

CITY OF BEAVER DAM
2017 LEVY FOR 2018 OPERATIONS
COMPARISON OF TAX LEVIES

Purpose of Levy	For 2017 Budget	For 2018 Budget	Increase (Decrease)
State	\$180,363	\$0	(\$180,363)
County	\$5,425,598	\$5,491,853	\$66,255
T.I.D. Allocation	\$393,591	\$469,617	\$76,026
General City	\$9,934,447	\$10,337,229	\$402,782
T.I.D. Allocation	\$720,678	\$883,952	\$163,274
Unified School District	\$8,073,019	\$10,232,743	\$2,159,724
T.I.D. Allocation	\$585,644	\$875,018	\$289,374
Vocational School District	\$649,879	\$665,260	\$15,381
T.I.D. Allocation	\$47,144	\$56,887	\$9,743
Total	\$26,010,363	\$29,012,559	\$3,002,196

COMPARISON OF TAX RATES

State	0.167876	0.000000	(0.17)
County	5.416302	5.398022	(0.02)
General City	9.917426	10.160612	0.24
Unified School District	8.059187	10.057912	2.00
Vocational School District	0.648765	0.653893	0.01
Gross Tax Rate	24.209556	26.270439	2.06
State Tax Credit (Deduct)	1.356111	1.412637	0.06
Net Rate (Actual Per Thousand)	22.853445	24.857802	2.00

CITY LEVY ANALYSIS	2017	2018	Increase (Decrease)
General Property Taxes	\$7,460,979	\$7,657,223	\$196,244
General Property Taxes -			
For Debt Service	\$2,128,537	\$2,349,026	\$220,489
For Capital Projects	\$264,931	\$250,980	(\$13,951)
For Transit Utility	\$80,000	\$80,000	\$0
T.I.D. #4 Levy	\$654,231	\$690,720	\$36,489
T.I.D. #6 Levy	\$66,447	\$61,435	(\$5,012)
T.I.D. #7 Levy	\$0	\$131,886	\$131,886
	\$10,655,125	\$11,221,270	\$566,145

GENERAL CITY INDEBTEDNESS
Estimated as of December 31, 2017

Debt Issue	Amount
General Obligation Promissory Notes Series 2009 - General	\$345,000
General Obligation Refunding Bonds Series 2010 - General	\$2,180,000
General Obligation Refunding Bonds Series 2010 - General	\$3,305,000
Taxable General Obligation Promissory Notes Series 2011 - TID #4	\$1,210,000
General Obligation Promissory Notes Series 2012 - General	\$1,025,000
General Obligation Promissory Notes Series 2012 - TID #4	\$2,660,000
General Obligation Promissory Notes Series 2013 - General	\$1,780,000
General Obligation Promissory Notes Series 2014 - General	\$1,400,000
General Obligation Promissory Notes Series 2015 - TID #4	\$464,000
General Obligation Promissory Notes Series 2015 - General	\$2,083,000
General Obligation Promissory Note Series 2015 - Watermark Project	\$1,049,000
General Obligation Promissory Notes Series 2016 - General	\$1,600,000
General Obligation Promissory Notes Series 2016 - TID #4	\$2,005,000
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	<u>\$21,106,000</u>

2018 MATURITIES

Debt Issue	Interest	Principal
General Obligation Promissory Notes Series 2009	\$11,143	\$130,000
General Obligation Refunding Bonds Series 2010	\$83,298	\$175,000
General Obligation Refunding Bonds Series 2010	\$142,175	\$140,000
General Obligation Promissory Notes Series 2012	\$18,500	\$200,000
General Obligation Promissory Notes Series 2013	\$34,900	\$390,000
General Obligation Promissory Notes Series 2014 - General	\$32,988	\$150,000
General Obligation Promissory Notes Series 2015 - General	\$33,210	\$410,000
General Obligation Promissory Note Series 2015 - Watermark Project	\$25,000	\$0
General Obligation Promissory Notes Series 2016	\$27,344	\$125,000
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Amount Included in General Debt Service Levy	\$408,558	\$1,720,000
Taxable General Obligation Promissory Notes Series 2011 - TID #4	\$30,905	\$300,000
General Obligation Promissory Notes Series 2012 - TID #4	\$48,544	\$310,000
General Obligation Promissory Notes Series 2015 - TID #4	\$4,176	\$464,000
General Obligation Promissory Notes Series 2016 - TID #4	\$30,185	\$470,000
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Total of TID Debt Service Fund	\$113,810	\$1,544,000
Total Debt Service	<u>\$522,368</u>	<u>\$3,264,000</u>

2018 BUDGET

2015-2017 REVENUES AND 2018 APPROPRIATIONS

EXCLUSIVE OF GENERAL PROPERTY TAXES

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Taxes						
Public Accommodation Taxes	\$137,575	\$128,322	\$0	\$130,000	\$0	0.00%
Retained Sales Tax	\$120	\$120	\$120	\$120	\$120	0.00%
Taxes Municipally Owned Utility	\$446,987	\$472,682	\$460,000	\$475,000	\$475,000	3.26%
Interest on Taxes	\$0	\$0	\$0	\$0	\$0	0.00%
	<u>\$584,682</u>	<u>\$601,124</u>	<u>\$460,120</u>	<u>\$605,120</u>	<u>\$475,120</u>	<u>3.26%</u>
Intergovernmental Grants & Aids						
Shared Revenue	\$1,894,040	\$1,945,793	\$1,957,481	\$1,958,713	\$1,950,121	-0.38%
Exempt Computer Aid	\$46,529	\$43,547	\$43,000	\$42,151	\$42,771	-0.53%
Fire Insurance Tax	\$59,172	\$63,396	\$60,000	\$60,000	\$60,000	0.00%
Police Training Aid	\$4,640	\$0	\$4,600	\$4,800	\$4,800	4.35%
Local Transportation Aids	\$603,841	\$600,838	\$627,385	\$601,132	\$729,597	16.29%
Other Highway Aids	\$47,533	\$47,394	\$48,024	\$47,877	\$48,288	0.55%
Other Transportation Grants	\$539,262	\$6,650	\$0	\$0	\$0	0.00%
School District Reim - School Liason	\$90,892	\$90,520	\$112,000	\$97,000	\$100,000	-10.71%
Miscellaneous Grants	\$59,814	\$50,338	\$55,000	\$55,000	\$55,000	0.00%
	<u>\$3,345,723</u>	<u>\$2,848,476</u>	<u>\$2,907,490</u>	<u>\$2,866,673</u>	<u>\$2,990,577</u>	<u>2.86%</u>
Licenses & Permits						
Liquor & Malt Beverage Licenses	\$14,296	\$13,539	\$14,500	\$14,500	\$14,500	0.00%
Business & Occupational Licenses	\$9,277	\$7,864	\$8,000	\$8,500	\$8,000	0.00%
Cigarette Licenses	\$2,200	\$2,000	\$2,300	\$2,300	\$2,300	0.00%
Bicycle Licenses	\$0	\$0	\$0	\$0	\$0	0.00%
Dog Licenses	\$9,843	\$7,319	\$9,800	\$7,400	\$7,500	-23.47%
Cat & Pet Fancier's Licenses	\$2,420	\$2,363	\$2,400	\$2,400	\$2,400	0.00%
Sundry Licenses	\$1,110	\$1,040	\$1,100	\$1,100	\$1,100	0.00%
Cable TV Franchise Fees	\$193,183	\$197,984	\$195,000	\$195,000	\$195,000	0.00%
Building Permits	\$114,507	\$213,851	\$0	\$225,000	\$0	0.00%
City Retained Insp. Fees	\$5,775	\$7,800	\$2,000	\$115,000	\$8,000	300.00%
Electrical Permits	\$20,535	\$23,039	\$0	\$25,000	\$0	0.00%
Plumbing Permits	\$14,384	\$18,043	\$0	\$19,000	\$0	0.00%
Street Opening Permits	\$2,650	\$25,190	\$3,000	\$5,000	\$3,000	0.00%
Sundry Permits	\$3,680	\$10	\$0	\$10	\$0	0.00%
	<u>\$393,860</u>	<u>\$520,042</u>	<u>\$238,100</u>	<u>\$620,210</u>	<u>\$241,800</u>	<u>1.55%</u>
Penalties & Forfeitures						
Court Penalties & Costs	\$174,336	\$206,285	\$200,000	\$225,000	\$240,000	20.00%
Parking Violation Forfeitures	\$22,780	\$32,564	\$24,000	\$24,000	\$24,000	0.00%
Boat Launch Violation Forfeitures	\$1,230	\$940	\$700	\$800	\$800	14.29%
	<u>\$198,346</u>	<u>\$239,789</u>	<u>\$224,700</u>	<u>\$249,800</u>	<u>\$264,800</u>	<u>17.85%</u>

Note: Public Accommodation Taxes are not shown in the current budget year as they are appropriated to

Tourism Development and The Beaver Dam Area Development Corporation.

Note: Building, Electrical and Plumbing permit revenue are not shown in the current budget year as they are appropriated to fund Inspection Services.

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Public Charges for Services						
Publication Fees	\$1,055	\$870	\$1,000	\$1,000	\$1,000	0.00%
Fire Department Fees	\$570,465	\$624,064	\$620,000	\$635,000	\$650,000	4.84%
Car Fires and Other Services	\$8,129	\$9,018	\$4,500	\$10,000	\$10,000	122.22%
Fire Permit Fees	\$350	\$550	\$500	\$600	\$600	20.00%
Fire Inspection Fees	\$100	\$2,284	\$2,000	\$2,000	\$2,000	0.00%
Fire False Alarms	\$959	\$2,595	\$2,150	\$2,150	\$2,150	0.00%
Rural Fire & EMS Charges	\$236,906	\$281,492	\$286,000	\$286,130	\$330,064	15.41%
Inter-facility Transport Charges	\$141,617	\$132,901	\$165,000	\$165,000	\$165,000	0.00%
Engineering Department Fees	\$2,286	\$514	\$4,000	\$1,500	\$1,500	-62.50%
On/Off Street Parking	\$4,627	\$6,393	\$4,000	\$4,000	\$4,000	0.00%
Library	\$18,273	\$13,953	\$20,000	\$14,000	\$14,000	-30.00%
Community Activities & Services	\$92,158	\$103,852	\$110,000	\$110,000	\$110,000	0.00%
Weed Control-Spl. Assessments	\$15,042	\$22,497	\$15,000	\$15,000	\$15,000	0.00%
	<u>\$1,091,967</u>	<u>\$1,200,983</u>	<u>\$1,234,150</u>	<u>\$1,246,380</u>	<u>\$1,305,314</u>	<u>5.77%</u>
Intergovernmental Charges for Services						
Revenue From Departments	\$62,444	\$66,279	\$50,000	\$60,000	\$60,000	20.00%
Dept. Share of Admin Exp.	\$218,000	\$218,000	\$220,000	\$220,000	\$220,000	0.00%
Public Works Charges	\$8,345	\$4,209	\$20,000	\$17,000	\$17,000	-15.00%
	<u>\$288,789</u>	<u>\$288,488</u>	<u>\$290,000</u>	<u>\$297,000</u>	<u>\$297,000</u>	<u>2.41%</u>
Miscellaneous Revenue						
Interest on Investments	\$3,818	\$3,647	\$3,000	\$13,000	\$15,000	400.00%
Miscellaneous Rents	\$3,901	\$3,001	\$1,500	\$1,500	\$1,500	0.00%
Sale of Materials & Supplies	\$5,452	\$3,405	\$3,000	\$3,000	\$3,000	0.00%
DPW Non Elig. Recycling	\$2,591	\$2,498	\$3,000	\$2,000	\$2,000	-33.33%
Donations & Contributions	\$500	\$19,174	\$0	\$0	\$0	0.00%
Miscellaneous General Revenue	\$2,869	\$25,676	\$2,000	\$2,000	\$2,000	0.00%
Credit Card Rebate	\$22,603	\$58,170	\$60,000	\$60,000	\$60,000	0.00%
Special Assessment Letters	\$3,400	\$3,220	\$4,000	\$10,000	\$8,000	100.00%
Copies	\$7,819	\$8,554	\$8,000	\$8,000	\$8,000	0.00%
False Alarms	\$1,440	\$1,285	\$600	\$1,200	\$1,200	100.00%
Police Revenue	\$858	\$1,143	\$1,000	\$1,000	\$1,000	0.00%
	<u>\$55,251</u>	<u>\$129,773</u>	<u>\$86,100</u>	<u>\$101,700</u>	<u>\$101,700</u>	<u>18.12%</u>
Other Financing Sources						
Carry Over/Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Fund Balance Applied	\$0	\$0	\$0	\$0	\$0	0.00%
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL REVENUE & SURPLUS FUNDS APPLIED	<u>\$5,958,618</u>	<u>\$5,828,675</u>	<u>\$5,440,660</u>	<u>\$5,986,883</u>	<u>\$5,676,311</u>	<u>4.33%</u>

2018 BUDGET
2015-2017 REVENUES AND 2018 APPROPRIATIONS
FOR OPERATION AND MAINTENANCE

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
GENERAL GOVERNMENT						
City Council						
Salaries & Wages	\$54,820	\$55,000	\$55,080	\$54,000	\$55,080	0.00%
Muni. Code & Annual Service Fee	\$2,395	\$3,900	\$3,500	\$4,500	\$4,000	14.29%
Publishing	\$8,190	\$7,775	\$10,000	\$7,500	\$7,500	-25.00%
Supplies & Other Expenses	\$291	\$1,020	\$1,500	\$1,500	\$1,500	0.00%
League/Alliance Membership	\$4,037	\$3,948	\$4,010	\$4,010	\$4,110	2.49%
Fringe Expenses	\$4,193	\$4,204	\$4,214	\$4,214	\$4,214	0.00%
	<u>\$73,926</u>	<u>\$75,847</u>	<u>\$78,304</u>	<u>\$75,724</u>	<u>\$76,404</u>	<u>-2.43%</u>
Municipal Court						
Salaries & Wages	\$50,787	\$50,665	\$50,879	\$50,879	\$53,556	5.26%
Court Officer/ Substitute Judge	\$3,851	\$3,785	\$4,000	\$3,725	\$4,000	0.00%
Telephone	\$278	\$296	\$500	\$507	\$500	0.00%
County Detention Fees	\$2,805	\$4,235	\$5,000	\$2,734	\$4,000	-20.00%
Supplies & Other Expenses	\$4,355	\$4,060	\$4,300	\$4,035	\$4,300	0.00%
Transportation & Travel	\$960	\$824	\$900	\$504	\$900	0.00%
Fringe Expenses	\$23,520	\$23,779	\$23,457	\$23,457	\$24,914	6.21%
Teen Court Expenses	\$4,740	\$4,905	\$3,000	\$5,990	\$3,000	0.00%
Data Processing Expenses	\$5,508	\$5,288	\$7,500	\$7,545	\$7,500	0.00%
	<u>\$96,804</u>	<u>\$97,837</u>	<u>\$99,536</u>	<u>\$99,376</u>	<u>\$102,670</u>	<u>3.15%</u>
Mayor						
Salaries & Wages	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	0.00%
Telephone	\$1,406	\$1,035	\$800	\$800	\$800	0.00%
Supplies & Other Expenses	\$669	\$751	\$900	\$1,500	\$900	0.00%
Transportation & Travel	\$363	\$709	\$900	\$300	\$1,000	11.11%
Training	\$598	\$723	\$550	\$1,500	\$750	36.36%
Fringe Expenses	\$27,190	\$26,883	\$31,796	\$33,000	\$41,677	31.08%
	<u>\$90,226</u>	<u>\$90,101</u>	<u>\$94,946</u>	<u>\$97,100</u>	<u>\$105,127</u>	<u>10.72%</u>
Clerk/Personnel Officer						
Salaries & Wages	\$94,440	\$96,078	\$97,760	\$97,760	\$100,540	2.84%
Telephone	\$318	\$346	\$400	\$400	\$400	0.00%
License Publication	\$3,599	\$2,390	\$4,300	\$3,500	\$3,500	-18.60%
Supplies & Other Expenses	\$2,144	\$2,208	\$2,500	\$2,500	\$2,500	0.00%
Training & Travel	\$950	\$1,425	\$1,500	\$1,500	\$1,500	0.00%
Fringe Expenses	\$58,327	\$59,075	\$60,259	\$60,259	\$64,540	7.10%
Data Processing Expenses	\$90	\$480	\$1,000	\$1,000	\$1,000	0.00%
	<u>\$159,868</u>	<u>\$162,002</u>	<u>\$167,719</u>	<u>\$166,919</u>	<u>\$173,980</u>	<u>3.73%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Elections						
Salaries & Wages	\$333	\$1,335	\$1,200	\$1,200	\$1,600	33.33%
Wages - Election Officials	\$5,550	\$24,705	\$12,020	\$10,700	\$22,940	90.85%
Publishing	\$218	\$777	\$350	\$350	\$700	100.00%
Supplies & Other Expenses	\$4,450	\$3,640	\$3,500	\$3,500	\$4,500	28.57%
Motor Pool Rental	\$72	\$0	\$100	\$0	\$0	-100.00%
Fringe Expenses	\$52	\$200	\$100	\$115	\$255	155.00%
	<u>\$10,675</u>	<u>\$30,657</u>	<u>\$17,270</u>	<u>\$15,865</u>	<u>\$29,995</u>	<u>73.68%</u>
Finance Department						
Salaries & Wages	\$239,999	\$244,327	\$250,980	\$250,980	\$257,500	2.60%
Part Time Wages	\$13,807	\$13,204	\$13,622	\$9,500	\$12,000	-11.91%
Telephone	\$661	\$805	\$800	\$800	\$800	0.00%
Supplies & Other Expenses	\$3,775	\$5,900	\$4,500	\$4,500	\$4,500	0.00%
Training & Travel	\$1,852	\$1,655	\$2,000	\$2,000	\$2,000	0.00%
Fringe Expenses	\$125,770	\$127,257	\$131,527	\$130,000	\$139,600	6.14%
Data Processing Service & Expenses	\$35,325	\$32,624	\$34,000	\$34,000	\$36,000	5.88%
	<u>\$421,189</u>	<u>\$425,772</u>	<u>\$437,429</u>	<u>\$431,780</u>	<u>\$452,400</u>	<u>3.42%</u>
Assessment of Property						
Assessment Services Contract	\$63,551	\$63,616	\$64,000	\$64,000	\$47,000	-26.56%
Publishing	\$123	\$248	\$110	\$110	\$150	36.36%
Board of Review	\$300	\$300	\$300	\$300	\$300	0.00%
	<u>\$63,974</u>	<u>\$64,164</u>	<u>\$64,410</u>	<u>\$64,410</u>	<u>\$47,450</u>	<u>-26.33%</u>
Attorney						
Salaries & Wages	\$79,946	\$81,132	\$88,150	\$88,150	\$90,123	2.24%
Telephone	\$254	\$284	\$300	\$300	\$300	0.00%
City Defendant Cases	\$0	\$0	\$0	\$0	\$0	0.00%
Juvenile Cases	\$2,000	\$2,200	\$2,200	\$2,200	\$2,400	9.09%
Transportation & Travel	\$741	\$0	\$500	\$500	\$500	0.00%
Postage, Supplies & Misc.	\$110	\$229	\$300	\$300	\$300	0.00%
Books & Publications	\$25	\$0	\$250	\$100	\$100	-60.00%
Fringe Expenses	\$34,239	\$34,615	\$36,839	\$36,839	\$39,400	6.95%
	<u>\$117,315</u>	<u>\$118,460</u>	<u>\$128,539</u>	<u>\$128,389</u>	<u>\$133,123</u>	<u>3.57%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Municipal Facilities						
Salaries & Wages	\$25,292	\$21,550	\$20,859	\$20,859	\$105,992	408.14%
Telephone	\$2,088	\$1,128	\$2,500	\$1,000	\$2,000	-20.00%
Equipment Repair	\$8,305	\$6,453	\$8,000	\$12,147	\$8,000	0.00%
Supplies & Other Expenses	\$6,117	\$5,203	\$10,000	\$10,000	\$10,000	0.00%
Custodial Supplies - Police Departme	\$0	\$0	\$0	\$0	\$8,000	0.00%
Custodial Supplies - Library	\$0	\$0	\$0	\$0	\$5,000	0.00%
Custodial Supplies - Watermark	\$0	\$0	\$0	\$0	\$4,500	0.00%
Postage & Copy Machine Service	\$12,766	\$19,240	\$19,000	\$19,000	\$19,000	0.00%
Building Repair - City Hall	\$3,716	\$2,948	\$8,000	\$8,000	\$8,000	0.00%
Building Repair - Police Department	\$0	\$0	\$0	\$0	\$5,000	0.00%
Building Repair - Library	\$0	\$0	\$0	\$0	\$19,000	0.00%
Building Repair - Watermark	\$0	\$0	\$0	\$0	\$4,200	0.00%
Heat,Light,Power & Water	\$48,264	\$45,646	\$55,000	\$52,000	\$55,000	0.00%
Fringe Expense	\$17,981	\$21,580	\$53,055	\$53,055	\$80,306	51.36%
	<u>\$124,529</u>	<u>\$123,748</u>	<u>\$176,414</u>	<u>\$176,061</u>	<u>\$333,998</u>	<u>89.33%</u>
Employee Recognition	<u>\$2,846</u>	<u>\$1,921</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>0.00%</u>
Personnel Expenses	<u>\$21,037</u>	<u>\$35,802</u>	<u>\$40,000</u>	<u>\$24,000</u>	<u>\$47,500</u>	<u>18.75%</u>
Audit & Special Accounting	<u>\$36,651</u>	<u>\$38,980</u>	<u>\$40,000</u>	<u>\$40,000</u>	<u>\$35,000</u>	<u>-12.50%</u>
Bad Debt Expense & Illegal Taxes	<u>\$5,540</u>	<u>\$7,710</u>	<u>\$5,000</u>	<u>\$6,500</u>	<u>\$6,000</u>	<u>20.00%</u>
Property & Liability Expense	<u>\$53,852</u>	<u>\$41,114</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>0.00%</u>
Worker's Compensation Ins. Expense	<u>\$198,316</u>	<u>\$196,243</u>	<u>\$215,000</u>	<u>\$215,000</u>	<u>\$215,000</u>	<u>0.00%</u>
Employee Benefits Adjustment	<u>\$0</u>	<u>\$0</u>	<u>\$184,484</u>	<u>\$0</u>	<u>\$15,000</u>	<u>-91.87%</u>
Unemployment Compensation Expense	<u>\$5,692</u>	<u>\$6,331</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>0.00%</u>
TOTAL GENERAL GOVERNMENT	<u><u>\$1,482,440</u></u>	<u><u>\$1,516,689</u></u>	<u><u>\$1,812,051</u></u>	<u><u>\$1,604,124</u></u>	<u><u>\$1,836,647</u></u>	<u><u>1.36%</u></u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
PUBLIC SAFETY						
Police Department						
Salaries & Wages	\$2,451,848	\$2,541,400	\$2,625,649	\$2,730,675	\$2,788,818	6.21%
Part-Time Wages - Auxiliary	\$8,902	\$11,818	\$10,531	\$11,818	\$10,531	0.00%
Telephone	\$50,222	\$52,824	\$43,000	\$43,788	\$43,000	0.00%
Equipment Repair	\$39,865	\$78,601	\$43,000	\$43,000	\$43,000	0.00%
Building Repair	\$4,760	\$8,679	\$5,000	\$4,092	\$0	-100.00%
Insurance	\$40,132	\$40,000	\$40,000	\$40,000	\$40,800	2.00%
Publishing/PFC	\$455	\$290	\$500	\$500	\$500	0.00%
Supplies & Other Expenses	\$43,197	\$49,713	\$36,853	\$36,853	\$36,853	0.00%
Maintenance Supplies	\$4,953	\$4,960	\$8,000	\$8,000	\$0	-100.00%
K-9 Expenses	\$4,517	\$18,730	\$1,800	\$1,800	\$1,800	0.00%
Range/Shooting Supplies	\$14,641	\$14,725	\$12,500	\$12,500	\$14,725	17.80%
Emerg.Response Trng.	\$2,664	\$5,692	\$4,500	\$4,500	\$4,500	0.00%
Citizen Police Academy	\$2,194	\$1,002	\$1,350	\$1,350	\$1,350	0.00%
Radio Replacement	\$3,140	\$2,867	\$3,507	\$3,507	\$3,702	5.56%
Recruit and Auxiliary Uniforms	\$2,164	\$9,085	\$3,000	\$3,257	\$3,000	0.00%
Postage, Supplies, & Misc.	\$1,580	\$1,680	\$1,500	\$1,500	\$1,500	0.00%
Utilities (Power & Water)	\$33,945	\$38,897	\$40,000	\$40,000	\$40,000	0.00%
Training & Travel	\$21,906	\$17,677	\$21,630	\$17,677	\$21,630	0.00%
Training - Spillman	\$0	\$0	\$0	\$0	\$6,660	0.00%
Gasoline	\$35,058	\$34,232	\$47,200	\$34,232	\$47,200	0.00%
Fringe Expenses	\$976,921	\$991,242	\$1,085,680	\$1,085,680	\$1,155,871	6.47%
Data Processing Service & Expense	\$31,135	\$27,076	\$29,500	\$29,500	\$29,500	0.00%
City Contr - Uniforms	\$16,454	\$14,797	\$17,050	\$17,050	\$17,050	0.00%
	<u>\$3,790,653</u>	<u>\$3,965,987</u>	<u>\$4,081,750</u>	<u>\$4,171,279</u>	<u>\$4,311,990</u>	<u>5.64%</u>
Traffic Control						
Salaries & Wages	\$28,633	\$27,630	\$25,897	\$25,900	\$27,832	7.47%
Supplies & Other Expenses	\$14,884	\$16,207	\$16,500	\$17,500	\$20,000	21.21%
Power, Heat, Light & Water	\$13,472	\$14,104	\$15,450	\$15,450	\$15,450	0.00%
S.S. & Retirement	\$4,336	\$4,068	\$4,131	\$4,131	\$4,411	6.78%
	<u>\$61,325</u>	<u>\$62,009</u>	<u>\$61,978</u>	<u>\$62,981</u>	<u>\$67,693</u>	<u>9.22%</u>
School Patrol/Crossing Guards						
Salaries & Wages	\$80,430	\$81,893	\$85,081	\$82,850	\$83,802	-1.50%
Miscellaneous Expenses	\$4,584	\$4,146	\$4,000	\$4,033	\$4,000	0.00%
Fringe Expenses	\$6,450	\$6,206	\$6,509	\$6,338	\$6,411	-1.51%
	<u>\$91,464</u>	<u>\$92,245</u>	<u>\$95,590</u>	<u>\$93,221</u>	<u>\$94,213</u>	<u>-1.44%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Fire Department						
Salaries & Wages	\$1,419,144	\$1,444,302	\$1,353,587	\$1,407,730	\$1,392,497	2.87%
Part-Time Wages - POC	\$125,770	\$114,833	\$140,875	\$125,000	\$141,875	0.71%
Telephone	\$2,903	\$3,105	\$3,764	\$3,000	\$4,100	8.93%
Equipment Repair	\$52,913	\$32,883	\$40,000	\$40,000	\$40,000	0.00%
Insurance	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
Supplies & Other Expenses	\$14,891	\$16,478	\$20,100	\$22,000	\$22,000	9.45%
Tools & Work Equipment	\$5,665	\$4,222	\$6,000	\$6,000	\$6,500	8.33%
Water rescue	\$3,705	\$3,448	\$3,506	\$3,506	\$3,500	-0.17%
Pagers and Radios	\$803	\$1,376	\$1,500	\$1,500	\$1,500	0.00%
Turnout gear	\$9,859	\$9,921	\$12,000	\$12,000	\$12,000	0.00%
Computer equipment	\$6,720	\$8,373	\$9,000	\$9,000	\$9,000	0.00%
Hose and appliances	\$955	\$1,990	\$2,000	\$2,000	\$2,000	0.00%
Training & Travel	\$16,903	\$18,980	\$21,300	\$21,300	\$21,300	0.00%
EMS Supplies	\$51,220	\$46,564	\$47,000	\$47,000	\$49,000	4.26%
Gasoline	\$10,859	\$11,299	\$12,000	\$10,000	\$12,000	0.00%
Fringe Expenses	\$618,723	\$628,396	\$624,039	\$649,000	\$697,076	11.70%
Paramedic Equip	\$25,500	\$25,069	\$28,000	\$28,000	\$30,000	7.14%
Data Processing Services & Expens	\$4,233	\$3,850	\$3,936	\$3,600	\$3,936	0.00%
Volunteer Length of Service	\$8,715	\$7,390	\$10,250	\$10,250	\$10,250	0.00%
City Contr - Uniforms	\$9,915	\$10,266	\$9,900	\$10,879	\$10,450	5.56%
Paid on Call - Uniforms	\$0	\$0	\$1,800	\$1,800	\$1,800	0.00%
	<u>\$2,396,396</u>	<u>\$2,399,745</u>	<u>\$2,357,557</u>	<u>\$2,420,565</u>	<u>\$2,477,784</u>	<u>5.10%</u>
Inter-facility Transport Services						
Salaries & Wages	\$37,587	\$42,814	\$44,000	\$55,000	\$55,000	25.00%
Supplies & Other Expenses	\$19,931	\$16,482	\$21,000	\$18,000	\$20,000	-4.76%
Gasoline	\$5,364	\$4,242	\$4,800	\$4,800	\$4,800	0.00%
Fringe Expenses	\$3,680	\$5,398	\$4,500	\$8,000	\$10,000	122.22%
	<u>\$66,562</u>	<u>\$68,936</u>	<u>\$74,300</u>	<u>\$85,800</u>	<u>\$89,800</u>	<u>20.86%</u>
Director of Inspection Services						
Telephone	\$293	\$322	\$300	\$325	\$325	8.33%
Inspection Services Contract	\$144,552	\$217,467	\$0	\$256,000	\$0	0.00%
	<u>\$144,845</u>	<u>\$217,789</u>	<u>\$300</u>	<u>\$256,325</u>	<u>\$325</u>	<u>8.33%</u>

Emergency Services & Disaster Control						
Salaries & Wages	\$3,000	\$3,000	\$3,135	\$3,135	\$3,135	0.00%
Equipment Repair	\$2,484	\$2,321	\$3,800	\$3,800	\$3,800	0.00%
Supplies & Other Expenses	\$1,082	\$1,152	\$1,200	\$1,200	\$1,200	0.00%
Transportation & Travel	\$22	\$801	\$800	\$800	\$800	0.00%
Power & Light	\$433	\$221	\$500	\$500	\$500	0.00%
Fringe Expenses	\$478	\$479	\$700	\$700	\$700	0.00%
	<u>\$7,499</u>	<u>\$7,974</u>	<u>\$10,135</u>	<u>\$10,135</u>	<u>\$10,135</u>	<u>0.00%</u>
Scaler of Weights & Measures	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>0.00%</u>
TOTAL PUBLIC SAFETY	<u><u>\$6,564,744</u></u>	<u><u>\$6,820,685</u></u>	<u><u>\$6,687,610</u></u>	<u><u>\$7,106,306</u></u>	<u><u>\$7,057,940</u></u>	<u><u>5.54%</u></u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
TRANSPORTATION						
Public Works Machinery						
Salaries & Wages	\$62,856	\$74,195	\$76,073	\$75,000	\$77,486	1.86%
Equipment Repair	\$40,398	\$52,711	\$63,000	\$63,000	\$60,000	-4.76%
Insurance	\$23,000	\$23,000	\$23,930	\$23,930	\$24,410	2.01%
CDL Drug Screening	\$576	\$377	\$650	\$650	\$650	0.00%
Supplies & Other Expenses	\$47,009	\$48,975	\$35,000	\$35,000	\$35,000	0.00%
Gasoline	\$3,443	\$2,358	\$3,840	\$3,700	\$3,700	-3.65%
Diesel Fuel	\$31,897	\$28,310	\$46,400	\$42,000	\$43,000	-7.33%
S.S. & Retirement	\$9,887	\$11,478	\$12,134	\$12,000	\$12,282	1.22%
	<u>\$219,066</u>	<u>\$241,404</u>	<u>\$261,027</u>	<u>\$255,280</u>	<u>\$256,528</u>	<u>-1.72%</u>
Garage						
Salaries & Wages	\$47,938	\$48,330	\$49,900	\$49,900	\$50,725	1.65%
Telephone	\$4,318	\$4,890	\$4,600	\$4,800	\$4,800	4.35%
Insurance	\$1,540	\$1,560	\$1,560	\$1,560	\$1,592	2.05%
Supplies & Other Expenses	\$6,576	\$7,573	\$8,000	\$7,500	\$7,500	-6.25%
Building Repair	\$8,940	\$8,630	\$17,500	\$18,000	\$15,000	-14.29%
Heat, Light, Power, Water	\$16,163	\$17,666	\$24,200	\$23,500	\$24,000	-0.83%
Fringe Expenses	\$27,721	\$29,892	\$32,283	\$32,283	\$33,179	2.78%
	<u>\$113,196</u>	<u>\$118,541</u>	<u>\$138,043</u>	<u>\$137,543</u>	<u>\$136,796</u>	<u>-0.90%</u>
City Engineer						
Salaries & Wages	\$49,150	\$48,111	\$40,212	\$40,212	\$35,848	-10.85%
Telephone	\$387	\$420	\$400	\$538	\$650	62.50%
Contractual Services	\$107	\$833	\$1,500	\$1,500	\$7,500	400.00%
Supplies & Other Expenses	\$5,677	\$4,963	\$4,500	\$4,500	\$3,300	-26.67%
Transportation & Travel	\$1,846	\$1,202	\$1,200	\$1,400	\$1,200	0.00%
Fringe Expenses	\$28,331	\$21,303	\$17,383	\$17,383	\$16,815	-3.27%
Training	\$666	\$365	\$700	\$654	\$700	0.00%
Data Processing Service & Expense	\$1,604	\$1,850	\$1,200	\$1,200	\$1,200	0.00%
	<u>\$87,768</u>	<u>\$79,047</u>	<u>\$67,095</u>	<u>\$67,387</u>	<u>\$67,213</u>	<u>0.18%</u>
Public Works Supervision						
Salaries & Wages	\$68,342	\$54,701	\$84,640	\$82,000	\$84,300	-0.40%
Supplies & Other Expenses	\$714	\$1,124	\$600	\$600	\$600	0.00%
Fringe Expenses	\$28,214	\$11,415	\$35,832	\$35,500	\$38,316	6.93%
Training	\$491	\$0	\$1,500	\$500	\$1,100	-26.67%
	<u>\$97,761</u>	<u>\$67,240</u>	<u>\$122,572</u>	<u>\$118,600</u>	<u>\$124,316</u>	<u>1.42%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Street Repair						
Salaries & Wages	\$53,793	\$48,678	\$55,820	\$58,000	\$57,750	3.46%
Supplies & Other Expenses	\$83,002	\$95,187	\$78,500	\$85,000	\$82,000	4.46%
Gravel	\$7,424	\$13,155	\$14,000	\$12,000	\$12,000	-14.29%
Contract Work - conc joint seal	\$16,956	\$25,997	\$0	\$0	\$0	0.00%
Parking Lot Maintenance	\$219	\$0	\$1,500	\$750	\$1,500	0.00%
S.S. & Retirement	\$8,270	\$7,060	\$8,903	\$9,251	\$9,154	2.82%
	<u>\$169,664</u>	<u>\$190,077</u>	<u>\$158,723</u>	<u>\$165,001</u>	<u>\$162,404</u>	<u>2.32%</u>
Street Maintenance/Pavement Marking						
Salaries & Wages	\$9,020	\$7,333	\$7,989	\$6,800	\$8,212	2.79%
Center Line Striping	\$20,000	\$20,337	\$50,000	\$50,000	\$30,000	-40.00%
Supplies & Other Expenses	\$4,299	\$3,191	\$4,200	\$4,200	\$4,000	-4.76%
S.S. & Retirement	\$1,233	\$971	\$1,274	\$1,085	\$1,302	2.20%
	<u>\$34,552</u>	<u>\$31,832</u>	<u>\$63,463</u>	<u>\$62,085</u>	<u>\$43,514</u>	<u>-31.43%</u>
Snow & Ice Removal						
Salaries & Wages	\$96,984	\$134,404	\$99,607	\$99,600	\$101,620	2.02%
Salaries & Wages - Other Depts	\$0	\$0	\$7,000	\$7,000	\$7,000	0.00%
Supplies & Other Expenses	\$117,308	\$123,827	\$109,370	\$110,000	\$125,000	14.29%
S.S. & Retirement	\$10,561	\$14,911	\$15,887	\$15,887	\$16,107	1.38%
	<u>\$224,853</u>	<u>\$273,142</u>	<u>\$231,864</u>	<u>\$232,487</u>	<u>\$249,727</u>	<u>7.70%</u>
Tree Control						
Salaries & Wages	\$6,573	\$21,910	\$6,252	\$13,625	\$6,083	-2.70%
Contract Work	\$54,959	\$64,164	\$56,117	\$56,117	\$56,117	0.00%
Supplies & Other Expenses	\$2,278	\$1,741	\$1,700	\$2,100	\$1,700	0.00%
Motor Pool	\$0	\$0	\$500	\$500	\$500	0.00%
S.S. & Retirement	\$771	\$2,942	\$769	\$2,173	\$739	-3.90%
	<u>\$64,581</u>	<u>\$90,757</u>	<u>\$65,338</u>	<u>\$74,515</u>	<u>\$65,139</u>	<u>-0.30%</u>
Street Lighting						
Salaries & Wages	\$42,351	\$39,212	\$34,450	\$34,000	\$34,560	0.32%
Supplies & Other Expenses	\$11,598	\$17,266	\$19,000	\$21,000	\$24,000	26.32%
Light & Power	\$121,445	\$116,572	\$132,000	\$130,000	\$130,000	-1.52%
S.S. & Retirement	\$6,566	\$6,008	\$5,495	\$5,490	\$5,478	-0.31%
	<u>\$181,960</u>	<u>\$179,058</u>	<u>\$190,945</u>	<u>\$190,490</u>	<u>\$194,038</u>	<u>1.62%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Vacations, Holidays, Sick Leave & Disability						
Disability Expense	\$204	\$3,153	\$2,000	\$6,500	\$2,000	0.00%
Vacations	\$56,555	\$55,320	\$36,054	\$36,054	\$37,540	4.12%
Holidays	\$17,052	\$19,868	\$17,397	\$17,397	\$18,268	5.01%
Sick Leave	\$11,522	\$9,868	\$15,784	\$11,000	\$11,722	-25.73%
Funeral Leave	\$1,036	\$2,608	\$2,000	\$1,200	\$2,000	0.00%
Health, Dental & Term Ins.	\$191,251	\$235,365	\$258,420	\$258,420	\$281,305	8.86%
S.S. & Retirement	\$14,037	\$14,309	\$11,681	\$11,508	\$11,338	-2.94%
	<u>\$291,657</u>	<u>\$340,491</u>	<u>\$343,336</u>	<u>\$342,079</u>	<u>\$364,173</u>	<u>6.07%</u>
TOTAL TRANSPORTATION	<u>\$1,485,058</u>	<u>\$1,611,589</u>	<u>\$1,642,406</u>	<u>\$1,645,467</u>	<u>\$1,663,848</u>	<u>1.31%</u>
HEALTH & SOCIAL SERVICES						
Stray Animal Services	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$49,500</u>	<u>4.21%</u>
TOTAL HEALTH & SOCIAL SER	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$47,500</u>	<u>\$49,500</u>	<u>4.21%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
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**LEISURE ACTIVITIES & CONSERVATION
OF NATURAL RESOURCES**

Library

Salaries & Wages	\$406,090	\$398,983	\$447,907	\$440,000	\$417,154	-6.87%
Telephone	\$4,489	\$4,377	\$2,400	\$3,000	\$3,238	34.92%
Equipment / IT Costs	\$29,250	\$31,980	\$28,000	\$31,000	\$30,000	7.14%
Insurance	\$5,700	\$5,163	\$5,700	\$5,163	\$5,600	-1.75%
Transportation & Travel	\$1,130	\$723	\$1,000	\$1,000	\$1,000	0.00%
Van Delivery Charge	\$956	\$1,400	\$0	\$0	\$0	0.00%
Postage, Supplies & Misc.	\$13,587	\$10,004	\$12,500	\$12,500	\$12,000	-4.00%
Books & Publications	\$75,325	\$80,297	\$65,000	\$63,000	\$65,000	0.00%
Internet	\$2,131	\$3,561	\$4,800	\$6,270	\$6,270	30.63%
Building Repair	\$53,006	\$30,251	\$19,000	\$19,500	\$0	-100.00%
Heat, Light, Power, Water	\$43,345	\$16,004	\$61,000	\$52,000	\$52,000	-14.75%
Fringe Expenses	\$148,088	\$159,721	\$166,283	\$185,376	\$167,658	0.83%
Custodial Supplies	\$6,919	\$5,200	\$5,500	\$5,500	\$0	-100.00%
	<u>\$790,016</u>	<u>\$747,664</u>	<u>\$819,090</u>	<u>\$824,309</u>	<u>\$759,920</u>	<u>-7.22%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Community Activities and Services						
Salaries & Wages	\$147,544	\$151,418	\$152,995	\$152,995	\$157,900	3.21%
Salaries & Wages - Parks Dept	\$2,566	\$17,966	\$6,827	\$6,827	\$6,827	0.00%
Part-Time Wages	\$22,486	\$38,415	\$58,766	\$58,766	\$42,143	-28.29%
Telephone	\$3,346	\$1,700	\$800	\$800	\$820	2.50%
Insurance	\$545	\$3,400	\$3,400	\$3,400	\$3,400	0.00%
Publishing	\$6,457	\$4,697	\$6,000	\$6,000	\$9,000	50.00%
Transportation & Travel	\$3,933	\$4,937	\$3,700	\$3,700	\$3,700	0.00%
Supplies - General & Misc	\$2,497	\$7,715	\$4,800	\$4,800	\$4,800	0.00%
Equipment Lease	\$9,523	\$1,013	\$7,900	\$7,900	\$7,900	0.00%
Postage & Copier	\$252	(\$3,065)	\$7,000	\$7,000	\$7,000	0.00%
Building & Equipment Repair	\$3,018	\$3,968	\$4,200	\$4,200	\$0	-100.00%
Heat, Light, Power & Water	\$10,799	\$66,253	\$26,000	\$26,000	\$26,000	0.00%
Fringe Expenses	\$50,478	\$53,929	\$57,045	\$57,045	\$77,693	36.20%
Supplies - Custodial	\$2,359	\$3,385	\$4,500	\$4,500	\$0	-100.00%
Data Processing Service & Exp.	\$3,855	\$20,570	\$15,500	\$20,500	\$21,000	35.48%
	<u>\$269,658</u>	<u>\$376,301</u>	<u>\$359,433</u>	<u>\$364,433</u>	<u>\$368,183</u>	<u>2.43%</u>
Community Activities and Services - Seasonal Recreation Programs						
Salaries & Wages and Supplies	\$125,389	\$125,301	\$135,000	\$135,000	\$155,532	15.21%
Supplies & Other Expenses	\$7,439	\$9,180	\$9,200	\$9,200	\$9,200	0.00%
Fringe Expenses	\$5,761	\$5,509	\$7,615	\$7,615	\$8,852	16.24%
	<u>\$138,589</u>	<u>\$139,990</u>	<u>\$151,815</u>	<u>\$151,815</u>	<u>\$173,584</u>	<u>14.34%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Celebrations						
Salaries & Wages - DPW	\$6,150	\$7,288	\$5,467	\$5,467	\$6,338	15.93%
Supplies & Other Expenses	\$73	\$1,242	\$600	\$600	\$600	0.00%
S.S. & Retirement - DPW	\$858	\$923	\$872	\$872	\$1,005	15.25%
Lake DaysDonation	\$6,000	\$6,000	\$4,500	\$4,500	\$4,500	0.00%
175 th Celebration	\$880	\$7,680	\$0	\$0	\$0	0.00%
Street Flags	\$524	\$450	\$600	\$600	\$600	0.00%
Xmas Decorations	\$0	\$648	\$900	\$900	\$900	0.00%
	<u>\$14,485</u>	<u>\$24,231</u>	<u>\$12,939</u>	<u>\$12,939</u>	<u>\$13,943</u>	<u>7.76%</u>
Weed Control						
Salaries & Wages	\$9,893	\$10,601	\$7,953	\$7,953	\$2,744	-65.50%
Weed Contract	\$6,145	\$6,570	\$8,000	\$8,000	\$8,000	0.00%
Supplies & Other Expenses	\$1,648	\$2,561	\$2,600	\$2,600	\$2,600	0.00%
S.S. & Retirement	\$1,135	\$1,295	\$755	\$755	\$752	-0.40%
	<u>\$18,821</u>	<u>\$21,027</u>	<u>\$19,308</u>	<u>\$19,308</u>	<u>\$14,096</u>	<u>-26.99%</u>
Parks						
Salaries & Wages	\$226,746	\$218,435	\$211,986	\$211,986	\$209,432	-1.20%
Telephone	\$833	\$852	\$1,000	\$1,000	\$1,000	0.00%
Equipment Repair	\$9,779	\$10,765	\$9,500	\$9,500	\$9,500	0.00%
Insurance & Indemnity Bonds	\$4,200	\$4,200	\$4,200	\$4,200	\$4,284	2.00%
Tree Control	\$6,439	\$6,497	\$5,000	\$5,000	\$5,000	0.00%
CDL Drug Screening	\$200	\$123	\$200	\$200	\$200	0.00%
Supplies & Other Expenses	\$25,534	\$25,219	\$25,000	\$25,000	\$25,000	0.00%
Building Repair	\$3,517	\$1,918	\$3,000	\$3,000	\$3,000	0.00%
Heat, Light, Power, Water	\$23,377	\$22,269	\$25,000	\$22,000	\$25,000	0.00%
Fuel	\$10,603	\$8,422	\$12,000	\$10,000	\$12,000	0.00%
Fringe Expenses	\$121,069	\$120,774	\$121,233	\$121,233	\$139,854	15.36%
	<u>\$432,297</u>	<u>\$419,474</u>	<u>\$418,119</u>	<u>\$413,119</u>	<u>\$434,270</u>	<u>3.86%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Athletic Field						
Salaries & Wages	\$7,839	\$6,148	\$5,754	\$5,754	\$5,325	-7.45%
Supplies & Other Expenses	\$1,296	\$1,504	\$1,500	\$1,500	\$1,500	0.00%
Heat, Light, Power, Water	\$4,474	\$3,436	\$3,700	\$3,700	\$3,700	0.00%
S.S. & Retirement	\$947	\$694	\$781	\$781	\$709	-9.22%
	<u>\$14,556</u>	<u>\$11,782</u>	<u>\$11,735</u>	<u>\$11,735</u>	<u>\$11,234</u>	<u>-4.27%</u>
Crystal Lake Park						
Salaries & Wages	\$12,662	\$12,588	\$20,536	\$20,536	\$20,639	0.50%
Supplies & Other Expenses	\$2,648	\$2,343	\$3,100	\$3,100	\$3,100	0.00%
Maintenance - Rental Home	\$1,025	\$1,572	\$1,500	\$1,500	\$1,500	0.00%
Heat, Light, Power, Water	\$3,891	\$3,640	\$4,250	\$4,250	\$4,250	0.00%
S.S. & Retirement	\$1,486	\$1,468	\$3,025	\$3,025	\$3,024	-0.03%
	<u>\$21,712</u>	<u>\$21,611</u>	<u>\$32,411</u>	<u>\$32,411</u>	<u>\$32,513</u>	<u>0.31%</u>
Swan Pool						
Salaries & Wages	\$3,747	\$3,379	\$2,941	\$2,941	\$3,015	2.52%
Supplies & Other Expenses	\$2,009	\$2,558	\$2,400	\$2,400	\$2,400	0.00%
S.S. & Retirement	\$583	\$518	\$469	\$469	\$478	1.92%
	<u>\$6,339</u>	<u>\$6,455</u>	<u>\$5,810</u>	<u>\$5,810</u>	<u>\$5,893</u>	<u>1.43%</u>
TOTAL LEISURE ACTIVITIES & CONSERVATION	<u><u>\$1,706,473</u></u>	<u><u>\$1,768,535</u></u>	<u><u>\$1,830,660</u></u>	<u><u>\$1,835,879</u></u>	<u><u>\$1,813,636</u></u>	<u><u>-0.93%</u></u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
ECONOMIC DEVELOPMENT						
Industrial Development						
Room Tax - Tourism Development	\$1,350	\$12,449	\$0	\$19,926	\$0	0.00%
Room Tax - Development Corp	\$121,415	\$112,045	\$0	\$110,074	\$0	0.00%
Bus & Taxi Operating Assistance	\$558,900	\$0	\$0	\$0	\$0	0.00%
Tourism/Marketing	\$0	\$0	\$0	\$0	\$22,000	0.00%
Beaver Dam Lake Development	\$8,286	\$8,346	\$8,500	\$8,450	\$8,500	0.00%
	<u>\$689,951</u>	<u>\$132,840</u>	<u>\$8,500</u>	<u>\$138,450</u>	<u>\$30,500</u>	<u>258.82%</u>
TOTAL ECONOMIC DEVELOPM	<u>\$689,951</u>	<u>\$132,840</u>	<u>\$8,500</u>	<u>\$138,450</u>	<u>\$30,500</u>	<u>258.82%</u>

OTHER PUBLIC SERVICES

Solid Waste Management

Salaries & Wages	\$789	\$2,053	\$1,220	\$1,700	\$1,302	6.72%
Landfill L-T Care	\$18,209	\$14,600	\$17,000	\$16,000	\$15,000	-11.76%
Insurance	\$1,845	\$1,873	\$1,873	\$1,873	\$1,912	2.08%
Disposal Contract	\$492,850	\$490,591	\$511,600	\$510,000	\$516,800	1.02%
Supplies & Other Expenses	\$1,611	\$2,731	\$3,200	\$2,600	\$3,000	-6.25%
S.S. & Retirement	\$92	\$329	\$195	\$269	\$206	5.64%
	<u>\$515,396</u>	<u>\$512,177</u>	<u>\$535,088</u>	<u>\$532,442</u>	<u>\$538,220</u>	<u>0.59%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Solid Waste Recycling						
Salaries & Wages	\$73,058	\$76,846	\$99,224	\$99,200	\$100,708	1.50%
Contract Recyclables Collection	\$192,995	\$190,088	\$194,200	\$193,000	\$198,630	2.28%
Supplies & Other Expenses	\$4,870	\$923	\$5,500	\$5,000	\$5,000	-9.09%
Social Security & Retirement	\$9,021	\$9,958	\$15,826	\$15,825	\$15,962	0.86%
	<u>\$279,944</u>	<u>\$277,815</u>	<u>\$314,750</u>	<u>\$313,025</u>	<u>\$320,300</u>	<u>1.76%</u>
Cemetery						
Salaries & Wages	\$1,988	\$2,151	\$2,995	\$2,995	\$2,906	-2.96%
Supplies & Other Expenses	\$1,050	\$1,081	\$1,050	\$1,114	\$1,115	6.19%
Water	\$221	\$154	\$100	\$100	\$100	0.00%
S.S. & Retirement	\$177	\$215	\$229	\$229	\$222	-3.06%
Tree Care	\$363	\$200	\$200	\$200	\$200	0.00%
	<u>\$3,799</u>	<u>\$3,801</u>	<u>\$4,574</u>	<u>\$4,638</u>	<u>\$4,543</u>	<u>-0.68%</u>
TOTAL OTHER PUBLIC SERVIC	<u>\$799,139</u>	<u>\$793,793</u>	<u>\$854,412</u>	<u>\$850,105</u>	<u>\$863,063</u>	<u>1.01%</u>
OTHER DEBT SERVICE						
Interest on Short Term Note & Misc. Expense	\$10,108	\$8,468	\$8,500	\$8,415	\$8,400	-1.18%
TOTAL OTHER DEBT SERVICE	<u>\$10,108</u>	<u>\$8,468</u>	<u>\$8,500</u>	<u>\$8,415</u>	<u>\$8,400</u>	<u>-1.18%</u>
OTHER FINANCING USES						
Sundry Unclassified						
Miscellaneous Expense	\$520	\$2,321	\$5,000	\$4,500	\$5,000	0.00%
Bldg. Maint. Chamber & His. Soc. I	\$1,800	\$194	\$5,000	\$4,300	\$5,000	0.00%
Taxi Program Contribution	\$16,458	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER FINANCING US	<u>\$18,778</u>	<u>\$2,515</u>	<u>\$10,000</u>	<u>\$8,800</u>	<u>\$10,000</u>	<u>0.00%</u>
TOTAL OPERATION & MAINTENANCE	<u>\$12,804,191</u>	<u>\$12,702,614</u>	<u>\$12,901,639</u>	<u>\$13,245,046</u>	<u>\$13,333,534</u>	<u>3.35%</u>

**2014-2016 EXPENDITURES AND 2017 APPROPRIATIONS
DEBT SERVICE and TID FUNDS**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
REVENUES						
General Debt Service						
Property Taxes - General Debt Serv:	\$1,873,590	\$2,029,927	\$2,144,385	\$2,128,537	\$2,349,026	9.54%
TOTAL REVENUE	\$1,873,590	\$2,029,927	\$2,144,385	\$2,128,537	\$2,349,026	9.54%
EXPENDITURES						
General Debt Service						
Principal Expense	\$1,455,000	\$1,610,000	\$1,705,000	\$1,720,000	\$1,913,000	12.20%
Interest Expense	\$418,590	\$419,927	\$439,385	\$408,537	\$436,026	-0.76%
TOTAL EXPENSE	\$1,873,590	\$2,029,927	\$2,144,385	\$2,128,537	\$2,349,026	9.54%
REVENUES						
TID #4						
Property Taxes	\$1,597,193	\$1,615,733	\$1,616,000	\$1,579,350	\$1,580,000	-2.23%
Exempt Computer Aid	\$16,082	\$10,594	\$10,000	\$11,309	\$10,000	0.00%
Interest on Investments	\$0	\$19	\$25	\$1,307	\$100	300.00%
Miscellaneous Revenue	\$34,392	\$34,392	\$34,762	\$13,671	\$0	-100.00%
Land Sales	\$127,020	\$170,619	\$0	\$0	\$0	0.00%
Capital Contributions	\$0	\$0	\$0	\$0	\$0	0.00%
Proceeds of Long Term Debt	\$0	\$939,000	\$0	\$2,005,000	\$0	0.00%
Bond Premium	\$0	\$4,205	\$0	\$26,680	\$0	0.00%
TID #6						
Property Taxes	\$58,447	\$155,516	\$155,000	\$152,013	\$152,000	-1.94%
CDBG - EAP Grant	\$79,500	\$5,254	\$0	\$0	\$0	0.00%
ARRA Funds	\$0	\$0	\$0	\$0	\$0	0.00%
DNR Stewardship Grant	\$0	\$0	\$0	\$0	\$0	0.00%
Waterfront Grant	\$0	\$0	\$0	\$0	\$0	0.00%
Interest on Investments	\$9,952	\$87	\$0	\$78	\$50	0.00%
Long Term Debt Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
Bond Premium	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer in from TID #3	\$903	\$0	\$0	\$0	\$0	0.00%
TID #7						
Property Taxes	\$0	\$0	\$0	\$0	\$327,000	0.00%
Exempt Computer Aid	\$0	\$0	\$0	\$0	\$0	0.00%
Proceeds of Long Term Debt	\$0	\$0	\$1,000,000	\$1,000,000	\$0	-100.00%
Transfer in from TID #4	\$0	\$25,000	\$0	\$0	\$0	0.00%
TOTAL REVENUE	\$1,923,489	\$2,960,419	\$2,815,787	\$4,789,408	\$2,069,150	-26.52%

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
EXPENDITURES						
TID #4						
Other Expenses	\$21,564	\$44,876	\$25,000	\$11,677	\$45,000	80.00%
Principal Expense	\$1,080,000	\$2,045,000	\$1,175,000	\$1,550,000	\$1,544,000	31.40%
Interest Expense	\$191,012	\$15,160	\$120,493	\$120,493	\$113,820	-5.54%
Discount on Debt	\$0	\$0	\$0	\$27,341	\$0	0.00%
Land Purchases	\$150,000	\$113,490	\$0	\$0	\$0	0.00%
Developer Incentives	\$0	\$0	\$0	\$16,000	\$0	0.00%
Capital Improvements	\$53,784	\$37,297	\$25,000	\$1,725,476	\$100,000	300.00%
TID #6						
Professional Services	\$22,653	\$10,032	\$5,000	\$6,595	\$15,000	200.00%
Supplies & Expense	\$1,034	\$2,178	\$10,000	\$3,930	\$5,000	-50.00%
Developer Incentives	\$111,362	\$109,877	\$110,000	\$106,565	\$110,000	0.00%
Principal Expense	\$0	\$0	\$0	\$0	\$0	0.00%
Façade Program	\$0	\$8,348	\$0	\$3,300	\$0	0.00%
Discount on Debt	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Other Funds	\$0	\$75,000	\$0	\$50,000	\$50,000	0.00%
Land Purchase	\$0	\$0	\$0	\$0	\$0	0.00%
Demolition Expense	\$79,220	\$1,691	\$0	\$0	\$0	0.00%
TID #7						
Professional Services	\$0	\$6,215	\$10,000	\$6,800	\$10,000	0.00%
Supplies & Expense	\$0	\$0	\$5,000	\$4,200	\$5,000	0.00%
Principal Expense	\$0	\$0	\$0	\$0	\$200,000	0.00%
Interest Expense	\$0	\$0	\$0	\$0	\$21,388	0.00%
Developer Incentives	\$0	\$0	\$1,000,000	\$1,000,000	\$0	-100.00%
TOTAL EXPENSE	\$1,710,629	\$2,469,164	\$2,485,493	\$4,632,377	\$2,219,208	-10.71%

**2018 APPROPRIATIONS
FOR CAPITAL PROJECTS FUND**

		2018 BUD
General Government		
Replace Municipal Court computer	\$ 1,500	
Mi Viewpoint/Mi AP Software	\$ 6,300	<u>\$ 7,800</u>
Community Activities & Services		
Miscellaneous Recreation Projects	\$ 10,000	<u>\$ 10,000</u>
Police Department		
Squad Car Replacement (2nd Payment of 2yr Lease Purchase)	\$ 81,200	
17 Safety Radios	\$ 62,943	
MDC Replacements (Reduced from 8 to 4)	\$ 23,431	
Concealable Body Armour	\$ 3,675	
Replacement Ballistic Shield	\$ 2,100	
Ballistic Helmets	\$ 2,100	
Network Infrastructure Switches	\$ 17,574	
Dictation System (\$9,500)	\$ -	
Network Infrastructure Firewall \$3,977.05	\$ -	<u>\$ 23,023</u>
Fire Department		
Turnout Gear Replacement	\$ 47,000	
SUV Fleet Car (\$47,600 total cost less \$16,000 Vehicle Sale Funds)	\$ -	
Station location and Staffing Study	\$ -	
Wildland Protective Clothing (25% of \$11,000 total Cost)	\$ 1,375	
Thermal Imaging Device (\$800.00 each) (Reduced to 3)	\$ 2,400	
Blitz Fire Nozzle	\$ -	
Rope Rescue Truck Cashe Kit traditional and Rescue Packs	\$ 3,500	
Attend Fire Department Instructor Conference Indianapolis IN.	\$ 2,500	
Bring in outside fire instructors	\$ 1,500	<u>\$58,275</u>
Emergency Government		
Aerial Drone Purchase	\$ -	<u>\$ -</u>
Public Works		
Traffic Signal Controller	\$ 12,000	
Upgrade to Department of Public Works Phone System	\$ 6,675	
Medium sized 4 wheel drive pick up truck	\$ 30,000	<u>\$ 48,675</u>
Library - City Funding		
Self-service Freestanding Kiosk & Disc Media Unlocker	\$ 21,027	
Integrated Tattle Tape Security Gates	\$ -	
SirsiDynix Portfolio Digitization and Display Service	\$ 7,480	<u>\$ 28,507</u>
Parks & Forestry		
Athletic Field Tennis Court conversion to Pickle ball	\$ 27,000	
Lincoln Park fencing upgrade	\$ 10,000	
Athletic Field Softball Scoreboard Replacement	\$ 8,800	
Restroom Door replacement / Edgewater Park	\$ 4,000	
Municipal Building		
Municipal Building Chiller Fan Motor replacement	\$ 5,400	
Municipal Building Interior Door replacement	\$ 5,500	
Museum		
Museum Front Entrance Rebuild	\$ 14,000	<u>\$ 74,700</u>

TOTAL OUTLAY

Printed 2/13/2018
\$ 250,980

**2014-2016 EXPENDITURES AND 2017 APPROPRIATIONS
SPECIAL REVENUE FUND - CDBG**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
REVENUES						
Grant Funds	\$69,254	\$0	\$0	\$0	\$0	0.00%
Interest on Grant Funds	\$62	\$73	\$100	\$100	\$100	0.00%
Loan Repayments	\$102,533	\$139,589	\$125,000	\$265,000	\$75,000	-40.00%
TOTAL REVENUE	\$171,849	\$139,662	\$125,100	\$265,100	\$75,100	-39.97%
EXPENDITURES						
Administrative Expense	\$18,405	\$17,056	\$11,000	\$20,000	\$20,000	81.82%
Housing Loans	\$91,535	\$96,217	\$95,000	\$53,000	\$55,000	-42.11%
TOTAL EXPENDITURES	\$109,940	\$113,273	\$106,000	\$73,000	\$75,000	-29.25%

**2014-2016 EXPENDITURES AND 2017 APPROPRIATIONS
SPECIAL REVENUE FUND - COUNTY LIBRARY**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
REVENUES						
Dodge and Adjacent County Funds	\$277,865	\$252,372	\$262,766	\$262,766	\$249,033	-5.23%
EXPENDITURES						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.00%
Telephone	\$1,881	\$3,055	\$2,400	\$3,300	\$3,238	34.92%
Equipment / IT Costs	\$70,895	\$65,720	\$49,000	\$56,000	\$65,000	32.65%
Transportation & Travel	\$1,561	\$2,106	\$2,166	\$2,500	\$2,500	15.42%
Van Delivery Charge	\$1,400	\$1,400	\$0	\$0	\$0	0.00%
Postage, Supplies & Misc.	\$25,652	\$22,211	\$18,000	\$19,000	\$19,000	5.56%
Books & Publications	\$177,263	\$152,241	\$160,000	\$150,000	\$125,998	-21.25%
Internet	\$3,526	\$4,967	\$5,100	\$6,270	\$6,270	22.94%
Fringe Expenses	\$0	\$0	\$0	\$0	\$0	0.00%
Custodial Supplies	\$395	\$672	\$1,100	\$1,100	\$1,000	-9.09%
Computer Equipment Replacement	\$7,428	\$0	\$10,000	\$16,000	\$21,027	110.27%
Technology Upgrades	\$17,594	\$0	\$15,000	\$14,240	\$5,000	-66.67%
TOTAL EXPENDITURES	\$307,595	\$252,372	\$262,766	\$268,410	\$249,033	-5.23%

**2015-2017 EXPENDITURES AND 2018 APPROPRIATIONS
WATER UTILITY**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Public Charges for Services						
Residential Metered	\$1,026,083	\$1,018,188	\$1,326,000	\$1,200,000	\$1,326,000	0.00%
Commercial Metered	\$400,660	\$346,831	\$416,000	\$375,000	\$416,000	0.00%
Industrial Metered	\$460,547	\$506,980	\$585,000	\$675,000	\$700,000	19.66%
Multi Family Metered	\$0	\$0	\$0	\$130,000	\$143,000	0.00%
Private Fire Protection	\$92,339	\$95,399	\$123,500	\$115,000	\$123,500	0.00%
Public Fire Protection	\$440,647	\$441,003	\$572,000	\$500,000	\$572,000	0.00%
Public Authority Metered	\$28,686	\$47,921	\$65,000	\$60,000	\$65,000	0.00%
Utility Penalties	\$24,466	\$47,730	\$39,000	\$45,000	\$45,000	15.38%
Rents	\$78,462	\$76,994	\$97,500	\$85,000	\$85,000	-12.82%
Other Water Revenues	\$0	\$17,824	\$19,500	\$19,500	\$19,500	0.00%
	<u>\$2,551,890</u>	<u>\$2,598,870</u>	<u>\$3,243,500</u>	<u>\$3,204,500</u>	<u>\$3,495,000</u>	7.75%
Miscellaneous Revenue						
Interest on Investments	\$1,126	\$1,604	\$5,000	\$5,000	\$5,000	0.00%
Misc. General Revenue	\$0	\$0	\$3,000	\$3,000	\$3,000	0.00%
Capital Contributions	\$0	\$213,380	\$0	\$0	\$0	0.00%
	<u>\$1,126</u>	<u>\$214,984</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$8,000</u>	0.00%
TOTAL REVENUES	<u><u>\$2,553,016</u></u>	<u><u>\$2,813,854</u></u>	<u><u>\$3,251,500</u></u>	<u><u>\$3,212,500</u></u>	<u><u>\$3,503,000</u></u>	7.73%
General						
Depreciation Expense	\$565,000	\$854,535	\$660,000	\$857,000	\$863,000	30.76%
Local and Other Taxes	\$446,987	\$457,120	\$450,000	\$460,000	\$475,000	5.56%
Interest Expense	\$55,740	\$25,237	\$70,000	\$9,000	\$8,000	-88.57%
Discount Amortization	\$10,530	\$10,530	\$11,000	\$11,000	\$11,000	0.00%
	<u>\$1,078,257</u>	<u>\$1,347,422</u>	<u>\$1,191,000</u>	<u>\$1,337,000</u>	<u>\$1,357,000</u>	13.94%
Source of Supply						
Salaries & Wages	\$4,936	\$6,712	\$5,152	\$5,152	\$9,156	77.72%
Supplies & Other Expenses	\$0	\$142	\$200	\$0	\$0	-100.00%
	<u>\$4,936</u>	<u>\$6,854</u>	<u>\$5,352</u>	<u>\$5,152</u>	<u>\$9,156</u>	71.08%
Pumping						
Salaries & Wages	\$55,058	\$66,112	\$60,344	\$60,344	\$70,746	17.24%
Supplies & Other Expenses	\$61,443	\$20,212	\$45,800	\$50,000	\$50,000	9.17%
Purchase Fuel or Power	\$193,720	\$193,206	\$190,000	\$187,000	\$190,000	0.00%
	<u>\$310,221</u>	<u>\$279,530</u>	<u>\$296,144</u>	<u>\$297,344</u>	<u>\$310,746</u>	4.93%

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Water Treatment						
Salaries & Wages	\$214,771	\$243,893	\$223,770	\$224,270	\$237,597	6.18%
Supplies & Other Expenses	\$142,944	\$139,383	\$151,000	\$132,000	\$165,000	9.27%
Chemicals	\$310,535	\$271,742	\$230,000	\$270,000	\$270,000	17.39%
	\$668,250	\$655,018	\$604,770	\$626,270	\$672,597	11.22%
Transmission / Distribution						
Salaries & Wages	\$107,860	\$132,389	\$174,300	\$176,800	\$169,984	-2.48%
Supplies & Other Expenses	\$172,177	\$208,071	\$198,800	\$204,000	\$215,000	8.15%
	\$280,037	\$340,460	\$373,100	\$380,800	\$384,984	3.19%
Customer Accounts						
Salaries & Wages	\$33,090	\$38,568	\$43,584	\$43,584	\$48,087	10.33%
Supplies & Other Expenses	\$24,960	\$16,225	\$23,000	\$23,000	\$23,000	0.00%
	\$58,050	\$54,793	\$66,584	\$66,584	\$71,087	6.76%
Administration						
Salaries & Wages	\$15,790	\$15,790	\$18,000	\$18,000	\$18,000	0.00%
Vacation	\$0	\$0	\$23,000	\$23,000	\$23,000	0.00%
Holiday	\$0	\$0	\$7,000	\$8,000	\$8,000	14.29%
Sick Leave	\$0	\$0	\$10,000	\$10,000	\$10,000	0.00%
Engineering Services	\$6,888	\$11,502	\$5,000	\$14,000	\$20,000	300.00%
Auditing and Special Accounting	\$17,956	\$19,599	\$20,000	\$20,000	\$15,000	-25.00%
Regulatory Commission Expense	\$2,342	\$2,442	\$2,500	\$8,500	\$2,500	0.00%
CDL Drug Screening	\$31	\$37	\$400	\$100	\$100	-75.00%
Supplies & Other Expenses	\$18,418	\$17,264	\$20,000	\$20,000	\$20,000	0.00%
Misc. Expenses	\$16,237	\$11,409	\$14,000	\$14,000	\$15,000	7.14%
Property, Liab. and Term Ins.	\$9,000	\$9,000	\$35,000	\$35,000	\$35,000	0.00%
Social Security	\$38,092	\$37,875	\$37,500	\$38,000	\$37,949	1.20%
Pension	\$45,572	\$42,577	\$45,000	\$45,000	\$40,678	-9.60%
Health, Dental ans Term Ins.	\$136,201	\$151,698	\$120,000	\$127,000	\$154,309	28.59%
Injuries and Damages	\$54,544	\$56,956	\$60,000	\$60,000	\$60,000	0.00%
	\$361,071	\$376,149	\$417,400	\$440,600	\$459,536	10.09%
TOTAL EXPENSE	\$2,760,822	\$3,060,226	\$2,954,350	\$3,153,750	\$3,265,106	10.52%

**2015-2017 EXPENDITURES AND 2018 APPROPRIATIONS
WASTEWATER UTILITY**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Public Charges for Services						
Residential Sewer Charges	\$1,011,030	\$951,136	\$1,048,800	\$1,048,800	\$1,048,800	0.00%
Commercial Sewer Charges	\$422,231	\$487,550	\$450,000	\$450,000	\$450,000	0.00%
Industrial Sewer Charges	\$1,453,787	\$1,421,789	\$1,500,000	\$2,050,000	\$2,100,000	40.00%
High Strength Sewer Charges	\$849,910	\$1,017,928	\$1,000,000	\$550,000	\$550,000	-45.00%
Public Sewer Charges	\$27,682	\$41,708	\$30,000	\$35,000	\$35,000	16.67%
Miscellaneous Revenues	\$565	\$904	\$25,000	\$2,000	\$2,000	-92.00%
Utility Penalties	\$0	\$0	\$0	\$6,000	\$6,000	0.00%
	<u>\$3,765,205</u>	<u>\$3,921,015</u>	<u>\$4,053,800</u>	<u>\$4,141,800</u>	<u>\$4,191,800</u>	<u>3.40%</u>
Miscellaneous Revenue						
Interest on Investments	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Contributions	\$0	\$215,097	\$0	\$0	\$0	0.00%
Bio Gas Power Production	\$277,104	\$210,869	\$220,000	\$210,000	\$220,000	0.00%
Connection Fees	\$2,840	\$60	\$0	\$1,000	\$10,000	0.00%
	<u>\$279,944</u>	<u>\$426,026</u>	<u>\$220,000</u>	<u>\$211,000</u>	<u>\$230,000</u>	<u>4.55%</u>
TOTAL REVENUES	\$4,045,149	\$4,347,041	\$4,273,800	\$4,352,800	\$4,421,800	3.46%
General						
Depreciation Expense	\$1,435,000	\$1,795,201	\$1,450,000	\$1,800,000	\$1,800,000	24.14%
Interest on Debt	\$241,676	\$231,827	\$250,000	\$250,000	\$250,000	0.00%
Discount Amortization	\$1,221	\$2,872	\$1,000	\$1,000	\$1,000	0.00%
Transfer Out	\$20,914	\$20,914	\$21,000	\$21,000	\$21,000	0.00%
	<u>\$1,698,811</u>	<u>\$2,050,814</u>	<u>\$1,722,000</u>	<u>\$2,072,000</u>	<u>\$2,072,000</u>	<u>20.33%</u>
Operation						
Salaries & Wages	\$88,013	\$69,988	\$54,423	\$54,423	\$94,420	73.49%
Other Supplies and Expense	\$107,900	\$91,792	\$95,000	\$71,000	\$91,000	-4.21%
Chlorine	\$6,794	\$11,928	\$12,000	\$14,000	\$15,000	25.00%
Caustic	\$0	\$0	\$350,000	\$350,000	\$350,000	0.00%
Other Chemicals	\$236,989	\$264,968	\$250,000	\$250,000	\$250,000	0.00%
Contract Sludge Hauling	\$23,163	\$29,746	\$25,000	\$25,000	\$30,000	20.00%
Utility Costs - Lift Stations	\$0	\$0	\$45,000	\$45,000	\$45,000	0.00%
Heat, Light, Power and Water	\$356,679	\$366,650	\$350,000	\$350,000	\$350,000	0.00%
Purchased Fuel or Power	\$14,160	\$12,968	\$20,000	\$14,000	\$20,000	0.00%
High Strength Pretreatment System	\$402,634	\$664,551	\$200,000	\$200,000	\$200,000	0.00%
Lift Stations	\$72,724	\$118,048	\$30,000	\$30,000	\$30,000	0.00%
	<u>\$1,309,056</u>	<u>\$1,630,639</u>	<u>\$1,431,423</u>	<u>\$1,403,423</u>	<u>\$1,475,420</u>	<u>3.07%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Maintenance						
Salaries & Wages	\$263,693	\$268,946	\$344,388	\$344,388	\$ 362,951.00	5.39%
DPW Labor	\$62,131	\$47,400	\$12,000	\$10,000	\$10,000	-16.67%
Supplies & Other Expenses	\$380,896	\$307,983	\$360,000	\$420,000	\$420,000	16.67%
Data Processing	\$20,304	\$21,910	\$30,000	\$30,000	\$30,000	0.00%
	<u>\$727,024</u>	<u>\$646,239</u>	<u>\$746,388</u>	<u>\$804,388</u>	<u>\$822,951</u>	<u>10.26%</u>
Customer Accounts						
Meter Reading Expense	\$5,209	\$6,493	\$5,500	\$6,000	\$6,000	9.09%
Meter Rental Expense	\$80,735	\$81,002	\$81,000	\$81,000	\$81,000	0.00%
Meter Maintenance	\$13,841	\$21,869	\$14,000	\$15,000	\$15,000	7.14%
Billing, Collection and Accounting	\$96,618	\$91,675	\$97,000	\$97,000	\$97,000	0.00%
	<u>\$196,403</u>	<u>\$201,039</u>	<u>\$197,500</u>	<u>\$199,000</u>	<u>\$199,000</u>	<u>0.76%</u>
Administration						
Vacation	\$13,208	\$16,828	\$20,000	\$15,000	\$18,000	-10.00%
Holiday	\$8,927	\$9,626	\$10,000	\$9,000	\$10,000	0.00%
Sick Leave	\$12,200	\$6,430	\$10,000	\$8,000	\$10,000	0.00%
Telephone	\$3,961	\$4,884	\$0	\$0	\$0	0.00%
Engineering Services	\$41,302	\$47,055	\$25,000	\$50,000	\$60,000	140.00%
Auditing and Special Accounting	\$14,500	\$26,962	\$25,000	\$25,000	\$15,000	-40.00%
Legal Services	\$58	\$0	\$0	\$0	\$0	0.00%
CDL Drug Screening	\$0	\$179	\$250	\$200	\$200	-20.00%
Supplies & Other Expenses	\$23,656	\$20,361	\$20,000	\$20,000	\$21,000	5.00%
Misc. Expenses	\$86,144	\$79,867	\$80,000	\$80,000	\$85,000	6.25%
Property, Liab. and Term Ins.	\$10,000	\$10,000	\$35,000	\$35,000	\$35,000	0.00%
Social Security	\$33,406	\$32,709	\$35,000	\$29,000	\$33,382	-4.62%
Pension	\$34,543	\$32,991	\$35,000	\$32,000	\$34,004	-2.85%
Health, Dental and Term Ins.	\$89,933	\$119,579	\$113,000	\$123,000	\$153,598	35.93%
Injuries and Damages	\$62,118	\$106,829	\$45,000	\$45,000	\$45,000	0.00%
	<u>\$433,956</u>	<u>\$514,300</u>	<u>\$453,250</u>	<u>\$471,200</u>	<u>\$520,184</u>	<u>14.77%</u>
TOTAL EXPENSE	<u><u>\$4,365,250</u></u>	<u><u>\$5,043,031</u></u>	<u><u>\$4,550,561</u></u>	<u><u>\$4,950,011</u></u>	<u><u>\$5,089,555</u></u>	<u><u>11.84%</u></u>

**2015-2017 EXPENDITURES AND 2018 APPROPRIATIONS
STORMWATER UTILITY**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Public Charges for Services						
Residential Stormwater Charges	\$287,716	\$272,727	\$285,000	\$372,272	\$395,064	38.62%
Commercial Stormwater Charges	\$389,688	\$387,203	\$385,000	\$421,009	\$446,786	16.05%
Industrial Stormwater Charges	\$71,785	\$94,590	\$73,000	\$98,636	\$104,675	43.39%
Public Stormwater Charges	\$25,748	\$33,257	\$26,000	\$22,597	\$23,981	-7.77%
Utility Penalties	\$5,004	\$11,912	\$5,000	\$5,000	\$5,000	0.00%
	<u>\$779,941</u>	<u>\$799,689</u>	<u>\$774,000</u>	<u>\$919,514</u>	<u>\$975,506</u>	<u>26.03%</u>
Miscellaneous Revenue						
Interest on Investments	\$0	\$0	\$0	\$0	\$0	0.00%
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Contributions	\$0	\$1,084,711	\$0	\$0	\$0	0.00%
	<u>\$0</u>	<u>\$1,084,711</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL REVENUES	\$779,941	\$1,884,400	\$774,000	\$919,514	\$975,506	26.03%
Interest and Depreciation						
Interest and Fiscal Charges	\$27,414	\$10,640	\$34,455	\$34,455	\$34,455	0.00%
Operating Lease - Vactor Jet	\$10,457	\$10,457	\$0	\$0	\$0	
Depreciation Expense	\$239,500	\$365,045	\$255,000	\$255,000	\$255,000	0.00%
	<u>\$277,371</u>	<u>\$386,142</u>	<u>\$289,455</u>	<u>\$289,455</u>	<u>\$289,455</u>	<u>0.00%</u>
Supervision						
Salaries & Wages	\$9,237	\$7,613	\$7,500	\$7,500	\$6,840	-8.80%
Training & Travel	\$0	\$13	\$120	\$120	\$120	0.00%
Fringe Expenses	\$4,386	\$3,945	\$3,499	\$3,499	\$3,338	-4.60%
	<u>\$13,623</u>	<u>\$11,571</u>	<u>\$11,119</u>	<u>\$11,119</u>	<u>\$10,298</u>	<u>-7.38%</u>
Street Repair						
Salaries & Wages	\$33,715	\$30,069	\$37,214	\$37,214	\$38,500	3.46%
Supplies & Other Expenses	\$24,575	\$12,910	\$26,000	\$26,000	\$25,000	-3.85%
Gravel	\$2,400	\$2,700	\$2,700	\$2,700	\$3,000	11.11%
Fringe Expenses	\$5,165	\$4,565	\$5,936	\$5,936	\$6,102	2.80%
	<u>\$65,855</u>	<u>\$50,244</u>	<u>\$71,850</u>	<u>\$71,850</u>	<u>\$72,602</u>	<u>1.05%</u>
Bridges/Rivers						
Salaries & Wages	\$2,418	\$95	\$3,500	\$3,500	\$3,500	0.00%
Equipment Repair	\$725	\$0	\$1,200	\$1,200	\$1,500	25.00%
Supplies & Other Expenses	\$5,500	\$540	\$5,500	\$5,500	\$5,500	0.00%
Contract Work	\$0	\$0	\$31,000	\$31,000	\$40,000	29.03%
Fringe Expenses	\$362	\$14	\$558	\$558	\$555	-0.54%
	<u>\$9,005</u>	<u>\$649</u>	<u>\$41,758</u>	<u>\$41,758</u>	<u>\$51,055</u>	<u>22.26%</u>

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Street Cleaning						
Salaries & Wages	\$34,355	\$37,638	\$36,182	\$36,182	\$38,167	5.49%
Equipment Repair	\$16,681	\$21,405	\$15,000	\$15,000	\$15,000	0.00%
Supplies & Other Expenses	\$847	\$678	\$1,000	\$1,000	\$1,000	0.00%
Motor Pool Rental	\$4,924	\$4,515	\$37,181	\$37,181	\$38,000	2.20%
Fringe Expenses	\$5,308	\$57,787	\$5,771	\$5,771	\$6,049	4.82%
	\$62,115	\$122,023	\$95,134	\$95,134	\$98,216	3.24%
Storm Sewer Maintenance						
Salaries & Wages	\$35,102	\$24,603	\$50,799	\$50,799	\$53,099	4.53%
Supplies & Other Expenses	\$50,504	\$103,206	\$75,000	\$75,000	\$80,000	6.67%
Motor Pool Rental	\$10,457	\$0	\$10,683	\$10,683	\$11,250	5.31%
Fringe Expenses	\$5,248	\$3,676	\$8,102	\$8,102	\$8,416	3.88%
	\$101,311	\$131,485	\$144,584	\$144,584	\$152,765	5.66%
Storm System Master Plan						
Salaries & Wages	\$0	\$0	\$0	\$0	\$0	0.00%
Professional Services	\$58,501	\$31,924	\$30,000	\$37,139	\$45,000	50.00%
Supplies & Other Expenses	\$504	\$480	\$750	\$750	\$700	-6.67%
Fringe Expenses	\$0	\$0	\$0	\$0	\$0	0.00%
	\$59,005	\$32,404	\$30,750	\$37,889	\$45,700	48.62%
Public Outreach						
Salaries & Wages	\$0	\$0	\$700	\$700	\$700	0.00%
Professional Services	\$5,000	\$5,400	\$5,500	\$5,400	\$5,450	-0.91%
Supplies & Other Expenses	\$125	\$0	\$750	\$750	\$700	-6.67%
Transportation & Travel	\$430	\$571	\$300	\$300	\$400	33.33%
Fringe Expenses	\$0	\$0	\$112	\$112	\$111	-0.89%
	\$5,555	\$5,971	\$7,362	\$7,262	\$7,361	-0.01%
Illicit Discharge						
Salaries & Wages	\$0	\$0	\$2,500	\$2,500	\$2,500	0.00%
Professional Services	\$3,200	\$0	\$250	\$250	\$0	-100.00%
Supplies & Other Expenses	\$72	\$0	\$200	\$200	\$200	0.00%
Fringe Expenses	\$0	\$0	\$399	\$399	\$396	-0.75%
	\$3,272	\$0	\$3,349	\$3,349	\$3,096	-7.55%
Engineering						
Director Salaries & Wages	\$19,936	\$24,278	\$29,002	\$29,002	\$27,358	-5.67%
Seasonal Wages	\$0	\$0	\$2,640	\$0	\$4,950	87.50%
Professional Services	\$3,859	\$5,325	\$7,500	\$7,500	\$10,000	33.33%
Supplies & Other Expenses	\$720	\$168	\$1,500	\$1,500	\$1,500	0.00%
Fringe Expenses	\$9,897	\$17,708	\$14,102	\$13,752	\$13,730	-2.64%
	\$34,412	\$47,479	\$54,744	\$51,754	\$57,538	5.10%
Customer Records and Collections						
Administrative Services	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	0.00%
	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	0.00%

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
Storm Sewer General						
Vacation	\$9,679	\$8,022	\$7,676	\$7,676	\$7,876	2.61%
Holiday	\$1,816	\$2,718	\$3,405	\$3,405	\$3,496	2.67%
Sick	\$2,047	\$1,594	\$2,719	\$2,719	\$2,000	-26.44%
Professional Services	\$1,971	\$5,265	\$2,500	\$2,500	\$2,500	0.00%
Supplies & Other Expenses	\$3,640	\$4,093	\$4,500	\$4,500	\$4,000	-11.11%
Heat Light Power & Water	\$4,966	\$5,568	\$5,000	\$5,000	\$6,000	20.00%
Property, Liab. and Term Ins.	\$5,000	\$5,000	\$5,100	\$5,100	\$5,100	0.00%
Social Security	\$1,036	\$943	\$1,056	\$1,056	\$1,023	-3.13%
Pension	\$1,124	\$999	\$1,145	\$1,145	\$1,097	-4.19%
Health, Dental ans Term Ins.	\$35,636	\$34,130	\$46,291	\$46,291	\$49,984	7.98%
Injuries & Damages	\$5,536	\$6,833	\$5,000	\$5,000	\$5,000	0.00%
	\$72,451	\$75,165	\$84,392	\$84,392	\$88,076	4.37%
TOTAL EXPENSES	\$753,975	\$913,133	\$884,497	\$888,546	\$926,162	4.71%

**2015-2017 EXPENDITURES AND 2018 APPROPRIATIONS
TRANSIT UTILITY**

	2015 ACTL	2016 ACTL	2017 BUD	2017 EST	2018 BUD	% Chng.
REVENUES						
Transit Service						
Property Taxes - Local Share - Trans	\$0	\$80,000	\$80,000	\$80,000	\$80,000	0.00%
Transit - Operating Grants	\$0	\$539,147	\$540,000	\$550,000	\$610,000	12.96%
Transit - Capital Grants	\$0	\$42,528	\$43,000	\$25,500	\$26,400	-38.60%
TOTAL REVENUE	\$0	\$661,675	\$663,000	\$655,500	\$716,400	8.05%
EXPENDITURES						
Transit Service						
Transit Operating Expense	\$0	\$574,342	\$575,000	\$600,000	\$660,000	14.78%
Transit Capital Expense	\$0	\$67,005	\$67,000	\$31,875	\$33,000	-50.75%
TOTAL EXPENSE	\$0	\$641,347	\$642,000	\$631,875	\$693,000	7.94%