

**Falcon Heights City Council Workshop**

**City Hall  
2077 W. Larpenteur Ave  
Falcon Heights MN 55113**

**Workshop Agenda  
August 5, 2009  
6:30 p.m.**

- 1. Larpenteur Avenue Streetscape Update**
- 2. 2010 Budget Discussion**

**WKSP 1**  
**8/5/09**

**TO: Mayor Lindstrom, Council members Harris, Kuettel, Long, and Mercer-Taylor**

**FROM: Justin Miller, City Administrator**

**Re: Larpenteur Avenue Streetscape Update**

**Explanation:**

For the past two years, the city council, Larpenteur Streetscape Advisory Committee, staff and consultants have been working on draft plans to improve the streetscape along Larpenteur Avenue. Earlier this year it was decided to delay this project until 2010 in order to allow the consultant more time to fully develop plans and meet with stakeholders along the corridor.

SRF Consulting, the company hired to perform the design work on this project, is ready to present more detailed plans to the city council at this time. They will be present at the city council workshop to display their latest draft and to answer any questions the council may have.

**TO: Mayor Lindstrom, Council members Harris, Kuettel, Long, and Mercer-Taylor**

**FROM: Justin Miller, City Administrator**

**Re: Preliminary 2010 Budget Discussion**

**Explanation:**

For the past several weeks, staff has been busy preparing their proposed budgets for 2010. A preliminary levy must be set by September 15<sup>th</sup>, so the city council will formally act on the preliminary budget at the September 9<sup>th</sup> city council meeting. The purpose of this workshop will be to present the draft budget to the city council and allow staff time to incorporate changes before presenting it for preliminary levy approval in September. Key points of interest for this draft budget include:

- 1) As we have discussed, 2010 will be an extremely difficult budget year. It is anticipated that we will have roughly \$107,000 less in local government aid (LGA) than was budgeted for in 2009.
- 2) Some important parts of the budget are still unknown, such as our official levy limit (which will be provided by the state by September 1<sup>st</sup>). Our best estimate is that the levy limit will be \$889,091, which is \$10,988 (1.25%) over the 2009 property tax levy.
- 3) Staff's goal was to keep expenditures as close to a zero increase as possible, with the notable exception of the police contract (\$27,000 increase due to the new contract and increased dispatching costs). We have also been more aggressive in allocating salaries to enterprise funds, freeing up roughly \$10,000 out of the general fund. In total, proposed expenditures are being reduced from \$1,699,786 to \$1,685,165.
- 4) Wages have been frozen at the 2009 levels (as recently amended by the city council). The only exception to this is in the case of an anniversary-related step increase as set forth in our personnel policy.
- 5) We are projecting a decrease in the amount of non-property tax revenues due to the slower economy and LGA unallotments. In total, the budget includes a decrease of \$136,149 in these non-tax revenues.
- 6) As was discussed at a workshop earlier in the year, this budget assumes that a streetlight utility will be enacted by the city council effective in 2010. This removes \$33,600 from the general fund and will instead be collected on water and utility bills through St. Paul Regional

Water Services. Staff will need to know if council is still committed to implementing this fee in order to complete a workable budget.

- 7) For the first time, the council adopted a special debt service levy in 2009 (\$96,129) to pay for the 1999 street bond payments that had traditionally been paid out of capital funds. 2010 is the final year of payments on this bond, and a special levy of approximately \$125,000 may be used to preserve money in our capital funds.
- 8) While the overall levy limit increase for 2010 (as set for in state statute) is .83%, additional special levy authority was approved to allow cities to collect property taxes for unallotted local government aid in 2008 and 2009. The 2008 unallotment was \$51,683, and the 2009 unallotment was \$46,786.
- 9) Without implementing any special levies for unallotments, there is a need to transfer \$139,172 from other funds to balance the budget. Staff is recommending that any transfer come from the sanitary sewer fund.

Impacts to the overall property tax levy

There are multiple options available to the city council in regards to the property tax levy:

2009 Overall Property Tax Levy:

|                           |                  |
|---------------------------|------------------|
| Regular property tax levy | \$878,103        |
| Special Levy for Debt     | <u>\$96,129</u>  |
| <b>Total 2009 Levy</b>    | <b>\$974,232</b> |

2010 Option 1:

|                                |                                    |
|--------------------------------|------------------------------------|
| Levy maximum amount            | \$889,091                          |
| Levy maximum special debt levy | <u>\$125,000</u>                   |
| <b>Option 1 Total Levy</b>     | <b>\$1,014,091 (4.1% increase)</b> |

2010 Option 2:

|                                      |                                    |
|--------------------------------------|------------------------------------|
| Levy maximum amount                  | \$889,091                          |
| Keep special debt levy equal to 2009 | \$96,129                           |
| Special levy for 2009 unallotment    | <u>\$46,786</u>                    |
| <b>Option 2 Total Levy</b>           | <b>\$1,032,006 (5.9% increase)</b> |

2010 Option 3:

|                                      |                                    |
|--------------------------------------|------------------------------------|
| Levy maximum amount                  | \$889,091                          |
| Keep special debt levy equal to 2009 | \$96,129                           |
| Special levy for 2008 unallotment    | <u>\$51,683</u>                    |
| <b>Option 3 Total Levy</b>           | <b>\$1,036,903 (6.4% increase)</b> |

|                                      |  |
|--------------------------------------|--|
| 2010 Option 4:                       |  |
| Levy maximum amount                  | \$889,091                                  |
| Keep special debt levy equal to 2009 | \$96,129                                   |
| Special levy for 2008 unallottment   | \$51,683                                   |
| Special levy for 2009 unallottment   | <u>\$46,786</u>                            |
| <b><i>Option 4 Total Levy</i></b>    | <b><i>\$1,083,689 (11.2% increase)</i></b> |

These are provided just as potential examples of what the council may decide on. There are multiple other options available (such as varying degrees of special levies). It should be noted that any special levy for unallotments will result in a decrease of the amount of transfer needed from the sanitary sewer fund.

Staff will be prepared to answer any questions and take suggestions regarding any changes to the proposed 2010 budget. If major changes are necessary, a revised budget will be presented to the city council at either of the August city council meetings or at the September workshop. If there is consensus among the council, the budget will be presented on September 9<sup>th</sup> for preliminary levy approval.

2009 GENERAL FUND REVENUE BUDGET

| ACCOUNT NUMBER       | ACCOUNT TITLE                        | ACTUAL  | ACTUAL  | BUDGET  | ESTIMATED | BUDGET  | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|----------------------|--------------------------------------|---------|---------|---------|-----------|---------|------------------------------------|---------------------------------------|
|                      |                                      | 2007    | 2008    | 2009    | 2009      | 2010    |                                    |                                       |
| PROPERTY TAXES       |                                      |         |         |         |           |         |                                    |                                       |
| 30111                | CURRENT AD VALOREM TAXES             | 714,349 | 744,121 | 680,601 | 677,498   | 889,091 | 30.63%                             | 31.23%                                |
| 30111                | FISCAL DISPARITY TAX                 | 149,132 | 176,846 | 197,502 | 197,502   |         | -100.0%                            | -100.0%                               |
| 30112                | DELINQUENT AD VALOREM                | 3,334   | 2,611   | 0       | 2,000     | 0       | #DIV/0!                            | -100.0%                               |
|                      | TOTAL PROPERTY TAX LEVY              | 866,815 | 923,578 | 878,103 | 877,000   | 889,091 | 1.25%                              | 1.4%                                  |
| LICENSES & PERMITS   |                                      |         |         |         |           |         |                                    |                                       |
| 32110                | CONTRACTOR LICENSES                  | 2,294   | 1,558   | 1,250   | 1,000     | 1,250   | 0.0%                               | 25.0%                                 |
| 32120                | LIQUOR LICENSES                      | 6,951   | 3,011   | 7,500   | 5,500     | 5,500   | -26.7%                             | 0.0%                                  |
| 32122                | OFF-SALE LIQUOR LICENSES             | 0       | 0       | 0       | 0         | 0       | 0.0%                               | 0.0%                                  |
| 32130                | CIGARETTE & AMUSEMENT LICENSES       | 500     | 750     | 500     | 500       | 500     | 0.0%                               | 0.0%                                  |
| 32140                | MISCELLANEOUS BUSINESS LICENSES      | 6,055   | 5,730   | 6,000   | 6,000     | 6,000   | 0.0%                               | 0.0%                                  |
| 32150                | RENTAL HOUSING LICENSE               | 0       | 0       | 0       | 1,000     | 1,000   | #DIV/0!                            | 0.0%                                  |
| 32210                | BUILDING PERMITS                     | 28,194  | 13,400  | 15,000  | 9,000     | 10,000  | -33.3%                             | 11.1%                                 |
| 32212                | ROOFING PERMITS                      | 6,305   | 6,721   | 6,000   | 2,000     | 4,000   | -33.3%                             | 100.0%                                |
| 32214                | WINDOW/SIDING PERMITS                | 8,317   | 8,279   | 4,500   | 6,000     | 7,000   | 55.6%                              | 16.7%                                 |
| 32216                | DRIVEWAYS/FENCES                     | 0       | 1,024   | 500     | 500       | 500     | 0.0%                               | 0.0%                                  |
| 32220                | MECHANICAL PERMITS                   | 12,304  | 6,787   | 7,000   | 6,400     | 7,000   | 0.0%                               | 9.4%                                  |
| 32230                | PLUMBING PERMITS                     | 2,039   | 1,139   | 1,200   | 1,000     | 1,200   | 0.0%                               | 20.0%                                 |
| 32235                | SIGN PERMITS                         | 147     | 226     | 200     | 200       | 200     | 0.0%                               | 0.0%                                  |
| 32240                | OTHER PERMITS                        | 1,857   | 4,101   | 6,000   | 3,000     | 3,000   | -50.0%                             | 0.0%                                  |
|                      | TOTAL LICENSES & PERMITS             | 74,962  | 52,726  | 55,650  | 42,100    | 47,150  | -15.3%                             | 12.0%                                 |
| INTERGOVERNMENTAL    |                                      |         |         |         |           |         |                                    |                                       |
| 33400                | STATE GRANTS & AIDS (LGA)            | 228,102 | 261,450 | 438,064 | 391,278   | 328,815 | -24.9%                             | -16.0%                                |
| 33405                | MARKET VALUE HOMESTEAD CREDIT        | 29,973  | 28,600  | 0       | 0         | 0       | #DIV/0!                            | 0.0%                                  |
| 33410                | OTHER GRANTS (PERRA & TREE DISASTER) | 1,707   | 1,707   | 1,707   | 1,707     | 1,707   | 0.0%                               | 0.0%                                  |
| 33430                | MINNESOTA STATE AID - DOT            | 0       | 0       | 0       | 0         | 0       | #DIV/0!                            | 0.0%                                  |
| 33440                | INSURANCE PREMIUM - FIRE             | 48,687  | 40,881  | 60,000  | 60,000    | 60,000  | 0.0%                               | 0.0%                                  |
| 33700                | CABLE TV FRANCHISE FEES              | 43,172  | 46,803  | 44,000  | 44,000    | 44,000  | 0.0%                               | 0.0%                                  |
|                      | TOTAL INTERGOVERNMENTAL              | 351,642 | 379,441 | 543,771 | 496,985   | 434,522 | -20.1%                             | -12.6%                                |
| CHARGES FOR SERVICES |                                      |         |         |         |           |         |                                    |                                       |
| 34101                | CITY FACILITY RENTAL                 | 8,088   | 7,977   | 10,200  | 10,000    | 10,200  | 0.0%                               | 2.0%                                  |
| 34120                | PLAN CHECK FEES                      | 13,492  | 6,939   | 7,000   | 4,000     | 4,000   | -12.9%                             | 0.0%                                  |
| 34150                | ZONING REVIEW FEES                   | 200     | 100     | 100     | 100       | 100     | 0.0%                               | 0.0%                                  |
| 34160                | ADMINISTRATIVE FEES                  | 107     | 88      | 200     | 100       | 200     | 0.0%                               | 100.0%                                |
| 34170                | SALE OF MAPS & COPIES                | 22      | 45      | 80      | 50        | 80      | 0.0%                               | 60.0%                                 |
| 34210                | LAUDERDALE - FIRE CONTRACT           | 33,438  | 33,049  | 27,000  | 30,000    | 27,000  | -100.0%                            | -10.0%                                |
| 34215                | FIRE RENTAL HOUSING INSPECTIONS      | 0       | 0       | 3,000   | 0         | 0       | -100.0%                            | 0.0%                                  |
| 34217                | ACCIDENT CLEAN UP                    | 0       | 0       | 8,400   | 1,000     | 1,000   | -88.1%                             | 0.0%                                  |
| 34221                | FALSE ALARMS - FIRE                  | 35      | 1,587   | 1,750   | 1,750     | 1,750   | 0.0%                               | 0.0%                                  |
| 34222                | FALSE ALARMS - SECURITY              | 1,190   | 985     | 1,900   | 1,900     | 1,900   | 0.0%                               | 0.0%                                  |
| 34223                | CONDUIT BONDING                      | 43,050  | 0       | 0       | 0         | 0       | #DIV/0!                            | 0.0%                                  |
|                      | TOTAL CHARGES FOR SERVICES           | 99,621  | 50,772  | 59,630  | 48,900    | 46,230  | -22.5%                             | -5.5%                                 |
| FINES & FORFEITS     |                                      |         |         |         |           |         |                                    |                                       |
| 35110                | COURT FINES                          | 92,681  | 77,480  | 95,000  | 85,000    | 90,000  | -5.3%                              | 5.9%                                  |
|                      | TOTAL FINES & FORFEITS               | 92,681  | 77,480  | 95,000  | 85,000    | 90,000  | -5.3%                              | 5.9%                                  |

|       |  |           |           |           |           |           | #DIV/0! | #DIV/0! |
|-------|--|-----------|-----------|-----------|-----------|-----------|---------|---------|
| 36100 | SPECIAL ASSESSMENTS                      | 0         | 0         | 0         | 0         | 0         | #DIV/0! | #DIV/0! |
|       | TOTAL SPECIAL ASSESSMENTS                | 0         | 0         | 0         | 0         | 0         | #DIV/0! | #DIV/0! |
|       | MISCELLANEOUS                            |           |           |           |           |           |         |         |
| 36211 | INTEREST ON INVESTMENTS                  | 48,985    | 42,524    | 36,000    | 37,000    | 30,000    | -16.7%  | -18.9%  |
| 36213 | CHANGE IN FAIR VALUE OF:                 | 10,710    | 4,551     | 0         | 0         | 0         | #DIV/0! | #DIV/0! |
| 36400 | MISCELLANEOUS                            | 6,964     | 1,942     | 4,900     | 3,500     | 4,000     | -18.4%  | 14.3%   |
| 36410 | TIES PAYMENT                             | 0         | 0         | 0         | 0         | 0         | #DIV/0! | #DIV/0! |
| 36420 | INSURANCE REFUND                         | 8,414     | 4,757     | 5,000     | 4,500     | 5,000     | 0.0%    | 11.1%   |
| 36425 | CERT TRAINING                            | 0         | 0         | 0         | 0         | 0         | #DIV/0! | -100.0% |
| 36430 | EVENT COMMUNITY SUPPORT                  | 375       | 425       | 0         | 0         | 0         | #DIV/0! | 900.0%  |
| 36450 | EVENTS REVENUE                           | 0         | 1,130     | 0         | 100       | 1,000     | #DIV/0! | 11.1%   |
| 36460 | TOTAL MISCELLANEOUS                      | 75,448    | 56,294    | 45,900    | 53,000    | 39,000    | -15.0%  | -26.4%  |
|       | TOTAL REVENUES                           | 1,561,168 | 1,510,290 | 1,678,054 | 1,602,985 | 1,545,993 | -7.9%   | -3.6%   |
|       | OTHER FINANCING SOURCES                  |           |           |           |           |           |         |         |
| 39200 | TRANSFERS                                | 4,000     | 65,000    | 21,732    | 21,732    | 139,172   | 540.4%  | 540.4%  |
|       | TOTAL OTHER FINANCING SOURCES            | 4,000     | 65,000    | 21,732    | 21,732    | 139,172   | 540.4%  | 540.4%  |
|       | TOTAL REVENUES & OTHER FINANCING SOURCES | 1,565,168 | 1,605,290 | 1,699,786 | 1,624,717 | 1,685,165 | -0.86%  | 3.7%    |

LEGISLATIVE EXPENDITURES (111)

| ACCOUNT NUMBER           | ACCOUNT TITLE                       | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|-------------------------------------|--------|--------|--------|-----------|--------|------------------------------------|---------------------------------------|
|                          |                                     | 2007   | 2008   | 2009   | 2009      | 2010   |                                    |                                       |
| 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                            | 599    | 361    | 500    | 500       | 500    | 0.0%                               | 0.0%                                  |
| 70410                    | LEGAL NOTICES                       | 595    | 950    | 1,000  | 950       | 1,000  | 0.0%                               | 5.3%                                  |
|                          | TOTAL MATERIALS & SUPPLIES          | 1,194  | 1,311  | 1,500  | 1,450     | 1,500  | 0.0%                               | 3.4%                                  |
| OTHER SERVICES & CHARGES |                                     |        |        |        |           |        |                                    |                                       |
| 86100                    | CONFERENCES/EDUCATION/TRAINING      | 20     | 1,016  | 500    | 564       | 500    | 0.0%                               | -11.3%                                |
| 86140                    | COMMISSIONS/MEMBERSHIPS/ASSOCIATION | 7,266  | 7,537  | 7,583  | 7,583     | 7,715  | 1.7%                               | 1.7%                                  |
| 86500                    | COOPERATIVE SERVICE                 | 12,900 | 13,097 | 10,391 | 10,341    | 11,391 | 9.6%                               | 10.2%                                 |
| 88000                    | INSURANCE & BONDS                   | 483    | 410    | 500    | 362       | 500    | 0.0%                               | 38.1%                                 |
|                          | TOTAL OTHER SERVICES & CHARGES      | 20,669 | 22,061 | 18,974 | 18,850    | 20,106 | 6.0%                               | 6.7%                                  |
|                          | TOTAL EXPENDITURES                  | 43,177 | 44,686 | 41,789 | 41,615    | 42,921 | 2.7%                               | 3.1%                                  |



ADMINISTRATIVE EXPENDITURES (112)

| ACCOUNT NUMBER           | ACCOUNT TITLE                      | ACTUAL  | ACTUAL  | BUDGET  | ESTIMATED | BUDGET  | COMPARE 2010          |                          |  |
|--------------------------|------------------------------------|---------|---------|---------|-----------|---------|-----------------------|--------------------------|--|
|                          |                                    | 2007    | 2008    | 2009    | 2009      | 2010    | BUDGET TO 2009 RUDGET | BUDGET TO ESTIMATED 2009 |  |
| COMPENSATION             |                                    |         |         |         |           |         |                       |                          |  |
| 60100                    | REGULAR SALARIES                   | 121,648 | 130,669 | 133,850 | 103,350   | 134,405 | 0.1%                  | 30.0%                    |  |
| 60520                    | PART-TIME EMPLOYEES                | 12,780  | 9,503   | 0       | 0         | 0       | #DIV/0!               |                          |  |
| 64011                    | PERA CONTRIBUTIONS                 | 8,363   | 9,001   | 8,840   | 6,827     | 9,420   | 6.6%                  | 38.0%                    |  |
| 64012                    | FICA CONTRIBUTIONS                 | 10,323  | 10,388  | 10,020  | 7,542     | 10,285  | 2.6%                  | 36.4%                    |  |
| 64031                    | HOSPITALIZATION                    | 13,646  | 9,164   | 10,500  | 7,075     | 15,795  | 50.4%                 | 123.3%                   |  |
| 64032                    | DENTAL                             | 1,011   | 576     | 950     | 720       | 946     | -0.4%                 | 31.4%                    |  |
| 64033                    | LONG-TERM DISABILITY               | 199     | 229     | 237     | 170       | 237     | 0.0%                  | 39.4%                    |  |
| 64034                    | LIFE INSURANCE                     | 276     | 270     | 283     | 210       | 283     | -0.1%                 | 34.8%                    |  |
|                          | TOTAL COMPENSATION                 | 168,245 | 169,800 | 164,680 | 125,894   | 171,371 | 4.1%                  | 36.1%                    |  |
| MATERIALS & SUPPLIES     |                                    |         |         |         |           |         |                       |                          |  |
| 70100                    | SUPPLIES                           | 8,450   | 4,209   | 6,000   | 5,000     | 5,500   | -8.3%                 | 10.0%                    |  |
| 70300                    | POSTAGE                            | 3,338   | 4,514   | 3,800   | 3,000     | 3,000   | -21.1%                | 0.0%                     |  |
|                          | TOTAL MATERIALS & SUPPLIES         | 11,787  | 8,723   | 9,800   | 8,000     | 8,500   | -13.3%                | 6.3%                     |  |
| OTHER SERVICES & CHARGES |                                    |         |         |         |           |         |                       |                          |  |
| 80330                    | CONSULTANT                         | 2,626   | 0       | 500     | 0         | 500     | 0.0%                  | #DIV/0!                  |  |
| 80340                    | ADMINISTRATIVE SUPPORT             | 0       | 0       | 0       | 0         | 0       |                       |                          |  |
| 86010                    | MILEAGE                            | 509     | 811     | 500     | 600       | 600     | 20.0%                 | 0.0%                     |  |
| 86100                    | CONFERENCES/EDUCATION/ASSOCIATIONS | 5,181   | 6,261   | 4,500   | 4,000     | 4,500   | 0.0%                  | 12.5%                    |  |
| 86110                    | MEMBERSHIPS                        | 265     | 0       | 0       | 100       | 100     |                       | 0.0%                     |  |
| 86130                    | MEETINGS                           | 0       | 28      | 0       | 0         | 0       |                       |                          |  |
| 87200                    | REPAIR OFFICE EQUIPMENT            | 1,738   | 2,490   | 3,200   | 2,500     | 3,200   | 0.0%                  | 28.0%                    |  |
| 88000                    | INSURANCE & BONDS                  | 21,996  | 19,255  | 19,040  | 16,456    | 20,182  | 6.0%                  | 22.6%                    |  |
| 88500                    | PAYPAL EXPS                        | 0       | 483     | 0       | 530       | 520     |                       | 0.0%                     |  |
| 89000                    | MISCELLANEOUS                      | 1,934   | 1,361   | 1,800   | 1,500     | 1,800   | 0.0%                  | 20.0%                    |  |
|                          | TOTAL OTHER SERVICES & CHARGES     | 34,250  | 30,689  | 29,540  | 25,676    | 31,402  | 6.3%                  | 22.3%                    |  |
|                          | TOTAL EXPENDITURES                 | 214,283 | 209,213 | 204,020 | 159,570   | 211,273 | 3.6%                  | 32.4%                    |  |

FINANCE EXPENDITURES (113)

| ACCOUNT NUMBER           | ACCOUNT TITLE                      | ACTUAL  |         | BUDGET 2009 | ESTIMATED 2009 | BUDGET 2010 | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |  |
|--------------------------|------------------------------------|---------|---------|-------------|----------------|-------------|------------------------------------|---------------------------------------|--|
|                          |                                    | 2007    | 2008    |             |                |             |                                    |                                       |  |
| COMPENSATION             |                                    |         |         |             |                |             |                                    |                                       |  |
| 60100                    | REGULAR SALARIES                   | 67,022  | 70,827  | 72,800      | 68,335         | 72,000      | -1.1%                              | 5.4%                                  |  |
| 60520                    | PART-TIME FINANCE INTERN           | 9,208   | 10,634  | 13,500      | 8,500          | 8,000       | -10.7%                             | -5.9%                                 |  |
| 64011                    | PERA CONTRIBUTIONS                 | 4,197   | 4,604   | 4,905       | 5,000          | 5,050       | 3.0%                               | 1.0%                                  |  |
| 64012                    | FICA CONTRIBUTIONS                 | 5,832   | 6,213   | 6,590       | 5,800          | 6,100       | -7.1%                              | 5.2%                                  |  |
| 64031                    | HOSPITALIZATION                    | 7,389   | 7,522   | 8,036       | 7,400          | 7,885       | -1.9%                              | 6.6%                                  |  |
| 64032                    | DENTAL                             | 464     | 523     | 510         | 500            | 500         | -2.0%                              | 0.0%                                  |  |
| 64033                    | LONG-TERM DISABILITY               | 165     | 223     | 229         | 210            | 210         | -8.2%                              | 0.0%                                  |  |
| 64034                    | LIFE INSURANCE                     | 424     | 409     | 422         | 400            | 400         | -5.3%                              | 0.0%                                  |  |
|                          | TOTAL COMPENSATION                 | 94,701  | 100,955 | 106,992     | 96,145         | 100,145     | -6.4%                              | 4.2%                                  |  |
| MATERIALS & SUPPLIES     |                                    |         |         |             |                |             |                                    |                                       |  |
| 70100                    | SUPPLIES                           | 328     | 223     | 1,000       | 1,600          | 1,300       | 30.0%                              | -18.8%                                |  |
|                          | TOTAL MATERIALS & SUPPLIES         | 328     | 223     | 1,000       | 1,600          | 1,300       | 30.0%                              | -18.8%                                |  |
| OTHER SERVICES & CHARGES |                                    |         |         |             |                |             |                                    |                                       |  |
| 80310                    | AUDIT                              | 7,288   | 7,650   | 8,400       | 8,100          | 8,100       | -3.6%                              | 0.0%                                  |  |
| 80330                    | FINANCIAL CONSULTANT               | 0       | 600     | 0           | 3,687          | 4,200       | 0.0%                               | 13.9%                                 |  |
| 80600                    | SOFTWARE MAINTENANCE               | 3,387   | 3,677   | 4,200       | 200            | 240         | 0.0%                               | 20.0%                                 |  |
| 86010                    | TRAVEL                             | 194     | 237     | 240         | 200            | 240         | 62.5%                              | 73.3%                                 |  |
| 86100                    | CONFERENCES/EDUCATION/ASSOCIATIONS | 2,831   | 1,486   | 1,600       | 1,500          | 2,600       | 0.0%                               | 0.0%                                  |  |
| 88000                    | MEMBERSHIPS                        | 95      | 95      | 95          | 95             | 95          | 0.0%                               | 7.1%                                  |  |
| 89000                    | INSURANCE & BONDS                  | 0       | 0       | 375         | 350            | 375         | 0.0%                               | 0.0%                                  |  |
|                          | MISCELLANEOUS                      | 350     | 350     | 350         | 350            | 350         | 0.0%                               | 0.0%                                  |  |
|                          | TOTAL OTHER SERVICES & CHARGES     | 14,145  | 14,095  | 15,260      | 14,282         | 15,960      | 4.6%                               | 11.7%                                 |  |
|                          | TOTAL EXPENDITURES                 | 109,174 | 115,273 | 123,252     | 112,027        | 117,405     | -4.7%                              | 10.0%                                 |  |

LEGAL EXPENDITURES (14)

| ACCOUNT NUMBER | ACCOUNT TITLE                  | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|----------------|--------------------------------|--------|--------|--------|-----------|--------|------------------------------------|---------------------------------------|
|                |                                | 2007   | 2008   | 2009   | 2009      | 2010   |                                    |                                       |
|                | OTHER SERVICES & CHARGES       |        |        |        |           |        |                                    |                                       |
| 80200          | LEGAL FEES                     | 5,594  | 9,019  | 10,000 | 10,000    | 10,000 | 0.0%                               | 0.0%                                  |
| 80210          | ZONING CODE UPDATE             | 2,380  | 1,398  | 500    | 400       | 500    | 0.0%                               | 25.0%                                 |
|                | TOTAL OTHER SERVICES & CHARGES | 7,974  | 10,417 | 10,500 | 10,400    | 10,500 | 0.0%                               | 1.0%                                  |
|                | TOTAL EXPENDITURES             | 7,974  | 10,417 | 10,500 | 10,400    | 10,500 | 0.0%                               | 1.0%                                  |

ELECTIONS EXPENDITURES (115)

| ACCOUNT NUMBER           | ACCOUNT TITLE                  | ACTUAL |        | BUDGET | ESTIMATED | BUDGET | COMMPARE 2010 BUDGET TO 2009 BUDGET | COMMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|--------------------------------|--------|--------|--------|-----------|--------|-------------------------------------|--|
|                          |                                | 2007   | 2008   |        |           |        |                                     |  |
| COMPENSATION             |                                |        |        |        |           |        |                                     |  |
| 60100                    | REGULAR SALARIES               | 4,704  | 5,244  | 5,340  | 1,253     | 5,000  | -6.4%                               | 299.0%                                 |
| 60520                    | PART-TIME EMPLOYEES            | 1,797  | 3,636  | 2,000  | 2,000     | 4,000  | 100.0%                              | 100.0%                                 |
| 64011                    | PERA CONTRIBUTIONS             | 294    | 341    | 361    | 0         | 350    | -3.0%                               |  |
| 64012                    | FICA CONTRIBUTIONS             | 360    | 401    | 564    | 249       | 690    | 22.3%                               | #DIV/0!                                |
| 64031                    | HOSPITALIZATION                | 695    | 755    | 804    | 370       | 804    | 0.0%                                | 177.1%                                 |
| 64032                    | DENTAL                         | 50     | 52     | 52     | 50        | 51     | -1.9%                               | 117.3%                                 |
| 64033                    | LONG-TERM DISABILITY           | 8      | 8      | 10     | 7         | 10     | -2.9%                               | 2.0%                                   |
| 64034                    | LIFE INSURANCE                 | 12     | 12     | 12     | 11        | 12     | -2.9%                               | 42.9%                                  |
|                          | TOTAL COMPENSATION             | 7,919  | 10,450 | 9,144  | 3,940     | 10,917 | 19.4%                               | 177.1%                                 |
| MATERIALS & SUPPLIES     |                                |        |        |        |           |        |                                     |  |
| 70100                    | SUPPLIES                       | 642    | 1,151  | 500    | 500       | 1,100  | 120.0%                              | 120.0%                                 |
| 70500                    | POSTAGE                        | 5      | 0      | 15     | 15        | 15     | 0.0%                                | 0.0%                                   |
|                          | TOTAL MATERIALS & SUPPLIES     | 648    | 1,151  | 515    | 515       | 1,115  | 116.5%                              | 116.5%                                 |
| OTHER SERVICES & CHARGES |                                |        |        |        |           |        |                                     |  |
| 80400                    | CONSULTING                     | 0      | 0      | 0      | 0         | 0      | #DIV/0!                             | #DIV/0!                                |
| 86010                    | MILEAGE                        | 39     | 107    | 70     | 0         | 100    | 42.9%                               | 177.1%                                 |
| 87090                    | REPAIR OTHER EQUIPMENT         | 0      | 275    | 200    | 821       | 300    | 50.0%                               | -63.5%                                 |
| 88000                    | INSURANCE & BONDS              | 0      | 0      | 0      | 0         | 0      | #DIV/0!                             | #DIV/0!                                |
|                          | TOTAL OTHER SERVICES & CHARGES | 39     | 382    | 270    | 821       | 400    | 48.1%                               | -51.3%                                 |
|                          | TOTAL EXPENDITURES             | 8,605  | 11,983 | 9,929  | 5,276     | 12,432 | 25.2%                               | 135.6%                                 |

COMMUNICATIONS EXPENDITURES (116)

| ACCOUNT NUMBER                            | ACCOUNT TITLE                       | ACTUAL |        |        |        |        | BUDGET 2009 | ESTIMATED 2009 | BUDGET 2010 | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|---|-------------------------------------|--------|--------|--------|--------|--------|-------------|----------------|-------------|------------------------------------|---------------------------------------|
|   |                                     | 2007   | 2008   | 2009   | 2009   | 2010   |             |                |             |                                    |                                       |
| COMPENSATION                              |                                     |        |        |        |        |        |             |                |             |                                    |                                       |
| 60100                                     | REGULAR SALARIES                    | 15,420 | 16,368 | 16,920 | 16,213 | 16,740 |             |                | -1.1%       | 3.3%                               |                                       |
| 60520                                     | PART-TIME EMPLOYEES(Special Events) | 437    | 2,312  | 1,400  | 1,650  | 1,650  |             |                | 17.9%       | 0.0%                               |                                       |
| 64011                                     | PERA CONTRIBUTIONS                  | 964    | 1,064  | 1,145  | 1,092  | 1,175  |             |                | 2.6%        | 7.6%                               |                                       |
| 64012                                     | PICA CONTRIBUTIONS                  | 1,254  | 1,432  | 1,420  | 1,368  | 1,345  |             |                | -5.3%       | -1.7%                              |                                       |
| 64031                                     | HOSPITALIZATION                     | 375    | 405    | 402    | 402    | 402    |             |                | 0.0%        | 0.0%                               |                                       |
| 64032                                     | DENTAL                              | 25     | 26     | 26     | 25     | 26     |             |                | 0.0%        | 4.0%                               |                                       |
| 64033                                     | LONG-TERM DISABILITY                | 44     | 49     | 58     | 46     | 46     |             |                | -20.2%      | 0.0%                               |                                       |
| 64034                                     | LIFE INSURANCE                      | 76     | 68     | 80     | 96     | 96     |             |                | 19.5%       | 0.0%                               |                                       |
|   | TOTAL COMPENSATION                  | 18,595 | 21,725 | 21,451 | 20,892 | 21,480 |             |                | 0.1%        | 2.8%                               |                                       |
| MATERIALS & SUPPLIES                      |                                     |        |        |        |        |        |             |                |             |                                    |                                       |
| 70100                                     | SUPPLIES                            | 383    | 140    | 350    | 360    | 350    |             |                | 0.0%        | -2.8%                              |                                       |
| 70420                                     | NEWSLETTERS/INFORMATION             | 4,203  | 2,572  | 2,350  | 1,600  | 2,350  |             |                | 0.0%        | 46.9%                              |                                       |
| 70500                                     | POSTAGE                             | 758    | 45     | 900    | 0      | 900    |             |                | 0.0%        | 0.0%                               |                                       |
|   | TOTAL MATERIALS & SUPPLIES          | 5,344  | 2,757  | 3,600  | 1,960  | 3,600  |             |                | 0.0%        | 83.7%                              |                                       |
| OTHER SERVICES & CHARGES                  |                                     |        |        |        |        |        |             |                |             |                                    |                                       |
| 85010                                     | TELEPHONE                           | 4,726  | 6,393  | 6,500  | 6,400  | 6,500  |             |                | 0.0%        | 1.6%                               |                                       |
| 85050                                     | CABLE TV                            | 12,628 | 12,795 | 12,200 | 12,200 | 12,800 |             |                | 4.9%        | 4.9%                               |                                       |
| 85060                                     | WEBSITE                             | 2,802  | 1,866  | 2,400  | 1,800  | 2,400  |             |                | 0.0%        | 33.3%                              |                                       |
| 85070                                     | NETWORK/TECHNICAL SUPPORT(INTERNET) | 11,045 | 12,514 | 14,300 | 14,270 | 14,270 |             |                | -0.2%       | 0.0%                               |                                       |
| 86100                                     | COMMISSIONS/MEETINGS/TRAINING       | 0      | 0      | 50     | 0      | 50     |             |                | 0.0%        | 0.0%                               |                                       |
| 87090                                     | REPAIR EQUIPMENT                    | 0      | 59     | 100    | 0      | 100    |             |                | 0.0%        | 0.0%                               |                                       |
| 88000                                     | INSURANCE & BONDS                   | 0      | 0      | 0      | 0      | 0      |             |                | 0.0%        | 0.0%                               |                                       |
| 89010                                     | SPECIAL EVENTS                      | 3,756  | 4,048  | 4,900  | 4,000  | 4,500  |             |                | -8.2%       | 12.5%                              |                                       |
|   | TOTAL OTHER SERVICES & CHARGES      | 34,958 | 37,676 | 40,450 | 38,670 | 40,620 |             |                | 0.4%        | 5.0%                               |                                       |
| TOTAL EXPENDITURES                        |                                     |        |        |        |        |        |             |                |             |                                    |                                       |
|   |                                     | 58,896 | 62,158 | 65,501 | 61,522 | 65,700 |             |                | 0.3%        | 6.8%                               |                                       |
| 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 |                                     |        |        |        |        |        |             |                |             |                                    |                                       |
|   |                                     | 58,896 | 62,158 | 65,501 | 61,522 | 65,700 |             |                | 0.3%        | 6.8%                               |                                       |

PLANNING & INSPECTIONS EXPENDITURES (117)

| ACCOUNT NUMBER           | ACCOUNT TITLE                      | ACTUAL  | ACTUAL | BUDGET  | ESTIMATED | BUDGET  | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|------------------------------------|---------|--------|---------|-----------|---------|------------------------------------|---------------------------------------|
|                          |                                    | 2007    | 2008   | 2009    | 2009      | 2010    |                                    |                                       |
| COMPENSATION             |                                    |         |        |         |           |         |                                    |                                       |
| 60100                    | REGULAR SALARIES                   | 42,371  | 45,385 | 47,135  | 46,740    | 46,870  | -0.6%                              | 0.3%                                  |
| 60520                    | PART-TIME FIRE INSPECTOR           | 9,026   | 5,999  | 11,386  | 8,000     | 8,000   | -29.7%                             | 0.0%                                  |
| 64011                    | PERA CONTRIBUTIONS                 | 2,648   | 2,940  | 3,185   | 3,154     | 3,285   | 3.1%                               | -4.2%                                 |
| 64012                    | FICA CONTRIBUTIONS                 | 3,932   | 3,875  | 4,484   | 4,188     | 4,200   | -6.3%                              | 0.3%                                  |
| 64031                    | HOSPITALIZATION                    | 1,793   | 827    | 1,050   | 842       | 1,106   | 5.3%                               | 31.4%                                 |
| 64032                    | DENTAL                             | 124     | 52     | 128     | 50        | 70      | -15.3%                             | -40.0%                                |
| 64033                    | LONG-TERM DISABILITY               | 104     | 119    | 144     | 110       | 120     | -16.8%                             | 9.1%                                  |
| 64034                    | LIFE INSURANCE                     | 170     | 155    | 191     | 210       | 210     | 10.2%                              | 0.0%                                  |
|                          | TOTAL COMPENSATION                 | 60,169  | 59,353 | 67,703  | 63,294    | 63,861  | -5.7%                              | 0.9%                                  |
| MATERIALS & SUPPLIES     |                                    |         |        |         |           |         |                                    |                                       |
| 70100                    | SUPPLIES                           | 0       | 56     | 200     | 0         | 200     | 0.0%                               | #DIV/0!                               |
|                          | TOTAL MATERIALS & SUPPLIES         | 0       | 56     | 200     | 0         | 200     | 0.0%                               | #DIV/0!                               |
| OTHER SERVICES & CHARGES |                                    |         |        |         |           |         |                                    |                                       |
| 80400                    | CONSULTING PLANNER                 | 0       | 0      | 0       | 0         | 0       | #DIV/0!                            | #DIV/0!                               |
| 80500                    | GIS SUPPORT                        | 2,021   | 561    | 2,000   | 561       | 2,000   | 0.0%                               | 256.5%                                |
| 81210                    | BUILDING INSPECTORS                | 39,944  | 31,174 | 35,000  | 35,000    | 35,000  | 0.0%                               | 0.0%                                  |
| 81220                    | MECHANICAL INSPECTORS              | 9,340   | 5,194  | 7,000   | 6,000     | 6,000   | -14.3%                             | 0.0%                                  |
| 81230                    | PLUMBING INSPECTORS                | 0       | 0      | 0       | 0         | 0       | #DIV/0!                            | #DIV/0!                               |
| 86010                    | MILEAGE                            | 337     | 311    | 400     | 225       | 400     | 0.0%                               | 77.8%                                 |
| 86100                    | CONFERENCES/EDUCATION/ASSOCIATIONS | 881     | 288    | 1,000   | 313       | 1,000   | 0.0%                               | 219.5%                                |
| 88000                    | INSURANCE & BONDS                  | 0       | 0      | 0       | 0         | 0       | #DIV/0!                            | #DIV/0!                               |
| 89100                    | ENERGY REBATE PROGRAM              | 0       | 329    | 500     | 25        | 500     | 0.0%                               | 1900.0%                               |
|                          | TOTAL OTHER SERVICES & CHARGES     | 52,523  | 37,857 | 45,900  | 42,124    | 44,900  | -2.2%                              | 6.6%                                  |
|                          | TOTAL EXPENDITURES                 | 112,692 | 97,266 | 113,803 | 105,418   | 108,961 | -4.3%                              | 3.4%                                  |

EMERGENCY PREPAREDNESS EXPENDITURES (121)

| ACCOUNT NUMBER           | ACCOUNT TITLE                  | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|--------------------------------|--------|--------|--------|-----------|--------|------------------------------------|---------------------------------------|
|                          |                                | 2007   | 2008   | 2009   | 2009      | 2010   |                                    |                                       |
| COMPENSATION             |                                |        |        |        |           |        |                                    |                                       |
| 60100                    | REGULAR SALARIES               | 2,383  | 2,530  | 2,670  | 2,862     | 2,680  | 0.4%                               | -6.4%                                 |
| 64011                    | PERA CONTRIBUTIONS             | 149    | 162    | 182    | 192       | 190    | 4.4%                               | -1.0%                                 |
| 64012                    | FICA CONTRIBUTIONS             | 182    | 183    | 206    | 212       | 205    | -0.5%                              | -3.3%                                 |
| 64031                    | HOSPITALIZATION                | 191    | 3      | 60     | 3         | 60     | 0.0%                               | 1900.0%                               |
| 64032                    | DENTAL                         | 14     | 0      | 15     | 0         | 4      | -73.3%                             |                                       |
| 64033                    | LONG-TERM DISABILITY           | 3      | 4      | 5      | 5         | 5      | -2.9%                              | 0.0%                                  |
| 64034                    | LIFE INSURANCE                 | 4      | 3      | 5      | 5         | 5      | -2.9%                              | 0.0%                                  |
|                          | TOTAL COMPENSATION             | 2,926  | 2,886  | 3,143  | 3,279     | 3,149  | 0.2%                               | -1.0%                                 |
| MATERIALS & SUPPLIES     |                                |        |        |        |           |        |                                    |                                       |
| 70120                    | SUPPLIES                       | 220    | 299    | 300    | 42        | 300    | 0.0%                               | 614.3%                                |
|                          | TOTAL MATERIALS & SUPPLIES     | 220    | 299    | 300    | 42        | 300    | 0.0%                               | 614.3%                                |
| OTHER SERVICES & CHARGES |                                |        |        |        |           |        |                                    |                                       |
| 85015                    | CELL PHONE                     | 768    | 845    | 850    | 760       | 850    | 0.0%                               | 11.8%                                 |
| 85020                    | ELECTRIC                       | 463    | 67     | 85     | 68        | 85     | 0.0%                               | 25.0%                                 |
| 86100                    | MILEAGE/CONF/EDU/ ASSO         | 0      | 647    | 0      | 100       | 0      |                                    | -100.0%                               |
| 86700                    | EMERGENCY DISPATCH SVCS (911)  | 0      | 0      | 0      | 0         | 0      |                                    |                                       |
| 86800                    | RADIO SUBSCRIBER FEE           | 0      | 0      | 0      | 0         | 0      |                                    |                                       |
| 87091                    | CIVIL DEFENSE SIREN REPAIR     | 0      | 0      | 0      | 0         | 0      |                                    |                                       |
| 88800                    | INSURANCE & BONDS              | 0      | 0      | 0      | 0         | 0      |                                    |                                       |
|                          | TOTAL OTHER SERVICES & CHARGES | 1,231  | 1,559  | 935    | 928       | 935    | 0.0%                               | 0.8%                                  |
|                          | TOTAL EXPENDITURES             | 4,376  | 4,745  | 4,378  | 4,249     | 4,384  | 0.1%                               | 3.2%                                  |

POLICE EXPENDITURES (122)

| ACCOUNT NUMBER | ACCOUNT TITLE                  | ACTUAL  | ACTUAL  | BUDGET  | ESTIMATED | BUDGET  | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|----------------|--------------------------------|---------|---------|---------|-----------|---------|------------------------------------|---------------------------------------|
|                |                                | 2007    | 2008    | 2009    | 2009      | 2010    |                                    |                                       |
|                | OTHER SERVICES & CHARGES       |         |         |         |           |         |                                    |                                       |
| 81000          | POLICE SERVICES                | 507,095 | 535,067 | 566,250 | 566,250   | 578,595 | 2.2%                               | 2.2%                                  |
| 82000          | DISPATCH 911                   | 0       | 0       | 0       | 0         | 14,692  |                                    |                                       |
|                | TOTAL OTHER SERVICES & CHARGES | 507,095 | 535,067 | 566,250 | 566,250   | 593,287 | 4.8%                               | 4.8%                                  |
|                | TOTAL EXPENDITURES             | 507,095 | 535,067 | 566,250 | 566,250   | 593,287 | 4.8%                               | 4.8%                                  |



PROSECUTION EXPENDITURES (123)

| ACCOUNT NUMBER | ACCOUNT TITLE                  | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|----------------|--------------------------------|--------|--------|--------|-----------|--------|------------------------------------|---------------------------------------|
|                |                                | 2007   | 2008   | 2009   | 2009      | 2010   |                                    |                                       |
|                | OTHER SERVICES & CHARGES       |        |        |        |           |        |                                    |                                       |
| 80200          | LEGAL FEES                     | 32,583 | 33,819 | 34,000 | 34,000    | 34,000 | 0.0%                               | 0.0%                                  |
|                | TOTAL OTHER SERVICES & CHARGES | 32,583 | 33,819 | 34,000 | 34,000    | 34,000 | 0.0%                               | 0.0%                                  |
|                | TOTAL EXPENDITURES             | 32,583 | 33,819 | 34,000 | 34,000    | 34,000 | 0.0%                               | 0.0%                                  |

FIRE SERVICES EXPENDITURES (124)

| ACCOUNT NUMBER           | ACCOUNT TITLE                  | ACTUAL |        | BUDGET  | ESTIMATED | BUDGET  | COMPARE 2010   |                          | COMPARE 2010   |                          |
|--------------------------|--------------------------------|--------|--------|---------|-----------|---------|----------------|--------------------------|----------------|--------------------------|
|                          |                                | 2007   | 2008   |         |           |         | BUDGET TO 2009 | BUDGET TO ESTIMATED 2009 | BUDGET TO 2010 | BUDGET TO ESTIMATED 2009 |
| COMPENSATION             |                                |        |        |         |           |         |                |                          |                |                          |
| 61510                    | DRILL COMPENSATION             | 12,544 | 12,574 | 15,000  | 16,000    | 15,525  |                |                          |                |                          |
| 61520                    | FIRE COMPENSATION              | 11,683 | 10,820 | 14,500  | 10,200    | 15,010  | 3.5%           |                          |                | -3.0%                    |
| 61530                    | FIRE HALL CLEANING             | 0      | 975    | 1,500   | 1,500     | 1,500   | 3.5%           |                          |                | 47.2%                    |
| 61540                    | OTHER TNG COMPENSATION         | 0      | 600    | 0       | 0         | 0       |                |                          |                |                          |
| 61550                    | OFFICER COMPENSATION           | 11,655 | 10,705 | 13,980  | 13,500    | 14,470  |                |                          |                | 7.2%                     |
| 61560                    | BRIDGE COLLAPSE                | 452    | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 64011                    | PERA CONTRIBUTIONS             | 0      | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 64012                    | FICA CONTRIBUTIONS             | 2,791  | 2,729  | 3,326   | 3,155     | 3,560   | 7.0%           |                          |                | 12.8%                    |
|                          | TOTAL COMPENSATION             | 39,125 | 38,403 | 48,306  | 44,355    | 50,065  | 3.6%           |                          |                | 12.9%                    |
| MATERIALS & SUPPLIES     |                                |        |        |         |           |         |                |                          |                |                          |
| 70100                    | SUPPLIES                       | 4,688  | 4,436  | 4,600   | 4,300     | 4,600   | 0.0%           |                          |                | 7.0%                     |
| 70120                    | TOOLS                          | 0      | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 70500                    | POSTAGE                        | 0      | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 74000                    | MOTOR FUEL & LUBRICANTS        | 1,635  | 1,063  | 1,700   | 1,060     | 1,700   | 0.0%           |                          |                | 60.4%                    |
| 77000                    | CLOTHING                       | 2,031  | 2,960  | 2,400   | 2,400     | 2,400   | 0.0%           |                          |                | 0.0%                     |
|                          | TOTAL MATERIALS & SUPPLIES     | 8,354  | 8,459  | 8,700   | 7,760     | 8,700   | 0.0%           |                          |                | 12.1%                    |
| OTHER SERVICES & CHARGES |                                |        |        |         |           |         |                |                          |                |                          |
| 82010                    | CLEANING/WASTE REMOVAL         | 1,507  | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 82011                    | LINEN CLEANING                 | 632    | 891    | 900     | 780       | 900     | 0.0%           |                          |                | 15.4%                    |
| 85010                    | TELEPHONE                      | 0      | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 85015                    | CELL PHONE                     | 1,421  | 1,554  | 1,425   | 1,720     | 1,720   | 20.7%          |                          |                | 0.0%                     |
| 86010                    | MILEAGE                        | 86     | 45     | 100     | 112       | 100     | 0.0%           |                          |                | -10.7%                   |
| 86020                    | TRAINING                       | 7,460  | 12,495 | 16,000  | 9,200     | 16,000  | 0.0%           |                          |                | 73.9%                    |
| 86110                    | MEMBERSHIPS                    | 954    | 1,091  | 800     | 800       | 800     | 0.0%           |                          |                | 0.0%                     |
| 86120                    | SUBSCRIPTIONS                  | 72     | 79     | 200     | 90        | 200     | 0.0%           |                          |                | 122.2%                   |
| 86200                    | MEDICAL EXAMINATIONS           | 2,550  | 2,600  | 2,600   | 2,600     | 2,600   | 0.0%           |                          |                | 0.0%                     |
| 866700                   | EMERGENCY DISPATCH SVCS (911)  | 0      | 0      | 0       | 0         | 0       |                |                          |                |                          |
| 866800                   | RADIO SUPPORT FEE              | 920    | 511    | 1,056   | 900       | 1,056   | 0.0%           |                          |                | 17.3%                    |
| 87100                    | HAZMAT EQUIPMENT MAINT         | 1,091  | 1,121  | 2,000   | 1,100     | 2,000   | 0.0%           |                          |                | 81.8%                    |
| 87029                    | REPAIR OTHER EQUIPMENT         | 12,628 | 12,207 | 14,000  | 12,500    | 14,000  | 0.0%           |                          |                | 12.0%                    |
| 87092                    | REPAIR RADIOS                  | 183    | 1,180  | 1,160   | 1,500     | 1,160   | 0.0%           |                          |                | -22.7%                   |
| 880000                   | INSURANCE & BONDS              | 15,466 | 14,565 | 16,100  | 14,200    | 16,100  | 0.0%           |                          |                | 13.4%                    |
| 89000                    | MISCELLANEOUS                  | 710    | 1,189  | 800     | 800       | 800     | 0.0%           |                          |                | 0.0%                     |
|                          | TOTAL OTHER SERVICES & CHARGES | 45,679 | 49,526 | 57,141  | 46,302    | 57,436  | 0.5%           |                          |                | 24.0%                    |
|                          | TOTAL EXPENDITURES             | 93,158 | 96,388 | 114,147 | 98,417    | 116,201 | 1.8%           |                          |                | 18.1%                    |

FIRE RELIEF (125)

| ACCOUNT NUMBER | ACCOUNT TITLE            | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|----------------|--------------------------|--------|--------|--------|-----------|--------|------------------------------------|---------------------------------------|
|                |                          | 2007   | 2008   | 2009   | 2009      | 2010   |                                    |                                       |
| 64040          | MIN STATE FIRE AID       | 48,687 | 40,881 | 60,000 | 48,000    | 60,000 | 0.0%                               | 25.0%                                 |
|                | TOTAL COMPENSATION & AID | 48,687 | 40,881 | 60,000 | 48,000    | 60,000 | 0.0%                               | 25.0%                                 |
|                | TOTAL EXPENDITURES       | 48,687 | 40,881 | 60,000 | 48,000    | 60,000 | 0.0%                               | 25.0%                                 |

CITY HALL & GROUNDS EXPENDITURES (131)

| ACCOUNT NUMBER           | ACCOUNT TITLE                         | ACTUAL |        |        |        |        | ESTIMATED 2009 | BUDGET 2010 | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|---------------------------------------|--------|--------|--------|--------|--------|----------------|-------------|------------------------------------|---------------------------------------|
|                          |                                       | 2007   | 2008   | 2009   | 2009   | 2010   |                |             |                                    |                                       |
| COMPENSATION             |                                       |        |        |        |        |        |                |             |                                    |                                       |
| 60100                    | REGULAR SALARIES                      | 18,690 | 17,493 | 20,715 | 20,088 | 20,810 | 20,810         | 0.5%        | 3.6%                               |                                       |
| 60520                    | PART-TIME EMPLOYEES                   | 545    | 199    | 2,432  | 2,400  | 2,432  | 2,432          | 0.0%        | 1.3%                               |                                       |
| 64011                    | PERA CONTRIBUTIONS                    | 1,176  | 1,160  | 1,397  | 1,400  | 1,460  | 1,460          | 4.3%        | 4.3%                               |                                       |
| 64012                    | FICA CONTRIBUTIONS                    | 1,481  | 1,233  | 1,770  | 1,775  | 1,780  | 1,780          | 0.6%        | 0.3%                               |                                       |
| 64031                    | HOSPITALIZATION                       | 3,345  | 3,873  | 4,389  | 4,800  | 5,026  | 5,026          | 14.5%       | 4.7%                               |                                       |
| 64032                    | DENTAL                                | 326    | 282    | 265    | 290    | 295    | 295            | 11.3%       | 1.7%                               |                                       |
| 64033                    | LONG-TERM DISABILITY                  | 44     | 22     | 24     | 20     | 20     | 20             | -15.6%      | 0.0%                               |                                       |
| 64034                    | LIFE INSURANCE                        | 69     | 33     | 36     | 30     | 30     | 30             | -16.8%      | 0.0%                               |                                       |
|                          | TOTAL COMPENSATION                    | 25,674 | 24,296 | 31,028 | 30,803 | 31,853 | 31,853         | 2.7%        | 3.4%                               |                                       |
| MATERIALS & SUPPLIES     |                                       |        |        |        |        |        |                |             |                                    |                                       |
| 70110                    | SUPPLIES                              | 6,724  | 6,989  | 5,900  | 6,600  | 6,600  | 6,600          | 11.9%       | 0.0%                               |                                       |
|                          | TOTAL MATERIALS & SUPPLIES            | 6,724  | 6,989  | 5,900  | 6,600  | 6,600  | 6,600          | 11.9%       | 0.0%                               |                                       |
| OTHER SERVICES & CHARGES |                                       |        |        |        |        |        |                |             |                                    |                                       |
| 82010                    | WASTE REMOVAL                         | 3,587  | 2,613  | 4,000  | 3,600  | 4,000  | 4,000          | 0.0%        | 11.1%                              |                                       |
| 85010                    | TELEPHONE                             | 0      | 0      | 0      | 0      | 0      | 0              |             |                                    |                                       |
| 85015                    | CELL PHONE                            | 144    | 145    | 200    | 200    | 200    | 200            | 0.0%        | 0.0%                               |                                       |
| 85020                    | ELECTRIC                              | 10,807 | 10,158 | 12,500 | 12,000 | 12,500 | 12,500         | 4.2%        | 4.2%                               |                                       |
| 85030                    | NATURAL GAS                           | 5,997  | 5,688  | 10,080 | 8,500  | 8,000  | 8,000          | -20.6%      | -5.9%                              |                                       |
| 85040                    | WATER                                 | 1,280  | 1,713  | 800    | 1,000  | 800    | 800            | 0.0%        | -20.0%                             |                                       |
| 85070                    | SEWER                                 | 151    | 178    | 200    | 192    | 200    | 200            | 0.0%        | 4.2%                               |                                       |
| 86100                    | CONFERENCES/EDUCATION/ASSOCIATIONS    | 577    | 563    | 1,500  | 572    | 1,500  | 1,500          | 0.0%        | 162.2%                             |                                       |
| 87010                    | CITY HALL GROUNDS/FACILITIES/BLDG. MA | 9,065  | 9,525  | 8,000  | 9,560  | 9,200  | 9,200          | 15.0%       | -3.8%                              |                                       |
| 88100                    | INSPECTION TESTS OSH                  | 0      | 261    | 0      | 0      | 0      | 0              |             |                                    |                                       |
| 88000                    | INSURANCE & BONDS                     | 4,095  | 4,102  | 4,300  | 4,100  | 4,558  | 4,558          | 6.0%        | 11.2%                              |                                       |
| 89000                    | MISCELLANEOUS                         | 505    | 53     | 600    | 0      | 600    | 600            | 0.0%        | 4.6%                               |                                       |
|                          | TOTAL OTHER SERVICES & CHARGES        | 36,206 | 34,998 | 42,180 | 39,724 | 41,558 | 41,558         | -1.5%       | 4.6%                               |                                       |
|                          | TOTAL EXPENDITURES                    | 68,605 | 66,283 | 79,108 | 77,127 | 80,011 | 80,011         | 1.1%        | 3.7%                               |                                       |

STREET EXPENDITURES (132)

| ACCOUNT NUMBER                            | ACCOUNT TITLE                      | ACTUAL  |         |         |         |        | BUDGET                |                          | ESTIMATED                |  | COMPARE 2010 |  |
|---|------------------------------------|---------|---------|---------|---------|--------|-----------------------|--------------------------|--------------------------|--|--------------|--|
|   |                                    | 2007    | 2008    | 2009    | 2009    | 2010   | BUDGET TO 2009 BUDGET | BUDGET TO ESTIMATED 2009 | BUDGET TO ESTIMATED 2009 |  |              |  |
| COMPENSATION                              |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
| 60100                                     | REGULAR SALARIES                   | 28,837  | 28,173  | 31,860  | 30,908  | 28,350 | -11.0%                | -8.3%                    |                          |  |              |  |
| 60520                                     | PART-TIME EMPLOYEES                | 896     | 1,358   | 2,432   | 2,432   | 2,432  | 0.0%                  | 0.0%                     |                          |  |              |  |
| 64011                                     | PERA CONTRIBUTIONS                 | 1,817   | 1,854   | 2,150   | 2,260   | 2,000  | -7.0%                 | -11.5%                   |                          |  |              |  |
| 64012                                     | FICA CONTRIBUTIONS                 | 2,293   | 2,063   | 2,623   | 2,350   | 2,375  | -9.5%                 | 1.1%                     |                          |  |              |  |
| 64031                                     | HOSPITALIZATION                    | 5,770   | 6,357   | 6,943   | 7,500   | 7,200  | 3.7%                  | -4.0%                    |                          |  |              |  |
| 64032                                     | DENTAL                             | 516     | 498     | 415     | 460     | 463    | 11.6%                 | 0.7%                     |                          |  |              |  |
| 64033                                     | LONG-TERM DISABILITY               | 67      | 34      | 36      | 30      | 30     | -16.8%                | 0.0%                     |                          |  |              |  |
| 64034                                     | LIFE INSURANCE                     | 112     | 51      | 62      | 50      | 50     | -19.1%                | 0.0%                     |                          |  |              |  |
| TOTAL COMPENSATION                        |                                    | 40,309  | 40,388  | 46,521  | 45,990  | 42,900 | -7.8%                 | -6.7%                    |                          |  |              |  |
| MATERIALS & SUPPLIES                      |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
| 70120                                     | SUPPLIES                           | 1,953   | 1,587   | 1,250   | 2,486   | 2,000  | 60.0%                 | -19.5%                   |                          |  |              |  |
| 74000                                     | MOTOR FUEL & LUBRICANTS            | 3,867   | 6,551   | 5,000   | 5,000   | 5,000  | 0.0%                  | 0.0%                     |                          |  |              |  |
| 75000                                     | BITUMINOUS PATCHING                | 318     | 510     | 700     | 335     | 700    | 0.0%                  | 109.0%                   |                          |  |              |  |
| 75100                                     | STREET SIGNS                       | 580     | 987     | 500     | 0       | 500    | 0.0%                  | 0.0%                     |                          |  |              |  |
| 77000                                     | CLOTHING                           | 996     | 442     | 1,000   | 882     | 1,000  | 0.0%                  | 0.0%                     |                          |  |              |  |
| TOTAL MATERIALS & SUPPLIES                |                                    | 7,744   | 10,077  | 8,450   | 8,703   | 9,200  | 8.9%                  | 13.4%                    |                          |  |              |  |
| OTHER SERVICES & CHARGES                  |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
| 83030                                     | SNOW REMOVAL                       | 23,264  | 33,677  | 30,000  | 30,000  | 30,000 | 0.0%                  | 0.0%                     |                          |  |              |  |
| 85015                                     | CELL PHONE                         | 87      | 87      | 120     | 194     | 194    | 61.7%                 | 0.0%                     |                          |  |              |  |
| 85020                                     | STREET LIGHTING POWER              | 30,330  | 26,156  | 33,600  | 32,000  | 0      | -100.0%               | -100.0%                  |                          |  |              |  |
| 86100                                     | CONFERENCES/EDUCATION/ASSOCIATIONS | 85      | 110     | 100     | 70      | 100    | 0.0%                  | 42.9%                    |                          |  |              |  |
| 86101                                     | MILEAGE                            | 79      | 37      | 0       | 112     | 120    | 0.0%                  | 7.1%                     |                          |  |              |  |
| 87000                                     | REPAIR EQUIPMENT                   | 1,030   | 4,309   | 3,000   | 3,300   | 3,000  | 0.0%                  | -9.1%                    |                          |  |              |  |
| 87005                                     | CROSSWALK PAINTING                 | 0       | 971     | 0       | 0       | 0      | 0.0%                  | 0.0%                     |                          |  |              |  |
| 87010                                     | BOULEVARD MAINTENANCE              | 1,565   | 1,224   | 1,500   | 1,200   | 1,500  | 0.0%                  | 25.0%                    |                          |  |              |  |
| 87011                                     | REPAIR PICKUP TRUCK                | 0       | 152     | 0       | 0       | 0      | 0.0%                  | 0.0%                     |                          |  |              |  |
| 87016                                     | REPAIR JOHN DEERE                  | 0       | 19      | 0       | 0       | 0      | 0.0%                  | 0.0%                     |                          |  |              |  |
| 87120                                     | STREET LIGHT MAINTENANCE           | 1,863   | 3,206   | 1,500   | 1,366   | 0      | -100.0%               | -100.0%                  |                          |  |              |  |
| 87500                                     | RENTAL OF EQUIPMENT                | 32      | 0       | 0       | 0       | 0      | 0.0%                  | 0.0%                     |                          |  |              |  |
| 88000                                     | INSURANCE & BONDS                  | 4,605   | 7,800   | 8,200   | 7,444   | 8,692  | 6.0%                  | 16.8%                    |                          |  |              |  |
| 89000                                     | MISCELLANEOUS                      | 69      | 49      | 0       | 0       | 0      | 0.0%                  | 0.0%                     |                          |  |              |  |
| TOTAL OTHER SERVICES & CHARGES            |                                    | 63,009  | 77,797  | 78,020  | 75,686  | 43,606 | -44.1%                | -12.4%                   |                          |  |              |  |
| TOTAL EXPENDITURES                        |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
|   |                                    | 111,062 | 128,263 | 132,991 | 130,379 | 95,706 | -28.0%                | -26.6%                   |                          |  |              |  |
| OTHER FINANCING USES                      |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
| 97000                                     | TRANSFERS                          | 0       | 0       | 0       | 0       | 0      | #DIV/0!               | #DIV/0!                  |                          |  |              |  |
| TOTAL OTHER FINANCING USES                |                                    | 0       | 0       | 0       | 0       | 0      |                       |                          |                          |  |              |  |
| TOTAL EXPENDITURES & OTHER FINANCING USES |                                    |         |         |         |         |        |                       |                          |                          |  |              |  |
|   |                                    | 111,062 | 128,263 | 132,991 | 130,379 | 95,706 | -28.0%                | -26.6%                   |                          |  |              |  |

ENGINEERING EXPENDITURES (133)

| ACCOUNT NUMBER | ACCOUNT TITLE                  | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010<br>BUDGET TO<br>2009 BUDGET | COMPARE 2010<br>BUDGET TO<br>ESTIMATED 2009 |
|----------------|--------------------------------|--------|--------|--------|-----------|--------|--|---|
|                |                                | 2007   | 2008   | 2009   | 2009      | 2010   |  |   |
| 80100          | OTHER SERVICES & CHARGES       | 8,144  | 3,594  | 9,000  | 7,000     | 9,000  | 0.0%                                     | 28.6%                                       |
|                | ENGINEERING SERVICES           | 8,144  | 3,594  | 9,000  | 7,000     | 9,000  | 0.0%                                     | 28.6%                                       |
|                | TOTAL OTHER SERVICES & CHARGES | 8,144  | 3,594  | 9,000  | 7,000     | 9,000  | 0.0%                                     | 28.6%                                       |
|                | TOTAL EXPENDITURES             | 8,144  | 3,594  | 9,000  | 7,000     | 9,000  | 0.0%                                     | 28.6%                                       |

TREE PROGRAM EXPENDITURES (134)

| ACCOUNT NUMBER           | ACCOUNT TITLE                      | ACTUAL |       |        |                |             | BUDGET 2010 | COMPARE 2010 BUDGET TO |  |
|--------------------------|------------------------------------|--------|-------|--------|----------------|-------------|-------------|------------------------|--|
|                          |                                    | 2007   | 2008  | 2009   | ESTIMATED 2009 | BUDGET 2009 |             | ESTIMATED 2009         |  |
| COMPENSATION             |                                    |        |       |        |                |             |             |                        |  |
| 60100                    | REGULAR SALARIES                   | 3,261  | 3,525 | 3,700  | 3,600          | 0           | -100.0%     | -100.0%                |  |
| 60520                    | PART-TIME EMPLOYEES                | 0      | 0     | 0      | 0              | 0           | #DIV/0!     | #DIV/0!                |  |
| 64011                    | PERA CONTRIBUTIONS                 | 204    | 229   | 250    | 242            | 0           | -100.0%     | -100.0%                |  |
| 64012                    | FICA CONTRIBUTIONS                 | 249    | 249   | 231    | 270            | 0           | -100.0%     | -100.0%                |  |
| 64031                    | HOSPITALIZATION                    | 591    | 670   | 717    | 682            | 0           | -100.0%     | -100.0%                |  |
| 64032                    | DENTAL                             | 55     | 44    | 45     | 42             | 0           | -100.0%     | -100.0%                |  |
| 64033                    | LONG-TERM DISABILITY               | 8      | 3     | 4      | 4              | 0           | -100.0%     | -100.0%                |  |
| 64034                    | LIFE INSURANCE                     | 11     | 5     | 6      | 6              | 0           | -100.0%     | -100.0%                |  |
|                          | TOTAL COMPENSATION                 | 4,379  | 4,725 | 4,954  | 4,846          | 0           | -100.0%     | -100.0%                |  |
| MATERIALS & SUPPLIES     |                                    |        |       |        |                |             |             |                        |  |
| 70110                    | SUPPLIES                           | 0      | 152   | 50     | 150            | 150         | 200.0%      | 0.0%                   |  |
| 74000                    | MOTOR FUEL & LUBRICANTS            | 0      | 0     | 0      | 0              | 0           | #DIV/0!     | #DIV/0!                |  |
|                          | TOTAL MATERIALS & SUPPLIES         | 0      | 152   | 50     | 150            | 150         | 200.0%      | 0.0%                   |  |
| OTHER SERVICES & CHARGES |                                    |        |       |        |                |             |             |                        |  |
| 80330                    | FORESTRY CONSULTANT                | 9,872  | 3,488 | 6,500  | 6,500          | 6,500       | 0.0%        | 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      | 990   | 0      | 0              | 0           | #DIV/0!     | #DIV/0!                |  |
| 84040                    | STORM DAMAGE                       | 0      | 0     | 0      | 0              | 0           | #DIV/0!     | #DIV/0!                |  |
| 86010                    | MILEAGE                            | 30     | 37    | 200    | 0              | 200         | 0.0%        | #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     | 9,902  | 4,515 | 6,700  | 6,500          | 6,700       | 0.0%        | 3.1%                   |  |
|                          | TOTAL EXPENDITURES                 | 14,281 | 9,392 | 11,704 | 11,496         | 6,850       | -41.5%      | -40.4%                 |  |

PARK MAINTENANCE & ADMINISTRATION EXPENDITURES (141)

| ACCOUNT NUMBER           | ACCOUNT TITLE                             | ACTUAL  |         |         |                |             | BUDGET  |         |      |                |             | COMPARE 2010 BUDGET TO 2009 BUDGET | COMPARE 2010 BUDGET TO ESTIMATED 2009 |
|--------------------------|---|---------|---------|---------|----------------|-------------|---------|---------|------|----------------|-------------|------------------------------------|---------------------------------------|
|                          |   | 2007    | 2008    | 2009    | ESTIMATED 2009 | BUDGET 2010 | 2007    | 2008    | 2009 | ESTIMATED 2009 | BUDGET 2010 |                                    |                                       |
| COMPENSATION             |   |         |         |         |                |             |         |         |      |                |             |                                    |                                       |
| 60100                    | REGULAR SALARIES                          | 36,700  | 33,209  | 28,800  | 32,222         | 28,180      | -2.2%   | -12.5%  |      |                |             |                                    |                                       |
| 60520                    | PART-TIME EMPLOYEES                       | 4,044   | 6,809   | 6,055   | 4,100          | 6,655       | 0.0%    | 47.7%   |      |                |             |                                    |                                       |
| 60540                    | PARK ATTENDENTS-SEASONAL                  | 2,493   | 9,719   | 5,200   | 5,200          | 5,200       | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
| 64011                    | PERA CONTRIBUTIONS                        | 2,303   | 2,204   | 1,950   | 2,176          | 1,975       | 1.3%    | -9.2%   |      |                |             |                                    |                                       |
| 64012                    | FICA CONTRIBUTIONS                        | 3,308   | 3,733   | 3,064   | 3,106          | 3,050       | -0.5%   | -1.8%   |      |                |             |                                    |                                       |
| 64031                    | HOSPITALIZATION                           | 6,044   | 6,749   | 7,059   | 9,734          | 6,635       | -6.0%   | -31.8%  |      |                |             |                                    |                                       |
| 64032                    | DENTAL                                    | 458     | 512     | 594     | 594            | 395         | 26.6%   | -33.5%  |      |                |             |                                    |                                       |
| 64033                    | LONG-TERM DISABILITY                      | 62      | 59      | 62      | 40             | 40          | -35.3%  | 0.0%    |      |                |             |                                    |                                       |
| 64034                    | LIFE INSURANCE                            | 95      | 76      | 88      | 70             | 70          | -20.0%  | 0.0%    |      |                |             |                                    |                                       |
|                          | TOTAL COMPENSATION                        | 55,506  | 63,069  | 52,590  | 57,242         | 51,600      | -1.9%   | -9.9%   |      |                |             |                                    |                                       |
| MATERIALS & SUPPLIES     |   |         |         |         |                |             |         |         |      |                |             |                                    |                                       |
| 70100                    | SUPPLIES                                  | 3,802   | 3,367   | 3,100   | 3,100          | 3,100       | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
| 74000                    | MOTOR FUEL & LUBRICANTS                   | 1,537   | 28      | 3,000   | 3,000          | 3,000       | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
|                          | TOTAL MATERIALS & SUPPLIES                | 5,340   | 3,395   | 6,100   | 6,100          | 6,100       | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
| OTHER SERVICES & CHARGES |   |         |         |         |                |             |         |         |      |                |             |                                    |                                       |
| 82010                    | WASTE REMOVAL                             | 127     | 42      | 225     | 70             | 225         | 0.0%    | 221.1%  |      |                |             |                                    |                                       |
| 85010                    | TELEPHONE                                 | 0       | 0       | 0       | 0              | 0           | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
| 85011                    | TELEPHONE - LANDLINE                      | 2,157   | 2,478   | 1,650   | 1,490          | 1,650       | 0.0%    | 10.7%   |      |                |             |                                    |                                       |
| 85015                    | CELL PHONE                                | 375     | 432     | 350     | 400            | 400         | 14.3%   | 0.0%    |      |                |             |                                    |                                       |
| 85020                    | ELECTRIC                                  | 7,690   | 11,878  | 7,330   | 7,574          | 7,574       | 3.3%    | 0.0%    |      |                |             |                                    |                                       |
| 85030                    | NATURAL GAS                               | 1,065   | 2,862   | 6,045   | 2,000          | 3,000       | -50.4%  | 50.0%   |      |                |             |                                    |                                       |
| 85040                    | WATER                                     | 357     | 1,164   | 900     | 1,000          | 900         | 0.0%    | -10.0%  |      |                |             |                                    |                                       |
| 85070                    | SERVER                                    | 337     | 356     | 380     | 410            | 410         | 7.9%    | 0.0%    |      |                |             |                                    |                                       |
| 86030                    | CONFERENCES/SCHOOL                        | 0       | 47      | 0       | 0              | 0           | #DIV/0! | #DIV/0! |      |                |             |                                    |                                       |
| 86100                    | CONFERENCES/EDUCATION/ASSOCIATIONS        | 691     | 257     | 1,000   | 250            | 1,000       | 0.0%    | 300.0%  |      |                |             |                                    |                                       |
| 86101                    | MILEAGE                                   | 89      | 761     | 300     | 250            | 300         | 0.0%    | 20.0%   |      |                |             |                                    |                                       |
| 86110                    | MEMBERSHIPS                               | 45      | 0       | 45      | 45             | 45          | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
| 87120                    | FACILITIES & GROUNDS MAINTENANCE          | 9,324   | 12,776  | 9,000   | 4,000          | 9,000       | 0.0%    | 125.0%  |      |                |             |                                    |                                       |
| 87130                    | MINI WARMING HOUSE                        | 1,189   | 2,989   | 2,000   | 545            | 2,000       | 0.0%    | 267.0%  |      |                |             |                                    |                                       |
| 88000                    | INSURANCE & BONDS                         | 9,389   | 9,995   | 10,500  | 9,334          | 11,130      | 6.0%    | 19.2%   |      |                |             |                                    |                                       |
| 89000                    | MISCELLANEOUS                             | 327     | 60      | 200     | 320            | 400         | 100.0%  | 25.0%   |      |                |             |                                    |                                       |
|                          | TOTAL OTHER SERVICES & CHARGES            | 33,163  | 46,098  | 39,925  | 27,688         | 38,034      | -4.7%   | 37.4%   |      |                |             |                                    |                                       |
|                          | TOTAL EXPENDITURES                        | 94,009  | 112,562 | 98,615  | 91,030         | 95,734      | -2.9%   | 5.2%    |      |                |             |                                    |                                       |
| OTHER FINANCING USES     |   |         |         |         |                |             |         |         |      |                |             |                                    |                                       |
| 97000                    | TRANSFERS                                 | 20,600  | 20,600  | 20,800  | 20,800         | 20,800      | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
|                          | TOTAL OTHER FINANCING USES                | 20,600  | 20,600  | 20,800  | 20,800         | 20,800      | 0.0%    | 0.0%    |      |                |             |                                    |                                       |
|                          | TOTAL EXPENDITURES & OTHER FINANCING USES | 114,609 | 133,162 | 119,415 | 111,830        | 116,534     | -2.4%   | 4.2%    |      |                |             |                                    |                                       |



CONTINGENCY EXPENDITURES (192)

| ACCOUNT NUMBER          | ACCOUNT TITLE                                | ACTUAL | ACTUAL | BUDGET | ESTIMATED | BUDGET | COMPARE 2010<br>BUDGET TO<br>2009 BUDGET | COMPARE 2010<br>BUDGET TO<br>ESTIMATED 2009 |
|-------------------------|--|--------|--------|--------|-----------|--------|--|---|
|                         |  | 2007   | 2008   | 2009   | 2009      | 2010   |  |   |
| 64011 PERA              | WAGES, SALARIES, & COMP                      | 0      | 0      | 0      | 96        | 0      |  |   |
| 64012 FICA CONTRIBUTION |  | 0      | 0      | 0      | 577       | 0      |  |   |
|                         | TOTAL WAGES, SALARIES & COMP                 | 0      | 0      | 0      | 673       | 0      |  |   |
| 89000                   | MISCELLANEOUS                                | 0      | 0      | 0      | 0         | 0      | #DIV/0!                                  | #DIV/0!                                     |
| 89010                   | UNALLOCATED COMPENSATION                     | 0      | 0      | 0      | 7,535     | 0      | #DIV/0!                                  | -100.0%                                     |
|                         | TOTAL OTHER SERVICES & CHARGES               | 0      | 0      | 0      | 7,535     | 0      | #DIV/0!                                  | -100.0%                                     |
|                         | TOTAL EXPENDITURES                           | 0      | 0      | 0      | 7,535     | 0      | #DIV/0!                                  | -100.0%                                     |
| 97000                   | OTHER FINANCING USES                         |        |        |        |           |        |  |   |
|                         | 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 &<br>OTHER FINANCING USES | 0      | 0      | 0      | 8,208     | 0      | #DIV/0!                                  | -100.0%                                     |

TOTAL GENERAL FUND EXPENDITURES BY LINE ITEM

| ACCOUNT NUMBER             | ACCOUNT TITLE                           | ACTUAL  |         |         |                |             | BUDGET  |                |             |                       |                          | COMPARE 2010 |  | COMPARE 2010 |  |  |
|----------------------------|---|---------|---------|---------|----------------|-------------|---------|----------------|-------------|-----------------------|--------------------------|--------------|--|--------------|--|--|
|                            |   | 2007    | 2008    | 2009    | ESTIMATED 2009 | BUDGET 2010 | 2009    | ESTIMATED 2009 | BUDGET 2010 | BUDGET TO 2009 BUDGET | BUDGET TO ESTIMATED 2009 |              |  |              |  |  |
| COMPENSATION               |   |         |         |         |                |             |         |                |             |                       |                          |              |  |              |  |  |
| 60100                      | REGULAR SALARIES                        | 341,035 | 353,424 | 363,790 | 325,571        | 355,035     | -2.1%   | 9.0%           |             |                       |                          |              |  |              |  |  |
| 60510                      | MAYOR & CITY COUNCIL                    | 19,800  | 19,800  | 19,800  | 19,800         | 19,800      | 0.0%    | 0.0%           |             |                       |                          |              |  |              |  |  |
| 60520                      | PART-TIME EMPLOYEES                     | 38,732  | 40,450  | 39,205  | 29,082         | 32,569      | -16.9%  | 12.0%          |             |                       |                          |              |  |              |  |  |
| 60510                      | RINK ATTENDANTS-SEASONAL                | 2,493   | 9,719   | 5,200   | 5,200          | 5,200       | 0.0%    | 0.0%           |             |                       |                          |              |  |              |  |  |
| 61510                      | DRILL COMPENSATION                      | 12,544  | 12,574  | 15,000  | 16,000         | 15,525      | 3.5%    | -3.0%          |             |                       |                          |              |  |              |  |  |
| 61520                      | FIRE COMPENSATION                       | 11,683  | 10,820  | 14,500  | 10,200         | 15,010      | 3.5%    | 47.2%          |             |                       |                          |              |  |              |  |  |
| 61530                      | FIRE HALL CLEANING                      | 0       | 975     | 1,500   | 1,500          | 1,500       |         |                |             |                       |                          |              |  |              |  |  |
| 61540                      | OTHER TRAINING COMPENSATION             | 0       | 600     | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 61550                      | OFFICER COMPENSATION                    | 11,655  | 10,705  | 13,980  | 13,500         | 14,470      | 3.5%    | 7.2%           |             |                       |                          |              |  |              |  |  |
| 61560                      | BRIDGE COLLAPSE                         | 452     | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 64011                      | PERA CONTRIBUTIONS                      | 22,116  | 23,560  | 24,365  | 22,439         | 24,905      | 2.2%    | 11.0%          |             |                       |                          |              |  |              |  |  |
| 64012                      | FICA CONTRIBUTIONS                      | 33,520  | 34,015  | 35,814  | 32,107         | 35,105      | -2.0%   | 9.3%           |             |                       |                          |              |  |              |  |  |
| 64031                      | HOSPITALIZATION                         | 39,839  | 36,325  | 39,960  | 38,808         | 44,913      | 12.4%   | 15.7%          |             |                       |                          |              |  |              |  |  |
| 64032                      | DENTAL                                  | 3,042   | 2,565   | 2,718   | 2,731          | 2,750       | 1.2%    | 0.7%           |             |                       |                          |              |  |              |  |  |
| 64033                      | LONG-TERM DISABILITY                    | 704     | 751     | 809     | 642            | 718         | -11.2%  | 11.8%          |             |                       |                          |              |  |              |  |  |
| 64034                      | LIFE INSURANCE                          | 1,247   | 1,083   | 1,186   | 1,088          | 1,156       | -2.5%   | 6.3%           |             |                       |                          |              |  |              |  |  |
| 64040                      | FIRE RELIEF ASSOCIATION AID             | 48,687  | 40,881  | 60,000  | 48,000         | 60,000      | 0.0%    | 25.0%          |             |                       |                          |              |  |              |  |  |
| TOTAL COMPENSATION         |   | 587,519 | 598,246 | 637,826 | 566,668        | 628,656     | -1.4%   | 10.9%          |             |                       |                          |              |  |              |  |  |
| MATERIALS & SUPPLIES       |   |         |         |         |                |             |         |                |             |                       |                          |              |  |              |  |  |
| 70100                      | SUPPLIES                                | 27,789  | 22,970  | 23,750  | 24,638         | 25,700      | 8.2%    | 4.3%           |             |                       |                          |              |  |              |  |  |
| 70120                      | TOOLS                                   | 0       | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 70410                      | LEGAL NOTICES                           | 595     | 950     | 1,000   | 950            | 1,000       | 0.0%    | 5.3%           |             |                       |                          |              |  |              |  |  |
| 70420                      | NEWSLETTERS                             | 4,203   | 2,572   | 2,350   | 1,600          | 2,350       | 0.0%    | 46.9%          |             |                       |                          |              |  |              |  |  |
| 70500                      | POSTAGE                                 | 4,101   | 4,559   | 4,715   | 3,015          | 3,915       | -17.0%  | 29.9%          |             |                       |                          |              |  |              |  |  |
| 72000                      | MOTOR FUEL & LUBRICANTS                 | 7,040   | 7,642   | 9,700   | 9,060          | 9,700       | 0.0%    | 7.1%           |             |                       |                          |              |  |              |  |  |
| 75000                      | BITUMINOUS PATCHING                     | 318     | 510     | 700     | 335            | 700         | 0.0%    | 109.0%         |             |                       |                          |              |  |              |  |  |
| 75100                      | STREET SIGNS                            | 580     | 987     | 500     | 0              | 500         | 0.0%    | 0.0%           |             |                       |                          |              |  |              |  |  |
| 77000                      | CLOTHING                                | 3,026   | 3,402   | 3,400   | 3,282          | 3,400       | 0.0%    | 3.6%           |             |                       |                          |              |  |              |  |  |
| TOTAL MATERIALS & SUPPLIES |   | 47,681  | 43,591  | 46,115  | 42,880         | 47,265      | 2.5%    | 10.2%          |             |                       |                          |              |  |              |  |  |
| OTHER SERVICES & CHARGES   |   |         |         |         |                |             |         |                |             |                       |                          |              |  |              |  |  |
| 80100                      | ENGINEERING SERVICES                    | 8,144   | 3,594   | 9,000   | 7,000          | 9,000       | 0.0%    | 28.6%          |             |                       |                          |              |  |              |  |  |
| 80200                      | LEGAL FEES                              | 38,176  | 42,838  | 44,000  | 44,000         | 44,000      | 0.0%    | 0.0%           |             |                       |                          |              |  |              |  |  |
| 80210                      | ZONING CODE UPDATE                      | 2,380   | 1,398   | 500     | 400            | 500         | 0.0%    | 25.0%          |             |                       |                          |              |  |              |  |  |
| 80330                      | ADMIN / AUDIT / FIN / FOREST CONSULTANT | 19,786  | 11,738  | 15,400  | 14,600         | 15,100      | -1.9%   | 3.4%           |             |                       |                          |              |  |              |  |  |
| 80340                      | ADMINISTRATIVE SUPPORT                  | 0       | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 80400                      | CONSULTANT PLANNER                      | 0       | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 80500                      | CIS SUPPORT                             | 2,021   | 561     | 2,000   | 561            | 2,000       | 0.0%    | 256.5%         |             |                       |                          |              |  |              |  |  |
| 80600                      | FINANCIAL SOFTWARE MAINTENANCE          | 3,387   | 3,677   | 4,200   | 3,687          | 4,200       | 0.0%    | 13.9%          |             |                       |                          |              |  |              |  |  |
| 81000                      | POLICE SERVICES                         | 507,095 | 535,067 | 566,250 | 566,250        | 578,595     | 2.2%    | 2.2%           |             |                       |                          |              |  |              |  |  |
| 81200                      | BLDG/MECHANICAL INSPECTORS              | 49,284  | 36,368  | 42,000  | 41,000         | 41,000      | -2.4%   | 0.0%           |             |                       |                          |              |  |              |  |  |
| 82000                      | DISPATCH 911                            | 0       | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 82010                      | CLEANING/WASTE REMOVAL                  | 5,853   | 3,516   | 5,125   | 4,450          | 5,125       | 0.0%    | 15.2%          |             |                       |                          |              |  |              |  |  |
| 83030                      | SNOW REMOVAL                            | 23,264  | 33,677  | 30,000  | 30,000         | 30,000      | 0.0%    | 0.0%           |             |                       |                          |              |  |              |  |  |
| 84000                      | TREE TRIM/REMOVAL/PLANTING/CLEARAN      | 0       | 990     | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 84040                      | STORM DAMAGE                            | 4,726   | 0       | 0       | 0              | 0           | 0.0%    | 1.6%           |             |                       |                          |              |  |              |  |  |
| 85010                      | TELEPHONE                               | 2,157   | 6,393   | 6,500   | 6,400          | 6,500       | 0.0%    | 10.7%          |             |                       |                          |              |  |              |  |  |
| 85011                      | TELEPHONE- LANDLINE                     | 2,795   | 3,063   | 2,945   | 1,490          | 1,650       | 14.2%   | 2.7%           |             |                       |                          |              |  |              |  |  |
| 85015                      | CELL PHONE                              | 0       | 0       | 0       | 0              | 0           |         |                |             |                       |                          |              |  |              |  |  |
| 85020                      | STREET LIGHTING POWER                   | 30,330  | 26,156  | 33,600  | 32,000         | 33,600      | -100.0% | -100.0%        |             |                       |                          |              |  |              |  |  |

|       |                                    |           |           |           |           |           |        |        |
|-------|------------------------------------|-----------|-----------|-----------|-----------|-----------|--------|--------|
| 85030 | UTILITIES                          | 28,147    | 34,064    | 38,330    | 33,714    | 33,469    | -12.7% | 2.2%   |
| 85060 | CABLE TV                           | 12,628    | 12,795    | 12,200    | 12,200    | 12,800    | 4.9%   | 4.9%   |
| 85070 | WEBSITE                            | 2,802     | 1,868     | 2,400     | 2,400     | 2,400     | 0.0%   | 33.3%  |
| 86010 | NETWORK/TECHNICAL SUPPORT(INET)    | 11,045    | 12,514    | 14,300    | 14,270    | 14,270    | -0.2%  | 0.0%   |
| 86020 | MILEAGE                            | 1,194     | 1,549     | 1,510     | 1,137     | 1,640     | 8.6%   | 44.2%  |
| 86030 | TRAINING-FIRE DEPT                 | 7,460     | 12,495    | 16,000    | 9,200     | 16,000    | 0.0%   | 73.9%  |
| 86100 | CONFERENCES/SCHOOL                 | 0         | 47        | 0         | 0         | 0         |        |        |
| 86110 | CONFERENCES/EDUCATION/ASSOCIATIONS | 18,823    | 19,335    | 18,833    | 15,942    | 20,065    | 6.5%   | 25.9%  |
| 86130 | MILEAGE                            | 168       | 799       | 300       | 362       | 420       | 40.0%  | 16.0%  |
| 86200 | MEETINGS                           | 140       | 95        | 140       | 140       | 140       | 0.0%   | 0.0%   |
| 86300 | MEETINGS                           | 0         | 28        | 0         | 0         | 0         |        |        |
| 86500 | MEDICAL EXAMINATIONS               | 2,550     | 2,600     | 2,600     | 2,600     | 2,600     | 0.0%   | 0.0%   |
| 86700 | COOPERATIVE SERVICE                | 12,900    | 13,097    | 10,391    | 10,341    | 11,391    | 9.6%   | 10.2%  |
| 86800 | EMERGENCY DISPATCH SERVICES(911)   | 0         | 0         | 0         | 0         | 0         |        |        |
| 87000 | RADIO SUBSCRIBER FEE               | 920       | 511       | 1,056     | 900       | 1,056     | 0.0%   | 17.3%  |
| 87005 | REPAIR AND MAINTENANCE             | 36,923    | 47,316    | 42,160    | 36,647    | 41,960    | -0.5%  | 14.5%  |
| 87010 | CROSSWALK PAINTING                 | 0         | 971       | 0         | 0         | 0         |        |        |
| 87130 | BOULEVARD LANDSCAPING              | 1,565     | 1,224     | 1,500     | 1,200     | 1,500     | 0.0%   | 25.0%  |
| 87500 | MINI WARMING HOUSE                 | 1,189     | 2,989     | 2,000     | 545       | 2,000     | 0.0%   | 267.0% |
| 88000 | RENTAL OF EQUIPMENT                | 32        | 0         | 0         | 0         | 0         |        |        |
| 88100 | INSURANCE & BONDS                  | 56,033    | 56,127    | 59,015    | 52,246    | 61,337    | 4.3%   | 17.8%  |
| 88500 | INSPECTION TESTS OSH               | 0         | 261       | 0         | 0         | 0         |        |        |
| 89000 | PAYPAL EXPENSE                     | 0         | 483       | 0         | 520       | 520       |        |        |
| 89010 | MISCELLANEOUS                      | 3,894     | 3,063     | 3,750     | 10,505    | 3,950     | 5.3%   | -62.4% |
| 89100 | SPECIAL EVENTS                     | 3,756     | 4,048     | 4,900     | 4,000     | 4,500     | -8.2%  | 12.5%  |
|       | ENERGY REBATE PROGRAM              | 0         | 329       | 500       | 25        | 500       | 0      | 19     |
|       | TOTAL OTHER SERVICES & CHARGES     | 901,570   | 940,151   | 995,045   | 962,436   | 988,444   | -0.7%  | 2.7%   |
|       | TOTAL EXPENDITURES                 | 1,536,800 | 1,581,989 | 1,678,986 | 1,571,984 | 1,664,365 | -0.9%  | 5.9%   |
| 97000 | OTHER FINANCING USES               |           |           |           |           |           |        |        |
|       | TRANSFERS                          | 20,600    | 20,600    | 20,800    | 20,800    | 20,800    | 0.0%   | 0.0%   |
|       | TOTAL OTHER FINANCING USES         | 20,600    | 20,600    | 20,800    | 20,800    | 20,800    | 0.0%   | 0.0%   |
|       | TOTAL EXPENDITURES & OTHER USES    | 1,557,400 | 1,602,589 | 1,699,786 | 1,592,784 | 1,685,165 | -0.86% | 5.8%   |

TOTAL GENERAL FUND EXPENDITURES BY DEPARTMENT

| DEPT<br>NUMBER       | DEPARTMENT TITLE                          | ACTUAL    | ACTUAL    | BUDGET    | ESTIMATED | BUDGET    |
|----------------------|---|-----------|-----------|-----------|-----------|-----------|
|                      |   | 2007      | 2008      | 2009      | 2009      | 2010      |
| GENERAL GOVERNMENT   |   |           |           |           |           |           |
| 111                  | LEGISLATIVE                               | 43,177    | 44,686    | 41,789    | 41,615    | 42,921    |
| 112                  | ADMINISTRATIVE                            | 214,283   | 209,213   | 204,020   | 159,570   | 211,273   |
| 113                  | FINANCE                                   | 109,174   | 115,273   | 123,252   | 112,027   | 117,405   |
| 114                  | LEGAL                                     | 7,974     | 10,417    | 10,500    | 10,400    | 10,500    |
| 115                  | ELECTIONS                                 | 8,605     | 11,983    | 9,929     | 5,276     | 12,432    |
| 116                  | COMMUNICATIONS                            | 58,896    | 62,158    | 65,501    | 61,522    | 65,700    |
| 117                  | PLANNING & INSPECTIONS                    | 112,692   | 97,266    | 113,803   | 105,418   | 108,961   |
|                      | TOTAL GENERAL GOVERNMENT                  | 554,801   | 550,996   | 568,794   | 495,828   | 569,192   |
| PUBLIC SAFETY        |   |           |           |           |           |           |
| 121                  | EMERGENCY PREPAREDNESS                    | 4,376     | 4,745     | 4,378     | 4,249     | 4,384     |
| 122                  | POLICE                                    | 507,095   | 535,067   | 566,250   | 566,250   | 593,287   |
| 123                  | PROSECUTION                               | 32,583    | 33,819    | 34,000    | 34,000    | 34,000    |
| 124                  | FIREFIGHTING                              | 93,158    | 96,388    | 114,147   | 98,417    | 116,201   |
| 125                  | FIRE RELIEF                               | 48,687    | 40,881    | 60,000    | 48,000    | 60,000    |
|                      | TOTAL PUBLIC SAFETY                       | 685,899   | 710,899   | 778,776   | 750,916   | 807,872   |
| PARKS & PUBLIC WORKS |   |           |           |           |           |           |
| 131                  | CITY HALL & GROUNDS                       | 68,605    | 66,283    | 79,108    | 77,127    | 80,011    |
| 132                  | STREETS                                   | 111,062   | 128,263   | 132,991   | 130,379   | 95,706    |
| 133                  | ENGINEERING                               | 8,144     | 3,594     | 9,000     | 7,000     | 9,000     |
| 134                  | TREE PROGRAM                              | 14,281    | 9,392     | 11,704    | 11,496    | 6,850     |
| 141                  | PARK MAINTENANCE & ADMINISTRATION         | 94,009    | 112,562   | 98,615    | 91,030    | 95,734    |
|                      | TOTAL PARKS & PUBLIC WORKS                | 296,101   | 320,094   | 331,417   | 317,032   | 287,301   |
| MISCELLANEOUS        |   |           |           |           |           |           |
| 192                  | CONTINGENCY                               | 0         | 0         | 0         | 7,535     | 0         |
|                      | TOTAL MISCELLANEOUS                       | 0         | 0         | 0         | 7,535     | 0         |
|                      | TOTAL EXPENDITURES                        | 1,536,800 | 1,581,989 | 1,678,986 | 1,571,311 | 1,664,365 |
| OTHER FINANCING USES |   |           |           |           |           |           |
|                      | TRANSFERS                                 | 20,600    | 20,600    | 20,800    | 20,800    | 20,800    |
|                      | TOTAL OTHER FINANCING USES                | 20,600    | 20,600    | 20,800    | 20,800    | 20,800    |
|                      | TOTAL EXPENDITURES & OTHER FINANCING USES | 1,557,400 | 1,602,589 | 1,699,786 | 1,592,111 | 1,685,165 |