

## **Falcon Heights City Council Workshop**

**City Hall  
2077 W Larpenteur Ave.  
6:30 p.m.**

### **AGENDA Wednesday September 3, 2014**

- 1) Continued Discussion on the Draft 2015 General Fund Budget and Levy**

If you have a disability and need accommodation in order to attend this meeting, please notify City Hall 48 hours in advance between the hours of 8:00 a.m. and 4:30 p.m. at 651-792-7600. We will be happy to help.



**The City That Soars!**

## WORKSHOP STAFF REPORT

<b>Meeting Date</b>	September 3, 2014
<b>Agenda Item</b>	Workshop 1
<b>Attachment</b>	Draft 2015 General Fund Budget & Levy
<b>Submitted By</b>	Bart Fischer, City Administrator

<b>Item</b>	Draft 2015 General Fund Budget and Preliminary Levy
<b>Description</b>	<p>A preliminary levy must be set by September 30<sup>th</sup>. The Minnesota Legislature recently changed this deadline from September 15<sup>th</sup> to September 30<sup>th</sup>. The City Council will formally act on the preliminary 2015 General Fund Budget and Levy at the September 24<sup>th</sup> City Council meeting.</p> <p>At the August 6<sup>th</sup> Workshop, the City Council reviewed for the first time a draft of the 2015 General Fund Budget. Staff presented a preliminary budget with the understanding that some important revenue information was unavailable at that time. The amount of the Fiscal Disparities to be received was unavailable. The amount of Fiscal Disparity distribution dollars received either increases or decreases the amount to be levied to the property owners. Also, the Tax Capacity numbers for the City were unavailable. This tax capacity information is needed to evaluate the effect of various levels of tax rates.</p> <p>Details for the preliminary 2015 General Fund Budget:</p> <ol style="list-style-type: none"> <li>1) There are no levy limits imposed by the Legislature for the 2015 Budget.</li> <li>2) The amount of LGA state aid was increased by an amount of \$27,601 by the Legislature for budget year 2015. LGA will <b>increase</b> from \$503,707 to \$531,308 in 2015.</li> <li>3) Fiscal Disparity distribution dollars for 2015 <b>decreased</b> by \$24,223 over the 2014 level. This results in a <u>higher</u> ad valorem property tax portion of the levy.</li> <li>4) The overall general fund expenditures are proposed to increase by 5.5%.             <ul style="list-style-type: none"> <li>-<u>Public Safety</u> (Police, Fire and Dispatch costs) account for 4.3% of this increase. This includes the latest Police Contract, the costs from Ramsey County for inclusion in the 911 Dispatch system for 2015 and the investment toward the new position of Regular, Part-Time Fire Chief as recommended in the 2012 Fire Study.</li> <li>-All <u>other departments</u> account for increases of 1.2%.</li> </ul> </li> </ol> <p>-Health insurance premiums are estimated to increase 6% due to being a small group with additional health expenses in our group during 2014. None</p>

	<p>of the insurance companies have provided new premium data at this time. Rates are not available to the City until November.</p> <p>Impacts to the Overall Property Tax Levy:</p> <table border="0" data-bbox="337 394 1136 556"> <thead> <tr> <th></th> <th style="text-align: center;"><u>2013</u></th> <th style="text-align: center;"><u>2014</u></th> <th style="text-align: center;"><u>2015</u></th> </tr> </thead> <tbody> <tr> <td>Property Tax Levy</td> <td style="text-align: right;">\$1,008,302</td> <td style="text-align: right;">\$944,715</td> <td style="text-align: right;">\$?</td> </tr> <tr> <td>Debt Levy</td> <td style="text-align: right;">\$75,705</td> <td style="text-align: right;">\$139,135</td> <td style="text-align: right;">\$155,383</td> </tr> <tr> <td>Total Levy:</td> <td style="text-align: right;">\$1,084,007</td> <td style="text-align: right;">\$1,083,850</td> <td style="text-align: right;">\$?</td> </tr> </tbody> </table> <p>The property tax portion of the levy is what needs to be discussed at the Workshop. Additional information regarding different levy scenarios will be presented at the meeting. Any information provided will be made part of the Workshop Minutes.</p>		<u>2013</u>	<u>2014</u>	<u>2015</u>	Property Tax Levy	\$1,008,302	\$944,715	\$?	Debt Levy	\$75,705	\$139,135	\$155,383	Total Levy:	\$1,084,007	\$1,083,850	\$?
	<u>2013</u>	<u>2014</u>	<u>2015</u>														
Property Tax Levy	\$1,008,302	\$944,715	\$?														
Debt Levy	\$75,705	\$139,135	\$155,383														
Total Levy:	\$1,084,007	\$1,083,850	\$?														
<b>Budget Impact</b>	Dependent upon eventual adoption of the 2015 General Fund Budget later in 2014.																
<b>Attachment(s)</b>	Draft 2015 General Fund Budget																
<b>Action(s) Requested</b>	No action required, but guidance on continual refinement of the 2015 General Fund Budget so the preliminary general fund levy can be set at the 9/24/14 Council meeting.																

LEGISLATIVE EXPENDITURES (111)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013							
	COMPENSATION									
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,800	19,800	19,800	0%	0%	0%	0%
64012	FICA CONTRIBUTIONS	1,515	1,515	1,515	1,515	1,515	0%	0%	0%	0%
	TOTAL COMPENSATION	21,315	21,315	21,315	21,315	21,315	0%	0%	0%	0%
	MATERIALS & SUPPLIES									
70100	SUPPLIES	382	181	375	375	375	0%	0%	0%	0%
70410	LEGAL NOTICES	1,205	1,190	1,200	1,400	1,300	8%	8%	-7%	-7%
	TOTAL MATERIALS & SUPPLIES	1,587	1,371	1,575	1,775	1,675	6%	6%	-6%	-6%
	OTHER SERVICES & CHARGES									
80330	CONSULTANT	0	1,900	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
86100	CONFERENCES/EDUCATION/TRAINING	130	380	600	600	600	0%	0%	0%	0%
86140	COMMISSIONS/MEMBERSHIPS/ASSOCIATIONS	7,768	7,896	8,280	8,280	8,493	3%	3%	3%	3%
86500	COOPERATIVE SERVICE	10,471	10,615	10,710	10,710	10,892	2%	2%	2%	2%
88000	INSURANCE & BONDS	35	0	50	69	70	40%	40%	1%	1%
	TOTAL OTHER SERVICES & CHARGES	18,404	20,791	19,640	19,659	20,055	2%	2%	2%	2%
111	TOTAL EXPENDITURES	41,306	43,477	42,530	42,749	43,045	1%	1%	1%	1%

ADMINISTRATIVE EXPENDITURES (112)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
COMPENSATION								
60100	REGULAR SALARIES	85,907	91,860	93,700	93,700	97,000	4%	4%
60520	PART-TIME EMPLOYEES	13,981	22,595	28,500	28,500	25,600	-10%	-10%
64011	PERA CONTRIBUTIONS	6,967	8,297	8,520	8,520	9,200	8%	8%
64012	FICA CONTRIBUTIONS	7,241	8,324	9,025	9,025	9,400	4%	4%
64031	HOSPITALIZATION	12,420	13,943	12,352	12,352	13,420	9%	9%
64032	DENTAL	732	784	835	835	725	-13%	-13%
64033	LONG-TERM DISABILITY	134	152	200	250	250	25%	0%
64034	LIFE INSURANCE	192	214	210	210	210	0%	0%
	TOTAL COMPENSATION	127,574	146,169	153,342	153,392	155,805	2%	2%
MATERIALS & SUPPLIES								
70100	SUPPLIES	3,578	5,286	5,150	5,300	5,300	3%	0%
70500	POSTAGE	1,510	3,925	3,000	3,000	3,000	0%	0%
	TOTAL MATERIALS & SUPPLIES	5,087	9,211	8,150	8,300	8,300	2%	0%
OTHER SERVICES & CHARGES								
80330	CONSULTANT	2,499	0	0	0	0	#DIV/0!	#DIV/0!
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0	#DIV/0!	#DIV/0!
86010	MILEAGE	747	1,110	900	900	900	0%	0%
86100	MEMBERSHIPS	276	75	150	150	150	45%	0%
87000	CONFERENCES/EDUCATION/ASSOCIATIONS	2,328	3,475	3,000	3,000	3,000	0%	0%
88000	REPAIR OFFICE EQUIPMENT	10,892	12,212	15,000	11,440	14,000	-7%	22%
88500	INSURANCE & BONDS	2,171	1,716	2,200	1,700	1,700	-23%	0%
89000	PAYPAL EXPS	1,521	1,771	2,000	1,800	1,900	-5%	6%
	MISCELLANEOUS	26,507	28,382	28,750	26,990	29,650	3%	10%
	TOTAL OTHER SERVICES & CHARGES	26,507	28,382	28,750	26,990	29,650	2%	3%
112	TOTAL EXPENDITURES	159,169	183,762	190,242	188,682	193,755		

FINANCE EXPENDITURES (113)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET TO ESTIMATE	
		2012	2013			BUDGET	2015
COMPENSATION							
60100	REGULAR SALARIES	75,622	77,365	78,930	78,930	81,600	3%
60520	PART-TIME FINANCE INTERN	8,538	10,274	10,500	11,500	12,750	21%
64011	PERA CONTRIBUTIONS	5,483	5,609	5,725	5,725	6,125	7%
64012	FICA CONTRIBUTIONS	6,416	6,665	6,825	6,825	7,200	5%
64031	HOSPITALIZATION	7,710	8,090	7,565	7,565	7,975	5%
64032	DENTAL	523	523	555	550	525	-5%
64033	LONG-TERM DISABILITY	263	293	300	300	300	0%
64034	LIFE INSURANCE	553	594	590	590	590	0%
	TOTAL COMPENSATION	105,106	109,413	110,990	111,985	117,065	5%
MATERIALS & SUPPLIES							
70100	SUPPLIES	253	1,422	800	800	425	-47%
	TOTAL MATERIALS & SUPPLIES	253	1,422	800	800	425	-47%
OTHER SERVICES & CHARGES							
80330	AUDIT	8,550	8,707	9,045	8,820	9,045	0%
80330	FINANCIAL CONSULTANT	0	0	0	0	0	#DIV/0!
80600	SOFTWARE MAINTENANCE	4,328	4,551	4,800	5,223	5,500	15%
86010	MILEAGE	453	467	225	400	400	78%
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	3,327	2,179	2,000	1,800	2,200	10%
86110	MEMBERSHIPS	265	0	250	0	100	-60%
88000	INSURANCE & BONDS	350	350	350	350	350	0%
88500	POSTIVE PAY EXP	0	0	0	700	500	#DIV/0!
89000	MISCELLANEOUS	550	520	400	465	400	0%
	TOTAL OTHER SERVICES & CHARGES	17,823	16,773	17,070	17,758	18,495	8%
113	TOTAL EXPENDITURES	123,183	127,608	128,860	130,543	135,985	6%

LEGAL EXPENDITURES (114)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
		2012	2013					
	OTHER SERVICES & CHARGES							
80200	LEGAL FEES	9,251	15,751	11,000	10,000	11,000	0%	10%
80210	ZONING CODE UPDATE	2,270	2,218	2,500	2,500	2,500	0%	0%
	TOTAL OTHER SERVICES & CHARGES	11,521	17,969	13,500	12,500	13,500	0%	8%
114	TOTAL EXPENDITURES	11,521	17,969	13,500	12,500	13,500	0%	8%

ELECTIONS EXPENDITURES (115)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	COMPENSATION							
60100	REGULAR SALARIES	0	0	0	0	0	#DIV/0!	#DIV/0!
60520	PART-TIME EMPLOYEES	0	0	0	0	0	#DIV/0!	#DIV/0!
64011	PERA CONTRIBUTIONS	0	0	0	0	0	#DIV/0!	#DIV/0!
64012	FICA CONTRIBUTIONS	0	0	0	0	0	#DIV/0!	#DIV/0!
64031	HOSPITALIZATION	0	0	0	0	0	#DIV/0!	#DIV/0!
64032	DENTAL	0	0	0	0	0	#DIV/0!	#DIV/0!
64033	LONG-TERM DISABILITY	0	0	0	0	0	#DIV/0!	#DIV/0!
64034	LIFE INSURANCE	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL COMPENSATION	0	0	0	0	0		
	MATERIALS & SUPPLIES							
70100	SUPPLIES	520	1,122	1,400	1,000	300	-79%	-70%
70500	POSTAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MATERIALS & SUPPLIES	520	1,122	1,400	1,000	300	-79%	-70%
	OTHER SERVICES & CHARGES							
80300	ELECTION CONTRACT	16,250	16,250	16,250	16,250	17,900	10%	10%
80350	ACCUVOTE VOTING SERVICE	0	0	0	853	900		
80400	CONSULTING	0	0	0	0	0	#DIV/0!	#DIV/0!
86010	MILEAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
87090	REPAIR OTHER EQUIPMENT	852	0	0	0	0	#DIV/0!	#DIV/0!
88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	17,102	16,250	16,250	17,103	18,800	16%	10%
115	TOTAL EXPENDITURES	17,622	17,372	17,650	18,103	19,100	8%	6%



COMMUNICATIONS EXPENDITURES (116)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	COMPENSATION							
60100	REGULAR SALARIES	17,586	18,053	18,450	18,450	18,800	2%	2%
60520	PART-TIME EMPLOYEES(Cable & Special Events)	1,958	1,657	2,800	2,800	2,800	0%	0%
64011	PERA CONTRIBUTIONS	1,278	1,325	1,340	1,340	1,410	5%	5%
64012	FICA CONTRIBUTIONS	1,486	1,559	1,630	1,630	1,700	4%	4%
64031	HOSPITALIZATION	421	441	110	440	685	523%	56%
64032	DENTAL	27	27	28	30	54	93%	80%
64033	LONG-TERM DISABILITY	59	66	65	65	65	0%	0%
64034	LIFE INSURANCE	100	101	110	100	100	-9%	0%
	TOTAL COMPENSATION	22,915	23,227	24,533	24,855	25,614	4%	3%
	MATERIALS & SUPPLIES							
70100	SUPPLIES	254	348	280	375	300	7%	-20%
70420	NEWSLETTERS/INFORMATION	1,980	1,540	2,100	2,100	2,100	0%	0%
70500	POSTAGE	829	1,164	900	1,000	1,000	11%	0%
	TOTAL MATERIALS & SUPPLIES	3,063	3,051	3,280	3,475	3,400	4%	-2%
	OTHER SERVICES & CHARGES							
85010	TELEPHONE	4,249	4,259	4,250	4,200	4,200	-1%	0%
85050	CABLE TV	13,197	13,496	14,200	13,342	14,000	-1%	5%
85060	WEBSITE	1,675	1,825	3,000	3,120	3,200	7%	3%
85070	NETWORK/TECHNICAL SUPPORT(I-NET)	16,184	21,162	19,696	19,696	17,316	-12%	-12%
86010	MILEAGE	36	269	0	50	50	#DIV/0!	0%
86100	COMMISSIONS/MEMBERSHIPS/TRAINING	0	0	50	25	25	-50%	0%
87090	REPAIR EQUIPMENT	0	0	0	0	0	#DIV/0!	#DIV/0!
88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!
89010	SPECIAL EVENTS	3,337	8,642	5,200	5,200	5,500	6%	6%
	TOTAL OTHER SERVICES & CHARGES	38,678	49,654	46,396	45,633	44,291	-5%	-3%
116	TOTAL EXPENDITURES	64,656	75,931	74,209	73,963	73,305	-1%	-1%
	OTHER FINANCING USES							
97000	TRANSFERS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING USES	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL EXPENDITURES & OTHER FINANCING USES	64,656	75,931	74,209	73,963	73,305		

PLANNING & INSPECTIONS EXPENDITURES (117)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL			BUDGET			ESTIMATED			BUDGET TO BUDGET			BUDGET TO ESTIMATE		
		2012	2013	2014	2014	2014	2014	2014	2015	2014	2014	2015	%	%	%	%
<b>COMPENSATION</b>																
60100	REGULAR SALARIES	47,627	49,570	50,600	50,600	50,600	50,600	51,000				1%			1%	
60520	PART-TIME FIRE INSPECTOR	4,411	3,317	7,400	7,400	4,500	4,500	1,000				-86%			-78%	
64011	PERA CONTRIBUTIONS	3,453	3,594	3,680	3,680	3,680	3,680	3,780				3%			3%	
64012	FICA CONTRIBUTIONS	3,885	3,940	4,500	4,500	4,500	4,500	3,850				-14%			-14%	
64031	HOSPITALIZATION	2,993	3,333	2,725	2,725	2,725	2,725	4,025				48%			48%	
64032	DENTAL	176	187	198	198	190	190	245				24%			29%	
64033	LONG-TERM DISABILITY	130	146	200	200	150	150	150				-25%			0%	
64034	LIFE INSURANCE	216	218	220	220	188	188	180				-18%			-4%	
	TOTAL COMPENSATION	62,891	64,304	69,523	69,523	66,533	66,533	64,230				-8%			-3%	
<b>MATERIALS &amp; SUPPLIES</b>																
70100	SUPPLIES	170	0	170	170	123	123	120				-29%			-2%	
	TOTAL MATERIALS & SUPPLIES	170	0	170	170	123	123	120				-29%			-2%	
<b>OTHER SERVICES &amp; CHARGES</b>																
80400	CONSULTING PLANNER	0	0	0	0	0	0	0				#DIV/0!			#DIV/0!	
80500	GIS SUPPORT	941	941	1,800	1,800	1,100	1,100	1,200				-33%			9%	
81210	BUILDING INSPECTORS	45,469	40,269	28,500	28,500	28,500	28,500	32,500				14%			14%	
81220	MECHANICAL INSPECTORS	6,870	5,697	5,000	5,000	5,000	5,000	5,000				0%			0%	
81230	PLUMBING INSPECTORS	0	1,514	0	0	0	0	0				#DIV/0!			#DIV/0!	
86010	MILEAGE	1,249	134	425	425	350	350	135				-68%			-61%	
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	80	48	400	400	100	100	1,000				150%			900%	
88000	INSURANCE & BONDS	343	333	0	0	0	0	0				#DIV/0!			#DIV/0!	
89100	ENERGY REBATE PROGRAM	114	165	400	400	200	200	200				-50%			0%	
	TOTAL OTHER SERVICES & CHARGES	55,066	49,101	36,525	36,525	35,250	35,250	40,035				10%			14%	
117	TOTAL EXPENDITURES	118,127	113,405	106,218	106,218	101,906	101,906	104,385				-2%			2%	

EMERGENCY PREPAREDNESS EXPENDITURES (121)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET		ESTIMATED		BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013	2014	2014	2014	2015				
	COMPENSATION										
60100	REGULAR SALARIES	2,491	2,693	2,800	2,800	2,800	6,100	118%	118%		118%
64011	PERA CONTRIBUTIONS	180	195	200	200	200	520	160%	160%		160%
64012	FICA CONTRIBUTIONS	176	192	250	300	300	530	112%	112%		77%
64031	HOSPITALIZATION	430	491	500	500	500	2,300	360%	360%		360%
64032	DENTAL	25	27	30	30	30	120	300%	300%		300%
64033	LONG-TERM DISABILITY	2	3	5	6	6	7	40%	40%		17%
64034	LIFE INSURANCE	3	3	5	6	6	7	40%	40%		17%
	TOTAL COMPENSATION	3,308	3,603	3,790	3,842	3,842	9,584	153%	153%		149%
	MATERIALS & SUPPLIES										
70120	SUPPLIES	71	8	90	90	90	100	11%	11%		11%
	TOTAL MATERIALS & SUPPLIES	71	8	90	90	90	100	11%	11%		11%
	OTHER SERVICES & CHARGES										
85015	CELL PHONE	865	761	900	600	600	900	0%	0%		50%
85020	ELECTRIC	61	83	100	80	80	100	0%	0%		25%
86100	MILEAGE/CONF/EDU/ASSO	0	0	50	50	50	75	50%	50%		50%
87091	CIVIL DEFENSE SIREN REPAIR	0	119	200	0	0	100	-50%	-50%		#DIV/0!
88000	INSURANCE & BONDS	0	0	0	0	0	0	#DIV/0!	#DIV/0!		#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	925	963	1,250	730	730	1,175	-6%	-6%		61%
121	TOTAL EXPENDITURES	4,304	4,575	5,130	4,662	4,662	10,859	112%	112%		133%

POLICE EXPENDITURES (122)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO ESTIMATE		
		2012	2013				BUDGET TO BUDGET	BUDGET TO ESTIMATE	
	OTHER SERVICES & CHARGES								
81000	POLICE SERVICES	581,684	586,144	617,081	617,081	634,386	3%	3%	
81200	DISPATCH 911	25,871	28,238	31,691	31,691	36,055	14%	14%	
	TOTAL OTHER SERVICES & CHARGES	607,555	614,382	648,772	648,772	670,441	3%	3%	
122	TOTAL EXPENDITURES	607,555	614,382	648,772	648,772	670,441	3%	3%	

PROSECUTION EXPENDITURES (123)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	OTHER SERVICES & CHARGES							
80200	LEGAL FEES	30,057	30,000	31,000	31,000	31,000	0%	0%
	TOTAL OTHER SERVICES & CHARGES	30,057	30,000	31,000	31,000	31,000	0%	0%
123	TOTAL EXPENDITURES	30,057	30,000	31,000	31,000	31,000	0%	0%

FIRE SERVICES EXPENDITURES (124)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
COMPENSATION								
60100	REGULAR SALARIES	0	0	0	19,000	36,000		
61510	DRILL COMPENSATION	14,583	14,666	15,300	15,300	15,760	3%	3%
61520	FIRE COMPENSATION	17,733	11,046	15,300	15,300	15,760	3%	3%
61530	FIRE HALL CLEANING	1,025	1,325	1,380	1,300	1,300	-6%	0%
61540	HAZMAT TNG COMPENSATION	797	886	950	950	975	3%	3%
61550	OFFICER COMPENSATION	12,421	12,590	13,400	10,748	8,375	-38%	-22%
64011	PERA CONTRIBUTIONS	0	0	0	0	2,700	#DIV/0!	#DIV/0!
64012	FICA CONTRIBUTIONS	3,629	3,100	3,550	3,550	5,980	68%	68%
64031	HOSPITALIZATION	0	0	0	7,000	15,900	#DIV/0!	127%
64032	DENTAL	0	0	0	390	825	#DIV/0!	112%
64033	LONG-TERM DISABILITY	0	0	0	65	130	#DIV/0!	
64034	LIFE INSURANCE	0	0	0	17	34	#DIV/0!	
TOTAL COMPENSATION		50,188	43,613	49,880	73,620	103,739	108%	41%
MATERIALS & SUPPLIES								
70100	SUPPLIES	5,432	4,565	5,400	5,400	5,500	2%	2%
70120	TOOLS	28	138	0	0	0	#DIV/0!	#DIV/0!
70500	POSTAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
74000	MOTOR FUEL & LUBRICANTS	5,332	1,743	1,800	2,500	2,600	44%	4%
77000	CLOTHING	2,595	390	2,500	2,500	2,600	4%	4%
TOTAL MATERIALS & SUPPLIES		13,387	6,836	9,700	10,400	10,700	10%	3%
OTHER SERVICES & CHARGES								
80330	FIRE CONSULTANT	9,224	0	0	0	0	#DIV/0!	#DIV/0!
82010	CLEANING/WASTE REMOVAL	0	0	0	0	0	#DIV/0!	#DIV/0!
82011	LINEN CLEANING	974	0	1,000	1,000	1,000	0%	0%
85015	CELL PHONE	1,000	1,219	800	700	750	-6%	7%
86010	MILEAGE	46	774	50	50	50	0%	0%
86020	TRAINING	15,905	11,421	18,000	16,000	18,000	0%	13%
86110	MEMBERSHIPS	573	868	800	800	800	0%	0%
86120	SUBSCRIPTIONS	45	251	140	140	140	0%	0%
86200	MEDICAL EXAMINATIONS	1,763	2,425	2,600	2,600	2,650	2%	2%
86800	RADIO MESB/FLEET SUPPORT	674	565	800	800	800	0%	0%
87025	HAZMAT EQUIPMENT MAINT	1,253	1,589	1,300	1,300	1,350	4%	4%
87029	REPAIR OTHER EQUIPMENT	20,221	8,595	18,000	20,000	16,000	-11%	-20%
87092	REPAIR RADIOS	831	165	1,200	800	1,250	4%	56%
88000	INSURANCE & BONDS	14,978	15,445	16,000	14,541	17,440	9%	20%
89000	MISCELLANEOUS	462	107	300	300	300	0%	0%
TOTAL OTHER SERVICES & CHARGES		67,947	43,424	60,990	59,031	60,530	-1%	3%
TOTAL EXPENDITURES		131,522	93,873	120,570	143,051	174,969	45%	22%

FIRE RELIEF (125)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL	ACTUAL	BUDGET	ESTIMATED	BUDGET	BUDGET TO BUDGET	BUDGET TO ESTIMATE
		2012	2013	2014	2014	2015		
	COMPENSATION & AID							
64040	MN STATE FIRE AID	43,406	59,153	70,000	70,000	70,000	0%	0%
	TOTAL COMPENSATION & AID	43,406	59,153	70,000	70,000	70,000	0%	0%
125	TOTAL EXPENDITURES	43,406	59,153	70,000	70,000	70,000	0%	0%

CITY HALL & GROUNDS EXPENDITURES (131)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013			2014	2015	%	%
COMPENSATION									
60100	REGULAR SALARIES	21,908	22,259	22,825	22,825	15,000	#REF!	-53%	#REF!
60520	PART-TIME EMPLOYEES	0	2,800	2,580	2,580	2,650	#REF!	-53%	#REF!
64011	PERA CONTRIBUTIONS	1,588	1,614	1,670	1,670	1,200	#REF!	-31%	#REF!
64012	FICA CONTRIBUTIONS	1,484	1,715	1,950	1,950	1,350	#REF!	-13%	#REF!
64031	HOSPITALIZATION	5,475	5,747	4,595	4,595	4,000	#REF!	-31%	#REF!
64032	DENTAL	312	312	331	331	230	#REF!	7%	#REF!
64033	LONG-TERM DISABILITY	22	27	30	30	32	#REF!	63%	#REF!
64034	LIFE INSURANCE	38	38	40	60	65	#REF!	-28%	#REF!
	TOTAL COMPENSATION	30,828	34,512	34,021	34,041	24,527			
MATERIALS & SUPPLIES									
70110	SUPPLIES	7,663	11,517	7,100	9,000	9,000		27%	0%
	TOTAL MATERIALS & SUPPLIES	7,663	11,517	7,100	9,000	9,000		27%	0%
OTHER SERVICES & CHARGES									
82010	WASTE REMOVAL	3,778	4,362	5,500	5,500	5,500		0%	0%
85010	TELEPHONE	0	0	325	0	0		-100%	#DIV/0!
85015	CELL PHONE	359	380	400	402	400		0%	0%
85020	ELECTRIC	7,975	2,597	6,000	6,000	6,000		0%	0%
85025	SOLAR ELECTRIC	530	6,360	6,360	6,360	6,360		0%	0%
85030	NATURAL GAS	4,198	6,762	7,000	7,000	7,000		-20%	20%
85040	WATER	2,483	964	1,500	1,000	1,200		54%	0%
85070	SEWER	887	337	276	425	425		-46%	0%
86100	CONFERENCES/ EDUCATION / ASSOCIATIONS	281	314	600	325	325		-19%	0%
87100	PANIC BUTTON SECURITY	99	513	620	500	500		-20%	45%
87010	CITY HALL GROUNDS / FACILITIES / BLDG. MAINT.	10,469	5,137	10,000	5,500	8,000		55%	1%
88000	INSURANCE & BONDS	5,543	3,718	4,000	6,130	6,200		0%	100%
89000	MISCELLANEOUS	77	873	600	300	600		-2%	8%
	TOTAL OTHER SERVICES & CHARGES	36,680	32,317	43,181	39,442	42,510		-10%	-8%
131	TOTAL EXPENDITURES	75,170	78,347	84,302	82,483	76,037			



STREET EXPENDITURES (132)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET		ESTIMATED		BUDGET		BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013	2014	2014	2014	2015	2014	2015				
<b>COMPENSATION</b>													
60100	REGULAR SALARIES	29,579	30,039	30,800	30,800	30,800	40,300					31%	31%
60520	PART-TIME EMPLOYEES	6,483	8,454	9,750	4,000	4,000	10,000					3%	150%
64011	PERA CONTRIBUTIONS	2,144	2,476	2,250	2,250	2,250	3,020					34%	34%
64012	FICA CONTRIBUTIONS	2,485	2,658	3,130	4,000	4,000	3,850					23%	-4%
64031	HOSPITALIZATION	7,821	8,210	7,100	7,100	7,100	8,350					18%	18%
64032	DENTAL	446	446	475	475	475	550					16%	16%
64033	LONG-TERM DISABILITY	30	37	42	70	70	70					67%	0%
64034	LIFE INSURANCE	54	54	60	80	80	80					33%	0%
	TOTAL COMPENSATION	49,042	52,374	53,607	48,775	48,775	66,220					24%	36%
<b>MATERIALS &amp; SUPPLIES</b>													
70120	SUPPLIES	4,211	4,280	4,600	5,000	5,000	5,000					9%	0%
74000	MOTOR FUEL & LUBRICANTS	7,077	9,553	6,500	9,000	9,000	9,000					38%	0%
75000	BITUMINOUS PATCHING	694	1,567	1,600	2,000	2,000	2,000					25%	0%
75100	STREET SIGNS	7,650	162	600	410	410	400					-33%	-2%
77000	CLOTHING	1,241	949	900	750	750	900					0%	20%
	TOTAL MATERIALS & SUPPLIES	20,872	16,511	14,200	17,160	17,160	17,300					22%	1%
<b>OTHER SERVICES &amp; CHARGES</b>													
83030	SNOW REMOVAL	8,639	15,571	30,000	24,000	24,000	30,000					0%	25%
85015	CELL PHONE	80	105	74	150	150	150					103%	0%
85020	STREET LIGHTING POWER	0	0	0	0	0	0						
85040	WATER FOR BLVD PLANTS	1,493	242	2,000	0	0	0					-100%	0%
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	50	100	200	200	200	200					0%	0%
86101	MILEAGE	194	344	300	300	300	300					0%	0%
87000	REPAIR EQUIPMENT	2,954	1,644	3,500	3,500	3,500	3,500					0%	0%
87005	CROSSWALK PAINTING	0	879	0	0	0	0						
87010	BOULEVARD MAINTENANCE	373	1,924	1,200	1,200	1,200	1,200					0%	0%
87011	REPAIR PICKUP TRUCK	0	260	500	500	500	500					0%	0%
87012	REPAIR TRUCK	0	1,232	0	0	0	0						
87016	REPAIR JOHN DEERE	638	53	800	800	800	800					0%	0%
87500	RENTAL OF EQUIPMENT	239	0	0	0	0	0						
88000	INSURANCE & BONDS	5,965	9,028	10,100	11,116	11,116	11,000					9%	-1%
89000	MISCELLANEOUS	235	545	200	200	200	200					0%	0%
	TOTAL OTHER SERVICES & CHARGES	20,860	31,928	48,874	41,966	41,966	47,850					-2%	14%
132	TOTAL EXPENDITURES	90,774	100,813	116,681	107,901	107,901	131,370					13%	22%
<b>OTHER FINANCING USES</b>													
97000	TRANSFERS	0	0	0	0	0	0						
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0						
	TOTAL EXPENDITURES & OTHER FINANCING USES	90,774	100,813	116,681	107,901	107,901	131,370					13%	22%

ENGINEERING EXPENDITURES (133)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013							
	OTHER SERVICES & CHARGES									
80100	ENGINEERING SERVICES	7,609	11,677	6,000	7,000	6,000	0%	0%	-14%	-14%
	TOTAL OTHER SERVICES & CHARGES	7,609	11,677	6,000	7,000	6,000	0%	0%	-14%	-14%
133	TOTAL EXPENDITURES	7,609	11,677	6,000	7,000	6,000	0%	0%	-14%	-14%

TREE PROGRAM EXPENDITURES (134)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ESTIMATED 2014	BUDGET 2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	COMPENSATION							
60100	REGULAR SALARIES	0	0	0	0	0	#DIV/0!	#DIV/0!
60520	PART-TIME EMPLOYEES	0	0	0	0	0	#DIV/0!	#DIV/0!
64011	PERA CONTRIBUTIONS	0	0	0	0	0	#DIV/0!	#DIV/0!
64012	FICA CONTRIBUTIONS	0	0	0	0	0	#DIV/0!	#DIV/0!
64031	HOSPITALIZATION	0	0	0	0	0	#DIV/0!	#DIV/0!
64032	DENTAL	0	0	0	0	0	#DIV/0!	#DIV/0!
64033	LONG-TERM DISABILITY	0	0	0	0	0	#DIV/0!	#DIV/0!
64034	LIFE INSURANCE	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL COMPENSATION	0	0	0	0	0		
	MATERIALS & SUPPLIES							
70110	SUPPLIES	31	655	100	100	100	0%	0%
74000	MOTOR FUEL & LUBRICANTS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL MATERIALS & SUPPLIES	31	655	100	100	100	0%	0%
	OTHER SERVICES & CHARGES							
80330	FORESTRY CONSULTANT	4,268	2,382	5,000	5,000	5,000	0%	0%
84010	TREE TRIMMING	0	0	0	0	0	#DIV/0!	#DIV/0!
84020	TREE REMOVAL	0	0	0	0	0	#DIV/0!	#DIV/0!
84030	TREE PLANTING	0	0	0	0	0	#DIV/0!	#DIV/0!
84040	STORM DAMAGE	0	0	0	0	0	#DIV/0!	#DIV/0!
86010	MILEAGE	0	42	0	0	0	#DIV/0!	#DIV/0!
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	0	0	0	0	0	#DIV/0!	#DIV/0!
88000	INSURANCE & BONDS	0	0	0	0	0	#DIV/0!	#DIV/0!
89000	MISCELLANEOUS	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	4,268	2,424	5,000	5,000	5,000	0%	0%
134	TOTAL EXPENDITURES	4,300	3,079	5,100	5,100	5,100	0%	0%

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL			BUDGET			ESTIMATED			BUDGET TO BUDGET			BUDGET TO ESTIMATE		
		2012	2013	2014	2014	2014	2014	2014	2014	2015	2015	2015	2015	2015	2015	
<b>COMPENSATION</b>																
60100	REGULAR SALARIES	29,779	30,616	31,500	31,500	31,500	31,500	31,500	33,000	5%	#DIV/0!	5%	#DIV/0!	5%		
60520	PART-TIME EMPLOYEES	8,841	10,707	6,550	7,500	7,500	7,500	7,500	7,000	7%	#DIV/0!	7%	#DIV/0!	-7%		
60540	RINK ATTENDENTS-SEASONAL	476	2,555	5,000	5,000	5,000	5,000	4,000	4,000	-20%	#DIV/0!	-20%	#DIV/0!	-20%		
64011	PERA CONTRIBUTIONS	2,828	2,877	2,300	2,800	2,800	2,800	2,475	2,475	8%	#DIV/0!	8%	#DIV/0!	-12%		
64012	FICA CONTRIBUTIONS	2,699	3,028	3,350	3,000	3,000	3,000	3,500	3,500	4%	#DIV/0!	4%	#DIV/0!	17%		
64031	HOSPITALIZATION	7,048	7,398	5,450	5,400	5,400	5,400	5,775	5,775	6%	#DIV/0!	6%	#DIV/0!	7%		
64032	DENTAL	419	419	445	340	340	340	360	360	-19%	#DIV/0!	-19%	#DIV/0!	6%		
64033	LONG-TERM DISABILITY	42	45	50	68	68	68	68	68	36%	#DIV/0!	36%	#DIV/0!	0%		
64034	LIFE INSURANCE	58	114	70	86	86	86	86	86	23%	#DIV/0!	23%	#DIV/0!	0%		
	TOTAL COMPENSATION	52,189	57,758	54,715	55,694	55,694	55,694	56,264	56,264	3%	#DIV/0!	3%	#DIV/0!	1%		
<b>MATERIALS &amp; SUPPLIES</b>																
70100	SUPPLIES	4,413	6,682	5,600	5,500	5,500	5,500	5,500	5,500	-2%	#DIV/0!	-2%	#DIV/0!	0%		
74000	MOTOR FUEL & LUBRICANTS	0	176	1,500	1,500	1,500	1,500	1,500	1,500	0%	#DIV/0!	0%	#DIV/0!	0%		
	TOTAL MATERIALS & SUPPLIES	4,413	6,858	7,100	7,000	7,000	7,000	7,000	7,000	-1%	#DIV/0!	-1%	#DIV/0!	0%		
<b>OTHER SERVICES &amp; CHARGES</b>																
82010	WASTE REMOVAL	0	0	300	0	0	0	0	0	-100%	#DIV/0!	-100%	#DIV/0!	0%		
85010	TELEPHONE	1,307	1,375	500	1,200	1,200	1,200	1,200	1,200	140%	#DIV/0!	140%	#DIV/0!	0%		
85011	TELEPHONE - LANDLINE	461	238	339	200	200	200	200	200	-41%	#DIV/0!	-41%	#DIV/0!	0%		
85015	CELL PHONE	3,404	7,949	7,000	7,000	7,000	7,000	7,000	7,000	0%	#DIV/0!	0%	#DIV/0!	0%		
85020	ELECTRIC	1,451	1,269	2,500	2,500	2,500	2,500	2,500	2,500	0%	#DIV/0!	0%	#DIV/0!	0%		
85030	NATURAL GAS	1,599	2,760	1,800	1,800	1,800	1,800	1,800	1,800	0%	#DIV/0!	0%	#DIV/0!	0%		
85040	WATER	1,144	1,335	1,100	1,500	1,500	1,500	0	0	-100%	#DIV/0!	-100%	#DIV/0!	-100%		
85070	SEWER	341	586	500	500	500	500	500	500	0%	#DIV/0!	0%	#DIV/0!	0%		
86100	CONFERENCES/EDUCATION/ASSOCIATIONS	749	454	750	600	600	600	600	600	-20%	#DIV/0!	-20%	#DIV/0!	0%		
86101	MILEAGE	150	35	50	50	50	50	50	50	0%	#DIV/0!	0%	#DIV/0!	0%		
86110	MEMBERSHIPS	4,968	645	7,000	9,000	9,000	9,000	5,000	5,000	-29%	#DIV/0!	-29%	#DIV/0!	-44%		
87120	FACILITIES & GROUNDS MAINTENANCE	7,036	9,288	9,500	11,837	11,837	11,837	11,000	11,000	16%	#DIV/0!	16%	#DIV/0!	-7%		
88000	INSURANCE & BONDS	0	210	200	100	100	100	200	200	0%	#DIV/0!	0%	#DIV/0!	100%		
89000	MISCELLANEOUS	22,612	26,144	31,539	36,287	36,287	36,287	30,050	30,050	-5%	#DIV/0!	-5%	#DIV/0!	-17%		
	TOTAL OTHER SERVICES & CHARGES	79,213	90,760	93,354	98,981	98,981	98,981	93,314	93,314	0%	#DIV/0!	0%	#DIV/0!	-6%		
141	TOTAL EXPENDITURES	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	0%	#DIV/0!	0%	#DIV/0!	0%		
97000	TRANSFERS	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	0%	#DIV/0!	0%	#DIV/0!	0%		
	TOTAL OTHER FINANCING USES	101,213	112,760	115,354	120,981	120,981	120,981	115,314	115,314	0%	#DIV/0!	0%	#DIV/0!	-5%		
	TOTAL EXPENDITURES & OTHER FINANCING USES															

CONTINGENCY EXPENDITURES (192)

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET	ESTIMATED		BUDGET TO ESTIMATE		
		2012	2013	2014	2014	2014	2015	BUDGET TO BUDGET	BUDGET TO ESTIMATE
	WAGES, SALARIES, & COMP								
64011	PERA	0	0	0	0	0	0	#DIV/0!	#DIV/0!
64012	FICA CONTRIBUTION	0	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL WAGES, SALARIES & COMP	0	0	0	0	0	0	#DIV/0!	#DIV/0!
	OTHER SERVICES & CHARGES								
89000	MISCELLANEOUS	0	0	3,000	0	0	3,000	0%	#DIV/0!
89010	UNALLOCATED COMPENSATION	0	0	0	0	0	0	0%	#DIV/0!
	TOTAL OTHER SERVICES & CHARGES	0	0	3,000	0	0	3,000	0%	#DIV/0!
192	TOTAL EXPENDITURES	0	0	3,000	0	0	3,000		#DIV/0!
	OTHER FINANCING USES								
97000	TRANSFERS	0	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	#DIV/0!	#DIV/0!
	TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	3,000	0	0	3,000	0%	#DIV/0!

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

ACCOUNT NUMBER	ACCOUNT TITLE	ACTUAL		BUDGET		ESTIMATED		BUDGET		BUDGET TO BUDGET		BUDGET TO ESTIMATE	
		2012	2013	2014	2014	2014	2014	2015	#DIV/0!	%	#DIV/0!	%	
<b>COMPENSATION</b>													
60100	REGULAR SALARIES	310,500	322,455	329,605	348,605	378,800	15%						9%
60510	MAYOR & CITY COUNCIL	19,800	19,800	19,800	19,800	19,800	0%						0%
60520	PART-TIME EMPLOYEES	44,211	59,802	68,080	61,380	61,800	-9%						1%
60540	RINK ATTENDANTS-SEASONAL	476	2,555	5,000	5,000	4,000	-20%						-20%
61510	DRILL COMPENSATION	14,583	14,666	15,300	15,300	15,760	3%						3%
61520	FIRE COMPENSATION	17,733	11,046	15,300	15,300	15,760	3%						3%
61530	FIRE HALL CLEANING	1,025	1,325	1,380	1,300	1,300	-6%						0%
61540	OTHER TRAINING COMPENSATION	797	886	950	950	975	3%						3%
61550	OFFICER COMPENSATION	12,421	12,590	13,400	10,748	8,375	-38%						-22%
64011	PERA CONTRIBUTIONS	23,922	25,986	25,685	26,185	30,430	18%						16%
64012	FICA CONTRIBUTIONS	31,016	32,697	35,725	36,295	38,875	9%						7%
64031	HOSPITALIZATION	44,319	47,651	40,397	47,677	62,430	55%						31%
64032	DENTAL	2,657	2,723	2,897	3,171	3,634	25%						15%
64033	LONG-TERM DISABILITY	683	769	892	1,004	1,072	20%						7%
64034	LIFE INSURANCE	1,214	1,337	1,305	1,337	1,352	4%						1%
64040	FIRE RELIEF ASSOCIATION AID	43,406	59,153	70,000	70,000	70,000	0%						0%
	TOTAL COMPENSATION	568,764	615,441	645,716	664,052	714,363	11%	#DIV/0!		#DIV/0!			8%
<b>MATERIALS &amp; SUPPLIES</b>													
70100	SUPPLIES	15,001	19,605	19,175	18,873	17,820	-7%						-6%
70110	SUPPLIES - MISC	7,694	12,172	7,200	9,100	9,100	26%						0%
70120	TOOLS	4,310	4,426	4,690	5,090	5,100	9%						0%
70410	LEGAL NOTICES	1,205	1,190	1,200	1,400	1,300	8%						-7%
70420	NEWSLETTERS	1,980	1,540	2,100	2,100	2,100	0%						0%
70500	POSTAGE	2,339	5,089	3,900	4,000	4,000	3%						0%
74000	MOTOR FUEL & LUBRICANTS	12,409	11,472	9,800	13,000	13,100	34%						1%
75000	BITUMINOUS PATCHING	694	1,567	1,600	2,000	2,000	25%						0%
75100	STREET SIGNS	7,650	162	600	410	400	-33%						-2%
77000	CLOTHING	3,835	1,339	3,400	3,250	3,500	3%						8%
	TOTAL MATERIALS & SUPPLIES	57,115	58,562	53,665	59,223	58,420	9%	#DIV/0!		#DIV/0!			-1%
<b>OTHER SERVICES &amp; CHARGES</b>													
80100	ENGINEERING SERVICES	7,609	11,677	6,000	7,000	6,000	0%						-14%
80200	LEGAL FEES	39,308	45,751	42,000	41,000	42,000	0%						2%
80210	ZONING CODE UPDATE	2,270	2,218	2,500	2,500	2,500	0%						0%
80300	ELECTION CONTRACT	16,250	16,250	16,250	16,250	17,900	10%						10%
80330	ADMIN./AUDIT/FIN/FOREST CONSULTANT	24,541	12,989	14,045	13,820	14,045	0%						2%
80340	ADMINISTRATIVE SUPPORT	0	0	0	0	0							
80350	ACCUVOTE VOTING SERVICE	0	0	0	853	900							
80400	CONSULTANT PLANNER	0	0	0	0	0							
80500	GIS SUPPORT	941	941	1,800	1,100	1,200	-33%						9%
80600	FINANCIAL SOFTWARE MAINTENANCE	4,328	4,551	4,800	5,223	5,500	15%						5%
81000	POLICE SERVICES	581,684	586,144	617,081	617,081	634,386	3%						3%
81210	BLDG/MECHANICAL INSPECTORS	45,469	40,269	28,500	28,500	32,500	14%						14%
81220	MECHANICAL INSPECTORS	6,870	5,697	5,000	5,000	5,000	0%						0%
81200	DISPATCH 911	25,871	28,238	31,691	31,691	36,055	14%						14%



#DIV/0! 5.51% #DIV/0! 5%

TOTAL EXPENDITURES & OTHER USES

1,631,492

1,688,382

1,779,118

1,789,396

1,877,165