

**CITY OF FORT ATKINSON
WISCONSIN**

2020 ANNUAL BUDGET

For the Fiscal Year: January 1, 2020 through December 31, 2020

As Presented to the City Council
with Revisions made at Budget Work Sessions
October 29 & 30, 2019

Matt Trebatoski, City Manager
Michelle Ebbert, City Clerk/Treasurer

CITY OF FORT ATKINSON, WISCONSIN

October 14, 2019

To the Honorable City Council:

I respectfully present the 2020 Budget of the City of Fort Atkinson. The budget layout is in the same format as past years. The six-year Capital Improvement Program (CIP) was presented to the City Council on Thursday, September 26, 2019, and the 2020 portion of that plan has been incorporated into the budget.

A number of factors played favorably into the development of this year's budget. Most notably, the allowable amount the city can raise its tax levy is up, which will be discussed below. Also, the state increased transportation aids by 10%, which resulted in approximately \$50,000 in new revenue for the city. Other positive factors included dental insurance premium savings of around \$25,000 and additional state utility revenue of about \$26,000. The utility revenue increased due to the We Energies facility on Janesville Avenue being renovated in 2018, which raised its value considerably.

The 2020 budget complies with the state imposed levy limit and also qualifies the city for an expenditure restraint payment of approximately \$195,000 in 2021. The allowable levy increase for 2019 due to net new construction of 1.37%, is \$87,336. This is up from \$38,014 in 2018 and \$52,850 in 2017. Unfortunately, a decrease in commercial development in 2019 will hurt the new construction number used to calculate the allowable 2020 levy increase for the 2021 city budget.

Personnel

With the permission of the Finance Committee in June of this year, we conducted an in-house wage assessment. This was done to stay competitive with surrounding communities and to continue attracting and retaining good employees. We were aware that we were falling a little behind in pay in some areas and wanted to address the issue before it got away from us. The assessment was done for all full-time positions and also for the City Council, which was brought up at budget time last year.

The wage assessment identified the need for increases across all full-time positions within the organization totaling approximately \$187,000, with \$152,000 of that coming from the City (General Fund) and the balance from the utilities. The cost of implementing the wage adjustments was factored into the proposed budget, along with a 2% increase for most part-time positions and a 3% increase for paid-on-call fire fighters.

A wage increase for police union employees still needs to be negotiated by the Finance Committee later this year, however an appropriation has been included in the budget to cover one. A pay increase will likely be accompanied by modifications to existing health and pension benefits to better align them with all other city employees.

In 2020, the current administrative assistant and municipal court clerk are planning to retire. Both individuals have been in their respective roles for many years and have accumulated an immense amount of knowledge. Preserving some of that knowledge is critical to the city, so we have included funding in the budget to cover a couple of months of overlap time for the incoming employees to train and work with the current ones.

A proposed change to the administrative assistant position will be to transition it into a Public Relations/Executive Assistant. Over the years it has become increasingly important to stay on top of the information and communications that we as a city are sending (or not sending). Whether it be through press releases, email, the city website, or social media, we need to be conveying a clear and reliable message to the public. Having an individual responsible for this should help to keep our citizens better informed and increase their confidence and trust in our decision-making.

In 2015 the City Council requested a comparison be shown in the 2016 budget of the city's current full-time employment level to a prior point in time. Below is the table that was included showing employment numbers by department in 2005 and 2015. You can see a total reduction of 7.25 employees or 8% over the 10 year period. We don't expect to return to 91.75 employees any time soon and in fact some of the unfilled positions no longer exist.

Department	2005	2015	2020
Public Works	17	15	15.25
Wastewater	9	7	8
Water	5	5	5
Parks & Recreation	9	9	9
Electrical	2	1	1
Police	26	25.25	26
Court	1	1	1
Fire	4	4	4
Library	5.75	6	6
Museum	2	2	2
Clerk/Treasurer	5	4	4
Manager (1 shared)	2	2	2
Building Inspector	1.5	1	1
Engineering	2.5	2	2
Total:	91.75	84.25	86.25

We have been fortunate over the last few years to provide wage increases and to address some of our staffing deficiencies. It is important to point out however that levy limits will likely remain in place and will continue to dictate what we are able to do in the future. If new development coupled with relatively low health insurance premium increases and stagnant utility rates do not last, it will be very difficult to continue to deliver the same level of services the community has come to expect.

Major outcomes achieved in the 2020 City budget:

1. Wage adjustments for all full-time and part-time employees
2. Increased capital outlay \$25,000
3. Added funds for public relations/exec. assistant position
4. Included funding for court clerk transition / training
5. Increased street machinery maintenance account \$10,000

Main items that helped present a balanced City budget for 2020:

- Allowable levy increase of \$87,000 due to new construction
- Dental insurance premium decrease of approx. \$25,000
- Transportation aids up \$50,000
- Ambulance and garbage collection contracts (tied to CPI) only expected to increase 0.88-1.75%
- Anticipated increase to rural fire protection contracts
- Relatively small electricity rate increases and decreases
- Low fuel and gas costs
- Additional state utility revenue of about \$26,000

Challenges in balancing the 2020 City budget:

- Health insurance premium rates increased 6.5%, totaling over \$65,000
- Pension rates went up slightly for both general and protective service employees
- Revolving loan fund administrative fee revenue lost
- Operator license, building permit, and street maintenance revenues down
- Loss of a payment in lieu of taxes agreement with a non-profit of approx. \$28,500
- Cost of road salt is going up, had to increase the budget 47% (approx. \$31,500)

The 2019 tax levy for the 2020 city budget is projected to increase \$184,479, or 2.5%. A good portion of the increase (\$95,726) is due to increased debt service for the Fire Station renovation and expansion project and the land purchase for residential development. Debt service is not subject to the levy limit restrictions. The balance of \$88,753 is a combination of increases to capital and operational expenditures and increases to other non-tax levy revenues.

A general summary of the 2020 city budget expenditures supported by the tax levy is shown in Chart 1 below.

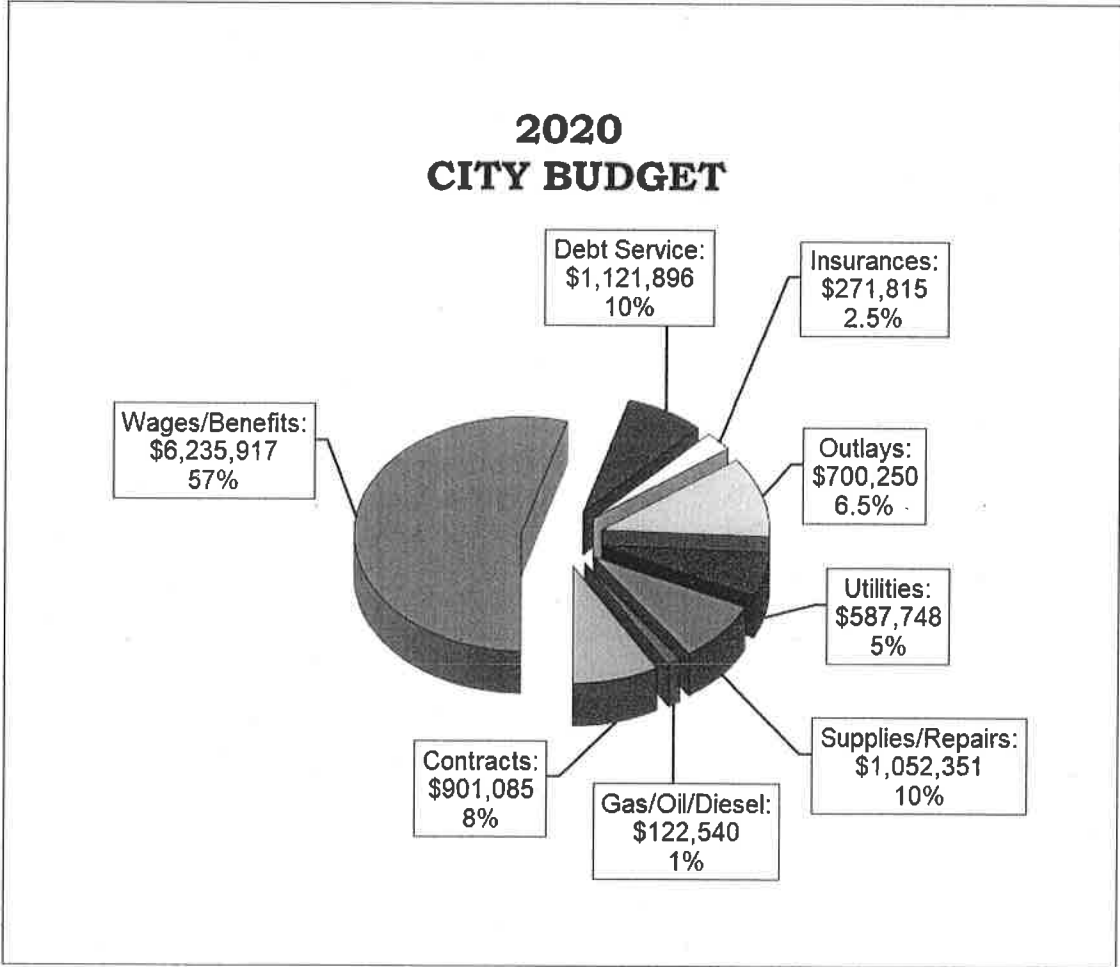


Chart 1

The city's operations, capital expenditures and debt service are funded through the property tax rate. The property tax rate proposed for 2019 is \$8.594033257 per thousand of assessed valuation. The proposed rate is up about \$0.19 per thousand of assessed value. This equates to around \$28.50 more a year on a property tax bill for a property valued at \$150,000.

For 2019, the total equalized value increased \$58,074,200 or 6.20%. This compares to an increase of 3.57% in 2018. Total assessed value will be less than equalized value for only the second time since 2010, resulting in an assessment ratio of 93.2%. That is down from 97.8% in 2018. One of our goals is to maintain a steady tax rate with the exception of a revaluation year when rates typically go down and slowly increase over time, which is depicted in Chart 2.

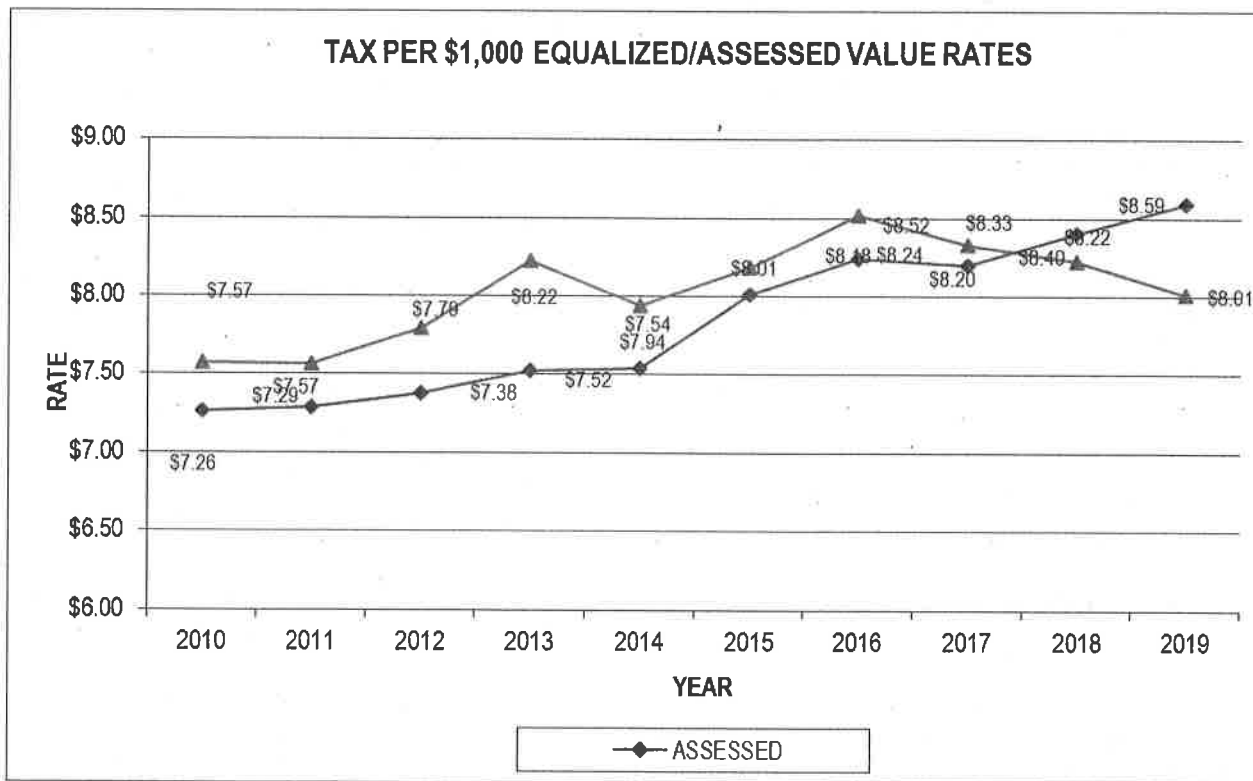


Chart 2

STORMWATER UTILITY

The city became an MS4 Permitted Community in November, 2006, mandating a reduction in the pollution being discharged from our storm sewer system to the Rock and Bark Rivers. The city is required to develop pollution reduction ordinances, establish an educational program, and quantitatively reduce our pollution discharge to the surrounding waterways. Progress has been made on all three of these fronts. Most recently in early 2019 the city updated the plan to meet the Rock River TMDL (Total Maximum Daily Load) requirements that have set the levels of allowed pollution for each municipality within the Rock River watershed. A timeline for the implementation of this plan will be a focus in 2020.

The city funds these projects, activities, and infrastructure through a Stormwater Utility fee. The fee charged is based on the impervious area on a parcel. Single family parcels are charged one (1) ERU (equivalent runoff unit) which represents 3,096 square feet of impervious area. Duplexes are billed at 0.7 ERUs/unit/year, and three and four family units are billed at 0.5 ERUs/unit/year. Five family and larger units, commercial, industrial, schools and churches have their impervious areas measured to determine their stormwater fees. Their fees are based on the number of ERUs for each parcel. The fees appear on the water and sewer bill and started in January, 2010.

For 2020, total revenues are projected to match total expenses at \$545,693. The total number of ERUs fluctuate from year to year, but remain relatively stable. In 2020 we are budgeting for an analysis of our ERUs. With better technology, the specific ERUs for each property can be calculated more easily and accurately.

A three year rate comparison follows:

<u>2018</u>	<u>2019</u>	<u>Proposed 2020</u>
ERUs – 10,301	ERUs – 10,346	ERUs – 10,333
\$42.00/year	\$51.42/year	\$52.50/year
\$7.00 bi-monthly	\$8.57 bi-monthly	\$8.75 bi-monthly

An increase of \$1.08 per year per ERU is budgeted for 2020. The increase is primarily due to increases in operations.

When rates were discussed by the City Council at the public informational meetings in 2009, it was anticipated to have an initial ERU rate of \$38.27/year, or \$6.33 on the water bill bi-monthly. The average annual ERU rate in 2010 for the 60 communities who had created a Stormwater Utility was \$51.93/year, with a low of \$15.00 and a high of \$108.88.

WATER UTILITY

The Water Utility is governed by the Public Service Commission (PSC). In 2013 the PSC approved a full rate case application, authorizing a rate increase of 27%. The rate case allows the utility to have a 5.5% return on investment. The previous rate case application before the PSC was a simplified case in 2010, and authorized a rate increase of 3%. Chart 3 below details the overall rate increases authorized for the Water Utility by the PSC since 1983.

OVERALL WATER RATE INCREASES
APPROVED BY PSC

Sep., 2013	+27%
July, 2010	+ 3%**
Oct., 2007	+ 5%
July, 2006	+24%
July, 2003	+ 3%**
June, 1999	+30%*
June, 1995	+19%
Jan., 1989	+40%
Mar., 1983	+31%

- * Does not include shifting public fire protection to rate payers.
** Simplified rate case.

CHART 3

From the latest community rate survey (2016) with rates provided by the PSC, total annual charges appear to range from a high of \$355.00 to a low of \$255.00, with the average being around \$320.00. Fort Atkinson's total annual charge is \$276.54. Total annual charges are based on 55,000 gallons per year per customer (household).

The Water Utility has completed many improvements to its distribution equipment and general plant over the last several years, however the utility is over 100 years old and much of the underground infrastructure has not been replaced. Replacement of mains will be critical as we look to ensure the safety and reliability of our water system into the future.

You will find in this year's budget that we have included an annual capital amount of \$780,000 to begin replacing our weakest water main with the highest incidence of breaks. In 2019 we began the process of applying for a rate increase through the PSC to fund this work. The process will continue into 2020 and a rate increase will not take place until the latter part of the year.

Budgeted expenses for 2020 (\$3,172,415) will be \$280,137 more than those for 2019 (\$2,892,278). The increase is due primarily to an increase of \$230,000 to the proposed water main replacement program mentioned above. The balance is due to increases to operational expenses and depreciation.

WASTEWATER UTILITY

With a complete upgrade of the Wastewater Treatment Plant in 1991, rates increased substantially to pay the debt service costs. From 1991 to 1998, rates stayed relatively constant. Rates slowly rose since 1998 as the Plant became older and maintenance costs more extensive. The Plant's debt from 1991 was paid off in 2011, which resulted in a 27.7% decrease in the usage rate in 2012. See Chart 4 below.

With industrial customer sales high and a decrease in annual debt service, no increase in the usage rate is proposed for the beginning of 2020. The usage rate will remain flat for the 8th year in a row. Industrial numbers have performed better than expected and will hopefully continue to hold strong.

We will be taking a detailed look at our rate structure in 2019-2020 and will determine if any adjustments need to be made based on current operations. We will also be studying the increase needed to fund planned updates to the 28+ year old plant and to comply with Federal and State phosphorus limit requirements by 2023.

	<u>Per 100 CF</u>	<u>Per 1000 Gal.</u>	<u>Fixed Rate</u>
2006	3.13	4.19	58.83
2007	3.30	4.40	60.00
2008	3.40	4.53	61.20
2009	3.40	4.53	63.60
2010	3.43	4.57	66.60
2011	3.43	4.57	66.60
2012	2.48	3.31	66.60
2013	2.50	3.34	68.00
2014	2.50	3.34	68.00
2015	2.50	3.34	73.62
2016	2.50	3.34	73.62
2017	2.50	3.34	74.40
2018	2.50	3.34	74.40
2019	2.50	3.34	74.40
Proposed 2020	2.50	3.34	74.40

CHART 4

The Sewer Utility budget is made up of three (3) components:

1. Operation and maintenance;
2. Fixed rate; and
3. Industrial monitoring

Operation and Maintenance

The operation and maintenance budget for 2020 is up \$42,407 from 2019 primarily due to increases to electricity and wages, and a drop in debt service payments.

The replacement fund balance at the end of the third quarter of 2019 was \$1,036,701. This amount along with future contributions will be used in 2019-2020 to reduce the total cost of borrowing for Plant improvements in 2021-2022. Plant update/upgrade improvements are estimated to cost between \$12 and \$16 million. We will need to do a 20 year borrowing to pay for this work. We will likely take out another clean water fund loan similar to what we did in 1991. The interest rate for this program is 55% of market rate. For 3rd Qtr. 2019 that would be 1.65% (market rate 3.00%).

The operation and maintenance budget is broken down as follows:

- Debt service and replacement 32%
- Power 15%
- Wages and benefits 34%
- Chemicals 7%
- Repairs and supplies 12%

Fixed Rate

The fixed rate charge is proposed to remain flat at \$74.40 per year. The fixed rate revenues are intended to cover fixed expenses at the plant if there were no flows or loadings. For 2020 we are projecting a deficit, but the surplus in O&M is more than enough to cover it, so we are not proposing to increase the rate until after the rate study.

Industrial Monitoring

This program is paid for by the sampled groups (commercial, industrial and waste haulers), and expenses are projected to go slightly down in 2020. The costs for running this operation are 100% paid for by the commercial and industrial users as well as the waste haulers.

Summary

The average residential sewer bill will be as follows based on 55,000 gallons, which is considered to be an average usage:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Annual Sewer service charge per 1,000 gal. using 55,000 ave. household	\$183.70	\$183.70	\$183.70	\$183.70
Fixed charge	<u>74.40</u>	<u>74.40</u>	<u>74.40</u>	<u>74.40</u>
	\$258.10	\$258.10	\$258.10	\$258.10

The latest community sewer rate survey we have for Wisconsin is from 2016, and of the 338 communities responding, the average annual usage charge was \$417.00 from a high of \$1,301.00 to a low of \$61.00. Rates vary widely based on the size of a community and when the last plant upgrade occurred. In communities with populations ranging from 10,001-50,000, the average annual usage or service charge was \$296.00. You can see we are quite competitive at a rate of \$183.70 for 2020.

CITY GROWTH

The city saw substantial growth between 2004 and 2006 as shown in Chart 5 below. Since 2006 new development tapered off, with the exceptions of 2013 when OSI and the industrial sector provided a much needed boost, and in 2015 when the addition of the Reena Assisted Living facility and the new UW Clinic helped increase city value by almost \$11 million. We experienced another lull in 2016, but bounced back again with almost \$11 million in new value in 2017. The chart depicts new units and excludes building values for remodeling and additions.

	Residential		Duplex		Multi-Family		Commercial/Industrial		Totals	
	Units	Value	Units	Value	Units	Value	Units	Value	Units	Value
2004	14	\$2,456,000	16	\$4,740,000	34	\$2,425,000	5	\$3,730,000	69	\$13,351,000
2005	21	\$5,500,000	10	\$1,850,000	5	\$400,000	2	\$3,500,000	38	\$11,250,000
2006	10	\$1,835,000	6	\$677,000	38	\$2,571,800	10	\$7,965,000	64	\$13,048,800
2007	16	\$2,815,000	3	\$697,000	0	\$0	3	\$1,650,000	22	\$5,162,000
2008	6	\$1,120,000	3	\$500,000	0	\$0	2	\$883,000	11	\$2,503,000
2009	8	\$2,073,000	1	\$150,000	4	\$399,000	1	\$263,000	14	\$2,885,000
2010	2	\$400,000	0	\$0	4	\$400,000	1	\$4,100,000	7	\$4,900,000
2011	3	\$580,000	4	\$550,000	0	\$0	2	\$1,034,000	9	\$2,164,000
2012	1	\$200,000	0	\$0	0	\$0	2	\$920,000	3	\$1,120,000
2013	0	\$0	2	\$350,000	0	\$0	4	\$28,320,000	6	\$28,670,000
2014	3	\$543,735	0	\$0	0	\$0	0	\$0	3	\$543,735
2015	3	\$624,000	2	\$650,000	60	\$5,045,300	1	\$4,623,000	66	\$10,942,300
2016	8	\$1,600,000	3	\$950,000	0	\$0	1	\$125,000	12	\$2,675,000
2017	7	\$1,415,063	4	\$1,090,000	0	\$0	5	\$8,493,500	16	\$10,998,563
2018	7	\$2,606,052	4	\$1,180,000	0	\$0	3	\$2,406,511	14	\$6,192,563
2019*	4	\$840,000	2	\$445,000	0	\$0	1	\$3,300,000	7	\$4,585,000
Totals:	113	\$24,607,850	60	\$13,829,000	145	\$11,241,100	43	\$71,313,011	361	\$120,990,961

*As of 10-14-2019

Chart 5

The city's comprehensive plan was updated in 2019 and has reserved extra-territorial areas for future residential growth to ensure a viable community in the future. Planning is ongoing for providing land, utilities and other infrastructure for new residential growth. Chart 6 below shows the existing stock of available lots.

Residential Lots Currently Platted But Undeveloped As of 10-14-19

Subdivision	R-1	R-2	R-3
Koshkonong Estates #4*	7	12	7
Crescent Beauty Farms*	22	2	0
Theron	7	0	0
Highland Heights & Hawk's Glen	2	3	0
TOTALS	38	17	7

* denotes areas with some wetlands
28 lots in Koshkonong Estates #4 are in floodplain

Chart 6

Since 2005, the equalized or full value for the city has increased 28% or an average of 2.0% per year. We have finally bounced back with increases three years in a row and are well on our way to reaching \$1 billion in total property value. It is good to see the needle is continuing to head back in the right direction after a virtual nine-year standstill.

CITY OF FORT ATKINSON
PROPERTY VALUES - 2005 thru 2019

<u>YEAR</u>	<u>ASSESSED VALUE</u>	<u>EQUALIZED VALUE</u>	<u>ASSESSED RATIO</u>	<u>EQUALIZED MILL RATE</u>
2005	\$613,353,100	\$778,704,500	78.77%	\$21.283
2006 *	\$859,490,200	\$858,736,000	100.00%	\$20.018
2007	\$876,870,800	\$896,539,400	97.80%	\$20.012
2008	\$889,104,700	\$915,405,200	97.13%	\$20.817
2009	\$891,842,000	\$907,987,000	98.22%	\$21.938
2010	\$897,763,000	\$862,971,300	104.00%	\$23.935
2011	\$900,375,395	\$868,282,600	103.70%	\$24.410
2012	\$902,088,300	\$854,624,100	105.60%	\$25.250
2013	\$900,560,400	\$824,011,600	109.30%	\$26.044
2014	\$895,560,997	\$850,864,400	105.25%	\$24.498
2015	\$892,335,532	\$874,030,900	102.09%	\$24.752
2016	\$899,561,200	\$870,654,000	103.32%	\$25.180
2017 *	\$918,242,000	\$903,920,400	101.58%	\$23.940
2018	\$915,949,671	\$936,226,400	97.83%	\$23.735
2019	\$926,617,700	\$994,300,600	93.19%	-----

* Reassessment Year

CITY BUDGET SUMMARY

Revenues:

Revenues other than property tax will increase by approximately \$80,000. The net increase is primarily due to additional utility and transportation aids.

The city's net new construction is 1.368% for 2019, resulting in a maximum increase (excluding debt) of approximately \$87,000 for 2020.

Over the last decade and a half, as demonstrated in Chart 7, shared revenue has decreased significantly, giving little to no additional property tax relief. The city will actually receive \$369,978 less in 2020 than it did in 2003. This represents a 17% reduction in state aid to the city over the last 17 years. This amount is only compounded when you take inflation into account.

For 2020 the state budgeted an increase to general transportation aid of 10%, which is reflected below. The state appropriation for the expenditure restraint program has not changed; however our amount fluctuates up and down from year to year based on the number of municipalities who are able to comply with the limit in a given year.

	<u>STATE SHARED REVENUE</u>		<u>TRANSPORTATION AID</u>		<u>EXPENDITURE RESTRAINT</u>	
	Amount	% of Budg. Rev. Exc. Taxes	Amount	% of Budg. Rev. Exc. Taxes	Amount	% of Budg. Rev. Exc. Taxes
2003	1,358,305	41%	630,190	19%	216,023	7%
2004	1,162,500	37%	624,250	20%	192,200	6%
2005	1,161,973	37%	658,700	21%	203,661	6%
2006	1,161,973	36%	660,391	20%	210,687	7%
2007	1,161,900	35%	649,210	20%	201,710	6%
2008	1,161,904	35%	635,500	19%	190,119	6%
2009	1,159,650	35%	607,300	18%	181,650	6%
2010	1,093,597	34%	594,380	18%	168,896	5%
2011	1,093,597	34%	577,200	18%	175,222	5%
2012	956,000	32%	528,023	17%	191,300	6%
2013	956,050	31%	528,750	17%	176,970	6%
2014	956,370	30%	528,235	17%	173,295	6%
2015	956,470	30%	537,855	17%	186,575	6%
2016	958,230	29%	525,075	16%	169,430	5%
2017	956,975	31%	525,790	17%	192,342	6%
2018	957,099	30%	587,154	18%	204,572	6%
2019	984,781	29%	583,000	17%	195,000	6%
2020	983,565	29%	655,975	19%	195,000	6%

CHART 7

Expenses:

When comparing the 2019 adopted budget to the 2020 proposed budget, operating expenses are projected to increase 1.9% or \$172,638.

Directions to Department Heads for preparing the 2020 budget included:

- Supply, repair and contractual service accounts remain at the 2019 level unless there is a special circumstance that requires an adjustment
- Gasoline @ \$2.50/gal.; diesel @ \$2.65/gal.
- Electricity – slight decrease of 1-2%
- Natural gas – 2019 budget number
- Telephone – no increase
- Health insurance: city paying 90% for Wisconsin Professional Police Association, and 88% of the cost of the lowest cost plan for all other employees
- Wage assessment adjustments for all full-time employees, and 2% increase for part-time employees
- WRS: increase of 0.2% for general category employees, and increase of 1.22% for police and fire

Capital Outlay:

The capital outlay section is broken down into two parts: 1 – capital equipment, 2 - capital projects—street program. For 2020, capital equipment is budgeted at \$225,250, compared to \$229,590 in 2019. Everything reviewed in the capital equipment portion of the budget and reviewed at the CIP meeting has been included in the 2020 budget.

The amount reviewed for 2020 capital projects (street/sidewalk/parking lot improvements) at the CIP meeting was \$685,000. That amount is funded in part by the tax levy \$475,000, and the balance is funded through the municipal vehicle registration fee \$210,000. The vehicle registration fee revenue is down from the 2019 budget of \$235,000. This number has declined each year as more individuals correct the address to which their vehicle is domiciled.

Debt Service:

Debt service for tax levy purposes in 2020 will be \$1,099,749, compared to \$1,004,023 in 2019. The increase is a result of the borrowing for the Fire Station renovation and expansion project and the land purchase for residential development.

The city will receive about \$18,000 in Build America Bonds interest subsidy from the Federal government which will help reduce the levy supported debt. As of December 31, 2019, the city will have incurred 36% of its statutory legal debt capacity. Only 53% of the total outstanding debt is general property tax funded. The balance is either funded through the utilities or TIF. The debt capacity available to the city for General Obligation Debt allows the city utilities and TIF districts to borrow at lower net interest costs.

As a matter of policy, the city conducts its finances so that the amount of direct, non-self-supporting, unlimited tax general obligation debt outstanding at any time does not exceed 60% of the city's legal debt margin capacity which is calculated at 5% of the city's total equalized valuation.

Fund Balance:

The estimated fund balance as of January 1, 2020 is projected to be \$2,972,083. This represents 27% of total General Fund expenditures, which is toward the upper end of the city's policy goal of 15% to 30%. This forecast is likely on the high end due to around \$400,000 of non-lapsing special project dollars, but it is our best guess at this point.

The General Fund balance has provided advances for the land contracts and debt payments for the Klement Business Park. In 2019, the Business Park incurred debt expenses of \$255,114 greater than increment and land sale revenues. Fortunately, due to donations to the Business Park from the two other TIF districts, the Business Park will be able to pay back just over \$221,000 to the General Fund. The amount the Business Park TIF District will owe the General Fund at year-end will be approximately \$2,313,186.

The city declared the Business Park TIF District distressed in 2011, which extended the life of the district from 20 to 40 years, and allowed successful TIF districts within the city to contribute excess tax increments to the distressed TID. TIDs 7 and 8 were amended to become donor TIDs.

Tax Rate:

The city's final statement of assessment has not been received from the Department of Revenue at the time of this writing. Therefore, estimates have been made on the assessed valuation and tax rates. We have estimated the 2019 assessed value to be \$926,617,700, up from \$915,949,671 in 2018. Based on the assessed value, the tax rate would be \$8.594033257 per \$1,000 of assessed value, compared to \$8.398701084 per \$1,000 of assessed value in 2018. This reflects an increase of \$0.195332173 per \$1,000 of assessed value for city purposes, an increase to the tax rate of 2.33%.

CONCLUSION

The last few years have been a little less challenging to present a balanced city budget due to a number of factors that played in our favor. I don't expect the same degree of fortune to occur every year and believe that future city budgets will be a struggle to develop due to revenue and expenditure restraints imposed on us by the state. We will however, continue to do everything we can to live within these limits and still provide our citizens and businesses the same level of service they have come to expect.

Wastewater rates were reduced by about 27% in 2012, reflecting the debt retirement for the plant. Overall, the operations will show a projected surplus in 2019 of \$388,384. This was primarily a result of having better than expected industrial and commercial sales. The utility filled an open position in 2019 and plans to use it for succession purposes. In 2020, the operations show a projected surplus of \$199,759. Surplus funds will be used in 2020 to reduce the total cost of borrowing for Plant improvements in 2021-2022. Plant updates/upgrades are estimated to cost between \$12 and \$16 million. We will need to do a 20 year borrowing to pay for this work.

Water rates experienced a much needed increase in 2013. The utility has gradually built up cash and has been able to complete some delayed capital projects. The utility is projected to have a deficit in 2019 of \$546,454. This was expected as accumulated funds on hand were used for some main replacement work. Budgeted expenses for 2020 are \$280,137 more than budgeted expenses for 2019. The increase is due to an increase of \$230,000 to the proposed water main replacement program and the balance is due to increases to operational expenses and depreciation.

Stormwater rates are proposed to increase from \$51.42 per year to \$52.50 per year. This will result in an increase of \$1.08 per year for most residential customers. The increase is required to cover operational and debt service expenses.

The development, adoption and ultimately execution of the city budget requires the time and talents of a lot of great people. I would like to give a special thanks to the City Management Team for their work in helping put together a well thought out, fiscally responsible budget. It takes a lot of effort and determination to continually find ways to hold the line on expenses and do so without adversely affecting services to our citizens and businesses.

I would also like to sincerely thank all of our city employees for their hard work and dedication to providing the best programs and services possible. Finally, I'd like to commend the City Council for their honorable service and commitment to ensuring the continued and future success of the City of Fort Atkinson.

Respectfully submitted,



Matt Trebatoski
City Manager

Table of Contents

Budget Summary			
Expenditures - Operating Expenses	<u>5-6</u>	Revenues	<u>57-68</u> <u>59-60</u>
Expenditures - Outlay Expenses	<u>6-7</u>	Expenditures - Operation and Maintenance	<u>60-63</u>
General Unassigned Fund Balance	<u>1</u>	Expenditures - Fixed Rate	<u>64-65</u>
Revenues	<u>3-4</u>	Expenditures - Industrial Monitoring	<u>64-65</u>
Summary Proposed Budget	<u>2</u>	Operation and Maintenance Budget	<u>66</u>
		Fixed Rate Budget	<u>66</u>
		Industrial Monitoring Budget	<u>66</u>
		Outlay Details	<u>67</u>
		Replacement Details	<u>68</u>
General - Fund 1	<u>8-56</u>		
Departments			
Airport	<u>41-42</u>		
Aquatic Center	<u>51-52</u>	Water Utility - Fund 3	<u>69-77</u>
Assessor	<u>15-16</u>	Revenues	<u>70-71</u>
Attorney	<u>15-16</u>	Expenditures	<u>72-75</u>
Building/Plumbing Inspection	<u>25-26</u>	Estimated Net Income	<u>76</u>
City Scape	<u>55-56</u>	Estimated Return on Rate-Base Computation	<u>76</u>
Clerk/Treasurer	<u>13-14</u>	Outlay Details	<u>77</u>
Council	<u>9-10</u>		
Curb & Gutter	<u>35-36</u>	Debt Service - Fund 4	
Elections	<u>13-14</u>	Revenues and Expenditures	<u>78</u>
Electrical	<u>27-28</u>		
Emergency Management	<u>27-28</u>	Transportation Improvements - Fund 5	
Engineering	<u>33-34</u>	Revenues and Expenditures	<u>79</u>
Festivals/Art/Riverwalk	<u>51-52</u>		
Fire Department	<u>23-24</u>	EMS - Fund 7	
Forestry	<u>53-54</u>	Revenues and Expenditures	<u>80</u>
Garage	<u>31-32</u>		
Economic Development	<u>55-56</u>	Klement Industrial Park (TID #6) - Fund 12	
Library	<u>43-46</u>	Revenues and Expenditures	<u>88</u>
Manager	<u>11-12</u>		
Municipal Building	<u>17-18</u>	Downtown Economic Development (TID #7) - Fund 13	
Court	<u>9-10</u>	Revenues and Expenditures	<u>89</u>
Museum	<u>47-48</u>		
Parking Lots	<u>39-40</u>	NorthWest Corridor Development (TID #8) - Fund 14	
Parks	<u>53-54</u>	Revenues and Expenditures	<u>90</u>
Police Department	<u>19-20</u>		
Public Works Supervision	<u>29-30</u>	Stormwater Utility - Fund 10	<u>81-87</u>
Recreation	<u>49-50</u>	Revenues	<u>82-83</u>
Refuse and Recycling Collection	<u>41-42</u>	Program Management	<u>84-85</u>
School Patrol	<u>21-22</u>	Planning and Engineering	<u>84-85</u>
Senior Center	<u>49-50</u>	Street Cleaning	<u>84-85</u>
Sidewalks	<u>39-40</u>	Storm Sewer	<u>86-87</u>
Snow & Ice	<u>37-38</u>	Expenditures	<u>86-87</u>
Street Lighting	<u>39-40</u>		
Street Machinery	<u>31-32</u>	Debt Retirement	<u>92-110</u>
Street Maintenance	<u>35-36</u>	General Fund	<u>92-95</u>
Street Name Signs	<u>37-38</u>	Wastewater Utility	<u>96-98</u>
Street Permit Repairs	<u>35-36</u>	Water Utility	<u>99-101</u>
Street Superintendent	<u>29-30</u>	Stormwater Utility	<u>102-103</u>
Traffic Control	<u>37-38</u>	TID #6	<u>104-105</u>
Water Patrol	<u>21-22</u>	TID #7	<u>106</u>
Weed Control	<u>55-56</u>	TID #8	<u>107-108</u>
Youth Center	<u>47-48</u>	Debt Summary	<u>109</u>

ESTIMATED GENERAL UNASSIGNED FUND BALANCE

Actual General/Unassigned Fund Balance - January 1, 2019	\$	2,412,374.00
Transfer of Assigned Funds Back to Fund Balance	\$	442,342.00
Subtotal	\$	2,854,716.00
Estimated 2019 Revenues	\$	15,672,318.00
Less: 2019 Assigned Revenues	\$	-
Estimated 2019 Expenditures	\$	(16,286,847.00)
Net from TIF 6 Klement Business Park	\$	(255,114.00)
Net from TIF 7 - Transfer to TIF 6 Downtown Economic Development	\$	148,000.00
Net from TIF 8 - Transfer to TIF 6 NorthWest Corridor Development	\$	328,565.00
Subtotal	\$	(393,078.00)
Estimated Unassigned Fund Balance - January 1, 2020	\$	2,461,638.00

Due to General Fund from TIF #6 (Fund 12)	
Klement Business Park	
January 1, 2020	\$2,313,186

SUMMARY TO PROPOSED BUDGET FOR 2020

	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed	% Change from Prior Year Budget
EXPENDITURES					
General Government	\$ 876,337.19	\$ 806,549.57	\$ 896,773.00	\$ 854,125.00	
Public Safety	3,401,958.09	3,527,184.75	3,460,934.00	3,718,939.00	
Health & Social Services	31,483.32	32,118.59	32,586.00	33,300.00	
Public Works	2,129,057.81	2,178,086.64	2,396,955.00	2,425,838.00	
Culture & Recreation	1,799,721.30	1,775,293.98	1,839,156.00	1,922,517.00	
Conservation & Development	230,964.00	253,973.24	266,529.00	217,736.00	
Public Service Enterprises	222,679.32	207,794.87	309,210.00	-	
Subtotal	\$ 8,692,201.03	\$ 8,781,001.64	\$ 9,202,143.00	\$ 9,172,455.00	
Outlay Expenses	\$ 1,224,727.73	\$ 1,027,085.33	\$ 7,084,704.00	\$ 225,250.00	
Subtotal	\$ 9,916,928.76	\$ 9,808,086.97	\$ 16,286,847.00	\$ 9,397,705.00	
Capital Projects:					
Road Improvements	\$ 599,541.34	\$ 640,697.25	\$ 475,000.00	\$ 475,000.00	
Subtotal	\$ 10,516,470.10	\$ 10,448,784.22	\$ 16,761,847.00	\$ 9,872,705.00	1.73%
Debt Service	\$ 848,340.00	\$ 887,737.00	\$ 1,004,023.00	\$ 1,099,749.00	9.53%
(Less: BAB Subsidy & Transfer from Previous Debt Service)					
TOTAL GENERAL FUND EXPENDITURES	\$ 11,364,810.10	\$ 11,336,521.22	\$ 17,765,870.00	\$ 10,972,454.00	
Less Revenue (Other than Property Taxes)	\$ 4,353,312.42	\$ 4,673,471.71	\$ 9,772,397.00	\$ 3,409,030.00	2.39%
TAXES LEVIED FOR CITY PURPOSES	\$ 7,162,923.00	\$ 7,255,173.00	\$ 7,378,945.00	\$ 7,563,424.00	2.50%
Plus Tax Increment for TIF Districts	\$ 252,651.30	\$ 271,054.46	\$ 313,767.99	\$ 399,959.33	
Total Levy with Tax Increment	\$ 7,415,574.30	\$ 7,526,227.46	\$ 7,692,712.99	\$ 7,963,383.33	
Rate/M of Assessed Valuation	\$ 8.243807140	\$ 8.196345246	\$ 8.398701084	\$ 8.594033257	2.33%

*This rate is based on the estimated 2019 assessed valuation of \$926,617,700

GENERAL FUND REVENUES

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Taxes					
01-41-0041-1100 GENERAL PROPERTY TAXES	\$ 5,917,435.53	\$ 5,899,922.00	\$ 5,899,921.90	\$ 5,899,921.00	
01-41-0041-1200 OMITTED TAXES / AG USE	-	-	-	-	-
01-41-0041-1700 MOTOR VEHICLE REGIS FEES	-	-	-	-	-
01-41-0041-3100 TAXES FROM WATER DEPARTMENT	289,679.00	290,000.00	-	294,811.00	290,000.00
01-41-0041-4900 INTEREST ON DELINQ PP TAXES	61.94	50.00	77.07	77.00	60.00
Total Taxes	\$ 6,207,176.47	\$ 6,189,972.00	\$ 5,899,998.97	\$ 6,194,809.00	\$ 290,060.00
Intergovernmental Revenues					
01-42-0042-2100 STATE: SHARED REVENUE	\$ 957,099.25	\$ 956,800.00	\$ 143,548.68	\$ 984,780.00	\$ 983,000.00
01-42-0042-2200 STATE: EXPENDITURE RESTRAINT	204,572.82	195,000.00	195,262.65	195,262.00	195,000.00
01-42-0042-2300 STATE: FIRE INSURANCE	38,255.09	37,500.00	41,401.83	41,401.00	38,500.00
01-42-0042-2400 STATE: EXEMPT COMPUTERS	46,825.36	46,825.00	47,958.53	47,958.00	47,900.00
01-42-0042-2500 STATE: PERSONAL PROPERTY	-	30,500.00	30,528.48	30,528.00	29,400.00
01-42-0042-2600 STATE: VIDEO SERVICE PROVIDER	-	-	-	-	15,500.00
01-42-0042-5100 STATE: SERVICE TO FACILITY	2,575.76	2,400.00	2,467.99	2,467.00	2,300.00
01-42-0042-5300 FED: COPS / VEST GRANT	909.96	2,120.00	2,120.00	2,120.00	-
01-42-0042-5400 STATE: PD TRAINING/EQUIPMENT	3,040.00	25,334.11	25,334.11	25,334.00	-
01-42-0042-5500 STATE: AMBULANCE SERVICE	-	-	-	-	-
01-42-0042-5600 STATE: LOCAL ROAD PROGRAM	-	-	-	-	-
01-42-0042-6100 FED: POLICE SEIZURES	-	-	-	-	-
01-42-0042-6200 STATE: FD EQUIPMENT	5,022.06	-	-	-	-
01-42-0042-6300 STATE: SAFE ROUTES TO SCHOOL	58,139.43	-	-	-	-
01-42-0042-6400 STATE: GENERAL TRANSPORTATION	486,614.98	483,000.00	362,449.02	483,265.00	533,500.00
01-42-0042-6500 STATE: CONNECTING HIGHWAY	100,540.10	100,000.00	75,353.43	100,470.00	100,000.00
01-42-0042-6600 STATE: RECYCLING	35,037.35	35,000.00	35,098.59	35,098.00	35,000.00
01-42-0042-6700 TOWN: COMPOST SITE	14,464.00	8,500.00	14,464.00	8,500.00	8,500.00
01-42-0042-7300 STATE/FED: MASS TRANSIT	206,106.02	-	126,728.89	215,000.00	-
01-42-0042-7400 FED: TAXI VANS	-	-	-	-	-
01-42-0042-7500 WEDC: COMMUNITY DEVELOPMENT	-	99,900.00	99,900.00	99,900.00	-
Total Intergovernmental Revenues	\$ 2,159,202.18	\$ 2,022,879.11	\$ 1,202,616.20	\$ 2,272,083.00	\$ 1,988,600.00
Regulation and Compliance Revenues					
01-43-0043-1100 ALCOHOL LICENSES	\$ 22,681.68	\$ 21,500.00	\$ 32,796.68	\$ 31,500.00	\$ 21,500.00
01-43-0043-1200 OPERATOR LICENSES	8,020.00	2,300.00	1,940.00	2,300.00	7,500.00
01-43-0043-1600 CIGARETTE LICENSE	1,500.00	1,500.00	1,400.00	1,400.00	1,400.00
01-43-0043-2100 CABLE TV FRANCHISE	157,960.15	156,000.00	80,310.22	157,000.00	141,000.00
01-43-0043-3100 BICYCLE LICENSE	195.00	200.00	115.00	130.00	200.00
01-43-0043-3200 DOG & CAT LICENSE	23,745.89	22,000.00	14,830.41	21,000.00	22,000.00
01-43-0043-3400 ELECTRICAL CONTRACTORS LICENSE	-	-	-	-	-
01-43-0043-4100 MISC LICENSES	1,025.00	1,000.00	360.00	400.00	750.00
01-43-0043-5100 BUILDING PERMITS	55,001.37	29,000.00	28,955.35	35,000.00	29,000.00
01-43-0043-5200 ELECTRICAL PERMITS	17,316.25	11,000.00	7,930.25	10,000.00	11,000.00
01-43-0043-5300 PLUMBING PERMITS	8,832.00	5,000.00	3,591.00	4,700.00	5,000.00
01-43-0043-5900 MISC PERMITS	3,405.00	3,000.00	1,800.00	2,500.00	3,000.00
01-43-0043-6000 ZONING PERMITS AND FEES	1,385.00	1,200.00	515.00	600.00	1,100.00
01-43-0043-6100 COURT PENALTIES & COSTS	104,508.54	96,000.00	71,008.65	100,000.00	98,000.00
01-43-0043-6200 PARKING VIOLATIONS	32,172.60	28,000.00	26,894.00	32,000.00	29,000.00
Total Regulation and Compliance Revenues	\$ 437,748.48	\$ 377,700.00	\$ 272,446.56	\$ 398,530.00	\$ 370,450.00

GENERAL FUND REVENUES

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Public Charges for Service					
01-44-0044-1100 GENERAL GOVERNMENT	\$ 3,073.67	\$ 2,800.00	\$ 1,743.44	\$ 2,000.00	\$ 2,300.00
01-44-0044-1600 REVOLVING LOAN ADMIN	5,000.00	5,000.00	-	-	-
01-44-0044-2100 POLICE DEPARTMENT	12,084.25	11,000.00	8,104.50	11,000.00	11,000.00
01-44-0044-2150 SCHOOL RESOURCE OFFICER	11,352.23	34,000.00	11,352.23	34,200.00	45,000.00
01-44-0044-2200 FIRE DEPARTMENT	5.00	-	-	-	-
01-44-0044-2300 AMBULANCE SERVICE	37,706.59	38,700.00	29,006.01	38,674.00	39,350.00
01-44-0044-4110 STREET MAINTENANCE	37,399.32	40,000.00	14,077.54	35,000.00	35,000.00
01-44-0044-4300 PARKING LOTS	110.00	110.00	110.00	110.00	110.00
01-44-0044-4400 AIRPORT	61,303.66	20,000.00	5,457.40	19,000.00	19,000.00
01-44-0044-4410 AIRPORT FUEL SALES	-	70,130.00	54,504.73	75,000.00	75,000.00
01-44-0044-6100 LIBRARY-MISCELLANEOUS	7,677.12	11,000.00	5,423.02	7,700.00	7,700.00
01-44-0044-6110 LIBRARY-FINES	10,276.47	13,000.00	5,275.41	10,000.00	10,000.00
01-44-0044-6140 SENIOR CENTER	-	-	-	-	-
01-44-0044-6150 HOARD TRUST CONTRIBUTIONS	42,495.74	-	-	-	-
01-44-0044-6230 AQUATIC CENTER	160,007.12	157,000.00	162,575.03	164,179.00	158,000.00
01-44-0044-6240 YOUTH CENTER ADMISSIONS	2,504.60	2,500.00	578.21	2,473.00	2,500.00
01-44-0044-6250 RECREATION DEPARTMENT	75,407.23	78,000.00	72,768.88	78,000.00	78,000.00
01-44-0044-7130 WEED CONTROL	1,200.00	850.00	887.50	1,000.00	1,000.00
01-44-0044-8300 FIRE PROTECTION SERVICE	193,611.54	203,000.00	161,110.53	212,672.00	218,000.00
01-44-0044-8350 FIRE EQUIPMENT REPLACEMENT	-	-	-	-	-
01-44-0044-8500 PILOT MILLENNIUM GROUP	28,490.13	28,100.00	28,490.13	28,490.00	-
01-44-0044-8600 PILOT WI HOUSING FUND-GROVE	4,358.84	4,360.00	4,503.99	4,503.00	4,500.00
01-44-0044-8700 PILOT WI HOUSING FUND ROCKWELL	-	-	-	-	-
01-44-0044-8800 PILOT WELLINGTON HOMES	9,842.99	9,900.00	10,086.00	10,086.00	10,100.00
Total Public Charges for Service	\$ 703,906.50	\$ 729,450.00	\$ 576,054.55	\$ 734,087.00	\$ 716,560.00
Public Improvement Revenues					
01-46-0046-1100 STREET CONSTRUCTION OR PAVING	\$ -	\$ -	\$ -	\$ -	\$ -
01-46-0046-1300 SIDEWALKS	580.00	-	-	-	-
01-46-0046-5100 SUBDIVIDER'S DEPOSITS	-	-	-	-	-
01-46-0046-5200 AIRPORT FUEL TAX	11,486.43	-	1,797.30	-	-
Total Public Improvement Revenues	\$ 12,066.43	\$ -	\$ 1,797.30	\$ -	\$ -
Other General Revenues					
01-47-0047-1100 MISCELLANEOUS DONATIONS	\$ 300,604.35	\$ 208,650.38	\$ 208,650.38	\$ 208,650.00	\$ -
01-47-0047-1500 FOCUS ON ENERGY GRANT	-	9,442.70	9,442.70	9,443.00	-
01-47-0047-5100 RECYCLED ELECTRONICS	2,208.99	-	2,322.88	2,000.00	-
01-47-0047-9100 REFUND PRIOR YEARS EXPENSE	23,397.41	-	5,106.79	5,107.00	-
Total Other General Revenues	\$ 326,210.75	\$ 218,093.08	\$ 225,522.75	\$ 225,200.00	\$ -
Commercial Revenues					
01-48-0048-1100 INTEREST ON GENERAL INVESTMENT	\$ 77,617.24	\$ 14,000.00	\$ 77,364.99	\$ 100,000.00	\$ 20,000.00
01-48-0048-1200 INTEREST-LIBRARY NOTE PROCEEDS	-	-	-	-	-
01-48-0048-2100 RENTAL OF CITY PROPERTY	5,963.12	6,200.00	3,531.56	5,700.00	5,800.00
01-48-0048-3300 INTEREST ON CITY EQUITY	11,560.00	11,560.00	11,560.00	11,560.00	11,560.00
01-48-0048-6100 SALE OF CITY PROPERTY	5,931.00	5,000.00	28,559.00	28,559.00	5,000.00
01-48-0048-9000 REBATE ON CREDIT CARD	124.72	-	1,790.31	1,790.00	1,000.00
Total Commercial Revenues	\$ 101,196.08	\$ 36,760.00	\$ 122,805.86	\$ 147,609.00	\$ 43,360.00
Long-Term Debt Proceeds					
01-49-0049-2500 PROCEEDS FROM LT DEBT	\$ 415,000.00	\$ 200,000.00	\$ 5,700,000.00	\$ 5,700,000.00	\$ -
Total Long-Term Debt Proceeds	\$ 415,000.00	\$ 200,000.00	\$ 5,700,000.00	\$ 5,700,000.00	\$ -
Total Revenues	\$ 10,362,506.89	\$ 9,774,854.19	\$ 14,001,242.19	\$ 15,672,318.00	\$ 3,409,030.00
01-49-0049-9999 FUND BALANCE APPLIED	\$ -	\$ 442,341.62	\$ -	\$ -	\$ -
01-49-0049-1000 PREMIUM ON LT DEBT	\$ 70.32	\$ -	\$ -	\$ -	\$ -

GENERAL FUND EXPENDITURES

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
General Government Expenditures						
01-51-5111-	COUNCIL	\$ 29,363.16	\$ 30,800.00	\$ 18,651.47	\$ 29,750.00	\$ 33,655.00
01-51-5121-	COURT	81,259.30	82,515.00	52,809.03	82,415.00	98,105.00
01-51-5132-	MANAGER	127,256.69	127,136.00	82,079.05	126,636.00	129,110.00
01-51-5141-	CLERK/TREASURER	133,070.94	142,515.00	96,698.04	142,306.00	152,350.00
01-51-5143-	ELECTIONS	11,149.48	19,050.00	17,310.29	18,073.00	11,905.00
01-51-5144-2200	JOB CLASSIF / LABOR RELATIONS	466.50	3,000.00	0.00	3,000.00	3,000.00
01-51-5152-	ASSESSOR	45,523.48	43,985.00	32,748.67	43,885.00	43,885.00
01-51-5157-	AUDIT	29,995.00	32,000.00	26,066.00	32,000.00	32,000.00
01-51-5161-	ATTORNEY	60,632.78	59,970.00	39,057.39	59,870.00	62,770.00
01-51-5171-	MUNICIPAL BUILDING	73,710.89	80,840.00	66,117.21	81,590.00	83,105.00
01-51-5190-1000	TAX / SPEC ASSMNT REFUND	0.00	1,000.00	29.31	100.00	1,000.00
01-51-5190-2000	FLEX PLAN ADMIN COSTS	2,118.24	2,500.00	1,419.28	2,300.00	2,500.00
01-51-5190-3000	RETIREE HEALTH DENTAL INSUR	60,548.02	133,500.00	18,176.67	133,500.00	33,740.00
01-51-5190-4000	PROPERTY & LIABILITY INSURANCE	45,103.25	42,900.00	43,676.75	43,677.00	45,000.00
01-51-5190-5000	FIRE INSURANCE	14,334.00	15,000.00	14,370.00	14,370.00	15,000.00
01-51-5190-6000	WORKER'S COMP INSURANCE	86,504.25	100,000.00	82,930.50	75,000.00	100,000.00
01-51-5190-7000	WI RETIREMENT EMPLOYER	0.00	0.00	0.00	-	-
01-51-5190-7100	WI RETIREMENT PRIOR SERVICE	0.00	0.00	0.00	-	-
01-51-5190-8000	SOCIAL SEC MEDICARE EMPLOYER	0.00	0.00	0.00	-	-
01-51-5190-9000	EMPLOYER HEALTH DENTAL INSUR	0.00	0.00	174,364.67	-	-
01-51-5200-0000	LIFE INSURANCE EMPLOYER	0.00	0.00	742.87	-	-
01-51-5200-1000	LONGEVITY COSTS	0.00	0.00	0.00	-	-
01-51-5200-1500	MERIT PAY	900.00	3,000.00	0.00	3,000.00	1,500.00
01-51-5200-2000	GENERAL FRINGES	0.00	0.00	-230,270.33	-	-
01-51-5200-3000	UNEMPLOYMENT COMP	409.94	1,500.00	0.00	1,000.00	1,000.00
01-51-5200-5000	HOLIDAY EXPENSE	0.00	0.00	3,564.79	-	-
01-51-5200-6000	SICK LEAVE EXPENSE	0.00	0.00	3,728.28	-	-
01-51-5200-7000	VACATION EXPENSE	0.00	0.00	13,357.29	-	-
01-51-5200-8000	FUNERAL LEAVE EXPENSE	0.00	0.00	0.00	-	-
01-51-5200-9000	JURY DUTY EXPENSE	0.00	0.00	0.00	-	-
01-51-5200-9001	MANUFACT. PROP ASSMNT FEE	4,203.65	\$ 4,500.00	4,300.65	4,301.00	4,500.00
Total General Government Expenditures		\$ 806,549.57	\$ 925,711.00	\$ 561,927.88	\$ 896,773.00	\$ 854,125.00
Public Safety						
01-52-5211-	POLICE DEPARTMENT	\$2,547,078.38	\$ 2,599,628.00	\$ 1,602,753.18	\$ 2,480,774.00	\$ 2,703,060.00
01-52-5216-	WATER PATROL	17,323.38	12,612.00	6,113.89	12,612.00	12,897.00
01-52-5217-	SCHOOL PATROL	25,834.79	25,836.00	14,347.19	24,550.00	25,706.00
01-52-5231-	FIRE DEPARTMENT	654,102.28	652,300.00	428,040.90	647,239.00	671,205.00
01-52-5232-	FIRE INSPECTION	22,816.64	27,500.00	15,486.57	26,500.00	28,922.00
01-52-5241-	BUILDING AND PLUMBING	107,123.56	106,365.00	70,371.81	106,588.00	111,585.00
01-52-5242-	ELECTRICAL	41,129.32	44,776.00	26,447.92	45,401.00	46,250.00
01-52-5246-0000	WEIGHTS AND MEASURERS	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
01-52-5251-	CIVIL DEFENSE	269.46	1,000.00	511.55	1,000.00	1,040.00
01-52-5255-0000	AMBULANCE SERVICE	97,278.72	100,200.00	66,473.76	99,715.00	101,500.00
01-52-5256-0000	AMBULANCE EQUIPMENT-Training	-	-	-	-	-
01-52-5291-	EMERGENCY MANAGEMENT	9,428.22	12,755.00	8,651.02	11,755.00	11,974.00
Total Public Safety		\$3,527,184.75	\$ 3,587,772.00	\$ 2,243,997.79	\$ 3,460,934.00	\$ 3,718,939.00
Health and Social Services						
01-53-5343-0000	HUMANE SOCIETY	\$ 32,118.59	\$ 32,765.00	\$ 32,585.70	\$ 32,586.00	\$ 33,300.00
Total Health and Social Services		\$ 32,118.59	\$ 32,765.00	\$ 32,585.70	\$ 32,586.00	\$ 33,300.00

GENERAL FUND EXPENDITURES

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Public Works					
01-54-5406- PUBLIC WORKS SUPERINTENDENT	\$ 58,837.77	\$ 58,641.00	\$ 37,165.63	\$ 58,641.00	\$ 61,336.00
01-54-5410- PUBLIC WORKS SUPERVISION	4,514.63	5,227.00	8,617.75	8,621.00	5,454.00
01-54-5411- STREET MACHINERY	261,678.55	298,188.00	208,214.69	324,188.00	314,586.00
01-54-5412- GARAGE	133,153.21	141,233.00	89,712.27	141,233.00	143,428.00
01-54-5421- ENGINEERING	170,606.77	185,599.00	120,532.01	185,614.00	169,518.00
01-54-5431- STREET MAINTENANCE	106,890.72	156,192.00	79,655.19	139,947.00	153,145.00
01-54-5432- STREET PERMIT REPAIRS	26,964.93	39,964.00	13,589.22	39,964.00	40,672.00
01-54-5433- CURB AND GUTTER	4,476.70	11,483.00	10,716.99	11,733.00	11,970.00
01-54-5435- SNOW AND ICE	235,664.22	222,205.00	183,463.18	240,560.00	258,979.00
01-54-5436- STREET NAME SIGNS	3,218.46	4,787.00	1,634.41	3,640.00	3,790.00
01-54-5441- TRAFFIC CONTROL	107,730.43	114,841.00	58,947.00	115,840.00	119,075.00
01-54-5442- STREET LIGHTING	271,580.71	281,240.00	178,982.21	275,240.00	281,470.00
01-54-5444- SIDEWALKS	40,983.34	46,036.00	6,967.79	46,036.00	46,858.00
01-54-5452- PARKING LOT	3,296.57	4,110.00	2,763.38	3,788.00	3,822.00
01-54-5453- AIRPORT	55,853.83	85,040.00	78,426.69	89,040.00	91,045.00
01-54-5471- RECYCLING/REFUSE COLLECTION	692,635.80	715,476.00	364,024.87	712,870.00	720,690.00
Total Public Works	\$2,178,086.64	\$ 2,370,262.00	\$ 1,443,413.28	\$ 2,396,955.00	\$ 2,425,838.00
Culture and Recreation					
01-55-5511- LIBRARY	\$ 509,287.63	\$ 537,053.00	\$ 344,405.84	\$ 516,267.00	\$ 552,268.00
01-55-5512- MUSEUM	172,697.75	173,135.00	123,229.02	168,739.00	176,482.00
01-55-5513- YOUTH CENTER	75,709.93	78,665.00	50,175.29	78,665.00	82,250.00
01-55-5516- SENIOR CITIZENS CENTER	96,827.15	117,321.86	62,159.31	114,701.00	107,630.00
01-55-5521- RECREATION	298,390.98	307,819.00	208,663.05	307,699.00	322,052.00
01-55-5523- AQUATIC CENTER	217,483.73	242,760.00	189,321.32	224,390.00	244,650.00
01-55-5534- FESTIVALS/ART/RIVERWALK	35,154.72	32,100.00	14,568.90	34,265.00	35,025.00
01-55-5541- PARKS	369,742.09	395,660.00	249,160.08	394,430.00	402,160.00
Total Culture and Recreation	\$1,775,293.98	\$ 1,884,513.86	\$ 1,241,682.81	\$ 1,839,156.00	\$ 1,922,517.00
Conservation and Development					
01-56-5611- FORESTRY	\$ 187,590.46	\$ 234,865.00	\$ 166,789.48	\$ 231,115.00	\$ 186,536.00
01-56-5613- WEED CONTROL	-	-	-	-	-
01-56-5635-0000 CHAMBER PROMOTION AND MARKETING	5,750.00	8,500.00	8,500.00	8,500.00	8,500.00
01-56-5644- ECONOMIC DEVELOPMENT	60,632.78	21,700.00	29,681.00	26,914.00	22,700.00
Total Conservation and Development	\$ 253,973.24	\$ 265,065.00	\$ 204,970.48	\$ 266,529.00	\$ 217,736.00
Public Service Enterprises					
01-57-5770-3000 SUBSIDIZED TAXI SERVICE	\$ 197,544.87	\$ 64,210.69	\$ 134,048.90	\$ 279,210.00	\$ -
01-57-5770-6000 CONTING HEALTH INS/UTILITY	10,250.00	49,330.00	-	30,000.00	-
Total Public Service Enterprises	\$ 207,794.87	\$ 113,540.69	\$ 134,048.90	\$ 309,210.00	\$ -
Total General Fund Operating Expenses	\$8,781,001.64	\$ 9,179,629.55	\$ 5,862,626.84	\$ 9,202,143.00	\$ 9,172,455.00
General Fund Outlay Expenditures					
01-60-0061-2100 OUTLAY MUNICIPAL COURT	\$ -	\$ 4,700.00	\$ -	\$ 2,500.00	\$ -
01-60-0061-3200 OUTLAY MANAGER	34,731.32	2,645.00	1,928.91	2,645.00	1,200.00
01-60-0061-4100 OUTLAY CLERK/TREASURER	1,200.00	25,200.00	21,708.23	25,200.00	1,000.00
01-60-0061-7100 OUTLAY MUNICIPAL BUILDING	6,000.00	9,500.00	9,500.00	9,500.00	9,500.00
Total General Fund Outlay Expenditures	\$ 41,931.32	\$ 42,045.00	\$ 33,137.14	\$ 39,845.00	\$ 11,700.00
Public Safety Outlay Expenditures					
01-60-0062-1100 OUTLAY POLICE DEPT	\$ 95,933.99	\$ 136,177.11	\$ 50,788.39	\$ 136,000.00	\$ 54,700.00
01-60-0062-1101 OUTLAY POLICE DONATION PROJ	16,197.36	22,462.00	25,659.20	22,462.00	-
01-60-0062-3100 OUTLAY FIRE DEPARTMENT	32,484.97	35,000.00	45,174.90	35,000.00	5,000.00
01-60-0062-3101 FIRE STATION RENO/EXPANSION	-	-	89,822.00	5,500,000.00	-
01-60-0062-4100 OUTLAY BUILDING INSPECTOR	13,840.82	57,159.18	29,059.36	56,000.00	-
01-60-0062-4200 OUTLAY ELECTRICIAN	-	10,000.00	9,601.80	9,602.00	1,000.00
01-60-0062-5200 FEMA FLOODING EMERGENCY	-	-	-	-	-
01-60-0062-9100 OUTLAY EMERGENCY MANAGENENT	-	-	-	-	-
Total Public Safety Outlay Expenditures	\$ 158,457.14	\$ 260,798.29	\$ 250,105.65	\$ 5,759,064.00	\$ 60,700.00

GENERAL FUND EXPENDITURES

	12/31/2018 Actual	2019 BUDGET			2020 Budget	
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual		
Public Works Outlay Expenditures						
01-60-0064-1100	OUTLAY STREET MACHINERY	\$ 274,123.22	\$ 215,500.00	\$ 18,224.31	\$ 218,225.00	\$ -
01-60-0064-1200	OUTLAY CITY GARAGE	-	8,630.00	-	8,630.00	2,850.00
01-60-0064-2100	OUTLAY ENGINEERING	57,575.07	2,064.36	564.37	2,065.00	61,500.00
01-60-0064-3100	DO NOT USE FUND 01 USE FUND 05	-	-	-	-	-
01-60-0064-3102	ROAD OUTLAY - ROCKWELL AVE	-	-	149,198.59	138,000.00	-
01-60-0064-4100	OUTLAY TRAFFIC CONTROL	-	27,200.00	7,761.46	27,200.00	-
01-60-0064-4400	OUTLAY SIDEWALKS	-	-	-	-	-
01-60-0064-5300	OUTLAY AIRPORT	11,279.28	-	-	-	-
01-60-0065-1100	OUTLAY LIBRARY	28,083.01	9,442.70	83,487.39	9,443.00	-
Total Public Works Outlay Expenditures		\$ 371,060.58	\$ 262,837.06	\$ 259,236.12	\$ 403,563.00	\$ 64,350.00
Culture and Recreation Expenditures						
01-60-0065-1201	HOARD ESTATE DONATION	\$ 27,335.23	\$ -	\$ -	\$ -	\$ -
01-60-0065-1300	OUTLAY YOUTH CENTER	11,516.06	10,580.96	4,562.07	10,581.00	-
01-60-0065-1600	OUTLAY SENIOR CENTER	66,642.34	43,960.09	28,446.72	43,960.00	1,500.00
01-60-0065-2100	OUTLAY RECREATION DEPT	-	-	-	-	2,500.00
01-60-0065-2200	OUTLAY DANCE PROGRAM	38,143.79	32,695.28	21,793.63	32,695.00	-
01-60-0065-2300	OUTLAY AQUATIC CENTER	43,900.00	4,000.00	3,000.00	4,000.00	15,000.00
01-60-0065-2500	OUTLAY BENEFITS	-	-	-	-	-
01-60-0065-4100	OUTLAY PARKS	18,279.51	32,790.51	21,804.26	32,791.00	69,500.00
01-60-0065-4101	OUTLAY SKATE PARK DEVELOPMENT	9,195.53	9,195.53	85.07	9,196.00	-
01-60-0065-4105	OUTLAY MEMORIAL PARK SHELTER	34,754.88	1,438.27	2,523.49	1,438.00	-
01-60-0065-4107	OUTLAY AQ CENTER PROJ LEAD	-	-	26,056.65	-	-
01-60-0065-4108	OUTLAY HAUM POND SHELTER	6,700.41	1,029.17	(701.07)	1,030.00	-
01-60-0065-4109	OUTLAY HAUM POND PROJ	11,492.37	11,285.62	827.64	11,286.00	-
01-60-0065-4110	OUTLAY DIAMOND DIRT	4,822.12	3,390.52	850.00	3,391.00	-
01-60-0065-4111	OUTLAY MCCOY-WAR DOG MEMORIAL	8,855.61	-	-	-	-
01-60-0065-4112	OUTLAY RIVERWALK PLAZA PROJECT	55,255.19	-	-	-	-
01-60-0065-4113	OUTLAY ACCESSIBLE TRANSIT PROJ	5,933.74	37,397.99	37,397.99	37,398.00	-
01-60-0065-4114	OUTLAY FORT YOUTH TRIATHLON	13,120.69	14,144.96	6,944.93	14,145.00	-
01-60-0065-4115	OUTLAY JONES PK IMPRV GENERALS	9,001.60	9,235.04	3,363.60	9,235.00	-
01-60-0065-4116	OUTLAY JF LUTHER DIAMONDS	10,632.88	11,982.88	2,601.69	11,983.00	-
01-60-0065-4117	OUTLAY SMALL PROJ DONATION	57,235.72	38,623.64	11,109.37	38,624.00	-
01-60-0065-4118	OUTLAY YOUTH FOOTBALL FIELDS	3,857.53	3,624.67	531.58	3,625.00	-
01-60-0065-4119	OUTLAY CHARITY CONCERTS	18,961.09	17,584.18	7,783.90	17,584.00	-
Total Culture and Recreation Expenditures		\$ 455,636.29	\$ 282,959.31	\$ 178,981.52	\$ 282,962.00	\$ 88,500.00
Conservation and Development Outlay Expenditure						
01-60-0066-1400	TREE INVENTORY PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -
01-60-0066-1500	CREAMERY BLDG REDEVELOP GRANT	-	99,900.00	99,900.00	99,900.00	-
01-60-0066-1600	TRANS TO F/6-RLF CLOSE BUYOUT	-	-	491,870.07	491,870.00	-
Total Conservation and Development Outlay Expenditure		\$ -	\$ 99,900.00	\$ 591,770.07	\$ 591,770.00	\$ -
Public Service Enterprises Outlay Expenditure						
01-60-0067-7000	TAXI SERVICE FED GRANT-VEHICLE	\$ -	\$ 7,500.00	\$ 36,330.50	\$ 7,500.00	\$ -
Total Public Service Enterprises Outlay Expenditure		\$ -	\$ 7,500.00	\$ 36,330.50	\$ 7,500.00	\$ -
Total Outlay Expenditures		\$1,027,085.33	\$ 956,039.66	\$ 1,349,561.00	\$ 7,084,704.00	\$ 225,250.00
Grand Total Expenditures		\$9,808,086.97	\$10,135,669.21	\$ 7,212,187.84	\$ 16,286,847.00	\$ 9,397,705.00

CITY DEPARTMENTAL PAGES

COUNCIL 01-51-5111

Personnel Services

01-51-5111-0100	COUNCIL-Salaries	Council Members \$300/month Effective 1/1/2020 Council President \$360/month First increase since 1997
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Supplies & Contractual Services

01-51-5111-0600	COUNCIL-Supplies	President plaque
01-51-5111-0700	COUNCIL-Publications	Minutes, Notices, Ordinances
01-51-5111-0800	COUNCIL-Conference	Meetings, League of WI Municipalities training
01-51-5111-0900	COUNCIL-League Dues	Formula based on population and equalized value

01-51-5111-2500	COUNCIL-Benefits	7.65% for Part-time
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Capital Outlay

01-60-0061-1100	OUTLAY CITY COUNCIL	
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COURT 01-51-5121

Personnel Services

01-51-5121-0100	COURT-Salaries Judge	Elected Municipal Judge (Four Year Term)
01-51-5121-0200	COURT-Salaries Muni Clerk	Municipal Court Clerk
01-51-5121-0300	COURT-Salaries Muni Clerk II	Municipal Court Clerk II

Supplies & Contractual Services

01-51-5121-0600	COURT-Supp/Subpoenas/Interprtr	Fees, Postage, Printing, Interpreters
01-51-5121-0700	COURT-Education	Conferences, Memberships, Training
01-51-5121-0800	COURT-Incarceration Charge	Incarceration Charges

01-51-5121-2500	COURT-Benefits	43.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0061-2100	OUTLAY MUNICIPAL COURT	
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COUNCIL 01-51-5111

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5111-0100 COUNCIL-Salaries	\$ 15,600.00	\$ 15,600.00	\$ 10,400.00	\$ 15,600.00	\$ 18,720.00
Total Personnel Services	\$ 15,600.00	\$ 15,600.00	\$ 10,400.00	\$ 15,600.00	\$ 18,720.00
Supplies & Contractual Services					
01-51-5111-0600 COUNCIL-Supplies	\$ 184.10	\$ 200.00	\$ 40.00	\$ 200.00	\$ 200.00
01-51-5111-0700 COUNCIL-Publications	8,735.43	10,000.00	3,822.88	9,000.00	9,500.00
01-51-5111-0800 COUNCIL-Conference	150.00	200.00	45.00	200.00	200.00
01-51-5111-0900 COUNCIL-League Dues	3,500.00	3,600.00	3,547.83	3,550.00	3,600.00
Total Supplies & Contractual Services	\$ 12,569.53	\$ 14,000.00	\$ 7,455.71	\$ 12,950.00	\$ 13,500.00
01-51-5111-2500 COUNCIL-Benefits	\$ 1,193.63	\$ 1,200.00	\$ 795.76	\$ 1,200.00	\$ 1,435.00
Total Operating Budget	\$ 29,363.16	\$ 30,800.00	\$ 18,651.47	\$ 29,750.00	\$ 33,655.00
Capital Outlay					
01-60-0061-1100 OUTLAY CITY COUNCIL	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outlay Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 29,363.16	\$ 30,800.00	\$ 18,651.47	\$ 29,750.00	\$ 33,655.00

COURT 01-51-5121

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5121-0100 COURT-Salaries Judge	\$ 17,227.60	\$ 17,490.00	\$ 11,434.20	\$ 17,490.00	\$ 17,840.00
01-51-5121-0200 COURT-Salaries Muni Clerk	39,896.45	40,700.00	26,197.36	40,700.00	43,830.00
01-51-5121-0300 COURT-Salaries Muni Clerk II	-	-	-	-	7,475.00
Total Personnel Services	\$ 57,124.05	\$ 58,190.00	\$ 37,631.56	\$ 58,190.00	\$ 69,145.00
Supplies & Contractual Services					
01-51-5121-0600 COURT-Supp/Subpoenas/Interprtr	\$ 2,226.97	\$ 3,000.00	\$ 2,250.37	\$ 3,000.00	\$ 3,000.00
01-51-5121-0700 COURT-Education	2,198.21	2,000.00	740.00	2,000.00	2,000.00
01-51-5121-0800 COURT-Incarceration Charge	10.00	300.00	-	200.00	200.00
Total Supplies & Contractual Services	\$ 4,435.18	\$ 5,300.00	\$ 2,990.37	\$ 5,200.00	\$ 5,200.00
01-51-5121-2500 COURT-Benefits	\$ 19,700.07	\$ 19,025.00	\$ 12,187.10	\$ 19,025.00	\$ 23,760.00
Total Operating Budget	\$ 81,259.30	\$ 82,515.00	\$ 52,809.03	\$ 82,415.00	\$ 98,105.00
Capital Outlay					
01-60-0061-2100 OUTLAY MUNICIPAL COURT	\$ -	\$ 4,700.00	\$ -	\$ 2,500.00	\$ -
Total Outlay Expense	\$ -	\$ 4,700.00	\$ -	\$ 2,500.00	\$ -
Grand Total	\$ 81,259.30	\$ 87,215.00	\$ 52,809.03	\$ 84,915.00	\$ 98,105.00

MANAGER 01-51-5132

Personnel Services

01-51-5132-0100	MANAGER-Salaries	50% City 20% Sewer 02-87-0874-0100 10% Stormwater 10-51-5142-0100 20% Water 03-33-0092-0000
01-51-5132-0200	MANAGER-Exec Asstnt	50% City 20% Sewer 02-87-0874-0100 10% Stormwater 10-51-5142-0100 20% Water 03-33-0092-0000

Supplies & Contractual Services

01-51-5132-0600	MANAGER-Supplies	Paper, ink, postage, internet, copies
01-51-5132-0700	MANAGER-Cell Phone	<i>Account not utilized</i>
01-51-5132-0900	MANAGER-Telephone	Local and long distance
01-51-5132-1200	MANAGER-Car Allow/Travel Exp	\$200.00 per month/parking
01-51-5132-1300	MANAGER-Conference	WCMA, League, ICMA
01-51-5132-1400	MANAGER-Dues/Subscriptions	WCMA, ICMA, Rotary
01-51-5132-1500	MANAGER-School Exp.	<i>Account not utilized</i>
01-51-5132-2500	MANAGER-Benefits	43.65% for Full-time 7.65% for Part-time

Capital Outlay

01-60-0061-3200	OUTLAY MANAGER	1. Replacement Computer	\$1,200
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MANAGER 01-51-5132

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5132-0100 MANAGER-Salaries	\$ 49,059.40	\$ 49,796.00	\$ 32,558.50	\$ 49,796.00	\$ 52,635.00
01-51-5132-0200 MANAGER-Exec Asstnt	32,211.29	32,695.00	21,377.03	32,695.00	31,115.00
Total Personnel Services	\$ 81,270.69	\$ 82,491.00	\$ 53,935.53	\$ 82,491.00	\$ 83,750.00
Supplies & Contractual Services					
01-51-5132-0600 MANAGER-Supplies	\$ 3,393.20	\$ 3,300.00	\$ 1,040.22	\$ 3,200.00	\$ 3,200.00
01-51-5132-0700 MANAGER-Cell Phone	-	-	-	-	-
01-51-5132-0900 MANAGER-Telephone	150.60	200.00	92.26	200.00	200.00
01-51-5132-1200 MANAGER-Car Allow/Travel Exp	2,400.00	2,500.00	1,600.00	2,400.00	2,500.00
01-51-5132-1300 MANAGER-Conference	1,650.00	1,800.00	1,104.80	1,500.00	1,800.00
01-51-5132-1400 MANAGER-Dues/Subscriptions	900.00	1,000.00	995.11	1,000.00	1,100.00
01-51-5132-1500 MANAGER-School Exp.	-	-	-	-	-
Total Supplies & Contractual Services	\$ 8,493.80	\$ 8,800.00	\$ 4,832.39	\$ 8,300.00	\$ 8,800.00
01-51-5132-2500 MANAGER-Benefits	\$ 37,492.20	\$ 35,845.00	\$ 23,311.13	\$ 35,845.00	\$ 36,560.00
Total Operating Budget	\$ 127,256.69	\$ 127,136.00	\$ 82,079.05	\$ 126,636.00	\$ 129,110.00
Capital Outlay					
01-60-0061-3200 OUTLAY MANAGER	\$ 34,731.32	\$ 2,645.00	\$ 1,928.91	\$ 2,645.00	\$ 1,200.00
Total Outlay Expense	\$ 34,731.32	\$ 2,645.00	\$ 1,928.91	\$ 2,645.00	\$ 1,200.00
Grand Total	\$ 161,988.01	\$ 129,781.00	\$ 84,007.96	\$ 129,281.00	\$ 130,310.00

CLERK/TREASURER 01-51-5141

Personnel Services

01-51-5141-0100	CLERK/TREAS-Salaries	30% City 30% Sewer 02-87-0874-0100 10% Stormwater 10-51-5142-0100 20% Water 03-33-0092-0000 10% Water 03-33-0090-2000
01-51-5141-0200	CLERK/TREAS-Deputy Clerk	100% City
01-51-5141-0300	CLERK/TREAS-Deputy Treasurer	50% City 20% Sewer 02-87-0874-0100 10% Stormwater 10-51-5142-0100 20% Water 03-33-0090-2000
01-51-5141-0400	CLERK/TREAS-Reception	<i>Account not utilized</i>

Supplies & Contractual Services

01-51-5141-0600	CLERK/TREAS-Supplies	Paper, ink, postage
01-51-5141-0700	CLERK/TREAS-Muni Code Update	Municipal Code updates
01-51-5141-0900	CLERK/TREAS-Telephone/Fax	Local and long distance
01-51-5141-1000	CLERK/TREAS-Travel Expense	Mileage reimbursement
01-51-5141-1100	CLERK/TREAS-Conference	WMCA, UW-Green Bay, Civic Symposium
01-51-5141-1200	CLERK/TREAS-Postage	Pre-payment - charged to Departments
01-51-5141-1300	CLERK/TREAS-Memberships	WMCA
01-51-5141-1400	CLERK/TREAS-School	<i>Account not utilized</i>
01-51-5141-1500	CLERK/TREAS-Copies	Photocopies, machine lease
01-51-5141-1600	CLERK/TREAS-Info Tech-Network	Support, security, anti-virus, web hosting, internet
01-51-5141-1700	CITY-WIDE-Info Tech-Network	Pre-payment - charged to Departments

01-51-5141-2500	CLERK/TREAS-Benefits	43.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0061-4100	OUTLAY CLERK/TREASURER	1. Asset Management/Fixed Asset Module	\$1,000.00
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ELECTIONS 01-51-5143

Personnel Services

01-51-5143-0100	ELECTIONS-Salaries	Full-time Staff - polling place setup/take down
01-51-5143-0200	ELECTIONS-Inspector Wages	Inspector wages

Supplies & Contractual Services

01-51-5143-0600	ELECTIONS-Supplies	Publication, meals, machines, ballots, materials
01-51-5143-2500	ELECTIONS-Benefits	61.65% for Full-time 7.65% for Part-time

CLERK/TREASURER 01-51-5141

	2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget
Personnel Services					
01-51-5141-0100 CLERK/TREAS-Salaries	\$ 22,885.70	\$ 23,300.00	\$ 15,188.16	\$ 23,300.00	\$ 24,300.00
01-51-5141-0200 CLERK/TREAS-Deputy Clerk	37,133.21	40,100.00	26,197.39	40,100.00	43,200.00
01-51-5141-0300 CLERK/TREAS-Deputy Treasurer	18,288.98	19,050.00	12,443.52	19,050.00	21,300.00
01-51-5141-0400 CLERK/TREAS-Reception	-	-	-	-	-
Total Personnel Services	\$ 78,307.89	\$ 82,450.00	\$ 53,829.07	\$ 82,450.00	\$ 88,800.00
Supplies & Contractual Services					
01-51-5141-0600 CLERK/TREAS-Supplies	\$ 2,735.03	\$ 3,000.00	\$ 2,222.06	\$ 3,000.00	\$ 3,000.00
01-51-5141-0700 CLERK/TREAS-Muni Code Update	1,965.72	3,000.00	3,100.40	3,101.00	3,000.00
01-51-5141-0900 CLERK/TREAS-Telephone/Fax	196.59	300.00	118.95	300.00	300.00
01-51-5141-1000 CLERK/TREAS-Travel Expense	352.11	500.00	153.12	225.00	500.00
01-51-5141-1100 CLERK/TREAS-Conference	1,137.93	2,000.00	1,452.74	2,000.00	2,000.00
01-51-5141-1200 CLERK/TREAS-Postage	2,762.50	4,500.00	1,792.70	4,000.00	4,500.00
01-51-5141-1300 CLERK/TREAS-Memberships	165.00	165.00	130.00	130.00	150.00
01-51-5141-1400 CLERK/TREAS-School	-	-	-	-	-
01-51-5141-1500 CLERK/TREAS-Copies	72.21	100.00	841.45	100.00	100.00
01-51-5141-1600 CLERK/TREAS-Info Tech-Network	9,184.46	10,500.00	9,597.09	11,000.00	11,000.00
01-51-5141-1700 CITY-WIDE-Info Tech-Network	-	-	239.25	-	-
Total Supplies & Contractual Services	\$ 18,571.55	\$ 24,065.00	\$ 19,647.76	\$ 23,856.00	\$ 24,550.00
01-51-5141-2500 CLERK/TREAS-Benefits	\$ 36,191.50	\$ 36,000.00	\$ 23,221.21	\$ 36,000.00	\$ 39,000.00
Total Operating Budget	\$ 133,070.94	\$ 142,515.00	\$ 96,698.04	\$ 142,306.00	\$ 152,350.00
Capital Outlay					
01-60-0061-4100 OUTLAY CLERK/TREASURER	\$ 1,200.00	\$ 25,200.00	\$ 21,708.23	\$ 25,200.00	\$ 1,000.00
Total Outlay Expense	\$ 1,200.00	\$ 25,200.00	\$ 21,708.23	\$ 25,200.00	\$ 1,000.00
Grand Total	\$ 134,270.94	\$ 167,715.00	\$ 118,406.27	\$ 167,506.00	\$ 153,350.00

ELECTIONS 01-51-5143

	2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget
Personnel Services					
01-51-5143-0100 ELECTIONS-Salaries	\$ 1,001.18	\$ 325.00	\$ 334.99	\$ 335.00	\$ 1,300.00
01-51-5143-0200 ELECTIONS-Inspector Wages	5,823.38	2,300.00	1,321.10	1,322.00	6,000.00
Total Personnel Services	\$ 6,824.56	\$ 2,625.00	\$ 1,656.09	\$ 1,657.00	\$ 7,300.00
Supplies & Contractual Services					
01-51-5143-0600 ELECTIONS-Supplies	\$ 3,722.18	\$ 16,200.00	\$ 15,438.80	\$ 16,200.00	\$ 3,800.00
Total Supplies & Contractual Services	\$ 3,722.18	\$ 16,200.00	\$ 15,438.80	\$ 16,200.00	\$ 3,800.00
01-51-5143-2500 ELECTIONS-Benefits	\$ 602.74	\$ 225.00	\$ 215.40	\$ 216.00	\$ 805.00
Total Operating Budget	\$ 11,149.48	\$ 19,050.00	\$ 17,310.29	\$ 18,073.00	\$ 11,905.00
Grand Total	\$ 11,149.48	\$ 19,050.00	\$ 17,310.29	\$ 18,073.00	\$ 11,905.00

ASSESSOR 01-51-5152

Personnel Services

01-51-5152-0100	ASSESSOR-Salaries Contract	Associated Appraisal Contract 2016-2021 2017 Revaluation Year
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Supplies & Contractual Services

01-51-5152-0600	ASSESSOR-Supplies/Bd of Review	Postage, supplies, Board of Review
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01-51-5152-2500	ASSESSOR-Benefits	<i>Account not utilized</i>
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ATTORNEY 01-51-5161

Personnel Services

01-51-5161-0100	ATTORNEY-Salaries	96% City 2% Sewer 02-87-0874-0100 2% Water 03-33-0092-3000
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01-51-5161-0200	ATTORNEY-Salaries Assistant	<i>Account not utilized</i>
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Supplies & Contractual Services

01-51-5161-0600	ATTORNEY-Supplies	Filing fees
01-51-5161-1000	ATTORNEY-Books Pamphlets	<i>Account not utilized</i>
01-51-5161-1100	ATTORNEY-Conference	League of WI Municipalities Conference

01-51-5161-2500	ATTORNEY-Benefits	WRS, Social Security, Health and Dental at 63.5%
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ASSESSOR 01-51-5152

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5152-0100 ASSESSOR-Salaries Contract	\$ 45,511.14	\$ 43,285.00	\$ 32,313.36	\$ 43,285.00	\$ 43,285.00
Total Personnel Services	\$ 45,511.14	\$ 43,285.00	\$ 32,313.36	\$ 43,285.00	\$ 43,285.00
Supplies & Contractual Services					
01-51-5152-0600 ASSESSOR-Supplies/Bd of Review	\$ 12.34	\$ 700.00	\$ 435.31	\$ 600.00	\$ 600.00
Total Supplies & Contractual Services	\$ 12.34	\$ 700.00	\$ 435.31	\$ 600.00	\$ 600.00
01-51-5152-2500 ASSESSOR-Benefits	\$ -	\$ -	\$ -		
Total Operating Budget	\$ 45,523.48	\$ 43,985.00	\$ 32,748.67	\$ 43,885.00	\$ 43,885.00
Grand Total	\$ 45,523.48	\$ 43,985.00	\$ 32,748.67	\$ 43,885.00	\$ 43,885.00

ATTORNEY 01-51-5161

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5161-0100 ATTORNEY-Salaries	\$ 36,480.08	\$ 37,040.00	\$ 24,210.04	\$ 37,040.00	\$ 37,770.00
01-51-5161-0200 ATTORNEY-Salaries Assistant	-	-	-	-	-
Total Personnel Services	\$ 36,480.08	\$ 37,040.00	\$ 24,210.04	\$ 37,040.00	\$ 37,770.00
Supplies & Contractual Services					
01-51-5161-0600 ATTORNEY-Supplies	\$ 688.00	\$ 200.00	\$ -	\$ 200.00	\$ 500.00
01-51-5161-1000 ATTORNEY-Books Pamphlets	-	-	-	-	-
01-51-5161-1100 ATTORNEY-Conference	400.00	500.00	400.00	400.00	500.00
Total Supplies & Contractual Services	\$ 1,088.00	\$ 700.00	\$ 400.00	\$ 600.00	\$ 1,000.00
01-51-5161-2500 ATTORNEY-Benefits	\$ 23,064.70	\$ 22,230.00	\$ 14,447.35	\$ 22,230.00	\$ 24,000.00
Total Operating Budget	\$ 60,632.78	\$ 59,970.00	\$ 39,057.39	\$ 59,870.00	\$ 62,770.00
Grand Total	\$ 60,632.78	\$ 59,970.00	\$ 39,057.39	\$ 59,870.00	\$ 62,770.00

MUNICIPAL BUILDING 01-51-5171

Personnel Services

01-51-5171-0100	MUNI.BLDG-Salaries	General maintenance, Repairs
01-51-5171-0200	MUNI.BLDG-Salaries P-Time	General maintenance, Repairs, Cleaning

Supplies & Contractual Services

01-51-5171-0500	MUNI.BLDG-Repairs	Flooring, painting, furnace, A/C, roof
01-51-5171-0600	MUNI.BLDG-Supplies	Cleaning supplies, replacement filters
01-51-5171-1000	MUNI.BLDG-Elect/Water/Stormwtr	Utilities
01-51-5171-1100	MUNI.BLDG-Natural Gas	100% Natural Gas

01-51-5171-2500	MUNI.BLDG-Benefits	61.65% for Full-time
		7.65% for Part-time

Capital Outlay

01-60-0061-7100	OUTLAY MUNICIPAL BUILDING	1. Furnace A/C Conversion	\$7,500
		2. Replacement of Steel Door West Fire Escape	\$2,000

MUNICIPAL BUILDING 01-51-5171

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-51-5171-0100 MUNI.BLDG-Salaries	\$ 18,936.55	\$ 24,000.00	\$ 20,293.77	\$ 24,000.00	\$ 24,575.00
01-51-5171-0200 MUNI.BLDG-Salaries P-Time	1,039.50	1,060.00	1,027.20	1,060.00	1,090.00
Total Personnel Services	\$ 19,976.05	\$ 25,060.00	\$ 21,320.97	\$ 25,060.00	\$ 25,665.00
Supplies & Contractual Services					
01-51-5171-0500 MUNI.BLDG-Repairs	\$ 13,970.54	\$ 12,000.00	\$ 12,410.14	\$ 13,000.00	\$ 13,500.00
01-51-5171-0600 MUNI.BLDG-Supplies	3,717.78	3,750.00	3,325.90	3,750.00	3,750.00
01-51-5171-1000 MUNI.BLDG-Elect/Water/Stormwtr	17,747.31	18,500.00	11,960.50	18,250.00	18,500.00
01-51-5171-1100 MUNI.BLDG-Natural Gas	5,231.35	5,800.00	3,128.25	5,800.00	5,800.00
Total Supplies & Contractual Services	\$ 40,666.98	\$ 40,050.00	\$ 30,824.79	\$ 40,800.00	\$ 41,550.00
01-51-5171-2500 MUNI.BLDG-Benefits	\$ 13,067.86	\$ 15,730.00	\$ 13,971.45	\$ 15,730.00	\$ 15,890.00
Total Operating Budget	\$ 73,710.89	\$ 80,840.00	\$ 66,117.21	\$ 81,590.00	\$ 83,105.00
Capital Outlay					
01-60-0061-7100 OUTLAY MUNICIPAL BUILDING	\$ 6,000.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
Total Outlay Expense	\$ 6,000.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
Grand Total	\$ 79,710.89	\$ 90,340.00	\$ 75,617.21	\$ 91,090.00	\$ 92,605.00

POLICE DEPARTMENT 01-52-5211

Personnel Services

01-52-5211-0100	PD-Salaries	Chief, 3 Captains, 1 Lieutenant, 12 Officers, 1 PSLO, 1 DEO, 1 Investigator
01-52-5211-0200	PD-Overtime	Overtime for Represented Staff
01-52-5211-0300	PD-Holiday Pay	Ten paid Holidays and two paid Personal Days
01-52-5211-0400	PD-Dispatch/Salaries	Five Dispatchers
01-52-5211-0500	PD-Dispatch/Overtime	Overtime for Dispatchers, Part-time wages
01-52-5211-0510	PD-Records Clerk	One Clerk
01-52-5211-0520	PD-Bldng Mntc & Cstdn P-Time	Building Maintenance & Custodian wages

Supplies & Contractual Services

01-52-5211-0600	PD-Office Supplies	Paper, postage, copies, envelopes
01-52-5211-0700	PD-Protective Supplies	Guns, ammunition, taser supplies
01-52-5211-0800	PD-Investigative Supplies	Photography, BAC tests
01-52-5211-0900	PD-Telephone/Radio/Tracs	Radio, Phone, Local and long distance, repairs
01-52-5211-1000	PD-Electric/Water/Stormwater	Utilities
01-52-5211-1100	PD-Natural Gas	Utilities
01-52-5211-1200	PD-Bldg Maint & Cstdn P-Time	Part-time wages, maintenance, repair, supplies
01-52-5211-1300	PD-Squad Expense/Mileage	Fuel, maintenance, insurance
01-52-5211-1400	PD-Conference/Memberships	WCPA, IACP, Jeff Co Chiefs Association
01-52-5211-1600	PD-Prisoner Board/Expense	Jefferson County Jail
01-52-5211-1700	PD-Uniform Allowance	Chief, Captains, Lieutenant, Dispatchers
01-52-5211-1800	PD-CSO/Bike Patrol P-Time	Part-time wages, maintenance, repair, supplies
01-52-5211-1900	PD-Metro Drug Unit	Utility cost, program expenses
01-52-5211-2000	PD-K-9 Unit	K-9 Unit
01-52-5211-5000	PD-Training/Range Expense	

01-52-5211-2500	PD-Benefits	44.49% for Police Officers 43.65% for Dispatchers 7.65% for Part-time
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Capital Outlay

01-60-0062-1100	OUTLAY POLICE DEPT	1. Computer Replacement	\$3,000.00
01-60-0062-1101	OUTLAY POLICE DONATION PROJ	2. Electronic Control Devices	\$13,200.00
		3. U.P.S. Battery Replacement	\$4,000.00
		4. Squad/Body Video Cameras	\$34,500.00

POLICE DEPARTMENT 01-52-5211

	2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget
Personnel Services					
01-52-5211-0100 PD-Salaries	\$ 1,173,802.69	\$ 1,252,640.00	\$ 780,680.98	\$ 1,194,000.00	\$ 1,300,180.00
01-52-5211-0200 PD-Overtime	116,136.31	79,000.00	26,109.41	105,000.00	79,000.00
01-52-5211-0300 PD-Holiday Pay	23,987.56	28,700.00	5,378.50	25,000.00	29,200.00
01-52-5211-0400 PD-Dispatch/Salaries	199,178.73	193,028.00	130,220.11	193,000.00	209,930.00
01-52-5211-0500 PD-Dispatch/Overtime	35,758.05	31,000.00	19,355.08	36,000.00	31,000.00
01-52-5211-0510 PD-Records Clerk	40,480.29	40,068.00	26,197.40	40,068.00	43,500.00
01-52-5211-0520 PD-Bldg Mntr & Cstdn P-Time	-	-	-	-	15,200.00
Total Personnel Services	\$ 1,589,343.63	\$ 1,624,436.00	\$ 987,941.48	\$ 1,593,068.00	\$ 1,708,010.00
Supplies & Contractual Services					
01-52-5211-0600 PD-Office Supplies	\$ 21,446.25	\$ 19,000.00	\$ 13,471.22	\$ 18,500.00	\$ 19,000.00
01-52-5211-0700 PD-Protective Supplies	5,766.17	5,500.00	2,389.51	5,000.00	6,300.00
01-52-5211-0800 PD-Investigative Supplies	4,149.28	4,000.00	3,456.09	3,800.00	4,000.00
01-52-5211-0900 PD-Telephone/Radio/Tracs	45,864.62	48,068.00	42,061.26	47,800.00	48,880.00
01-52-5211-1000 PD-Electric/Water/Stormwater	40,387.52	44,400.00	26,033.67	39,500.00	43,000.00
01-52-5211-1100 PD-Natural Gas	12,971.75	17,000.00	6,983.16	13,000.00	16,000.00
01-52-5211-1200 PD-Bldg Maint & Cstdn P-Time	30,145.21	32,060.00	24,738.87	31,500.00	19,000.00
01-52-5211-1300 PD-Squad Expense/Mileage	37,862.91	45,000.00	29,703.04	39,000.00	43,000.00
01-52-5211-1400 PD-Conference/Memberships	1,095.00	1,500.00	1,157.00	1,360.00	1,500.00
01-52-5211-1600 PD-Prisoner Board/Expense	200.00	400.00	150.00	250.00	400.00
01-52-5211-1700 PD-Uniform Allowance	23,633.44	20,620.00	9,127.31	17,000.00	18,500.00
01-52-5211-1800 PD-CSO/Bike Patrol P-Time	7,329.12	8,200.00	3,304.39	6,000.00	8,400.00
01-52-5211-1900 PD-Metro Drug Unit	1,342.00	1,400.00	1,342.00	1,342.00	1,400.00
01-52-5211-2000 PD-K-9 Unit	20,064.69	2,154.00	4,713.05	2,154.00	-
01-52-5211-5000 PD-Training/Range Expense	9,459.14	13,000.00	15,810.86	16,000.00	13,000.00
Total Supplies & Contractual Services	\$ 261,717.10	\$ 262,302.00	\$ 184,441.43	\$ 242,206.00	\$ 242,380.00
01-52-5211-2500 PD-Benefits	\$ 696,017.65	\$ 712,890.00	\$ 430,370.27	\$ 645,500.00	\$ 752,670.00
Total Operating Budget	\$ 2,547,078.38	\$ 2,599,628.00	\$ 1,602,753.18	\$ 2,480,774.00	\$ 2,703,060.00
Capital Outlay					
01-60-0062-1100 OUTLAY POLICE DEPT	\$ 95,933.99	\$ 136,177.11	\$ 50,788.39	\$ 136,000.00	\$ 54,700.00
01-60-0062-1101 OUTLAY POLICE DONATION PROJ	16,197.36	22,462.00	25,659.20	22,462.00	-
Total Outlay Expense	\$ 112,131.35	\$ 158,639.11	\$ 76,447.59	\$ 158,462.00	\$ 54,700.00
Grand Total	\$ 2,659,209.73	\$ 2,758,267.11	\$ 1,679,200.77	\$ 2,639,236.00	\$ 2,757,760.00

WATER PATROL 01-52-5216

Personnel Services

01-52-5216-0100	WATER PATROL-Salaries	Install, remove piers, buoys, repairs
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Supplies & Contractual Services

01-52-5216-0600	WATER PATROL-Supplies	Repair, replacement, maintenance
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01-52-5216-2500	WATER PATROL-Benefits	61.65% for Full-time
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SCHOOL PATROL 01-52-5217

Personnel Services

01-52-5217-0000	SCHOOL PATROL-Crossing Guards	Part-time wages
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01-52-5217-2500	SCHOOL PATROL-Benefits	7.65% for Part-time
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WATER PATROL 01-52-5216

	2019 BUDGET				2020 Budget
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-52-5216-0100 WATER PATROL-Salaries	\$ 9,591.21	\$ 6,902.00	\$ 3,429.62	\$ 6,902.00	\$ 7,112.00
Total Personnel Services	\$ 9,591.21	\$ 6,902.00	\$ 3,429.62	\$ 6,902.00	\$ 7,112.00
Supplies & Contractual Services					
01-52-5216-0600 WATER PATROL-Supplies	\$ 1,434.00	\$ 1,400.00	\$ 586.83	\$ 1,400.00	\$ 1,400.00
Total Supplies & Contractual Services	\$ 1,434.00	\$ 1,400.00	\$ 586.83	\$ 1,400.00	\$ 1,400.00
01-52-5216-2500 WATER PATROL-Benefits	\$ 6,298.17	\$ 4,310.00	\$ 2,097.44	\$ 4,310.00	\$ 4,385.00
Total Operating Budget	\$ 17,323.38	\$ 12,612.00	\$ 6,113.89	\$ 12,612.00	\$ 12,897.00
Grand Total	\$ 17,323.38	\$ 12,612.00	\$ 6,113.89	\$ 12,612.00	\$ 12,897.00

SCHOOL PATROL 01-52-5217

	2019 BUDGET				2020 Budget
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-52-5217-0000 SCHOOL PATROL-Crossing Guards	\$ 24,007.20	\$ 24,000.00	\$ 13,340.22	\$ 22,800.00	\$ 24,000.00
Total Personnel Services	\$ 24,007.20	\$ 24,000.00	\$ 13,340.22	\$ 22,800.00	\$ 24,000.00
01-52-5217-2500 SCHOOL PATROL-Benefits	\$ 1,827.59	\$ 1,836.00	\$ 1,006.97	\$ 1,750.00	\$ 1,706.00
Total Operating Budget	\$ 25,834.79	\$ 25,836.00	\$ 14,347.19	\$ 24,550.00	\$ 25,706.00
Grand Total	\$ 25,834.79	\$ 25,836.00	\$ 14,347.19	\$ 24,550.00	\$ 25,706.00

FIRE DEPARTMENT 01-52-5231

Personnel Services

01-52-5231-0100	FIRE-Salaries Full-Time	95% City 5% Emergency Management 01-52-5291-0100
01-52-5231-0200	FIRE-Salaries Overtime	Three Division Chiefs
01-52-5231-0300	FIRE-Salaries POC	Three Division Chiefs Paid On Call Personnel
01-52-5231-0400	FIRE-Salaries P-Time Inspect	Two Part-time Inspectors

Supplies & Contractual Services

01-52-5231-0600	FIRE-Supplies	Paper, envelopes, postage, cleaning
01-52-5231-0700	FIRE-Rural Truck Maint	Rural fire contract
01-52-5231-0800	FIRE-Immunization/Vaccines	Immunizations
01-52-5231-0900	FIRE-Phone/Radio/Intermt/Cable	Utilities
01-52-5231-1000	FIRE-Elect/Water/Stormwater	Utilities
01-52-5231-1100	FIRE-Natural Gas	Utilities
01-52-5231-1200	FIRE-Uniform Expense	\$350 per Full-time Chiefs
01-52-5231-1300	FIRE-Truck Maintenance	Repairs, parts, labor, testing, ladders
01-52-5231-1400	FIRE-Building Maintenance	Repair, maintenance, lawn care
01-52-5231-1500	FIRE-Protective Clothing	Replacement fire clothing and gear
01-52-5231-1600	FIRE-Conferences	Training, meetings, dues
01-52-5231-1700	FIRE-Insurance	Paid on Call Insurance
01-52-5231-1800	FIRE-Truck Insurance	Insurance
01-52-5231-1900	FIRE-Rescue Squad Equipment	EMS supplies, repair
01-52-5231-2000	FIRE-Contract Repair & Mntnce	Contract repairs, testing by outside vendors
01-52-5231-4000	FIRE-Training Expense	Inspector training, school, conference
01-52-5231-2500	FIRE-Benefits	36.44% for Full-time 7.65% for Part-time 1.45% for POC

Capital Outlay

01-60-0062-3100	OUTLAY FIRE DEPARTMENT	1. Update Appliance and Firefighting Equipment \$5,000.00
01-60-0062-3101	FIRE STATION RENO/EXPANSION	

Fire Inspection

01-52-5232-0000	FIRE INSPECTION-Salaries	Part-time wages
01-52-5232-0600	FIRE INSPECTION-Supplies	Training, supplies, \$100 per inspector-Uniform
01-52-5232-2500	FIRE INSPECTION-Benefits	7.65% for Part-time

FIRE DEPARTMENT 01-52-5231

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-52-5231-0100 FIRE-Salaries Full-Time	\$ 257,994.06	\$ 262,100.00	\$ 171,218.91	\$ 262,500.00	\$ 271,000.00
01-52-5231-0200 FIRE-Salaries Overtime	43,532.60	40,600.00	24,826.02	40,000.00	41,400.00
01-52-5231-0300 FIRE-Salaries POC	91,553.59	91,000.00	55,080.45	85,000.00	87,550.00
01-52-5231-0400 FIRE-Salaries P-Time Inspect	2,000.00	-	-	-	-
Total Personnel Services	\$ 395,080.25	\$ 393,700.00	\$ 251,125.38	\$ 387,500.00	\$ 399,950.00
Supplies & Contractual Services					
01-52-5231-0600 FIRE-Supplies	\$ 12,848.74	\$ 14,000.00	\$ 8,384.19	\$ 14,000.00	\$ 14,000.00
01-52-5231-0700 FIRE-Rural Truck Maint	1,659.90	2,300.00	1,032.19	2,300.00	3,000.00
01-52-5231-0800 FIRE-Immunization/Vaccines	287.00	1,550.00	65.00	500.00	1,500.00
01-52-5231-0900 FIRE-Phone/Radio/Intern/Cable	6,326.71	6,000.00	2,422.11	6,000.00	6,000.00
01-52-5231-1000 FIRE-Elect/Water/Stormwater	9,856.45	9,500.00	5,798.47	9,900.00	10,000.00
01-52-5231-1100 FIRE-Natural Gas	3,394.11	3,700.00	1,440.12	3,700.00	3,700.00
01-52-5231-1200 FIRE-Uniform Expense	678.07	1,500.00	644.13	1,500.00	1,500.00
01-52-5231-1300 FIRE-Truck Maintenance	56,689.91	42,200.00	38,280.52	45,000.00	40,000.00
01-52-5231-1400 FIRE-Building Maintenance	5,192.09	7,000.00	4,745.95	7,000.00	6,000.00
01-52-5231-1500 FIRE-Protective Clothing	15,369.80	19,500.00	10,413.62	18,500.00	17,000.00
01-52-5231-1600 FIRE-Conferences	588.31	850.00	752.60	800.00	850.00
01-52-5231-1700 FIRE-Insurance	672.00	700.00	672.00	672.00	700.00
01-52-5231-1800 FIRE-Truck Insurance	25,647.44	26,000.00	27,366.60	27,367.00	29,830.00
01-52-5231-1900 FIRE-Rescue Squad Equipment	4,086.98	6,300.00	1,254.35	6,000.00	4,300.00
01-52-5231-2000 FIRE-Contract Repair & Mntnce	-	-	-	-	13,000.00
01-52-5231-4000 FIRE-Training Expense	1,066.90	5,000.00	2,050.46	4,000.00	4,000.00
Total Supplies & Contractual Services	\$ 144,364.41	\$ 146,100.00	\$ 105,322.31	\$ 147,239.00	\$ 155,380.00
01-52-5231-2500 FIRE-Benefits	\$ 114,657.62	\$ 112,500.00	\$ 71,593.21	\$ 112,500.00	\$ 115,875.00
Total Operating Budget	\$ 654,102.28	\$ 652,300.00	\$ 428,040.90	\$ 647,239.00	\$ 671,205.00
Capital Outlay					
01-60-0062-3100 OUTLAY FIRE DEPARTMENT	\$ 32,484.97	\$ 35,000.00	\$ 45,174.90	\$ 35,000.00	\$ 5,000.00
01-60-0062-3101 FIRE STATION RENO/EXPANSION	-	-	89,822.00	5,500,000.00	-
Total Outlay Expense	\$ 32,484.97	\$ 35,000.00	\$ 134,996.90	\$ 5,535,000.00	\$ 5,000.00
Grand Total	\$ 686,587.25	\$ 687,300.00	\$ 563,037.80	\$ 6,182,239.00	\$ 676,205.00
Fire Inspection					
01-52-5232-0000 FIRE INSPECTION-Salaries	\$ 21,631.12	\$ 19,000.00	\$ 12,218.48	\$ 19,000.00	\$ 20,372.00
01-52-5232-0600 FIRE INSPECTION-Supplies	-	7,000.00	2,430.56	6,000.00	7,000.00
01-52-5232-2500 FIRE INSPECTION-Benefits	1,185.52	1,500.00	837.53	1,500.00	1,550.00
Total Fire Inspection	\$ 22,816.64	\$ 27,500.00	\$ 15,486.57	\$ 26,500.00	\$ 28,922.00

BUILDING/PLUMBING 01-52-5241

Personnel Services

01-52-5241-0100	BUILDING INSP-Salaries	100% City
01-52-5241-0200	BUILDING INSP-Salaries P-time	Contracted assistant for absences

Supplies & Contractual Services

01-52-5241-0600	BUILDING INSP-Supplies/Eqmnt	Paper, envelopes, postage, membership dues
01-52-5241-0700	BUILDING INSP-Software Permit	Annual permit fees
01-52-5241-0800	BUILDING INSP-Unif Dwell Code	Seals and placards for new homes
01-52-5241-0900	BUILDING INSP-Phone/Internet	Local and long distance
01-52-5241-1000	BUILDING INSP-Conference Exp	Training, Conferences
01-52-5241-1100	BUILDING INSP-Vehicle Exp	Insurance, fuel, oil
01-52-5241-1200	BUILDING INSP-Code/Permit	Brochures, code updates
01-52-5241-1400	BUILDING INSP-Safety Supplies	Training materials

01-52-5241-2500	BUILDING INSP-Benefits	43.65% for Full-time
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Capital Outlay

01-60-0062-4100	OUTLAY BUILDING INSPECTOR	
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BUILDING/PLUMBING 01-52-5241

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personnel Services						
01-52-5241-0100	BUILDING INSP-Salaries	\$ 67,080.84	\$ 68,080.00	\$ 44,518.39	\$ 68,090.00	\$ 70,535.00
01-52-5241-0200	BUILDING INSP-Salaries P-time	1,844.25	1,500.00	812.25	1,500.00	1,500.00
Total Personnel Services		\$ 68,925.09	\$ 69,580.00	\$ 45,330.64	\$ 69,590.00	\$ 72,035.00
Supplies & Contractual Services						
01-52-5241-0600	BUILDING INSP-Supplies/Eqmnt	\$ 1,482.93	\$ 1,800.00	\$ 764.69	\$ 1,500.00	\$ 1,800.00
01-52-5241-0700	BUILDING INSP-Software Permit	2,792.00	2,800.00	2,792.00	2,792.00	2,800.00
01-52-5241-0800	BUILDING INSP-Unif Dwell Code	664.72	-	18.91	20.00	660.00
01-52-5241-0900	BUILDING INSP-Phone/Internet	330.44	600.00	316.16	600.00	600.00
01-52-5241-1000	BUILDING INSP-Conference Exp	1,038.00	1,200.00	1,133.00	1,300.00	1,200.00
01-52-5241-1100	BUILDING INSP-Vehicle Exp	847.60	800.00	827.55	1,200.00	1,200.00
01-52-5241-1200	BUILDING INSP-Code/Permit	200.00	-	-	-	500.00
01-52-5241-1400	BUILDING INSP-Safety Supplies	-	-	-	-	-
Total Supplies & Contractual Services		\$ 7,355.69	\$ 7,200.00	\$ 5,852.31	\$ 7,412.00	\$ 8,760.00
01-52-5241-2500	BUILDING INSP-Benefits	\$ 30,842.78	\$ 29,585.00	\$ 19,188.86	\$ 29,586.00	\$ 30,790.00
Total Operating Budget		\$ 107,123.56	\$ 106,365.00	\$ 70,371.81	\$ 106,588.00	\$ 111,585.00
Capital Outlay						
01-60-0062-4100	OUTLAY BUILDING INSPECTOR	\$ 13,840.82	\$ 57,159.18	\$ 29,059.36	\$ 56,000.00	\$ -
Total Outlay Expense		\$ 13,840.82	\$ 57,159.18	\$ 29,059.36	\$ 56,000.00	\$ -
Grand Total		\$ 120,964.38	\$ 163,524.18	\$ 99,431.17	\$ 162,588.00	\$ 111,585.00

ELECTRICAL 01-52-5242

Personnel Services

01-52-5242-0100	ELECTRICAL-Salaries	90% City 10% Contracted Assistant
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Supplies & Contractual Services

01-52-5242-0600	ELECTRICAL-Office Supplies	Paper, postage, copies
01-52-5242-0700	ELECTRICAL-Supplies	Pre-payment - charged to Departments
01-52-5242-0800	ELECTRICAL-Diggers Hotline	Locating tickets
01-52-5242-0900	ELECTRICAL-Telephone	Local and long distance
01-52-5242-1000	ELECTRICAL-Conference	Cost of certifications
01-52-5242-1100	ELECTRICAL-Training	Education, conference, training
01-52-5242-1300	ELECTRICAL-Tools	Hand tools, replacements and repair

01-52-5242-2500	ELECTRICAL-Benefits	61.65% for Full-time
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Capital Outlay

01-60-0062-4200	OUTLAY ELECTRICIAN	1. Office Relocate	\$1,000.00
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Civil Defense

01-52-5251-0000	CIVIL DEFENSE-Salaries-Supply	Wages and Supplies
01-52-5251-2500	CIVIL DEFENSE-Benefits	Benefits

EMERGENCY MANAGEMENT 01-52-5291

Personnel Services

01-52-5291-0100	EMERGENCY MNGMNT-Salaries	95% City 01-52-5231-0100 5% Emergency Management
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Supplies & Contractual Services

01-52-5291-0600	EMERGENCY MNGMNT-Supplies	Equipment, training
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01-52-5291-2500	EMERGENCY MNGMNT-Benefits	36.44% for Full-time
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Capital Outlay

01-60-0062-5200	FEMA FLOODING EMERGENCY
01-60-0062-9100	OUTLAY EMERGENCY MANAGEMENT

ELECTRICAL 01-52-5242

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-52-5242-0100 ELECTRICAL-Salaries	\$ 21,928.67	\$ 25,162.00	\$ 13,944.72	\$ 25,162.00	\$ 26,100.00
Total Personnel Services	\$ 21,928.67	\$ 25,162.00	\$ 13,944.72	\$ 25,162.00	\$ 26,100.00
Supplies & Contractual Services					
01-52-5242-0600 ELECTRICAL-Office Supplies	\$ 667.90	\$ 500.00	\$ 293.31	\$ 500.00	\$ 600.00
01-52-5242-0700 ELECTRICAL-Supplies	379.09	450.00	449.08	450.00	450.00
01-52-5242-0800 ELECTRICAL-Diggers Hotline	886.45	1,000.00	1,543.88	1,650.00	1,300.00
01-52-5242-0900 ELECTRICAL-Telephone	155.53	200.00	88.38	175.00	200.00
01-52-5242-1000 ELECTRICAL-Conference	624.18	750.00	244.80	750.00	500.00
01-52-5242-1100 ELECTRICAL-Training	499.88	500.00	276.40	500.00	500.00
01-52-5242-1300 ELECTRICAL-Tools	513.25	500.00	487.96	500.00	500.00
Total Supplies & Contractual Services	\$ 3,726.28	\$ 3,900.00	\$ 3,383.81	\$ 4,525.00	\$ 4,050.00
01-52-5242-2500 ELECTRICAL-Benefits	\$ 15,474.37	\$ 15,714.00	\$ 9,119.39	\$ 15,714.00	\$ 16,100.00
Total Operating Budget	\$ 41,129.32	\$ 44,776.00	\$ 26,447.92	\$ 45,401.00	\$ 46,250.00
Capital Outlay					
01-60-0062-4200 OUTLAY ELECTRICIAN	\$ -	\$ 10,000.00	\$ 9,601.80	\$ 9,602.00	\$ 1,000.00
Total Outlay Expense	\$ -	\$ 10,000.00	\$ 9,601.80	\$ 9,602.00	\$ 1,000.00
Grand Total	\$ 41,129.32	\$ 54,776.00	\$ 36,049.72	\$ 55,003.00	\$ 47,250.00
Civil Defense					
01-52-5251-0000 CIVIL DEFENSE-Salaries-Supply	\$ 161.25	\$ 740.00	\$ 310.98	\$ 740.00	\$ 770.00
01-52-5251-2500 CIVIL DEFENSE-Benefits	108.21	260.00	200.57	260.00	270.00
Total Civil Defense	\$ 269.46	\$ 1,000.00	\$ 511.55	\$ 1,000.00	\$ 1,040.00

EMERGENCY MANAGEMENT 01-52-5291

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-52-5291-0100 EMERGENCY MNGMNT-Salaries	\$ 4,167.80	\$ 4,235.00	\$ 2,765.91	\$ 4,235.00	\$ 4,378.00
Total Personnel Services	\$ 4,167.80	\$ 4,235.00	\$ 2,765.91	\$ 4,235.00	\$ 4,378.00
Supplies & Contractual Services					
01-52-5291-0600 EMERGENCY MNGMNT-Supplies	\$ 3,815.77	\$ 7,000.00	\$ 4,895.47	\$ 6,000.00	\$ 6,000.00
Total Supplies & Contractual Services	\$ 3,815.77	\$ 7,000.00	\$ 4,895.47	\$ 6,000.00	\$ 6,000.00
01-52-5291-2500 EMERGENCY MNGMNT-Benefits	\$ 1,444.65	\$ 1,520.00	\$ 989.64	\$ 1,520.00	\$ 1,596.00
Total Operating Budget	\$ 9,428.22	\$ 12,755.00	\$ 8,651.02	\$ 11,755.00	\$ 11,974.00
Capital Outlay					
01-60-0062-5200 FEMA FLOODING EMERGENCY	\$ -	\$ -	\$ -	\$ -	\$ -
01-60-0062-9100 OUTLAY EMERGENCY MANAGENENT	-	-	-	-	-
Total Outlay Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 9,428.22	\$ 12,755.00	\$ 8,651.02	\$ 11,755.00	\$ 11,974.00

PUBLIC WORKS SUPERINTENDENT 01-54-5406

Personnel Services

01-54-5406-0100	PUBLIC WORKS SUPERINT-Salaries	55% City 20% Sewer 02-87-0875-0200 20% Stormwater 10-52-5251-0100 5% Water 03-33-0065-1000
01-54-5406-2500	PUBLIC WORKS SUPERINT-Benefits	43.65% for Full-time

PUBLIC WORKS SUPERVISION 01-54-5410

Personnel Services

01-54-5410-0100	PUBLIC WORKS SUPERVIS-Salaries	Wages in absence of Superintendent
01-54-5410-2500	PUBLIC WORKS SUPERVIS-Benefits	61.65% for Full-time

PUBLIC WORKS SUPERINTENDENT 01-54-5406

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5406-0100 PUBLIC WORKS SUPERINT-Salaries	\$ 40,270.20	\$ 40,879.00	\$ 26,196.11	\$ 40,879.00	\$ 42,698.00
Total Personnel Services	\$ 40,270.20	\$ 40,879.00	\$ 26,196.11	\$ 40,879.00	\$ 42,698.00
01-54-5406-2500 PUBLIC WORKS SUPERINT-Benefits	\$ 18,567.57	\$ 17,762.00	\$ 10,969.52	\$ 17,762.00	\$ 18,638.00
Total Operating Budget	\$ 58,837.77	\$ 58,641.00	\$ 37,165.63	\$ 58,641.00	\$ 61,336.00
Grand Total	\$ 58,837.77	\$ 58,641.00	\$ 37,165.63	\$ 58,641.00	\$ 61,336.00

PUBLIC WORKS SUPERVISION 01-54-5410

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5410-0100 PUBLIC WORKS SUPERVIS-Salaries	\$ 2,469.07	\$ 3,218.00	\$ 5,230.79	\$ 5,231.00	\$ 3,374.00
Total Personnel Services	\$ 2,469.07	\$ 3,218.00	\$ 5,230.79	\$ 5,231.00	\$ 3,374.00
01-54-5410-2500 PUBLIC WORKS SUPERVIS-Benefits	\$ 2,045.56	\$ 2,009.00	\$ 3,386.96	\$ 3,390.00	\$ 2,080.00
Total Operating Budget	\$ 4,514.63	\$ 5,227.00	\$ 8,617.75	\$ 8,621.00	\$ 5,454.00
Grand Total	\$ 4,514.63	\$ 5,227.00	\$ 8,617.75	\$ 8,621.00	\$ 5,454.00

STREET MACHINERY 01-54-5411

Personnel Services

01-54-5411-0100 ST MACH-Salaries 76% Shop Foreman and Mechanic

Supplies & Contractual Services

01-54-5411-0600 ST MACH-Supplies Parts for repair
 01-54-5411-0900 ST MACH-Radio Maint All Departments radio repair
 01-54-5411-1000 ST MACH-Fleet Ins Insurance
 01-54-5411-1100 ST MACH-Gas & Oil Fuel

01-54-5411-2500 ST MACH-Benefits 61.65% for Full-time

Capital Outlay

01-60-0064-1100 OUTLAY STREET MACHINERY 1. 2019 Bucket Truck Funds Rolled to 2020

GARAGE 01-54-5412

Personnel Services

01-54-5412-0100 GARAGE-Salaries 80% City
 Administrative Assistant 10% Sewer 02-87-0875-0200
 10% Stormwater 10-52-5251-0100

Supplies & Contractual Services

01-54-5412-0600 GARAGE-Supplies Paper, postage, cleaning supplies
 01-54-5412-0900 GARAGE-Telephone Local and long distance
 01-54-5412-1000 GARAGE-Electric/Water/Storm Utilities
 01-54-5412-1100 GARAGE-Natural Gas Utilities
 01-54-5412-1200 GARAGE-Conference Exp Training, meetings
 01-54-5412-1400 GARAGE-Tools Hand tools, repair
 01-54-5412-1500 GARAGE-Building Maint Four buildings, furnaces, door replacement
 01-54-5412-1600 GARAGE-Safety Programming Hearing and drug testing, meetings
 01-54-5412-1700 GARAGE-Safety Supplies Glasses, boots, vests, shirts

01-54-5412-2500 GARAGE-Benefits 61.65% for Full-time Public Works Laborers
 43.65% for Full-time Administrative Assistant
 7.65% for Part-time

Capital Outlay

01-60-0064-1200 OUTLAY CITY GARAGE 1. Time Management Software \$2,850.00

STREET MACHINERY 01-54-5411

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5411-0100 ST MACH-Salaries	\$ 58,814.70	\$ 69,676.00	\$ 40,361.74	\$ 69,676.00	\$ 73,360.00
Total Personnel Services	\$ 58,814.70	\$ 69,676.00	\$ 40,361.74	\$ 69,676.00	\$ 73,360.00
Supplies & Contractual Services					
01-54-5411-0600 ST MACH-Supplies	\$ 63,731.16	\$ 70,000.00	\$ 53,150.53	\$ 95,000.00	\$ 80,000.00
01-54-5411-0900 ST MACH-Radio Maint	1,693.14	2,000.00	811.85	2,000.00	2,000.00
01-54-5411-1000 ST MACH-Fleet Ins	17,385.81	18,000.00	18,357.30	19,000.00	19,000.00
01-54-5411-1100 ST MACH-Gas & Oil	80,257.54	95,000.00	70,741.27	95,000.00	95,000.00
Total Supplies & Contractual Services	\$ 163,067.65	\$ 185,000.00	\$ 143,060.95	\$ 211,000.00	\$ 196,000.00
01-54-5411-2500 ST MACH-Benefits	\$ 39,796.20	\$ 43,512.00	\$ 24,792.00	\$ 43,512.00	\$ 45,226.00
Total Operating Budget	\$ 261,678.55	\$ 298,188.00	\$ 208,214.69	\$ 324,188.00	\$ 314,586.00
Capital Outlay					
01-60-0064-1100 OUTLAY STREET MACHINERY	\$ 274,123.22	\$ 215,500.00	\$ 18,224.31	\$ 218,225.00	\$ 195,000.00
Total Outlay Expense	\$ 274,123.22	\$ 215,500.00	\$ 18,224.31	\$ 218,225.00	\$ 195,000.00
Grand Total	\$ 535,801.77	\$ 513,688.00	\$ 226,439.00	\$ 542,413.00	\$ 509,586.00

GARAGE 01-54-5412

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5412-0100 GARAGE-Salaries	\$ 32,149.35	\$ 33,963.00	\$ 20,822.87	\$ 33,963.00	\$ 36,158.00
Total Personnel Services	\$ 32,149.35	\$ 33,963.00	\$ 20,822.87	\$ 33,963.00	\$ 36,158.00
Supplies & Contractual Services					
01-54-5412-0600 GARAGE-Supplies	\$ 18,507.63	\$ 16,500.00	\$ 9,567.44	\$ 16,500.00	\$ 16,500.00
01-54-5412-0900 GARAGE-Telephone	377.12	400.00	224.33	400.00	400.00
01-54-5412-1000 GARAGE-Electric/Water/Storm	17,784.84	19,000.00	12,855.03	19,000.00	19,000.00
01-54-5412-1100 GARAGE-Natural Gas	15,161.11	17,000.00	11,475.97	17,000.00	17,000.00
01-54-5412-1200 GARAGE-Conference Exp	875.66	1,000.00	1,000.00	1,000.00	1,000.00
01-54-5412-1400 GARAGE-Tools	4,423.34	4,250.00	655.51	4,250.00	4,250.00
01-54-5412-1500 GARAGE-Building Maint	12,684.82	15,000.00	13,070.56	15,000.00	15,000.00
01-54-5412-1600 GARAGE-Safety Programming	6,255.25	8,120.00	4,909.49	8,120.00	8,120.00
01-54-5412-1700 GARAGE-Safety Supplies	6,000.11	6,000.00	2,078.06	6,000.00	6,000.00
Total Supplies & Contractual Services	\$ 82,069.88	\$ 87,270.00	\$ 55,836.39	\$ 87,270.00	\$ 87,270.00
01-54-5412-2500 GARAGE-Benefits	\$ 18,933.98	\$ 20,000.00	\$ 13,053.01	\$ 20,000.00	\$ 20,000.00
Total Operating Budget	\$ 133,153.21	\$ 141,233.00	\$ 89,712.27	\$ 141,233.00	\$ 143,428.00
Capital Outlay					
01-60-0064-1200 OUTLAY CITY GARAGE	\$ -	\$ 8,630.00	\$ -	\$ 8,630.00	\$ 2,850.00
Total Outlay Expense	\$ -	\$ 8,630.00	\$ -	\$ 8,630.00	\$ 2,850.00
Grand Total	\$ 133,153.21	\$ 149,863.00	\$ 89,712.27	\$ 149,863.00	\$ 146,278.00

ENGINEERING 01-54-5421

Personnel Services

01-54-5421-0100	ENG-Salaries	50% City 20% Sewer 02-87-0875-0300 10% Stormwater 10-52-5251-0100 20% Water 03-33-0092-0000
01-54-5421-0200	ENG-Salaries Asst	90% City 10% Stormwater 10-52-5251-0100
01-54-5421-0300	ENG-Salaries Asst. II	25% City 25% Sewer 02-87-0875-0300 25% Stormwater 10-52-5251-0100 25% Water 03-33-0092-0000
01-54-5421-0400	ENG-Salaries Intern	50% City 20% Sewer 02-87-0875-0300 10% Stormwater 10-52-5251-0100 20% Water 03-33-0092-0000

Supplies & Contractual Services

01-54-5421-0600	ENG-Supplies	Paper, envelopes, postage, copies, batteries
01-54-5421-0700	ENG-Survey Supplies	Equipment, stakes, lath, nails
01-54-5421-0900	ENG-Telephone	Local and long distance
01-54-5421-1000	ENG-Conference Exp	Training, meetings
01-54-5421-1200	ENG-Membership Dues	APAW, AWWA
01-54-5421-1300	ENG-School Exp	<i>Account not utilized</i>
01-54-5421-1600	ENG-Consultant Serv	Survey, Plan review, Support
01-54-5421-1700	ENG-Software Licenses	Software ESR(1175)+Civl3D(500)+Adobe(500)+Carlson(500)
01-54-5421-2500	ENG-Benefits	43.65% for Full-time 7.65% for Part-time

Capital Outlay

01-60-0064-2100	OUTLAY ENGINEERING	1. Computer Replacement/Upgrade	\$1,500.00
		2. Rewrite Land Division Code	\$60,000.00

ENGINEERING 01-54-5421

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5421-0100 ENG-Salaries	\$ 46,927.41	\$ 45,394.00	\$ 29,680.31	\$ 45,394.00	\$ 47,133.00
01-54-5421-0200 ENG-Salaries Asst	60,372.68	61,280.00	40,066.52	61,280.00	46,000.00
01-54-5421-0300 ENG-Salaries Asst. II	4,413.05	15,000.00	10,143.35	15,515.00	16,500.00
01-54-5421-0400 ENG-Salaries Intern	-	2,660.00	2,660.00	2,660.00	2,620.00
Total Personnel Services	\$ 111,713.14	\$ 124,334.00	\$ 82,550.18	\$ 124,849.00	\$ 112,253.00
Supplies & Contractual Services					
01-54-5421-0600 ENG-Supplies	\$ 3,928.31	\$ 2,200.00	\$ 1,955.79	\$ 2,200.00	\$ 2,500.00
01-54-5421-0700 ENG-Survey Supplies	490.70	500.00	198.48	500.00	500.00
01-54-5421-0900 ENG-Telephone	150.56	215.00	92.26	215.00	215.00
01-54-5421-1000 ENG-Conference Exp	392.64	1,000.00	170.00	700.00	1,000.00
01-54-5421-1200 ENG-Membership Dues	211.00	250.00	-	250.00	250.00
01-54-5421-1300 ENG-School Exp	-	-	-	-	-
01-54-5421-1600 ENG-Consultant Serv	1,981.00	2,000.00	84.00	2,000.00	2,000.00
01-54-5421-1700 ENG-Software Licenses	912.50	1,600.00	829.09	1,600.00	2,700.00
Total Supplies & Contractual Services	\$ 8,066.71	\$ 7,765.00	\$ 3,329.62	\$ 7,465.00	\$ 9,165.00
01-54-5421-2500 ENG-Benefits	\$ 50,826.92	\$ 53,500.00	\$ 34,652.21	\$ 53,300.00	\$ 48,100.00
Total Operating Budget	\$ 170,606.77	\$ 185,599.00	\$ 120,532.01	\$ 185,614.00	\$ 169,518.00
Capital Outlay					
01-60-0064-2100 OUTLAY ENGINEERING	\$ 57,575.07	\$ 2,064.36	\$ 564.37	\$ 2,065.00	\$ 61,500.00
Total Outlay Expense	\$ 57,575.07	\$ 2,064.36	\$ 564.37	\$ 2,065.00	\$ 61,500.00
Grand Total	\$ 228,181.84	\$ 187,663.36	\$ 121,096.38	\$ 187,679.00	\$ 231,018.00

STREET MAINTENANCE 01-54-5431

Personnel Services

01-54-5431-0100 ST MAINT-Salaries

Public Works wages

Supplies & Contractual Services

01-54-5431-0600 ST MAINT-Supplies

65+ miles of street

01-54-5431-2500 ST MAINT-Benefits

61.65% for Full-time - 65% Full-time
7.65% for Part-time - 35% Part-time

STREET PERMIT REPAIRS 01-54-5432

Personnel Services

01-54-5432-0100 STREET PERMIT REPAIRS-Salaries

Public Works wages

Supplies & Contractual Services

01-54-5432-0600 STREET PERMIT REPAIRS-Supplies

Materials for repairs

01-54-5432-2500 STREET PERMIT REPAIRS-Benefits

61.65% for Full-time

CURB/GUTTER 01-54-5433

Personnel Services

01-54-5433-0100 CURB & GUTTER-Salaries

Public Works wages

Supplies & Contractual Services

01-54-5433-0600 CURB & GUTTER-Supplies

Concrete forms, sawing, see, ramp installation

01-54-5433-2500 CURB & GUTTER-Benefits

61.65% for Full-time

STREET MAINTENANCE 01-54-5431

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5431-0100 ST MAINT-Salaries	\$ 58,098.71	\$ 83,242.00	\$ 46,335.63	\$ 73,242.00	\$ 85,502.00
Total Personnel Services	\$ 58,098.71	\$ 83,242.00	\$ 46,335.63	\$ 73,242.00	\$ 85,502.00
Supplies & Contractual Services					
01-54-5431-0600 ST MAINT-Supplies	\$ 21,370.97	\$ 31,000.00	\$ 12,000.66	\$ 31,000.00	\$ 31,000.00
Total Supplies & Contractual Services	\$ 21,370.97	\$ 31,000.00	\$ 12,000.66	\$ 31,000.00	\$ 31,000.00
01-54-5431-2500 ST MAINT-Benefits	\$ 27,421.04	\$ 41,950.00	\$ 21,318.90	\$ 35,705.00	\$ 36,643.00
Total Operating Budget	\$ 106,890.72	\$ 156,192.00	\$ 79,655.19	\$ 139,947.00	\$ 153,145.00
Grand Total	\$ 106,890.72	\$ 156,192.00	\$ 79,655.19	\$ 139,947.00	\$ 153,145.00

STREET PERMIT REPAIRS 01-54-5432

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5432-0100 STREET PERMIT REPAIRS-Salaries	\$ 10,290.22	\$ 17,214.00	\$ 4,165.49	\$ 17,214.00	\$ 17,737.00
Total Personnel Services	\$ 10,290.22	\$ 17,214.00	\$ 4,165.49	\$ 17,214.00	\$ 17,737.00
Supplies & Contractual Services					
01-54-5432-0600 STREET PERMIT REPAIRS-Supplies	\$ 10,434.94	\$ 12,000.00	\$ 5,904.07	\$ 12,000.00	\$ 12,000.00
Total Supplies & Contractual Services	\$ 10,434.94	\$ 12,000.00	\$ 5,904.07	\$ 12,000.00	\$ 12,000.00
01-54-5432-2500 STREET PERMIT REPAIRS-Benefits	\$ 6,239.77	\$ 10,750.00	\$ 3,519.66	\$ 10,750.00	\$ 10,935.00
Total Operating Budget	\$ 26,964.93	\$ 39,964.00	\$ 13,589.22	\$ 39,964.00	\$ 40,672.00
Grand Total	\$ 26,964.93	\$ 39,964.00	\$ 13,589.22	\$ 39,964.00	\$ 40,672.00

CURB/GUTTER 01-54-5433

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5433-0100 CURB & GUTTER-Salaries	\$ 1,038.45	\$ 5,745.00	\$ 5,319.47	\$ 5,745.00	\$ 5,920.00
Total Personnel Services	\$ 1,038.45	\$ 5,745.00	\$ 5,319.47	\$ 5,745.00	\$ 5,920.00
Supplies & Contractual Services					
01-54-5433-0600 CURB & GUTTER-Supplies	\$ 2,911.55	\$ 2,150.00	\$ 2,304.41	\$ 2,400.00	\$ 2,400.00
Total Supplies & Contractual Services	\$ 2,911.55	\$ 2,150.00	\$ 2,304.41	\$ 2,400.00	\$ 2,400.00
01-54-5433-2500 CURB & GUTTER-Benefits	\$ 526.70	\$ 3,588.00	\$ 3,093.11	\$ 3,588.00	\$ 3,650.00
Total Operating Budget	\$ 4,476.70	\$ 11,483.00	\$ 10,716.99	\$ 11,733.00	\$ 11,970.00
Grand Total	\$ 4,476.70	\$ 11,483.00	\$ 10,716.99	\$ 11,733.00	\$ 11,970.00

SNOW/ICE 01-54-5435

Personnel Services

01-54-5435-0100 SNOW & ICE-Salaries Public Works and Parks wages

Supplies & Contractual Services

01-54-5435-0600 SNOW & ICE-Supplies Blades, parts, repair
01-54-5435-0700 SNOW & ICE-Sand-Salt Salt, sand and brine

01-54-5435-2500 SNOW & ICE-Benefits 61.65% for Full-time

STREET NAME SIGNS 01-54-5436

Personnel Services

01-54-5436-0100 ST.NAME SIGNS-Salaries Public Works wages

Supplies & Contractual Services

01-54-5436-0600 ST.NAME SIGNS-Supplies Signs, brackets

01-54-5436-2500 ST.NAME SIGNS-Benefits 61.65% for Full-time

TRAFFIC CONTROL 01-54-5441

Personnel Services

01-54-5441-0100 TRAFFIC CTRL-Salaries Public Works wages

Supplies & Contractual Services

01-54-5441-0600 TRAFFIC CTRL-Supplies Paint, barricades, controller parts
01-54-5441-0700 TRAFFIC CTRL-Long Line Paintin Contracted
01-54-5441-1000 TRAFFIC CTRL-Electricity Traffic signals

01-54-5441-2500 TRAFFIC CTRL-Benefits 61.65% for Full-time

Capital Outlay

01-60-0064-4100 OUTLAY TRAFFIC CONTROL

SNOW/ICE 01-54-5435

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5435-0100 SNOW & ICE-Salaries	\$ 104,123.41	\$ 90,000.00	\$ 84,333.62	\$ 100,000.00	\$ 93,046.00
Total Personnel Services	\$ 104,123.41	\$ 90,000.00	\$ 84,333.62	\$ 100,000.00	\$ 93,046.00
Supplies & Contractual Services					
01-54-5435-0600 SNOW & ICE-Supplies	\$ 8,539.66	\$ 9,000.00	\$ 9,109.37	\$ 11,110.00	\$ 10,000.00
01-54-5435-0700 SNOW & ICE-Sand-Salt	54,074.69	67,000.00	36,238.25	67,000.00	98,570.00
Total Supplies & Contractual Services	\$ 62,614.35	\$ 76,000.00	\$ 45,347.62	\$ 78,110.00	\$ 108,570.00
01-54-5435-2500 SNOW & ICE-Benefits	\$ 68,926.46	\$ 56,205.00	\$ 53,781.94	\$ 62,450.00	\$ 57,363.00
Total Operating Budget	\$ 235,664.22	\$ 222,205.00	\$ 183,463.18	\$ 240,560.00	\$ 258,979.00
Grand Total	\$ 235,664.22	\$ 222,205.00	\$ 183,463.18	\$ 240,560.00	\$ 258,979.00

STREET NAME SIGNS 01-54-5436

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5436-0100 ST.NAME SIGNS-Salaries	\$ 1,462.43	\$ 2,208.00	\$ 939.77	\$ 1,500.00	\$ 1,600.00
Total Personnel Services	\$ 1,462.43	\$ 2,208.00	\$ 939.77	\$ 1,500.00	\$ 1,600.00
Supplies & Contractual Services					
01-54-5436-0600 ST.NAME SIGNS-Supplies	\$ 783.66	\$ 1,200.00	\$ 104.49	\$ 1,200.00	\$ 1,200.00
Total Supplies & Contractual Services	\$ 783.66	\$ 1,200.00	\$ 104.49	\$ 1,200.00	\$ 1,200.00
01-54-5436-2500 ST.NAME SIGNS-Benefits	\$ 972.37	\$ 1,379.00	\$ 590.15	\$ 940.00	\$ 990.00
Total Operating Budget	\$ 3,218.46	\$ 4,787.00	\$ 1,634.41	\$ 3,640.00	\$ 3,790.00
Grand Total	\$ 3,218.46	\$ 4,787.00	\$ 1,634.41	\$ 3,640.00	\$ 3,790.00

TRAFFIC CONTROL 01-54-5441

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5441-0100 TRAFFIC CTRL-Salaries	\$ 28,063.07	\$ 25,756.00	\$ 18,443.09	\$ 27,600.00	\$ 28,500.00
Total Personnel Services	\$ 28,063.07	\$ 25,756.00	\$ 18,443.09	\$ 27,600.00	\$ 28,500.00
Supplies & Contractual Services					
01-54-5441-0600 TRAFFIC CTRL-Supplies	\$ 42,170.02	\$ 40,000.00	\$ 14,926.01	\$ 40,000.00	\$ 40,000.00
01-54-5441-0700 TRAFFIC CTRL-Long Line Paintin	-	10,000.00	1,557.91	10,000.00	10,000.00
01-54-5441-1000 TRAFFIC CTRL-Electricity	20,233.34	23,000.00	13,543.88	21,000.00	23,000.00
Total Supplies & Contractual Services	\$ 62,403.36	\$ 73,000.00	\$ 30,027.80	\$ 71,000.00	\$ 73,000.00
01-54-5441-2500 TRAFFIC CTRL-Benefits	\$ 17,264.00	\$ 16,085.00	\$ 10,476.11	\$ 17,240.00	\$ 17,575.00
Total Operating Budget	\$ 107,730.43	\$ 114,841.00	\$ 58,947.00	\$ 115,840.00	\$ 119,075.00
Capital Outlay					
01-60-0064-4100 OUTLAY TRAFFIC CONTROL	\$ -	\$ 27,200.00	\$ 7,761.46	\$ 27,200.00	\$ -
Total Outlay Expense	\$ -	\$ 27,200.00	\$ 7,761.46	\$ 27,200.00	\$ -
Grand Total	\$ 107,730.43	\$ 142,041.00	\$ 66,708.46	\$ 143,040.00	\$ 119,075.00

STREET LIGHTING 01-54-5442

Personnel Services

01-54-5442-0100 ST.LIGHTING-Salaries Public Works wages

Supplies & Contractual Services

01-54-5442-0600 ST.LIGHTING-Supplies Lights, bridge lights, street lights
01-54-5442-1000 ST.LIGHTING-Electricity Sodium Vapor luminaire rental 1,255
City owned luminaires 118

01-54-5442-2500 ST.LIGHTING-Benefits 61.65% for Full-time

SIDEWALKS 01-54-5444

Personnel Services

01-54-5444-0100 SIDEWALKS-Salaries Public Works wages

Supplies & Contractual Services

01-54-5444-0600 SIDEWALKS-Supplies Concrete, forms, seed, straw

01-54-5444-2500 SIDEWALKS-Benefits 61.65% for Full-time

Capital Outlay

01-60-0064-4400 OUTLAY SIDEWALKS

PARKING LOT 01-54-5452

Personnel Services

01-54-5452-0100 PARKING LOT-Salaries Public Works wages

Supplies & Contractual Services

01-54-5452-0600 PARKING LOT-Supplies Blacktop, lighting, signage

01-54-5452-2500 PARKING LOT-Benefits 61.65% for Full-time - 50% for Full-time
7.65% for Part-time - 50% for Part-time

STREET LIGHTING 01-54-5442

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5442-0100 ST.LIGHTING-Salaries	\$ 3,628.18	\$ 3,840.00	\$ 2,836.91	\$ 3,840.00	\$ 4,000.00
Total Personnel Services	\$ 3,628.18	\$ 3,840.00	\$ 2,836.91	\$ 3,840.00	\$ 4,000.00
Supplies & Contractual Services					
01-54-5442-0600 ST.LIGHTING-Supplies	\$ 3,995.11	\$ 5,000.00	\$ 1,363.79	\$ 4,000.00	\$ 5,000.00
01-54-5442-1000 ST.LIGHTING-Electricity	261,521.26	270,000.00	172,966.47	265,000.00	270,000.00
Total Supplies & Contractual Services	\$ 265,516.37	\$ 275,000.00	\$ 174,330.26	\$ 269,000.00	\$ 275,000.00
01-54-5442-2500 ST.LIGHTING-Benefits	\$ 2,436.16	\$ 2,400.00	\$ 1,815.04	\$ 2,400.00	\$ 2,470.00
Total Operating Budget	\$ 271,580.71	\$ 281,240.00	\$ 178,982.21	\$ 275,240.00	\$ 281,470.00
Grand Total	\$ 271,580.71	\$ 281,240.00	\$ 178,982.21	\$ 275,240.00	\$ 281,470.00

SIDEWALKS 01-54-5444

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5444-0100 SIDEWALKS-Salaries	\$ 19,329.08	\$ 19,981.00	\$ 3,837.39	\$ 19,981.00	\$ 20,589.00
Total Personnel Services	\$ 19,329.08	\$ 19,981.00	\$ 3,837.39	\$ 19,981.00	\$ 20,589.00
Supplies & Contractual Services					
01-54-5444-0600 SIDEWALKS-Supplies	\$ 9,285.61	\$ 13,575.00	\$ 1,963.88	\$ 13,575.00	\$ 13,575.00
Total Supplies & Contractual Services	\$ 9,285.61	\$ 13,575.00	\$ 1,963.88	\$ 13,575.00	\$ 13,575.00
01-54-5444-2500 SIDEWALKS-Benefits	\$ 12,368.65	\$ 12,480.00	\$ 1,166.52	\$ 12,480.00	\$ 12,694.00
Total Operating Budget	\$ 40,983.34	\$ 46,036.00	\$ 6,967.79	\$ 46,036.00	\$ 46,858.00
Capital Outlay					
01-60-0064-4400 OUTLAY SIDEWALKS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Outlay Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 40,983.34	\$ 46,036.00	\$ 6,967.79	\$ 46,036.00	\$ 46,858.00

PARKING LOT 01-54-5452

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5452-0100 PARKING LOT-Salaries	\$ 1,098.01	\$ 1,188.00	\$ 1,056.54	\$ 1,188.00	\$ 1,218.00
Total Personnel Services	\$ 1,098.01	\$ 1,188.00	\$ 1,056.54	\$ 1,188.00	\$ 1,218.00
Supplies & Contractual Services					
01-54-5452-0600 PARKING LOT-Supplies	\$ 2,083.02	\$ 2,180.00	\$ 1,603.28	\$ 2,180.00	\$ 2,180.00
Total Supplies & Contractual Services	\$ 2,083.02	\$ 2,180.00	\$ 1,603.28	\$ 2,180.00	\$ 2,180.00
01-54-5452-2500 PARKING LOT-Benefits	\$ 115.54	\$ 742.00	\$ 103.56	\$ 420.00	\$ 424.00
Total Operating Budget	\$ 3,296.57	\$ 4,110.00	\$ 2,763.38	\$ 3,788.00	\$ 3,822.00
Grand Total	\$ 3,296.57	\$ 4,110.00	\$ 2,763.38	\$ 3,788.00	\$ 3,822.00

AIRPORT 01-54-5453

Personnel Services

01-54-5453-0100	AIRPORT-Salaries	75% Full-time wages 25% Part-time wages
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Supplies & Contractual Services

01-54-5453-0600	AIRPORT-Supplies	Lighting, mowing fuel, restroom rental
01-54-5453-0700	AIRPORT-Fuel Station Expense	Credit card fees, accounting expenses
01-54-5453-1100	AIRPORT-Fuel for Resale	Average price less state tax x total gallons

01-54-5453-2500	AIRPORT-Benefits	61.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0064-5300	OUTLAY AIRPORT	
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RECYCLING/REFUSE COLLECTION 01-54-5471

Personnel Services

01-54-5471-0100	RECYCLE/REFUSE-Contractor	Residential 4,254 at \$8.79/unit Commercial/Multi-Family 1,212 at \$5.46/unit
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Supplies & Contractual Services

01-54-5471-0500	RECYCLE/REFUSE-Compost Site	Part-Time attendant to hand material, brush grinding \$6,000 per year to grind brush
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01-54-5471-0700	RECYCLE/REFUSE-Sanitary Lndfl	Approx 3,238 Tons at \$47.55/ton
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01-54-5471-2500	RECYCLE/REFUSE-Benefits	61.65% for Full-time - 80% for Full-time 7.65% for Part-time - 20% for Part-time
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AIRPORT 01-54-5453

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5453-0100 AIRPORT-Salaries	\$ 5,283.25	\$ 5,380.00	\$ 3,419.65	\$ 5,380.00	\$ 5,545.00
Total Personnel Services	\$ 5,283.25	\$ 5,380.00	\$ 3,419.65	\$ 5,380.00	\$ 5,545.00
Supplies & Contractual Services					
01-54-5453-0600 AIRPORT-Supplies	\$ 47,829.84	\$ 6,000.00	\$ 2,485.98	\$ 6,000.00	\$ 6,000.00
01-54-5453-0700 AIRPORT-Fuel Station Expense	-	1,760.00	1,632.94	1,760.00	1,800.00
01-54-5453-1100 AIRPORT-Fuel for Resale	-	69,300.00	69,332.34	73,300.00	75,000.00
Total Supplies & Contractual Services	\$ 47,829.84	\$ 77,060.00	\$ 73,451.26	\$ 81,060.00	\$ 82,800.00
01-54-5453-2500 AIRPORT-Benefits	\$ 2,740.74	\$ 2,600.00	\$ 1,555.78	\$ 2,600.00	\$ 2,700.00
Total Operating Budget	\$ 55,853.83	\$ 85,040.00	\$ 78,426.69	\$ 89,040.00	\$ 91,045.00
Capital Outlay					
01-60-0064-5300 OUTLAY AIRPORT	\$ 11,279.28	-	-	-	-
Total Outlay Expense	\$ 11,279.28	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 67,133.11	\$ 85,040.00	\$ 78,426.69	\$ 89,040.00	\$ 91,045.00

RECYCLING/REFUSE COLLECTION 01-54-5471

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-54-5471-0100 RECYCLE/REFUSE-Contractor	\$ 514,555.34	\$ 524,000.00	\$ 261,331.83	\$ 523,000.00	\$ 528,500.00
Total Personnel Services	\$ 514,555.34	\$ 524,000.00	\$ 261,331.83	\$ 523,000.00	\$ 528,500.00
Supplies & Contractual Services					
01-54-5471-0500 RECYCLE/REFUSE-Compost Site	\$ 18,632.31	\$ 26,270.00	\$ 23,357.93	\$ 26,270.00	\$ 27,190.00
01-54-5471-0700 RECYCLE/REFUSE-Sanitary Lndfl	149,712.80	156,000.00	69,278.07	153,000.00	154,000.00
Total Supplies & Contractual Services	\$ 168,345.11	\$ 182,270.00	\$ 92,636.00	\$ 179,270.00	\$ 181,190.00
01-54-5471-2500 RECYCLE/REFUSE-Benefits	\$ 9,735.35	\$ 9,206.00	\$ 10,057.04	\$ 10,600.00	\$ 11,000.00
Total Operating Budget	\$ 692,635.80	\$ 715,476.00	\$ 364,024.87	\$ 712,870.00	\$ 720,690.00
Grand Total	\$ 692,635.80	\$ 715,476.00	\$ 364,024.87	\$ 712,870.00	\$ 720,690.00

COUNTY LIBRARY 01-55-5510

REVENUES

Revenues

01-44-0044-6000	LIBRARY-ADJ COUNTY FUNDING
01-44-0044-6120	LIBRARY-JEFF COUNTY AID
01-44-0044-6130	COUNTY AID-CAPITAL FUNDING
01-44-0044-6135	LIBRARY TRUST CONTRIBUTIONS
Carry Forward from Prior Years' Unspent Funds	

EXPENDITURES

Personnel Services

01-55-5510-0100	CO LIB-Salaries F-Time	40% Assistant Director/Reference 70% Library Assistant II
01-55-5510-0200	CO LIB-Salaries P-Time	2 Permanent Part-time Assistants 1 Youth Assistant 1 Circulation Clerk
01-55-5510-0300	CO LIB-Janitor	32.5% of Janitor and Maintenance

Supplies & Contractual Services

01-55-5510-0600	CO LIB-Supplies	Paper, envelopes, postage
01-55-5510-1200	CO LIB-Maint. & Repairs	Building maintenance and repairs
01-55-5510-1300	CO LIB-Books	Books
01-55-5510-1400	CO LIB-Other	Various materials
01-55-5510-1500	CO LIB-Periodicals	Periodicals
01-55-5510-1600	CO LIB-A. V.	AV
01-55-5510-1700	CO LIB-Summer Reading Program	Reading program
01-55-5510-1800	CO LIB-Continuing Ed & Travel	Conference, meeting, training
01-55-5510-1900	CO LIB-Information Sourc/Serv	Information source
01-55-5510-2500	CO LIB-Benefits	43.65% for Full-time 14.2% for Permanent Part-time 7.65% for Part-time

Capital Outlay

01-60-0065-1000	OUTLAY LIBRARY-COUNTY RESOURCE	1. Replace computers and other tech needs	\$4,612.00
01-60-0065-1100	OUTLAY LIBRARY	2. Additional/Replacement of self-checkout machine	\$17,000.00

Expenditures offset by other taxing agencies

LIBRARY REVENUES

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues					
01-44-0044-6000 LIBRARY-ADJ COUNTY FUNDING	\$ 5,372.69	\$ 7,240.00	\$ 7,240.00	7240	11138
01-44-0044-6120 LIBRARY-JEFF COUNTY AID	250,642.00	256,320.00	256,320.00	256,320.00	277,102.00
01-44-0044-6130 COUNTY AID-CAPITAL FUNDING	-	-	-	-	-
01-44-0044-6135 LIBRARY TRUST CONTRIBUTIONS	25,095.78	-	-	85,000.00	30,840.00
Carry Forward from Prior Years' Unspent Funds	-	5,235.76	5,235.76	5,235.00	-
Total Revenues	\$ 281,110.47	\$ 268,795.76	\$ 268,795.76	\$ 353,795.00	\$ 319,080.00

COUNTY LIBRARY 01-55-5510

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5510-0100 CO LIB-Salaries F-Time	\$ 49,558.55	\$ 50,500.00	\$ 32,889.79	\$ 50,500.00	\$ 51,330.00
01-55-5510-0200 CO LIB-Salaries P-Time	31,565.39	41,843.38	20,199.61	41,843.00	58,205.00
01-55-5510-0300 CO LIB-Janitor	2,400.00	2,030.00	629.20	2,030.00	8,628.00
Total Personnel Services	\$ 83,523.94	\$ 94,373.38	\$ 53,718.60	\$ 94,373.00	\$ 118,163.00
Supplies & Contractual Services					
01-55-5510-0600 CO LIB-Supplies	\$ 12,790.92	\$ 15,635.76	\$ 3,824.51	\$ 10,400.00	\$ 10,500.00
01-55-5510-1200 CO LIB-Maint. & Repairs	2,875.78	1,368.00	-	1,300.00	2,500.00
01-55-5510-1300 CO LIB-Books	50,072.04	47,083.00	33,458.20	47,083.00	51,949.00
01-55-5510-1400 CO LIB-Other	397.63	500.00	137.01	400.00	1,000.00
01-55-5510-1500 CO LIB-Periodicals	4,291.76	4,200.00	3,025.18	4,200.00	4,750.00
01-55-5510-1600 CO LIB-A.V.	15,762.60	18,850.00	9,498.78	18,850.00	21,700.00
01-55-5510-1700 CO LIB-Summer Reading Program	2,330.20	4,000.00	4,131.65	4,131.65	4,750.00
01-55-5510-1800 CO LIB-Continuing Ed & Travel	2,233.75	2,350.00	1,442.14	2,300.00	2,350.00
01-55-5510-1900 CO LIB-Information Sourc/Serv	45,187.27	52,197.00	42,264.46	52,190.00	49,000.00
Total Supplies & Contractual Services	\$ 135,941.95	\$ 146,183.76	\$ 97,781.93	\$ 140,854.65	\$ 148,499.00
01-55-5510-2500 CO LIB-Benefits	\$ 32,577.75	\$ 28,238.62	\$ 16,304.09	\$ 28,238.00	\$ 21,578.00
Total Operating Budget	\$ 252,043.64	\$ 268,795.76	\$ 167,804.62	\$ 263,465.65	\$ 288,240.00
Capital Outlay					
01-60-0065-1000 OUTLAY LIBRARY-COUNTY RESOURCE	\$ -	\$ -	\$ -	\$ -	\$ -
01-60-0065-1100 OUTLAY LIBRARY	28,083.01	9,442.70	83,487.39	85,000.00	30,840.00
Total Outlay Expense	\$ 28,083.01	\$ 9,442.70	\$ 83,487.39	\$ 85,000.00	\$ 30,840.00
Grand Total	\$ 280,126.65	\$ 278,238.46	\$ 251,292.01	\$ 348,465.65	\$ 319,080.00

DWIGHT FOSTER PUBLIC LIBRARY COMBINED BUDGET FOR 2020

ACCOUNTS:	2020 CITY			2020 COUNTY and Other Funding Sources			2020 TOTAL		
	2020 CITY	2019	% change	2020	2019	% change	2020 TOTAL	2019	% change
Salaries - Regular (Full time)	\$265,026.00	\$248,500.00	6.65%	\$ 51,330.00	\$ 50,500.00	1.64%	\$ 316,356.00	\$299,000.00	5.80%
Salaries - Part time	58,922.00	56,493.00	4.30%	58,205.00	41,843.38	39.10%	117,127.00	98,336.38	19.11%
Salaries - Janitor	8,272.00	8,272.00	0.00%	8,628.00	2,030.00	325.02%	16,900.00	10,302.00	64.05%
Total Salaries	\$ 332,220.00	\$ 313,265.00	6.05%	\$ 118,163.00	\$ 94,373.38	25.21%	\$ 450,383.00	\$ 407,638.38	10.49%
Supplies	\$ 7,500.00	\$ 7,500.00	0.00%	\$ 10,500.00	\$ 10,400.00	0.96%	\$ 18,000.00	\$ 17,900.00	0.56%
Postage	800.00	800.00	0.00%	-	-	0.00%	800.00	800.00	0.00%
Fuel	12,000.00	12,000.00	0.00%	-	-	-	12,000.00	12,000.00	0.00%
Electricity and Water	44,000.00	56,000.00	-21.43%	-	-	-	44,000.00	56,000.00	-21.43%
Telephone	550.00	550.00	0.00%	-	-	-	550.00	550.00	0.00%
Insurance	8,745.00	8,250.00	6.00%	-	-	-	8,745.00	8,250.00	6.00%
Maint. & Repairs	13,500.00	12,932.00	4.39%	2,500.00	1,368.00	82.75%	16,000.00	14,300.00	11.89%
Books	5,400.00	5,417.00	-0.31%	51,949.00	47,083.00	10.33%	57,349.00	52,500.00	9.24%
Other	-	-	-	1,000.00	500.00	100.00%	1,000.00	500.00	100.00%
Periodicals	800.00	800.00	0.00%	4,750.00	4,200.00	13.10%	5,550.00	5,000.00	11.00%
A. V.	-	-	0.00%	21,700.00	18,850.00	15.12%	21,700.00	18,850.00	15.12%
Summer Reading Program	-	-	0.00%	4,750.00	4,000.00	18.75%	4,750.00	4,000.00	18.75%
Continuing Ed. & Travel	-	-	-	2,350.00	2,350.00	0.00%	2,350.00	2,350.00	0.00%
Information Sources/Services^	-	-	0.00%	49,000.00	52,197.00	-6.12%	49,000.00	52,197.00	-6.12%
Equip. Replacement, Repair	-	-	-	-	-	0.00%	-	-	0.00%
Total Supplies	\$ 93,295.00	\$ 104,249.00	-10.51%	\$ 148,499.00	\$ 140,948.00	5.36%	\$ 241,794.00	\$ 245,197.00	-1.39%
Benefits	\$ 126,753.00	\$ 119,539.00	6.03%	\$ 21,578.00	\$ 28,230.78	-23.57%	\$ 148,331.00	\$ 147,769.78	0.38%
Total Operating Budget	\$ 552,268.00	\$ 537,053.00	2.83%	\$ 288,240.00	\$ 263,552.16	9.37%	\$ 840,508.00	\$ 800,605.16	4.98%
Capital Outlay	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Trust Fund Contribution	-	-	-	30,840.00	30,047.00	-2.57%	30,840.00	30,047.00	-2.57%
GRAND TOTALS:	\$ 552,268.00	\$ 537,053.00	2.83%	\$ 319,080.00	\$ 293,599.16	8.68%	\$ 871,348.00	\$ 830,652.16	4.90%

^carryover from previous year

LIBRARY 01-55-5511

Personnel Services

01-55-5511-0100	LIBRARY-Salaries F-Time	100% Director 100% Youth Services 60% Assistant Director/Reference 30% Library Assistant II
01-55-5511-0200	LIBRARY-Salaries P-Time	100% Two Library Assistant II Circulation Clerks, Desk Assistants, Office Assistant Youth Assistant, Pages
01-55-5511-0300	LIBRARY-Salaries Janitor	Part-time Maintenance

Supplies & Contractual Services

01-55-5511-0600	LIBRARY-Supplies	Paper, envelopes
01-55-5511-0700	LIBRARY-Postage	Postage
01-55-5511-0800	LIBRARY-Insurance	Insurance
01-55-5511-0900	LIBRARY-Telephone	Local and long distance
01-55-5511-1000	LIBRARY-Electricity and Water	Utilities
01-55-5511-1100	LIBRARY-Natural Gas	Utilities
01-55-5511-1200	LIBRARY-Maint. & Repairs	Building maintenance and repairs
01-55-5511-1300	LIBRARY-Books	Books
01-55-5511-1400	LIBRARY-Other	Various materials
01-55-5511-1500	LIBRARY-Periodicals	Periodicals
01-55-5511-1600	LIBRARY-A.V.	AV
01-55-5511-1700	LIBRARY-Summer Reading Program	Reading program
01-55-5511-1800	LIBRARY-Continuing Ed & Travel	Conference, meeting, training
01-55-5511-1900	LIBRARY-Information Sourc/Serv	Information source
01-55-5511-2500	LIBRARY-Benefits	43.65% for Full-time 14.2% for Permanent Part-time 7.65% for Part-time

LIBRARY 01-55-5511

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5511-0100 LIBRARY-Salaries F-Time	\$ 237,772.93	\$ 248,500.00	\$ 161,731.37	\$ 248,500.00	\$ 265,026.00
01-55-5511-0200 LIBRARY-Salaries P-Time	58,185.46	56,493.00	40,866.91	56,490.00	58,922.00
01-55-5511-0300 LIBRARY-Salaries Janitor	8,122.80	8,272.00	8,272.00	8,272.00	8,272.00
Total Personnel Services	\$ 304,081.19	\$ 313,265.00	\$ 210,870.28	\$ 313,262.00	\$ 332,220.00
Supplies & Contractual Services					
01-55-5511-0600 LIBRARY-Supplies	\$ 8,182.88	\$ 7,500.00	\$ 7,370.58	\$ 7,500.00	\$ 7,500.00
01-55-5511-0700 LIBRARY-Postage	662.68	800.00	424.06	700.00	800.00
01-55-5511-0800 LIBRARY-Insurance	8,014.00	8,250.00	5,872.00	8,250.00	8,745.00
01-55-5511-0900 LIBRARY-Telephone	551.87	550.00	282.60	550.00	550.00
01-55-5511-1000 LIBRARY-Electricity and Water	46,746.88	56,000.00	24,663.91	43,330.00	44,000.00
01-55-5511-1100 LIBRARY-Natural Gas	10,482.87	12,000.00	6,408.18	10,408.00	12,000.00
01-55-5511-1200 LIBRARY-Maint. & Repairs	10,484.24	12,932.00	12,199.31	12,900.00	13,500.00
01-55-5511-1300 LIBRARY-Books	5,421.20	5,417.00	2,250.42	5,417.00	5,400.00
01-55-5511-1400 LIBRARY-Other	-	-	-	-	-
01-55-5511-1500 LIBRARY-Periodicals	-	800.00	761.71	800.00	800.00
01-55-5511-1600 LIBRARY-A.V.	-	-	-	-	-
01-55-5511-1700 LIBRARY-Summer Reading Program	-	-	-	-	-
01-55-5511-1800 LIBRARY-Continuing Ed & Travel	-	-	-	-	-
01-55-5511-1900 LIBRARY-Information Source/Serv	-	-	-	-	-
Total Supplies & Contractual Services	\$ 90,546.62	\$ 104,249.00	\$ 60,232.77	\$ 89,855.00	\$ 93,295.00
01-55-5511-2500 LIBRARY-Benefits	\$ 114,659.82	\$ 119,539.00	\$ 73,302.79	\$ 113,150.00	\$ 126,753.00
Total Operating Budget	\$ 509,287.63	\$ 537,053.00	\$ 344,405.84	\$ 516,267.00	\$ 552,268.00
Grand Total	\$ 509,287.63	\$ 537,053.00	\$ 344,405.84	\$ 516,267.00	\$ 552,268.00

MUSEUM 01-55-5512

Personnel Services

01-55-5512-0100	MUSEUM-Salaries/Director	100% Museum Director
01-55-5512-0200	MUSEUM-Salaries/Assnt Director	100% Assistant Director

Supplies & Contractual Services

01-55-5512-0600	MUSEUM-Supplies	Paper, envelopes, internet, postage
01-55-5512-0700	MUSEUM-Historic Pres Comm	Commission supplies
01-55-5512-0900	MUSEUM-Telephone	Local and long distance
01-55-5512-1000	MUSEUM-Electric/Water/Storm	Utilities
01-55-5512-1100	MUSEUM-Natural Gas	Utilities
01-55-5512-1200	MUSEUM-Repairs/Maint	Building maintenance and repairs
01-55-5512-1300	MUSEUM-Insurance	Insurance

01-55-5512-2500	MUSEUM-Benefits	43.65% for Director (excludes Hoard Estate Funds for Assistant Director)
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Capital Outlay

01-60-0065-1201	HOARD ESTATE DONATION	1. Replacement Computer	\$ 1,500.00
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YOUTH CENTER 01-55-5513

Personnel Services

01-55-5513-0100	YOUTH CTR-Salaries F-Time	100% Director
01-55-5513-0200	YOUTH CTR-Salaries P-Time	Supervisors and Prep
01-55-5513-0300	YOUTH CTR-Salaries Custodian	On duty and after hours cleaning

*50% Recreation
supervisor*

50% 5521-04

Supplies & Contractual Services

01-55-5513-0500	YOUTH CTR-Repairs	Wages and materials
01-55-5513-0600	YOUTH CTR-Supplies	Cleaning, tissues, promotional items, games
01-55-5513-0900	YOUTH CTR-Telephone	Local and long distance
01-55-5513-1200	YOUTH CTR-Seminars	Director meetings
01-55-5513-1400	YOUTH CTR-Programming	Monthly events

01-55-5513-2500	YOUTH CTR-Benefits	43.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0065-1300	OUTLAY YOUTH CENTER
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MUSEUM 01-55-5512

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5512-0100 MUSEUM-Salaries/Director	\$ 54,499.61	\$ 55,640.00	\$ 36,379.05	\$ 55,640.00	\$ 56,993.00
01-55-5512-0200 MUSEUM-Salaries/Assnt Director	32,708.76	40,070.00	26,197.35	40,070.00	43,184.00
Total Personnel Services	\$ 87,208.37	\$ 95,710.00	\$ 62,576.40	\$ 95,710.00	\$ 100,177.00
Supplies & Contractual Services					
01-55-5512-0600 MUSEUM-Supplies	\$ 6,449.53	\$ 5,200.00	\$ 4,795.74	\$ 5,200.00	\$ 5,200.00
01-55-5512-0700 MUSEUM-Historic Pres Comm	1,199.99	1,200.00	64.00	1,200.00	1,200.00
01-55-5512-0900 MUSEUM-Telephone	618.56	625.00	373.84	625.00	625.00
01-55-5512-1000 MUSEUM-Electric/Water/Storm	20,639.56	23,800.00	13,997.89	21,000.00	22,000.00
01-55-5512-1100 MUSEUM-Natural Gas	7,438.01	8,500.00	5,137.59	8,500.00	8,500.00
01-55-5512-1200 MUSEUM-Repairs/Maint	3,340.24	8,500.00	3,769.83	7,000.00	8,500.00
01-55-5512-1300 MUSEUM-Insurance	5,237.00	5,400.00	5,304.00	5,304.00	5,400.00
Total Supplies & Contractual Services	\$ 44,922.89	\$ 53,225.00	\$ 33,442.89	\$ 48,829.00	\$ 51,425.00
01-55-5512-2500 MUSEUM-Benefits	\$ 40,566.49	\$ 24,200.00	\$ 27,209.73	\$ 24,200.00	\$ 24,880.00
Total Operating Budget	\$ 172,697.75	\$ 173,135.00	\$ 123,229.02	\$ 168,739.00	\$ 176,482.00
Capital Outlay					
01-60-0065-1201 HOARD ESTATE DONATION	\$ 27,335.23	\$ -	\$ -	\$ -	\$ -
Total Outlay Expense	\$ 27,335.23	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 200,032.98	\$ 173,135.00	\$ 123,229.02	\$ 168,739.00	\$ 176,482.00

YOUTH CENTER 01-55-5513

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5513-0100 YOUTH CTR-Salaries F-Time	\$ 25,644.19	\$ 26,030.00	\$ 17,018.89	\$ 26,030.00	\$ 27,980.00
01-55-5513-0200 YOUTH CTR-Salaries P-Time	30,552.50	32,320.00	21,766.31	32,320.00	32,970.00
01-55-5513-0300 YOUTH CTR-Salaries Custodian	483.00	1,050.00	64.20	1,050.00	1,080.00
Total Personnel Services	\$ 56,679.69	\$ 59,400.00	\$ 38,849.40	\$ 59,400.00	\$ 62,030.00
Supplies & Contractual Services					
01-55-5513-0500 YOUTH CTR-Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
01-55-5513-0600 YOUTH CTR-Supplies	3,182.32	3,700.00	2,347.74	3,700.00	3,700.00
01-55-5513-0900 YOUTH CTR-Telephone	-	-	-	-	-
01-55-5513-1200 YOUTH CTR-Seminars	400.00	400.00	-	400.00	500.00
01-55-5513-1400 YOUTH CTR-Programming	1,255.94	1,300.00	77.91	1,300.00	1,200.00
Total Supplies & Contractual Services	\$ 4,838.26	\$ 5,400.00	\$ 2,425.65	\$ 5,400.00	\$ 5,400.00
01-55-5513-2500 YOUTH CTR-Benefits	\$ 14,191.98	\$ 13,865.00	\$ 8,900.24	\$ 13,865.00	\$ 14,820.00
Total Operating Budget	\$ 75,709.93	\$ 78,665.00	\$ 50,175.29	\$ 78,665.00	\$ 82,250.00
Capital Outlay					
01-60-0065-1300 OUTLAY YOUTH CENTER	\$ 5,403.59	\$ 10,580.96	\$ 4,562.07	\$ 10,581.00	\$ -
Total Outlay Expense	\$ 5,403.59	\$ 10,580.96	\$ 4,562.07	\$ 10,581.00	\$ -
Grand Total	\$ 81,113.52	\$ 89,245.96	\$ 54,737.36	\$ 89,246.00	\$ 82,250.00

SENIOR CENTER 01-55-5516

Personnel Services

01-55-5516-0100	SR CENTER-Salaries Director	100% Director
01-55-5516-0200	SR CENTER-Salaries-Part-Time	Clerical/Supervision 44% and Cleaning 56%

Supplies & Contractual Services

01-55-5516-0500	SR CENTER-Repairs	Flooring, building maintenance and repairs
01-55-5516-0600	SR CENTER-Supplies	Cleaning supplies, paper, postage, memberships
01-55-5516-0900	SR CENTER-Telephone	Local and long distance
01-55-5516-1000	SR CENTER-Electric/Water/Storm	Utilities
01-55-5516-1100	SR CENTER-Natural Gas	Utilities
01-55-5516-1200	SR CENTER-Seminars	Meetings
01-55-5516-1400	SR CENTER-Programming	Monthly events, Programming
01-55-5516-1500	SR CENTER-Van	Van expenses, fuel, oil changes

01-55-5516-2500	SR CENTER-Benefits	43.65% for Director 7.65% for Part-time 61.65% for Public Works and Parks repairs
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Capital Outlay

01-60-0065-1600	OUTLAY SENIOR CENTER	1. Replacement Computer	\$1,500.00
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RECREATION 01-55-5521

Personnel Services

01-55-5521-0100	REC-Salaries Director	100% Director
01-55-5521-0200	REC-Salaries Admin Assistant	100% Admin Assistant and Part-time Assistant
01-55-5521-0300	REC-Part-Time Wages	Umpires, Officials, Instructors
01-55-5521-0400	REC-Salaries Rec Super	50% Recreation Supervisor

Supplies & Contractual Services

01-55-5521-0600	REC-Supplies	Paper, postage, copies, registration forms
01-55-5521-0900	REC-Telephone	Local and long distance
01-55-5521-1000	REC-Conference Exp	Meetings, training
01-55-5521-1200	REC-Equip/Supplies	T-shirts, sporting equipment, trophies, awards
01-55-5521-1300	REC-Band Exp/Haul Chair	Band and concern set-up
01-55-5521-1400	REC-Vehicle Allow.	Supervisor \$70 per month

01-55-5521-2500	REC-Benefits	43.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0065-2100	OUTLAY RECREATION DEPT	1. Recreation Supervisor office repairs (cabinet door, countertop repair, door)	\$ 2,500.00
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SENIOR CENTER 01-55-5516

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personnel Services						
01-55-5516-0100	SR CENTER-Salaries Director	\$ 44,002.16	\$ 45,389.00	\$ 29,677.39	\$ 45,389.00	\$ 49,340.00
01-55-5516-0200	SR CENTER-Salaries-Part-Time	11,678.50	11,900.00	7,929.40	11,900.00	12,600.00
Total Personnel Services		\$ 55,680.66	\$ 57,289.00	\$ 37,606.79	\$ 57,289.00	\$ 61,940.00
Supplies & Contractual Services						
01-55-5516-0500	SR CENTER-Repairs	\$ 5,629.88	\$ 5,600.00	\$ 2,261.44	\$ 5,600.00	\$ 5,700.00
01-55-5516-0600	SR CENTER-Supplies	3,349.90	3,400.00	2,796.11	3,400.00	3,400.00
01-55-5516-0900	SR CENTER-Telephone	308.95	450.00	181.35	330.00	450.00
01-55-5516-1000	SR CENTER-Electric/Water/Storm	6,305.20	7,600.00	3,699.72	6,800.00	7,600.00
01-55-5516-1100	SR CENTER-Natural Gas	1,788.22	4,000.00	1,167.16	2,300.00	3,500.00
01-55-5516-1200	SR CENTER-Seminars	355.00	400.00	276.28	400.00	400.00
01-55-5516-1400	SR CENTER-Programming	1,980.00	2,000.00	875.00	2,000.00	2,000.00
01-55-5516-1500	SR CENTER-Van	-	15,817.86	-	15,817.00	-
Total Supplies & Contractual Services		\$ 19,717.15	\$ 39,267.86	\$ 11,257.06	\$ 36,647.00	\$ 23,050.00
01-55-5516-2500	SR CENTER-Benefits	\$ 21,429.34	\$ 20,765.00	\$ 13,295.46	\$ 20,765.00	\$ 22,640.00
Total Operating Budget		\$ 96,827.15	\$ 117,321.86	\$ 62,159.31	\$ 114,701.00	\$ 107,630.00
Capital Outlay						
01-60-0065-1600	OUTLAY SENIOR CENTER	\$ 53,195.25	\$ 43,960.09	\$ 28,446.72	\$ 43,960.00	\$ 1,500.00
Total Outlay Expense		\$ 53,195.25	\$ 43,960.09	\$ 28,446.72	\$ 43,960.00	\$ 1,500.00
Grand Total		\$ 150,022.40	\$ 161,281.95	\$ 90,606.03	\$ 158,661.00	\$ 109,130.00

RECREATION 01-55-5521

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personnel Services						
01-55-5521-0100	REC-Salaries Director	\$ 73,218.66	\$ 74,319.00	\$ 48,591.83	\$ 74,319.00	\$ 77,627.00
01-55-5521-0200	REC-Salaries Admin Assistant	36,178.99	38,735.00	25,410.61	38,735.00	42,300.00
01-55-5521-0300	REC-Part-Time Wages	54,842.10	60,000.00	47,022.69	60,000.00	61,200.00
01-55-5521-0400	REC-Salaries Rec Super	25,643.97	26,030.00	17,018.79	26,030.00	27,980.00
Total Personnel Services		\$ 189,883.72	\$ 199,084.00	\$ 138,043.92	\$ 199,084.00	\$ 209,107.00
Supplies & Contractual Services						
01-55-5521-0600	REC-Supplies	\$ 7,529.19	\$ 7,825.00	\$ 5,677.32	\$ 7,825.00	\$ 7,825.00
01-55-5521-0900	REC-Telephone	454.64	600.00	263.20	480.00	600.00
01-55-5521-1000	REC-Conference Exp	1,085.86	1,250.00	-	1,250.00	1,250.00
01-55-5521-1200	REC-Equip/Supplies	31,118.62	31,250.00	18,610.55	31,250.00	31,250.00
01-55-5521-1300	REC-Band Exp/Haul Chair	2,766.78	3,000.00	2,619.39	3,000.00	3,000.00
01-55-5521-1400	REC-Vehicle Allow.	840.00	840.00	560.00	840.00	840.00
Total Supplies & Contractual Services		\$ 43,795.09	\$ 44,765.00	\$ 27,730.46	\$ 44,645.00	\$ 44,765.00
01-55-5521-2500	REC-Benefits	\$ 64,712.17	\$ 63,970.00	\$ 42,888.67	\$ 63,970.00	\$ 68,180.00
Total Operating Budget		\$ 298,390.98	\$ 307,819.00	\$ 208,663.05	\$ 307,699.00	\$ 322,052.00
Capital Outlay						
01-60-0065-2100	OUTLAY RECREATION DEPT	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
Total Outlay Expense		\$ -	\$ -	\$ -	\$ -	\$ 2,500.00
Grand Total		\$ 298,390.98	\$ 307,819.00	\$ 208,663.05	\$ 307,699.00	\$ 324,552.00

AQUATIC CENTER 01-55-5523

Personnel Services

01-55-5523-0100	AQUATIC CTR-Salaries F-Time	Full-time Parks wages
01-55-5523-0200	AQUATIC CTR-Salaries P-Time	Part-time and Seasonal employees
01-55-5523-0300	AQUATIC CTR-Mechanic P-Time	<i>Account not utilized</i>

Supplies & Contractual Services

01-55-5523-0600	AQUATIC CTR-Supplies/Maint	Chemicals, repairs, swimsuits, passes, permits
01-55-5523-0700	AQUATIC CTR-Staff Training	AED/CPR training
01-55-5523-0800	AQUATIC CTR-Concessn Supplies	Food, water, ice cream
01-55-5523-0900	AQUATIC CTR-Telephone	Local and long distance
01-55-5523-1000	AQUATIC CTR-Electricity	Utilities
01-55-5523-1100	AQUATIC CTR-Water/Sewer	Utilities
01-55-5523-1200	AQUATIC CTR-Natural Gas	Utilities

01-55-5523-2500	AQUATIC CTR-Benefits	61.65% for Full-time 7.65% for Part-time
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Capital Outlay

01-60-0065-2300	OUTLAY AQUATIC CENTER	1. Admission Building Enhancement	\$15,000.00
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FESTIVALS/ART/RIVERWALK 01-55-5534

Personnel Services

01-55-5534-0100	FESTIVALS/ART/RIVRWLK-Salaries	Public Works and Parks wages
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Supplies & Contractual Services

01-55-5534-0600	FESTIVALS/ART/RIVRWLK-Supplies	Holiday decorations, repairs
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01-55-5534-2500	FESTIVALS/ART/RIVRWLK-Benefits	61.65% for Full-time 7.65% for Part-time
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AQUATIC CENTER 01-55-5523

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5523-0100 AQUATIC CTR-Salaries F-Time	\$ 9,866.93	\$ 11,600.00	\$ 7,226.61	\$ 11,600.00	\$ 11,750.00
01-55-5523-0200 AQUATIC CTR-Salaries P-Time	105,781.62	118,800.00	91,896.22	108,000.00	121,180.00
01-55-5523-0300 AQUATIC CTR-Mechanic P-Time	944.00	-	-	-	-
Total Personnel Services	\$ 116,592.55	\$ 130,400.00	\$ 99,122.83	\$ 119,600.00	\$ 132,930.00
Supplies & Contractual Services					
01-55-5523-0600 AQUATIC CTR-Supplies/Maint	\$ 31,321.41	\$ 31,350.00	\$ 29,656.23	\$ 31,350.00	\$ 32,850.00
01-55-5523-0700 AQUATIC CTR-Staff Training	489.66	500.00	40.00	300.00	500.00
01-55-5523-0800 AQUATIC CTR-Concessn Supplies	33,191.32	35,000.00	33,272.83	34,000.00	35,000.00
01-55-5523-0900 AQUATIC CTR-Telephone	150.00	250.00	86.49	150.00	250.00
01-55-5523-1000 AQUATIC CTR-Electricity	10,365.13	13,600.00	7,457.67	10,700.00	12,300.00
01-55-5523-1100 AQUATIC CTR-Water/Sewer	6,406.12	9,000.00	3,689.67	6,600.00	8,000.00
01-55-5523-1200 AQUATIC CTR-Natural Gas	4,394.23	6,300.00	4,324.41	6,000.00	6,300.00
Total Supplies & Contractual Services	\$ 86,317.87	\$ 96,000.00	\$ 78,527.30	\$ 89,100.00	\$ 95,200.00
01-55-5523-2500 AQUATIC CTR-Benefits	\$ 14,573.31	\$ 16,360.00	\$ 11,671.19	\$ 15,690.00	\$ 16,520.00
Total Operating Budget	\$ 217,483.73	\$ 242,760.00	\$ 189,321.32	\$ 224,390.00	\$ 244,650.00
Capital Outlay					
01-60-0065-2300 OUTLAY AQUATIC CENTER	\$ 42,747.30	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	\$ 15,000.00
Total Outlay Expense	\$ 42,747.30	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00	\$ 15,000.00
Grand Total	\$ 260,231.03	\$ 246,760.00	\$ 192,321.32	\$ 228,390.00	\$ 259,650.00

FESTIVALS/ART/RIVERWALK 01-55-5534

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5534-0100 FESTIVALS/ART/RIVRWLK-Salaries	\$ 12,592.00	\$ 11,000.00	\$ 5,383.72	\$ 12,780.00	\$ 12,875.00
Total Personnel Services	\$ 12,592.00	\$ 11,000.00	\$ 5,383.72	\$ 12,780.00	\$ 12,875.00
Supplies & Contractual Services					
01-55-5534-0600 FESTIVALS/ART/RIVRWLK-Supplies	\$ 15,167.32	\$ 14,200.00	\$ 6,080.85	\$ 13,500.00	\$ 14,200.00
Total Supplies & Contractual Services	\$ 15,167.32	\$ 14,200.00	\$ 6,080.85	\$ 13,500.00	\$ 14,200.00
01-55-5534-2500 FESTIVALS/ART/RIVRWLK-Benefits	\$ 7,395.40	\$ 6,900.00	\$ 3,104.33	\$ 7,985.00	\$ 7,950.00
Total Operating Budget	\$ 35,154.72	\$ 32,100.00	\$ 14,568.90	\$ 34,265.00	\$ 35,025.00
Grand Total	\$ 35,154.72	\$ 32,100.00	\$ 14,568.90	\$ 34,265.00	\$ 35,025.00

PARKS 01-55-5541

Personnel Services

01-55-5541-0100	PARKS-Salaries F-Time	Full-time Parks Wages
01-55-5541-0200	PARKS-Salaries P-Time	Part-time and Seasonal Employees

Supplies & Contractual Services

01-55-5541-0600	PARKS-Supplies	Paint, lumber, landscape supplies, signage
01-55-5541-0900	PARKS-Telephone	Local and long distance
01-55-5541-1000	PARKS-Elect/Water/Sewer/Storm	Utilities
01-55-5541-1100	PARKS-Equipment Maint.	Repairs, mowers, sweepers, parts
01-55-5541-1200	PARKS-Natural Gas-Warming Hous	Utilities
01-55-5541-1300	PARKS-Electrical Work	Labor and supplies
01-55-5541-1500	PARKS-Car Allow/Mileage	Director at \$85 per month
01-55-5541-2500	PARKS-Benefits	61.65% for Full-time 7.65% for Part-time

Capital Outlay

01-60-0065-4100	OUTLAY PARKS		
		1. Convert Jones Park & Ralph Park Restrooms	\$ 15,000.00
		2. Repair & Color/Seal Rock River Park Courts	\$ 12,500.00
		3. Utility Vehicle (UTV) With Salt Spreader	\$ 28,500.00
		4. Zero-Turn Mower	\$ 13,500.00

FORESTRY 01-56-5611

Personnel Services

01-56-5611-0100	FORESTRY-Salaries	Public Works wages
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Supplies & Contractual Services

01-56-5611-0600	FORESTRY-Supplies	Blades, chain saws, seeds, straw
01-56-5611-0700	FORESTRY-Trees	New trees
01-56-5611-1200	FORESTRY-Conferences	Training, Membership dues
01-56-5611-1600	FORESTRY-Outside Contractors	Contracted
01-56-5611-2500	FORESTRY-Benefits	61.65% for Full-time

PARKS 01-55-5541

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-55-5541-0100 PARKS-Salaries F-Time	\$ 147,588.07	\$ 162,310.00	\$ 96,768.30	\$ 162,310.00	\$ 166,950.00
01-55-5541-0200 PARKS-Salaries P-Time	37,185.52	38,315.00	23,697.48	38,315.00	39,080.00
Total Personnel Services	\$ 184,773.59	\$ 200,625.00	\$ 120,465.78	\$ 200,625.00	\$ 206,030.00
Supplies & Contractual Services					
01-55-5541-0600 PARKS-Supplies	\$ 32,613.78	\$ 27,125.00	\$ 21,899.86	\$ 27,125.00	\$ 27,125.00
01-55-5541-0900 PARKS-Telephone	354.80	650.00	229.80	420.00	650.00
01-55-5541-1000 PARKS-Elect/Water/Sewer/Storm	31,927.71	30,000.00	16,440.81	30,000.00	30,000.00
01-55-5541-1100 PARKS-Equipment Maint.	13,331.91	14,000.00	13,386.14	14,500.00	14,400.00
01-55-5541-1200 PARKS-Natural Gas-Warming Hous	771.01	3,700.00	356.13	700.00	2,000.00
01-55-5541-1300 PARKS-Electrical Work	8,650.62	8,500.00	8,758.62	10,000.00	9,000.00
01-55-5541-1500 PARKS-Car Allow/Mileage	1,900.00	1,900.00	680.00	1,900.00	1,900.00
Total Supplies & Contractual Services	\$ 89,549.83	\$ 85,875.00	\$ 61,751.36	\$ 84,645.00	\$ 85,075.00
01-55-5541-2500 PARKS-Benefits	\$ 95,418.67	\$ 109,160.00	\$ 66,942.94	\$ 109,160.00	\$ 111,055.00
Total Operating Budget	\$ 369,742.09	\$ 395,660.00	\$ 249,160.08	\$ 394,430.00	\$ 402,160.00
Capital Outlay					
01-60-0065-4100 OUTLAY PARKS	\$ 11,500.00	\$ 32,790.51	\$ 21,804.26	\$ 32,791.00	\$ 69,500.00
Total Outlay Expense	\$ 11,500.00	\$ 32,790.51	\$ 21,804.26	\$ 32,791.00	\$ 69,500.00
Grand Total	\$ 381,242.09	\$ 428,450.51	\$ 270,964.34	\$ 427,221.00	\$ 471,660.00

FORESTRY 01-56-5611

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personnel Services					
01-56-5611-0100 FORESTRY-Salaries	\$ 100,015.03	\$ 106,528.00	\$ 68,285.51	\$ 106,528.00	\$ 109,765.00
Total Personnel Services	\$ 100,015.03	\$ 106,528.00	\$ 68,285.51	\$ 106,528.00	\$ 109,765.00
Supplies & Contractual Services					
01-56-5611-0600 FORESTRY-Supplies	\$ 7,365.67	\$ 6,500.00	\$ 4,073.55	\$ 6,500.00	\$ 6,500.00
01-56-5611-0700 FORESTRY-Trees	15,110.00	12,810.00	12,810.00	12,810.00	-
01-56-5611-1200 FORESTRY-Conferences	-	2,500.00	2,246.48	2,247.00	2,500.00
01-56-5611-1600 FORESTRY-Outside Contractors	-	40,000.00	36,502.02	36,503.00	-
Total Supplies & Contractual Services	\$ 22,475.67	\$ 61,810.00	\$ 55,632.05	\$ 58,060.00	\$ 9,000.00
01-56-5611-2500 FORESTRY-Benefits	\$ 65,099.76	\$ 66,527.00	\$ 42,871.92	\$ 66,527.00	\$ 67,771.00
Total Operating Budget	\$ 187,590.46	\$ 234,865.00	\$ 166,789.48	\$ 231,115.00	\$ 186,536.00
Grand Total	\$ 187,590.46	\$ 234,865.00	\$ 166,789.48	\$ 231,115.00	\$ 186,536.00

WEED CONTROL 01-56-5613

Personnel Services

01-56-5613-0100 WEED CONTROL-Salaries

Supplies & Contractual Services

01-56-5613-2500 WEED CONTROL-Benefits

LODGING ROOM TAX 01-41-0041

Revenue

01-41-0041-2200 LODGING ROOM TAX

CITY SCAPE 01-56-5636

Personnel Services

01-56-5636-0100 CITY SCAPE-Salaries

5% Full-time wages
95% Part-time wages

Supplies & Contractual Services

01-56-5636-0600 CITY SCAPE-Supplies

Trees, tree grates, flowers, benches, supplies, projects

01-56-5636-2500 CITY SCAPE-Benefits

61.65% for Full-time
7.65% for Part-time

ECONOMIC DEVELOPMENT 01-56-5644

Personnel Services

01-56-5644-0100 ECON DEV-Salaries

Account not utilized

Supplies & Contractual Services

01-56-5644-0600 ECON DEV-Expenses

Meetings, advertising, studies

01-56-5644-0700 JCEDC DUES

Membership dues

01-56-5644-2500 ECON DEV-Benefits

Account not utilized

WEED CONTROL 01-56-5613

		2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget	
Personnel Services						
01-56-5613-0100 WEED CONTROL-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Contractual Services						
01-56-5613-2500 WEED CONTROL-Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplies & Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LODGING ROOM TAX 01-41-0041

		2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget	
Revenue						
01-41-0041-2200 LODGING ROOM TAX	\$ 49,636.25	\$ 49,000.00	\$ 17,227.11	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00
Grand Total	\$ 49,636.25	\$ 49,000.00	\$ 17,227.11	\$ 49,000.00	\$ 49,000.00	\$ 49,000.00

CITY SCAPE 01-56-5636

		2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget	
Personnel Services						
01-56-5636-0100 CITY SCAPE-Salaries	\$ 9,653.15	\$ 17,500.00	\$ 10,527.60	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
Total Personnel Services	\$ 9,653.15	\$ 17,500.00	\$ 10,527.60	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
Supplies & Contractual Services						
01-56-5636-0600 CITY SCAPE-Supplies	\$ 13,000.98	\$ 105,290.84	\$ 30,359.88	\$ 105,291.00	\$ 26,500.00	\$ 26,500.00
Total Supplies & Contractual Services	\$ 13,000.98	\$ 105,290.84	\$ 30,359.88	\$ 105,291.00	\$ 26,500.00	\$ 26,500.00
01-56-5636-2500 CITY SCAPE-Benefits	\$ 1,083.03	\$ 2,500.00	\$ 960.41	\$ 1,700.00	\$ 2,500.00	\$ 2,500.00
Total Operating Budget	\$ 23,737.16	\$ 125,290.84	\$ 41,847.89	\$ 121,991.00	\$ 49,000.00	\$ 49,000.00
Grand Total	\$ 23,737.16	\$ 125,290.84	\$ 41,847.89	\$ 121,991.00	\$ 49,000.00	\$ 49,000.00

ECONOMIC DEVELOPMENT 01-56-5644

		2019 BUDGET				
	12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	2020 Budget	
Personnel Services						
01-56-5644-0100 ECON DEV-Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Contractual Services						
01-56-5644-0600 ECON DEV-Expenses	\$ 26,824.98	\$ 3,000.00	\$ 11,067.50	\$ 8,300.00	\$ 4,000.00	\$ 4,000.00
01-56-5644-0700 JCEDC DUES	18,662.00	18,700.00	18,613.50	18,614.00	18,700.00	18,700.00
Total Supplies & Contractual Services	\$ 45,486.98	\$ 21,700.00	\$ 29,681.00	\$ 26,914.00	\$ 22,700.00	\$ 22,700.00
01-56-5644-2500 ECON DEV-Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Budget	\$ 45,486.98	\$ 21,700.00	\$ 29,681.00	\$ 26,914.00	\$ 22,700.00	\$ 22,700.00
Grand Total	\$ 45,486.98	\$ 21,700.00	\$ 29,681.00	\$ 26,914.00	\$ 22,700.00	\$ 22,700.00

SEWER UTILITY PAGES

OPERATION, MAINTENANCE, FIXED RATE AND INDUSTRIAL REVENUES 02-02-

Contributed Assets

02-02-0042-1000	CONTRIB FROM OTHERS
02-02-0042-1002	CONTRIB FROM CITY OR TID

Operation and Maintenance Revenues

Operating Revenues

02-02-0062-2000	SEWER USAGE BILLINGS	<i>Account not utilized</i>
02-02-0062-2010	RESIDENTIAL SALES	Utility Billing Revenue
02-02-0062-2020	COMMERCIAL SALES	Utility Billing Revenue
02-02-0062-2030	INDUSTRIAL SALES	Utility Billing Revenue
02-02-0062-2040	INDUSTRIAL SAMPLED QUARTERLY	Utility Billing Revenue
02-02-0062-2050	PUBLIC AUTHORITY	Utility Billing Revenue
02-02-0062-2060	COMMERCIAL SAMPLED QUARTERLY	Utility Billing Revenue
02-02-0062-2070	MULTI FAM RESID SALES	Utility Billing Revenue
02-02-0062-5000	OTHER SEWER SERVICE	Quarterly Holding/Septic Revenue
02-02-0062-6000	CDBG FLOOD MITIGATION	<i>Account not utilized</i>

Fixed Rate Revenues

02-02-0063-0000	FIXED RATE CHARGES	Utility Billing Revenue
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Other Income

02-02-0063-1000	CUSTOMERS FORFEITED DISCOUNT	Sewer billing penalty
02-02-0063-4190	INTEREST & DIVIDEND INCOME	Interest
02-02-0063-4191	PRINC DISC ON 2012 REF	<i>Account not utilized</i>
02-02-0063-5000	MISC OPERATING REVENUE	Misc Revenue

Industrial Monitoring Revenue

02-02-0064-1000	MONITORING/TESTING REV	Quarterly Sample Revenue
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OPERATION, MAINTENANCE, FIXED RATE AND INDUSTRIAL REVENUES 02-02-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Contributed Assets					
02-02-0042-1000	CONTRIB FROM OTHERS	\$ 25,440.00	\$ -	\$ -	\$ -
02-02-0042-1002	CONTRIB FROM CITY OR TID	88,763.15	-	-	-
Total Contributed Assets		\$ 114,203.15	\$ -	\$ -	\$ -
Operation and Maintenance Revenues					
Operating Revenues					
02-02-0062-2000	SEWER USAGE BILLINGS	\$ -	\$ -	\$ -	\$ -
02-02-0062-2010	RESIDENTIAL SALES	572,974.39	570,000.00	368,013.00	552,000.00
02-02-0062-2020	COMMERCIAL SALES	133,822.34	136,000.00	88,611.56	133,000.00
02-02-0062-2030	INDUSTRIAL SALES	10,564.61	10,500.00	6,956.24	10,500.00
02-02-0062-2040	INDUSTRIAL SAMPLED QUARTERLY	1,359,100.22	1,200,000.00	626,545.21	1,275,000.00
02-02-0062-2050	PUBLIC AUTHORITY	12,502.50	13,000.00	8,840.00	13,000.00
02-02-0062-2060	COMMERCIAL SAMPLED QUARTERLY	94,410.80	90,000.00	51,281.20	99,000.00
02-02-0062-2070	MULTI FAM RESID SALES	100,093.75	97,000.00	64,462.50	99,000.00
Subtotal Operating Revenues		\$ 2,283,468.61	\$ 2,116,500.00	\$ 1,214,709.71	\$ 2,181,500.00
02-02-0062-5000	OTHER SEWER SERVICE	\$ 210,837.91	\$ 100,000.00	\$ 119,145.47	\$ 220,000.00
02-02-0062-6000	CDBG FLOOD MITIGATION	-	-	-	-
Subtotal		\$ 210,837.91	\$ 100,000.00	\$ 119,145.47	\$ 220,000.00
Total Operation and Maintenance Revenues		\$ 2,608,509.67	\$ 2,216,500.00	\$ 1,333,855.18	\$ 2,252,500.00
Fixed Rate Revenues					
02-02-0063-0000	FIXED RATE CHARGES	\$ 349,105.22	\$ 348,000.00	\$ 233,493.98	\$ 350,000.00
Other Income					
02-02-0063-1000	CUSTOMERS FORFEITED DISCOUNT	\$ 8,703.35	\$ 8,900.00	\$ 5,722.04	\$ 8,300.00
02-02-0063-4190	INTEREST & DIVIDEND INCOME	33,183.19	15,000.00	33,868.92	48,000.00
02-02-0063-4191	PRINC DISC ON 2012 REF	-	-	-	-
02-02-0063-5000	MISC OPERATING REVENUE	-	-	259.89	259.00
Subtotal Other Income		\$ 41,886.54	\$ 23,900.00	\$ 39,850.85	\$ 56,559.00
Total Fixed Rate Revenues		\$ 390,991.76	\$ 371,900.00	\$ 273,344.83	\$ 378,500.00
Industrial Monitoring Revenue					
02-02-0064-1000	MONITORING/TESTING REV	\$ 57,452.91	\$ 62,680.00	\$ 32,677.50	\$ 62,680.00
Total Industrial Monitoring Revenue		\$ 57,452.91	\$ 62,680.00	\$ 32,677.50	\$ 62,680.00
Total Revenues		\$ 3,056,954.34	\$ 2,651,080.00	\$ 1,639,877.51	\$ 2,692,030.00

OPERATING EXPENSES 02-82-

Operating Expenses

Supervision and Labor

02-82-0820-0100	LABORATORY-Wages	Full-time Wages
02-82-0820-0200	LIQUID PROCESSING	Full-time Wages
02-82-0820-0300	SOLIDS HANDLING / HAULING	Full-time Wages
02-82-0820-0400	SOILS PROGRAM	Full-time Wages
02-82-0820-0500	GREASE SEPARATION	Full-time Wages
02-82-0820-0600	JANITORIAL	Full-time Wages
02-82-0820-0700	SAFETY & TRAINING	Full-time Wages
02-82-0820-1000	PUMPING POWER	Utilities
02-82-0820-3000	CHLORINE	Chemicals
02-82-0820-5000	SLUDGE CONDITIONING CHEMICALS	Chemicals
02-82-0820-5100	DECHLORINATION	Chemicals
02-82-0820-5200	PROCESS CHEMICALS	Chemicals

Treatment and Disposal System

02-82-0827-2100	TRMNT/DISP SYST-LAB SUPPLIES
02-82-0827-2400	TRMNT/DISP SYST-SUPPLIES EXP

Transportation Expense and Service Trucks

02-82-0828-0100	SERVICE TRUCKS-Wages	Public Works Wages for repair, maintenance
02-82-0828-0200	SERVICE TRUCKS-Fuel/Oil	Gasoline, Diesel, Oil
02-82-0828-0300	SERVICE TRUCKS-Maintenance	Parts, Repair

Transportation Expense and Sludge Trucks

02-82-0828-0600	SLUDGE TRUCKS-Wages	Public Works Wages for repair, maintenance
02-82-0828-0700	SLUDGE TRUCKS-Fuel/Oil/Diesel	Gasoline, Diesel, Oil
02-82-0828-0800	SLUDGE TRUCKS-Maintenance	Parts, Repair

Sewer System Maintenance

02-82-0831-0100	SEWAGE SYST MAINT-Wages	Public Works wages
02-82-0831-0200	OUTSIDE CONTRACTORS EMPLOYED	Contractors
02-82-0831-0300	SEWAGE SYST MAINT-Supplies/Exp	Utilities, Local and long distance
02-82-0831-0400	INFILTRTN INVESTMNT-STORMWATER	<i>Account not utilized</i>
02-82-0831-0401	FLOOD MITIGATION PROJECT	<i>Account not utilized</i>
02-82-0831-0500	H2S REMOVAL CHEMICALS	Nitrogen solution
02-82-0831-0600	SEWER LOCATES	Diggers Hotline locates

Collection System Pumping Equipment Maintenance

02-82-0832-0100	COLLECT SYST PUMP-Wages	Full-time Wages
02-82-0832-0300	COLLECT SYST PUMP-Supplies	Parts, Repair for collection system

OPERATING EXPENSES 02-82-

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Operating Expenses						
Supervision and Labor						
02-82-0820-0100	LABORATORY-Wages	\$ 49,117.83	\$ 65,000.00	\$ 30,564.52	\$ 50,500.00	\$ 67,730.00
02-82-0820-0200	LIQUID PROCESSING	11,759.27	12,400.00	6,190.02	12,000.00	12,920.00
02-82-0820-0300	SOLIDS HANDLING / HAULING	20,210.51	26,000.00	13,388.03	22,500.00	27,000.00
02-82-0820-0400	SOILS PROGRAM	13,863.31	13,400.00	8,768.80	13,500.00	14,100.00
02-82-0820-0500	GREASE SEPARATION	566.08	1,000.00	675.07	1,000.00	1,050.00
02-82-0820-0600	JANITORIAL	-	1,200.00	238.10	1,200.00	1,200.00
02-82-0820-0700	SAFETY & TRAINING	3,528.23	4,100.00	1,433.05	3,400.00	4,275.00
02-82-0820-1000	PUMPING POWER	287,207.61	285,000.00	203,769.42	303,000.00	300,000.00
02-82-0820-3000	CHLORINE	12,334.98	9,000.00	12,195.30	15,440.00	14,500.00
02-82-0820-5000	SLUDGE CONDITIONING CHEMICALS	77,162.24	77,000.00	63,987.84	94,500.00	91,500.00
02-82-0820-5100	DECHLORINATION	3,822.61	2,700.00	3,533.83	4,253.00	4,200.00
02-82-0820-5200	PROCESS CHEMICALS	20,826.22	23,000.00	15,685.63	23,500.00	24,000.00
Total Supervision and Labor		\$ 500,398.89	\$ 519,800.00	\$ 360,429.61	\$ 544,793.00	\$ 562,475.00
Treatment and Disposal System						
02-82-0827-2100	TRMNT/DISP SYST-LAB SUPPLIES	\$ 7,515.08	\$ 10,000.00	\$ 2,108.37	\$ 10,000.00	\$ 10,000.00
02-82-0827-2400	TRMNT/DISP SYST-SUPPLIES EXP	6,982.74	5,194.98	6,008.86	7,000.00	7,000.00
Total Treatment and Disposal System		\$ 14,497.82	\$ 15,194.98	\$ 8,117.23	\$ 17,000.00	\$ 17,000.00
Transportation Expense and Service Trucks						
02-82-0828-0100	SERVICE TRUCKS-Wages	\$ 7,389.11	\$ 3,500.00	\$ 2,289.36	\$ 5,400.00	\$ 3,700.00
02-82-0828-0200	SERVICE TRUCKS-Fuel/Oil	3,447.98	6,500.00	4,919.44	7,400.00	6,500.00
02-82-0828-0300	SERVICE TRUCKS-Maintenance	12,515.73	7,000.00	5,596.39	7,000.00	7,000.00
Total Transportation Expense and Service Trucks		\$ 23,352.82	\$ 17,000.00	\$ 12,805.19	\$ 19,800.00	\$ 17,200.00
Transportation Expense and Sludge Trucks						
02-82-0828-0600	SLUDGE TRUCKS-Wages	\$ 997.74	\$ 2,500.00	\$ 369.51	\$ 1,200.00	\$ 2,500.00
02-82-0828-0700	SLUDGE TRUCKS-Fuel/Oil/Diesel	2,150.83	3,500.00	1,939.80	3,200.00	3,500.00
02-82-0828-0800	SLUDGE TRUCKS-Maintenance	5,111.50	6,000.00	10,905.66	12,500.00	7,000.00
Total Transportation Expense and Sludge Trucks		\$ 8,260.07	\$ 12,000.00	\$ 13,214.97	\$ 16,900.00	\$ 13,000.00
Sewer System Maintenance						
02-82-0831-0100	SEWAGE SYST MAINT-Wages	\$ 107,608.36	\$ 78,100.00	\$ 47,710.37	\$ 78,800.00	\$ 80,500.00
02-82-0831-0200	OUTSIDE CONTRACTORS EMPLOYED	-	4,500.00	8,997.93	12,000.00	13,000.00
02-82-0831-0300	SEWAGE SYST MAINT-Supplies/Exp	15,884.15	22,000.00	13,733.52	18,000.00	18,000.00
02-82-0831-0400	INFILTRTN INVESTMNT-STORMWATER	-	-	-	-	-
02-82-0831-0401	FLOOD MITIGATION PROJECT	-	-	-	-	-
02-82-0831-0500	H2S REMOVAL CHEMICALS	7,880.31	9,000.00	-	6,000.00	9,000.00
02-82-0831-0600	SEWER LOCATES	9,557.37	8,000.00	4,161.19	8,300.00	8,400.00
Total Sewage System Maintenance		\$ 140,930.19	\$ 121,600.00	\$ 74,603.01	\$ 123,100.00	\$ 128,900.00
Collection System Pumping Equipment Maintenance						
02-82-0832-0100	COLLECT SYST PUMP-Wages	\$ 5,167.11	\$ 5,200.00	\$ 3,145.52	\$ 5,200.00	\$ 5,400.00
02-82-0832-0300	COLLECT SYST PUMP-Supplies	8,725.63	5,000.00	2,047.79	4,000.00	5,000.00
Total Collection System Pumping Equipment Maintenance		\$ 13,892.74	\$ 10,200.00	\$ 5,193.31	\$ 9,200.00	\$ 10,400.00

Treatment and Disposal Equipment Maintenance

02-82-0833-0100	TRTMNT DSPSL EQUIP-Wages	Full-time Wages
02-82-0833-0200	PHOSPHORUS COMPLIANCE WORK	Contracted
02-82-0833-0300	TRTMNT DSPSL EQUIP-Supplies	Parts, repair for treatment and disposal

General Plant Structures and Equipment Maintenance

02-82-0834-0100	GENERAL PLANT-Wages	Full-time Wages
02-82-0834-0300	GENERAL PLANT-Supplies	Internet, cleaning supplies, uniforms

Administrative and General Expense

02-82-0850-0000	ADMIN & GEN-Salaries	Supervisor Wages
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Employee Pension and Benefits

02-51-5190-8000	SOCIAL SEC MEDICARE EMPLOYER	Employer payroll taxes
02-82-0854-0100	WAGES-Vacation	Full-time vacation
02-82-0854-0200	WAGES-Holidays	Full-time holidays
02-82-0854-0300	WAGES-Sick Leave	Full-time sick leave
02-82-0854-0400	WAGES-Funeral Leave	Full-time funeral leave
02-82-0854-0500	PENSION	Employer pension expense
02-82-0854-0501	PENSION EXPENSE	For Audit Use
02-82-0854-0600	HEALTH INSURANCE	Employer health insurance
02-82-0854-0601	HEALTH INS - GASB 75	For Audit Use
02-82-0854-0700	LIFE INSURANCE	Employer life insurance
02-82-0854-0701	LIFE INS - GASB 75	For Audit Use
02-82-0854-0800	OTHER BENEFITS-LONGEVITY	Longevity

Other Expenses

02-82-0855-0100	CONFERENCES	Supervisor Conferences
02-82-0855-0200	SCHOOL & TRAINING COSTS	Membership Dues, Full-time training
02-82-0855-0300	SCHOOL-Labor	Full-time wages for school, training

Miscellaneous General Expenses

02-82-0856-0200	OTHER SUPPLIES & EXPENSE FLEXIBLE SPENDING ADMIN	Publication, Memberships Employer Flexible Spending Expense
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Subtotal Operating Expenses

Other Expenses

02-82-0858-4030	REPLACEMENT EXPENSE	Plant and Vehicle Depreciation
02-82-0858-4270	INTEREST ON LONG TERM DEBT	Interest on Debt
02-82-0858-4280	AMORT OF DEBT DISC	Amortize Debt
02-82-0858-4290	ISSUANCE COSTS PRINCIPAL ON PLANT DEBT	<i>Account not utilized</i>

Capital Outlay

OPERATING EXPENSES 02-82-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Treatment and Disposal Equipment Maintenance					
02-82-0833-0100 TRTMNT DSPSL EQUIP-Wages	\$ 73,816.76	\$ 77,000.00	\$ 48,051.83	\$ 74,000.00	\$ 80,300.00
02-82-0833-0200 PHOSPHORUS COMPLIANCE WORK	50,936.95	-	640.71	641.00	-
02-82-0833-0300 TRTMNT DSPSL EQUIP-Supplies	48,577.11	47,650.00	31,749.99	47,650.00	47,650.00
Total Treatment and Disposal Equipment Maintenance	\$ 173,330.82	\$ 124,650.00	\$ 80,442.53	\$ 122,291.00	\$ 127,950.00
General Plant Structures and Equipment Maintenance					
02-82-0834-0100 GENERAL PLANT-Wages	\$ 65,881.40	\$ 87,000.00	\$ 55,869.24	\$ 87,000.00	\$ 90,600.00
02-82-0834-0300 GENERAL PLANT-Supplies	68,218.48	72,000.00	50,548.70	72,000.00	80,000.00
Total General Plant Structures and Equipment Maintenance	\$ 134,099.88	\$ 159,000.00	\$ 106,417.94	\$ 159,000.00	\$ 170,600.00
Administrative and General Expense					
02-82-0850-0000 ADMIN & GEN-Salaries	\$ 65,896.75	\$ 66,900.00	\$ 43,732.67	\$ 66,900.00	\$ 69,900.00
Total Administrative and General Expense	\$ 65,896.75	\$ 66,900.00	\$ 43,732.67	\$ 66,900.00	\$ 69,900.00
Employee Pension and Benefits					
02-51-5190-8000 SOCIAL SEC MEDICARE EMPLOYER	\$ 27,471.22	\$ 39,000.00	\$ 18,431.60	\$ 30,000.00	\$ 31,500.00
02-82-0854-0100 WAGES-Vacation	22,727.27	28,500.00	15,215.00	24,000.00	32,700.00
02-82-0854-0200 WAGES-Holidays	10,071.61	10,000.00	4,318.29	11,400.00	10,000.00
02-82-0854-0300 WAGES-Sick Leave	13,724.11	12,000.00	7,575.29	12,000.00	12,500.00
02-82-0854-0400 WAGES-Funeral Leave	-	600.00	388.38	600.00	600.00
02-82-0854-0500 PENSION	24,128.71	29,000.00	16,023.93	26,500.00	29,000.00
02-82-0854-0501 PENSION EXPENSE	585.00	-	-	-	-
02-82-0854-0600 HEALTH INSURANCE	92,332.98	115,000.00	64,039.66	97,000.00	108,000.00
02-82-0854-0601 HEALTH INS - GASB 75	(4,113.00)	-	-	-	-
02-82-0854-0700 LIFE INSURANCE	508.44	570.00	363.88	550.00	650.00
02-82-0854-0701 LIFE INS - GASB 75	2,283.00	-	-	-	-
02-82-0854-0800 OTHER BENEFITS-LONGEVITY	3,275.00	3,475.00	-	3,475.00	3,675.00
Total Employee Pension and Benefits	\$ 192,994.34	\$ 238,145.00	\$ 126,356.03	\$ 205,525.00	\$ 228,625.00
Other Expenses					
02-82-0855-0100 CONFERENCES	\$ 744.62	\$ 1,400.00	\$ 500.71	\$ 1,400.00	\$ 1,400.00
02-82-0855-0200 SCHOOL & TRAINING COSTS	1,505.76	3,500.00	1,625.34	2,600.00	3,500.00
02-82-0855-0300 SCHOOL-Labor	2,825.58	4,800.00	2,788.15	3,600.00	4,800.00
Total Other Expenses	\$ 5,075.96	\$ 9,700.00	\$ 4,914.20	\$ 7,600.00	\$ 9,700.00
Miscellaneous General Expenses					
02-82-0856-0200 OTHER SUPPLIES & EXPENSE FLEXIBLE SPENDING ADMIN	\$ 15,538.55	\$ 16,000.00	\$ 16,167.34	\$ 16,500.00	\$ 16,500.00
Total Miscellaneous General Expenses	\$ 15,538.55	\$ 16,000.00	\$ 16,167.34	\$ 16,500.00	\$ 16,500.00
Subtotal Operating Expenses	\$ 1,288,268.83	\$ 1,310,189.98	\$ 852,394.03	\$ 1,308,609.00	\$ 1,372,250.00
Other Expenses					
02-82-0858-4030 REPLACEMENT EXPENSE	\$ 853,977.00	\$ 425,000.00	\$ 430,310.00	\$ 863,000.00	\$ 425,000.00
02-82-0858-4270 INTEREST ON LONG TERM DEBT	27,986.21	24,713.00	12,295.76	24,592.00	21,463.00
02-82-0858-4280 AMORT OF DEBT DISC	(511.00)	250.00	-	(250.00)	-
02-82-0858-4290 ISSUANCE COSTS	-	-	-	-	-
PRINCIPAL ON PLANT DEBT	129,169.00	134,326.00	134,326.00	134,326.00	119,478.00
Total Other Expenses	\$ 1,010,621.21	\$ 584,289.00	\$ 576,931.76	\$ 1,021,668.00	\$ 565,941.00
Capital Outlay	\$ 57,646.26	\$ 75,000.00	\$ 42,283.84	\$ 112,000.00	\$ 75,000.00
Total Operating Expenses	\$ 2,356,536.30	\$ 1,969,478.98	\$ 1,471,609.63	\$ 2,442,277.00	\$ 2,013,191.00

INDUSTRIAL MONITORING EXPENSES 02-86-

Industrial Monitoring Expenses

02-86-0866-0100	INDUSTRIAL MONITORING-Wages	Full-time Wages
02-86-0866-0250	INDUSTRIAL MONITORING-Benefits	Benefits
02-86-0866-0600	INDUSTRIAL MONITORING-Supplies	Supplies
02-86-0866-0800	INDUSTRIAL MONITORING-Lab Supp	Quarterly share of lab supplies
02-86-0866-0900	GREASE SEPARATION	

Capital Expense SAMPLER

FIXED RATE EXPENSES 02-87-

Fixed Rate Expenses

Supervision and Labor

02-87-0871-0000	PUMPING POWER	Utilities
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Treatment and Disposal

02-87-0872-0100	TELEPHONE	Local and long distance
02-87-0872-0200	NATURAL GAS	Utilities

Billing, Collecting and Accounting

02-87-0873-0100	BILLING/COLLECT/ACCTG - Supply	Internet, utility bills, paper, envelopes
02-87-0873-0200	UNCOLLECTABLE ACCOUNTS	Utility account balance write-offs

Administrative and General Expense

02-87-0874-0100	ADMIN & GEN-Salaries	Manager, Clerk, Admin Staff, Attorney Wages
02-87-0874-0200	ADMIN & GEN-Office Supplies	Copies, postage, IT hours
02-87-0874-0300	MONITORING-TESTING LABOR	Full-time Wages

Outside Services Employed

02-87-0875-0100	ACCOUNTING	Auditor Fees
02-87-0875-0200	COLLECTION SYSTEM PLANNING	Public Works Superintendent and Admin Staff
02-87-0875-0300	ENGINEERING	Engineering Staff
02-87-0875-0400	SOILS OUTSIDE LAB SERVICE	Soil testing
02-87-0875-0500	INSURANCE EXPENSE	Property Insurance

INDUSTRIAL MONITORING EXPENSES 02-86-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Industrial Monitoring Expenses					
02-86-0866-0100 INDUSTRIAL MONITORING-Wages	\$ 34,499.32	\$ 34,200.00	\$ 21,166.79	\$ 34,200.00	\$ 35,650.00
02-86-0866-0250 INDUSTRIAL MONITORING-Benefits	22,027.82	20,700.00	12,954.08	20,700.00	21,600.00
02-86-0866-0600 INDUSTRIAL MONITORING-Supplies	2,499.66	2,500.00	-	2,500.00	2,500.00
02-86-0866-0800 INDUSTRIAL MONITORING-Lab Supp	1,280.00	1,280.00	640.00	1,280.00	1,280.00
02-86-0866-0900 GREASE SEPARATION	-	-	-	-	-
Total Industrial Monitoring Expenses	\$ 60,306.80	\$ 58,680.00	\$ 34,760.87	\$ 58,680.00	\$ 61,030.00
Capital Expense SAMPLER	\$ -	\$ 4,000.00	\$ -	\$ 3,868.00	\$ -
Total Industrial Monitoring Expenses	\$ 60,306.80	\$ 62,680.00	\$ 34,760.87	\$ 62,548.00	\$ 61,030.00

FIXED RATE EXPENSES 02-87-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Fixed Rate Expenses					
Supervision and Labor					
02-87-0871-0000 PUMPING POWER	\$ 30,111.55	\$ 30,000.00	\$ 21,450.13	\$ 34,000.00	\$ 32,900.00
Total Supervision and Labor	\$ 30,111.55	\$ 30,000.00	\$ 21,450.13	\$ 34,000.00	\$ 32,900.00
Treatment and Disposal					
02-87-0872-0100 TELEPHONE	\$ 675.31	\$ 1,600.00	\$ 416.93	\$ 700.00	\$ 1,000.00
02-87-0872-0200 NATURAL GAS	21,584.37	22,000.00	15,066.42	22,000.00	22,000.00
Total Treatment and Disposal	\$ 22,259.68	\$ 23,600.00	\$ 15,483.35	\$ 22,700.00	\$ 23,000.00
Billing, Collecting and Accounting					
02-87-0873-0100 BILLING/COLLECT/ACCTG - Supply	\$ 99,169.26	\$ 105,000.00	\$ 54,204.18	\$ 105,000.00	\$ 105,000.00
02-87-0873-0200 UNCOLLECTABLE ACCOUNTS	244.03	400.00	1.99	400.00	400.00
Total Billing, Collecting and Accounting	\$ 99,413.29	\$ 105,400.00	\$ 54,206.17	\$ 105,400.00	\$ 105,400.00
Administrative and General Expense					
02-87-0874-0100 ADMIN & GEN-Salaries	\$ 92,941.38	\$ 95,500.00	\$ 60,827.26	\$ 95,000.00	\$ 96,500.00
02-87-0874-0200 ADMIN & GEN-Office Supplies	5,751.50	4,500.00	2,930.78	4,500.00	4,500.00
02-87-0874-0300 MONITORING-TESTING LABOR	10,731.68	10,700.00	6,543.90	10,700.00	11,150.00
Total Administrative and General Expense	\$ 109,424.56	\$ 110,700.00	\$ 70,301.94	\$ 110,200.00	\$ 112,150.00
Outside Services Employed					
02-87-0875-0100 ACCOUNTING	\$ 7,550.00	\$ 8,000.00	\$ 11,348.00	\$ 16,000.00	\$ 8,000.00
02-87-0875-0200 COLLECTION SYSTEM PLANNING	-	26,730.00	16,116.18	26,730.00	28,100.00
02-87-0875-0300 ENGINEERING	30,936.47	45,500.00	32,351.77	49,500.00	52,000.00
02-87-0875-0400 SOILS OUTSIDE LAB SERVICE	2,471.27	2,000.00	1,002.34	2,000.00	2,500.00
02-87-0875-0500 INSURANCE EXPENSE	51,418.30	56,000.00	50,617.35	49,000.00	54,000.00
Total Outside Services Employed	\$ 92,376.04	\$ 138,230.00	\$ 111,435.64	\$ 143,230.00	\$ 144,600.00
Total Fixed Rate Expenses	\$ 353,585.12	\$ 407,930.00	\$ 272,877.23	\$ 415,530.00	\$ 418,050.00



SUMMARY OF 2020 SEWER UTILITY BUDGET

Operation and Maintenance	Estimated Actual	Proposed Budget
Revenues	12/31/2019	12/31/2020
Operating Revenues - Sales	\$ 2,181,500.00	\$ 2,132,500.00
Other Operating Revenues	220,000.00	120,000.00
Contributions from Others	-	-
Contribution from City or TID	-	-
Total Revenues	\$ 2,401,500.00	\$ 2,252,500.00
Expenses		
Supervision and Labor	\$ 544,793.00	\$ 562,475.00
Treatment and Disposal System	17,000.00	17,000.00
Service Vehicle Maintenance	19,800.00	17,200.00
Sludge Vehicle Maintenance	16,900.00	13,000.00
Maintenance Collection System	123,100.00	128,900.00
Maintenance Collection System - Pumping Equipment	9,200.00	10,400.00
Maintenance of Disposal Equipment	122,291.00	127,950.00
Maintenance of Structures and Improvements	159,000.00	170,600.00
Administrative Expense	66,900.00	69,900.00
Pension and Benefits	205,525.00	228,625.00
Other Expenses	7,600.00	9,700.00
Miscellaneous General Expense	16,500.00	16,500.00
Other Expenses (Less Unfunded Depreciation)	583,668.00	565,941.00
Capital Outlay	112,000.00	75,000.00
Total Expenses	\$ 2,004,277.00	\$ 2,013,191.00
Surplus (Deficit)	\$ 397,223.00	\$ 239,309.00
Rates:		
Per 1,000 Gallon	\$ 3.34	\$ 3.34
Per Hundred Cubic Feet	\$ 2.50	\$ 2.50

Fixed Rate

Revenues		
Fixed Rate Charges	\$ 350,000.00	\$ 350,000.00
Other Income	56,559.00	28,500.00
Total Revenues	\$ 406,559.00	\$ 378,500.00
Expenses		
Power	\$ 34,000.00	\$ 32,900.00
Telephone and Heat	22,700.00	23,000.00
Billing, Collecting and Accounting	105,400.00	105,400.00
Administrative and General Expenses	110,200.00	112,150.00
Outside Services	143,230.00	144,600.00
Total Expenses	\$ 415,530.00	\$ 418,050.00
Surplus (Deficit)	\$ (8,971.00)	\$ (39,550.00)
Rates:		
Year	\$ 74.40	\$ 74.40
Quarter	\$ 18.60	\$ 18.60
Bi-Monthly	\$ 12.40	\$ 12.40
Average Customer Base	4,677	4,704

Industrial Monitoring

Revenues	\$ 62,680.00	\$ 61,030.00
Expenses	\$ 62,548.00	\$ 61,030.00
Surplus (Deficit)	\$ 132.00	\$ -

SUMMARY OF 2019 SEWER UTILITY BUDGET

Operation and Maintenance	\$ 397,223.00	\$ 239,309.00
Fixed Rate	\$ (8,971.00)	\$ (39,550.00)
Industrial Monitoring	\$ 132.00	\$ -
Surplus (Deficit)	\$ 388,384.00	\$ 199,759.00



WASTEWATER UTILITY OUTLAY

1: Computer System Replace Replacement of network hardware on a 5-year rotation	\$ 3,000.00
2: Lift Station Flow Meters	\$ 40,000.00
3: Asset Management Software	\$ 1,000.00
4: Operations Software	\$ 36,000.00
5: Building Masonry Repair	\$ 15,000.00
TOTAL WASTEWATER UTILITY OUTLAY	\$ 95,000.00

WASTEWATER UTILITY REPLACEMENT ITEMS

1: Sanitary Sewer Rehabilitation \$ 390,000.00

2: Centrifuge Feed Pump \$ 35,000.00

TOTAL WASTEWATER UTILITY REPLACEMENT ITEMS \$ 425,000.00

WATER UTILITY PAGES

OPERATING REVENUES 03-03-

Revenues

Non-Operating Revenues

03-03-0041-9000	INTEREST & DIVIDEND INCOME	Monthly Interest
03-03-0041-9100	PRINC DISC ON 2012 REF	<i>Account not utilized</i>
03-03-0042-1000	CONTRIB FROM OTHERS	
03-03-0042-1002	CONTRIB FROM CITY OR TID	
03-03-0042-5000	AMORT OF REGULATORY LAB	

Operating Revenues

03-03-0046-0000	BULK & HYDRANT WATER SALES	Utility Billing Revenue
03-03-0046-1000	WATER USAGE BILLINGS	<i>Account not utilized</i>
03-03-0046-1100	RESIDENTIAL SALES	Utility Billing Revenue
03-03-0046-1200	COMMERCIAL SALES	Utility Billing Revenue
03-03-0046-1300	INDUSTRIAL SALES	Utility Billing Revenue
03-03-0046-1400	PUBLIC SALES	Utility Billing Revenue
03-03-0046-1500	MULTI FAM RES SALES	Utility Billing Revenue
03-03-0046-2000	PRIVATE FIRE PROTECTION SERV	Utility Billing Revenue
03-03-0046-3000	PUBLIC FIRE PROTECTION SERV	Utility Billing Revenue

Other Operating Revenues

03-03-0047-0000	FORFEITED DISCOUNTS	Water billing penalty
03-03-0047-1000	MISC SERVICE REVENUES	Reconnect fees, backflow preventers
03-03-0047-4000	OTHER WATER REVENUES	Sale of Copperhorns to contractors
03-03-0047-5000	ASSESSMENT REPORTS REVENUE	Special Assessment requests

OPERATING REVENUES 03-03-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues					
Non-Operating Revenues					
03-03-0041-9000 INTEREST & DIVIDEND INCOME	\$ 15,708.30	\$ 2,000.00	\$ 14,334.64	\$ 20,000.00	\$ 6,000.00
03-03-0041-9100 PRINC DISC ON 2012 REF	-	-	-	-	-
03-03-0042-1000 CONTRIB FROM OTHERS	38,539.00	-	7,837.50	7,837.00	-
03-03-0042-1002 CONTRIB FROM CITY OR TID	237,309.70	-	-	-	-
03-03-0042-5000 AMORT OF REGULATORY LAB	-	-	-	-	-
Total Non-Operating Revenues	\$ 291,557.00	\$ 2,000.00	\$ 22,172.14	\$ 27,837.00	\$ 6,000.00
Operating Revenues					
03-03-0046-0000 BULK & HYDRANT WATER SALES	\$ 4,070.56	\$ 2,000.00	\$ 1,302.92	\$ 1,500.00	\$ 2,000.00
03-03-0046-1000 WATER USAGE BILLINGS	-	-	-	-	-
03-03-0046-1100 RESIDENTIAL SALES	730,757.92	742,000.00	477,803.74	725,000.00	725,000.00
03-03-0046-1200 COMMERCIAL SALES	174,097.34	176,000.00	116,347.13	178,000.00	176,000.00
03-03-0046-1300 INDUSTRIAL SALES	475,595.02	390,000.00	306,067.51	465,000.00	440,000.00
03-03-0046-1400 PUBLIC SALES	18,456.74	20,000.00	11,895.15	17,000.00	18,000.00
03-03-0046-1500 MULTI FAM RES SALES	76,719.88	76,000.00	49,331.11	76,000.00	76,000.00
03-03-0046-2000 PRIVATE FIRE PROTECTION SERV	47,800.25	48,500.00	32,376.50	48,500.00	48,500.00
03-03-0046-3000 PUBLIC FIRE PROTECTION SERV	419,148.18	418,500.00	276,516.72	415,000.00	416,000.00
Total Operating Revenues	\$ 1,946,645.89	\$ 1,873,000.00	\$ 1,271,640.78	\$ 1,926,000.00	\$ 1,901,500.00
Other Operating Revenues					
03-03-0047-0000 FORFEITED DISCOUNTS	\$ 14,324.96	\$ 12,000.00	\$ 7,609.91	\$ 11,500.00	\$ 11,500.00
03-03-0047-1000 MISC SERVICE REVENUES	4,707.14	4,500.00	5,724.56	6,000.00	4,500.00
03-03-0047-4000 OTHER WATER REVENUES	4,472.72	5,000.00	4,413.47	6,000.00	5,000.00
03-03-0047-5000 ASSESSMENT REPORTS REVENUE	7,525.00	7,000.00	4,650.00	6,700.00	7,000.00
Total Other Operating Revenues	\$ 31,029.82	\$ 28,500.00	\$ 22,397.94	\$ 30,200.00	\$ 28,000.00
Subtotal Revenues	\$ 2,269,232.71	\$ 1,903,500.00	\$ 1,316,210.86	\$ 1,984,037.00	\$ 1,935,500.00
Proceeds from Borrowing	1,218,666.27			71,333.73	-
Expense Depreciation Revenue				-	780,000.00
Retained Earnings Applied	-	988,778.00	425,335.91	897,454.27	456,915.00
Total Revenues	\$ 3,487,898.98	\$ 2,892,278.00	\$ 1,741,546.77	\$ 2,952,825.00	\$ 3,172,415.00

EXPENDITURES 03-33-

Expenditures

Source of Supply Expenses

03-33-0060-0000	SRCE SUPPLY-Labor	Full-time and Part-time Wages
03-33-0060-2000	SRCE SUPPLY-Supplies Exp	<i>Account not utilized</i>
03-33-0060-5000	SRCE SUPPLY-Plant Maintenance	<i>Account not utilized</i>

Pumping Expenses

03-33-0062-0000	PUMP EXP-Labor	Full-time and Part-time Wages
03-33-0062-2000	PUMP EXP-Power for Pumping	Utilities
03-33-0062-3000	PUMP EXP-Supplies & Exp	Pump maintenance, repair
03-33-0062-5000	PUMP EXP-Plant Maintenance	Full-time Wages, Plant maintenance

Water Treatment Expenses

03-33-0063-0000	WATER TRTMNT-Labor	Full-time Wages
03-33-0063-1000	WATER TRTMNT-Chemicals	Chemicals
03-33-0063-2000	WATER TRTMNT-Supplies & Exp	Chemicals
03-33-0063-5000	WATER TRTMNT-Plant Maintenance	Full-time Wages

Transmission and Distribution Expenses

03-33-0064-0000	TRANS & DISTRIB-Labor	Full-time Wages
03-33-0064-1000	TRANS & DISTRIB-Supplies & Exp	Utilities, Supplies, Uniform Cleaning
03-33-0065-0000	RESERVOIR MAINTENANCE	Full-time and Part-time Wages, Maintenance
03-33-0065-1000	MAINS MAINTENANCE	Full-time and Part-time Wages, Maintenance
03-33-0065-2000	SERVICES MAINTENANCE	Full-time and Part-time Wages, Maintenance
03-33-0065-3000	METERS MAINTENANCE	Full-time Wages, Meters, Maintenance
03-33-0065-4000	HYDRANTS MAINTENANCE	Full-time and Part-time Wages, Maintenance

Customer Account Expenses

03-33-0090-1000	METER READING LABOR	Full-time Wages
03-33-0090-2000	ACCOUNT/COLLECTION-Labor	Full-time Wages
03-33-0090-3000	CUSTOMER ACCTS-Supplies & Exp	Postage, Telephone, Ink, Software Support
03-33-0090-4000	UNCOLLECTABLE ACCTS	Utility account balance write-offs

EXPENDITURES 03-33-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Expenditures					
Source of Supply Expenses					
03-33-0060-0000 SRCE SUPPLY-Labor	\$ 3,194.64	\$ 3,300.00	\$ 2,675.83	\$ 3,300.00	\$ 3,416.00
03-33-0060-2000 SRCE SUPPLY-Supplies Exp	1,522.99	1,000.00	142.63	1,000.00	1,000.00
03-33-0060-5000 SRCE SUPPLY-Plant Maintenance	-	-	81.35	-	-
Total Source of Supply Expenses	\$ 4,717.63	\$ 4,300.00	\$ 2,899.81	\$ 4,300.00	\$ 4,416.00
Pumping Expenses					
03-33-0062-0000 PUMP EXP-Labor	\$ 40,430.35	\$ 50,900.00	\$ 22,643.66	\$ 35,000.00	\$ 48,500.00
03-33-0062-2000 PUMP EXP-Power for Pumping	135,056.53	145,000.00	97,966.90	146,949.00	145,000.00
03-33-0062-3000 PUMP EXP-Supplies & Exp	505.76	2,100.00	4,684.38	5,000.00	2,100.00
03-33-0062-5000 PUMP EXP-Plant Maintenance	18,071.46	20,000.00	16,764.84	20,000.00	20,000.00
Total Pumping Expenses	\$ 194,064.10	\$ 218,000.00	\$ 142,059.78	\$ 206,949.00	\$ 215,600.00
Water Treatment Expenses					
03-33-0063-0000 WATER TRTMNT-Labor	\$ 28,023.05	\$ 31,800.00	\$ 18,834.52	\$ 29,000.00	\$ 31,000.00
03-33-0063-1000 WATER TRTMNT-Chemicals	35,182.36	34,000.00	18,301.42	34,000.00	35,000.00
03-33-0063-2000 WATER TRTMNT-Supplies & Exp	4,980.28	6,500.00	4,870.00	6,500.00	6,500.00
03-33-0063-5000 WATER TRTMNT-Plant Maintenance	1,397.89	5,290.00	521.58	3,522.00	5,300.00
Total Water Treatment Expenses	\$ 69,583.58	\$ 77,590.00	\$ 42,527.52	\$ 73,022.00	\$ 77,800.00
Transmission and Distribution Expenses					
03-33-0064-0000 TRANS & DISTRIB-Labor	\$ 98,701.91	\$ 125,000.00	\$ 57,431.48	\$ 90,000.00	\$ 129,375.00
03-33-0064-1000 TRANS & DISTRIB-Supplies & Exp	28,318.30	38,600.00	26,749.65	38,600.00	38,600.00
03-33-0065-0000 RESERVOIR MAINTENANCE	34,715.72	37,000.00	24,674.69	37,000.00	37,000.00
03-33-0065-1000 MAINS MAINTENANCE	130,970.61	103,000.00	28,691.81	103,000.00	103,000.00
03-33-0065-2000 SERVICES MAINTENANCE	22,023.59	16,000.00	10,915.55	16,000.00	16,000.00
03-33-0065-3000 METERS MAINTENANCE	6,787.86	12,000.00	6,406.19	8,000.00	10,000.00
03-33-0065-4000 HYDRANTS MAINTENANCE	4,695.50	9,000.00	3,106.90	7,106.00	9,000.00
Total Transmission and Distribution Expenses	\$ 326,213.49	\$ 340,600.00	\$ 157,976.27	\$ 299,706.00	\$ 342,975.00
Customer Account Expenses					
03-33-0090-1000 METER READING LABOR	\$ 5,313.10	\$ 7,500.00	\$ 2,804.19	\$ 4,500.00	\$ 6,000.00
03-33-0090-2000 ACCOUNT/COLLECTION-Labor	28,953.24	36,800.00	25,257.88	32,000.00	35,000.00
03-33-0090-3000 CUSTOMER ACCTS-Supplies & Exp	17,527.89	18,000.00	13,716.27	18,000.00	18,000.00
03-33-0090-4000 UNCOLLECTABLE ACCTS	57.82	400.00	154.50	400.00	400.00
Total Customer Account Expenses	\$ 51,852.05	\$ 62,700.00	\$ 41,932.84	\$ 54,900.00	\$ 59,400.00

Administrative and General Expenses

03-33-0092-0000	ADMINISTRATION-Salaries	Full-time Wages
03-33-0092-1000	OFFICE SUPPLIES & EXPENSE	Local and long distance, Internet, Paper
03-33-0092-3000	OUTSIDE SERVICES EMPLOYED	Attorney Wages, Auditor
03-33-0092-4000	PROPERTY INSURANCE	Property Insurance
03-33-0092-5000	INJURIES & DAMAGES INSURANCE	Insurance
03-33-0092-6000	EMPLOYEE PENSIONS & BENEFITS	Employer pension, benefit expense
03-33-0092-6010	WAGES-Vacation	Full-time vacation
03-33-0092-6020	WAGES-Sick Leave	Full-time holidays
03-33-0092-6030	WAGES-Holidays	Full-time sick leave
03-33-0092-6040	WAGES-Funeral Leave	Full-time funeral leave
03-33-0092-6050	OTHER BENEFITS-LONGEVITY	Longevity
03-33-0092-6080	PENSION EXPENSE	For Audit Use
03-33-0092-6081	LIFE INS - GASB 75	For Audit Use
03-33-0092-6082	HEALTH INS - GASB 75	For Audit Use
03-33-0092-8000	REGULATORY COMM EXPENSE	Water Rate Study
03-33-0093-0000	MISC GENERAL EXPENSE	Office rent, Publications, Flexible Spending
03-33-0093-3000	TRANSPORTATION EXPENSE	Full-time and Part-time Wages, Gasoline, Diesel
03-33-0093-5000	GENERAL PLANT MAINTENANCE	Various repairs, maintenance
03-51-5190-8000	SOCIAL SEC MEDICARE EMPLOYER	

Other Expenses

03-33-0040-3000	DEPRECIATION EXPENSE	Depreciation
03-33-0040-3001	DEPREC EXP-CONTRIBUTED ASSETS	Quarterly depreciation
03-33-0040-8000	TAXES	Employer payroll taxes
03-33-0042-8000	INT CHARGES-AMORT OF DEBT DISC	Amortize Debt
03-33-0043-0000	INT ON DEBT TO GEN FUND	Interest on Debt
03-33-0043-8000	DEBT ISSUANCE COST EXP	<i>Account not utilized</i>
03-33-0043-9000	APPROP TO GEN	
	PRINCIPAL ON LONG-TERM DEBT	

EXPENDITURES 03-33-

	12/31/2018 Actual	2019 BUDGET			2020 Budget	
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual		
Administrative and General Expenses						
03-33-0092-0000	ADMINISTRATION-Salaries	\$ 81,948.82	\$ 89,000.00	\$ 65,529.33	\$ 101,000.00	\$ 125,000.00
03-33-0092-1000	OFFICE SUPPLIES & EXPENSE	7,480.12	7,000.00	5,022.38	7,500.00	7,600.00
03-33-0092-3000	OUTSIDE SERVICES EMPLOYED	9,634.68	10,000.00	11,400.54	13,000.00	15,000.00
03-33-0092-4000	PROPERTY INSURANCE	6,085.00	6,200.00	6,889.00	6,889.00	7,000.00
03-33-0092-5000	INJURIES & DAMAGES INSURANCE	7,063.39	7,700.00	6,525.89	6,526.00	7,700.00
03-33-0092-6000	EMPLOYEE PENSIONS & BENEFITS	99,047.81	128,000.00	72,302.51	112,000.00	130,000.00
03-33-0092-6010	WAGES-Vacation	3,518.65	11,000.00	11,330.65	14,000.00	14,000.00
03-33-0092-6020	WAGES-Sick Leave	2,550.89	6,000.00	5,919.72	10,000.00	6,210.00
03-33-0092-6030	WAGES-Holidays	5,717.73	6,600.00	2,874.97	6,600.00	6,900.00
03-33-0092-6040	WAGES-Funeral Leave	615.84	600.00	-	600.00	600.00
03-33-0092-6050	OTHER BENEFITS-LONGEVITY	1,038.37	1,250.00	(25.62)	1,250.00	1,250.00
03-33-0092-6080	PENSION EXPENSE	(979.00)	-	-	-	-
03-33-0092-6081	LIFE INS - GASB 75	772.00	-	-	-	-
03-33-0092-6082	HEALTH INS - GASB 75	(3,490.00)	-	-	-	-
03-33-0092-8000	REGULATORY COMM EXPENSE	-	-	7,318.25	15,000.00	15,000.00
03-33-0093-0000	MISC GENERAL EXPENSE	4,652.00	5,000.00	3,024.25	5,000.00	5,000.00
03-33-0093-3000	TRANSPORTATION EXPENSE	38,526.82	42,000.00	22,034.72	39,000.00	42,000.00
03-33-0093-5000	GENERAL PLANT MAINTENANCE	174.29	1,000.00	2,259.25	1,000.00	1,000.00
03-51-5190-8000	SOCIAL SEC MEDICARE EMPLOYER	-	-	-	-	-
Total Administrative and General Expenses		\$ 264,357.41	\$ 321,350.00	\$ 222,405.84	\$ 339,365.00	\$ 384,260.00
Other Expenses						
03-33-0040-3000	DEPRECIATION EXPENSE	\$ 265,635.65	\$ 239,000.00	\$ 139,357.70	\$ 280,000.00	\$ 285,000.00
03-33-0040-3001	DEPREC EXP-CONTRIBUTED ASSETS	69,660.78	71,000.00	34,933.80	71,000.00	71,000.00
03-33-0040-8000	TAXES	307,589.23	308,000.00	174,335.10	326,000.00	329,000.00
03-33-0042-8000	INT CHARGES-AMORT OF DEBT DISC	1,038.00	270.00	-	(270.00)	-
03-33-0043-0000	INT ON DEBT TO GEN FUND	65,552.82	63,146.00	29,175.55	63,146.00	55,886.00
03-33-0043-8000	DEBT ISSUANCE COST EXP	27,843.27	-	-	-	-
03-33-0043-9000	APPROP TO GEN	11,560.00	11,560.00	11,560.00	11,560.00	11,560.00
	PRINCIPAL ON LONG-TERM DEBT	223,033.00	283,147.00	283,147.00	283,147.00	248,258.00
Total Other Expenses		\$ 971,912.75	\$ 976,123.00	\$ 672,509.15	\$ 1,034,583.00	\$ 1,000,704.00
Total Operating Expenses		\$ 1,882,701.01	\$ 2,000,663.00	\$ 1,282,311.21	\$ 2,012,825.00	\$ 2,085,155.00
Capital Outlay Program and Changes in Plant Accounts		\$ 1,416,350.17	\$ 891,615.00	\$ 459,235.56	\$ 940,000.00	\$ 1,087,260.00
Total Outlay Expenses		\$ 1,416,350.17	\$ 891,615.00	\$ 459,235.56	\$ 940,000.00	\$ 1,087,260.00
Total Expenditures		\$ 3,299,051.18	\$ 2,892,278.00	\$ 1,741,546.77	\$ 2,952,825.00	\$ 3,172,415.00

ESTIMATED NET INCOME 2019 WATER UTILITY

Operating Revenues		
Sales of Water		
Metered Sales - Residential	\$	725,000.00
Metered Sales - Commercial		178,000.00
Metered Sales - Industrial		465,000.00
Metered Sales - Multi-Fam Residential		76,000.00
Subtotal	\$	<u>1,444,000.00</u>
Private Fire Protection		\$ 48,500.00
Public Fire Protection		415,000.00
Other Sales to Public Authorities		17,000.00
Subtotal	\$	<u>480,500.00</u>
Total Sales of Water		\$ 1,924,500.00
Other Operating Revenues		
Forfeited Discounts	\$	11,500.00
Miscellaneous Service Revenues		6,000.00
Other Water Revenues		6,000.00
Bulk and Hydrant Water Sales		1,500.00
Assessment Report Revenue		6,700.00
Subtotal Other Operating Revenues	\$	<u>31,700.00</u>
Total Operating Revenues		\$ 1,956,200.00
Operating Expenses		
Source of Supply	\$	4,300.00
Pumping Expenses		206,949.00
Water Treatment Expenses		73,022.00
Transmission and Distribution Expenses		299,706.00
Customer Account Expenses		54,900.00
Administrative and General Expenses		339,365.00
Subtotal Operating Expenses	\$	<u>978,242.00</u>
Depreciation Expenses		\$ 280,000.00
Taxes		326,000.00
Total Operating Expenses		\$ <u>1,584,242.00</u>
Operating Income		\$ <u><u>371,958.00</u></u>

ESTIMATED RETURN ON RATE-BASE COMPUTATION

Utility Plant In-Service (estimated)	\$	12,853,592.00
Materials and Supplies (estimated)		41,146.00
Subtotal	\$	<u>12,894,738.00</u>
Less Estimated:		
Reserve for Depreciation	\$	4,381,693.00
Regulatory Liability		69,384.00
	\$	<u>4,451,077.00</u>
Average Net Rate Base		\$ 8,443,661.00
Net Operating Income		\$ 371,958.00

Net Operating Income as a Percent of Average Net Rate-Base 4.41%

WATER UTILITY OUTLAY

1: 5/8" Water Meters Standard capital outlay, 400 meters	\$ 90,000.00
2: 1 - 12" Water Meter Standard capital outlay, industrial, commercial meter	\$ 15,000.00
3: New Installations Standard capital outlay	\$ 15,000.00
4: MCC Panels	\$ 51,000.00
5: Main Office Roof	\$ 45,000.00
6: Time Management Software	\$ 2,850.00
7: Main Station VFDs	\$ 64,000.00
8: Kerf Cutter	\$ 4,000.00
9: Install Pressure Transducers	\$ 4,410.00
10: Assessment Management/Fixed Asset Module	\$ 1,000.00
11: Well Security	\$ 15,000.00
12: Main Replacement	\$ 780,000.00
TOTAL WATER UTILITY OUTLAY	\$ 1,087,260.00

DEBT SERVICE 04-

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Revenues						
04-40-0041-1100	GENERAL PROPERTY TAXES	\$887,737.00	\$ 1,004,023.00	\$ 1,004,023.00	\$ 1,004,023.00	\$1,099,749.00
04-40-0041-1200	TRANS IN 14 DEBT SERVICE	-	-	-	-	4,000.00
04-40-0041-1400	INTEREST FROM BOND PROCEEDS	-	-	-	-	-
04-40-0041-1500	BUILD AMER BOND INT SUBSIDY	37,602.47	36,712.00	36,712.14	36,712.00	18,147.00
04-40-0041-1600	TRANS FROM TIF 6	-	-	-	-	-
04-40-0049-1100	PROCEED FROM BORROWING	-	-	-	-	-
04-40-0049-1200	PREMIUM FROM BORROWING	-	-	-	-	-
Total Revenues		\$925,339.47	\$ 1,040,735.00	\$ 1,040,735.14	\$ 1,040,735.00	\$1,121,896.00
Expenditures						
04-50-0059-1100	PRINCIPAL ON BONDS	\$475,000.00	\$ 490,000.00	\$ 490,000.00	\$ 490,000.00	\$ 300,000.00
04-50-0059-1600	PRINC ON LONG TERM LOANS	249,470.00	351,032.00	351,166.09	351,032.00	510,655.00
04-50-0059-2100	INTEREST ON BONDS	30,825.00	33,938.00	33,937.31	33,938.00	185,545.00
04-50-0059-2600	INT ON LONG TERM LOANS	55,015.23	53,940.00	49,743.34	49,879.00	70,597.00
04-50-0059-2700	KLEMENT LAND CONTRACT	-	-	-	-	-
04-50-0059-2800	INT ON LIB LONG TERM BOND	115,027.50	111,825.00	111,825.00	111,825.00	55,099.00
04-50-0059-4500	BANK SERVICE CHARGES	-	-	-	-	-
04-50-0059-4600	TRANS TO GENERAL FUND	-	-	-	-	-
04-50-0059-5000	PAYMENT REFUND. ESCROW AGENT	-	-	-	-	-
Total Expenditures		\$925,337.73	\$ 1,040,735.00	\$ 1,036,671.74	\$ 1,036,674.00	\$1,121,896.00

TRANSPORTATION IMPROVEMENTS 05-

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Revenues						
05-50-0041-1100	GENERAL PROPERTY TAXES	\$ 450,000.00	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00	\$ 475,000.00
05-50-0041-1200	TRANS FROM 2016 STREET PROGRAM	-	-	-	-	-
05-50-0041-1700	MOTOR VEHICLE REGIS FEE	228,293.19	235,000.00	144,369.10	210,000.00	210,000.00
05-50-0051-1100	PROCEED FROM BORROWING	-	-	-	-	-
05-50-0051-1200	PREMIUM FROM BORROWING	-	-	-	-	-
Total Revenues		\$ 678,293.19	\$ 710,000.00	\$ 619,369.10	\$ 685,000.00	\$ 685,000.00
Expenditures						
05-60-0064-2500	ROADWAY OF STREETS - Benefits	\$ 32,995.55	\$ -	\$ 202.57	\$ 203.00	\$ -
05-60-0064-3100	ROADWAY OF STREETS	640,697.25	710,000.00	443,331.12	724,797.00	685,000.00
Total Expenditures		\$ 673,692.80	\$ 710,000.00	\$ 443,533.69	\$ 725,000.00	\$ 685,000.00

EMS FUND 07-

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Revenues						
07-44-0044-2300	EMS-Service Revenue	\$ 1,050.22	\$ 9,250.00	\$ 7,935.91	\$ 10,000.00	\$ 9,250.00
07-47-0047-1100	EMS-Donations	110,000.00	-	-	-	-
Total Revenues		<u>\$ 111,050.22</u>	<u>\$ 9,250.00</u>	<u>\$ 7,935.91</u>	<u>\$ 10,000.00</u>	<u>\$ 9,250.00</u>
Expenditures						
07-52-5231-0100	EMS-Salaries on Call	\$ -	\$ -	\$ -	\$ -	\$ -
07-52-5231-0600	EMS-Supplies	2,391.89	2,500.00	915.33	2,000.00	2,500.00
07-52-5231-1300	EMS-Ambulance Maintenance	-	500.00	-	500.00	500.00
07-52-5231-1800	EMS-Insurance	220.00	400.00	453.00	453.00	475.00
07-52-5231-1900	EMS-Equip Maintenance and Test	-	250.00	-	270.00	270.00
07-52-5231-2500	EMS-Benefits	-	-	-	-	-
07-52-5231-4000	EMS-Training Expense	32,042.10	3,500.00	-	3,000.00	3,500.00
07-60-0062-3100	OUTLAY EMS	94,283.54	-	-	-	-
Total Expenditures		<u>\$ 128,937.53</u>	<u>\$ 7,150.00</u>	<u>\$ 1,368.33</u>	<u>\$ 6,223.00</u>	<u>\$ 7,245.00</u>

STORMWATER UTILITY

OPERATING REVENUES 10-

Revenues

Operating Revenues

10-40-0041-2100	RESIDENTIAL FEES	Utility Billing Revenue
10-40-0041-2200	COMMERCIAL FEES	Utility Billing Revenue
10-40-0041-2300	INDUSTRIAL FEES	Utility Billing Revenue
10-40-0041-2400	PUBLIC FEE	Utility Billing Revenue
10-40-0041-2500	MULTI FAM RESID FEES	Utility Billing Revenue

Intergovernmental Revenues

10-42-0042-1000	CONTRIB FROM OTHERS	
10-42-0042-1002	CONTRIB FROM CITY OR TID	
10-42-0042-3100	FEDERAL AID	<i>Account not utilized</i>
10-42-0042-5100	STATE GRANTS	<i>Account not utilized</i>

Other Operating Revenues

10-47-0047-0000	FORFEITED DISCOUNTS	Stormwater billing penalty
10-47-0047-3000	CREDIT APPLICATION FEES	<i>Account not utilized</i>
10-47-0047-4000	MISCELLANEOUS REVENUE	Audit premium returned

Non-Operating Revenues

10-48-0048-1100	INTEREST ON INVESTMENTS	Interest
	Retained Earning Applied	

Long-Term Debt Proceeds

10-49-0049-2500	LONG TERM NOTE PROCEEDS	
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OPERATING REVENUES 10-

		2019 BUDGET				2020 Budget
		12/31/2018 Actual	12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues						
Operating Revenues						
10-40-0041-2100	RESIDENTIAL FEES	\$ 166,795.25	\$ 204,075.00	\$ 135,249.87	\$ 202,500.00	\$ 206,750.00
10-40-0041-2200	COMMERCIAL FEES	178,998.16	218,860.00	146,627.74	219,500.00	224,100.00
10-40-0041-2300	INDUSTRIAL FEES	37,842.24	46,155.00	31,102.10	46,500.00	47,475.00
10-40-0041-2400	PUBLIC FEE	33,460.70	40,950.00	27,328.16	40,900.00	41,760.00
10-40-0041-2500	MULTI FAM RESID FEES	17,930.93	21,955.00	14,629.66	21,900.00	22,360.00
Total Operating Revenues		\$ 435,027.28	\$ 531,995.00	\$ 354,937.53	\$ 531,300.00	\$ 542,445.00
Intergovernmental Revenues						
10-42-0042-1000	CONTRIB FROM OTHERS	\$ 14,854.00	\$ -	\$ -	\$ -	\$ -
10-42-0042-1002	CONTRIB FROM CITY OR TID	113,442.00	-	-	-	-
10-42-0042-3100	FEDERAL AID	-	-	-	-	-
10-42-0042-5100	STATE GRANTS	-	-	36,704.20	149,803.00	-
Total Intergovernmental Revenues		\$ 128,296.00	\$ -	\$ 36,704.20	\$ 149,803.00	\$ -
Other Operating Revenues						
10-47-0047-0000	FORFEITED DISCOUNTS	\$ 2,440.15	\$ 2,500.00	\$ 1,798.55	\$ 2,500.00	\$ 2,500.00
10-47-0047-3000	CREDIT APPLICATION FEES	-	-	-	-	-
10-47-0047-4000	MISCELLANEOUS REVENUE	140.00	-	161.38	161.00	-
Total Other Operating Revenues		\$ 2,580.15	\$ 2,500.00	\$ 1,959.93	\$ 2,661.00	\$ 2,500.00
Non-Operating Revenues						
10-48-0048-1100	INTEREST ON INVESTMENTS Retained Earning Applied	\$ 9,929.39	\$ 200.00	\$ 5,333.19	\$ 6,500.00	\$ 1,000.00
Total Non-Operating Revenues		\$ 9,929.39	\$ 200.00	\$ 5,333.19	\$ 6,500.00	\$ 1,000.00
Long-Term Debt Proceeds						
10-49-0049-2500	LONG TERM NOTE PROCEEDS	\$ 1,345,000.00	\$ -	\$ -	\$ -	\$ -
Total Long-Term Debt Proceeds		\$ 1,345,000.00	\$ -	\$ -	\$ -	\$ -
Total Revenues		\$ 1,920,832.82	\$ 534,695.00	\$ 398,934.85	\$ 690,264.00	\$ 545,945.00

	2019 Rates		2020 Rates	
Per Year	\$ 51.42	\$	52.50	
Bi-Monthly	\$ 8.57	\$	8.75	
Est. ERUs	10,346		10,333	

PROGRAM MANAGEMENT 10-51-5142

Personal Services

10-51-5142-0100	ADMINISTRATION-Salaries	Manager, Clerk, Admin Staff Wages
10-51-5142-0200	PR / EXEC ASSTNT-Salaries	<i>Account not utilized</i>
10-51-5142-0300	OUTSIDE SERVICES	<i>Account not utilized</i>

Supplies & Contractual Services

10-51-5142-0600	PROGRAM MNGMTN-Supplies & Exp	Paper, copy expenses
10-51-5142-2500	PROGRAM MNGMTN-Benefits	Employer benefit expense

PLANNING AND ENGINEERING 10-52-5251

Personal Services

10-52-5251-0100	ENGINEERING-Salaries	Engineering, Public Works Admin Staff Wages
10-52-5251-0300	CONSULTANT SERVICES	Engineering Consultant

Supplies & Contractual Services

10-52-5251-0600	PLANNING/ENGINEERING-Supplies	Annual Stormwater Membership
10-52-5251-2500	PLANNING/ENGINEERING-Benefits	Engineering, Public Works Admin Staff Benefits

STREET CLEANING 10-54-5434-

Personal Services

10-54-5434-0100	STREET CLEANING-Salaries	Public Works Wages
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Supplies & Contractual Services

10-54-5434-0600	STREET CLEANING-Supplies	Insurance, Vehicle repairs, maintenance
10-54-5434-2500	STREET CLEANING-Benefits	Public Works Benefits

PROGRAM MANAGEMENT 10-51-5142

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personal Services						
10-51-5142-0100	ADMINISTRATION-Salaries	\$ 21,098.36	\$ 21,600.00	\$ 14,063.26	\$ 21,600.00	\$ 22,930.00
10-51-5142-0200	PR / EXEC ASSTNT-Salaries	-	-	-	-	6,300.00
10-51-5142-0300	OUTSIDE SERVICES	-	-	-	-	-
Total Personal Services		\$ 21,098.36	\$ 21,600.00	\$ 14,063.26	\$ 21,600.00	\$ 29,230.00
Supplies & Contractual Services						
10-51-5142-0600	PROGRAM MNGMTN-Supplies & Exp	\$ 1,164.52	\$ 1,200.00	\$ 1,089.99	\$ 1,200.00	\$ 2,000.00
Total Supplies & Contractual Services		\$ 1,164.52	\$ 1,200.00	\$ 1,089.99	\$ 1,200.00	\$ 2,000.00
10-51-5142-2500	PROGRAM MNGMTN-Benefits	\$ 9,754.59	\$ 9,390.00	\$ 6,086.76	\$ 9,390.00	\$ 12,760.00
Total Operating Budget		\$ 32,017.47	\$ 32,190.00	\$ 21,240.01	\$ 32,190.00	\$ 43,990.00
Grand Total		\$ 32,017.47	\$ 32,190.00	\$ 21,240.01	\$ 32,190.00	\$ 43,990.00

PLANNING AND ENGINEERING 10-52-5251

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personal Services						
10-52-5251-0100	ENGINEERING-Salaries	\$ 36,540.26	\$ 49,525.00	\$ 32,435.08	\$ 48,700.00	\$ 50,405.00
10-52-5251-0300	CONSULTANT SERVICES	3,950.00	-	2,871.31	3,000.00	3,000.00
Total Personal Services		\$ 40,490.26	\$ 49,525.00	\$ 35,306.39	\$ 51,700.00	\$ 53,405.00
Supplies & Contractual Services						
10-52-5251-0600	PLANNING/ENGINEERING-Supplies	\$ 7,400.00	\$ 7,500.00	\$ 7,395.91	\$ 7,400.00	\$ 8,200.00
Total Supplies & Contractual Services		\$ 7,400.00	\$ 7,500.00	\$ 7,395.91	\$ 7,400.00	\$ 8,200.00
10-52-5251-2500	PLANNING/ENGINEERING-Benefits	\$ 16,668.88	\$ 21,520.00	\$ 13,838.65	\$ 20,800.00	\$ 22,002.00
Total Operating Budget		\$ 64,559.14	\$ 78,545.00	\$ 56,540.95	\$ 79,900.00	\$ 83,607.00
Grand Total		\$ 64,559.14	\$ 78,545.00	\$ 56,540.95	\$ 79,900.00	\$ 83,607.00

STREET CLEANING 10-54-5434-

		2019 BUDGET				
		12/31/2018	12/31/2019	8/31/2019	2019 Year End	2020
		Actual	Budget	8 Mon. Actual	Est Actual	Budget
Personal Services						
10-54-5434-0100	STREET CLEANING-Salaries	\$ 29,892.26	\$ 40,562.00	\$ 13,865.71	\$ 40,562.00	\$ 42,367.00
Total Personal Services		\$ 29,892.26	\$ 40,562.00	\$ 13,865.71	\$ 40,562.00	\$ 42,367.00
Supplies & Contractual Services						
10-54-5434-0600	STREET CLEANING-Supplies	\$ 28,498.86	\$ 30,000.00	\$ 9,314.29	\$ 30,000.00	\$ 30,000.00
Total Supplies & Contractual Services		\$ 28,498.86	\$ 30,000.00	\$ 9,314.29	\$ 30,000.00	\$ 30,000.00
10-54-5434-2500	STREET CLEANING-Benefits	\$ 19,884.46	\$ 25,331.00	\$ 8,743.99	\$ 25,331.00	\$ 26,120.00
Total Operating Budget		\$ 78,275.58	\$ 95,893.00	\$ 31,923.99	\$ 95,893.00	\$ 98,487.00
Grand Total		\$ 78,275.58	\$ 95,893.00	\$ 31,923.99	\$ 95,893.00	\$ 98,487.00

STORM SEWERS 10-54-5445-

Personal Services

10-54-5445-0100

STORM SEWERS-Salaries

Public Works Wages

Supplies & Contractual Services

10-54-5445-0600

STORM SEWERS-Supplies

Repair, maintenance of storm sewers

10-54-5445-2500

STORM SEWERS-Benefits

Public Works Benefits

EXPENDITURES

Debt Service Expenses

10-50-0059-2000

DEPRECIATION EXPENSE

Annual Depreciation

10-50-0059-2600

INTEREST ON LONG TERM LOAN

Principal on Long-Term Debt

Insurance Expenses

10-51-5180-4000

PROPERTY & LIABILITY INSURANCE

Insurance

10-51-5180-6000

WORKER'S COMP INSURANCE

Insurance

10-51-5180-6080

PENSION EXPENSE

Employer pension expense

Capital Outlay

10-60-0064-4500

STORM DRAINAGE IMPROVEMENTS
CAPITAL OUTLAY

- 1. Time/Asset Management Software \$3,850
- 2. TMDL Compliance Projects \$11,150
- 3. ERU Analysis \$25,000
- 4. Collectoin System Maintenance \$80,000

STORM SEWERS 10-54-5445-

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Personal Services					
10-54-5445-0100 STORM SEWERS-Salaries	\$ 31,605.95	\$ 35,683.00	\$ 30,341.21	\$ 35,683.00	\$ 36,767.00
Total Personal Services	\$ 31,605.95	\$ 35,683.00	\$ 30,341.21	\$ 35,683.00	\$ 36,767.00
Supplies & Contractual Services					
10-54-5445-0600 STORM SEWERS-Supplies	\$ 16,153.02	\$ 17,350.00	\$ 18,411.46	\$ 20,000.00	\$ 20,000.00
Total Supplies & Contractual Services	\$ 16,153.02	\$ 17,350.00	\$ 18,411.46	\$ 20,000.00	\$ 20,000.00
10-54-5445-2500 STORM SEWERS-Benefits	\$ 19,400.56	\$ 22,284.00	\$ 18,030.42	\$ 22,284.00	\$ 22,667.00
Total Operating Budget	\$ 67,159.53	\$ 75,317.00	\$ 66,783.09	\$ 77,967.00	\$ 79,434.00
Grand Total	\$ 67,159.53	\$ 75,317.00	\$ 66,783.09	\$ 77,967.00	\$ 79,434.00

EXPENDITURES

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Debt Service Expenses					
10-50-0059-2000 DEPRECIATION EXPENSE	\$ 192,544.00	\$ 21,000.00	\$ -	\$ 197,000.00	\$ 21,000.00
10-50-0059-2600 INTEREST ON LONG TERM LOAN	23,998.34	45,732.00	26,692.21	45,736.00	42,906.00
Total Debt Service Expenses	\$ 216,542.34	\$ 66,732.00	\$ 26,692.21	\$ 242,736.00	\$ 63,906.00
Principal on Long-Term Debt	\$ 1,181.00	\$ 61,226.00	\$ 61,226.00	\$ 61,226.00	\$ 51,269.00
Insurance Expenses					
10-51-5180-4000 PROPERTY & LIABILITY INSURANCE	\$ 572.13	\$ 700.00	\$ 612.63	\$ 614.00	\$ 700.00
10-51-5180-6000 WORKER'S COMP INSURANCE	3,460.17	4,300.00	3,317.22	3,300.00	4,300.00
10-51-5180-6080 PENSION EXPENSE	1,867.00	-	-	-	-
Total Insurance Expenses	\$ 5,899.30	\$ 5,000.00	\$ 3,929.85	\$ 3,914.00	\$ 5,000.00
Total Operating Expenses	\$ 465,634.36	\$ 414,903.00	\$ 268,336.10	\$ 593,826.00	\$ 425,693.00
Capital Outlay					
10-60-0064-4500 STORM DRAINAGE IMPROVEMENTS	\$ 65,494.76	\$ 120,000.00	\$ 4,109.90	\$ 50,000.00	\$ 120,000.00
CAPITAL OUTLAY	1,355,679.97	-	256,298.32	256,299.00	-
Total Outlay Expense	\$ 1,421,174.73	\$ 120,000.00	\$ 260,408.22	\$ 306,299.00	\$ 120,000.00
Grand Total Expenditures	\$ 1,886,809.09	\$ 534,903.00	\$ 528,744.32	\$ 900,125.00	\$ 545,693.00

ROBERT ~~K~~ KLEMENT INDUSTRIAL PARK (TID #6)

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues					
12-40-0048-1100 INTEREST ON INVESTMENTS	\$ 439.41	\$ -	\$ -		\$ -
12-40-0048-2100 RENTAL OF CITY PROPERTY	13,750.50	14,178.00	7,089.00	14,178.00	14,191.00
12-40-0048-6100 BUSINESS PARK LOT SALES	166,788.00	-	-	-	-
12-40-0049-2300 TAX INCREMENT	168,699.93	103,000.00	108,943.19	108,943.00	134,000.00
12-40-0049-2307 TRANS IN FROM TIF 7	78,832.00	134,625.00	-	148,000.00	177,775.00
12-40-0049-2308 TRANS IN FROM TIF 8	193,089.00	216,220.00	-	328,565.00	212,691.00
Total Revenues	\$ 621,598.84	\$ 468,023.00	\$ 116,032.19	\$ 599,686.00	\$ 538,657.00
Expenditures					
12-50-0056-5000 PLANNING ENG LEGAL EXP	\$ 5,650.00	\$ 150.00	\$ 362.50	\$ 150.00	\$ 150.00
12-50-0059-1100 PRINCIPAL ON BONDS	240,000.00	240,000.00	240,000.00	240,000.00	250,000.00
12-50-0059-2100 INTEREST ON BONDS	46,170.00	39,295.00	39,295.00	39,295.00	32,236.00
12-50-0059-2700 KLEMENT LAND PURCHASE	101,237.50	98,790.00	98,790.00	98,790.00	96,363.00
12-50-0059-4500 ISSUANCE COSTS	-	-	-	-	-
12-50-0059-4600 TRANSFER TO DS	-	-	-	-	-
12-50-0064-3100 STREET CONSTRUCTION	-	-	-	-	-
12-50-0064-5000 WATER S.SIDE BOOSTER STATION	-	-	-	-	-
Total Expenditures	\$ 393,057.50	\$ 378,235.00	\$ 378,447.50	\$ 378,235.00	\$ 378,749.00

DOWNTOWN ECONOMIC DEVELOPMENT (TID #7)

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues					
13-40-0048-1100 INTEREST ON INVESTMENTS	\$ 1,651.07	\$ 250.00	\$ 2,325.70	\$ 2,800.00	\$ 1,000.00
13-40-0049-2300 TAX INCREMENT CAPITALIZED INTEREST INCOME	315,282.97	370,000.00	386,350.30	386,350.00	416,000.00
Total Revenues	\$316,934.04	\$370,250.00	\$388,676.00	\$389,150.00	\$ 417,000.00
Expenditures					
13-50-0056-5000 PLANNING & ENGINEERING	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
13-50-0059-1100 PRINCIPAL ON BONDS	200,000.00	205,000.00	205,000.00	205,000.00	215,000.00
13-50-0059-2100 INTEREST ON BONDS	36,450.00	30,375.00	30,375.00	30,375.00	24,075.00
13-50-0059-2306 TRANS OUT TO TIF 6	78,832.00	134,625.00	-	148,000.00	177,775.00
13-50-0059-2500 DEVELOPMENT ASSISTANCE	-	-	-	-	-
13-61-0061-0900 STREET SCAPING TRANSFER OUT TO GENERAL FUND	1,750.00	-	225.14	10,234.00	-
Total Expenditures	\$317,182.00	\$370,150.00	\$235,750.14	\$393,759.00	\$ 417,000.00

NORTHWEST CORRIDOR DEVELOPMENT (TID #8)

	12/31/2018 Actual	2019 BUDGET			2020 Budget
		12/31/2019 Budget	8/31/2019 8 Mon. Actual	2019 Year End Est Actual	
Revenues					
14-40-0048-1100 INTEREST ON INVESTMENTS	\$ 10,309.22	\$ 600.00	\$ 5,744.45	\$ 7,000.00	\$ 3,000.00
14-40-0049-1000 PREMIUM ON LT DEBT	36,002.45	-	-	-	-
14-40-0049-2100 PROCEEDS FROM LT DEBT	1,165,000.00	-	-	-	-
14-40-0049-2300 TAX INCREMENT	300,038.98	400,000.00	419,330.47	419,330.00	620,000.00
Total Revenues	\$ 1,511,350.65	\$ 400,600.00	\$ 425,074.92	\$ 426,330.00	\$ 623,000.00
Expenditures					
14-50-0056-5000 PLANNING ENGIN LEGAL EXPENSE	\$ 2,026.25	\$ 150.00	\$ 150.00	\$ 150.00	\$ 35,000.00
14-50-0059-1600 PRINC ON LONG TERM LOANS	54,478.55	138,300.00	138,300.00	138,300.00	113,300.00
14-50-0059-2306 TRANSFER OUT TO TIF 6	193,089.00	216,220.00	-	328,565.00	212,691.00
14-50-0059-2600 INTEREST ON LONG TERM LOANS	3,711.23	45,930.00	45,924.02	45,925.00	38,411.00
14-50-0059-8000 DEBT ISSUANCE COST EXP	25,145.27	-	-	-	-
14-50-0064-3100 STREET IMPROVEMENTS	1,000,000.00	-	-	-	73,500.00
14-50-0064-4100 STREET LIGHTING	1,357.50	-	-	-	-
14-50-0064-4200 TRAFFIC SIGNALS & SIGNS	114,110.39	-	-	8,500.00	-
14-50-0064-5100 ENTRYWAY IMPROVEMENTS	5,800.00	-	-	-	-
14-50-0064-6100 PEDESTRIAN / BIKE TRAIL	-	55,000.00	-	-	150,000.00
14-50-0064-7100 DEVELOPER REIMBURSEMENT	-	-	-	-	-
Total Expenditures	\$ 1,399,718.19	\$ 455,600.00	\$ 184,374.02	\$ 521,440.00	\$ 622,902.00

DEBT RETIREMENT PAGES

I. GENERAL FUND DEBT OUTSTANDING

2010 Library BABs

On March 23, 2010, taxable General Obligation Build America Bonds (BAB) were issued for the Dwight Foster Public Library expansion and renovation. The project was 60% fundraised and 40% long-term City borrowing. The City issued \$2,525,000 BABs with a net interest cost of 3.58% over twenty (20) years, with the interest subsidized by the Federal Government at 35%. Robert W. Baird was the low bidder, and the issue is callable February 1, 2020, and any principal payment date thereafter.

	<u>Principal</u>	<u>Interest</u>	<u>BAB Subsidy</u>	<u>Total</u>
Total Amount	\$ 2,525,000.00	\$ 1,820,286.78	\$ (605,319.18)	\$ 3,739,967.60
Amount Paid	\$ 2,375,000.00	\$ 223,245.75	\$ (623,466.18)	\$ 3,516,721.85
Ousting 12/31/2019	\$ 150,000.00	\$ 55,098.75	\$ 18,147.00	\$ 223,245.75
Repayment Schedule				
February 1, 2020	\$ 150,000.00	\$ 55,098.75	\$ 18,147.00	\$ 223,245.75
	\$ 150,000.00	\$ 55,098.75	\$ 18,147.00	\$ 223,245.75

*Refinanced with 2019 G.O. Refunding Bonds

*Adjusted down due to Federal sequestration costs.

2012 Advance Refunding

On May 1, 2012, General Obligation Refunding Bonds were issued for advance refunding the May 15, 1999 General Obligation Bonds and the May 1, 2003 General Obligation Bonds. The total amounts totaled \$7,625,000 and included all issuance costs. The funds were allocated 20.5% City, 17% water, 7.7% sewer, 27.6% T.I.D. 6, and 27.2% T.I.D. 7. The term of the Bond is 12 years, with a net interest cost of 2.1180065%. The Bond is callable February 1, 2021.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 1,565,000.00	\$ 287,006.67	\$ 1,852,006.67
Amount Paid	\$ 1,160,000.00	\$ 262,181.67	\$ 1,422,181.67
Ousting 12/31/2019	\$ 405,000.00	\$ 24,825.00	\$ 429,825.00
Repayment Schedule			
February 1, 2020	\$ 95,000.00	\$ 10,725.00	\$ 105,725.00
February 1, 2021	\$ 100,000.00	\$ 7,800.00	\$ 107,800.00
February 1, 2022	\$ 105,000.00	\$ 4,725.00	\$ 109,725.00
February 1, 2023	\$ 105,000.00	\$ 1,575.00	\$ 106,575.00
	\$ 405,000.00	\$ 24,825.00	\$ 429,825.00

2016 Refinance WRS Prior Service Pension Liability

On November 17, 2015, the City Council adopted a Resolution to borrow \$1,300,000 from the Trust Funds of the State of Wisconsin to refinance the City's WRS prior service pension liability. This is a 20 year 3.75% loan. There is no penalty for early payment.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 1,078,970.00	\$ 456,630.00	\$ 1,535,600.00
Amount Paid	\$ 119,830.00	\$ 122,634.00	\$ 242,464.00
Ousting 12/31/2019	\$ 959,140.00	\$ 333,996.00	\$ 1,293,136.00
Repayment Schedule			
March 15, 2020	\$ 44,755.00	\$ 36,066.00	\$ 80,821.00
March 15, 2021	\$ 46,532.00	\$ 34,289.00	\$ 80,821.00
March 15, 2022	\$ 48,277.00	\$ 32,544.00	\$ 80,821.00
March 15, 2023	\$ 50,087.00	\$ 30,734.00	\$ 80,821.00
March 15, 2024	\$ 51,886.00	\$ 28,935.00	\$ 80,821.00
March 15, 2025	\$ 53,911.00	\$ 26,910.00	\$ 80,821.00
March 15, 2026	\$ 55,933.00	\$ 24,888.00	\$ 80,821.00
March 15, 2027	\$ 58,030.00	\$ 22,791.00	\$ 80,821.00
March 15, 2028	\$ 60,150.00	\$ 20,671.00	\$ 80,821.00
March 15, 2029	\$ 62,462.00	\$ 18,359.00	\$ 80,821.00
March 15, 2030	\$ 64,804.00	\$ 16,017.00	\$ 80,821.00
March 15, 2031	\$ 67,234.00	\$ 13,587.00	\$ 80,821.00
March 15, 2032	\$ 69,725.00	\$ 11,096.00	\$ 80,821.00
March 15, 2033	\$ 72,370.00	\$ 8,451.00	\$ 80,821.00
March 15, 2034	\$ 75,084.00	\$ 5,737.00	\$ 80,821.00
March 15, 2035	\$ 77,900.00	\$ 2,921.00	\$ 80,821.00
	\$ 959,140.00	\$ 333,996.00	\$ 1,293,136.00

2016 Fire Radios and Aerial Truck

*This loan was refinanced September 6, 2016 with a loan from Premier Bank at an interest rate of 1.10%. On November 1, 2011, a Promissory Note was issued for the purchase of an aerial ladder fire truck and a narrow band radio system for the Fire Department. The Promissory Note will be in an amount not to exceed \$950,000 with the low bidder being Badger Bank. The Note will be for ten (10) years with the first five years at 2.319% interest, and the last five years at prime minus 80 bp. It is anticipated the City will take two (2) draws on the funds – one for the radios and downpayment on the aerial truck in November of 2011, and the second in July, 2012 upon delivery of the aerial truck.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 512,292.87	\$	16,896.17	\$	529,189.04
Amount Paid	\$ 258,000.00	\$	12,687.29	\$	270,687.29
Oustanding 12/31/2019	\$ 254,292.87	\$	4,208.88	\$	258,501.75

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
March 1, 2020	\$ 86,000.00	\$	2,360.33	\$	92,309.03
March 1, 2021	\$ 86,000.00	\$	1,393.42	\$	92,309.03
March 1, 2022	\$ 82,292.87	\$	455.13	\$	92,309.03
	\$ 254,292.87	\$	4,208.88	\$	258,501.75

2016 Police E911, Phone and Recording System

On September 6, 2016, a resolution was adopted by the City Council not to exceed \$137,700.00 for the purchase of E911, phone and recording systems. Premier Bank provided an interest rate of 1.10%.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 137,700.00	\$	3,749.72	\$	141,449.72
Amount Paid	\$ 84,000.00	\$	3,164.46	\$	87,164.46
Oustanding 12/31/2019	\$ 53,700.00	\$	585.26	\$	54,285.26

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
March 1, 2020	\$ 28,000.00	\$	443.12	\$	92,309.03
March 1, 2021	\$ 25,700.00	\$	142.14	\$	92,309.03
	\$ 53,700.00	\$	585.26	\$	54,285.26

2017 Fire Truck

On June 6, 2017, a resolution was adopted by the City Council not to exceed \$394,000 for the purchase of fire truck to replace the 1985 Pirsch Pumper. Premier Bank provided an interest rate of 2.08% for a ten year loan.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 394,000.00	\$	43,040.74	\$	437,040.74
Amount Paid	\$ 78,800.00	\$	16,451.87	\$	95,251.87
Oustanding 12/31/2019	\$ 315,200.00	\$	26,588.87	\$	341,788.87

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
March 1, 2020	\$ 39,400.00	\$	6,246.56	\$	92,309.03
March 1, 2021	\$ 39,400.00	\$	5,397.45	\$	92,309.03
March 1, 2022	\$ 39,400.00	\$	4,566.55	\$	92,309.03
March 1, 2023	\$ 39,400.00	\$	3,735.64	\$	92,309.03
March 1, 2024	\$ 39,400.00	\$	2,913.85	\$	92,309.03
March 1, 2025	\$ 39,400.00	\$	2,073.84	\$	92,309.03
March 1, 2026	\$ 39,400.00	\$	1,242.94	\$	92,309.03
March 1, 2027	\$ 39,400.00	\$	412.04	\$	92,309.03
	\$ 315,200.00	\$	26,588.87	\$	341,788.87

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 415,000.00	\$ 160,704.79	\$ 575,704.79
Amount Paid	\$ -	\$ 15,487.29	\$ 15,487.29
Oustanding 12/31/2019	\$ 415,000.00	\$ 145,217.50	\$ 560,217.50

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2020	\$ 15,000.00	\$ 13,815.00	\$ 28,815.00
February 1, 2021	\$ 15,000.00	\$ 13,215.00	\$ 28,215.00
February 1, 2022	\$ 15,000.00	\$ 12,615.00	\$ 27,615.00
February 1, 2023	\$ 15,000.00	\$ 12,015.00	\$ 27,015.00
February 1, 2024	\$ 20,000.00	\$ 11,315.00	\$ 31,315.00
February 1, 2025	\$ 20,000.00	\$ 10,515.00	\$ 30,515.00
February 1, 2026	\$ 20,000.00	\$ 9,715.00	\$ 29,715.00
February 1, 2027	\$ 20,000.00	\$ 9,015.00	\$ 29,015.00
February 1, 2028	\$ 20,000.00	\$ 8,415.00	\$ 28,415.00
February 1, 2029	\$ 20,000.00	\$ 7,815.00	\$ 27,815.00
February 1, 2030	\$ 20,000.00	\$ 7,215.00	\$ 27,215.00
February 1, 2031	\$ 25,000.00	\$ 6,540.00	\$ 31,540.00
February 1, 2032	\$ 25,000.00	\$ 5,790.00	\$ 30,790.00
February 1, 2033	\$ 25,000.00	\$ 5,021.00	\$ 30,021.00
February 1, 2034	\$ 25,000.00	\$ 4,228.00	\$ 29,228.00
February 1, 2035	\$ 25,000.00	\$ 3,421.00	\$ 28,421.00
February 1, 2036	\$ 30,000.00	\$ 2,520.00	\$ 32,520.00
February 1, 2037	\$ 30,000.00	\$ 1,522.50	\$ 31,522.50
February 1, 2038	\$ 30,000.00	\$ 510.00	\$ 30,510.00
	\$ 415,000.00	\$ 145,217.50	\$ 560,217.50

2019 Public Works Bucket/Aerial Truck

On May 21, 2019, City Council awarded a short-term loan to Premier Bank not to exceed \$200,000 for the purchase of a 2019 bucket/aerial truck at an interest rate of 1.875%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 200,000.00	\$ 1,624.00	\$ 201,624.00
Amount Paid	\$ 100,000.00	\$ 811.86	\$ 100,811.86
Oustanding 12/31/2019	\$ 100,000.00	\$ 811.86	\$ 100,811.86

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
March 1, 2020	\$ 100,000.00	\$ 811.86	\$ 92,309.03
	\$ 100,000.00	\$ 811.86	\$ 100,811.86

2019 General Obligation Refunding Bonds

In November 2019, Council adopted a resolution declaring official intent to refinance the Build America Bond from the Library expansion and \$5,500,000 for the Fire Department expansion / renovation from proceeds of a borrowing. The total amount to finance is \$6,985,000 at an interest rate of 2.48%.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 6,985,000.00	\$ 2,240,078.75	\$ 9,225,078.75
Amount Paid	\$ -	\$ -	\$ -
Oustanding 12/31/2019	\$ 6,985,000.00	\$ 2,240,078.75	\$ 9,225,078.75

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2020	\$ 40,000.00	\$ 161,003.75	\$ 201,003.75
February 1, 2021	\$ 215,000.00	\$ 225,525.00	\$ 440,525.00
February 1, 2022	\$ 245,000.00	\$ 218,625.00	\$ 463,625.00
February 1, 2023	\$ 460,000.00	\$ 205,750.00	\$ 665,750.00
February 1, 2024	\$ 305,000.00	\$ 190,450.00	\$ 495,450.00
February 1, 2025	\$ 340,000.00	\$ 177,550.00	\$ 517,550.00
February 1, 2026	\$ 450,000.00	\$ 161,750.00	\$ 611,750.00
February 1, 2027	\$ 485,000.00	\$ 143,050.00	\$ 628,050.00
February 1, 2028	\$ 475,000.00	\$ 126,225.00	\$ 601,225.00
February 1, 2029	\$ 500,000.00	\$ 111,600.00	\$ 611,600.00
February 1, 2030	\$ 480,000.00	\$ 96,900.00	\$ 576,900.00
February 1, 2031	\$ 295,000.00	\$ 85,275.00	\$ 380,275.00
February 1, 2032	\$ 305,000.00	\$ 76,275.00	\$ 381,275.00
February 1, 2033	\$ 310,000.00	\$ 67,050.00	\$ 377,050.00
February 1, 2034	\$ 320,000.00	\$ 57,600.00	\$ 377,600.00
February 1, 2035	\$ 330,000.00	\$ 47,850.00	\$ 377,850.00
February 1, 2036	\$ 340,000.00	\$ 37,800.00	\$ 377,800.00
February 1, 2037	\$ 350,000.00	\$ 27,450.00	\$ 377,450.00
February 1, 2038	\$ 365,000.00	\$ 16,725.00	\$ 381,725.00
February 1, 2039	\$ 375,000.00	\$ 5,625.00	\$ 380,625.00
	\$ 6,985,000.00	\$ 2,240,078.75	\$ 9,225,078.75

Total General Fund Debt Outstanding Without TIF

	<u>Principal</u>	<u>Interest</u>	<u>BABs Subsidy</u>	<u>Total</u>
Total Amount	\$ 13,812,962.87	\$ 5,030,017.62	\$ (605,319.18)	\$ 18,237,661.31
Amount Paid	\$ 4,175,630.00	\$ 656,664.19	\$ 623,466.18	\$ 5,455,760.37
Oustanding 12/31/2019	\$ 9,637,332.87	\$ 4,373,353.43	\$ (1,228,785.36)	\$ 12,781,900.94

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>BAB Subsidy</u>	<u>Total</u>
2020	\$ 598,155.00	\$ 286,570.37	\$ 18,147.00	\$ 902,872.37
2021	\$ 527,632.00	\$ 287,762.01	\$ -	\$ 815,394.01
2022	\$ 534,969.87	\$ 273,530.68	\$ -	\$ 808,500.55
2023	\$ 669,487.00	\$ 253,809.64	\$ -	\$ 923,296.64
2024	\$ 416,286.00	\$ 233,613.85	\$ -	\$ 649,899.85
2025	\$ 453,311.00	\$ 217,048.84	\$ -	\$ 670,359.84
2026	\$ 565,333.00	\$ 197,595.94	\$ -	\$ 762,928.94
2027	\$ 602,430.00	\$ 175,268.04	\$ -	\$ 777,698.04
2028	\$ 555,150.00	\$ 155,311.00	\$ -	\$ 710,461.00
2029	\$ 582,462.00	\$ 137,774.00	\$ -	\$ 720,236.00
2030	\$ 564,804.00	\$ 120,132.00	\$ -	\$ 684,936.00
2031	\$ 387,234.00	\$ 105,402.00	\$ -	\$ 492,636.00
2032	\$ 399,725.00	\$ 93,161.00	\$ -	\$ 492,886.00
2033	\$ 407,370.00	\$ 80,522.00	\$ -	\$ 487,892.00
2034	\$ 420,084.00	\$ 67,565.00	\$ -	\$ 487,649.00
2035	\$ 432,900.00	\$ 54,192.00	\$ -	\$ 487,092.00
2036	\$ 370,000.00	\$ 40,320.00	\$ -	\$ 410,320.00
2037	\$ 380,000.00	\$ 28,972.50	\$ -	\$ 408,972.50
2038	\$ 395,000.00	\$ 17,235.00	\$ -	\$ 412,235.00
2039	\$ 375,000.00	\$ 5,625.00	\$ -	\$ 380,625.00
	\$ 9,637,332.87	\$ 2,831,410.87	\$ 18,147.00	\$ 12,486,890.74

II. WASTEWATER UTILITY DEBT OUTSTANDING

2012 Advance Refunding

On May 1, 2012, General Obligation Refunding Bonds were issued for advance refunding the May 15, 1999 General Obligation Bonds and the May 1, 2003 General Obligation Bonds. The total amounts totaled \$7,625,000 and included all issuance costs. The funds were allocated 20.5% City, 17% water, 7.7% sewer, 27.6% T.I.D. 6, and 27.2% T.I.D. 7. The term of the Bond is 12 years, with a net interest cost of 2.1180065%. The Bond is callable February 1, 2021.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 585,000.00	\$	94,725.00	\$	679,725.00
Amount Paid	\$ 385,000.00	\$	82,725.00	\$	179,625.00
Oustanding 12/31/2019	\$ 200,000.00	\$	12,000.00	\$	212,000.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 50,000.00	\$	5,250.00	\$	55,250.00
February 1, 2021	\$ 50,000.00	\$	3,750.00	\$	53,750.00
February 1, 2022	\$ 50,000.00	\$	2,250.00	\$	52,250.00
February 1, 2023	\$ 50,000.00	\$	750.00	\$	50,750.00
	\$ 200,000.00	\$	12,000.00	\$	212,000.00

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 925,000.00	\$	136,785.91	\$	1,061,785.91
Amount Paid	\$ 360,000.00	\$	73,570.91	\$	433,570.91
Oustanding 12/31/2019	\$ 565,000.00	\$	63,215.00	\$	628,215.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 65,000.00	\$	13,965.00	\$	78,965.00
February 1, 2021	\$ 70,000.00	\$	12,375.00	\$	82,375.00
February 1, 2022	\$ 65,000.00	\$	10,688.00	\$	75,688.00
February 1, 2023	\$ 70,000.00	\$	9,000.00	\$	79,000.00
February 1, 2024	\$ 70,000.00	\$	7,250.00	\$	77,250.00
February 1, 2025	\$ 75,000.00	\$	5,437.50	\$	80,437.50
February 1, 2026	\$ 75,000.00	\$	3,375.00	\$	78,375.00
February 1, 2027	\$ 75,000.00	\$	1,125.00	\$	76,125.00
	\$ 565,000.00	\$	63,215.50	\$	628,215.50

2016 Refinance WRS Prior Service Pension Liability

On November 17, 2015, the City Council adopted a Resolution to borrow \$1,300,000 from the Trust Funds of the State of Wisconsin to refinance the City's WRS prior service pension liability. This is a 20 year 3.75% loan. There is no penalty for early payment.

		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$	107,962.00	\$	45,689.00	\$	153,651.00
Amount Paid	\$	11,990.00	\$	12,271.00	\$	24,261.00
Oustanding 12/31/2019	\$	95,972.00	\$	33,418.00	\$	129,390.00

<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
March 15, 2020	\$	4,478.00	\$	3,609.00	\$	8,087.00
March 15, 2021	\$	4,656.00	\$	3,431.00	\$	8,087.00
March 15, 2022	\$	4,831.00	\$	3,256.00	\$	8,087.00
March 15, 2023	\$	5,012.00	\$	3,075.00	\$	8,087.00
March 15, 2024	\$	5,192.00	\$	2,895.00	\$	8,087.00
March 15, 2025	\$	5,394.00	\$	2,693.00	\$	8,087.00
March 15, 2026	\$	5,597.00	\$	2,490.00	\$	8,087.00
March 15, 2027	\$	5,806.00	\$	2,280.00	\$	8,086.00
March 15, 2028	\$	6,019.00	\$	2,068.00	\$	8,087.00
March 15, 2029	\$	6,250.00	\$	1,837.00	\$	8,087.00
March 15, 2030	\$	6,484.00	\$	1,603.00	\$	8,087.00
March 15, 2031	\$	6,727.00	\$	1,359.00	\$	8,086.00
March 15, 2032	\$	6,977.00	\$	1,110.00	\$	8,087.00
March 15, 2033	\$	7,241.00	\$	846.00	\$	8,087.00
March 15, 2034	\$	7,513.00	\$	574.00	\$	8,087.00
March 15, 2035	\$	7,795.00	\$	292.00	\$	8,087.00
	\$	95,972.00	\$	33,418.00	\$	129,390.00

Total Wastewater Utility Outstanding

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,617,962.00	\$	277,199.91	\$	1,895,161.91
Amount Paid	\$ 756,990.00	\$	168,566.91	\$	925,556.91
Oustanding 12/31/2019	\$ 860,972.00	\$	108,633.00	\$	969,605.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$ 119,478.00	\$	22,824.00	\$	142,302.00
2021	\$ 124,656.00	\$	19,556.00	\$	144,212.00
2022	\$ 119,831.00	\$	16,194.00	\$	136,025.00
2023	\$ 125,012.00	\$	12,825.00	\$	137,837.00
2024	\$ 75,192.00	\$	10,145.00	\$	85,337.00
2025	\$ 80,394.00	\$	8,130.50	\$	88,524.50
2026	\$ 80,597.00	\$	5,865.00	\$	86,462.00
2027	\$ 80,806.00	\$	3,405.00	\$	84,211.00
2028	\$ 6,019.00	\$	2,068.00	\$	8,087.00
2029	\$ 6,250.00	\$	1,837.00	\$	8,087.00
2030	\$ 6,484.00	\$	1,603.00	\$	8,087.00
2031	\$ 6,727.00	\$	1,359.00	\$	8,086.00
2032	\$ 6,977.00	\$	1,110.00	\$	8,087.00
2033	\$ 7,241.00	\$	846.00	\$	8,087.00
2034	\$ 7,513.00	\$	574.00	\$	8,087.00
2035	\$ 7,795.00	\$	292.00	\$	8,087.00
	\$ 860,972.00	\$	108,633.50	\$	969,605.50

III. WATER UTILITY DEBT OUTSTANDING

2012 Advance Refunding

On May 1, 2012, General Obligation Refunding Bonds were issued for advance refunding the May 15, 1999 General Obligation Bonds and the May 1, 2003 General Obligation Bonds. The total amounts totaled \$7,625,000 and included all issuance costs. The funds were allocated 20.5% City, 17% water, 7.7% sewer, 27.6% T.I.D. 6, and 27.2% T.I.D. 7. The term of the Bond is 12 years, with a net interest cost of 2.1180065%. The Bond is callable February 1, 2021.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,290,000.00	\$	214,647.92	\$	1,504,647.92
Amount Paid	\$ 820,000.00	\$	185,697.92	\$	1,005,697.92
Oustanding 12/31/2019	\$ 470,000.00	\$	28,950.00	\$	498,950.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 110,000.00	\$	12,450.00	\$	122,450.00
February 1, 2021	\$ 115,000.00	\$	9,075.00	\$	124,075.00
February 1, 2022	\$ 120,000.00	\$	5,550.00	\$	125,550.00
February 1, 2023	\$ 125,000.00	\$	1,875.00	\$	126,875.00
	\$ 470,000.00	\$	28,950.00	\$	498,950.00

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,130,000.00	\$	188,074.10	\$	1,318,074.10
Amount Paid	\$ 345,000.00	\$	99,359.10	\$	444,359.10
Oustanding 12/31/2019	\$ 785,000.00	\$	88,715.00	\$	873,715.00
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 90,000.00	\$	19,440.00	\$	109,440.00
February 1, 2021	\$ 95,000.00	\$	17,262.50	\$	112,262.50
February 1, 2022	\$ 90,000.00	\$	14,950.00	\$	104,950.00
February 1, 2023	\$ 95,000.00	\$	12,637.50	\$	107,637.50
February 1, 2024	\$ 100,000.00	\$	10,200.00	\$	110,200.00
February 1, 2025	\$ 100,000.00	\$	7,700.00	\$	107,700.00
February 1, 2026	\$ 105,000.00	\$	4,875.00	\$	109,875.00
February 1, 2027	\$ 110,000.00	\$	1,650.00	\$	111,650.00
	\$ 785,000.00	\$	88,715.00	\$	873,715.00

2016 Refinance WRS Prior Service Pension Liability

On November 17, 2015, the City Council adopted a Resolution to borrow \$1,300,000 from the Trust Funds of the State of Wisconsin to refinance the City's WRS prior service pension liability. This is a 20 year 3.75% loan. There is no penalty for early payment.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 78,540.00	\$ 33,240.00	\$ 111,780.00
Amount Paid	\$ 8,723.00	\$ 8,927.00	\$ 17,650.00
Oustanding 12/31/2019	\$ 69,817.00	\$ 24,313.00	\$ 94,130.00

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
March 15, 2020	\$ 3,258.00	\$ 2,625.00	\$ 5,883.00
March 15, 2021	\$ 3,387.00	\$ 2,496.00	\$ 5,883.00
March 15, 2022	\$ 3,514.00	\$ 2,369.00	\$ 5,883.00
March 15, 2023	\$ 3,646.00	\$ 2,237.00	\$ 5,883.00
March 15, 2024	\$ 3,777.00	\$ 2,106.00	\$ 5,883.00
March 15, 2025	\$ 3,924.00	\$ 1,959.00	\$ 5,883.00
March 15, 2026	\$ 4,071.00	\$ 1,812.00	\$ 5,883.00
March 15, 2027	\$ 4,224.00	\$ 1,659.00	\$ 5,883.00
March 15, 2028	\$ 4,378.00	\$ 1,505.00	\$ 5,883.00
March 15, 2029	\$ 4,547.00	\$ 1,336.00	\$ 5,883.00
March 15, 2030	\$ 4,717.00	\$ 1,166.00	\$ 5,883.00
March 15, 2031	\$ 4,894.00	\$ 989.00	\$ 5,883.00
March 15, 2032	\$ 5,075.00	\$ 808.00	\$ 5,883.00
March 15, 2033	\$ 5,268.00	\$ 615.00	\$ 5,883.00
March 15, 2034	\$ 5,466.00	\$ 418.00	\$ 5,884.00
March 15, 2035	\$ 5,671.00	\$ 213.00	\$ 5,884.00
	\$ 69,817.00	\$ 24,313.00	\$ 94,130.00

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 1,290,000.00	\$ 474,803.19	\$ 1,764,803.19
Amount Paid	\$ 55,000.00	\$ 47,408.19	\$ 102,408.19
Oustanding 12/31/2019	\$ 1,235,000.00	\$ 427,395.00	\$ 1,662,395.00

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2020	\$ 45,000.00	\$ 41,110.00	\$ 86,110.00
February 1, 2021	\$ 50,000.00	\$ 39,210.00	\$ 89,210.00
February 1, 2022	\$ 50,000.00	\$ 37,210.00	\$ 87,210.00
February 1, 2023	\$ 50,000.00	\$ 35,210.00	\$ 85,210.00
February 1, 2024	\$ 55,000.00	\$ 33,110.00	\$ 88,110.00
February 1, 2025	\$ 55,000.00	\$ 30,910.00	\$ 85,910.00
February 1, 2026	\$ 55,000.00	\$ 28,710.00	\$ 83,710.00
February 1, 2027	\$ 60,000.00	\$ 26,710.00	\$ 86,710.00
February 1, 2028	\$ 60,000.00	\$ 24,910.00	\$ 84,910.00
February 1, 2029	\$ 65,000.00	\$ 23,035.00	\$ 88,035.00
February 1, 2030	\$ 65,000.00	\$ 21,085.00	\$ 86,085.00
February 1, 2031	\$ 70,000.00	\$ 19,060.00	\$ 89,060.00
February 1, 2032	\$ 70,000.00	\$ 16,960.00	\$ 86,960.00
February 1, 2033	\$ 75,000.00	\$ 14,728.75	\$ 89,728.75
February 1, 2034	\$ 75,000.00	\$ 12,347.50	\$ 87,347.50
February 1, 2035	\$ 80,000.00	\$ 9,847.50	\$ 89,847.50
February 1, 2036	\$ 80,000.00	\$ 7,227.50	\$ 87,227.50
February 1, 2037	\$ 85,000.00	\$ 4,483.75	\$ 89,483.75
February 1, 2038	\$ 90,000.00	\$ 1,530.00	\$ 91,530.00
	\$ 1,235,000.00	\$ 427,395.00	\$ 1,662,395.00

Total Water Utility Outstanding

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 3,788,540.00	\$	910,765.21	\$	4,699,305.21
Amount Paid	\$ 1,228,723.00	\$	341,392.21	\$	1,570,115.21
Oustanding 12/31/2019	\$ 2,559,817.00	\$	569,373.00	\$	3,129,190.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$ 248,258.00	\$	75,625.00	\$	323,883.00
2021	\$ 263,387.00	\$	68,043.50	\$	331,430.50
2022	\$ 263,514.00	\$	60,079.00	\$	323,593.00
2023	\$ 273,646.00	\$	51,959.50	\$	325,605.50
2024	\$ 158,777.00	\$	45,416.00	\$	204,193.00
2025	\$ 158,924.00	\$	40,569.00	\$	199,493.00
2026	\$ 164,071.00	\$	35,397.00	\$	199,468.00
2027	\$ 174,224.00	\$	30,019.00	\$	204,243.00
2028	\$ 64,378.00	\$	26,415.00	\$	90,793.00
2029	\$ 69,547.00	\$	24,371.00	\$	93,918.00
2030	\$ 69,717.00	\$	22,251.00	\$	91,968.00
2031	\$ 74,894.00	\$	20,049.00	\$	94,943.00
2032	\$ 75,075.00	\$	17,768.00	\$	92,843.00
2033	\$ 80,268.00	\$	15,343.75	\$	95,611.75
2034	\$ 80,466.00	\$	12,765.50	\$	93,231.50
2035	\$ 85,671.00	\$	10,060.50	\$	95,731.50
2036	\$ 80,000.00	\$	7,227.50	\$	87,227.50
2037	\$ 85,000.00	\$	4,483.75	\$	89,483.75
2038	\$ 90,000.00	\$	1,530.00	\$	91,530.00
	\$ 2,559,817.00	\$	569,373.00	\$	3,129,190.00

IV. STORMWATER UTILITY DEBT OUTSTANDING

2016 Refinance WRS Prior Service Pension Liability

On November 17, 2015, the City Council adopted a Resolution to borrow \$1,300,000 from the Trust Funds of the State of Wisconsin to refinance the City's WRS prior service pension liability. This is a 20 year 3.75% loan. There is no penalty for early payment.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 30,583.00	\$ 12,946.00	\$ 43,529.00
Amount Paid	\$ 3,397.00	\$ 3,477.00	\$ 6,874.00
Oustanding 12/31/2019	\$ 27,186.00	\$ 9,469.00	\$ 36,655.00

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
March 15, 2020	\$ 1,269.00	\$ 1,022.00	\$ 2,291.00
March 15, 2021	\$ 1,319.00	\$ 972.00	\$ 2,291.00
March 15, 2022	\$ 1,369.00	\$ 923.00	\$ 2,292.00
March 15, 2023	\$ 1,420.00	\$ 871.00	\$ 2,291.00
March 15, 2024	\$ 1,471.00	\$ 820.00	\$ 2,291.00
March 15, 2025	\$ 1,528.00	\$ 763.00	\$ 2,291.00
March 15, 2026	\$ 1,586.00	\$ 706.00	\$ 2,292.00
March 15, 2027	\$ 1,645.00	\$ 646.00	\$ 2,291.00
March 15, 2028	\$ 1,705.00	\$ 586.00	\$ 2,291.00
March 15, 2029	\$ 1,771.00	\$ 520.00	\$ 2,291.00
March 15, 2030	\$ 1,837.00	\$ 454.00	\$ 2,291.00
March 15, 2031	\$ 1,906.00	\$ 385.00	\$ 2,291.00
March 15, 2032	\$ 1,977.00	\$ 315.00	\$ 2,292.00
March 15, 2033	\$ 2,052.00	\$ 240.00	\$ 2,292.00
March 15, 2034	\$ 2,129.00	\$ 163.00	\$ 2,292.00
March 15, 2035	\$ 2,202.00	\$ 83.00	\$ 2,285.00
	\$ 27,186.00	\$ 9,469.00	\$ 36,655.00

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Total Amount	\$ 1,345,000.00	\$ 492,733.30	\$ 1,837,733.30
Amount Paid	\$ 60,000.00	\$ 49,439.55	\$ 109,439.55
Oustanding 12/31/2019	\$ 1,285,000.00	\$ 443,293.75	\$ 1,728,293.75

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
February 1, 2020	\$ 50,000.00	\$ 42,752.50	\$ 92,752.50
February 1, 2021	\$ 50,000.00	\$ 40,752.50	\$ 90,752.50
February 1, 2022	\$ 50,000.00	\$ 38,752.50	\$ 88,752.50
February 1, 2023	\$ 55,000.00	\$ 36,652.50	\$ 91,652.50
February 1, 2024	\$ 55,000.00	\$ 34,452.50	\$ 89,452.50
February 1, 2025	\$ 60,000.00	\$ 32,152.50	\$ 92,152.50
February 1, 2026	\$ 60,000.00	\$ 29,752.50	\$ 89,752.50
February 1, 2027	\$ 60,000.00	\$ 27,652.50	\$ 87,652.50
February 1, 2028	\$ 65,000.00	\$ 25,777.50	\$ 90,777.50
February 1, 2029	\$ 65,000.00	\$ 23,827.50	\$ 88,827.50
February 1, 2030	\$ 70,000.00	\$ 21,802.50	\$ 91,802.50
February 1, 2031	\$ 70,000.00	\$ 19,702.50	\$ 89,702.50
February 1, 2032	\$ 75,000.00	\$ 17,527.50	\$ 92,527.50
February 1, 2033	\$ 75,000.00	\$ 15,221.25	\$ 90,221.25
February 1, 2034	\$ 80,000.00	\$ 12,760.00	\$ 92,760.00
February 1, 2035	\$ 80,000.00	\$ 10,180.00	\$ 90,180.00
February 1, 2036	\$ 85,000.00	\$ 7,477.50	\$ 92,477.50
February 1, 2037	\$ 90,000.00	\$ 4,567.50	\$ 94,567.50
February 1, 2038	\$ 90,000.00	\$ 1,530.00	\$ 91,530.00
	\$ 1,285,000.00	\$ 443,293.75	\$ 1,728,293.75

Total Stormwater Utility Outstanding

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,375,583.00	\$	505,679.30	\$	1,881,262.30
Amount Paid	\$ 63,397.00	\$	52,916.55	\$	116,313.55
Oustanding 12/31/2019	\$ 1,312,186.00	\$	452,762.75	\$	1,764,948.75

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$ 51,269.00	\$	43,774.50	\$	95,043.50
2021	\$ 51,319.00	\$	41,724.50	\$	93,043.50
2022	\$ 51,369.00	\$	39,675.50	\$	91,044.50
2023	\$ 56,420.00	\$	37,523.50	\$	93,943.50
2024	\$ 56,471.00	\$	35,272.50	\$	91,743.50
2025	\$ 61,528.00	\$	32,915.50	\$	94,443.50
2026	\$ 61,586.00	\$	30,458.50	\$	92,044.50
2027	\$ 61,645.00	\$	28,298.50	\$	89,943.50
2028	\$ 66,705.00	\$	26,363.50	\$	93,068.50
2029	\$ 66,771.00	\$	24,347.50	\$	91,118.50
2030	\$ 71,837.00	\$	22,256.50	\$	94,093.50
2031	\$ 71,906.00	\$	20,087.50	\$	91,993.50
2032	\$ 76,977.00	\$	17,842.50	\$	94,819.50
2033	\$ 77,052.00	\$	15,461.25	\$	92,513.25
2034	\$ 82,129.00	\$	12,923.00	\$	95,052.00
2035	\$ 82,202.00	\$	10,263.00	\$	92,465.00
2036	\$ 85,000.00	\$	7,477.50	\$	92,477.50
2037	\$ 90,000.00	\$	4,567.50	\$	94,567.50
2038	\$ 90,000.00	\$	1,530.00	\$	91,530.00
	\$ 1,312,186.00	\$	452,762.75	\$	1,764,948.75

V. TID DISTRICT #6

Klement Land Purchase

On April 1, 1998, a land purchase contract was entered into with Robert L. Klement for purchase of 159 acres of property owned along Hwy. 26 south. The gross sale price is \$1,610,000.00 and \$20,000.00 was paid down, leaving a land purchase contract of \$1,590,000.00. The purchase price calls for \$5,000/year and ten \$75,000/year principal payments with a balloon payment in year 16 of \$815,000.00. The purchase contract is at 6% interest. On April 1, 2012, this Note was renegotiated with the Klements to reduce the interest rate to 2.75%, eliminate the October 1, 2012 interest payment, and to extend out the 2014 balloon principal payment.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,590,000.00	\$	1,292,663.82	\$	2,882,663.82
Amount Paid	\$ 1,323,000.00	\$	1,277,958.70	\$	2,600,958.70
Oustanding 12/31/2019	\$ 267,000.00	\$	14,705.12	\$	281,705.12

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
April 1, 2020	\$ 89,000.00	\$	7,362.62	\$	96,362.62
April 1, 2021	\$ 89,000.00	\$	4,895.00	\$	93,895.00
April 1, 2022	\$ 89,000.00	\$	2,447.50	\$	91,447.50
	\$ 267,000.00	\$	14,705.12	\$	281,705.12

2012 Advance Refunding

On May 1, 2012, General Obligation Refunding Bonds were issued for advance refunding the May 15, 1999 General Obligation Bonds and the May 1, 2003 General Obligation Bonds. The total amounts totaled \$7,625,000 and included all issuance costs. The funds were allocated 20.5% City, 17% water, 7.7% sewer, 27.6% T.I.D. 6, and 27.2% T.I.D. 7. The term of the Bond is 12 years, with a net interest cost of 2.1180065%. The Bond is callable February 1, 2021.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 2,105,000.00	\$	384,022.08	\$	2,489,022.08
Amount Paid	\$ 1,175,000.00	\$	326,722.08	\$	1,501,722.08
Oustanding 12/31/2019	\$ 930,000.00	\$	57,300.00	\$	987,300.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 215,000.00	\$	24,675.00	\$	239,675.00
February 1, 2021	\$ 230,000.00	\$	18,000.00	\$	248,000.00
February 1, 2022	\$ 240,000.00	\$	10,950.00	\$	250,950.00
February 1, 2023	\$ 245,000.00	\$	3,675.00	\$	248,675.00
	\$ 930,000.00	\$	57,300.00	\$	987,300.00

2015 Advanced Refunding

On May 26, 2015 General Obligation Refunding Bonds were issued for advanced refunding of April 2007 General Obligation Bonds and May 2005 General Obligation Refunding Bonds. The issue total \$3,045,000 with the City's portion at \$610,000; Water portion at \$1,130,000; Sewer portion at \$925,000 and TID 6 at \$380,000. The net interest cost was 1.9085%.

		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$	380,000.00	\$	72,348.82	\$	452,348.82
Amount Paid	\$	75,000.00	\$	37,476.32	\$	112,476.32
Oustanding 12/31/2019	\$	305,000.00	\$	34,872.50	\$	339,872.50

<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$	35,000.00	\$	7,560.00	\$	42,560.00
February 1, 2021	\$	35,000.00	\$	6,737.50	\$	41,737.50
February 1, 2022	\$	35,000.00	\$	5,862.50	\$	40,862.50
February 1, 2023	\$	35,000.00	\$	4,987.50	\$	39,987.50
February 1, 2024	\$	40,000.00	\$	4,050.00	\$	44,050.00
February 1, 2025	\$	40,000.00	\$	3,050.00	\$	43,050.00
February 1, 2026	\$	40,000.00	\$	1,950.00	\$	41,950.00
February 1, 2027	\$	45,000.00	\$	675.00	\$	45,675.00
	\$	305,000.00	\$	34,872.50	\$	339,872.50

Total TID #6 Outstanding

		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$	4,075,000.00	\$	1,749,034.72	\$	5,824,034.72
Amount Paid	\$	2,573,000.00	\$	1,642,157.10	\$	4,215,157.10
Oustanding 12/31/2019	\$	1,502,000.00	\$	106,877.62	\$	1,608,877.62

<u>Repayment Schedule</u>		<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$	339,000.00	\$	39,597.62	\$	378,597.62
2021	\$	354,000.00	\$	29,632.50	\$	383,632.50
2022	\$	364,000.00	\$	19,260.00	\$	383,260.00
2023	\$	280,000.00	\$	8,662.50	\$	288,662.50
2024	\$	40,000.00	\$	4,050.00	\$	44,050.00
2025	\$	40,000.00	\$	3,050.00	\$	43,050.00
2026	\$	40,000.00	\$	1,950.00	\$	41,950.00
2027	\$	45,000.00	\$	675.00	\$	45,675.00
	\$	1,502,000.00	\$	106,877.62	\$	1,608,877.62

VI. TID DISTRICT #7

2012 Advance Refunding

On May 1, 2012, General Obligation Refunding Bonds were issued for advance refunding the May 15, 1999 General Obligation Bonds and the May 1, 2003 General Obligation Bonds. The total amounts totaled \$7,625,000 and included all issuance costs. The funds were allocated 20.5% City, 17% water, 7.7% sewer, 27.6% T.I.D. 6, and 27.2% T.I.D. 7. The term of the Bond is 12 years, with a net interest cost of 2.1180065%. The Bond is callable February 1, 2021.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 2,080,000.00	\$	376,418.75	\$	2,456,418.75
Amount Paid	\$ 1,170,000.00	\$	320,618.75	\$	1,490,618.75
Oustanding 12/31/2019	\$ 910,000.00	\$	55,800.00	\$	965,800.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 215,000.00	\$	24,075.00	\$	239,075.00
February 1, 2021	\$ 225,000.00	\$	17,475.00	\$	242,475.00
February 1, 2022	\$ 230,000.00	\$	10,650.00	\$	240,650.00
February 1, 2023	\$ 240,000.00	\$	3,600.00	\$	243,600.00
	\$ 910,000.00	\$	55,800.00	\$	965,800.00

Total TID #7 Outstanding

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 2,080,000.00	\$	376,418.75	\$	2,456,418.75
Amount Paid	\$ 1,170,000.00	\$	320,618.75	\$	1,490,618.75
Oustanding 12/31/2019	\$ 910,000.00	\$	55,800.00	\$	965,800.00

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$ 215,000.00	\$	24,075.00	\$	239,075.00
2021	\$ 225,000.00	\$	17,475.00	\$	242,475.00
2022	\$ 230,000.00	\$	10,650.00	\$	240,650.00
2023	\$ 240,000.00	\$	3,600.00	\$	243,600.00
	\$ 910,000.00	\$	55,800.00	\$	965,800.00

VII. TID DISTRICT #8

2016 Mehta Lane

In January, 2015, a developer's agreement was approved to have CBF Investment Company design and construct Mehta Lane to serve the proposed new developments of the UW Clinic and Aster Assisted Living Facility. The agreement called for CBF to upfront the cost of the improvements and to be reimbursed by TIF District #8 within one year of completion. On November 15, 2016 the City Council approved a \$373,000 promissory note with Premier Bank for 7 years at 1.25% for the construction of Mehta Lane.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 373,000.00	\$	15,363.95	\$	388,363.95
Amount Paid	\$ 159,900.00	\$	9,968.06	\$	169,868.06
Oustanding 12/31/2019	\$ 213,100.00	\$	5,395.89	\$	218,495.89
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
March 1, 2020	\$ 53,300.00	\$	2,367.61	\$	55,667.61
March 1, 2021	\$ 53,300.00	\$	1,684.72	\$	54,984.72
March 1, 2022	\$ 53,300.00	\$	1,009.21	\$	54,309.21
March 1, 2023	\$ 53,200.00	\$	334.35	\$	53,534.35
	\$ 213,100.00	\$	5,395.89	\$	218,495.89

2018 General Obligation Corporate Purchase Bond

In June 2015, Council adopted a resolution declaring official intent to reimburse expenditures on the Rockwell Avenue Reconstruction project from proceeds of a borrowing. The total cost is estimated at \$4,776,442. A grant from the DOT TEA and Sanitary Sewer will fund a portion of the estimate. Included in the bond is \$1,000,000 to reimburse the developer for a hotel and convention center on Reena Avenue and \$150,000 in traffic signals for Madison and Reena Avenue. The total amount to finance is \$4,215,000.

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,165,000.00	\$	307,567.60	\$	1,472,567.60
Amount Paid	\$ 85,000.00	\$	42,893.85	\$	127,893.85
Oustanding 12/31/2019	\$ 1,080,000.00	\$	264,673.75	\$	1,344,673.75
<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
February 1, 2020	\$ 60,000.00	\$	36,042.50	\$	96,042.50
February 1, 2021	\$ 65,000.00	\$	33,542.50	\$	98,542.50
February 1, 2022	\$ 65,000.00	\$	30,942.50	\$	95,942.50
February 1, 2023	\$ 65,000.00	\$	28,342.50	\$	93,342.50
February 1, 2024	\$ 70,000.00	\$	25,642.50	\$	95,642.50
February 1, 2025	\$ 70,000.00	\$	22,842.50	\$	92,842.50
February 1, 2026	\$ 75,000.00	\$	19,942.50	\$	94,942.50
February 1, 2027	\$ 80,000.00	\$	17,242.50	\$	97,242.50
February 1, 2028	\$ 80,000.00	\$	14,842.50	\$	94,842.50
February 1, 2029	\$ 85,000.00	\$	12,367.50	\$	97,367.50
February 1, 2030	\$ 85,000.00	\$	9,817.50	\$	94,817.50
February 1, 2031	\$ 90,000.00	\$	7,192.50	\$	97,192.50
February 1, 2032	\$ 95,000.00	\$	4,417.50	\$	99,417.50
February 1, 2033	\$ 95,000.00	\$	1,496.25	\$	96,496.25
	\$ 1,080,000.00	\$	264,673.75	\$	1,344,673.75

Total TID #8 Outstanding

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,538,000.00	\$	322,931.55	\$	1,860,931.55
Amount Paid	\$ 244,900.00	\$	52,861.91	\$	297,761.91
Outstanding 12/31/2019	\$ 1,293,100.00	\$	270,069.64	\$	1,563,169.64

<u>Repayment Schedule</u>	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2020	\$ 113,300.00	\$	38,410.11	\$	151,710.11
2021	\$ 118,300.00	\$	35,227.22	\$	153,527.22
2022	\$ 118,300.00	\$	31,951.71	\$	150,251.71
2023	\$ 118,200.00	\$	28,676.85	\$	146,876.85
2024	\$ 70,000.00	\$	25,642.50	\$	95,642.50
2025	\$ 70,000.00	\$	22,842.50	\$	92,842.50
2026	\$ 75,000.00	\$	19,942.50	\$	94,942.50
2027	\$ 80,000.00	\$	17,242.50	\$	97,242.50
2028	\$ 80,000.00	\$	14,842.50	\$	94,842.50
2029	\$ 85,000.00	\$	12,367.50	\$	97,367.50
2030	\$ 85,000.00	\$	9,817.50	\$	94,817.50
2031	\$ 90,000.00	\$	7,192.50	\$	97,192.50
2032	\$ 95,000.00	\$	4,417.50	\$	99,417.50
2033	\$ 95,000.00	\$	1,496.25	\$	96,496.25
	\$ 1,293,100.00	\$	270,069.64	\$	1,563,169.64

DEBT RETIREMENT

According to State law, cities are limited to an indebtedness of 5% of their last known equalized valuation. Based on the City's equalized value of \$994,300,600 the City may have an indebtedness of \$49,715,030.

As of December 31, 2019, we have used 36 % (\$18,075,408) of our borrowing capacity of which 53% (\$9,637,333) is City debt, 21% (\$3,705,100) is TIF debt, 5% (\$860,972) is Wastewater Utility debt, 14% (\$2,559,817) is Water Utility debt, and 7% (\$1,312,186) is Stormwater Utility debt.

Total General Fund Debt Outstanding Without TIF							
	<u>Principal</u>		<u>Interest</u>		<u>BABs Subsidy</u>		<u>Total</u>
Total Amount	\$ 13,812,962.87	\$	5,030,017.62	\$	(605,319.18)	\$	18,237,661.31
Amount Paid	\$ 4,175,630.00	\$	656,664.19	\$	623,466.18	\$	5,455,760.37
Oustanding 12/31/2019	\$ 9,637,332.87	\$	4,373,353.43	\$	(1,228,785.36)	\$	12,781,900.94

Total Wastewater Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,617,962.00	\$	277,199.91	\$	1,895,161.91
Amount Paid	\$ 756,990.00	\$	168,566.91	\$	925,556.91
Oustanding 12/31/2019	\$ 860,972.00	\$	108,633.00	\$	969,605.00

Total Water Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 3,788,540.00	\$	910,765.21	\$	4,699,305.21
Amount Paid	\$ 1,228,723.00	\$	341,392.21	\$	1,570,115.21
Oustanding 12/31/2019	\$ 2,559,817.00	\$	569,373.00	\$	3,129,190.00

Total Stormwater Utility Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,375,583.00	\$	505,679.30	\$	1,881,262.30
Amount Paid	\$ 63,397.00	\$	52,916.55	\$	116,313.55
Oustanding 12/31/2019	\$ 1,312,186.00	\$	452,762.75	\$	1,764,948.75

Total TID #6 Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 4,075,000.00	\$	1,749,034.72	\$	5,824,034.72
Amount Paid	\$ 2,573,000.00	\$	1,642,157.10	\$	4,215,157.10
Oustanding 12/31/2019	\$ 1,502,000.00	\$	106,877.62	\$	1,608,877.62

Total TID #7 Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 2,080,000.00	\$	376,418.75	\$	2,456,418.75
Amount Paid	\$ 1,170,000.00	\$	320,618.75	\$	1,490,618.75
Oustanding 12/31/2019	\$ 910,000.00	\$	55,800.00	\$	965,800.00

Total TID #8 Outstanding					
	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
Total Amount	\$ 1,538,000.00	\$	322,931.55	\$	1,860,931.55
Amount Paid	\$ 244,900.00	\$	52,861.91	\$	297,761.91
Oustanding 12/31/2019	\$ 1,293,100.00	\$	270,069.64	\$	1,563,169.64

TOTAL DEBT SUMMARY: All Funds

General Fund, Wasterwater, Water, Stormwater, TID #6, TID #7 and TID #8

<u>Repayment Schedule</u>	<u>Principal</u>	<u>Interest</u>	<u>Subtotal</u>	<u>BAB Subsidy</u>	<u>Total</u>
2020	\$ 1,684,460.00	\$ 530,876.60	\$ 2,215,336.60	\$ 18,147.00	\$ 2,233,483.60
2021	\$ 1,664,294.00	\$ 499,420.73	\$ 2,163,714.73	\$ -	\$ 2,163,714.73
2022	\$ 1,681,983.87	\$ 451,340.89	\$ 2,133,324.76	\$ -	\$ 2,133,324.76
2023	\$ 1,762,765.00	\$ 397,056.99	\$ 2,159,821.99	\$ -	\$ 2,159,821.99
2024	\$ 816,726.00	\$ 354,139.85	\$ 1,170,865.85	\$ -	\$ 1,170,865.85
2025	\$ 864,157.00	\$ 324,556.34	\$ 1,188,713.34	\$ -	\$ 1,188,713.34
2026	\$ 986,587.00	\$ 291,208.94	\$ 1,277,795.94	\$ -	\$ 1,277,795.94
2027	\$ 1,044,105.00	\$ 254,908.04	\$ 1,299,013.04	\$ -	\$ 1,299,013.04
2028	\$ 772,252.00	\$ 331,877.62	\$ 1,104,129.62	\$ -	\$ 1,104,129.62
2029	\$ 810,030.00	\$ 200,697.00	\$ 1,010,727.00	\$ -	\$ 1,010,727.00
2030	\$ 797,842.00	\$ 176,060.00	\$ 973,902.00	\$ -	\$ 973,902.00
2031	\$ 630,761.00	\$ 154,090.00	\$ 784,851.00	\$ -	\$ 784,851.00
2032	\$ 653,754.00	\$ 134,299.00	\$ 788,053.00	\$ -	\$ 788,053.00
2033	\$ 666,931.00	\$ 112,173.00	\$ 779,104.00	\$ -	\$ 779,104.00
2034	\$ 590,192.00	\$ 93,827.50	\$ 684,019.50	\$ -	\$ 684,019.50
2035	\$ 608,568.00	\$ 74,807.50	\$ 683,375.50	\$ -	\$ 683,375.50
2036	\$ 535,000.00	\$ 163,658.50	\$ 698,658.50	\$ -	\$ 698,658.50
2037	\$ 555,000.00	\$ 38,023.75	\$ 593,023.75	\$ -	\$ 593,023.75
2038	\$ 575,000.00	\$ 20,295.00	\$ 595,295.00	\$ -	\$ 595,295.00
2039	\$ 375,000.00	\$ 5,625.00	\$ 380,625.00	\$ -	\$ 380,625.00
	\$ 18,075,407.87	\$ 4,608,942.25	\$ 22,684,350.12	\$ 18,147.00	\$ 22,702,497.12

