000	\$ 500	20.00%
218-34100	Fund Balance, January 1	\$ 3,257	\$ 5,669	\$ 5,669	\$ 5,669	\$ 6,861		
	Fund Balance, December 31	\$ 5,669	\$ 8,169	\$ 7,244	\$ 6,861	\$ 9,861		

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 in 2018 was awarded 50 percent grants of \$7,000 each for installing solar-powered pay kiosks at both the Vet's Park boat launch and Harbor Park. These kiosks will be purchased and installed prior to the 2019 boating season, at both locations (budgeted in Parks and Rec Capital Fund).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SENIOR CENTER FUND								
REVENUES								
250-43720	COUNTY FUNDS	\$ 46,437	\$ 46,000	\$ 40,224	\$ 46,500	\$ 46,000	\$ -	0.00%
250-46810	SPECIAL MEALS	\$ 3,979	\$ 4,000	\$ 3,431	\$ 4,000	\$ 4,000	\$ -	0.00%
250-46835	FEES	\$ 3,400	\$ 3,350	\$ 3,888	\$ 4,000	\$ 3,350	\$ -	0.00%
250-46840	MISC FOOD SALES	\$ 7,922	\$ 6,000	\$ 6,429	\$ 8,000	\$ 7,000	\$ 1,000	16.67%
250-46845	CRAFT SALES	\$ 817	\$ 250	\$ 172	\$ 400	\$ 650	\$ 400	160.00%
250-46856	TRIPS	\$ 272,521	\$ 115,000	\$ 232,986	\$ 210,000	\$ 121,000	\$ 6,000	5.22%
250-46857	NEWSLETTER ADS	\$ 4,863	\$ 5,000	\$ 3,700	\$ 5,000	\$ 5,000	\$ -	0.00%
250-46858	HEALTH PROGRAM REVENUE	\$ 754	\$ 4,000	\$ -	\$ 2,000	\$ 4,000	\$ -	0.00%
250-48500	DONATIONS	\$ 675	\$ 2,000	\$ 468	\$ 800	\$ 2,000	\$ -	0.00%
250-48501	DONATIONS FROM THE FRIENDS OF SC	\$ 3,553	\$ 3,600	\$ 2,065	\$ 4,000	\$ 3,600	\$ -	0.00%
250-48900	OTHER REVENUES	\$ 228	\$ 1,500	\$ 50	\$ 300	\$ 1,500	\$ -	0.00%
	TOTAL REVENUES	\$ 345,148	\$ 190,700	\$ 293,412	\$ 285,000	\$ 198,100	\$ 7,400	3.88%
EXPENDITURES								
250-55150-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1200	WAGES - FULLTIME - NONUNION	\$ 12,408	\$ 12,511	\$ 10,047	\$ 12,763	\$ 13,017	\$ 506	4.04%
250-55150-1240	WAGES-UNION PART TIME	\$ 16,761	\$ 19,981	\$ 13,533	\$ 18,200	\$ 18,260	\$ (1,721)	-8.61%
250-55150-1290	OVERTIME	\$ 14,387	\$ 9,577	\$ 13,748	\$ 14,000	\$ 11,364	\$ 1,787	18.66%
250-55150-1310	WI RETIREMENT	\$ 3,790	\$ 3,691	\$ 3,109	\$ 3,700	\$ 3,644	\$ (47)	-1.27%
250-55150-1320	FICA	\$ 3,164	\$ 3,246	\$ 2,710	\$ 3,450	\$ 3,314	\$ 68	2.09%
250-55150-1330	HEALTH INSURANCE	\$ 5,212	\$ 5,276	\$ 7,421	\$ 5,300	\$ 5,411	\$ 135	2.55%
250-55150-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 480	\$ 360	\$ 480	\$ 480	\$ 480	\$ 120	33.33%
250-55150-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-1340	LIFE INSURANCE	\$ 34	\$ 42	\$ 28	\$ 51	\$ 52	\$ 10	23.81%
250-55150-2900	OTHER SERVICES	\$ 5,648	\$ 3,500	\$ 4,052	\$ 3,500	\$ 3,500	\$ -	0.00%
250-55150-3300	TRAVEL	\$ 239,328	\$ 83,000	\$ 176,127	\$ 171,000	\$ 83,000	\$ -	0.00%
250-55150-3800	FOOD	\$ 52,164	\$ 44,000	\$ 31,803	\$ 44,000	\$ 44,000	\$ -	0.00%
250-55150-3870	HEALTH PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3880	DANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3890	MUSIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250-55150-3900	OTHER SUPPLIES	\$ 6,094	\$ 3,500	\$ 4,261	\$ 4,400	\$ 3,500	\$ -	0.00%
250-55150-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 359,471	\$ 188,684	\$ 267,320	\$ 280,844	\$ 189,542	\$ 858	0.45%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
	NET INCOME (LOSS)	\$ (14,322)	\$ 2,016	\$ 26,092	\$ 4,156	\$ 8,558	\$ 6,542	324.52%
250-34100	Fund Balance, January 1	\$ (15,134)	\$ (29,457)	\$ (29,457)	\$ (29,457)	\$ (25,301)		
	Fund Balance, December 31	\$ (29,457)	\$ (27,441)	\$ (3,365)	\$ (25,301)	\$ (16,742)		

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 was 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 (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
COMMUNITY TOURISM FUND								
REVENUES								
258-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ 20,000	\$ 23,619	\$ 23,619	
258-49223	TRANSFER FROM OTHER FUNDS	\$ 24,171	\$ 20,000	\$ 16,984	\$ -	\$ -		#VALUE!
	TOTAL REVENUES	\$ 24,171	\$ 20,000	\$ 16,984	\$ 20,000	\$ 23,619	\$ 3,619	18.10%
EXPENDITURES								
258-56700-2100	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 3,500	\$ -	\$ -		
258-56700-2130	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
258-56700-2910	PRINTING/ADVERTISING	\$ 28,365	\$ 20,000	\$ 19,534	\$ 20,000	\$ 19,400	\$ (600)	-3.00%
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	\$ 28,365	\$ 20,000	\$ 23,034	\$ 20,000	\$ 19,400	\$ (600)	-3.00%
	NET INCOME (LOSS)	\$ (4,194)	\$ -	\$ (6,050)	\$ -	\$ 4,219	\$ 4,219	
258-34100	Fund Balance, January 1	\$ -	\$ (4,194)	\$ (4,194)	\$ (4,194)	\$ (4,194)		
	Fund Balance, December 31	\$ (4,194)	\$ (4,194)	\$ (10,244)	\$ (4,194)	\$ 25		

See narrative for Fund 259 on next page

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TOURISM DEVELOPMENT FUND								
REVENUES								
259-41210	ROOM TAX	\$ 117,893	\$ 100,000	\$ 77,121	\$ 119,000	\$ 115,000	\$ 15,000	15.00%
259-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
	TOTAL REVENUES	\$ 117,893	\$ 100,000	\$ 77,121	\$ 119,000	\$ 125,000	\$ 25,000	25.00%
EXPENDITURES								
259-56700-2900	OTHER SERVICES	\$ 64,937	\$ 52,400	\$ 33,937	\$ 62,325	\$ 60,231	\$ 7,831	14.94%
259-56700-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
259-56700-5950	TRANSFER TO GENERAL FUND	\$ 17,283	\$ 15,100	\$ 12,144	\$ 15,100	\$ 16,890	\$ 1,790	11.85%
259-56700-5960	TRANSFER TO GF-BIKETRAIL MAINT	\$ 14,594	\$ 12,500	\$ 10,255	\$ 14,750	\$ 14,260	\$ 1,760	14.08%
259-56700-5970	TRANSFER TO OTHER FUNDS	\$ 24,171	\$ 20,000	\$ 16,984	\$ 20,000	\$ 23,619	\$ 3,619	18.10%
	TOTAL EXPENDITURES	\$ 120,986	\$ 100,000	\$ 73,320	\$ 112,175	\$ 115,000	\$ 15,000	15.00%
	NET INCOME (LOSS)	\$ (3,093)	\$ -	\$ 3,801	\$ 6,825	\$ 10,000	\$ 10,000	
259-34100	Fund Balance, January 1	\$ 8,409	\$ 5,315	\$ 5,315	\$ 5,315	\$ 12,140		
	Fund Balance, December 31	\$ 5,315	\$ 5,315	\$ 9,117	\$ 12,140	\$ 22,140		

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 2018, \$23,619 in 2019).

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.

The line item for "Other Services" is Two Rivers' funding to the MAVCB; there are transfers to the General Fund as both general revenues and earmarked for Bike Trail maintenance; the "Transfer to Other Funds" is for City-directed tourism promotion activities.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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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: \$117,893

The 2019 Budget as presented does not take into account the revenue growth that would likely result from the addition of a new hotel, as proposed for the downtown area.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
URBAN FORESTRY FUND								
REVENUES								
260-48500	DONATIONS	\$ -	\$ -	\$ -				
260-48900	OTHER REVENUES	\$ -	\$ -	\$ -				
260-49210	TRANSFER FROM GEN FUND	\$ 19,500	\$ 19,500	\$ 15,500	\$ 15,500	\$ 19,500	\$ -	0.00%
	TOTAL REVENUES	\$ 19,500	\$ 19,500	\$ 15,500	\$ 15,500	\$ 19,500	\$ -	0.00%
EXPENDITURES								
260-55210-1220	WAGES - FULLTIME- UNION	\$ 6,124	\$ 10,435	\$ 4,859	\$ 6,294	\$ 10,687	\$ 252	2.41%
260-55210-1280	WAGES-LONGEVITY PAY	\$ 165	\$ 166	\$ -	\$ 170	\$ 173	\$ 7	4.22%
260-55210-1290	WAGES-OVERTIME	\$ -	\$ 8	\$ -	\$ -	\$ -		#VALUE!
260-55210-1310	WI RETIREMENT	\$ 557	\$ 930	\$ 426	\$ 625	\$ 924	\$ (6)	-0.65%
260-55210-1320	FICA	\$ 439	\$ 818	\$ 335	\$ 450	\$ 837	\$ 19	2.32%
260-55210-1330	HEALTH INSURANCE	\$ 1,925	\$ 2,110	\$ 1,502	\$ 2,100	\$ 2,165	\$ 55	2.59%
260-55210-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 144	\$ 144	\$ 144	\$ 144	\$ 144	\$ -	0.00%
260-55210-1340	LIFE INSURANCE	\$ 29	\$ 29	\$ 23	\$ 43	\$ 31	\$ 2	6.90%
260-55210-1361	SICK LEAVE PAYOUT	\$ 75	\$ 80	\$ 76	\$ 76	\$ 78	\$ (2)	-2.50%
260-55210-2900	OTHER SERVICES	\$ 10,100	\$ 6,000	\$ 6,295	\$ 8,300	\$ 6,000	\$ -	0.00%
260-55210-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 19,557	\$ 20,720	\$ 13,659	\$ 18,202	\$ 21,039	\$ 319	1.54%
	NET INCOME (LOSS)	\$ (57)	\$ (1,220)	\$ 1,841	\$ (2,702)	\$ (1,539)	\$ (319)	26.12%
260-34100	Fund Balance, January 1	\$ 4,585	\$ 4,528	\$ 4,528	\$ 4,528	\$ 1,826		
	Fund Balance, December 31	\$ 4,528	\$ 3,308	\$ 6,368	\$ 1,826	\$ 287		

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 (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SPECIAL EVENTS DONATIONS FUND								
REVENUES								
262-48500	DONATIONS	\$ 21,396	\$ 18,000	\$ 22,591	\$ 22,501	\$ 18,000	\$ -	0.00%
262-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ 2,500			
262-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 21,396	\$ 18,000	\$ 22,591	\$ 25,001	\$ 18,000	\$ -	0.00%
EXPENDITURES								
262-55320-2900	OTHER SERVICES	\$ 16,310	\$ 7,000	\$ 25,030	\$ 16,000	\$ 12,500	\$ 5,500	78.57%
262-55320-2910	PRINTING/ADVERTISING	\$ -	\$ 500	\$ -	\$ -	\$ 1,000	\$ 500	100.00%
262-55320-3790	NOVELTIES	\$ -	\$ -	\$ -	\$ -	\$ -		
262-55320-3900	OTHER SUPPLIES	\$ 9,307	\$ 10,500	\$ 3,061	\$ 2,634	\$ 10,500	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 25,617	\$ 18,000	\$ 28,091	\$ 18,634	\$ 24,000	\$ 6,000	33.33%
	NET INCOME (LOSS)	\$ (4,220)	\$ -	\$ (5,500)	\$ 6,367	\$ (6,000)	\$ (6,000)	
262-34100	Fund Balance, January 1	\$ 17,947	\$ 13,726	\$ 13,726	\$ 13,726	\$ 20,093		
	Fund Balance, December 31	\$ 13,726	\$ 13,726	\$ 8,226	\$ 20,093	\$ 14,093		

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 (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TREE PLANTING FUND								
REVENUES								
263-43580	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 10,000		
263-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
263-48900	OTHER REVENUES	\$ 5,971	\$ 6,000	\$ 4,482	\$ 6,000	\$ 6,000	\$ -	0.00%
	TOTAL REVENUES	\$ 5,971	\$ 6,000	\$ 4,482	\$ 6,000	\$ 16,000	\$ 10,000	166.67%
EXPENDITURES								
263-55210-2900	OTHER SERVICES	\$ 5,310	\$ 15,000	\$ 6,670	\$ 9,100	\$ 20,250	\$ 5,250	35.00%
	TOTAL EXPENDITURES	\$ 5,310	\$ 15,000	\$ 6,670	\$ 9,100	\$ 20,250	\$ 5,250	35.00%
	NET INCOME (LOSS)	\$ 661	\$ (9,000)	\$ (2,188)	\$ (3,100)	\$ (4,250)	\$ 4,750	-52.78%
263-34100	Fund Balance, January 1	\$ 18,022	\$ 18,683	\$ 18,683	\$ 18,683	\$ 15,583		
	Fund Balance, December 31	\$ 18,683	\$ 9,683	\$ 16,496	\$ 15,583	\$ 11,333		

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.

Tree plantings accomplished in 2017 with no impact to this budget were on Lincoln Avenue/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).

2018 activities have included tree plantings along Memorial Drive (\$5,500) and inoculation of ash trees at the Memorial Drive wayside by Selner Tree and Shrub (\$2,400).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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For 2019, this budget reflects an investment of \$16,250 in tree plantings at the Memorial Drive wayside, to diversify the plantings in that area (\$10,000 Great Lakes Restoration Initiative grant, \$6,250 local match, plus \$4,000 for other plantings around the city.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
EMS ACT 102 GRANT FUND								
REVENUES								
270-46230	AMBULANCE FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-48510	EMS FUNDING ASST PROG-EQUIP	\$ 3,935	\$ 4,000	\$ 3,932	\$ 3,935	\$ 4,000	\$ -	0.00%
270-48511	EMS FUNDING ASST PROG-TRAIN	\$ 1,855	\$ 900	\$ 1,486	\$ 1,855	\$ 900	\$ -	0.00%
270-48900	OTHER REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
270-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 5,790	\$ 4,900	\$ 5,418	\$ 5,790	\$ 4,900	\$ -	0.00%
EXPENDITURES								
270-52300-2100	PROFESSIONAL SERVICES	\$ 3,744	\$ -	\$ 3,627	\$ 3,110	\$ 1,500	\$ 1,500	
270-52300-2920	TRAINING	\$ 162	\$ 800	\$ 1,013	\$ 3,315	\$ 1,200	\$ 400	50.00%
270-52300-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ 2,800	\$ -	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 3,906	\$ 3,600	\$ 4,640	\$ 6,425	\$ 2,700	\$ (900)	-25.00%
	NET INCOME (LOSS)	\$ 1,884	\$ 1,300	\$ 778	\$ (635)	\$ 2,200	\$ 900	69.23%
270-34100	Fund Balance, January 1	\$ 8,887	\$ 10,771	\$ 10,771	\$ 10,771	\$ 10,136		
	Fund Balance, December 31	\$ 10,771	\$ 12,071	\$ 11,549	\$ 10,136	\$ 12,336		

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. For 2019, this budget reflects all EMS training being funded from Act 102 monies—EMS training has been eliminated from the General Fund budget.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
BUS & IND REUSE LOAN FUND								
REVENUES								
290-48100	INTEREST ON INVESTMENTS	\$ 9,666	\$ 2,000	\$ 18,259	\$ 8,900	\$ 8,000	\$ 6,000	300.00%
290-48800	LOAN PRINCIPAL COLLECTED	\$ 109,173	\$ 75,000	\$ 215,423	\$ 225,000	\$ 30,000	\$ (45,000)	-60.00%
290-48810	LOAN INTEREST COLLECTED	\$ 44,060	\$ 25,000	\$ 62,287	\$ 65,000	\$ 12,000	\$ (13,000)	-52.00%
290-48900	MISCELLANEOUS REVENUE	\$ -	\$ -	\$ -		\$ 750,000	\$ 750,000	
290-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -				
	TOTAL REVENUES	\$ 162,899	\$ 102,000	\$ 295,969	\$ 298,900	\$ 800,000	\$ 698,000	684.31%
EXPENDITURES								
290-56700-2100	PROFESSIONAL SERVICES	\$ 14,661	\$ 25,000	\$ 26,637	\$ 32,000	\$ 25,000	\$ -	0.00%
290-56700-2900	OTHER SERVICES	\$ 400	\$ -	\$ -	\$ -	\$ -		
290-56700-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-5950	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
290-56700-7520	LOANS	\$ 33,497	\$ 750,000	\$ -	\$ -	\$ -		#VALUE!
	TOTAL EXPENDITURES	\$ 48,558	\$ 775,000	\$ 26,637	\$ 32,000	\$ 25,000	\$ (750,000)	-96.77%
	NET INCOME (LOSS)	\$ 114,341	\$ (673,000)	\$ 269,332	\$ 266,900	\$ 775,000	\$ 1,448,000	-215.16%
290-34100	Fund Balance, January 1	\$ 1,108,034	\$ 1,222,375	\$ 1,222,375	\$ 1,222,375	\$ 1,489,275		
	Fund Balance, December 31	\$ 1,222,375	\$ 549,375	\$ 1,491,707	\$ 1,489,275	\$ 2,264,275		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	01/01/17 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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 2018, cash on hand was \$1,486,603. Outstanding loans totaled about \$1.1 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 Department of Administration (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).

Year	Total Loans Made
2003	\$316,000
2004	\$425,000
2005	\$361,665
2006	\$713,000
2007	\$711,703
2008	\$348,288
2009	\$350,000
2010	\$540,000
2011	\$306,989
2012	\$372,375
2013	\$0
2014	\$810,000
2015	\$268,310
2016	\$0
2017	\$33,000
2018	None

For much of 2018, the City of Two Rivers and other local units across WI with CDBG-funded RLF's have awaited a new program dubbed "CDBG CLOSE," whereby the WI Department of Administration would get approval from the U.S. Department of Housing and Urban Development to authorize alternative uses of funds held in local RLF's. For local RLF's funded with CDBG funds awarded before 1992, like Two Rivers, this could mean these funds are "defederalized"—that is, made available for use at local discretion. The latest communication from WI DOA indicates that a final HUD decision is expected by year-end.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HARBOR DREDGING FUND								
REVENUES								
401-48580	GRANT PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES								
401-53540-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-53540-5950	TRANSFER TO CAP PROJ FNDS	\$ -	\$ -	\$ 5,255	\$ 5,255	\$ -	\$ -	
401-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-53540-8130	CO - SEAWALL CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-53540-8170	CO - HARBOR DREDGING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
401-53540-8200	HARBOR MASTER PLAN EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ -	\$ -	\$ 5,255	\$ 5,255	\$ -	\$ -	
	NET INCOME (LOSS)	\$ -	\$ -	\$ (5,255)	\$ (5,255)	\$ -	\$ -	
401-34100	Fund Balance - January 1	\$ 5,255	\$ 5,255	\$ 5,255	\$ 5,255	\$ 0	\$ 0	
	Fund Balance - December 31	\$ 5,255	\$ 5,255	\$ -	\$ 0	\$ 0	\$ 0	

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 carried a small balance of \$5,255 into 2018, which was transferred into Fund 402 (Harbor Seawall Capital Fund) to help eliminate a small deficit balance in that fund.

For 2019, the U.S. Army Corps of Engineers has budgeted \$1.1 million to again dredge the outer harbor at Two Rivers, at no cost to the City. In the meantime, the City continues to seek Federal funding for a "design deficiency study" of the harbor opening.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HARBOR SEAWALL								
REVENUES								
402-48580	GRANT PROCEEDS	\$ 435,351	\$ 364,571	\$ -	\$ -	\$ -		#VALUE!
402-49110	PROCEEDS FROM DEBT	\$ 75,000	\$ -	\$ -	\$ -	\$ -		
402-49223	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 5,764	\$ 5,764	\$ -		
	TOTAL REVENUE	\$ 510,351	\$ 364,571	\$ 5,764	\$ 5,764	\$ -		#VALUE!
EXPENDITURES								
402-53540-2900	OTHER SERVICES	\$ 29,198	\$ -	\$ 30	\$ 30	\$ -		
402-53540-5960	TRANSFER TO OTHER FUNDS	\$ 11,594	\$ -	\$ -	\$ -	\$ -		
402-53540-8130	CO-SEAWALL CONSTRUCTION	\$ 57,412	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 98,204	\$ -	\$ 30	\$ 30	\$ -		
	NET INCOME (LOSS)	\$ 412,147	\$ 364,571	\$ 5,734	\$ 5,734	\$ -		#VALUE!
402-34100	Fund Balance - January 1	\$ (417,880)	\$ (5,734)	\$ (5,734)	\$ (5,734)	\$ 0		
	Fund Balance - December 31	\$ (5,734)	\$ 358,837	\$ 0	\$ 0	\$ 0		

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).

That \$4.2 million project was accomplished by tapping a variety of funding sources, 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 visiting boaters)
- \$142,775 DNR Urban Rivers Grant for trail extensions, parking lot, landscaping, etc.

All remaining grant reimbursements were received in 2017, and the Harbor Park project was closed out. This fund was left with a small negative balance, which was eliminated with transfers in from other capital funds.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HARBOR MASTERPLAN IMPLEMENTATION								
REVENUES								
403-48580	GRANT PROCEEDS	\$ 14,883	\$ -	\$ 22,731	\$ 22,731	\$ -		
403-49110	PROCEEDS FROM DEBT	\$ 150,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000		
403-49223	XFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ 164,883	\$ 650,000	\$ 672,731	\$ 672,731	\$ 650,000	\$ -	0.00%
EXPENDITURES								
403-53540-2900	OTHER SERVICES	\$ 94,284	\$ -	\$ 56,335	\$ 56,335	\$ -		
403-53540-8170	CAPITAL OUTLAY	\$ 69,352	\$ 630,000	\$ 247,087	\$ 390,000	\$ 950,000	\$ 320,000	50.79%
403-53540-5960	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 94,284	\$ 630,000	\$ 303,422	\$ 446,335	\$ 950,000	\$ 320,000	50.79%
	NET INCOME (LOSS)	\$ 70,599	\$ 20,000	\$ 369,309	\$ 226,396	\$ (300,000)	\$ (320,000)	-1600.00%
403-34100	Fund Balance - January 1	\$ (15,748)	\$ 54,851	\$ 54,851	\$ 54,851	\$ 281,247		
	Fund Balance - December 31	\$ 54,851	\$ 74,851	\$ 424,160	\$ 281,247	\$ (18,753)		

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 were for attorney fees, appraisals, engineering studies and other work associated with the former Hamilton property. Aquisition of the former Blue Goose property for \$57,000 in December 2017 was also paid from this fund.

For 2018, this budget included borrowing of \$650,000 to fund other activities related to implementaion of the City's waterfront redevelopment plans. Major outlays already made or planned by the end of 2018 include purchase of the former Riverfront Liquor property (\$83,000), purchase of the former Suettinger Hardware Store property (\$146,000), expenses related to the demolition of those two properties (\$85,000), and legal, appraisal and consultant fees (about \$80,000).

The 2019 Budget proposes borrowing another \$650,000 to finance the purchase of the 5.2 acre waterfront portion of the former Hamilton Industries property that the City has been pursuing through eminent domain. Combined with an estimated \$300,000 in carryover funds, this would fuid a purchase of that land for \$950,000, a price that has reached through a negotiation process with the company.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
HIGH SCHOOL BIKE TRAIL CONST								
REVENUES								
410-43580	GRANT PROCEEDS - DOT Grant	\$ -	\$ 563,240	\$ -	\$ 340,000	\$ -		#VALUE!
	GRANT PROCEEDS - Foundation Grant	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 20,000	\$ 20,000	
	GRANT PROCEEDS - Coastal Mgt Grant	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000	
410-48500	DONATIONS	\$ -	\$ -	\$ 6,700	\$ 6,700	\$ -		
410-49110	PROCEEDS FROM DEBT	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 52,000	\$ (48,000)	-48.00%
410-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUE	\$ -	\$ 663,240	\$ 171,700	\$ 511,700	\$ 120,000	\$ (543,240)	-81.91%
EXPENDITURES								
410-55410-2900	OTHER SERVICES	\$ 3,840	\$ -	\$ 20,162	\$ 20,162	\$ -		
410-55410-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
410-55410-8200	TRAIL CONSTRUCTION EXPENSES	\$ 73,469	\$ 700,000	\$ 108,786	\$ 520,000	\$ 120,000	\$ (580,000)	-82.86%
410-55410-8210	CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 77,309	\$ 700,000	\$ 128,948	\$ 540,162	\$ 120,000	\$ (580,000)	-82.86%
	NET INCOME (LOSS)	\$ (77,309)	\$ (36,760)	\$ 42,752	\$ (28,462)	\$ -		#VALUE!
410-34100	Fund Balance - January 1	\$ 107,137	\$ 29,828	\$ 29,828	\$ 29,828	\$ 1,366		
	Fund Balance - December 31	\$ 29,828	\$ (6,932)	\$ 72,580	\$ 1,366	\$ 1,366		

The new Raider Trail to Two Rivers High School was completed in October 2018--a bout 16 years after the "new" high school opened its doors and more that 8 years after the City was awarded a Congestion Mitigation/Air Quality (CMAQ) grant from WisDOT fund 80 percent of design and construction costs for this bike/ped facility. While long-delayed, the trail represents a "promise kep" to the community. It was dedicated on October 26, 2018.

2018 Budget activity reflects cost of real estate acquisition for trail, final phases of design and permitting, construciton and construction inspection.

2019 Budget is for another project: the South Breakwater Trail, a quarter-mile asphalt paved "spur" off Mariners Trail to the south breakwater on Lake Michigan. This project is recommended in the City's 2013 Bike and Pedestrian Facilities Plan and will provided improved access. This \$120,000 project includes \$100,000 for the trail itself; \$20,000 for interpretive signage. Budget reflects revenue from both a WI Coastal Management Grant (awarded in 2018) and the intent to secure other grants/donations totalling \$20,000. The balance of the project is proposed for funding through 10-year borrowing.

For 2020, the Budget will reflect a \$120,000 surface rehabilitation project on approximately one mile of Mariners Trail. The City was recently awarded a grant in the amount of \$59,600 from WDNR's Trails Program for this project. Staff anticipates that the 2020 Budget will also include funding to improvement public access at the north breakwater. A DNR grant for \$20,637 was secured in 2018 to fund a portion of an estimated \$102,050 project (parking lot, improved trail to pier).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
INDUSTRIAL PARK DEV FUND								
REVENUES								
417-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48200	RENT-CITY PROPERTY(BLDGS)	\$ 54,070	\$ 65,000	\$ 31,220	\$ 52,250	\$ 84,120	\$ 19,120	29.42%
417-48210	RENT- LAND/FARMLAND	\$ 10,170	\$ 10,470	\$ 5,707	\$ 10,470	\$ 10,470	\$ -	0.00%
417-48300	SALE OF PROP & EQUIP	\$ 21,670	\$ -	\$ -	\$ -	\$ -		
417-48800	LOAN PRINCIPAL COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48810	LOAN INTEREST COLLECTED	\$ -	\$ -	\$ -	\$ -	\$ -		
417-48900	OTHER REVENUES	\$ 240	\$ -	\$ -	\$ -	\$ 155,000	\$ 155,000	
417-49110	PROCEEDS FROM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 86,150	\$ 75,470	\$ 36,927	\$ 62,720	\$ 249,590	\$ 174,120	230.71%
EXPENDITURES								
417-56700-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-2250	STORMWATER EXPENSE	\$ 2,105	\$ 2,105	\$ 1,690	\$ 2,300	\$ 2,450	\$ 345	16.39%
417-56700-2900	OTHER SERVICES	\$ 84	\$ 3,500	\$ 93,621	\$ 105,000	\$ 50,000	\$ 46,500	1328.57%
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	\$ 50,000	\$ -	\$ 50,000	\$ 75,000	\$ 25,000	50.00%
417-56700-5960	TRANSFER TO OTHER FUNDS	\$ 9,292	\$ 9,341	\$ 9,341	\$ 9,341	\$ -		#VALUE!
417-56700-6220	INTEREST EXPENSE ON ADVANCES	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
417-56700-8170	CO - OTHER IMPROVEMENTS	\$ 3,343	\$ 5,000	\$ (240)	\$ 5,000	\$ 5,000	\$ -	0.00%
	TOTAL EXPENDITURES	\$ 89,824	\$ 69,946	\$ 104,411	\$ 171,641	\$ 132,450	\$ 62,504	89.36%
	NET INCOME (LOSS)	\$ (3,674)	\$ 5,524	\$ (67,484)	\$ (108,921)	\$ 117,140	\$ 111,616	2020.56%
417-34100	Fund Balance - January 1	\$ 6,869	\$ 3,196	\$ 3,196	\$ 3,196	\$ (105,725)		
	Fund Balance - December 31	\$ 3,196	\$ 8,720	\$ (64,289)	\$ (105,725)	\$ 11,415		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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 typically 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 were down in 2018, reflecting a period of reduced rents for GT Machine, the City's long-term tenant at the larger building.

GT Machine was significantly impacted by a reduction in sales to Manitowoc Crane. GT has since returned to making its normal monthly rent payment of \$5,760. (Rent for Flavor Hut is \$1,250 monthly.)

This fund has been significantly impacted in 2018 by the need to make utility payments for the Paragon building, in an attempt to preserve that asset as the City and County pursue a foreclosure on that property. That foreclosure is related to loan defaults on City and County economic loans that were made to Paragon Partners, LLC. While the City has been able to pay attorney fees for the foreclosure from its Ec Dev Revolving Loan Fund (RLF), the WI Department of Administration has advised that utility bills are not "eligible expenses" to be paid by that fund. While these costs have been advanced from Fund 417, the City hopes to recover them through its foreclosure/collection action. Summary judgment was awarded to the City and the County in that matter on October 29, 2018, but the borrowers have a 6-month redemption period before the property can be sold at Sheriff's auction to recoup the amounts owed. (Note: the City is also aware of a purchase agreement for the Paragon Property that is supposed to close by November 30, 2018; IF such a sale were to occur, it would be necessary for the City and County's interests in the property to be paid off first.)

The 2019 Budget as presented shows revenues typical for this fund, plus recovery of the costs advanced for utilities at the Paragon property.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CITY LANDFILL FUND								
REVENUES								
419-48900	OTHER REVENUES	\$ 89,570	\$ 89,500	\$ 67,237	\$ 89,500	\$ 89,500	\$ -	0.00%
419-49110	PROCEEDS FROM DEBT	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
419-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 114,570	\$ 89,500	\$ 67,237	\$ 89,500	\$ 89,500	\$ -	0.00%
EXPENDITURES								
419-53600-2210	ELECTRICITY	\$ 1,917	\$ 2,200	\$ 1,486	\$ 2,200	\$ 2,200	\$ -	0.00%
419-53600-2240	SEWER EXPENSE	\$ 45,281	\$ 40,000	\$ 39,084	\$ 46,000	\$ 46,000	\$ 6,000	15.00%
419-53600-2900	OTHER SERVICES	\$ 16,042	\$ 20,000	\$ 11,613	\$ 15,000	\$ 17,000	\$ (3,000)	-15.00%
419-53600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-3900	OTHER SUPPLIES	\$ 849	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
419-53600-5950	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
419-53600-8170	CO - OTHER IMPROVEMENTS	\$ 169,285	\$ 25,000	\$ 13,017	\$ 20,000	\$ 22,000	\$ (3,000)	-12.00%
	TOTAL EXPENDITURES	\$ 233,374	\$ 89,200	\$ 65,200	\$ 85,200	\$ 89,200	\$ -	0.00%
	NET INCOME (LOSS)	\$ (118,804)	\$ 300	\$ 2,037	\$ 4,300	\$ 300	\$ -	0.00%
419-34100	Fund Balance - January 1	\$ 115,019	\$ (3,785)	\$ (3,785)	\$ (3,785)	\$ 515		
	Fund Balance - December 31	\$ (3,785)	\$ (3,485)	\$ (1,749)	\$ 515	\$ 815		

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.

Major expenditures from this fund are for electricity and sewer charges for the leachate collection system, and laboratory and consulting fees for ongoing groundwater monitoring. The revenue source for post-closure management of the old landfills is the monthly environmental fee. \$1.50 of that \$5.50 fee provides annual revenues of about \$90,000.

The City spent about \$800,000 during the period 2002-08 for engineering work and capital improvements needed to comply with a 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.)

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 was 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. (Debt service costs are being paid through the Ciity tax levy for debt service and are not reflected in this fund.)

The 2019 Budget provides funds for electric and sewer charges associated with the leachate collection/pumping systems, consulting and testing fees for groundwater monitoring, and antipated capital outlay for the installation of an additional groundwater monitoring well, required by DNR.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
STREET CONSTRUCTION FUND								
REVENUES								
451-43620	OTHER STATE AID	\$ -	\$ 34,000	\$ -	\$ 34,000	\$ -		#VALUE!
451-48100	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -		
451-48500	DONATIONS	\$ -	\$ 20,000	\$ -	\$ -	\$ 10,000	\$ (10,000)	-50.00%
451-49110	PROCEEDS FROM DEBT	\$ 648,000	\$ 648,000	\$ 648,000	\$ 300,000	\$ 445,000	\$ (203,000)	-31.33%
451-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
451-49223	TRANSFER FROM OTHER FUNDS	\$ 250,000	\$ 240,603	\$ -	\$ 240,603	\$ -		#VALUE!
	TOTAL REVENUES	\$ 898,000	\$ 942,603	\$ 648,000	\$ 574,603	\$ 455,000	\$ (487,603)	-51.73%
EXPENDITURES								
451-53300-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8700	ASPHALT RESURFACING - CUR 2018: 27th Street 2019: Street portion of 14th Street reconstruct \$100,000 Modify East River/Washington intersection \$50,000	\$ 14,242	\$ 275,000	\$ 4,602	\$ 375,000	\$ 150,000	\$ (125,000)	-45.45%
451-53300-8710	CONCRETE PVMT REPL-CURR	\$ 24,952	\$ 125,000	\$ 26,158	\$ 75,000	\$ 85,000	\$ (40,000)	-32.00%
451-53300-8720	CURB & GUTTER - CURRENT	\$ 9,865	\$ 25,000	\$ 4,557	\$ 10,000	\$ 25,000	\$ -	0.00%
451-53300-8730	CONC PVMT - NEW - RECONST	\$ -	\$ -	\$ 3,623	\$ 3,623	\$ -		
451-53300-8740	SIDEWALKS - NEW - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -		
451-53300-8750	SIDEWALKS REPLACE - CUR	\$ 8,383	\$ 25,000	\$ 2,147	\$ 7,000	\$ 10,000	\$ (15,000)	-60.00%
451-53300-8760	GRADING & GRAVEL - CURR--Sandy Bay Phase 2	\$ 239,833	\$ 575,000	\$ 258,688	\$ 600,000	\$ -		#VALUE!
451-53300-8770	CONCRETE PVMT NEW - CURR Sandy Bay Phase 2 curbs and paving \$210,000 Sandy Bay Phase top course paving \$65,000	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000	
451-53300-8780	WISDOT PROJECTS	\$ 112,307	\$ -	\$ 72,616	\$ 72,616	\$ -		
451-53300-8790	SAFE CROSSINGS TO MARINERS TRAIL	\$ -	\$ 40,000	\$ 3,200	\$ 3,200	\$ 40,000	\$ -	0.00%
	TRANSFER TO OTHER FUNDS-TID #10 for Lakefront W:	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 409,582	\$ 1,065,000	\$ 375,591	\$ 1,146,439	\$ 585,000	\$ (480,000)	-45.07%
	NET INCOME (LOSS)	\$ 488,418	\$ (122,397)	\$ 272,409	\$ (571,836)	\$ (130,000)	\$ (7,603)	6.21%
451-34100	Fund Balance - January 1	\$ 223,497	\$ 711,914	\$ 711,914	\$ 711,914	\$ 140,078		
	Fund Balance - December 31	\$ 711,914	\$ 589,517	\$ 984,324	\$ 140,078	\$ 10,078		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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2018 budgeted projects included:

- 27th Street project, Lincoln to dead end east of Washington (\$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 replacment. These added utility costs were covered through State Environmental Loan Fund loans and special assessments and charges to property owners. Change order before project started, in Summer 2018 reduced utility project costs, increased street share of project by \$100,000.
- Concrete flatwork replacement throughout the City, by City crews, \$85,000.
- A more active sidewalk replacement program, at \$25,000 (not accomplished)
- Sandy Bay Subdivision Phase 2 utility infrastructure and grading/graveling of streets, 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 (only work accomplished was completion of traffic counts at Madison and Memorial)

2019 proposed projects include:

- Street surface portion of 14th Street reconstruction, Hawthorne to Lowell (\$100,000)
- Design work/initial implementation of possible changes to East River/Washington intersection to enhance safety (\$50,000)
- Concrete flatwork (\$100,000), curb and gutter replacement (\$25,000), and sidewalk work (\$10,000)
- Work at Sandy Bay Subdivision: Install curbs and base course asphalt pavement in Phase 2; final asphalt top course in Phase 1 (\$275,000 total)
- Pursue safe crossing from Madison Street to Mariners Trail on Memorial Drive (pedestrian activated crossing (\$40,000; anticipate \$10,000 donation in support)

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
BRIDGE CONSTRUCTION FUND								
REVENUES								
452-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49110	PROCEEDS FROM DEBT	\$ 25,000	\$ -	\$ -	\$ -	\$ -		
452-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
452-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 25,000	\$ -	\$ -	\$ -	\$ -		
EXPENDITURES								
452-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	0.00%
452-53300-9980	22ND STREET BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ -		
452-53300-9981	MADISON STREET BRIDGE	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
452-53300-9982	17TH STREET BRIDGE	\$ 2	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	
452-53300-9983	WASHINGTON STREET BRIDGE	\$ 34,353	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 34,355	\$ 20,000	\$ -	\$ -	\$ 27,000	\$ 7,000	35.00%
	NET INCOME (LOSS)	\$ (9,355)	\$ (20,000)	\$ -	\$ -	\$ (27,000)	\$ (7,000)	35.00%
452-34100	Fund Balance - January 1	\$ 36,658	\$ 27,303	\$ 27,303	\$ 27,303	\$ 27,303		
	Fund Balance - December 31	\$ 27,303	\$ 7,303	\$ 27,303	\$ 27,303	\$ 303		

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 Washiington Street Bridge was completed in 2017 by City crews, at a cost of about \$35,000.

Fudns are budgeted for 2019 for concrete repairs on the Madison Street bridge and repairs/painting of metal plate sidewalk sections on the 17th Street lift bridge.

City Engineering staff have been in discussions with WisDOT staff during 2017-18 about a re-decking project on the Washington Street (STH 42) bridge, which will likely include an improved pedestrian facility (bike/ped way, separated from traffic by a crash barrier) on the downriver side of the bridge. This budget reflects the possibility of expending some local funds (\$20,000 budgeted) on the design of that facility in 2019. This work would be related to possible changes at the Washington/East River St. intersection, addressed in Fund 451.

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PARK & CEMETERY CONS FUND								
REVENUES								
454-43580	GRANT PROCEEDS	\$ 81,256	\$ 72,000	\$ 72,000	\$ 72,000	\$ -		#VALUE!
454-48300	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
454-48501	WEST FOUNDATION CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49110	PROCEEDS FROM DEBT	\$ 477,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 145,000	\$ (105,000)	-42.00%
454-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
454-49223	TRANS FROM OTHER FUNDS	\$ 11,594	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 569,850	\$ 322,000	\$ 322,000	\$ 322,000	\$ 145,000	\$ (177,000)	-54.97%
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	\$ 18,934	\$ 50,000	\$ 38,840	\$ 40,000	\$ 35,000	\$ (15,000)	-30.00%
	2019: Mowers \$20,000							
	Sod Cutter 5,000							
	Equipment Lift 10,000							
454-55400-8160	CO - VEHICLES	\$ -	\$ -	\$ -	\$ -	\$ -		
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	\$ 367,284	\$ 410,000	\$ 206,696	\$ 230,000	\$ 145,000	\$ (265,000)	-64.63%
	2018: Vets paving, Vietnam Vets parking lot, Plumbing							
	2019: Pay kiosks, Vets and Harbor parks \$15,000							
	Riverfront Liquor Building \$60,000							
	Vietnam Vets Lighting \$50,000							
	Security Cameras & Connections, Misc. Locations \$20,000							
454-55400-8840	FIELD RENOVATION	\$ 9,340	\$ 20,000	\$ 12,350	\$ 15,000	\$ 20,000	\$ -	0.00%
454-55400-8850	COMMUNITY HOUSE IMPROVMTS	\$ -	\$ -	\$ 958	\$ 1,000	\$ -		
454-55400-8860	TENNIS CTS/PLAYGROUND EQ	\$ 6,389	\$ 10,000	\$ 750	\$ 20,000	\$ 25,000	\$ 15,000	150.00%
	2019: Tear out Clarke tennis courts; playground work							

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 401,947	\$ 490,000	\$ 259,595	\$ 306,000	\$ 225,000	\$ (265,000)	-54.08%
	NET INCOME (LOSS)	\$ 167,903	\$ (168,000)	\$ 62,405	\$ 16,000	\$ (80,000)	\$ 88,000	-52.38%
454-34100	Fund Balance - January 1	\$ (96,798)	\$ 71,105	\$ 71,105	\$ 71,105	\$ 87,105		
	Fund Balance - December 31	\$ 71,105	\$ (96,895)	\$ 133,510	\$ 87,105	\$ 7,105		

2018 budgeted projects included:

--Large rounds mowers replacement	\$50,000	
--Vets paving	300,000	(came in below budget)
--Expansion of parking lot at Vietnam Vets Park	100,000	(came in substantially below budget)
--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.

For 2019, proposed projects include:

--Pay kiosk installation at Vets Park (for boat launch use) and Harbor Park (for docking and utilities)--local match for gratns totalling \$14,000:	\$15,000
--Installation of public restrooms at former Riverfront Liquor building, along with possible re-siding of building:	60,000
--Replacement of field lighting on the Purple Field at Vietnam Veterans Park (\$80,000 project; assumes \$30,000 private assistance)	50,000
--Security cameras and related infrastructure, various locations	20,000
--Sports field renovations	20,000
--Removal of tennis courts adjacent to L.B. Clarke; restoration of area (in cooperation with TR Schools)	15,000
--Playground safety improvements	10,000

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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	\$ 36,323	\$ 5,000	\$ 14,048	\$ 15,000	\$ 5,000	\$ -	0.00%
455-48510	EMS FUNDING ASST PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-49110	PROCEEDS FROM DEBT	\$ 67,340	\$ 5,500	\$ 5,500	\$ 40,500	\$ 237,000	\$ 231,500	4209.09%
455-49210	TRANSFER FROM OTHER FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 103,663	\$ 10,500	\$ 19,548	\$ 55,500	\$ 242,000	\$ 231,500	2204.76%
EXPENDITURES								
455-52200-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-52200-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-52200-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-52200-3900	OTHER SUPPLIES	\$ 13,422	\$ 10,500	\$ 28,628	\$ 35,000	\$ 5,000	\$ (5,500)	-52.38%
455-52200-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-52200-8140	CO-BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
455-52200-8150	CO-MACHINERY/EQUIPMENT	\$ 28,242	\$ -	\$ 11,677	\$ 11,677	\$ 12,000	\$ 12,000	
455-52200-8160	CO - VEHICLES	\$ 38,500	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	
455-52200-8170	CO - OTHER IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	
455-52200-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL EXPENDITURES	\$ 80,164	\$ 10,500	\$ 40,304	\$ 46,677	\$ 277,000	\$ 266,500	2538.10%
	NET INCOME (LOSS)	\$ 23,498	\$ -	\$ (20,757)	\$ 8,823	\$ (35,000)	\$ (35,000)	
455-34100	Fund Balance - January 1	\$ 12,900	\$ 36,398	\$ 36,398	\$ 36,398	\$ 45,221		
	Fund Balance - December 31	\$ 36,398	\$ 36,398	\$ 15,641	\$ 45,221	\$ 10,221		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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Capital purchases in 2018 included:

- Turnout gear at \$5,500, funded from borrowing
- Fitness equipment, funded from grants and donations

The budget was amended late in 2018 to provide \$35,000 in capital funding to replace the roof on the office section of the fire station (work contracted in Fall 2018; will most likely be completed in 2019).

Proposed 2019 capital purchases, to be funded through borrowing, include:

- Turnout gear at \$5,600
- Replacement portable radio at \$6,400
- Replacement ambulance at \$225,000

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 (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
PUBLIC WORKS EQUIP FUND								
REVENUES								
457-43620	OTHER STATE AID	\$ -	\$ -	\$ -	\$ -	\$ -		
457-48210	PW SMALL TOOLS CHARGE	\$ 51,716	\$ 30,000	\$ 21,709	\$ 30,000	\$ 30,000	\$ -	0.00%
457-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49110	PROCEEDS FROM DEBT	\$ 150,000	\$ 120,000	\$ 120,000	\$ 70,000	\$ 80,000	\$ (40,000)	-33.33%
457-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49223	TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-49240	APPLIED FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 201,716	\$ 150,000	\$ 141,709	\$ 100,000	\$ 110,000	\$ (40,000)	-26.67%
EXPENDITURES								
457-53300-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8100	CAPITAL EQUIPMENT	\$ 139,459	\$ -	\$ -	\$ -	\$ 85,000	\$ 85,000	
	2019: Replacement Concrete Saw		\$ 40,000					
	Repl. Tool Boxes for Mechanics		\$ 18,000					
	Retrofit Truck 53 for Sign Work		\$ 12,000					
	Misc. Small Tools		\$ 15,000			\$ 15,000		
457-53300-8130	CO - CONSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8160	CO - VEHICLES	\$ 130,828	\$ 192,700	\$ 228,783	\$ 228,783	\$ 20,000	\$ (172,700)	-89.62%
457-53300-8170	BUILDING/GROUNDS MAINT.	\$ 21,850	\$ 20,000	\$ 10,436	\$ 11,000	\$ 10,000	\$ (10,000)	-50.00%
457-53300-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8450	CAD - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
457-53300-8460	CAD - CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 292,137	\$ 212,700	\$ 239,219	\$ 239,783	\$ 130,000	\$ (82,700)	-38.88%
	NET INCOME (LOSS)	\$ (90,421)	\$ (62,700)	\$ (97,510)	\$ (139,783)	\$ (20,000)	\$ 42,700	-68.10%
457-34100	Fund Balance - January 1	\$ 258,235	\$ 167,814	\$ 167,814	\$ 167,814	\$ 28,031		
	Fund Balance - December 31	\$ 167,814	\$ 105,114	\$ 70,304	\$ 28,031	\$ 8,031		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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.

2018 capital outlay included:

--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

The final expenditure associated with associated with a dump truck purchase--a 2017 budget item--was actually carried over to 2018; thus the higher-than budgeted carryover from 2017 and higher-than budgeted expenditures for 2018.

Relatively small capital equipment expenditures are proposed for 2017, as detailed above.

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

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
CITY HALL EQUIP FUND								
REVENUES								
459-43580	GRANT PROCEEDS	\$ 2,736	\$ -	\$ -	\$ -	\$ -		
459-48100	INTEREST INCOME	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48440	INSURANCE CLAIMS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-48500	DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-49110	PROCEEDS FROM DEBT	\$ 155,000	\$ -	\$ -	\$ 15,000	\$ 38,000	\$ 38,000	
459-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 157,736	\$ -	\$ -	\$ 15,000	\$ 38,000	\$ 38,000	
EXPENDITURES								
459-51600-2900	OTHER SERVICES-MASTER PLAN	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	
459-51600-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -		
459-51600-8170	CO - OTHER IMPROVEMENTS	\$ 174,857	\$ 25,000	\$ 31,525	\$ 47,000	\$ 15,000	\$ (10,000)	-40.00%
	2019: Misc. Building Projects		\$15,000					
	TOTAL EXPENDITURES	\$ 174,857	\$ 25,000	\$ 31,525	\$ 47,000	\$ 38,000	\$ 13,000	52.00%
	NET INCOME (LOSS)	\$ (17,121)	\$ (25,000)	\$ (31,525)	\$ (32,000)	\$ -		#VALUE!
459-34100	Fund Balance - January 1	\$ 54,457	\$ 37,336	\$ 37,336	\$ 37,336	\$ 5,336		
	Fund Balance - December 31	\$ 37,336	\$ 12,336	\$ 5,812	\$ 5,336	\$ 5,336		

A major renovation of City Hall was completed in 1993—25 years ago. This fund provides resources for the ongoing repair, replacement and maintenance activity needed to protect the community's investment in this historic, landmark structure.

For 2018, \$25,000 was budgeted for miscellaneous improvements. High priority projects included 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.

Issues with the drainage system beneath the deck on the east side of the building ended up requiring much more extensive repairs than first anticipated, and the cost of that project grew to a cost of about \$27,000. \$7,600 was spent on repainting the trim on the east side of the building, and \$5,000 on upgrading both indoor and outdoor light fixtures to LED's. No carpet replacement was done.

2019 Budget provides \$15,000 for replacing carpet in the 3rd floor hallway and for misc. repairs, plus \$23,000 for half the cost of an updating the City's Comprehensive Plan (half in 2020).

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 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	\$ -	\$ -	\$ -		#VALUE!
460-49223	TRANS FROM OTHER FUNDS	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
	TOTAL REVENUES	\$ 18,000	\$ 25,740	\$ 18,000	\$ 18,000	\$ 18,000	\$ (7,740)	-30.07%
EXPENDITURES								
460-51900-8100	I/S EQUIPMENT UPGRADE	\$ 8,339	\$ 20,000	\$ 5,358	\$ 10,000	\$ 10,000	\$ (10,000)	-50.00%
460-51900-8110	I/S SERVER REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
460-51900-8120	I/S PC REPLACEMENT	\$ 444	\$ 8,000	\$ 4,395	\$ 5,000	\$ 8,000	\$ -	0.00%
460-51900-8121	I/S LAPTOP PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
460-51900-8190	CO-OFFICE EQUIPMENT--phone system	\$ -	\$ -	\$ -	\$ -	\$ -		
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	\$ 8,782	\$ 28,000	\$ 9,753	\$ 15,000	\$ 20,000	\$ (8,000)	-28.57%
	NET INCOME (LOSS)	\$ 9,218	\$ (2,260)	\$ 8,247	\$ 3,000	\$ (2,000)		
460-34100	Fund Balance - January 1	\$ 2,544	\$ 11,762	\$ 11,762	\$ 11,762	\$ 14,762		
	Fund Balance - December 31	\$ 11,762	\$ 9,502	\$ 20,009	\$ 14,762	\$ 12,762		

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 (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
POLICE EQUIP FUND								
REVENUES								
461-43580	GRANT PROCEEDS	\$ 2,000	\$ -	\$ -	\$ -	\$ -		
461-48310	SALE OF ASSETS	\$ 960	\$ -	\$ -	\$ 2,500	\$ -		
461-48500	DONATIONS	\$ 5,350	\$ 4,500	\$ 4,979	\$ 4,979	\$ 4,500	\$ -	0.00%
461-48900	OTHER REVENUES	\$ 5,185	\$ -	\$ 2,052	\$ 2,052	\$ -		
461-49110	PROCEEDS FROM DEBT	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 224,000	\$ 154,000	220.00%
461-49210	TRANSFER FROM GEN FUND	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL REVENUES	\$ 13,495	\$ 74,500	\$ 77,030	\$ 79,531	\$ 228,500	\$ 154,000	206.71%
EXPENDITURES								
461-52100-2900	OTHER SERVICES	\$ 9,767	\$ -	\$ 2,893	\$ 2,893	\$ 2,000	\$ 2,000	
461-52100-2950	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-3300	TRAVEL	\$ 2,096	\$ 3,000	\$ 3,708	\$ 3,708	\$ -		#VALUE!
461-52100-3900	OTHER SUPPLIES	\$ 2,550	\$ -	\$ 1,198	\$ 1,198	\$ 2,500	\$ 2,500	
461-52100-5950	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-8150	CO-MACHINERY/EQUIPMENT	\$ 4,715	\$ -	\$ -	\$ -	\$ 137,000	\$ 137,000	
461-52100-8154	AED PURCHASE	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-8160	CO - VEHICLES	\$ -	\$ 70,000	\$ 69,789	\$ 69,789	\$ 87,000	\$ 17,000	24.29%
461-52100-8180	VEHICLES - PRIOR	\$ -	\$ -	\$ -	\$ -	\$ -		
461-52100-8200	TECHNOLOGY GRANT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL EXPENDITURES	\$ 19,128	\$ 73,000	\$ 77,588	\$ 77,588	\$ 228,500	\$ 155,500	213.01%
	NET INCOME (LOSS)	\$ (5,634)	\$ 1,500	\$ (558)	\$ 1,943	\$ -		#VALUE!
461-34100	Fund Balance - January 1	\$ 3,822	\$ (1,811)	\$ (1,811)	\$ (1,811)	\$ 132		
	Fund Balance - December 31	\$ (1,811)	\$ (311)	\$ (2,370)	\$ 132	\$ 132		

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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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.
This fund is used to account for Police Department capital purchases--vehicles and equipment.

Donations for activities like crime prevention, the DARE Program and the Two Rivers Police Explorer Post (travel expenses for competitions) are deposited into and expended from this fund.

The major outlay in 2018 was for two vehicles--a marked SUV-tyupe patrol vehicle (outfitted) at \$45,000 and an unmarked car at \$25,000.

The proposed 2019 Budget includes funding for:

- Replacement of one marked squad (SUV type patrol vehicle) at \$47,000 and the Shift Commander Vehicle (replace SUV with 4WD pickup) at \$40,000
- Replacement/upgrade of mobile video equipment--vehicle cameras, officer body cameras, and support equipment: \$70,000
- Replacement of mobile computers (replace Troughbooks purchased in 2010): 8 vehicles X \$5,500 per vehicle = \$44,000
- Replacement of Interview Room recording equipment: \$8,000
- Replacement of Police Department and City Hall panic alarms and electronic door controls (these date to 1993 City hall renovation): \$15,000

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
SOLID WASTE UTILITY								
REVENUES								
640-43545	STATE RECYCLING AID	\$ 81,391	\$ 80,000	\$ 60,307	\$ 80,000	\$ 80,000	\$ -	0.00%
640-46310	SALES OF STICKERS AND BINS	\$ 373,452	\$ 370,000	\$ 279,058	\$ 370,000	\$ 370,000	\$ -	0.00%
640-48900	ENVIRONMENTAL FEE	\$ 233,220	\$ 233,000	\$ 175,398	\$ 233,000	\$ 233,000	\$ -	0.00%
640-49500	LATE PAYMENT CHARGES	\$ 1,746	\$ 1,200	\$ 1,183	\$ 1,200	\$ 1,200	\$ -	0.00%
Total REVENUES:		\$ 689,809	\$ 684,200	\$ 515,945	\$ 684,200	\$ 684,200	\$ -	0.00%
EXPENDITURES								
STREET CLEANING								
640-53310-1220	WAGES - FULLTIME- UNION	\$ 11,537	\$ 21,951	\$ 11,966	\$ 16,000	\$ 22,390	\$ 439	2.00%
640-53310-1280	WAGES-LONGEVITY PAY	\$ -	\$ 727	\$ -	\$ -	\$ 741	\$ 14	1.93%
640-53310-1290	WAGES-OVERTIME	\$ -	\$ 250	\$ -	\$ -	\$ 255	\$ 5	2.00%
640-53310-1310	WI RETIREMENT	\$ 991	\$ 1,972	\$ 988	\$ 1,320	\$ 1,976	\$ 4	0.20%
640-53310-1320	FICA	\$ 528	\$ 1,754	\$ 633	\$ 850	\$ 1,789	\$ 35	2.00%
640-53310-1330	HEALTH INSURANCE	\$ 2,389	\$ 7,171	\$ 2,233	\$ 3,000	\$ 5,730	\$ (1,441)	-20.09%
640-53310-1333	HEALTH REIMBURSEMENT EXPENSE	\$ -	\$ 504	\$ -	\$ -	\$ 420	\$ (84)	-16.67%
640-53310-2230	WATER EXPENSE	\$ 674	\$ 1,200	\$ 485	\$ 650	\$ 750	\$ (450)	-37.50%
640-53310-2900	OTHER SERVICES	\$ 11,365	\$ 30,000	\$ 10,205	\$ 53,600	\$ 33,600	\$ 3,600	12.00%
640-53310-3900	OTHER SUPPLIES	\$ 8,405	\$ 12,000	\$ 4,152	\$ 5,550	\$ 8,500	\$ (3,500)	-29.17%
Total STREET CLEANING:		\$ 35,890	\$ 77,529	\$ 30,662	\$ 80,970	\$ 76,151	\$ (1,378)	-1.78%
REFUSE								
640-53620-1100	FULLTIME SALARIES	\$ 9,079	\$ 7,388	\$ 7,319	\$ 9,760	\$ 9,420	\$ 2,032	27.50%
640-53620-1200	WAGES - FULLTIME - NONUNION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ 23	\$ 60	\$ -	\$ -	
640-53620-1240	WAGES-UNION PART TIME	\$ 1,788	\$ 1,476	\$ 1,536	\$ 2,050	\$ 2,008	\$ 532	36.04%
640-53620-1280	WAGES-LONGEVITY PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1290	WAGES-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53620-1310	WI RETIREMENT	\$ 946	\$ 762	\$ 764	\$ 1,020	\$ 966	\$ 204	26.77%
640-53620-1320	FICA	\$ 787	\$ 678	\$ 618	\$ 830	\$ 875	\$ 197	29.06%
640-53620-1330	HEALTH INSURANCE	\$ 1,737	\$ 1,366	\$ 1,345	\$ 1,800	\$ 1,843	\$ 477	34.92%
640-53620-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 120	\$ 96	\$ 120	\$ 120	\$ 120	\$ 24	25.00%
640-53620-1340	LIFE INSURANCE	\$ 89	\$ 33	\$ 73	\$ 100	\$ 80	\$ 47	142.42%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
640-53620-2100	PROFESSIONAL SERVICES	\$ 41,131	\$ 35,000	\$ 31,229	\$ 41,650	\$ 42,000	\$ 7,000	20.00%
640-53620-2900	OTHER SERVICES	\$ 210,311	\$ 217,000	\$ 164,755	\$ 219,700	\$ 219,700	\$ 2,700	1.24%
640-53620-3900	OTHER SUPPLIES	\$ 9,000	\$ 10,000	\$ 5,600	\$ 7,500	\$ 10,000	\$ -	0.00%
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:		\$ 276,068	\$ 274,879	\$ 214,462	\$ 285,670	\$ 288,092	\$ 13,213	4.81%
RECYCLING								
640-53625-1100	FULLTIME SALARIES	\$ 9,079	\$ 7,388	\$ 7,319	\$ 9,760	\$ 9,420	\$ 2,032	27.50%
640-53625-1220	WAGES - FULLTIME- UNION	\$ 24,540	\$ 28,901	\$ 287	\$ 28,901	\$ 29,780	\$ 879	3.04%
640-53625-1240	WAGES-UNION PART TIME	\$ 1,788	\$ 1,476	\$ 1,536	\$ 2,050	\$ 2,008	\$ 532	36.04%
640-53625-1290	WAGES-OVERTIME	\$ -	\$ 1,379	\$ -	\$ 1,379	\$ 1,370	\$ (9)	-0.65%
640-53625-1310	WI RETIREMENT	\$ 2,282	\$ 3,410	\$ 786	\$ 3,410	\$ 3,618	\$ 208	6.10%
640-53625-1320	FICA	\$ 1,744	\$ 3,052	\$ 636	\$ 3,052	\$ 3,292	\$ 240	7.86%
640-53625-1330	HEALTH INSURANCE	\$ 4,648	\$ 8,119	\$ 1,437	\$ 8,119	\$ 9,133	\$ 1,014	12.49%
640-53625-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 120	\$ 591	\$ 120	\$ 120	\$ 615	\$ 24	4.06%
640-53625-1340	LIFE INSURANCE	\$ 5	\$ 86	\$ 6	\$ 10	\$ 86	\$ -	0.00%
640-53625-2900	OTHER SERVICES	\$ 222,190	\$ 295,000	\$ 178,951	\$ 349,000	\$ 295,000	\$ -	0.00%
640-53625-2910	PRINTING/ADVERTISING	\$ 255	\$ 1,000	\$ 172	\$ 230	\$ 250	\$ (750)	-75.00%
640-53625-3900	OTHER SUPPLIES	\$ 2,873	\$ 3,000	\$ -	\$ 500	\$ 1,500	\$ (1,500)	-50.00%
640-53625-8150	CO-MACHINERY/EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640-53625-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total PW SOLID WASTE RECYCLING:		\$ 269,525	\$ 353,402	\$ 191,250	\$ 406,531	\$ 356,072	\$ 2,670	0.76%
UNCOLLECTIBLE ACCOUNTS								
640-59904-2900	OTHER SERVICES	\$ 504	\$ 600	\$ 74	\$ 100	\$ 600	\$ -	0.00%
640-59999-1311	GASB 68 PENSION EXPENSE	\$ 8,746	\$ -	\$ -	\$ -	\$ -	\$ -	
Total UNCOLLECTIBLE ACCOUNTS:		\$ 9,250	\$ 600	\$ 74	\$ 100	\$ 600	\$ -	0.00%
SOLID WASTE FUND EXPENDITURE TOTAL:		\$ 590,733	\$ 706,410	\$ 436,447	\$ 773,271	\$ 720,915	\$ 14,505	2.05%
NET INCOME (LOSS)		\$ 99,076	\$ (22,210)	\$ 79,498	\$ (89,071)	\$ (36,715)	\$ (14,505)	65.31%
640-34100	Fund Balance, January 1	\$ 121,277	\$ 220,353	\$ 220,353	\$ 220,353	\$ 131,282	\$ (89,071)	-40.42%
	Fund Balance, December 31	\$ 220,353	\$ 198,143	\$ 299,852	\$ 131,282	\$ 94,567	\$ (103,576)	-52.27%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
WATER UTILITY								
MISC REVENUES								
650-48900	OTHER REVENUES	\$ 11,377	\$ -	\$ 965	1,448	0		
	TOTAL MISC REVENUES	\$ 11,377	\$ -	\$ 965	\$ 1,448	\$ -		
SALES OF WATER								
650-49611	RESIDENTIAL SERVICE	\$ 1,439,314	\$ 1,697,000	\$ 1,128,948	1,497,641	1,607,400	\$ (89,600)	-5.28%
650-49612	COMMERCIAL SERVICE	\$ 273,005	\$ 295,600	\$ 199,257	261,715	305,000	\$ 9,400	3.18%
650-49613	INDUSTRIAL SERVICE	\$ 41,584	\$ 64,300	\$ 38,445	49,029	46,200	\$ (18,100)	-28.15%
650-49615	MULTIFAMILY RESIDENTAL SERV	\$ 80,922	\$ 88,200	\$ 58,872	78,155	87,100	\$ (1,100)	-1.25%
650-49616	IRRIGATION SERVICE	\$ -	\$ 6,600	\$ 272	386	0		#VALUE!
650-49462	PRIVATE FIRE PROTECTION	\$ 22,786	\$ 24,800	\$ 17,087	22,784	24,600	\$ (200)	-0.81%
650-49463	PUBLIC FIRE PROTECTION	\$ 539,071	\$ 591,600	\$ 411,860	539,231	586,300	\$ (5,300)	-0.90%
650-49464	MUNICIPAL	\$ 31,648	\$ 43,700	\$ 26,479	34,906	37,900	\$ (5,800)	-13.27%
650-49467	INTERDEPARTMENTAL	\$ 20,162	\$ 22,700	\$ 27,083	37,555	26,500	\$ 3,800	16.74%
	TOTAL SALES OF WATER	\$ 2,448,491	\$ 2,834,500	\$ 1,908,303	\$ 2,521,402	\$ 2,721,000	\$(113,500)	-4.00%
OTHER OPERATING REVENUES								
650-49460	B/T/H SALES	\$ 167	\$ -	\$ 122	\$ 183	\$ -		
650-49470	FORFEITED DISCOUNTS	\$ 8,785	\$ 8,500	\$ 5,897	\$ 7,840	\$ 8,500	\$ -	0.00%
650-49471	MISC REVENUE	\$ 880	\$ 1,200	\$ 720	\$ 1,020	\$ 1,200	\$ -	0.00%
650-49474	OTHER WATER REVENUE	\$ 15,630	\$ 14,500	\$ 11,516	\$ 15,536	\$ 14,500	\$ -	0.00%
650-49720	RENTS FROM WATER PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL OPERATING REVENUES	\$ 25,462	\$ 24,200	\$ 18,256	\$ 24,579	\$ 24,200	\$ -	0.00%
Total REVENUES:		\$ 2,485,330	\$ 2,858,700	\$ 1,927,524	\$ 2,547,429	\$ 2,745,200	\$(113,500)	-3.97%
OPERATING PERSONNEL SERVICES								
650-56500-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	0	0		
Total MISC PERSONNEL SERVICES:		\$ -	\$ -	\$ -	\$ -	\$ -		
PURCHASED WATER								
650-59602-2900	OTHER SERVICES	\$ 7,644	\$ 8,000	\$ 5,096	\$ 7,650	\$ 8,000	\$ -	0.00%
Total PURCHASED WATER:		\$ 7,644	\$ 8,000	\$ 5,096	\$ 7,650	\$ 8,000	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
MISC OPERATING								
650-59603-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59603-2900	OTHER SERVICES	\$ 850	\$ 1,000	\$ 973	\$ 850	\$ 1,000	\$ -	0.00%
Total MISC OPERATING:		\$ 850	\$ 1,000	\$ 973	\$ 850	\$ 1,000	\$ -	0.00%
MAINT OF LAKE INTAKE								
650-59613-1220	WAGES - FULLTIME- UNION	\$ 541	\$ 2,100	\$ -	\$ -	\$ 2,200	\$ 100	4.76%
650-59613-2900	OTHER SERVICES	\$ 25,788	\$ 10,000	\$ -	\$ 25,788	\$ -		#VALUE!
650-59613-2990	TRANSPORTATION EXPENSE	\$ 34	\$ 50	\$ -	\$ -	\$ -		#VALUE!
Total MAINT OF LAKE INTAKE:		\$ 26,363	\$ 12,150	\$ -	\$ 25,788	\$ 2,200	\$ (9,950)	-81.89%
Total OPERATING EXPENSE		\$ 34,856	\$ 21,150	\$ 6,068	\$ 34,288	\$ 11,200	\$ (9,950)	-47.04%
PUMPING EXPENSE								
OPS, SUPERVISION, ENG								
650-59620-1200	WAGES - FULLTIME - NONUNION	\$ 44,071	\$ 44,900	\$ 34,815	\$ 46,895	\$ 49,000	\$ 4,100	9.13%
Total OPS, SUPERVISION, ENGN:		\$ 44,071	\$ 44,900	\$ 34,815	\$ 46,895	\$ 49,000	\$ 4,100	9.13%
POWER/GAS FOR PUMPING								
650-59623-2210	ELECTRICITY	\$ 43,273	\$ 45,000	\$ 29,911	\$ 43,000	\$ 45,000	\$ -	0.00%
650-59623-2230	WATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59623-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
Total POWER/GAS FOR PUMPING:		\$ 43,273	\$ 45,000	\$ 29,911	\$ 43,000	\$ 45,000	\$ -	0.00%
OPERATING PUMPING LABOR								
650-59624-1220	WAGES - FULLTIME- UNION	\$ 17,097	\$ 24,900	\$ 13,470	\$ 17,252	\$ 21,100	\$ (3,800)	-15.26%
650-59624-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total OPERATING PUMPING LABOR:		\$ 17,097	\$ 25,000	\$ 13,470	\$ 17,252	\$ 21,200	\$ (3,800)	-15.20%
OPERATING MISC EXPENSES								
650-59626-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59626-2201	CELLULAR PHONE	\$ 519	\$ 650	\$ 425	\$ 650	\$ 650	\$ -	0.00%
650-59626-2220	NATURAL GAS/HEAT	\$ 1,766	\$ 2,000	\$ 1,303	\$ 1,925	\$ 2,000	\$ -	0.00%
650-59626-2900	OTHER SERVICES	\$ 696	\$ 750	\$ 445	\$ 750	\$ 750	\$ -	0.00%
650-59626-3900	OTHER SUPPLIES	\$ 136	\$ 2,000	\$ (206)	\$ 1,000	\$ -		#VALUE!
Total OPERATING MISC EXPENSES:		\$ 3,116	\$ 5,400	\$ 1,968	\$ 4,325	\$ 3,400	\$ (2,000)	-37.04%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
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		\$ 107,557	\$ 121,800	\$ 80,163	\$ 112,972	\$ 120,100	\$ (1,700)	-1.40%
WATER TREATMENT EXPENSE OPS, SUPERVISION, ENG								
650-59640-1200	WAGES - FULLTIME - NONUNION	\$ 44,071	\$ 44,900	\$ 34,815	\$ 46,895	\$ 49,000	\$ 4,100	9.13%
Total OPS, SUPERVISION, ENG:		\$ 44,071	\$ 44,900	\$ 34,815	\$ 46,895	\$ 49,000	\$ 4,100	9.13%
OPERATION CHEMICALS								
650-59641-3900	OTHER SUPPLIES	\$ 6,230	\$ 7,000	\$ 2,816	\$ 5,000	\$ 7,000	\$ -	0.00%
650-59641-3910	CHEMICALS	\$ 48,975	\$ 45,000	\$ 25,032	\$ 45,000	\$ 45,000	\$ -	0.00%
Total OPERATION CHEMICALS:		\$ 55,205	\$ 52,000	\$ 27,848	\$ 50,000	\$ 52,000	\$ -	0.00%
OPERATION LABOR/EXPENSE								
650-59642-1220	WAGES - FULLTIME- UNION	\$ 77,045	\$ 72,600	\$ 59,768	\$ 81,249	\$ 73,900	\$ 1,300	1.79%
650-59642-2210	ELECTRICITY	\$ 12,926	\$ 14,000	\$ 8,934	\$ 14,000	\$ 13,000	\$ (1,000)	-7.14%
650-59642-2200	NATURAL GAS/HEAT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2230	WATER EXPENSE	\$ 20,017	\$ 23,500	\$ 26,319	\$ 21,000	\$ 23,500	\$ -	0.00%
650-59642-2240	SEWER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59642-2250	STORMWATER EXPENSE	\$ 1,743	\$ 1,750	\$ 1,307	\$ 1,743	\$ 1,750	\$ -	0.00%
650-59642-2900	OTHER SERVICES	\$ 59,441	\$ 50,000	\$ 21,070	\$ 45,000	\$ 50,000	\$ -	0.00%
650-59642-2902	MISC SERVICES-WTP BACKWASH CHG	\$ 38,700	\$ 38,700	\$ 29,025	\$ 38,700	\$ 38,700	\$ -	0.00%
650-59642-3900	OTHER SUPPLIES	\$ 12,354	\$ 20,000	\$ 5,037	\$ 15,000	\$ 20,000	\$ -	0.00%
Total OPERATION LABOR/EXPENSE:		\$ 222,225	\$ 220,550	\$ 151,460	\$ 216,692	\$ 220,850	\$ 300	0.14%
OPERATION MISC EXPENSE								
650-59643-1220	WAGES - FULLTIME- UNION	\$ 53,004	\$ 72,600	\$ 47,555	\$ 64,479	\$ 69,600	\$ (3,000)	-4.13%
650-59643-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59643-2220	NATURAL GAS/HEAT	\$ 20,638	\$ 25,000	\$ 14,415	\$ 22,000	\$ 25,000	\$ -	0.00%
650-59643-2900	OTHER SERVICES	\$ 12,517	\$ 15,000	\$ 11,000	\$ 15,000	\$ 11,500	\$ (3,500)	-23.33%
650-59643-2990	TRANSPORTATION EXPENSE	\$ 196	\$ 150	\$ 119	\$ 100	\$ 150	\$ -	0.00%
650-59643-3110	POSTAGE	\$ 2,846	\$ 500	\$ 247	\$ 353	\$ 500	\$ -	0.00%
650-59643-3900	OTHER SUPPLIES	\$ 20,159	\$ 20,000	\$ 33,228	\$ 15,000	\$ 25,000	\$ 5,000	25.00%
Total OPERATION MISC EXPENSE:		\$ 109,360	\$ 133,250	\$ 106,566	\$ 116,932	\$ 131,750	\$ (1,500)	-1.13%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING RENTS								
650-59644-2900	OTHER SERVICES	\$ 9,810	\$ 9,810	\$ 7,358	\$ 9,810	\$ 9,810	\$ -	0.00%
Total OPERATING RENTS:		\$ 9,810	\$ 9,810	\$ 7,358	\$ 9,810	\$ 9,810	\$ -	0.00%
MAINT OF STRUCTURES								
650-59651-1220	WAGES - FULLTIME- UNION	\$ 1,390	\$ 4,200	\$ 421	\$ 631	\$ 2,200	\$ (2,000)	-47.62%
650-59651-2900	OTHER SERVICES	\$ 2,532	\$ 5,000	\$ -	\$ 3,000	\$ 5,000	\$ -	0.00%
650-59651-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59651-3900	OTHER SUPPLIES	\$ 219	\$ 1,000	\$ 1,995	\$ 500	\$ 1,000	\$ -	0.00%
Total MAINT OF STRUCTURES:		\$ 4,141	\$ 10,200	\$ 2,415	\$ 4,131	\$ 8,200	\$ (2,000)	-19.61%
MAINT OF TREATMENT EQUIP								
650-59652-1220	WAGES - FULLTIME- UNION	\$ 40,584	\$ 58,100	\$ 17,262	\$ 23,434	\$ 50,700	\$ (7,400)	-12.74%
650-59652-2990	TRANSPORTATION EXPENSE	\$ 272	\$ 300	\$ 300	\$ 260	\$ 300	\$ -	0.00%
650-59652-3900	OTHER SUPPLIES	\$ 4,524	\$ 6,000	\$ -	\$ 6,000	\$ 4,000	\$ (2,000)	-33.33%
Total MAINT OF TREATMENT EQUIPMENT		\$ 45,380	\$ 64,400	\$ 17,562	\$ 29,694	\$ 55,000	\$ (9,400)	-14.60%
Total WATER TREATMENT EXPENSE		\$ 490,192	\$ 535,110	\$ 348,024	\$ 474,154	\$ 526,610	\$ (8,500)	-1.59%
TRANSMISSION/DISTRIBUTION OPERATION STORAGE FACILITY								
650-59661-1220	WAGES - FULLTIME- UNION	\$ 5,887	\$ 12,500	\$ 6,450	\$ 9,064	\$ 12,700	\$ 200	1.60%
650-59661-2200	UTILITIES/TELEPHONE	\$ 3,247	\$ 3,500	\$ 2,256	\$ 3,161	\$ 3,500	\$ -	0.00%
650-59661-2210	ELECTRICITY	\$ 10,814	\$ 12,000	\$ 8,235	\$ 10,800	\$ 12,000	\$ -	0.00%
650-59661-2220	NATURAL GAS	\$ 1,364	\$ 1,500	\$ 889	\$ 1,300	\$ 1,500	\$ -	0.00%
650-59661-2230	WATER EXPENSE	\$ 401	\$ 800	\$ 305	\$ 400	\$ 600	\$ (200)	-25.00%
650-59661-2240	SEWER EXPENSE	\$ 152	\$ 500	\$ 120	\$ 155	\$ 300	\$ (200)	-40.00%
650-59661-2250	STORMWATER EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59661-2900	OTHER SERVICES	\$ -	\$ 250	\$ -	\$ -	\$ 200	\$ (50)	-20.00%
650-59661-2990	TRANSPORTATION EXPENSE	\$ 1,635	\$ 1,500	\$ 1,404	\$ 1,500	\$ 1,500	\$ -	0.00%
Total OPERATION STORAGE FACILITY:		\$ 23,499	\$ 32,550	\$ 19,661	\$ 26,380	\$ 32,300	\$ (250)	-0.77%
OPERATION MAINS								
650-59662-1220	WAGES - FULLTIME- UNION	\$ 41,355	\$ 37,400	\$ 29,834	\$ 39,861	\$ 46,400	\$ 9,000	24.06%
650-59662-2990	TRANSPORTATION EXPENSE	\$ 10,005	\$ 10,000	\$ 10,033	\$ 9,200	\$ 12,000	\$ 2,000	20.00%
650-59662-3900	OTHER SUPPLIES	\$ 6,147	\$ 1,500	\$ 824	\$ 1,300	\$ 2,000	\$ 500	33.33%
Total OPERATION MAINS:		\$ 57,507	\$ 48,900	\$ 40,690	\$ 50,361	\$ 60,400	\$ 11,500	23.52%

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OPERATION METER EXPENSE								
650-59663-1220	WAGES - FULLTIME- UNION	\$ 30,828	\$ 33,200	\$ 24,115	\$ 31,900	\$ 42,200	\$ 9,000	27.11%
650-59663-2900	OTHER SERVICES	\$ (32,567)	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	0.00%
650-59663-2910	SHARED METER OFFSET	\$ (28,638)	\$ (35,000)	\$ (33,983)	\$ (35,000)	\$ (35,000)	\$ -	0.00%
650-59663-2990	TRANSPORTATION EXPENSE	\$ 8,231	\$ 3,500	\$ 9,241	\$ 6,500	\$ 9,000	\$ 5,500	157.14%
650-59663-3900	OTHER SUPPLIES	\$ 50,784	\$ 40,000	\$ 34,611	\$ 40,000	\$ 40,000	\$ -	0.00%
Total OPERATION METER EXPENSE:		\$ 28,638	\$ 42,700	\$ 33,983	\$ 43,400	\$ 57,200	\$ 14,500	33.96%
OPERATION CUSTOMER INSTLL								
650-59664-1220	WAGES - FULLTIME- UNION	\$ 392	\$ 2,100	\$ 212	\$ 186	\$ 2,200	\$ 100	4.76%
650-59664-2900	OTHER SERVICES	\$ 25,868	\$ 20,000	\$ 22,959	\$ 20,000	\$ 20,000	\$ -	0.00%
650-59664-2990	TRANSPORTATION EXPENSE	\$ 82	\$ 500	\$ 85	\$ 100	\$ 500	\$ -	0.00%
650-59664-3900	OTHER SUPPLIES	\$ -	\$ 120	\$ -	\$ -	\$ 120	\$ -	0.00%
Total OPERATION CUSTOMER INSTLL:		\$ 26,342	\$ 22,720	\$ 23,256	\$ 20,286	\$ 22,820	\$ 100	0.44%
OPERATION MISC EXPENSE								
650-59665-1220	WAGES - FULLTIME- UNION	\$ 31,303	\$ 17,400	\$ 25,807	\$ 35,440	\$ 20,200	\$ 2,800	16.09%
650-59665-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ 21	\$ 32	\$ -	\$ -	
650-59665-2201	CELLULAR PHONE	\$ 3,428	\$ 4,000	\$ 4,223	\$ 3,600	\$ 5,000	\$ 1,000	25.00%
650-59665-2220	NATURAL GAS/HEAT	\$ 1,136	\$ 1,500	\$ 910	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59665-2900	OTHER SERVICES	\$ 4,198	\$ 5,000	\$ 2,910	\$ 5,000	\$ 5,000	\$ -	0.00%
650-59665-2990	TRANSPORTATION EXPENSE	\$ 58	\$ 100	\$ 19	\$ 100	\$ 100	\$ -	0.00%
650-59665-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59665-3900	OTHER SUPPLIES	\$ -	\$ -	\$ 345	\$ 294	\$ 200	\$ 200	
Total OPERATION MISC EXPENSES:		\$ 40,123	\$ 28,000	\$ 34,235	\$ 45,966	\$ 32,000	\$ 4,000	14.29%
MAINT RESERVOIRS/STNDPP								
650-59672-1220	WAGES - FULLTIME- UNION	\$ -	\$ 8,300	\$ -	\$ -	\$ 8,500	\$ 200	2.41%
650-59672-2900	OTHER SERVICES	\$ 52,662	\$ 59,000	\$ 47,716	\$ 52,000	\$ 59,000	\$ -	0.00%
650-59672-2990	TRANSPORTATION EXPENSE	\$ -	\$ 900	\$ -	\$ -	\$ -		#VALUE!
650-59672-3900	OTHER SUPPLIES	\$ 721	\$ 1,500	\$ 479	\$ 1,000	\$ 1,000	\$ (500)	-33.33%
Total MAINT RESERVOIS & STNDPP:		\$ 53,382	\$ 69,700	\$ 48,196	\$ 53,000	\$ 68,500	\$ (1,200)	-1.72%
MAINT OF MAINS								
650-59673-1220	WAGES - FULLTIME- UNION	\$ 7,139	\$ 17,200	\$ 5,419	\$ 8,133	\$ 17,500	\$ 300	1.74%
650-59673-2900	OTHER SERVICES	\$ 31,597	\$ 30,000	\$ 37,710	\$ 37,000	\$ 30,000	\$ -	0.00%
650-59673-2990	TRANSPORTATION EXPENSE	\$ 1,389	\$ 2,000	\$ 580	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
650-59673-3900	OTHER SUPPLIES	\$ 7,303	\$ 10,000	\$ 4,055	\$ 8,000	\$ 8,000	\$ (2,000)	-20.00%
Total MAINTENANCE OF MAINS:		\$ 47,428	\$ 59,200	\$ 47,764	\$ 54,133	\$ 56,500	\$ (2,700)	-4.56%

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MAINT OF SERVICES								
650-59675-1220	WAGES - FULLTIME- UNION	\$ 31,559	\$ 33,200	\$ 24,450	\$ 33,521	\$ 33,800	\$ 600	1.81%
650-59675-2900	OTHER SERVICES	\$ 54,846	\$ 35,000	\$ 29,768	\$ 31,500	\$ 30,000	\$ (5,000)	-14.29%
650-59675-2990	TRANSPORTATION EXPENSE	\$ 7,259	\$ 6,000	\$ 6,031	\$ 5,000	\$ 8,000	\$ 2,000	33.33%
650-59675-3900	OTHER SUPPLIES	\$ 6,935	\$ 5,000	\$ 4,834	\$ 5,000	\$ 7,000	\$ 2,000	40.00%
Total MAINTENANCE OF SERVICES:		\$ 100,599	\$ 79,200	\$ 65,083	\$ 75,021	\$ 78,800	\$ (400)	-0.51%
MAINT OF METERS								
650-59676-1220	WAGES - FULLTIME- UNION	\$ 10,152	\$ 4,200	\$ 6,351	\$ 7,677	\$ 4,300	\$ 100	2.38%
650-59676-2900	OTHER SERVICES	\$ 4,082	\$ 5,000	\$ 4,285	\$ 5,000	\$ 5,000	\$ -	0.00%
650-59676-2910	SHARED METER COST OFFSET	\$ (7,458)	\$ (6,000)	\$ (6,316)	\$ (7,400)	\$ (7,000)	\$ (1,000)	16.67%
650-59676-2990	TRANSPORTATION EXPENSE	\$ 297	\$ 500	\$ 709	\$ 500	\$ 750	\$ 250	50.00%
650-59676-3900	OTHER SUPPLIES	\$ 385	\$ 3,000	\$ 1,286	\$ 3,000	\$ 3,000	\$ -	0.00%
Total MAINTENANCE OF METERS:		\$ 7,458	\$ 6,700	\$ 6,316	\$ 8,777	\$ 6,050	\$ (650)	-9.70%
MAINT OF HYDRANTS								
650-59677-1220	WAGES - FULLTIME- UNION	\$ 9,857	\$ 15,400	\$ 8,787	\$ 11,518	\$ 18,900	\$ 3,500	22.73%
650-59677-2900	OTHER SERVICES	\$ 4,685	\$ 5,000	\$ 3,525	\$ 3,000	\$ 5,000	\$ -	0.00%
650-59677-2990	TRANSPORTATION EXPENSE	\$ 2,350	\$ 1,000	\$ 1,504	\$ 1,100	\$ 2,500	\$ 1,500	150.00%
650-59677-3900	OTHER SUPPLIES	\$ 3,074	\$ 5,000	\$ 2,272	\$ 3,000	\$ 5,000	\$ -	0.00%
Total MAINTENANCE OF HYDRANTS:		\$ 19,966	\$ 26,400	\$ 16,089	\$ 18,618	\$ 31,400	\$ 5,000	18.94%
MAINT OF MISC PLANT								
650-59678-2900	OTHER SERVICES	\$ 38,608	\$ 5,000	\$ 3,194	\$ 5,000	\$ 5,000	\$ -	0.00%
Total MAINT OF MISC PLANT:		\$ 38,608	\$ 5,000	\$ 3,194	\$ 5,000	\$ 5,000	\$ -	0.00%
Total TRANSMISSION/DISTRIBUTION EXPENSE		\$ 443,549	\$ 421,070	\$ 338,466	\$ 400,940	\$ 450,970	\$ 29,900	7.10%
CUSTOMER ACCOUNTS EXPENSES								
SUPERVISION								
650-59901-1100	FULLTIME SALARIES	\$ 17,794	\$ 18,100	\$ 13,801	\$ 18,630	\$ 18,400	\$ 300	1.66%
650-59901-2201	CELLULAR PHONE	\$ 9	\$ 50	\$ 7	\$ 10	\$ 50	\$ -	0.00%
Total SUPERVISION:		\$ 17,803	\$ 18,150	\$ 13,808	\$ 18,640	\$ 18,450	\$ 300	1.65%

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OPERATION METER READING								
650-59902-1220	WAGES - FULLTIME- UNION	\$ 14,947	\$ 15,400	\$ 10,750	\$ 14,633	\$ 15,700	\$ 300	1.95%
650-59902-1240	WAGES-UNION PART TIME	\$ 4,879	\$ 5,000	\$ 3,314	\$ 4,342	\$ 5,100	\$ 100	2.00%
650-59902-1390	WAGES-CAR ALLOW	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59902-2201	CELLULAR PHONE	\$ 185	\$ 200	\$ 138	\$ 185	\$ 200	\$ -	0.00%
650-59902-2900	OTHER SERVICES	\$ 1,302	\$ 1,500	\$ 395	\$ 1,500	\$ 1,500	\$ -	0.00%
650-59902-2990	TRANSPORTATION EXPENSE	\$ 1,395	\$ 750	\$ 1,379	\$ 750	\$ 1,500	\$ 750	100.00%
650-59902-3110	POSTAGE	\$ 203	\$ 500	\$ 158	\$ 270	\$ 500	\$ -	0.00%
650-59902-3900	OTHER SUPPLIES	\$ 42	\$ 100	\$ -	\$ 60	\$ 100	\$ -	0.00%
Total OPERATION METER READING:		\$ 22,953	\$ 23,450	\$ 16,133	\$ 21,740	\$ 24,600	\$ 1,150	4.90%
CUSTOMER ACCTG/COLLECT								
650-59903-1220	WAGES - FULLTIME- UNION	\$ 37,957	\$ 38,800	\$ 30,130	\$ 40,688	\$ 39,600	\$ 800	2.06%
650-59903-2990	TRANSPORTATION EXPENSE	\$ 13	\$ 50	\$ 17	\$ 15	\$ 50	\$ -	0.00%
650-59903-3110	POSTAGE	\$ 9,196	\$ 9,500	\$ 6,691	\$ 9,500	\$ 9,500	\$ -	0.00%
650-59903-3900	OTHER SUPPLIES	\$ 4,275	\$ 6,000	\$ 4,706	\$ 5,200	\$ 6,000	\$ -	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 51,441	\$ 54,350	\$ 41,544	\$ 55,403	\$ 55,150	\$ 800	1.47%
UNCOLLECTIBLE ACCTS								
650-59904-2900	OTHER SERVICES	\$ 16,851	\$ 2,500	\$ 495	\$ 2,000	\$ 2,500	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 16,851	\$ 2,500	\$ 495	\$ 2,000	\$ 2,500	\$ -	0.00%
Total CUSTOMER ACCOUNTS EXPENSES		\$ 109,048	\$ 98,450	\$ 71,979	\$ 97,784	\$ 100,700	\$ 2,250	2.29%
ADMINISTRATIVE/GENERAL EXECUTIVE/GENERAL SALARIES								
650-59920-1100	FULLTIME SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-1200	WAGES - FULLTIME - NONUNION	\$ 2,525	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	0.00%
650-59920-1220	WAGES - FULLTIME- UNION	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 91,141	\$ 96,000	\$ 69,006	\$ 86,000	\$ 96,000	\$ -	0.00%
Total EXECUTIVE & GENERAL SALARIES:		\$ 93,666	\$ 100,000	\$ 69,006	\$ 86,000	\$ 100,000	\$ -	0.00%
OFFICE SUPPLIES/EXPENSE								
650-59921-2200	UTILITIES/TELEPHONE	\$ 198	\$ 500	\$ 166	\$ 200	\$ 500	\$ -	0.00%
650-59921-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3100	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3300	TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -		
650-59921-3900	OTHER SUPPLIES	\$ 2,761	\$ 2,500	\$ 2,245	\$ 2,600	\$ -		#VALUE!
Total OFFICE SUPPLIES & EXPENSE:		\$ 2,959	\$ 3,000	\$ 2,411	\$ 2,800	\$ 500	\$ (2,500)	-83.33%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OUTSIDE SERVICES EMPLOYED								
650-59923-2100	PROFESSIONAL SERVICES	\$ 53,562	\$ 50,000	\$ 32,255	\$ 50,000	\$ 92,750	\$ 42,750	85.50%
650-59923-2160	SAFETY COORDINATOR	\$ 2,120	\$ 2,500	\$ 1,683	\$ 2,400	\$ 2,500	\$ -	0.00%
650-59923-2900	OTHER SERVICES	\$ 6,843	\$ 7,000	\$ 8,843	\$ 6,850	\$ 12,500	\$ 5,500	78.57%
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:		\$ 65,585	\$ 62,560	\$ 45,840	\$ 62,310	\$ 110,810	\$ 48,250	77.13%
PROPERTY INSURANCE								
650-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 5,485	\$ 5,700	\$ 4,243	\$ 5,500	\$ 6,000	\$ 300	5.26%
650-59924-5110	PROPERTY INSURANCE	\$ 19,158	\$ 19,500	\$ 14,720	\$ 19,000	\$ 20,000	\$ 500	2.56%
650-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 109	\$ 150	\$ 84	\$ 125	\$ 200	\$ 50	33.33%
650-59924-5120	FLEET INSURANCE	\$ 3,295	\$ 3,500	\$ 2,403	\$ 3,500	\$ 4,000	\$ 500	14.29%
650-59924-5140	UMBRELLA INSURANCE	\$ 2,842	\$ 3,000	\$ 2,045	\$ 2,900	\$ 3,500	\$ 500	16.67%
650-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59924-5190	CRIME INSURANCE	\$ 131	\$ 150	\$ 98	\$ 150	\$ 200	\$ 50	33.33%
Total PROPERTY INSURANCE:		\$ 31,020	\$ 32,000	\$ 23,593	\$ 31,175	\$ 33,900	\$ 1,900	5.94%
INJURIES/DAMAGES								
650-59925-5130	WORKMEN'S COMPENSATION	\$ 16,921	\$ 22,000	\$ 13,912	\$ 21,000	\$ 23,000	\$ 1,000	4.55%
Total INJURIES & DAMAGES:		\$ 16,921	\$ 22,000	\$ 13,912	\$ 21,000	\$ 23,000	\$ 1,000	4.55%
EMPLOYEE PENSION/BENEFITS								
650-59926-1310	WI RETIREMENT	\$ 45,415	\$ 51,100	\$ 34,531	\$ 46,579	\$ 52,000	\$ 900	1.76%
650-59926-1330	HEALTH INSURANCE	\$ 102,150	\$ 110,000	\$ 77,975	\$ 104,120	\$ 113,300	\$ 3,300	3.00%
650-59926-1332	HEALTH INSURANCE-RETIREE	\$ 17,884	\$ 18,500	\$ 13,815	\$ 18,420	\$ 2,000	\$ (16,500)	-89.19%
650-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 7,349	\$ 7,600	\$ 7,349	\$ 11,023	\$ 7,600	\$ -	0.00%
650-59926-1340	LIFE INSURANCE	\$ 1,672	\$ 2,000	\$ 1,401	\$ 1,856	\$ 2,100	\$ 100	5.00%
650-59926-1350	OTHER BENEFITS	\$ 16,156	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	0.00%
650-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 27,621	\$ 29,000	\$ 20,956	\$ 28,000	\$ 29,000	\$ -	0.00%
650-59926-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total EMPLOYEE PENSION & BENEFIT:		\$ 218,245	\$ 221,200	\$ 156,027	\$ 209,998	\$ 209,000	\$ (12,200)	-5.52%
REGULATORY COMM EXPENSE								
650-59928-2900	OTHER SERVICES	\$ 1,603	\$ 3,000	\$ 5,572	\$ 3,000	\$ 3,000	\$ -	0.00%
Total REGULATORY COMM EXPENSE:		\$ 1,603	\$ 3,000	\$ 5,572	\$ 3,000	\$ 3,000	\$ -	0.00%

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MISC GENERAL EXPENSE								
650-59930-1220	WAGES - FULLTIME- UNION	\$ 9,205	\$ 8,300	\$ 3,934	\$ 5,633	\$ 8,500	\$ 200	2.41%
650-59930-2900	OTHER SERVICES	\$ 1,162	\$ 1,500	\$ 1,296	\$ 1,200	\$ 1,500	\$ -	0.00%
650-59930-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59930-2920	TRAINING	\$ 459	\$ 3,000	\$ 640	\$ 1,000	\$ 3,000	\$ -	0.00%
650-59930-2990	TRANSPORTATION EXPENSE	\$ -	\$ 100	\$ (22)	\$ (36)	\$ 100	\$ -	0.00%
650-59930-3210	MEMBERSHIP & DUES	\$ 3,036	\$ 3,600	\$ 2,878	\$ 3,600	\$ 3,000	\$ (600)	-16.67%
650-59930-3220	PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59930-3300	TRAVEL	\$ 2,109	\$ 2,500	\$ 1,909	\$ 2,100	\$ 2,500	\$ -	0.00%
650-59930-3900	OTHER SUPPLIES	\$ (74)	\$ 500	\$ (0)	\$ -	\$ 500	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 15,897	\$ 19,500	\$ 10,635	\$ 13,497	\$ 19,100	\$ (400)	-2.05%
OPERATION RENTS								
650-59931-3900	OTHER SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650-59999-1311	GASB 68 PENSION EXPENSE	\$ 43,172	\$ -	\$ -	\$ -	\$ -	\$ -	
Total OPERATION RENTS:		\$ 43,172	\$ -	\$ -	\$ -	\$ -		
Total ADMINISTRATIVE GENERAL EXPENSES:		\$ 489,070	\$ 463,260	\$ 326,996	\$ 429,779	\$ 499,310	\$ 36,050	7.78%
Total EXPENSES:		\$ 1,674,273	\$ 1,660,840	\$ 1,171,697	\$ 1,549,917	\$ 1,708,890	\$ 48,050	2.89%
OTHER OPERATING EXPENSES								
650-59403-9750	DEPRECIATION EXPENSE	\$ 477,580	\$ 430,000	\$ 358,082	\$ 480,000	\$ 480,000	\$ 50,000	11.63%
650-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,563	\$ 7,500	\$ 4,942	\$ 6,800	\$ 7,500	\$ -	0.00%
650-59408-9700	PROPERTY TAX EQUIVALENT	\$ 136,365	\$ 140,000	\$ 102,250	\$ 137,000	\$ 140,000	\$ -	0.00%
650-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 39,023	\$ 45,500	\$ 30,001	\$ 39,000	\$ 47,100	\$ 1,600	3.52%
650-59408-9703	PSC REMAINDER ASSESSMENT	\$ 2,207	\$ 2,500	\$ -	\$ 2,210	\$ 2,500	\$ -	0.00%
Total OTHER OPERATING EXPENSES:		\$ 661,738	\$ 625,500	\$ 495,274	\$ 665,010	\$ 677,100	\$ 51,600	8.25%
Total OPERATING EXPENSES		\$ 2,336,011	\$ 2,286,340	\$ 1,666,971	\$ 2,214,927	\$ 2,385,990	\$ 99,650	4.36%
NET OPERATING INCOME (LOSS):		\$ 149,320	\$ 572,360	\$ 260,553	\$ 332,502	\$ 359,210	\$(213,150)	-37.24%

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OTHER INCOME								
650-48600	CONTRIBUTION IN AID	\$ 45,655	\$ -	\$ 34,386	\$ 150,000	\$ 10,000	\$ 10,000	
650-48900	OTHER REV/TRANSFER FROM HRA	\$ 11,377	\$ -	\$ 965	\$ 75	\$ -		
650-49415	REVENUES FROM MDSE & JOBBING	\$ 1,043	\$ 7,000	\$ 8,627	\$ 8,000	\$ 7,000	\$ -	0.00%
650-49416	MERCHANDISING & JOBBING COSTS	\$ (844)	\$ (7,000)	\$ (413)	\$ (8,000)	\$ (7,000)	\$ -	0.00%
	TOTAL OTHER INCOME	\$ 57,231	\$ -	\$ 43,564	\$ 150,075	\$ 10,000	\$ 10,000	
TOTAL INCOME (LOSS) BEFORE INTEREST:		\$ 206,550	\$ 572,360	\$ 304,117	\$ 482,577	\$ 369,210	\$(203,150)	-35.49%
INTEREST CHARGES								
650-59427-6210	INTEREST ON LONG TERM DEBT	\$ 113,679	\$ 96,690	\$ 89,588	\$ 106,100	\$ 102,367	\$ 5,677	5.87%
650-59430-6210	INTEREST ON ADVANCES FROM MUNI	\$ 51,730	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -	0.00%
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	\$ 165,409	\$ 156,690	\$ 89,588	\$ 166,100	\$ 162,367	\$ 5,677	3.62%
TOTAL INCOME (LOSS)		\$ 41,141	\$ 415,670	\$ 214,530	\$ 316,477	\$ 206,843	\$(208,827)	-50.24%

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ELECTRIC UTILITY								
REVENUES								
660-44061	ELEC-RESIDENTIAL-URBANRG1	\$ 4,066,325	\$ 4,141,200	\$ 3,122,543	\$ 4,163,390	\$ 4,147,500	6,300	0.15%
660-44162	ELEC-RESIDENTIAL-RURALRG1	\$ 18,078	\$ 17,700	\$ 13,677	\$ 18,235	\$ 18,800	1,100	6.21%
660-44271	ELEC-COMMERCIAL-CS1	\$ 1,267,419	\$ 1,440,000	\$ 964,898	\$ 1,286,531	\$ 1,402,400	(37,600)	-2.61%
660-44381	ELEC-COMM & IND-SMALL-CP1	\$ 953,789	\$ 815,300	\$ 741,008	\$ 988,010	\$ 841,600	26,300	3.23%
660-44382	ELEC-COMM & IND-LARGE-CP2	\$ 1,865,801	\$ 2,018,600	\$ 1,300,053	\$ 1,733,404	\$ 1,863,500	(155,100)	-7.68%
660-44383	ELEC-INDUSTRIAL-TOD-CP3	\$ 482,340	\$ 542,900	\$ 372,876	\$ 497,168	\$ 545,300	2,400	0.44%
660-44491	URBAN-PRIV AREA LTS-MS1	\$ 26,907	\$ 22,500	\$ 19,590	\$ 26,120	\$ 23,500	1,000	4.44%
660-44493	ELEC-STREET LIGHTING-MS1	\$ 194,465	\$ 228,300	\$ 119,360	\$ 189,000	\$ 186,200	(42,100)	-18.44%
660-44895	ELEC-INTERDEPARTMENT-MP1	\$ 43,888	\$ 52,000	\$ 34,119	\$ 45,492	\$ 45,700	(6,300)	-12.12%
Total ELECTRIC SALES REVENUE:		\$ 8,919,013	\$ 9,278,500	\$ 6,688,123	\$ 8,947,350	\$ 9,074,500	(204,000)	-2.20%
OTHER OPERATING REVENUES								
660-49450	OTHER REVENUE/FORFIETDISC	\$ 17,975	\$ 18,250	\$ 13,519	\$ 18,025	\$ 18,250	0	0.00%
660-49456	OTHER ELECTRIC REVENUE	\$ 11,733	\$ 15,000	\$ 14,906	\$ 19,874	\$ 15,000	0	0.00%
660-49510	MISC SERVICE REVENUES	\$ 7,113	\$ 5,000	\$ 3,320	\$ 4,427	\$ 5,000	0	0.00%
660-49540	RENT FROM ELECTRIC PROP	\$ 29,952	\$ 26,700	\$ 29,913	\$ 39,884	\$ 26,700	0	0.00%
660-49556	OTHER ELECTRIC REVENUES	\$ 4,463	\$ 1,000	\$ 5,001	\$ 6,668	\$ 1,000	0	0.00%
Total OTHER OPERATING REVENUES		\$ 71,235	\$ 65,950	\$ 66,659	\$ 88,878	\$ 65,950	0	0.00%
OTHER FINANCING SOURCES								
660-49560	FEE ON SALES TAXES	\$ 977	\$ 950	\$ 702	\$ 936	\$ 950	0	0.00%
Total OTHER FINANCING SOURCES:		\$ 977	\$ 950	\$ 702	\$ 936	\$ 950	0	0.00%
Total REVENUES		\$ 8,991,225	\$ 9,345,400	\$ 6,755,483	\$ 9,037,165	\$ 9,141,400	(204,000)	-2.18%
EXPENDITURES								
CLEARING EXPENDITURES								
660-56600-1500	OTHER EARNINGS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total CLEARING EXPENDITURES:		\$ -	\$ -	\$ -	\$ -	\$ -		
OPERATION PURCHASE POWER								
660-59555-2900	OTHER SERVICES	\$ 6,666,758	\$ 6,981,700	\$ 4,959,420	\$ 6,612,560	\$ 6,741,400	(240,300)	-3.44%
Total OPERATION PURCHASED POWER:		\$ 6,666,758	\$ 6,981,700	\$ 4,959,420	\$ 6,612,560	\$ 6,741,400	(240,300)	-3.44%

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OPERATION STATION EXPENSE								
660-59582-1220	WAGES - FULLTIME	\$ 25,738	\$ 27,200	\$ 20,252	\$ 19,928	\$ 29,000	1,800	6.62%
660-59582-2200	UTILITIES/TELEPHONE	\$ 697	\$ 850	\$ -	\$ -	\$ -		#VALUE!
660-59582-2220	NATURAL GAS/HEAT	\$ 219	\$ 500	\$ 180	\$ 400	\$ 400	(100)	-20.00%
660-59582-2900	OTHER SERVICES	\$ -	\$ 1,000	\$ 120	\$ 250	\$ 250	(750)	-75.00%
660-59582-2990	TRANSPORTATION EXPENSE	\$ 4,314	\$ 5,500	\$ 3,839	\$ 4,000	\$ 4,500	(1,000)	-18.18%
660-59582-3900	OTHER SUPPLIES	\$ 733	\$ 3,000	\$ 737	\$ 2,000	\$ 2,000	(1,000)	-33.33%
Total OPERATION STATION EXPENSE:		\$ 31,702	\$ 38,050	\$ 25,127	\$ 26,578	\$ 36,150	(1,900)	-4.99%
OPERATION OVERHEAD LINE								
660-59583-1220	WAGES - FULLTIME	\$ 5,265	\$ 6,800	\$ 686	\$ 412	\$ 7,300	500	7.35%
660-59583-2900	OTHER SERVICES	\$ 282	\$ 500	\$ -	\$ 400	\$ 450	(50)	-10.00%
660-59583-2990	TRANSPORTATION EXPENSE	\$ 649	\$ 1,000	\$ 96	\$ 500	\$ 750	(250)	-25.00%
660-59583-3900	OTHER SUPPLIES	\$ -	\$ 1,500	\$ -	\$ 500	\$ 1,200	(300)	-20.00%
Total OPERATION OVERHEAD LINE:		\$ 6,197	\$ 9,800	\$ 782	\$ 1,812	\$ 9,700	(100)	-1.02%
OPERATION UNDERGROUND LINES								
660-59584-1220	WAGES - FULLTIME	\$ 41,282	\$ 50,900	\$ 32,658	\$ 32,934	\$ 54,300	3,400	6.68%
660-59584-2900	OTHER SERVICES	\$ 652	\$ 900	\$ 699	\$ 1,400	\$ 1,000	100	11.11%
660-59584-2990	TRANSPORTATION EXPENSE	\$ 4,462	\$ 8,500	\$ 2,836	\$ 5,000	\$ 6,500	(2,000)	-23.53%
660-59584-3900	OTHER SUPPLIES	\$ (11,178)	\$ 800	\$ 384	\$ 600	\$ 700	(100)	-12.50%
Total OPERATION UNDERGROUND LINES:		\$ 35,218	\$ 61,100	\$ 36,578	\$ 39,934	\$ 62,500	1,400	2.29%
OPERATION STREET LIGHTING								
660-59585-1220	WAGES - FULLTIME	\$ 213	\$ 700	\$ -	\$ -	\$ 800	100	14.29%
660-59585-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59585-2990	TRANSPORTATION EXPENSE	\$ 81	\$ 300	\$ -	\$ 100	\$ 250	(50)	-16.67%
660-59585-3900	OTHER SUPPLIES	\$ -	\$ 250	\$ -	\$ 100	\$ 200	(50)	-20.00%
Total OPERATION STREET LIGHTING:		\$ 294	\$ 1,250	\$ -	\$ 200	\$ 1,250	0	0.00%
OPERATION METER EXPENSES								
660-59586-1220	WAGES - FULLTIME	\$ 52,627	\$ 55,700	\$ 45,261	\$ 51,308	\$ 59,400	3,700	6.64%
660-59586-2990	TRANSPORTATION EXPENSE	\$ 3,206	\$ 6,000	\$ 2,369	\$ 4,000	\$ 5,000	(1,000)	-16.67%
660-59586-3900	OTHER SUPPLIES	\$ (44,483)	\$ 7,000	\$ 1,007	\$ 3,000	\$ 6,000	(1,000)	-14.29%
Total METER EXPENSES:		\$ 11,350	\$ 68,700	\$ 48,637	\$ 58,308	\$ 70,400	1,700	2.47%

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OPERATION CUSTOMERS INSTALL								
660-59587-1220	WAGES - FULLTIME	\$ 4,208	\$ 6,800	\$ 5,702	\$ 8,036	\$ 7,300	500	7.35%
660-59587-2990	TRANSPORTATION EXPENSE	\$ 607	\$ 2,000	\$ 911	\$ 2,000	\$ 2,000	0	0.00%
660-59587-3900	OTHER SUPPLIES	\$ 13	\$ -	\$ -	\$ -	\$ -		
Total OPERATING CUSTOMERS INSTALL:		\$ 4,828	\$ 8,800	\$ 6,612	\$ 10,036	\$ 9,300	500	5.68%
OPERATION MISC DISTRIBUTION								
660-59588-1220	WAGES - FULLTIME	\$ 118,181	\$ 122,100	\$ 89,377	\$ 116,281	\$ 123,000	900	0.74%
660-59588-2200	UTILITIES/TELEPHONE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-2201	CELLULAR PHONE	\$ 3,155	\$ 3,500	\$ 2,400	\$ 3,200	\$ 3,200	(300)	-8.57%
660-59588-2210	ELECTRICITY	\$ 10,701	\$ 11,500	\$ 9,032	\$ 11,500	\$ 11,500	0	0.00%
660-59588-2220	NATURAL GAS/HEAT	\$ 4,827	\$ 4,700	\$ 3,627	\$ 4,700	\$ 4,700	0	0.00%
660-59588-2230	WATER EXPENSE	\$ 1,190	\$ 1,500	\$ 927	\$ 1,300	\$ 1,300	(200)	-13.33%
660-59588-2240	SEWER EXPENSE	\$ 293	\$ 400	\$ 267	\$ 400	\$ 400	0	0.00%
660-59588-2250	STORM WATER UTILITY CHARGES	\$ 4,328	\$ 4,400	\$ 3,246	\$ 4,400	\$ 4,400	0	0.00%
660-59588-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 4,000	\$ -	\$ 3,500	\$ 4,000	0	0.00%
660-59588-2900	OTHER SERVICES	\$ 4,575	\$ 10,000	\$ 4,195	\$ 6,000	\$ 7,500	(2,500)	-25.00%
660-59588-2990	TRANSPORTATION EXPENSE	\$ 2,199	\$ 4,000	\$ 1,582	\$ 3,000	\$ 3,000	(1,000)	-25.00%
660-59588-3100	OFFICE SUPPLIES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59588-3110	POSTAGE	\$ 119	\$ 250	\$ 24	\$ 200	\$ 200	(50)	-20.00%
660-59588-3900	OTHER SUPPLIES	\$ 38,808	\$ 53,000	\$ 44,326	\$ 51,000	\$ 50,000	(3,000)	-5.66%
Total OPERATION MISC DISTRIBUTION:		\$ 188,376	\$ 219,350	\$ 159,003	\$ 205,481	\$ 213,200	(6,150)	-2.80%
MAINT OF STATION EQUIPMENT								
660-59592-1220	WAGES - FULLTIME	\$ 891	\$ 2,100	\$ 942	\$ -	\$ 2,200	100	4.76%
660-59592-2900	OTHER SERVICES	\$ 50,157	\$ 2,800	\$ -	\$ 25,000	\$ 12,000	9,200	328.57%
660-59592-2990	TRANSPORTATION EXPENSE	\$ 494	\$ 600	\$ 300	\$ 500	\$ 500	(100)	-16.67%
Total MAINT OF STATION EQUIPMENT:		\$ 51,542	\$ 5,500	\$ 1,242	\$ 25,500	\$ 14,700	9,200	167.27%
MAINT OF OVERHEAD POLES/LINES								
660-59593-1220	WAGES - FULLTIME	\$ 87,262	\$ 101,800	\$ 76,883	\$ 121,753	\$ 115,800	14,000	13.75%
660-59593-2900	OTHER SERVICES	\$ 11,986	\$ 30,000	\$ 40,862	\$ 42,000	\$ 10,000	(20,000)	-66.67%
660-59593-2990	TRANSPORTATION EXPENSE	\$ 14,448	\$ 25,000	\$ 16,061	\$ 20,000	\$ 22,000	(3,000)	-12.00%
660-59593-3900	OTHER SUPPLIES	\$ 12,405	\$ 3,000	\$ -	\$ 5,000	\$ 2,000	(1,000)	-33.33%
Total MAINT OF OVERHEAD POLES/LINES:		\$ 126,100	\$ 159,800	\$ 133,807	\$ 188,753	\$ 149,800	(10,000)	-6.26%

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MAINT OF UNDERGRD FACILITIES								
660-59594-1220	WAGES - FULLTIME	\$ 852	\$ 6,800	\$ 8,629	\$ 4,200	\$ 7,300	500	7.35%
660-59594-2900	OTHER SERVICES	\$ -	\$ -	\$ 320	\$ 400	\$ 400	400	
660-59594-2990	TRANSPORTATION EXPENSE	\$ 166	\$ 1,500	\$ 2,131	\$ 1,100	\$ 1,100	(400)	-26.67%
660-59594-3900	OTHER SUPPLIES	\$ 93	\$ 1,000	\$ -	\$ 500	\$ 500	(500)	-50.00%
Total MAINT OF UNDERGRD FCLTIES:		\$ 1,112	\$ 9,300	\$ 11,080	\$ 6,200	\$ 9,300	0	0.00%
MAINT OF LINE TRANSFORMERS								
660-59595-1220	WAGES - FULLTIME	\$ 9,440	\$ 10,200	\$ 2,336	\$ 3,466	\$ 10,900	700	6.86%
660-59595-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59595-2990	TRANSPORTATION EXPENSE	\$ 1,354	\$ 1,000	\$ 139	\$ 500	\$ 500	(500)	-50.00%
660-59595-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ -	\$ 300	0	0.00%
Total MAINT OF LINE TRANSFORMERS:		\$ 10,793	\$ 11,500	\$ 2,475	\$ 3,966	\$ 11,700	200	1.74%
MAINT OF STREET LIGHTING								
660-59596-1220	WAGES - FULLTIME	\$ 9,559	\$ 13,600	\$ 7,245	\$ 10,142	\$ 14,500	900	6.62%
660-59596-2990	TRANSPORTATION EXPENSE	\$ 1,760	\$ 3,000	\$ 1,261	\$ 2,200	\$ 2,000	(1,000)	-33.33%
660-59596-3900	OTHER SUPPLIES	\$ 1,082	\$ 2,000	\$ -	\$ 500	\$ 500	(1,500)	-75.00%
Total MAINT OF STREET LIGHTING:		\$ 12,401	\$ 18,600	\$ 8,506	\$ 12,842	\$ 17,000	(1,600)	-8.60%
MAINT OF ELECTRIC METERS								
660-59597-1220	WAGES - FULLTIME	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59597-3900	OTHER SUPPLIES	\$ -	\$ 300	\$ -	\$ -	\$ 300	0	0.00%
Total MAINT OF ELECTRIC METERS:		\$ -	\$ 300	\$ -	\$ -	\$ 300	0	0.00%
MAINT OF DISTRIB PLANT								
660-59598-2900	OTHER SERVICES	\$ 9,094	\$ 9,000	\$ 3,399	\$ 4,000	\$ 6,000	(3,000)	-33.33%
Total MAINT OF MISC DISTRIB PLANT:		\$ 9,094	\$ 9,000	\$ 3,399	\$ 4,000	\$ 6,000	(3,000)	-33.33%
Total DISTRIBUTION EXPENSES:		\$ 489,007	\$ 621,050	\$ 437,248	\$ 583,611	\$ 611,300	(9,750)	-1.57%
CUSTOMER ACCOUNTS EXPENSE SUPERVISION								
660-59901-1100	FULLTIME SALARIES	\$ 21,469	\$ 21,800	\$ 16,651	\$ 21,641	\$ 22,200	400	1.83%
660-59901-2201	CELLULAR PHONE	\$ 8	\$ 20	\$ 7	\$ -	\$ 20	0	0.00%
Total SUPERVISION:		\$ 21,477	\$ 21,820	\$ 16,658	\$ 21,641	\$ 22,220	400	1.83%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATION METER READING								
660-59902-1220	WAGES - FULLTIME	\$ 18,052	\$ 18,500	\$ 12,983	\$ 18,337	\$ 18,900	400	2.16%
660-59902-1240	WAGES PART TIME	\$ 5,907	\$ 6,000	\$ 4,013	\$ 4,938	\$ 6,200	200	3.33%
660-59902-2201	CELLULAR PHONE	\$ 182	\$ 200	\$ 136	\$ 200	\$ 200	0	0.00%
660-59902-2900	OTHER SERVICES	\$ 6,120	\$ 6,000	\$ 4,612	\$ 5,000	\$ 5,500	(500)	-8.33%
660-59902-2990	TRANSPORTATION EXPENSE	\$ 450	\$ 1,000	\$ 499	\$ 750	\$ 1,000	0	0.00%
660-59902-3110	POSTAGE	\$ 135	\$ 400	\$ 105	\$ 200	\$ 200	(200)	-50.00%
660-59902-3900	OTHER SUPPLIES	\$ 289	\$ 100	\$ -	\$ -	\$ -		#VALUE!
Total OPERATION METER READING:		\$ 31,136	\$ 32,200	\$ 22,347	\$ 29,425	\$ 32,000	(200)	-0.62%
CUSTOMER ACCT/COLLECT								
660-59903-1220	WAGES - FULLTIME	\$ 59,540	\$ 47,200	\$ 45,130	\$ 54,832	\$ 48,100	900	1.91%
660-59903-2900	OTHER SERVICES	\$ 5	\$ -	\$ 7	\$ -	\$ -		
660-59903-2990	TRANSPORTATION EXPENSE	\$ 2,289	\$ 5,000	\$ 1,305	\$ 2,000	\$ 2,500	(2,500)	-50.00%
660-59903-3110	POSTAGE	\$ 16,171	\$ 17,500	\$ 12,726	\$ 17,000	\$ 17,500	0	0.00%
660-59903-3900	OTHER SUPPLIES	\$ 4,759	\$ 7,200	\$ 6,113	\$ 7,000	\$ 7,200	0	0.00%
Total CUSTOMER ACCTG & COLLECT:		\$ 82,766	\$ 76,900	\$ 65,283	\$ 80,832	\$ 75,300	(1,600)	-2.08%
UNCOLLECTIBLE ACCOUNTS								
660-59904-2900	OTHER SERVICES	\$ 895	\$ 2,500	\$ 2,554	\$ 3,000	\$ 2,600	100	4.00%
Total UNCOLLECTIBLE ACCOUNTS:		\$ 895	\$ 2,500	\$ 2,554	\$ 3,000	\$ 2,600	100	4.00%
Total CUSTOMER ACCOUNTS EXPENSE:		\$ 136,274	\$ 133,420	\$ 106,841	\$ 134,898	\$ 132,120	(1,300)	-0.97%
SALES/ADVERTISING EXPENSE								
660-59913-2210	ELECTRICITY	\$ 189	\$ 200	\$ 125	\$ 200	\$ 200	0	0.00%
660-59913-2900	OTHER SERVICES	\$ 608	\$ 750	\$ 250	\$ 700	\$ 700	(50)	-6.67%
Total ADVERTISING EXPENSES:		\$ 797	\$ 950	\$ 375	\$ 900	\$ 900	(50)	-5.26%
ADMINISTRATIVE/GENERAL SALARIES								
EXECUTIVE/GENERAL SALARIES								
660-59920-1100	FULLTIME SALARIES	\$ 111,565	\$ 113,500	\$ 87,210	\$ 113,314	\$ 115,800	2,300	2.03%
660-59920-1200	WAGES - FULLTIME	\$ 44,634	\$ 45,500	\$ 34,894	\$ 45,338	\$ 46,400	900	1.98%
660-59920-2100	CITY ADMIN ALLOC (WAGES)	\$ 83,134	\$ 83,500	\$ 62,829	\$ 83,000	\$ 87,700	4,200	5.03%
Total EXECUTIVE & GENERAL SALARIES:		\$ 239,334	\$ 242,500	\$ 184,933	\$ 241,651	\$ 249,900	7,400	3.05%
OFFICE SUPPLIES/EXPENSE								
660-59921-2200	UTILITIES/TELEPHONE	\$ 640	\$ 600	\$ 350	\$ 500	\$ 550	(50)	-8.33%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
660-59921-2900	OTHER SERVICES	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -		#VALUE!
660-59921-2910	PRINTING/ADVERTISING	\$ 168	\$ 250	\$ -	\$ 200	\$ 200	(50)	-20.00%
660-59921-3210	MEMBERSHIP & DUES	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59921-3300	TRAVEL	\$ 116	\$ 150	\$ -	\$ 100	\$ 100	(50)	-33.33%
660-59921-3900	OTHER SUPPLIES	\$ 10,755	\$ 12,500	\$ 9,886	\$ 12,000	\$ 12,500	0	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 11,679	\$ 14,500	\$ 10,236	\$ 13,800	\$ 13,350	(1,150)	-7.93%
OUTSIDE SERVICES EMPLOYED								
660-59923-2100	PROFESSIONAL SERVICES	\$ 37,953	\$ 40,000	\$ 35,111	\$ 45,000	\$ 43,500	3,500	8.75%
660-59923-2120	PROF SERV - LEGAL COUNSEL	\$ -	\$ 1,000	\$ 420	\$ 1,000	\$ 1,000	0	0.00%
660-59923-2210	ELECTRICITY	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59923-2403	ACCOUNTING SOFTWARE MAINT	\$ 22,050	\$ 20,000	\$ 20,500	\$ 26,600	\$ 20,000	0	0.00%
660-59923-2900	OTHER SERVICES	\$ 11,299	\$ 10,000	\$ 7,767	\$ 8,500	\$ 9,000	(1,000)	-10.00%
660-59923-2902	MISC SERVICES	\$ 23,765	\$ 25,000	\$ 14,105	\$ 15,000	\$ 18,000	(7,000)	-28.00%
660-59923-5950	TRANSFER TO CAP PROJ FNDS	\$ 1,980	\$ 1,980	\$ 1,980	\$ 1,980	\$ 1,980	0	0.00%
Total OUTSIDE SERVICES EMPLOYED:		\$ 97,047	\$ 97,980	\$ 79,883	\$ 98,080	\$ 93,480	(4,500)	-4.59%
PROPERTY INSURANCE								
660-59924-5100	PUBLIC LIABILITY INSURANCE	\$ 2,984	\$ 2,500	\$ 2,520	\$ 2,500	\$ 2,500	0	0.00%
660-59924-5110	PROPERTY INSURANCE	\$ 6,461	\$ 7,000	\$ 4,600	\$ 6,500	\$ 7,000	0	0.00%
660-59924-5111	CONTRACTOR EQUIPMENT INS	\$ 474	\$ 500	\$ 365	\$ 500	\$ 500	0	0.00%
660-59924-5120	FLEET INSURANCE	\$ 7,396	\$ 8,500	\$ 7,104	\$ 8,000	\$ 8,500	0	0.00%
660-59924-5140	UMBRELLA INSURANCE	\$ 2,372	\$ 2,500	\$ 1,874	\$ 2,500	\$ 2,500	0	0.00%
660-59924-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59924-5190	CRIME INSURANCE	\$ 145	\$ 150	\$ 109	\$ 150	\$ 150	0	0.00%
Total PROPERTY INSURANCE:		\$ 19,834	\$ 21,150	\$ 16,572	\$ 20,150	\$ 21,150	0	0.00%
INJURIES & DAMAGES								
660-59925-1220	WAGES - FULLTIME	\$ -	\$ -	\$ 100	\$ 192	\$ -		
660-59925-5130	WORKMEN'S COMPENSATION	\$ 12,633	\$ 13,500	\$ 9,749	\$ 13,000	\$ 13,500	0	0.00%
Total INJURIES & DAMAGES:		\$ 12,633	\$ 13,500	\$ 9,849	\$ 13,192	\$ 13,500	0	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION & BENEFITS								
660-59926-1310	WI RETIREMENT	\$ 79,049	\$ 81,000	\$ 63,143	\$ 85,150	\$ 84,000	3,000	3.70%
660-59926-1330	HEALTH INSURANCE	\$ 171,570	\$ 202,400	\$ 132,415	\$ 178,622	\$ 208,400	6,000	2.96%
660-59926-1332	HEALTH INSURANCE-RETIREE	\$ 20,438	\$ 22,000	\$ 15,789	\$ 21,052	\$ 22,000	0	0.00%
660-59926-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 13,841	\$ 13,800	\$ 13,511	\$ 13,511	\$ 13,800	0	0.00%
660-59926-1334	HEALTH INSURANCE OPT OUT	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59926-1340	LIFE INSURANCE	\$ 2,352	\$ 3,000	\$ 1,918	\$ 2,504	\$ 3,000	0	0.00%
660-59926-1350	OTHER BENEFITS	\$ 18,908	\$ 5,000	\$ -	\$ 3,000	\$ 5,000	0	0.00%
660-59926-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 25,139	\$ 23,000	\$ 19,106	\$ 26,000	\$ 26,700	3,700	16.09%
660-59926-2900	OTHER SERVICES	\$ (54,477)	\$ (50,900)	\$ (45,439)	\$ (62,749)	\$ (54,300)	(3,400)	6.68%
660-59926-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFIT:		\$ 276,820	\$ 299,300	\$ 200,441	\$ 267,090	\$ 308,600	\$ 9,300	3.11%
REGULATORY COMM EXPENSE								
660-59928-2900	OTHER SERVICES	\$ -	\$ 2,000	\$ 95	\$ 1,000	\$ 2,000	0	0.00%
Total REGULATORY COMM EXPENSE:		\$ -	\$ 2,000	\$ 95	\$ 1,000	\$ 2,000	0	0.00%
MISC GENERAL EXPENSES								
660-59930-1220	WAGES - FULLTIME	\$ 39,727	\$ 40,100	\$ 31,319	\$ 44,296	\$ 42,700	2,600	6.48%
660-59930-2900	OTHER SERVICES	\$ 3,295	\$ 5,000	\$ 2,576	\$ 4,000	\$ 4,000	(1,000)	-20.00%
660-59930-2910	PRINTING/ADVERTISING	\$ -	\$ -	\$ 800	\$ 800	\$ 1,000	1,000	
660-59930-2920	TRAINING	\$ 13,567	\$ 15,000	\$ 13,320	\$ 15,000	\$ 15,000	0	0.00%
660-59930-2990	TRANSPORTATION EXPENSE	\$ 2,136	\$ 1,500	\$ 924	\$ 1,200	\$ 1,500	0	0.00%
660-59930-3210	MEMBERSHIP & DUES	\$ 8,189	\$ 8,000	\$ 5,971	\$ 8,000	\$ 8,000	0	0.00%
660-59930-3300	TRAVEL	\$ 7,396	\$ 7,500	\$ 6,318	\$ 7,000	\$ 7,000	(500)	-6.67%
660-59930-3900	OTHER SUPPLIES	\$ -	\$ 2,000	\$ 55	\$ 500	\$ 1,500	(500)	-25.00%
660-59930-6300	INTEREST ON CUSTOMER DEPO	\$ 327	\$ 500	\$ 534	\$ 500	\$ 500	0	0.00%
Total MISC GENERAL EXPENSES:		\$ 74,636	\$ 79,600	\$ 61,818	\$ 81,296	\$ 81,200	1,600	2.01%
MAINT OFFICE & COMMUNICATIONS								
660-59932-1220	WAGES - FULLTIME	\$ 4,034	\$ 3,400	\$ 3,570	\$ 5,683	\$ 3,700	300	8.82%
660-59932-1230	WAGES PART TIME	\$ 7,195	\$ 10,800	\$ 11,057	\$ 12,492	\$ 12,700	1,900	17.59%
660-59932-2990	TRANSPORTATION EXPENSE	\$ 322	\$ 300	\$ 107	\$ 200	\$ 300	0	0.00%
660-59932-3900	OTHER SUPPLIES	\$ 4	\$ 500	\$ 0	\$ 400	\$ 400	(100)	-20.00%
660-59999-1311	GASB 68 PENSION EXPENSE	\$ 60,074	\$ -	\$ -	\$ -	\$ -		
Total MAINT OFFICE & COMMUNICATIONS:		\$ 71,628	\$ 15,000	\$ 14,735	\$ 18,774	\$ 17,100	2,100	14.00%
Total ADMINISTRATIVE/GENERAL EXPENSES:		\$ 803,611	\$ 785,530	\$ 578,561	\$ 755,034	\$ 800,280	14,750	1.88%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,096,447	\$ 8,522,650	\$ 6,082,445	\$ 8,087,002	\$ 8,286,000	(236,650)	-2.78%
OTHER OPERATING EXPENSES								
660-59403-9750	DEPRECIATION EXPENSE	\$ 406,615	\$ 400,000	\$ 349,723	\$ 410,000	\$ 405,000	5,000	1.25%
660-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 5,979	\$ 6,500	\$ 4,491	\$ 6,000	\$ 6,710	210	3.23%
660-59408-9700	PROPERTY TAX EQUIVALENT	\$ 283,633	\$ 285,000	\$ 220,977	\$ 280,000	\$ 280,000	(5,000)	-1.75%
660-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 66,345	\$ 72,100	\$ 54,757	\$ 73,435	\$ 76,000	3,900	5.41%
660-59408-9702	WISC GROSS RECEIPTS TAX	\$ 622	\$ 650	\$ 593	\$ 650	\$ 650	0	0.00%
660-59408-9703	PSC REMAINDER ASSESSMENT	\$ 7,987	\$ 10,000	\$ -	\$ -	\$ -		#VALUE!
	TOTAL	\$ 771,181	\$ 774,250	\$ 630,542	\$ 770,085	\$ 768,360	(5,890)	-0.76%
Total OPERATIONS/MAINTENANCE EXPENSES:		\$ 8,867,628	\$ 9,296,900	\$ 6,712,987	\$ 8,857,087	\$ 9,054,360	(242,540)	-2.61%
NET OPERATING INCOME(LOSS);		\$ 123,597	\$ 48,500	\$ 42,496	\$ 180,078	\$ 87,040	38,540	79.46%
OTHER INCOME								
660-48900	OTHER REV/TRANSFER FROM HRA	\$ 2,120	\$ -	\$ 482	\$ -	\$ -		
660-49415	REVENUE FROM MDSE & JOBBING	\$ 34,870	\$ 20,000	\$ 186,499	\$ 200,000	\$ 20,000	0	0.00%
660-49416	MERCHANDISING & JOBBING COSTS	\$ (34,870)	\$ (20,000)	\$ (133,768)	\$ (180,000)	\$ (20,000)	0	0.00%
660-49421	CONTRIBUTED REVENUE	\$ 4,522	\$ 85,500	\$ -	\$ 170,000	\$ 20,000	(65,500)	-76.61%
	TOTAL	\$ 6,642	\$ 85,500	\$ 53,212	\$ 190,000	\$ 20,000	(65,500)	-76.61%
TOTAL INCOME(LOSS) BEFORE INT CHARGES:		\$ 130,239	\$ 134,000	\$ 95,709	\$ 370,078	\$ 107,040	(26,960)	-20.12%
OTHER INCOME DEDUCTIONS								
660-49390	APPROPRIATIONS-MUNICIPAL	\$ 13,899	\$ 20,000	\$ 17,264	\$ 18,000	\$ 18,000	(2,000)	-10.00%
660-49426	OTHER INCOME DEDUCTIONS	\$ 1,970	\$ 2,200	\$ 1,990	\$ 2,000	\$ 2,200	0	0.00%
660-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ 593	\$ -	\$ -		
660-49439	APPROP OF INCOME TO MUNICIPAL	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL	\$ 15,869	\$ 22,200	\$ 19,848	\$ 20,000	\$ 20,200	(2,000)	-9.01%
INTEREST CHARGES								
660-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
660-59427-6210	INTEREST ON LONG TERM DEBT	\$ 24,620	\$ 24,120	\$ 15,064	\$ 20,086	\$ 20,700	(3,420)	-14.18%
	TOTAL	\$ 24,620	\$ 24,120	\$ 15,064	\$ 20,086	\$ 20,700	(3,420)	-14.18%
NET INCOME(LOSS):		\$ 89,750	\$ 87,680	\$ 60,797	\$ 329,992	\$ 66,140	(21,540)	-24.57%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
TELECOM UTILITY								
REVENUES								
670-48900	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-49540	RENT FROM CLEC PROP	\$ 15,885	\$ 15,885	\$ 11,789	\$ 15,885	\$ 15,885	\$ -	0.00%
Total REVENUES		\$ 15,885	\$ 15,885	\$ 11,789	\$ 15,885	\$ 15,885	\$ -	0.00%
EXPENDITURES								
MAINT OVERHEAD POLES/LINES								
670-59593-1220	WAGES - FULLTIME- UNION	\$ 857	\$ 1,000	\$ -	\$ 400	\$ 1,000	\$ -	0.00%
670-59593-1330	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
670-59593-2990	TRANSPORTATION EXPENSE	\$ 396	\$ 500	\$ -	\$ 100	\$ 500	\$ -	0.00%
Total MAINT OVERHEAD POLES & LINES:		\$ 1,253	\$ 1,500	\$ -	\$ 500	\$ 1,500	\$ -	0.00%
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	\$ 0	\$ 150	\$ -	\$ -	\$ 150	\$ -	0.00%
670-59926-1330	HEALTH INSURANCE	\$ 52	\$ 200	\$ -	\$ -	\$ 200	\$ -	0.00%
670-59926-2900	OTHER SERVICES	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
Total EMPLOYEE PENSION & BENEFITS:		\$ 52	\$ 600	\$ -	\$ -	\$ 600	\$ -	0.00%
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	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
670-59930-9340	CONTINGENCY FUND	\$ 5,115	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 5,115	\$ 5,800	\$ -	\$ -	\$ 5,800	\$ -	0.00%
Total OPERATING EXPENSES:		\$ 6,420	\$ 8,650	\$ -	\$ 500	\$ 8,650	\$ -	0.00%

OTHER EXPENSES
 670-59403-9750 DEPRECIATION EXPENSE
TOTAL

\$ 27,427	\$ 27,000	\$ 21,045	\$ 27,000	\$ 27,000	\$ -	0.00%
\$ 27,427	\$ 27,000	\$ 21,045	\$ 27,000	\$ 27,000	\$ -	0.00%
\$ 33,847	\$ 35,650	\$ 21,045	\$ 27,500	\$ 35,650	\$ -	0.00%
\$ (17,962)	\$ (19,765)	\$ (9,257)	\$ (11,615)	\$ (19,765)	\$ -	0.00%

Total EXPENSES:

NET OPERATING INCOME(LOSS):

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
STORMWATER UTILITY								
REVENUES								
680-46000	USER FEES	\$ -	\$ -	\$ -	\$ -	\$ -		
680-46010	RESIDENTIAL SINGLE FAMILY	\$ 353,657	\$ 353,500	\$ 264,819	\$ 353,100	\$ 353,500	\$ -	0.00%
680-46020	RESIDENTIAL TWO FAMILY	\$ -	\$ -	\$ -	\$ -	\$ -		
680-46030	RESIDENTIAL MULTI FAMILY	\$ 428	\$ 425	\$ 321	\$ 450	\$ 425	\$ -	0.00%
680-46040	NON RESIDENTIAL	\$ 261,770	\$ 261,500	\$ 197,235	\$ 262,980	\$ 261,500	\$ -	0.00%
680-46050	INTERDEPARTMENTAL	\$ 39,324	\$ 39,325	\$ 29,527	\$ 39,370	\$ 39,325	\$ -	0.00%
	TOTAL USER FEES	\$ 655,179	\$ 654,750	\$ 491,901	\$ 655,900	\$ 654,750	\$ -	0.00%
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	\$ -	\$ -	\$ 3,000	\$ -	0.00%
680-49210	TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 500,000	\$ 500,000	
680-49470	FORFEITED DISCOUNTS	\$ 2,010	\$ 1,700	\$ 1,138	\$ 1,518	\$ 1,600	\$ (100)	-5.88%
	TOTAL OTHER REVENUES	\$ 2,010	\$ 4,700	\$ 251,138	\$ 251,518	\$ 504,600	\$ 499,900	10636.17%
TOTAL REVENUES		\$ 657,189	\$ 609,450	\$ 743,040	\$ 907,418	\$ 1,109,350	\$ 499,900	82.02%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OPERATING EXPENSES								
STREET DEBRIS MANAGEMENT								
680-59710-1220	WAGES FULLTIME	\$ 25	\$ 6,500	\$ -	\$ 1,000	\$ 5,954	\$ (546)	-8.40%
680-59710-2900	OTHER SERVICES	\$ -	\$ 3,000	\$ -	\$ 500	\$ 1,500	\$ (1,500)	-50.00%
680-59710-2990	TRANSPORTATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59710-3900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
	TOTAL STREET DEBRIS MANAGEMENT	\$ 25	\$ 9,500	\$ -	\$ 1,500	\$ 7,454	\$ (2,046)	-21.54%
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	\$ 763	\$ 29,475	\$ 16,625	\$ 22,170	\$ 43,898	\$ 14,423	48.93%
680-59730-2900	OTHER SERVICES	\$ 87,925	\$ 50,000	\$ 65,200	\$ 55,240	\$ 50,000	\$ -	0.00%
680-59730-2990	TRANSPORTATION EXPENSE	\$ -	\$ 500	\$ -	\$ -	\$ -		#VALUE!
680-59730-3900	OTHER SUPPLIES	\$ -	\$ 2,500	\$ 4,243	\$ 5,660	\$ 6,000	\$ 3,500	140.00%
	TOTAL MAINTENANCE OF COLLECTION SYSTEM	\$ 88,687	\$ 82,475	\$ 86,068	\$ 83,070	\$ 99,898	\$ 17,423	21.13%
MAINTENANCE OF OPEN CHANNEL DRAINAGE								
680-59740-1220	WAGES FULLTIME	\$ 1,981	\$ 5,120	\$ 264	\$ 350	\$ 5,195	\$ 75	1.46%
680-59740-2900	OTHER SERVICES	\$ 21,928	\$ 5,000	\$ 6,216	\$ 8,290	\$ 9,000	\$ 4,000	80.00%
680-59740-2990	TRANSPORTATION EXPENSE	\$ -	\$ 300	\$ -	\$ -	\$ 200	\$ (100)	-33.33%
680-59740-3900	OTHER SUPPLIES	\$ -	\$ 1,500	\$ -	\$ -	\$ 500	\$ (1,000)	-66.67%
	TOTAL MAINTENANCE OF OPEN CHANNEL DRAINAGE	\$ 23,909	\$ 11,920	\$ 6,481	\$ 8,640	\$ 14,895	\$ 2,975	24.96%
MAINTENANCE OF STORMWATER PONDS								
680-59750-1220	WAGES FULLTIME	\$ 140	\$ 14,610	\$ 409	\$ 600	\$ 23,565	\$ 8,955	61.29%
680-59750-2900	OTHER SERVICES	\$ 19,260	\$ 3,000	\$ 10,639	\$ 14,200	\$ 15,000	\$ 12,000	400.00%
680-59750-2990	TRANSPORTATION EXPENSE	\$ -	\$ 20,300	\$ -	\$ -	\$ 500	\$ (19,800)	-97.54%
680-59750-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ -	\$ -	\$ 1,500	\$ (1,500)	-50.00%
	TOTAL MAINTENANCE OF STORMWATER PONDS	\$ 19,400	\$ 40,910	\$ 11,048	\$ 14,800	\$ 40,565	\$ (345)	-0.84%

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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	\$ -	\$ 5,975	\$ -	\$ -	\$ 32,449	\$ 26,474	443.08%
680-59770-2900	OTHER SERVICES	\$ 5,386	\$ 50,000	\$ 2,394	\$ 2,400	\$ 50,000	\$ -	0.00%
680-59770-2990	TRANSPORTATION EXPENSE	\$ -	\$ 300	\$ -	\$ -	\$ 300	\$ -	0.00%
680-59770-3900	OTHER SUPPLIES	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 2,000	\$ -	0.00%
TOTAL REGULATORY COMPLIANCE		\$ 5,386	\$ 58,275	\$ 2,394	\$ 3,400	\$ 84,749	\$ 26,474	45.43%
ADMINISTRATIVE CHARGES								
680-59790-2100	PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	0.00%
680-59790-2900	OTHER SERVICES	\$ 307	\$ 2,000	\$ 360	\$ -	\$ 2,000	\$ -	0.00%
680-59790-5970	TRANSFER TO OTHER FUNDS	\$ 250,000	\$ -	\$ -	\$ 500,000	\$ 150,000	\$ 150,000	
TOTAL ADMINISTRATIVE CHARGES		\$ 250,307	\$ 7,000	\$ 360	\$ 500,000	\$ 157,000	\$ 150,000	2142.86%
EMPLOYEE PENSION & BENEFITS								
680-59795-1310	WI RETIREMENT	\$ 244	\$ 5,150	\$ 1,393	\$ 1,860	\$ 9,223	\$ 4,073	79.09%
680-59795-1330	HEALTH INSURANCE	\$ 569	\$ 11,153	\$ 2,466	\$ 3,290	\$ 19,732	\$ 8,579	76.92%
680-59795-1333	HEALTH SAVINGS ACCOUNT	\$ -	\$ 820	\$ -	\$ -	\$ 1,344	\$ 524	63.90%
680-59795-1334	HEALTH INSURANCE OPT-OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59795-1340	LIFE INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 228	\$ 228	
680-59795-1350	OTHER BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59795-2100	CITY ADMIN ALLOCATION(BENEFITS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
680-59795-2900	OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EMPLOYEE PENSION & BENEFITS		\$ 813	\$ 17,123	\$ 3,859	\$ 5,150	\$ 30,527	\$ 13,404	78.28%
TOTAL OPERATING EXPENSES		\$ 388,527	\$ 227,203	\$ 110,210	\$ 616,560	\$ 435,088	\$ 207,885	91.50%

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DEPRECIATION AND TAXES								
680-59403-9750	DEPRECIATION EXPENSE	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
680-59408-2100	CITY ADMIN ALLOC(FICA)	\$ -	\$ -	\$ -	\$ -	\$ -		
680-59408-9701	FICA TAX EXPENSE	\$ 156	\$ 4,725	\$ 818	\$ 1,090	\$ 8,496	\$ 3,771	79.81%
680-59419-6210	INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ 29,200	\$ 16,800		
	TOTAL DEPRECIATION AND TAXES	\$ 156	\$ 4,725	\$ 818	\$ 105,290	\$ 100,296	\$ 95,571	2022.67%
NET OPERATING INCOME (LOSS):		\$ 268,506	\$ 377,522	\$ 632,012	\$ 185,568	\$ 573,966	\$ 196,444	52.04%
680-34100	Fund Balance, January 1	\$ 719,009	\$ 987,515	\$ 987,515	\$ 987,515	\$ 1,173,083	\$ 185,568	18.79%
	Fund Balance, December 31	\$ 987,515	\$ 1,365,037	\$ 1,619,527	\$ 1,173,083	\$ 1,747,049	\$ 382,012	27.99%

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WASTEWATER UTILITY								
REVENUES								
MISC REVENUES								
690-48900	OTHER-Mishicot Replac/Transfer from HRA	\$ 8,978	\$ 8,978	\$ 4,489	\$ 8,978	\$ 11,000	\$ 2,022	22.52%
Total MISCELLANEOUS REVENUE:		\$ 8,978	\$ 8,978	\$ 4,489	\$ 8,978	\$ 11,000	\$ 2,022	22.52%
OTHER FINANCING SOURCES								
690-49221	RESIDENTIAL	\$ 1,747,488	\$ 1,848,400	\$ 1,304,296	\$ 1,740,000	\$ 1,922,100	\$ 73,700	3.99%
690-49222	COMMERCIAL	\$ 452,469	\$ 473,000	\$ 339,875	\$ 453,200	\$ 491,500	\$ 18,500	3.91%
690-49223	INDUSTRIAL	\$ 81,404	\$ 89,300	\$ 60,082	\$ 80,100	\$ 92,000	\$ 2,700	3.02%
690-49623	MISHICOT SERVICE	\$ 102,433	\$ 117,800	\$ 70,564	\$ 94,080	\$ 88,700	\$ (29,100)	-24.70%
690-49624	MISHICOT ADMINISTRATIVE FEE	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	0.00%
690-49626	INTERDEPARTMENTAL SERVICE	\$ 85,523	\$ 90,900	\$ 69,369	\$ 92,500	\$ 94,300	\$ 3,400	3.74%
690-49631	LATE PAYMENT CHARGES	\$ 9,467	\$ 9,300	\$ 6,484	\$ 8,650	\$ 9,400	\$ 100	1.08%
690-49634	RENT FROM SEWER PROPERTIES	\$ 18,531	\$ 15,000	\$ 5,657	\$ 7,540	\$ 30,000	\$ 15,000	100.00%
Total OTHER FINANCING SOURCES:		\$ 2,498,315	\$ 2,644,700	\$ 1,856,328	\$ 2,477,070	\$ 2,729,000	\$ 84,300	3.19%
Total REVENUES		\$ 2,507,294	\$ 2,653,678	\$ 1,860,817	\$ 2,486,048	\$ 2,740,000	\$ 86,322	3.25%
EXPENSES								
OPERATION EXPENSES								
OPERATION PLANT/LIFT STATION								
690-59820-1220	WAGES - FULLTIME- UNION	\$ 257,475	\$ 262,900	\$ 196,757	\$ 264,000	\$ 258,871	\$ (4,029)	-1.53%
690-59820-2100	PROFESSIONAL SERVICES	\$ -	\$ 15,000	\$ -	\$ -	\$ 5,000	\$ (10,000)	-66.67%
690-59820-2200	UTILITIES/TELEPHONE	\$ 11,096	\$ 11,000	\$ 7,058	\$ 9,500	\$ 11,000	\$ -	0.00%
690-59820-2201	CELLULAR PHONE	\$ 1,059	\$ 1,200	\$ 1,085	\$ 1,500	\$ 1,500	\$ 300	25.00%
690-59820-2210	ELECTRIC EXPENSE	\$ 112,689	\$ 120,000	\$ 77,911	\$ 105,000	\$ 120,000	\$ -	0.00%
690-59820-2230	WATER EXPENSE	\$ 4,889	\$ 5,500	\$ 3,777	\$ 5,100	\$ 5,500	\$ -	0.00%
690-59820-2240	SEWER EXPENSE	\$ 2,708	\$ 3,000	\$ 2,184	\$ 3,000	\$ 3,000	\$ -	0.00%
690-59820-2250	STORM WATER EXPENSE	\$ 3,705	\$ 4,000	\$ 2,779	\$ 3,700	\$ 4,000	\$ -	0.00%
690-59820-2410	MAINTENANCE EQUIPMENT/VEH	\$ 150	\$ 2,000	\$ -	\$ 500	\$ 2,000	\$ -	0.00%
690-59820-2900	OTHER SERVICES	\$ 9,658	\$ 50,000	\$ 23,623	\$ 55,000	\$ 33,000	\$ (17,000)	-34.00%
690-59820-3110	POSTAGE	\$ -	\$ 100	\$ -	\$ 100	\$ 100	\$ -	0.00%
690-59820-3900	OTHER SUPPLIES	\$ 15,031	\$ 20,000	\$ 9,798	\$ 15,000	\$ 20,000	\$ -	0.00%
Total OPERATION PLANT & LIFT STATION:		\$ 418,462	\$ 494,700	\$ 324,971	\$ 462,400	\$ 463,971	\$ (30,729)	-6.21%

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CHLORINE								
690-59823-3900	OTHER SUPPLIES	\$ -	\$ 3,000	\$ -	\$ 500	\$ 3,000	\$ -	0.00%
Total CHLORINE:		\$ -	\$ 3,000	\$ -	\$ 500	\$ 3,000	\$ -	0.00%
PHOSPHOROUS REMOVAL CHEMICALS								
690-59824-3900	OTHER SUPPLIES	\$ -	\$ 5,000	\$ (5,355)	\$ 1,000	\$ 5,000	\$ -	0.00%
690-59824-4910	FERRIC CHLORIDE	\$ 32,190	\$ 35,000	\$ 26,871	\$ 32,000	\$ 35,000	\$ -	0.00%
Total PHOSPHOROUS REMOVAL CHEM:		\$ 32,190	\$ 40,000	\$ 21,516	\$ 33,000	\$ 40,000	\$ -	0.00%
SLUDGE CONDITIONING CHEMICALS								
690-59825-4920	POLYMER	\$ 16,305	\$ 20,000	\$ 17,312	\$ 22,000	\$ 25,000	\$ 5,000	25.00%
Total SLUDGE CONDNTN CHEMICALS:		\$ 16,305	\$ 20,000	\$ 17,312	\$ 22,000	\$ 25,000	\$ 5,000	25.00%
OTHER OPERATING SUPPLIES								
690-59827-2220	NATURAL GAS/HEAT	\$ 22,751	\$ 25,000	\$ 16,357	\$ 25,000	\$ 30,000	\$ 5,000	20.00%
690-59827-3900	OTHER SUPPLIES	\$ 1,348	\$ 2,000	\$ 584	\$ 2,000	\$ 2,000	\$ -	0.00%
Total OTHER OPERATING SUPPLIES:		\$ 24,099	\$ 27,000	\$ 16,941	\$ 27,000	\$ 32,000	\$ 5,000	18.52%
TRANSPORTATION EXPENSE								
690-59828-2410	MAINTENANCE EQUIPMENT/VEH	\$ 8,003	\$ 17,000	\$ 11,094	\$ 15,000	\$ 15,000	\$ (2,000)	-11.76%
690-59828-2900	OTHER SERVICES	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	
690-59828-3410	GAS & OIL	\$ 4,519	\$ 5,000	\$ 5,075	\$ 7,000	\$ 7,000	\$ 2,000	40.00%
690-59828-3900	OTHER SUPPLIES	\$ 395	\$ 2,500	\$ 326	\$ 500	\$ 2,500	\$ -	0.00%
Total TRANSPORTATION EXPENSES:		\$ 12,933	\$ 24,500	\$ 16,495	\$ 22,500	\$ 24,500	\$ -	0.00%
Total OPERATION EXPENSES:		\$ 503,989	\$ 609,200	\$ 397,236	\$ 567,400	\$ 588,471	\$ (20,729)	-3.40%
MAINTENANCE EXPENSES								
MAINT SEWAGE COLLECTION SYSTEM								
690-59831-1220	WAGES - FULLTIME- UNION	\$ 10,638	\$ 14,100	\$ 11,390	\$ 15,500	\$ 16,000	\$ 1,900	13.48%
690-59831-2230	WATER EXPENSE	\$ 1,293	\$ 2,200	\$ 1,185	\$ 1,800	\$ 2,200	\$ -	0.00%
690-59831-2240	SEWER EXPENSE	\$ 1,534	\$ 2,500	\$ 1,447	\$ 2,500	\$ 2,500	\$ -	0.00%
690-59831-2900	OTHER SERVICES	\$ 103,490	\$ 110,000	\$ 87,483	\$ 115,000	\$ 110,000	\$ -	0.00%
690-59831-2990	TRANSPORTATION EXPENSE	\$ 3,151	\$ 3,800	\$ 2,948	\$ 4,000	\$ 3,800	\$ -	0.00%
690-59831-3900	OTHER SUPPLIES	\$ 3,315	\$ 3,500	\$ 2,813	\$ 3,800	\$ 3,500	\$ -	0.00%
Total MAINT SEWAGE COLLECTION SYS:		\$ 123,421	\$ 136,100	\$ 107,265	\$ 142,600	\$ 138,000	\$ 1,900	1.40%

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MAINT COLLECT SYSTEM PUMP EQUIP								
690-59832-2410	MAINTENANCE EQUIPMENT/VEH	\$ -	\$ 7,000	\$ -	\$ 2,000	\$ 7,000	\$ -	0.00%
690-59832-2900	OTHER SERVICES	\$ 3,271	\$ 2,000	\$ 668	\$ 1,500	\$ 2,000	\$ -	0.00%
690-59832-3900	OTHER SUPPLIES (BIO CUBES)	\$ -	\$ 750	\$ -	\$ 200	\$ 750	\$ -	0.00%
Total MAINT COLLECT SYS PUMP EQU:		\$ 3,271	\$ 9,750	\$ 668	\$ 3,700	\$ 9,750	\$ -	0.00%
MAINT TREAT & DISPOSAL PLANT EQUIP								
690-59833-1220	WAGES - FULLTIME- UNION	\$ 49,851	\$ 50,600	\$ 39,002	\$ 52,100	\$ 52,328	\$ 1,728	3.42%
690-59833-2900	OTHER SERVICES	\$ 12,168	\$ 50,000	\$ 8,075	\$ 11,000	\$ 15,000	\$ (35,000)	-70.00%
690-59833-3900	OTHER SUPPLIES	\$ 30,564	\$ 45,000	\$ 15,502	\$ 25,000	\$ 25,000	\$ (20,000)	-44.44%
Total MAINT TREAT & DISPOSAL PLT EQ:		\$ 92,583	\$ 145,600	\$ 62,579	\$ 88,100	\$ 92,328	\$ (53,272)	-36.59%
MAINT GEN PLANT STRUCTURE/EQUIP								
690-59834-2900	OTHER SERVICES	\$ 19,471	\$ 20,000	\$ 9,662	\$ 12,000	\$ 12,000	\$ (8,000)	-40.00%
690-59834-3900	OTHER SUPPLIES	\$ 6,584	\$ 12,000	\$ 14,040	\$ 20,000	\$ 12,000	\$ -	0.00%
Total MAINT GEN PLT STRUCTR & EQU:		\$ 26,055	\$ 32,000	\$ 23,702	\$ 32,000	\$ 24,000	\$ (8,000)	-25.00%
Total MAINTENANCE EXPENSES:		\$ 245,331	\$ 323,450	\$ 194,215	\$ 266,400	\$ 264,078	\$ (59,372)	-18.36%
CUSTOMER ACCOUNTS EXPENSE								
BILLING, COLLECT & ACCTG								
690-59840-1100	FULLTIME SALARIES	\$ 17,533	\$ 17,800	\$ 13,598	\$ 18,140	\$ 18,126	\$ 326	1.83%
690-59840-1200	WAGES - FULLTIME - NONUNION	\$ 37,721	\$ 38,400	\$ 29,830	\$ 39,800	\$ 39,132	\$ 732	1.91%
690-59840-2201	CELLULAR PHONE	\$ 10	\$ 50	\$ 8	\$ 50	\$ 50	\$ -	0.00%
690-59840-3110	POSTAGE	\$ 9,065	\$ 9,000	\$ 6,593	\$ 8,800	\$ 9,000	\$ -	0.00%
690-59840-3900	OTHER SUPPLIES	\$ 2,769	\$ 4,300	\$ 3,785	\$ 5,050	\$ 5,100	\$ 800	18.60%
Total BILLING, COLLECT & ACCTG:		\$ 67,098	\$ 69,550	\$ 53,815	\$ 71,840	\$ 71,408	\$ 1,858	2.67%
METER READING								
690-59842-1220	WAGES - FULLTIME- UNION	\$ 14,618	\$ 15,000	\$ 10,514	\$ 14,100	\$ 15,282	\$ 282	1.88%
690-59842-1240	WAGES-UNION PART TIME	\$ 4,843	\$ 4,900	\$ 3,291	\$ 4,900	\$ 4,990	\$ 90	1.84%
690-59842-2201	CELLULAR PHONE	\$ 223	\$ 250	\$ 166	\$ 250	\$ 250	\$ -	0.00%
690-59842-2900	OTHER SERVICES	\$ 1,282	\$ 1,500	\$ 330	\$ 500	\$ 1,500	\$ -	0.00%
690-59842-2990	TRANSPORTATION EXPENSE	\$ 896	\$ 800	\$ 897	\$ 1,200	\$ 1,200	\$ 400	50.00%
690-59842-3900	OTHER SUPPLIES	\$ 1,094	\$ 1,300	\$ 792	\$ 1,100	\$ 1,300	\$ -	0.00%
Total METER READING:		\$ 22,956	\$ 23,750	\$ 15,991	\$ 22,050	\$ 24,522	\$ 772	3.25%

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UNCOLLECTIBLE ACCOUNTS								
690-59843-2900	OTHER SERVICES	\$ 1,146	\$ 1,500	\$ 453	\$ 800	\$ 1,500	\$ -	0.00%
Total UNCOLLECTIBLE ACCOUNTS		\$ 1,146	\$ 1,500	\$ 453	\$ 800	\$ 1,500	\$ -	0.00%
Total CUSTOMER ACCOUNTS EXPENSE		\$ 91,200	\$ 94,800	\$ 70,259	\$ 94,690	\$ 97,430	\$ 2,630	2.77%
ADMINISTRATIVE/GENERAL EXPENSE								
ADMIN/GENERAL SALARIES								
690-59850-1100	FULLTIME SALARIES	\$ 23,606	\$ 24,000	\$ 19,030	\$ 25,400	\$ 23,551	\$ (449)	-1.87%
690-59850-1200	WAGES - FULLTIME - NONUNION	\$ 18,628	\$ 18,500	\$ 14,786	\$ 19,800	\$ 30,024	\$ 11,524	62.29%
690-59850-1240	WAGES-UNION PART TIME	\$ 4,917	\$ 5,100	\$ 4,224	\$ 5,700	\$ 6,275	\$ 1,175	23.04%
690-59850-2100	CITY ADMIN ALLOC (WAGES)	\$ 91,141	\$ 96,000	\$ 69,006	\$ 96,000	\$ 95,934	\$ (66)	-0.07%
Total ADMIN & GENERAL SALARIES:		\$ 138,292	\$ 143,600	\$ 107,046	\$ 146,900	\$ 155,784	\$ 12,184	8.48%
OFFICE SUPPLIES/EXPENSE								
690-59851-2200	UTILITIES/TELEPHONE	\$ 270	\$ 250	\$ 226	\$ 320	\$ 320	\$ 70	28.00%
690-59851-2910	PRINTING/ADVERTISING	\$ -	\$ 100	\$ -	\$ 50	\$ 100	\$ -	0.00%
690-59851-3900	OTHER SUPPLIES	\$ 172	\$ 1,000	\$ 133	\$ 400	\$ 1,000	\$ -	0.00%
Total OFFICE SUPPLIES & EXPENSE:		\$ 442	\$ 1,350	\$ 359	\$ 770	\$ 1,420	\$ 70	5.19%
OUTSIDE SERVICES EMPLOYED								
690-59852-2100	PROFESSIONAL SERVICES	\$ 39,462	\$ 43,000	\$ 29,255	\$ 39,200	\$ 42,756	\$ (244)	-0.57%
690-59852-2900	OTHER SERVICES	\$ 8,342	\$ 6,900	\$ 7,634	\$ 10,300	\$ 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:		\$ 50,864	\$ 53,460	\$ 39,949	\$ 52,560	\$ 53,216	\$ (244)	-0.46%
INSURANCE EXPENSE								
690-59853-5100	PUBLIC LIABILITY INSURANCE	\$ 4,387	\$ 4,500	\$ 3,639	\$ 4,900	\$ 4,500	\$ -	0.00%
690-59853-5110	PROPERTY INSURANCE	\$ 21,868	\$ 23,000	\$ 15,605	\$ 21,000	\$ 23,000	\$ -	0.00%
690-59853-5111	CONTRACTOR EQUIPMENT INS	\$ 352	\$ 400	\$ 272	\$ 400	\$ 400	\$ -	0.00%
690-59853-5120	FLEET INSURANCE	\$ 1,092	\$ 1,500	\$ 858	\$ 1,500	\$ 1,500	\$ -	0.00%
690-59853-5130	WORKMEN'S COMPENSATION	\$ 12,639	\$ 12,000	\$ 9,510	\$ 12,700	\$ 12,000	\$ -	0.00%
690-59853-5180	BOILER INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
690-59853-5190	CRIME INSURANCE	\$ 192	\$ 250	\$ 144	\$ -	\$ 250	\$ -	0.00%
Total INSURANCE EXPENSE:		\$ 40,530	\$ 41,650	\$ 30,029	\$ 40,500	\$ 41,650	\$ -	0.00%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
EMPLOYEE PENSION/BENEFITS								
690-59854-1310	WI RETIREMENT	\$ 37,528	\$ 39,200	\$ 28,808	\$ 38,500	\$ 34,923	\$ (4,277)	-10.91%
690-59854-1330	HEALTH INSURANCE	\$ 62,949	\$ 60,700	\$ 62,632	\$ 83,510	\$ 84,163	\$ 23,463	38.65%
690-59854-1332	HEALTH INSURANCE-RETIREE	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59854-1333	HEALTH REIMBURSEMENT EXPENSE	\$ 5,092	\$ 4,500	\$ 5,492	\$ 5,492	\$ 5,738	\$ 1,238	27.51%
690-59854-1334	HEALTH INSURANCE OPT-OUT	\$ 5,014	\$ 5,000	\$ 3,846	\$ 5,200	\$ 5,200	\$ 200	4.00%
690-59854-1340	LIFE INSURANCE	\$ 1,169	\$ 1,200	\$ 1,007	\$ 1,350	\$ 1,248	\$ 48	4.00%
690-59854-1350	OTHER BENEFITS	\$ (331)	\$ 2,500	\$ -	\$ 500	\$ 2,500	\$ -	0.00%
690-59854-2100	CITY ADMIN ALLOC (BENEFITS)	\$ 27,621	\$ 29,000	\$ 20,956	\$ 28,000	\$ 28,988	\$ (12)	-0.04%
690-59854-2900	OTHER SERVICES	\$ -	\$ 16,000	\$ -	\$ 1,000	\$ 16,000	\$ -	0.00%
690-59854-5970	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -		
Total EMPLOYEE PENSION & BENEFITS:		\$ 139,042	\$ 158,100	\$ 122,742	\$ 163,552	\$ 178,760	\$ 20,660	13.07%
REGULATORY COMMISSION EXPENSE								
690-59855-2900	OTHER SERVICES	\$ 13,105	\$ 13,940	\$ 12,761	\$ 13,940	\$ 13,940	\$ -	0.00%
Total REGULATORY COMMISSION EXP:		\$ 13,105	\$ 13,940	\$ 12,761	\$ 13,940	\$ 13,940	\$ -	0.00%
MISC GENERAL EXPENSE								
690-59856-2900	OTHER SERVICES	\$ 209	\$ 400	\$ 209	\$ 400	\$ 400	\$ -	0.00%
690-59856-2920	TRAINING	\$ 1,178	\$ 2,000	\$ 179	\$ 500	\$ 2,000	\$ -	0.00%
690-59856-3210	MEMBERSHIP & DUES	\$ 45	\$ 700	\$ 115	\$ 300	\$ 700	\$ -	0.00%
690-59856-3220	PUBLICATIONS	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ -	0.00%
690-59856-3300	TRAVEL	\$ 580	\$ 2,000	\$ 323	\$ 500	\$ 2,000	\$ -	0.00%
Total MISC GENERAL EXPENSES:		\$ 2,012	\$ 5,200	\$ 826	\$ 1,700	\$ 5,200	\$ -	0.00%
RENTS-ADMINISTRATIVE								
690-59857-2900	OTHER SERVICES	\$ 84,336	\$ 88,000	\$ 74,578	\$ 95,000	\$ 90,000	\$ 2,000	2.27%
Total RENTS-ADMINISTRATIVE:		\$ 84,336	\$ 88,000	\$ 74,578	\$ 95,000	\$ 90,000	\$ 2,000	2.27%
Total ADMINISTRATIVE/GENERAL EXPENSE		\$ 468,622	\$ 505,300	\$ 388,289	\$ 514,922	\$ 539,970	\$ 34,670	6.86%
Total OPERATIONS/MAINTENANCE EXPENSE		\$ 1,309,142	\$ 1,532,750	\$ 1,049,999	\$ 1,443,412	\$ 1,489,949	\$ (42,801)	-2.79%

Account Number	Account Title (2019 Budget, Taxes Billed in 2018)	12/31/17 Prior year Actual	12/31/18 Cur Year Budget	09/30/18 Year-to-date Actual	Proj YE	2019 Budget	Change from Prev Budget	Percent Change
OTHER OPERATING EXPENSES								
690-59403-9750	DEPRECIATION EXPENSE	\$ 525,774	\$ 550,000	\$ 325,056	\$ 550,000	\$ 550,000	\$ -	0.00%
690-59408-2100	CITY ADMIN ALLOC (FICA)	\$ 6,563	\$ 7,350	\$ 4,942	\$ 7,350	\$ 7,340	\$ (10)	-0.14%
690-59408-9700	PROPERTY TAX EQUIVALENT	\$ 304,059	\$ 295,000	\$ 221,247	\$ 295,000	\$ 295,000	\$ -	0.00%
690-59408-9701	OTHER TAXES(FICA/PSC ASSMT)	\$ 32,066	\$ 34,900	\$ 24,440	\$ 34,900	\$ 34,316	\$ (584)	-1.67%
690-59999-1311	GASB 68 PENSION EXPENSE	\$ 27,044	\$ -	\$ -	\$ -	\$ -		
Total OTHER OPERATING EXPENSES		\$ 895,506	\$ 887,250	\$ 575,685	\$ 887,250	\$ 886,656	\$ (594)	-0.07%
Total OPERATING EXPENSES		\$ 2,204,648	\$ 2,420,000	\$ 1,625,684	\$ 2,330,662	\$ 2,376,605	\$ (43,395)	-1.79%
Total OPERATING INCOME(LOSS):		\$ 302,646	\$ 233,678	\$ 235,133	\$ 155,386	\$ 363,395	\$ 129,717	55.51%
INTEREST CHARGES								
690-49428	AMORTIZATION OF DEBT DISC/CHRG	\$ -	\$ -	\$ -	\$ -	\$ -		
690-49435	MISC DEBITS TO SURPLUS	\$ -	\$ -	\$ -	\$ -	\$ -		
690-59419-6210	INTEREST PAYMENTS	\$ 151,144	\$ 140,457	\$ 108,676	\$ 145,000	\$ 150,000	\$ 9,543	6.79%
Total INTEREST CHARGES:		\$ 151,144	\$ 140,457	\$ 108,676	\$ 145,000	\$ 150,000	\$ 9,543	6.79%
NET INCOME(LOSS) AFTER INTEREST CHARGES		\$ 151,502	\$ 93,221	\$ 126,458	\$ 10,386	\$ 213,395	\$ 120,174	128.91%
OTHER INCOME								
690-48600	CONTRIBUTION IN AID	\$ 83,335	\$ -	\$ 233,028	\$ 500,000	\$ 598,000	\$ 598,000	
NET INCOME(LOSS) AFTER OTHER INCOME		\$ 234,837	\$ 93,221	\$ 359,485	\$ 510,386	\$ 811,395	\$ 718,174	770.40%

**CITY OF TWO RIVERS
PROPERTY TAX LEVIES**

Budget year 2019
Taxes Billed 2018

PURPOSE	LEVY AMOUNT	TAX RATES PER 1,000	LEVY CHANGE	RATE CHANGE	PERCENT TOTAL
General City	\$ 2,083,000.00	4.1388376	0.27%	0.35%	15.48%
Debt	\$ 2,445,283.00	4.8586795	0.00%	0.08%	18.17%
Capital	\$ -	0.0000000	0.00%	0.00%	0.00%
Library	\$ 606,870.00	1.2058264	2.00%	2.08%	4.51%
Total City	\$ 5,135,153.00	10.2033435	0.34%	0.42%	38.17%
Two Rivers Public Schools	\$ 4,434,574.79	9.1034188	1.13%	1.17%	32.96%
Manitowoc Public Schools	\$ 127,135.36	7.8728897	-5.53%	-4.35%	0.94%
Lakeshore Technical College	\$ 372,703.04	0.7405460	-6.00%	-5.93%	2.77%
Manitowoc County	\$ 2,596,599.91	5.1593401	-3.95%	-3.87%	19.30%
State Forestry	\$ -	0.0000000	#DIV/0!	#DIV/0!	0.00%
Tax Incr Dist	\$ 788,558.16	1.5668335	0.55%	0.63%	5.86%
TOTAL	\$ 13,454,724.26				100.00%
<u>Total by School District</u>					
Two Rivers School District	\$ 13,327,588.90	26.7734819	-0.44%	-0.36%	
Manitowoc School District	\$ 9,020,149.47	25.5429528	-1.27%	-2.14%	
School Credit	\$ 891,837.30	<u>1.7720450</u>	-4.15%	<u>-4.07%</u>	
<u>Tax Rate After School Credit</u>					
Two Rivers School District		25.0014369		-0.09%	
Manitowoc School District		23.7709078		-2.00%	
ASSESSED VALUATION	<u>2017</u>	<u>2018</u>		AMOUNT OF CHANGE	PERCENT INCR
City of Two Rivers	503,679,800	503,281,400		(398,400)	-0.079%
Two Rivers Public Schools	487,328,500	487,132,900		(195,600)	-0.040%
Manitowoc Public Schools	16,351,300	16,148,500		(202,800)	-1.240%

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

Budget year 2019
Taxes Billed 2018

PURPOSE	TAX LEVY	TID LEVY	TOTAL LEVY	TAX RATE W/O TID	TAX RATE WITH TID
General City	2,083,000.00	129,364.87	2,212,364.87	4.1388376	4.3958805
Debt	2,445,283.00	151,864.48	2,597,147.48	4.8586795	5.1604281
Capital	0.00	0.00	0.00	0.0000000	0.0000000
Library	606,870.00	37,689.71	644,559.71	1.2058264	1.2807143
Total City	5,135,153.00	318,919.05	5,454,072.06	10.2033435	10.8370229
Two Rivers Public Schools	4,434,574.79	285,230.21	4,719,805.00	9.1034188	9.6889473
Manitowoc Public Schools	127,135.36	0.00	127,135.36	7.8728897	7.8728897
Lakeshore Technical College	372,703.04	23,146.81	395,849.85	0.7405460	0.7865378
Manitowoc County	2,596,599.91	161,262.09	2,757,862.00	5.1593401	5.4797614
State Forestry	0.00	0.00	0.00	0.0000000	0.0000000
TID	788,558.16	0.00	0.00	1.5668335	0.0000000
TOTAL	13,454,724.26	788,558.16	13,454,724.27		
				TOTAL IN TWO RIVERS SCHOOL DIST	26.7734819
				TOTAL IN MANITOWOC SCHOOL DIST	25.5429528
					26.7922694
					24.9762118

**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	4.139
Debt	3.703	3.926	4.197	4.409	4.572	4.939	4.939	4.895	4.859
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	1.206
Total City	8.340	8.670	9.125	9.445	9.595	9.973	10.175	10.131	10.203
Public Schools (Avg)	10.187	10.738	10.211	10.342	9.880	9.922	9.911		
Manitowoc								8.639	7.873
Two Rivers								8.991	9.103
Lakeshore Tech	1.592	1.665	1.619	1.609	1.601	0.760	0.763	0.773	0.741
County	5.693	5.748	5.491	5.536	5.495	5.475	5.347	5.372	5.159
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	1.567
Total Rate (Gross)	27.419	28.461	28.041	28.566	28.173	27.677	27.782	35.613	34.646
State School Credit	1.930	1.852	1.713	1.693	1.654	1.628	1.820	1.762	1.772
Net Tax Rate	25.489	26.609	26.328	26.874	26.519	26.050	25.962	33.851	32.874
Equalized Ratio	87.77	84.954	91.857	94.699	97.083	97.498	99.461	98.012	101.658
Total Full Value (Gross)									
State Equalized Rate	24.065	24.179	25.758	27.052	27.352	27.352	27.632		35.221
Total Full Value (Net)									
State Equalized Rate	22.371	22.606	24.184	25.449	25.746	25.746	25.822		33.419
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 01/01/19	New Debt	Principal Payments Budgeted	Balance 12/31/19
2010 GO Promissory Notes		\$ 120,000		\$ 60,000	\$ 60,000
Original Issue 530,000	04/01/20				
2012 GO Promissory Notes		\$ 900,000		\$ 215,000	\$ 685,000
Original Issue 1,530,000	04/01/22				
2013 State Trust Fund Loan		\$ 615,273		\$ 116,478	\$ 498,795
Original Issue 1,162,358	03/15/23				
2015 State Trust Fund Loan		\$ 2,571,836		\$ 115,533	\$ 2,456,303
Original Issue 2,890,666	03/15/34				
2015 State Trust Fund Loan		\$ 929,368		\$ 62,760	\$ 866,608
Original Issue 1,120,000	03/15/30				
2016 State Trust Fund Loan (GF Portion Only)		\$ 1,048,611		\$ 117,937	\$ 930,674
Original Issue 1,280,000	03/15/26				
2016 State Trust Fund Loan		\$ 300,000		\$ 300,000	\$ -
Original Issue 765,000	03/15/19				
2016 State Trust Fund Loan		\$ 294,313		\$ 38,125	\$ 256,188
Original Issue 367,000	03/15/25				
2016 State Trust Fund Loan		\$ 1,481,327		\$ 242,169	\$ 1,239,158
Original Issue 1,941,374	03/15/24				
2016 WPPI Loan for City Street Lighting		\$ 23,268		\$ 3,035	\$ 20,233
Original Issue 30,350	08/01/26				
2017 State Trust Fund Loan		\$ 1,603,459		\$ 177,171	\$ 1,426,288
Original Issue 1,772,340	03/15/26				
2017 State Trust Fund Loan		\$ 1,180,000		\$ 125,000	\$ 1,055,000
Original Issue 1,300,000	03/15/26				
2018 State Trust Fund Loan		\$ 1,000,000		\$ 86,273	\$ 913,727
Original Issue 1,000,000	03/15/28				
2018 State Trust Fund Loan		\$ 675,000		\$ 335,000	\$ 340,000
Original Issue 675,000	03/15/20				
2018 State Trust Fund Loan		\$ 520,750		\$ 46,721	\$ 474,029
Original Issue 1,300,000	03/15/28				
2018 State Trust Fund Loan		\$ 520,750		\$ 47,760	\$ 472,990
Original Issue 1,300,000	46,827				\$ -
Budgeted New Debt			\$ 2,776,200		\$ 2,776,200
SUBTOTAL-PAID BY DEBT SERVICE FUND		\$ 13,783,956	\$ 2,776,200	\$ 2,088,962	\$ 14,471,194
Other Debt Subject to Legal Debt Margin					
2010 GO Refunding Bonds-Paid by Water	04/01/30	\$ 1,010,000		\$ 65,000	\$ 945,000
2010 GO Refunding Bonds-Paid by Sewer	04/01/30	\$ 785,000		\$ 50,000	\$ 735,000
2013 Lead Water Service Replacement Loan	05/01/29	\$ 233,747		\$ 18,564	\$ 215,183
2013 Library HVAC Retrofit Loan - Paid by Library	06/02/23	\$ 56,795		\$ 12,908	\$ 43,887
2013 Water Reservoir Pump Replacement	04/28/23	\$ 6,100		\$ 1,408	\$ 4,692
2013 Water Pump and Compressor	12/28/23	\$ 23,413		\$ 4,683	\$ 18,730
2016 State Trust Fund Loan - Paid by Water	03/15/26	\$ 114,692		\$ 12,899	\$ 101,793
2010 Clean Water Loan (Carron Pond)	05/01/29	\$ 334,917		\$ 25,944	\$ 308,973
2010 Clean Water Loan (Wentker Pond)	05/01/29	\$ 557,528		\$ 43,189	\$ 514,339
SUBTOTAL-PAID BY OTHER FUNDS		\$ 3,122,192	\$ -	\$ 234,595	\$ 2,887,597
AMOUNT SUBJECT TO LEGAL DEBT MARGIN		\$ 16,906,148	\$ 2,776,200	\$ 2,323,557	\$ 17,358,791
Bond Anticipation/Note Anticipation Notes					
		\$ -		\$ -	\$ -
Total G.O. Debt		\$ 16,906,147.80	\$ 2,776,200.00	\$ 2,323,557.04	\$ 17,358,790.76
LEGAL DEBT MARGIN (per annual audit report)				PROJECTED	Budgeted
		12/31/2016	12/31/2017	12/31/2018	12/31/2019
State Equalized Valuation		\$ 509,197,200	\$ 511,532,900	\$ 496,244,600	\$ 496,244,600
Legal Debt Percentage		5%	5%	5%	5%
Legal Debt Limit		\$ 25,459,860	\$ 25,576,645	\$ 24,812,230	\$ 24,812,230
Total General Obligation Debt		\$ 17,712,021	\$ 17,323,289	\$ 16,906,148	\$ 17,358,791
Available Fund Balance in Debt Service Fund		\$ 35,091	\$ 36,309	\$ 38,478	\$ 38,479
Legal Debt Margin		\$ 7,782,930	\$ 8,289,665	\$ 7,944,561	\$ 7,491,918
Percent of Legal Debt Capacity		69.43%	67.59%	67.98%	69.81%
Debt Goal Max (60% of Legal Debt Limit)		15,275,916	15,345,987	14,887,338	14,887,338
Debt Goal Margin		(2,436,105)	(1,977,302)	(2,018,810)	(2,471,453)
Percent of Debt Goal Capacity		115.95%	112.88%	113.56%	116.60%

CITY OF TWO RIVERS

**Resolution Adopting the General Fund Budgets
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2019**


WHEREAS, a public hearing was held on November 19, 2018 by the City Council of the City of Two Rivers on the proposed budget for the City of Two Rivers Debt Service Fund and General Fund for the fiscal year ending December 31, 2019.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2019 to the General Fund the sum of \$10,344,283.

GENERAL GOVERNMENT	\$ 1,214,638
PUBLIC SAFETY	5,560,226
PUBLIC WORKS	1,611,539
HEALTH & HUMAN SERVICES	385,522
CULTURE, REC. & EDUCATION	1,150,394
CONSERVATION & DEVELOPMENT	52,223
OTHER FINANCING USES	369,741
TOTAL GENERAL FUND	\$ 10,344,283

BE IT FURTHER RESOLVED, that the proposed budget for the City General Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: November 26, 2018


Council Member


Gregory E. Buckley City Manager

CITY OF TWO RIVERS


**Resolution Adopting the Debt Service Fund Budget
for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2019**

WHEREAS, a public hearing was held on November 19, 2018 by the City Council of Two Rivers on the proposed budget for the City of Two Rivers General Fund and Debt Service Fund for the fiscal year ending December 31, 2019.

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers; that there is hereby appropriated for the fiscal year ending December 31, 2019 to the Debt Service Fund the sum of \$3,891,681.

BE IT FURTHER RESOLVED, that the proposed budget for the Debt Service Fund, a copy of which is on file in the office of the Finance Director and open to inspection during regular business hours, is hereby approved.

Adopted: November 26, 2018



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Adopting Tax Levy for the City of Two Rivers, Wisconsin
Fiscal Year Ending, December 31, 2019**

WHEREAS, The City Council of the City of Two Rivers, Wisconsin, has, pursuant to law, determined the amount of tax which is levied against all the real and personal property included in the 2018 tax rolls (2019 Budget) for general city operations; and

WHEREAS, various governmental bodies for whom the City of Two Rivers either levies or collects taxes upon the taxable real and personal property in the City of Two Rivers for the purposes of such governmental bodies have duly determined the amount to be levied or collected by taxation of such real and personal property in the City of Two Rivers;

NOW, THEREFORE, BE IT FURTHER RESOLVED, by the City Council of the City of Two Rivers that the following amounts and rates of tax are hereby levied upon all of the taxable real and personal property in the City of Two Rivers on the 2018 tax rolls, and the Finance Director is hereby directed to spread the amount thereof upon the tax rolls for collection, as follows, to-wit:

PURPOSE	TAX LEVY (Including TID)	(Two Rivers School District) TAX RATE	(Manitowoc School District) TAX RATE
General City	\$ 2,212,365	4.396	4.396
Debt	2,597,148	5.160	5.160
Library	644,560	1.281	1.281
Two Rivers Public Schools	4,719,805	9.689	.000
Manitowoc Public Schools	127,135	.000	7.873
Lakeshore Technical College	395,850	.787	.787
Manitowoc County		Amounts currently not available	
State of Wisconsin	0	.000	.000
TOTAL:		Amounts currently not available	

Adopted: November 26, 2018



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

Resolution Adopting Budgets for Other Funds for the City of Two Rivers, Wisconsin Fiscal Year Ending December 31, 2019

Page 1 of 2

BE IT RESOLVED, by the City Council of the City of Two Rivers that the City Council hereby approves the following administrative budgets for 2019, the same being on file in the Finance Department and open to inspection during regular business hours:

CAPITAL PROJECT FUNDS

403 – Harbor Masterplan Implementation	950,000
410 – High School Bike Trail Fund	120,000
417 – Industrial Park Development Fund	132,450
419 – Landfill Fund	89,200
451 – Street Construction Fund	585,000
452 – Bridge Construction Fund	27,000
454 – Parks and Cemetery Construction Fund	225,000
455 – Fire Equipment Fund	277,000
457 – Public Works Equipment Fund	130,000
459 – City Hall Equipment Fund	38,000
460 – Management Information Fund	20,000
461 – Police Equipment Fund	228,500
Subtotal:	\$2,822,150

SPECIAL REVENUE FUNDS

202 – Sandy Bay Highlands Development Fund	\$ 60,000
205 – Housing Revolving Loan Fund	172,500
218 – Docks and Harbors Fund	3,000
232 – TIF #3	13,734
233 – TIF #4	17,814
234 – TIF #5	82,162
235 – TIF #6	7,150
236 – TIF #7	151,900
237 – TIF #8	403,205
238 – TIF #9	225,000
239 – TIF #10	113,493
240 – TIF #11	7,192
241 – TIF #12	750,150
250 – Senior Center Fund	189,542
258 – Community Tourism Fund	19,400
259 – Tourism Development Fund	115,000
260 – Urban Forestry Fund	21,039
262 – Recreation Special Events Fund	24,000
263 – Tree Planting Fund	20,250
270 – Paramedic (Act 102) Fund	2,700
290 – Business and Industrial Loan	25,000
Subtotal:	\$2,424,231

CITY OF TWO RIVERS

Resolution Adopting Budgets for Other Funds
for the City of Two Rivers, Wisconsin
Fiscal Year Ending December 31, 2019
Page 2 of 2

ENTERPRISE FUNDS

640 – Solid Waste Utility	\$ 720,915
650 – Water Utility	2,548,357
660 – Electric Utility	9,095,260
670 – Telecommunications Utility	35,650
680 - Stormwater Utility	535,384
690 – Sewer Utility	<u>2,526,605</u>
Subtotal:	\$15,462,171
Total:	<u>\$20,708,552</u>

Adopted: November 26, 2018



Council Member



Gregory E. Buckley, City Manager

CITY OF TWO RIVERS

**Resolution Approving Business Improvement
District Levy and Assessment Rate for 2019**

WHEREAS, the City of Two Rivers has established a Business Improvement District (BID) for purposes of funding a portion of the Main Street Program; and

WHEREAS, the Main Street organization has developed a 2019 Budget that anticipates BID levy support in the amount of \$37,232.10, which would result from a BID assessment rate of \$1.425 per thousand dollars of assessed value, levied against assessable properties in the BID, such rate being unchanged from the assessment rate in effect each year since 1996; and

WHEREAS, said levy and assessment rate were affirmed by action of the BID Board at a meeting held November 19, 2018;

NOW, THEREFORE, BE IT RESOLVED, that the City Council hereby authorizes a 2019 BID assessment at the rate of \$1.425 per thousand dollars assessed value, subject to a minimum assessment of \$100 per assessable parcel and a maximum assessment of \$2,500 per assessable property owner located within the BID, as recommended by the concurrence of the BID Board; and

Adopted: November 26, 2018



Council Member



Gregory E. Buckley, City Manager