



*Our Mission is to Provide Quality Public Services
in a Fiscally Responsible Manner While Preserving
the City's Open Space Character*

**City of Lake Elmo
3800 Laverne Avenue North
Joint Finance Committee and City Council Work Shop
Wednesday, August 10, 2016 5:00-6:30 P.M.
City Council Chambers**

AGENDA

- A. CALL TO ORDER**

- B. PRESENTATION OF 2017 PRELIMINARY GENERAL FUND BUDGET**

- C. ADJOURN**

*****Note:** *Every effort will be made to accommodate person or persons that need special considerations to attend this meeting due to a health condition or disability. Please contact the Lake Elmo City Clerk if you are in need of special accommodations.*

Posted 8/5/16

City of Lake Elmo

2017 Budget highlights

August 10, 2016 Joint Finance Committee/City Council Meeting

Updated 8.5.16

GENERAL FUND ASSUMPTIONS

OVERALL:

The 2017 budget has been prepared with all departmental expenses reflected in the respective departments. The Capital Improvement Plan threshold is \$25,000 and all expenses below that level are included in the departmental operational budgets.

CIP:

The annual CIP process was enhanced to include detailed explanations justifying proposed Capital Expenditures. Multiple meetings were held with the Finance Committee to discuss the proposed items and arrive at a final recommendation for the City Council's consideration.

REVENUE:

LEVY ASSUMPTION:

Preliminary taxable market value estimates have been received from Washington County for 2017. For 2017 the Lake Elmo taxable market value is projected to increase by 8% over the 2016 taxable market value.

The preliminary budget reflects a projected net shortfall of expenses over revenues of approximately \$175k for the General Fund budget. This is primarily a result of the \$150k necessary for 3M litigation and the \$55k increase in the street repair initiative for the full depth patching component.

For the past 3 years the Council direction was to keep the tax rate flat and that growth should be paying for growth. For 2017, the debt service component of the levy is increasing \$210k over 2016, the Library Levy is projected to remain the same and the preliminary General Fund Levy expenses are coming in at \$175k over projected revenue.

Staff recommends would recommend utilizing the following funds to cover some or all of the following one-time expenses as follows:

- \$150k in 3M legal – fund from excess fund balance reserves
- The \$100k in consulting fees to prepare the required updated Comp Plan due in 2018 - fund from excess fund balance reserves
- The \$23k for the new Building Department S-10 purchase - fund from vehicle fund

If the City Council approves funding 2017 General Fund Expenses of \$175k, the Debt Service component increase of the Levy will be funded by the 8% taxable market growth increase, resulting in no tax increase. It is projected that 2016 will come in well above \$300k in net income for the year. The incremental unbudgeted revenue for the ISD 916 project alone is an incremental \$230k which is why staff is recommending the use of the reserves. The 2016 excess will also be added to reserves at the end of the year.

OTHER REVENUE:

Based on the current build out trends, the City Building Official and Finance Director recommend a using a residential build out number of 234 for 2017. This represents a 10% increase over the projected residential build out for 2016 in addition to 10 buildouts anticipated for the Legends Development. There are three commercial properties discussing some development ideas, however it is the Planning Director and Building Official recommendation to budget minimal commercial activity in 2017 as there are no firm proposals or concept plans at this point in time.

In 2017, the building official has recommended a new income category be added called "Fire Sprinkler/Alarm Permits" due to a new state requirement. This will allow the City to track this revenue separate from other revenue.

Cell tower lease revenue is currently being recognized as income to the water fund since the antenna's are on the water towers; some of which were designed specifically to allow for cell towers to be installed. Discussion was had surrounding whether this revenue belongs in the Water Fund or the General Fund as is done by some other Cities. Staff recommends continuing to recognize this revenue in the Water Fund as has been done historically by the City.

PERSONNEL:

Each department was asked to identify their staffing needs based on known projects, the one year moratorium and a 234 residential build out assumption for 2017. This build out number represents a 10% increase over the project build outs for 2016 of 202.

Staffing Summary:

Staffing changes anticipated for the 2017 budget are as follows:

Building: + 1.0 FTE

Fire: +.5 FTE (convert existing part-time admin position to full-time)

Net impact is an increase of 1.5 FTE's in the General Fund for 2017.

Benefits:

The City of Lake Elmo is a member of the SWWC Co-op who last year issued a minimum of 0% and a maximum of 17% rate increases for the 2016 plan year. The 2017 projected increase/decrease is not yet

available, however our insurance broker feels the increase will be 10% for health insurance and a 4% increase in dental insurance to maintain the same level of coverage.

Work Comp rates are estimated to increase by 3% (\$750). Historically, as a result of participating in the League of MN program, most years an annual dividend refund has been received. However, there was no change incorporated into the 2017 budget to be conservative.

Department overviews:

Mayor and Council:

Included in dues and subscriptions are the following:

League of MN Cities = \$8,437 (3% increase over 2016)

Metro Cities Association = \$3,622

Administration:

The 2017 budget reflects moving the Communication and IT functions back to the Administrative department where they had been in the past.

No longer having dedicated staff for the Communication function will result in the following changes:

- No newsletters being produced
- Media relations moved back to the City Administrator
- Parks Commission coordination moved to the City Planner
- Updates to website and fresh moved to the Program Support staff position
- Event coordination no longer being done
- Administrative work moved back to the administrative staff

The 2017 IT costs quoted by the City of Roseville were projected to increase by 25%. As a result of this projected increase which brings the 5 year increase to 216%, staff suggested going out for RFP to see if the costs are reasonable or if there is a less costly alternative.

In 2017, \$150k in 3M litigation fees have been included.

Elections:

In 2017 there will be no election activity other than the required annual machine testing.

Finance:

The current staff (Finance Director and part-time accountant) has been able to keep up with the moderate workload increase related to development. With the use of the summer intern, dedicated to compiling the budget, the main function that has been a burden has been removed from the Finance Director.

Planning:

In 2018 the City will be required to complete a major amendment to the Comprehensive plan (Due 12/31/18). In order to meet this deadline, it was anticipated that work would need to commence in 2016 to meet the submission deadline to the Met Council in 2018. The new Planning Director did not feel it was efficient to perform work on this in 2016 due to the uncertainty surrounding the moratorium. As a result, the contractor services budgeted in 2016 have been shifted to 2017, other than the support services provided by Sambatek (Ben Gazola). Due to the technical nature and complexity of the work that needs to be performed for the Comprehensive plan, external resources will need to be utilized (as was done with previous updates). Contractor services of \$100k are reflected in the 2017 budget for these services. Similar to 2007, staff will be applying for a grant to cover as much of the expense as possible.

Engineering:

As a result of the one year moratorium, the expenses reflect the engineering workload continuing to be primarily related to developer work which is recoverable through developer escrow offset. Base engineering costs are consistent with 2016.

City Hall:

Due to the copier volume and the clear on-going need, lease expenses for a second sharp copier identical to the one on the North building has been incorporated in the 2017 budget for City Hall. The current sharp copier was leased, however, based on the history the City has had on copiers it has purchased and maintained well, staff is proposing that the new copier be purchased.

In an effort to secure the buildings, staff is proposing implementing a swipe card key system for after hour access to the building. This will allow knowledge of who is entering the building and when. This system can also be used for timecard tracking at some future date.

The 2017 budget reflects \$5,000 to make improvements to the City Hall bathrooms.

The Facility lease for the Brookfield Building increases effective October 1, 2016. 2017 reflects the first full year at the increased rate.

Police:

Washington County provided their initial estimate for 2017 based on the current level of support and the additional new development coverage needed. In follow up discussions between the City Administrator and the WA Cty Sheriff, it was determined that an additional FTE would need to be added in 2017. This is due to the change in nature of law enforcement coverage as well as the number of new homes built in 2015/2016. As a result, there is a 27% increase in the Law Enforcement contract from 2016 to 2017.

In 2016 the City sponsored a community fishing event for \$1,000 and the 2017 budget reflects continuing this as an annual event. In 2016, the City is providing Law Enforcement coverage for the Huff and Puff community event for \$3,000 and it has been budgeted to do so again in 2017.

Fire Department:

In 2017 the workload in the Fire Department is expected to expand to the level justifying the need to upgrade the Fire Assistant from Part-time to Full-time. The increase in the base is \$34.4k; total cost for the upgrade is \$49.6k. Due to inquiries by the POC FF, and confirmation that the majority of the surrounding Cities are doing so, 2 hours per FF are included to pay them for the time to get the required physicals (frequency requirement is based on FF age).

There are repairs needed at both stations which were previously put on hold. Since these two buildings are City property, regardless of where the City is heading related to the Fire hall model, some repairs need to be made. \$15.8k has been reflected under repairs and maintenance-buildings for a new sign for the front of Fire Station #1 and replacement of a new garage door also at Station #1.

Building Inspection:

Staff is recommending using a new home build out number of 234 for 2017. This is based on the new homes built through June 30th 2016 (107 = non open space new homes). Year to date build outs are running at 2.5 times the number of build outs in 2015. Based on the trend to date, and that the market is staying strong for home sales due to the record low interest rates, staff estimates that the build outs in 2016 will be 202 and that this number will increase 10% in 2017 in addition to a projected 10 new homes in the Legends development. The 2017 budget reflects the income and expense levels necessary to perform the inspections on that number of homes.

The workload in the building department has greatly increased due to the following:

- Obtaining delegation authority for commercial projects licensed through the State of Minnesota. This has resulted in \$230k in revenue in 2016 which was not included in the 2016 budget.
- Commercial activity has been steady due to growth in the I94 corridor; both in new build outs and tenant build outs. However, the building department is recommending being conservative at 15 commercial build outs for 2017.
- As mentioned earlier, new home build outs have been very consistent for the 7 active developments. Once the moratorium is lifted, staff believes this volume may increase even further but conservatively projected build outs based on plats approved to date.

As a result of all the mentioned increases to the department workload, a full-time inspector has been included in the 2017 budget at a base of \$60k; total cost of \$86k.

Public Works:

In 2017, the new Public Works director will be completing the Right of Way permits which will save Engineering expenses. No other significant changes are anticipated for 2017 other than staff now being represented by the local 49ers union.

Due to the change in the scope of the annual clean-up day event, the cost has been increased to \$10k for 2017. This represents the cost for Tennis Sanitation; there is no anticipated increase in staff cost.

Streets:

The street maintenance budget (\$425k) is identical to 2016. The Seal Coating and Crack Seal 2017 has been proposed by the City Engineer at \$210k (\$175k for seal coating and \$35k for crack filling). Included is the proposed continuation of the mill and overlay street program which was initiated in 2016 at the same level as 2016 (\$160k). There are a number of additional streets which will benefit greatly by this program again in 2017. Lastly, the full depth patching which was done in 2016 is being requested again for 2017 as there are additional streets which would benefit from this as well. This too is proposed at the same amount as 2016 (\$55k).

It was discussed with the Finance Committee to treat this as total street maintenance line item for these three items. This would allow for some flexibility for Engineering as pricing comes in to maximize the work that can be done in any given year (ie in 2016, since the seal coating and crack fill came in under budget, the City was able to do the full depth patching project as well as a storm sewer repair).

Parks:

The Park department expenses are projected to decrease primarily due to no longer having the allocation from the full time taxpayer relations position.

Two new items have been added to the parks department budget for 2017. The first is for the Environmental Committee event's (includes brochures and promotions) for \$5,000. The other is for Lake clean-up for \$40,000 recommended by the Environmental Committee. This represents a 50% match, up to the maximum amount of \$10,000 per lake. A match is required by the Lake Associations and any grant amounts received would not be included as part of the Lake Association match amounts.

DEPT 410 - GEN'L GOV'T

REVENUE

	Account #	2014 ACTUAL	2015 Actual	2016 BUDGET	Projected 2016 Full Year	2017 BUDGET	Budget 2017 vs 2016 Budget	var %
Current Ad Valorem Taxes	31010	2,237,110.42	2,204,429.42	2,033,197.61	2,078,420.14	2,046,197.00	12,999.39	0.64%
Debt Service Levy-Debt Service Fund						874,622.00		
Delinquent Ad Valorem Taxes	31020	14,986.46	30,473.17	15,000.00	14,393.59	15,000.00	0.00	0.00%
Mobile Home Tax	31030	15,707.64	18,874.16	12,000.00	15,054.49	12,000.00	0.00	0.00%
Fiscal Disparities	31040	140,432.35	179,606.96	157,508.00	157,508.00	150,000.00	(7,508.00)	-4.77%
Penalty & Interest on Taxes	31910	9,002.28	724.60	700.00	880.60	700.00	0.00	0.00%
Liquor License	32110	150.00	8,350.00	11,000.00	9,800.00	9,000.00	(2,000.00)	-18.18%
Wastehauler License	32180	2,400.00	480.00	1,680.00	1,920.00	1,000.00	(680.00)	-40.48%
General Contractor License	32181	100.00	0.00	0.00	150.00	150.00	0.00	0.00%
Heating Contractor License	32183	4,920.00	3,950.00	2,500.00	3,300.00	2,850.00	(350.00)	-14.00%
Building Permits-Residential	32210	173,267.58	408,720.75	480,000.00	582,841.78	751,526.10	271,526.10	56.57%
Building Permits-Commercial	32211	51,683.17	13,345.20	28,000.00	153,347.32	14,631.00	(13,369.00)	-47.75%
Building Re-inspect Fees	32211	750.00	250.00	0.00	0.00	0.00	0.00	0.00%
Heating Permits-Residential	32220	17,595.29	31,628.25	35,000.00	60,071.80	42,120.00	(7,120.00)	-20.34%
Heating Permits-Commercial	32230	5,468.43	2,730.45	3,000.00	35,379.92	2,700.00	(300.00)	-10.00%
Plumbing Permits-Residential	32230	16,409.71	41,705.00	43,800.00	63,047.00	42,120.00	(1,680.00)	-3.84%
Plumbing Permits-Commercial	32240	5,504.15	957.00	3,000.00	9,100.00	2,700.00	(300.00)	-10.00%
Animal License	32240	2,568.50	2,116.00	2,500.00	1,710.00	1,720.00	(780.00)	-31.20%
Utility Permits (ROW)	32250	26,427.20	59,032.80	25,000.00	49,883.40	33,000.00	(8,000.00)	-32.00%
Burning Permit	32260	1,650.00	1,530.00	2,750.00	3,265.00	3,750.00	1,000.00	36.36%
Massage Therapy Licenses	32270	200.00	200.00	150.00	75.00	100.00	(50.00)	-33.33%
Electrical Permits	32280	6,108.77	9,157.00	0.00	31.35	0.00	0.00	0.00%
Homestead Credit Aid	33402	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State DOT-Maintenance	33418	101,696.00	119,464.00	101,696.00	123,433.00	130,838.00	29,142.00	28.66%
State Fire Aid	33420	53,446.01	58,165.92	41,500.00	47,000.00	47,000.00	5,500.00	13.25%
PERA Aid	33422	2,749.00	2,749.00	2,749.00	2,749.00	2,749.00	0.00	0.00%
Gravel Tax	33620	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Recycling Grant	33621	15,500.00	15,688.00	15,500.00	15,688.00	15,688.00	188.00	1.21%
Misc State Grant/Surcharge Rev	33622	17,691.79	27,864.28	5,064.00	4,570.00	4,820.00	(244.00)	-4.82%
Cable Franchise Revenue	34101	41,601.71	68,129.10	45,000.00	98,218.41	72,000.00	(27,000.00)	-60.00%
Zoning & Subdivision Fees	34102	28,690.95	29,035.00	27,500.00	17,125.00	23,000.00	(4,500.00)	-16.36%
Plan Check Fees-Residential	34104	110,761.48	235,896.85	268,129.00	349,516.97	488,491.38	220,362.38	82.19%
Plan Check Fees-Commercial	34105	25,054.33	7,072.74	10,000.00	49,787.96	9,510.15	(489.85)	-4.90%
Assessment Searches	34107	300.75	116.00	175.00	237.34	280.00	105.00	60.00%
Clean Up Days	34109	1,200.00	3,030.00	1,215.00	2,615.00	1,395.00	(180.00)	-14.81%
Cable Operation Reimbursement	34111	0.00	3,615.00	2,000.00	0.00	0.00	(2,000.00)	-100.00%
Miscellaneous Revenue	35100	48,647.01	48,739.00	45,000.00	49,679.71	46,500.00	(1,500.00)	-3.33%
Fire billable revenue	36200	125,049.87	2,874.82	3,500.00	5,127.22	4,000.00	(500.00)	-14.29%
Fire Sprinkler Alarm Revenue	36204	11,285.25	500.00	500.00	500.00	500.00	0.00	0.00%
Internal Charges	36201	0.00	422.00	0.00	10.00	0.00	0.00	0.00%
Interest Earnings	36210	71,813.00	23,501.00	55,000.00	55,000.00	40,000.00	(15,000.00)	-27.27%
Donations	36230	11,100.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Revenue		3,402,347.10	3,668,996.61	3,485,513.61	4,075,078.69	4,921,657.63	561,522.02	16.11%

Number of force licenses: 42 130 140 15 202 R 214 C 15

EXPENSE

1110 - Mayor & Council	101-410-1110-							
PT Salaries	41030	25,690.00	25,690.00	25,690.00	25,690.00	25,690.00	0.00	0.00%
FICA Contributions	41220	1,592.78	1,592.78	1,592.78	1,592.78	1,592.78	0.00	0.00%
Medicare Contributions	41230	372.54	372.54	372.54	272.54	372.54	0.00	0.00%

Workers Compensation	41510	76.43	88.97	300.00	300.00	300.00	0.00	0.00%
Mileage	43310	0.00	169.16	500.00	375.00	375.00	(125.00)	-25.00%
Miscellaneous	44300	845.15	8,764.00	5,000.00	13,867.22	5,250.00	250.00	5.00%
Dues & Subscriptions	44330	10,819.36	11,518.64	11,500.00	11,859.96	11,812.96	312.96	2.72%
Conferences & Training	44370	500.00	1,000.00	1,000.00	2,130.00	1,500.00	500.00	50.00%
Total Mayor & Council		39,896.26	49,196.09	45,955.32	56,087.50	46,893.28	937.96	2.04%

1320 - Administration		2014		2015		2016		2017		Budget 2017	
		ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget	var %			
FT Salaries	41010	186,959.86	244,183.00	145,000.00	157,106.74	153,083.00	8,083.00	5.27%			
PT Salaries	41030	0.00	0.00	0.00	5,012.00	5,100.00	5,100.00	100.00%			
PERA Contributions	41210	13,561.15	13,302.00	10,875.00	14,688.88	11,481.23	606.23	5.57%			
ICMA Contributions	41215	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
FICA Contributions	41220	11,005.59	14,602.00	8,990.00	12,790.50	9,807.35	817.35	9.09%			
Medicare Contributions	41230	2,580.33	3,432.00	2,102.50	2,991.24	2,293.65	191.15	9.09%			
Health/Dental Insurance	41300	53,606.09	48,226.00	30,550.00	28,288.00	28,288.00	(2,262.00)	-7.40%			
Unemployment Benefits	41420	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Workers Compensation	41510	1,228.20	6,930.00	1,140.00	6,252.24	6,300.00	5,160.00	452.63%			
Office Supplies	42000	6,991.87	5,536.00	5,800.00	5,588.19	5,500.00	(300.00)	-5.17%			
Printed Forms	42030	276.00	1,888.00	0.00	771.32	700.00	700.00	100.00%			
Legal Services	43040	45,077.50	100,074.59	60,000.00	144,264.78	270,000.00	210,000.00	350.00%			
Newsletter/Website	43090	8,488.34	4,711.00	8,000.00	0.00	0.00	(8,000.00)	-100.00%			
Assessing Services	43100	42,728.39	46,658.88	38,000.00	38,292.95	38,000.00	0.00	0.00%			
Contract Services	43150	1,100.00	2,264.00	0.00	0.00	0.00	0.00	0.00%			
Telephone	43210	2,009.69	2,264.00	900.00	1,302.43	1,500.00	600.00	66.67%			
Postage	43220	2,684.27	5,748.76	2,000.00	2,540.75	3,000.00	1,000.00	50.00%			
Mileage	43310	261.77	127.76	550.00	405.08	348.32	(201.68)	-36.67%			
Legal Publishing	43310	9,330.85	8,098.54	10,040.00	6,851.77	7,088.37	(2,951.63)	-29.40%			
Insurance	43610	20,950.89	16,385.55	28,000.00	26,121.00	28,000.00	0.00	0.00%			
Cable Operation Expense	43620	0.00	0.00	0.00	0.00	27,000.00	27,000.00	100.00%			
Cable Operations	44300	4,123.75	3,849.15	4,800.00	4,400.00	4,400.00	(400.00)	-8.33%			
Miscellaneous	44330	1,764.53	1,209.52	600.00	469.26	600.00	0.00	0.00%			
Dues & Subscriptions	44350	1,713.46	1,713.46	1,200.00	2,477.32	2,500.00	1,300.00	108.33%			
Books	44350	282.95	131.89	0.00	0.00	0.00	0.00	0.00%			
Conferences & Training	44370	9,630.22	2,871.00	3,350.00	2,170.00	2,170.00	(1,180.00)	-35.22%			
Staff Development		226.59	0.00	0.00	0.00	0.00	0.00	0.00%			
Total Administration		412,505.49	533,043.10	329,250.00	458,384.43	607,159.91	277,909.91	84.41%			

1410 - Elections		2014		2015		2016		2017		Budget 2017	
		ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget	var %			
PT Salaries	41030	7,647.00	1,280.00	12,000.00	12,000.00	0.00	(12,000.00)	-100.00%			
Office Supplies	41220	0.00	0.00	500.00	500.00	0.00	(500.00)	-100.00%			
Legal Publications/Notification	41230	0.00	0.00	500.00	500.00	0.00	(500.00)	-100.00%			
Election Equipment	43150	0.00	600.00	0.00	0.00	0.00	0.00	0.00%			
Equipment Repair	43150	0.00	0.00	500.00	500.00	0.00	(500.00)	-100.00%			
County Election Fees	43150	0.00	0.00	1,200.00	1,200.00	1,200.00	250.00	26.32%			
Printed Forms	42030	0.00	0.00	350.00	350.00	0.00	(350.00)	-100.00%			
Miscellaneous	44300	2,227.52	0.00	1,000.00	1,000.00	0.00	(1,000.00)	-100.00%			
Total Elections		9,874.52	1,880.00	15,800.00	16,050.00	1,200.00	(14,600.00)	-92.41%			

1520 - Finance		2014		2015		2016		2017		Budget 2017	
		ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget	var %			
FT Salaries	41010	84,113.48	60,493.51	60,493.51	61,165.51	59,561.00	(932.51)	-1.54%			
PT Salaries	41030	0.00	0.00	4,550.00	15,083.14	11,600.00	7,050.00	154.95%			
PERA Contributions	41210	5,983.63	4,537.12	4,876.26	5,597.35	4,954.58	78.31	1.61%			
FICA Contributions	41220	4,829.30	3,544.63	4,032.70	4,629.27	4,095.78	63.08	1.56%			
Medicare Contributions	41230	1,134.43	828.87	943.13	1,082.63	957.88	14.75	1.56%			
Health/Dental Insurance	41300	13,837.98	10,010.00	10,880.00	11,315.20	11,315.20	435.20	4.00%			
Unemployment Benefits	41420	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Workers Compensation	41510	257.97	407.61	550.00	204.09	600.00	50.00	9.09%			
Office Supplies	42000	165.47	817.60	1,157.00	413.03	600.00	(557.00)	-48.14%			

Printed Forms	42030	433.47	137.00	500.00	250.00	375.00	(125.00)	-25.00%
Adult Services	42010	29,750.00	28,270.00	28,650.00	28,500.00	29,500.00	850.00	2.97%
Contract Services	43150	12,580.66	7,786.36	6,700.00	101.28	101.28	(6,598.72)	-98.49%
Telephone-Finance		330.00	408.00	900.00	821.10	900.00	0.00	0.00%
Mileage	43310	0.00	0.00	50.00	50.00	50.00	0.00	0.00%
Miscellaneous	44300	2,088.96	1,639.56	200.00	101.70	220.00	20.00	10.00%
Dues & Subscriptions	44330	540.00	420.00	750.00	670.00	670.00	(80.00)	-10.67%
Conferences & Training	44370	270.00	0.00	500.00	500.00	500.00	0.00	0.00%
Total Finance		161,541.08	119,300.26	124,835.30	130,634.30	126,000.72	1,165.42	0.93%

1910 - Planning & Zoning									
FT Salaries	41010	164,277.65	135,788.46	137,098.00	156,641.09	145,407.00	8,309.00	6.06%	
PT Salaries	41030	0.00	0.00	4,800.00	5,067.00	5,100.00	300.00	6.25%	
PERA Contributions	41210	11,820.74	9,546.48	10,282.55	11,934.40	10,905.53	623.17	6.06%	
FICA Contributions	41220	10,108.23	7,918.59	8,500.08	10,116.55	9,015.23	515.16	6.06%	
Medicare Contributions	41230	2,369.20	1,852.02	1,987.92	2,365.99	2,108.40	120.48	6.06%	
Health/Dental Insurance	41300	36,885.21	29,145.00	34,814.00	24,050.00	27,417.00	(7,397.00)	-21.25%	
Workers Compensation	41510	1,134.06	937.07	800.00	414.71	750.00	(50.00)	-6.25%	
Developer escrow offset cost recovery					(17,068.21)	(10,500.00)	(10,500.00)	-100.00%	
Office Supplies	42000	1,403.61	1,661.15	1,800.00	1,463.99	1,800.00	0.00	0.00%	
Printed Forms	42030	1,068.00	958.00	750.00	250.00	500.00	(250.00)	-33.33%	
Engineering Services	43030	17,181.07	16,327.80	20,000.00	17,461.26	12,000.00	(8,000.00)	-40.00%	
Contract Services (Ben G)	43150	4,750.00	25,466.70	60,000.00	81,748.48	124,000.00	64,000.00	106.67%	
Telephone-Planning	43210	648.60	761.00	1,020.00	978.58	1,020.00	0.00	0.00%	
Postage	43220	145.14	34.80	200.00	100.00	150.00	(50.00)	-25.00%	
Mileage	43310	0.00	95.45	250.00	130.00	150.00	(100.00)	-40.00%	
Miscellaneous	44300	281.93	31.00	500.00	260.00	300.00	(200.00)	-40.00%	
Dues & Subscriptions	44330	361.00	120.00	600.00	340.00	390.00	(210.00)	-35.00%	
Books	44350	0.00	0.00	300.00	150.00	175.00	(125.00)	-41.67%	
Conferences & Training	44370	1,013.64	555.00	2,000.00	1,660.00	1,560.00	(440.00)	-22.00%	
Total Planning & Zoning		252,799.48	231,198.52	284,682.35	298,063.83	332,248.16	47,565.81	16.71%	

1930 - Engineering Services									
Engineering Services	43030	36,312.38	32,942.05	48,000.00	34,919.55	36,000.00	(12,000.00)	-25.00%	
Total Engineering Services		36,312.38	32,942.05	48,000.00	34,919.55	36,000.00	(12,000.00)	-25.00%	

1940 - City Hall									
Cleaning Supplies	42110	0.00	0.00	50.00	25.00	50.00	0.00	0.00%	
Telephone-City Hall	42230	926.22	772.10	900.00	870.43	900.00	0.00	0.00%	
Building Repair Supplies	43810	359.97	478.03	300.00	150.00	300.00	0.00	0.00%	
Utilities	43810	10,262.61	6,967.74	7,500.00	6,010.62	6,500.00	(1,000.00)	-13.33%	
Refuse	43840	1,208.48	1,490.06	600.00	1,242.34	1,355.28	755.28	125.88%	
Repairs/Maint Contractal Bldg	44010	6,404.18	9,138.51	6,000.00	10,136.52	11,000.00	5,000.00	83.33%	
Repairs/Maint Contractal Equip	44040	7,695.36	10,820.40	10,800.00	10,294.38	15,540.00	4,740.00	43.89%	
Facility Lease	44120	0.00	29,532.00	29,532.00	30,147.00	31,992.00	2,460.00	8.33%	
Miscellaneous	44300	423.93	1,801.63	300.00	1,278.38	1,016.25	716.25	238.75%	
Total City Hall		26,354.53	61,000.47	55,082.00	60,154.67	68,653.53	13,571.53	24.64%	
Total General Government		983,691.17	1,028,560.48	935,352.47	1,058,694.28	1,218,155.61	282,803.14	30.23%	
DEPT 420 - PUBLIC SAFETY									

2100 - Police									
Misc - Community Event			0.00	0.00	1,000.00	4,000.00	4,000.00	100.00%	
Law Enforcement Contract	101-420-2100-43150	515,604.21	527,462.40	527,060.47	527,694.70	666,432.63	139,372.16	26.44%	
Total Police		515,604.21	527,462.40	527,060.47	527,694.70	670,432.63	143,372.16	27.20%	

2150 - Prosecution									
Attorney Criminal	101-420-2150-43045	54,466.25	55,710.00	54,700.00	44,130.76	43,200.00	(11,500.00)	-21.02%	
Total Prosecution		54,466.25	55,710.00	54,700.00	44,130.76	43,200.00	(11,500.00)	-21.02%	

	101-420-2220-												Projected					
	2014			2015			2016			2017			Budget 2017					
	ACTUAL	Actual	BUDGET	ACTUAL	Actual	BUDGET	Full Year	BUDGET	vs 2016 Budget	var %								
2220 - Fire																		
FT Salaries	41010	77,278.11	70,679.93	70,300.00	70,326.42	127,970.00	127,970.00	57,670.00	82.03%									
PT Salaries	41030	103,180.67	105,487.03	110,000.00	108,571.89	87,999.96	(22,000.04)	-20.00%										
PERA Contributions	41210	13,642.07	14,829.09	11,388.60	13,727.29	20,731.14	9,342.54	82.03%										
FICA Contributions	41220	5,427.16	5,681.07	7,388.33	6,064.33	5,456.00	(1,932.34)	-26.15%										
Medicare Contributions	41230	2,411.47	2,531.65	2,747.27	2,359.89	3,131.56	384.30	13.99%										
Health/Dental Insurance	41300	15,729.24	14,275.00	14,846.00	14,144.00	28,288.00	13,442.00	90.54%										
Unemployment Benefits	41420	0.00	0.00	0.00	0.00	0.00	0.00	0.00%										
Workers Compensation	41510	13,987.90	20,965.88	18,500.00	12,878.61	15,000.00	(3,500.00)	-18.92%										
Office Supplies	42000	995.96	1,372.69	850.00	1,149.46	1,850.00	1,000.00	117.65%										
EMS Supplies	42080	228.37	453.18	3,400.00	2,003.56	5,800.00	2,400.00	70.59%										
Fire Prevention	42090	50.92	142.39	3,000.00	3,062.00	3,000.00	0.00	0.00%										
Fuel, Oil & Fluids	42120	14,156.94	10,014.81	13,000.00	8,634.89	11,000.00	(2,000.00)	-15.38%										
Small Tools & Equip	42400	16,735.95	20,734.18	12,000.00	11,923.40	18,150.00	6,150.00	51.25%										
Physicals	43050	5,119.87	5,199.47	3,904.00	3,904.00	3,329.00	(575.00)	-14.73%										
Telephone-Fire	43210	4,046.56	4,316.33	4,500.00	4,412.31	4,200.00	(300.00)	-6.67%										
Radio	43230	16,228.54	20,446.06	18,097.51	20,029.28	22,017.51	3,920.00	21.66%										
Milage	43310	284.92	578.45	500.00	884.22	500.00	0.00	0.00%										
Vehicle Insurance	43630	4,415.90	5,469.10	8,307.00	7,290.00	8,300.00	(7.00)	-0.08%										
Electric Utility	43810	12,569.23	14,161.31	15,500.00	15,092.87	15,500.00	0.00	0.00%										
Refuse	43840	2,052.41	3,455.49	1,200.00	2,031.90	2,400.00	1,200.00	100.00%										
Repair/Maint Bldg	44010	6,139.53	5,959.53	15,250.00	14,927.83	15,800.00	550.00	3.61%										
Repair/Maint Equip	44040	75,026.26	25,224.23	25,650.00	25,655.79	22,966.76	(2,683.24)	-10.46%										
Uniforms	44170	1,825.40	1,862.20	4,100.00	4,109.90	4,180.50	80.50	1.96%										
Miscellaneous	44300	2,373.37	2,721.22	2,000.00	2,576.37	2,000.00	0.00	0.00%										
Dues & Subscriptions	44330	3,333.80	3,302.85	3,863.00	3,900.00	3,733.00	(130.00)	-3.37%										
Books	44350	102.00	20.00	440.00	220.00	440.00	0.00	0.00%										
Conferences & Training	44370	7,413.25	12,434.50	17,000.00	17,624.46	23,570.74	6,570.74	38.65%										
Conferences & Training Reimb	44370	0.00	(3,660.00)	(6,000.00)	(3,200.00)	(3,680.00)	2,320.00	-38.67%										
Total Fire		400,709.24	368,657.64	377,231.71	374,304.67	453,634.17	76,402.46	20.25%										
2250 - Fire Relief																		
Fire State Aid		53,446.01	58,165.92	37,323.00	47,000.00	47,000.00	47,000.00	9,677.00	25.93%									
Total Fire Relief		53,446.01	58,165.92	37,323.00	47,000.00	47,000.00	9,677.00	25.93%										
2400 - Building Inspection																		
FT Salaries	41010	89,136.76	99,173.65	168,171.00	140,206.58	232,801.00	64,630.00	38.43%										
PERA Contributions	41210	6,480.70	7,250.24	12,612.83	11,179.83	15,132.07	2,519.24	19.97%										
FICA Contributions	41220	5,197.63	5,834.48	10,426.60	9,373.51	14,433.66	4,007.06	38.43%										
Medicare Contributions	41230	1,216.74	1,364.54	2,438.48	2,192.08	3,375.61	937.13	38.43%										
Health/Dental Insurance	41300	19,475.61	18,263.58	29,692.00	26,112.00	42,432.00	12,740.00	42.91%										
Unemployment Benefits	41420	0.00	0.00	0.00	0.00	0.00	0.00	0.00%										
Workers Compensation	41510	836.15	2,827.96	5,000.00	2,459.69	4,800.00	(200.00)	-4.00%										
Office Supplies	42000	254.84	690.39	2,100.00	1,675.40	1,750.00	(350.00)	-16.67%										
Printed Forms	42030	0.00	154.09	700.00	350.00	350.00	(350.00)	-50.00%										
Fuel, Oil & Fluids	42120	1,500.17	1,013.77	6,500.00	5,946.25	3,600.00	(2,900.00)	-44.62%										
Engineering	43030	7,928.45	6,289.40	14,000.00	5,946.25	6,000.00	(8,000.00)	-57.14%										
Inspector/Contract Services	43150	8,187.07	29,292.99	0.00	4,586.41	0.00	0.00	0.00%										
Telephone-Building Inspection	43210	692.12	758.41	1,800.00	1,742.09	1,800.00	0.00	0.00%										
Milage	43310	919.06	3,798.57	200.00	200.00	0.00	(200.00)	-100.00%										
Insurance	43630	2,072.27	136.18	900.00	178.00	400.00	(500.00)	-55.56%										
Repairs/Maint Equip	44040	425.02	1,252.81	1,800.00	335.83	1,000.00	(800.00)	-44.44%										
Uniforms	44170	121.98	241.43	850.00	375.00	1,200.00	350.00	41.18%										
Miscellaneous	44300	169.78	1,564.27	725.00	723.94	845.00	120.00	16.55%										
Dues & Subscriptions	44330	220.00	385.00	700.00	682.18	740.00	40.00	5.71%										

Books	44350	346.71	1,692.39	725.00	617.90	500.00	(225.00)	-31.03%
New Truck	45800	0.00	0.00	0.00	0.00	23,000.00	23,000.00	100.00%
Conferences & Training	44370	659.53	1,095.00	3,225.00	2,115.00	4,825.00	1,600.00	49.61%
Total Building Inspections		143,283.47	183,079.15	260,765.91	212,972.31	358,984.34	98,218.44	37.67%

2500 - Emergency Communications								
Contract Services		3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%
Total Emergency Communications		3,373.08	3,745.00	7,400.00	5,595.00	5,395.00	(2,005.00)	-27.09%

2700 - Animal Control								
Printed Forms	42030	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contract Services	43150	8,931.00	10,017.00	7,550.00	7,525.00	7,725.00	175.00	2.32%
Miscellaneous	43160	1,155.21	1,397.99	0.00	0.00	0.00	0.00	0.00%
Total Animal Control		10,086.21	11,414.99	7,550.00	7,525.00	7,725.00	175.00	2.32%

Total Public Safety		1,180,968.47	1,208,235.10	1,272,031.09	1,219,222.43	1,586,371.14	314,340.05	24.71%
---------------------	--	--------------	--------------	--------------	--------------	--------------	------------	--------

DEPT 430 - PUBLIC WORKS

3100 - Public Works	101-430-3100-	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	var %
		ACTUAL	Actual	BUDGET	Full Year	BUDGET	Budget 2017				
FT Salaries	41010	167,730.37	134,875.33	169,779.00	205,778.04	231,229.00	61,450.00	36.19%			
PT Salaries	41030	18,922.39	2,428.98	7,000.00	5,250.00	9,680.00	2,680.00	38.29%			
PEBA Contributions	41210	13,238.39	10,350.57	12,733.43	16,558.46	16,297.83	3,564.41	27.99%			
FICA Contributions	41220	11,003.11	8,080.76	10,526.30	13,153.09	12,952.69	2,426.39	23.05%			
Medicare Contributions	41230	2,574.52	1,889.86	2,461.80	3,076.63	3,029.68	567.88	23.07%			
Health/Dental Insurance	41300	39,929.14	36,237.50	44,759.00	41,108.00	36,530.00	(8,229.00)	-18.39%			
Unemployment Benefits	41420	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Workers Compensation	41510	10,605.71	18,638.32	18,000.00	12,028.46	14,000.00	(4,000.00)	-22.22%			
Office Supplies	42000	1,930.73	350.37	2,000.00	2,930.87	2,000.00	0.00	0.00%			
Shop Materials	42150	1,857.15	2,150.62	2,000.00	2,930.87	3,000.00	1,000.00	50.00%			
Building Repair Supplies	42210	466.19	751.00	500.00	1,573.68	1,200.00	700.00	140.00%			
Small Tools and Minor Equip	42400	1,633.40	5,634.21	1,200.00	3,158.42	3,000.00	1,800.00	150.00%			
Engineering Services	43030	16,538.93	10,383.75	12,000.00	9,124.50	4,800.00	(7,200.00)	-60.00%			

Contract Services	43150	2,153.60	3,744.44	1,000.00	2,696.65	5,350.00	4,350.00	43.500%
Radio	43230	1,209.21	1,236.24	1,300.00	1,268.12	1,300.00	0.00	0.00%
Mileage	43310	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Insurance	43630	12,595.03	11,914.15	16,000.00	15,105.00	17,000.00	1,000.00	6.25%
Electric Utility	43810	19,208.34	20,806.66	28,000.00	25,485.51	28,000.00	0.00	0.00%
Refuse	43840	2,318.79	2,810.67	2,500.00	2,558.35	2,625.00	125.00	5.00%
Fuel, Oil, Fluids (ALL depts)	101-430-3120-42120	47,511.59	26,145.71	42,000.00	29,898.73	30,000.00	(12,000.00)	-28.57%
Repair/Maint Bldg	44010	3,983.05	5,604.04	4,000.00	7,650.14	4,000.00	0.00	0.00%
Repair/Maint NOT Bldg	44030	(2,131.90)	589.64	500.00	424.99	500.00	0.00	0.00%
Repairs/Maint Equip (in)	44035	0.00	0.00	2,400.00	3,394.77	2,400.00	0.00	0.00%
Repair/Maint Equip (out)	44040	2,468.68	9,130.90	5,000.00	5,000.00	5,500.00	500.00	10.00%
Equipment Parts	44210	0.00	2,255.09	8,000.00	4,402.52	8,400.00	400.00	5.00%
Telephone-Public Works	44310	6,953.07	7,344.22	7,800.00	7,758.17	7,800.00	0.00	0.00%
Uniforms	44170	2,215.00	3,094.72	3,600.00	3,990.59	5,000.00	1,400.00	38.89%
Miscellaneous	44300	655.57	1,966.27	1,000.00	1,114.95	1,450.00	450.00	45.00%
Landscaping Material	44250	0.00	0.00	500.00	250.00	500.00	100.00%	100.00%
Dues & Subscriptions	44330	185.00	275.00	200.00	199.00	600.00	400.00	200.00%
Conferences & Training	44370	3,187.00	3,187.00	4,425.00	3,770.00	4,800.00	375.00	8.47%
Personal Protection Equipment	NEW	0.00	0.00	2,400.00	1,200.00	2,400.00	0.00	0.00%
Clean up Days	44380	4,224.30	5,563.82	5,500.00	8,857.48	10,211.80	4,711.80	85.67%
Total Public Works		386,213.29	337,439.84	411,284.52	440,181.44	476,056.00	64,771.48	15.75%

101-430-3120-	above	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fuel, Oil & Fluids (Above)	42210	2,634.22	2,402.45	3,000.00	1,500.00	3,000.00	0.00	0.00%
Equipment Parts	42240	17,956.11	19,413.82	20,000.00	14,179.72	20,000.00	0.00	0.00%
Street Maintenance Materials	COMBINED	185,949.99	185,949.99	370,000.00	424,912.94	425,000.00	55,000.00	14.86%
Annual Street Maintenance	42260	7,495.38	378.09	2,500.00	3,326.67	3,000.00	500.00	20.00%
Sign Repair Materials	43150	17,112.76	14,854.36	10,000.00	7,809.71	10,000.00	0.00	0.00%
Contract Services- Gen'l								

DEPT 450 - CULTURE, RECREATION	5200 - Culture & Recreation	101-450-5200-	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	Var %
			ACTUAL	Actual	BUDGET	Full Year	BUDGET					
Contract Services - ROW	NEW			0.00	5,000.00	2,000.00	4,000.00	(1,000.00)	-20.00%			
Repairs/Maint Equipment	44040		4,779.92	5,786.50	2,500.00	1,784.26	2,500.00	0.00	0.00%			
Total Streets			49,978.39	228,785.21	413,000.00	400,513.30	467,500.00	54,500.00	13.20%			
3125 - Ice & Snow Removal	101-430-3125-											
Landscaping Material	42250		323.20	794.14	750.00	250.00	750.00	0.00	0.00%			
Sand/Salt	42290		79,775.75	73,780.00	70,000.00	44,550.73	70,000.00	0.00	0.00%			
Contract Services	43150		10,092.50	0.00	4,000.00	2,000.00	4,000.00	0.00	0.00%			
Plow Supplies	42210/44040		14,154.91	12,595.64	12,500.00	6,355.14	10,500.00	(2,000.00)	-16.00%			
Total Ice & Snow Removal			104,346.36	87,169.78	87,250.00	53,155.87	85,250.00	(2,000.00)	-2.29%			
3160 - Street Lighting	101-430-3160-43810											
Street Lighting			22,614.48	25,909.89	26,400.00	25,775.96	26,400.00	0.00	0.00%			
Total Street Lighting			22,614.48	25,909.89	26,400.00	25,775.96	26,400.00	0.00	0.00%			
3200 - Recycling	101-430-3200-											
Recycling Supplies	42100		5,224.43	0.00	3,500.00	3,500.00	0.00	(3,500.00)	-100.00%			
Newsletter			0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Miscellaneous	44300		0.00	568.03	2,400.00	1,814.50	0.00	(2,400.00)	-100.00%			
Total Recycling			5,224.43	568.03	5,900.00	5,314.50	0.00	(5,900.00)	-100.00%			
3250 - Tree Program	101-430-3250-43150											
Trees			5,350.00	1,500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%			
Total Tree Program			5,350.00	1,500.00	1,000.00	1,000.00	1,000.00	0.00	0.00%			
Total Public Works			573,726.95	681,372.75	944,834.52	925,941.07	1,056,206.00	111,371.48	11.79%			

DEPT 450 - CULTURE, RECREATION	5200 - Culture & Recreation	101-450-5200-	2014		2015		2016		2017		Budget 2017 vs 2016 Budget	Var %
			ACTUAL	Actual	BUDGET	Full Year	BUDGET					
FT Salaries	41010		109,914.76	129,189.19	115,254.00	86,908.84	77,429.00	(37,825.00)	-32.82%			
PERA Contributions	41030		21,619.38	21,629.09	32,500.00	46,135.50	48,000.00	15,500.00	47.69%			
PERA Contributions	41210		8,019.54	9,665.53	8,644.05	6,893.81	6,162.27	(2,481.78)	-28.71%			
FICA Contributions	41220		7,862.94	8,964.24	9,160.75	8,116.52	7,776.60	(1,384.15)	-15.11%			
Medicare Contributions	41230		1,840.12	2,096.48	2,142.43	1,898.22	1,818.72	(323.71)	-15.11%			
Health/Dental Insurance	41300		13,996.50	18,135.00	19,019.00	18,860.40	18,860.40	(158.60)	-0.83%			
Unemployment Benefits	41420		0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Workers Compensation	41510		5,004.41	5,390.91	4,700.00	3,734.94	4,000.00	(700.00)	-14.89%			
Shop Materials	42000		1,233.18	1,626.34	1,000.00	1,753.06	900.00	(100.00)	-10.00%			
Chemicals	42160		262.11	787.39	1,500.00	1,383.85	1,500.00	0.00	0.00%			
Equipment Parts	42210		5,560.38	1,917.27	4,000.00	3,308.72	4,000.00	0.00	0.00%			
Building Repair Supplies	42230		1,162.59	140.26	500.00	845.64	500.00	0.00	0.00%			
Landscaping Materials	42250		6,660.53	2,238.82	2,000.00	2,223.49	2,000.00	0.00	0.00%			
Small Tools and Minor Equip	42400		1,695.01	2,752.53	2,000.00	1,769.63	2,150.00	150.00	7.50%			
Telephone-Parts & Rec	43220		1,023.95	1,283.01	1,200.00	1,229.14	1,200.00	0.00	0.00%			
Mileage	43310		0.00	0.00	0.00	0.00	0.00	0.00	0.00%			
Insurance	43630		3,150.62	2,300.67	3,200.00	3,079.00	3,800.00	600.00	18.75%			
Electric Utility	43810		7,064.26	8,934.98	9,500.00	9,001.07	9,600.00	100.00	1.05%			
Refuse	43840		843.76	0.00	1,500.00	850.00	1,000.00	(500.00)	-33.33%			
Repair/Maint Bldg	44010		446.15	1,294.07	1,800.00	900.00	1,800.00	0.00	0.00%			
Repair/Maint Park Amenities	44030		1,845.72	3,114.49	3,000.00	2,945.42	3,000.00	0.00	0.00%			
Repair/Maint Equip (out)	44040		2,796.98	803.94	1,500.00	2,213.45	1,500.00	0.00	0.00%			
Rental Buildings	44120		5,393.22	7,231.78	6,000.00	4,097.74	6,000.00	0.00	0.00%			
Personal Protection Equipment	NEW		NA	NA	1,200.00	600.00	1,200.00	0.00	0.00%			
Events	NEW		NA	NA	NA	NA	5,000.00	40,000.00	100.00%			
Lakes	NEW		NA	NA	NA	NA	40,000.00	100.00%	0.00%			
Miscellaneous	NEW		44300	1,024.55	1,200.00	1,832.26	1,200.00	0.00	0.00%			
Total Parks & Recreation			207,177.79	230,520.54	231,320.23	210,580.70	250,396.99	19,076.76	8.25%			
IT & Telephone												
IT-Hardware				10,709.42	3,000.00	2,965.00	3,500.00	500.00	16.67%			

To be removed back to Dept

IT-Software																					
IT-Support Services																					
IT-Networking	38,783.93	9,354.00	8,156.00	8,932.83	11,156.00	3,000.00	36.78%														
INTE Contingency		35,507.04	50,000.00	50,540.00	62,740.00	12,740.00	25.48%														
Total IT & Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00%														
		66,818.74	81,976.00	83,137.73	77,396.00	(4,580.00)	-5.59%														
DEPT 460 - COMP ADJ	0.00	0.00	20,000.00	20,000.00	35,000.00	15,000.00	75.00%														
Grand Total - all expenses		3,215,507.61	3,485,514.31	3,517,576.21	4,223,525.73	738,011.43	21.17%														
Subtotal Net Income over Expenses		<u>453,399.00</u>	<u>(0.70)</u>	<u>557,502.47</u>	<u>698,131.90</u>																
DEPT 490 - CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00	0.00															
Transfer to City projects (streets etc)	130,000.00	0.00	0.00	0.00	0.00	0.00															
To cover debt service increase	21,632.00	247,118.00	0.00	0.00	0.00	0.00															
DEPT 493 - OTH FINANCING	200,000.00	200,000.00	0.00	0.00	(176,490.10)																
GRAND TOTAL EXP ALL DEPTS	<u>3,297,196.38</u>	<u>3,662,625.61</u>	<u>3,485,513.61</u>	<u>3,517,576.21</u>	<u>4,047,035.63</u>																
Net Income over Expense		<u>105,150.72</u>	<u>6,281.00</u>	<u>0.00</u>	<u>557,502.47</u>	<u>(0.00)</u>															
General Fund																					

