



Presented to City Council
November 6, 2017

CITY OF TWO RIVERS

2018 Budget Highlights

Operating Budget and Taxes

General Fund Budget, at \$10,068,598, is up \$244,155 or 2.49 percent over 2017.

This amount is just within the 2.49 percent cap on General Fund spending growth set by WI's Expenditure Restraint Program (ERP). Receipt of \$188,511 in State ERP funding is predicated on the City staying below that percentage.

(It's worth noting that the proposed 2018 General Fund Budget is 2 percent higher than ten years ago. 2008 budget was \$9,879,141.)

Added revenue in support of that 2.49 percent spending increase is coming mostly from the following sources:

- \$45,000 from a property tax increase
- \$120,000 in increased EMS revenues (higher volumes; no rate change)
- \$55,000 from sale of property, with Sandy Bay Phase 2 hitting the market

Tax Levy: There are three components to the City's Tax Levy:

General Fund levy is up \$45,000 from 2017, at \$2,077,302

Library Budget levy is up \$11,666, or 2 percent, to \$594,971

Debt Service levy is unchanged from 2017, at \$2,445,283

Total proposed levy is \$5,117,556, up \$56,666 or 1.12 percent, over 2017, Pretty much the most allowed under Wisconsin's levy caps.

Resulting City tax rate for 2018 is \$10.7848 per thousand dollars of assessed value, up 0.4 % from 2017; this amounts to an increase of \$4.00 in the tax bill for a \$100,000 assessed home (from \$1,074.48 to \$1,078.48).

Personnel Costs. Personnel costs comprise about 86 percent of the General Fund Budget, and a significant portion of the utility fund operating budgets. Major components of the City's budget for personnel are as follows:

Wages Budget provides a 2 percent across-the-board increase for non-union employees, effective January 1, 2017

Fire and Police union contracts expire at the end of 2017; Budget provides resources for a negotiated wage increase equivalent to the non-union pay raise.

Health Ins. Premiums will increase 3.00 percent in 2018, with minimal change in benefits. Only change is a new requirement for pre-certification for outpatient procedures.

Budget reflects 3.00 percent increase in City share of premium; employee share will also increase by 3.00 percent. Premiums continue to be shared 85 percent City/15 percent employee for all active employees participating in health insurance.

WRS WRS employer contribution rates are changing as follows in 2018:

	General	Fire	Police
Employer Contribution, 2017	8.70	19.20	14.50
Employer Contribution, 2018	8.60	19.53	14.93
Percent Change	-1.15%	+1.72%	+2.97%
Employee Contribution, 2016	6.80	6.80	6.80
Employee Contribution, 2017	6.70	6.70	6.70
Percent Change	-1.47%	-1.47%	-1.47%

New Positions

Budget proposes adding a full-time firefighter/paramedic in 2018, to help address growing demand for emergency medical services.

A new full-time position of Rec Fields Maintenance Person is added in the Recreation Fields budget; it replaces a seasonal position that has been budgeted at 1,200 hours per year (also reduced other seasonal hours by over 900 hours to help fund the position). This is consistent with the City’s efforts to continue upgrading its team sports facilities.

General Obligation Debt

Budget proposes \$2,291,500 in new, 10-year general obligation debt for various projects and activities. This is about equal to the G.O. debt principal to be retired in 2018 (\$2,294,036).

The new debt is for uses that can be summarized as follows:

- New capital projects and capital equipment purchases (detail in capital funds): \$1,425,500
- Re-financing of Police/Fire radios purchased in 2016 on 3-yr. lease-purchase 366,000
- Payment to reduce unfunded WRS liability 500,000
(total payment for 2018: \$619,477)

While the City continues to pursue a long-term goal of reducing its total G.O. debt, the City

Manager, Finance Director and Finance Committee agree that elimination of the City's unfunded WRS liability is an even higher priority. Thus, the recommendation to borrow \$500,000 for this purpose, versus a payment of \$250,000 per the City's long-term plan for addressing its WRS obligation. As proposed, total G.O. debt will remain unchanged in 2018

Summary Information on City Utilities:

- Electric Utility** --Budgeted operating expenses \$9,297,100 down 0.45 percent from 2017
--Provides for \$255,000 in utility capital projects (plant additions and construction)—funded from operations, not debt
--Projects a small decrease in net cash of \$17,144 on revenues of \$9,345,400
--Unreserved fund balance projected to be \$361,297 at 2018 year-end
--No rate adjustments planned for 2018
--Budget proposes adding a lineworker apprentice position in 2018
- Telecomm. Utility** --Budgeted operating expenses \$35,650, up 31.50 percent from 2017
--Proposes no outlays for capital projects (after upgrades to downtown and beach wi-fi totaling about \$31,000 in 2016-17)
--Projects increase in net cash of \$7,135 on revenues of \$15,885
--Fund balance projected to increase to \$17,845 at 2018 year-end
- Water Utility** --Budgeted operating expenses \$2,286,340, down 3.39 percent from 2017
--Provides for \$1,449,300 in capital projects, funded primarily through borrowing. Much of this is for lead service lateral replacement.
--Projects net cash from operations of \$190,317, on revenues of \$2,858,700
--Fund balance projected at a deficit of \$1,582,052 at 2018 year-end;
Water Fund continues to face major challenge of reducing and eliminating this deficit
--Budget anticipates pending rate increase of 11 percent to be approved by PSC and take effect in January
- Sewer Utility** --Budgeted operating expenses \$2,420,000, up 1.03 percent from 2017
--Anticipates \$4,765,000 in capital projects, the largest being a major investment at the Wastewater treatment plant, to be funded from 20-year borrowing through DNR's Clean Water Fund (anticipate principal forgiveness of \$700,000 for that project)
--Projects net cash deficit from operations of \$27,527.
--Fund balance projected at \$146,859 non-reserved, \$1,176,392 reserved (Equip. Replacement Fund) at 2018 year-end. (Note: 2017 year-end projections show a positive non-reserved fund balance for the first time in over 10 years.)
--4 percent rate increase proposed for 2018; first since 2014
- Storm Water Utility**--Budgeted operating expenses \$227,203, up 27.6 percent from 2017
--Provides for \$1.1 million in capital projects, financed with utility cash, utility borrowing and grants (including US EPA grant for \$185,000 for storm water pond at north end of beach, awarded in 2016).
of beach)

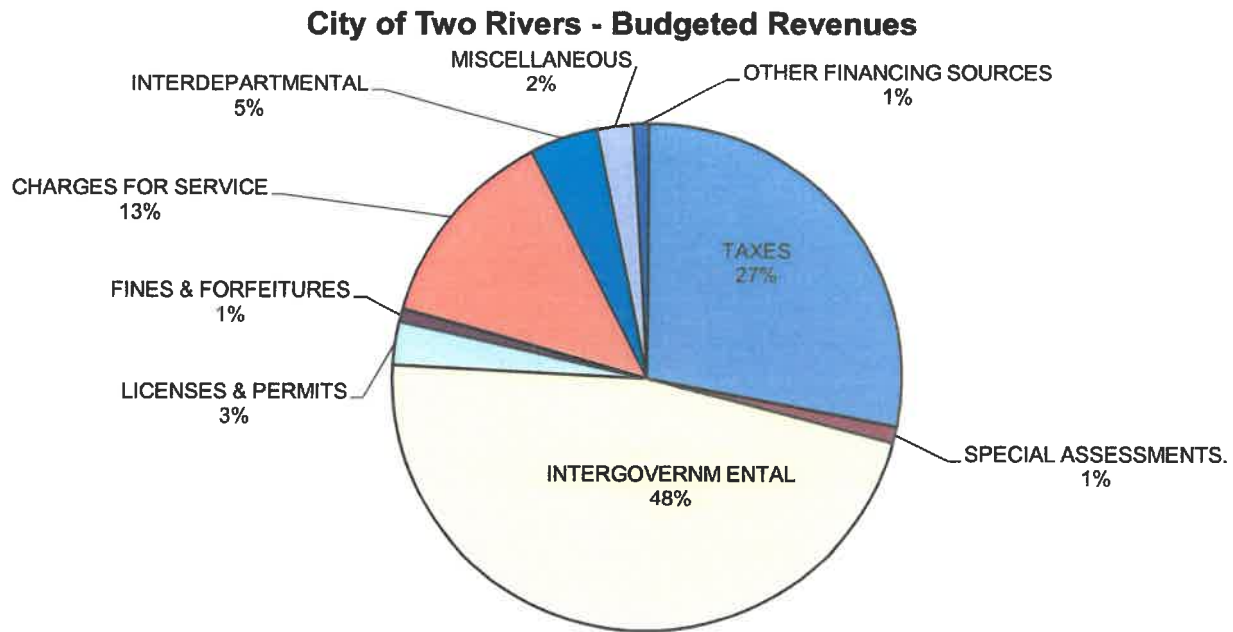
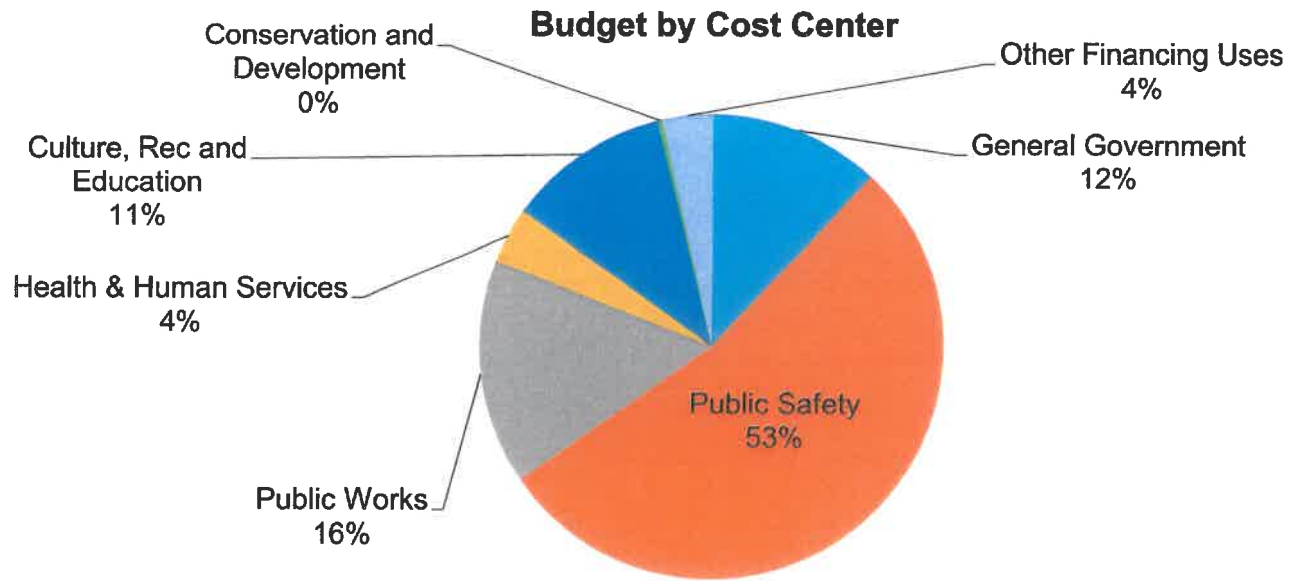
- Annual revenues of \$609,450, consistent with 2017
- 2018 year-end fund balance will depend on how capital projects are financed (debt vs. cash); projected 2017 year-end fund balance is about \$1.2 million
- No rate adjustments planned for 2017

Solid Waste Utility --Services funded include refuse and recyclables collection and disposal, street sweeping and leaf collection

- Budgeted operating expenses \$706,410 up 0.16 percent from 2017
- No capital projects for this utility; services are contracted out or billed by other City departments.
- Projects decrease in net cash of \$33,545, on revenues of \$673,100
- Fund balance projected at \$86,798 at 2017 year-end
- No rate adjustments planned for 2017; this utility is supported from garbage sticker sales, \$3.90 out of the \$5.50 monthly environmental fee, and state operating grants.

Account Number (2018 Budget, Taxes Billed in 2017)	12/31/16 Actual	12/31/17 Budget	10/31/17 Year To Date	Proj YE	2018 Budget	Change from prior budget	% change from prior budget	Balance Check
REVENUES								
Total TAXES:	\$ 2,760,912	\$ 2,775,322	\$ 2,585,230	\$ 2,775,322	\$ 2,820,322	\$ 45,000	1.62%	
Total SPECIAL ASSESSMENTS:	\$ 29,652	\$ 107,000	\$ 22,862	\$ 25,511	\$ 107,000	\$ -	0.00%	
Total INTERGOVERNMENTAL REVENUE:	\$ 4,713,159	\$ 4,722,121	\$ 1,322,779	\$ 4,720,033	\$ 4,708,576	\$ (13,545)	-0.29%	
Total LICENSES & PERMITS:	\$ 254,527	\$ 250,700	\$ 187,618	\$ 253,550	\$ 272,200	\$ 21,500	8.58%	
Total FINES & FORFEITURES:	\$ 94,437	\$ 82,500	\$ 54,996	\$ 87,635	\$ 91,400	\$ 8,900	10.79%	
Total CHARGES FOR SERVICE:	\$ 1,190,732	\$ 1,172,500	\$ 838,509	\$ 1,235,150	\$ 1,303,500	\$ 131,000	11.17%	
Total INTERDEPARTMENTAL REVENUE:	\$ 357,506	\$ 438,800	\$ 375,448	\$ 418,010	\$ 434,000	\$ (4,800)	-1.09%	
Total MISCELLANEOUS REVENUE:	\$ 167,581	\$ 155,500	\$ 79,362	\$ 168,400	\$ 231,600	\$ 76,100	48.94%	
Total OTHER FINANCING SOURCES:	\$ 152,525	\$ 120,000	\$ 150,037	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%	
Total REVENUES	\$ 9,721,030	\$ 9,824,443	\$ 5,616,841	\$ 9,813,460	\$ 10,068,598	\$ 244,155	2.49%	\$ -
EXPENDITURES								
GENERAL GOVERNMENT								
Total COUNCIL:	\$ 15,934	\$ 15,938	\$ 14,723	\$ 15,953	\$ 15,939	\$ 1	0.01%	
Total JUDICIAL:	\$ 51,070	\$ 53,578	\$ 44,217	\$ 53,765	\$ 54,877	\$ 1,299	2.42%	
Total LEGAL COUNSEL:	\$ 66,415	\$ 51,708	\$ 39,377	\$ 51,276	\$ 51,660	\$ (48)	-0.09%	
Total CITY MANAGER:	\$ 162,872	\$ 156,006	\$ 117,927	\$ 149,340	\$ 150,115	\$ (5,891)	-3.78%	
Total CLERK:	\$ 79,514	\$ 80,670	\$ 66,490	\$ 80,433	\$ 80,767	\$ 97	0.12%	
Total ELECTION:	\$ 23,658	\$ 10,700	\$ 9,035	\$ 9,325	\$ 24,100	\$ 13,400	125.23%	
Total INFORMATION SYSTEMS:	\$ 118,322	\$ 93,469	\$ 83,513	\$ 92,966	\$ 95,546	\$ 2,077	2.22%	
Total FINANCE DEPARTMENT:	\$ 135,421	\$ 156,501	\$ 131,683	\$ 155,130	\$ 164,376	\$ 7,875	5.03%	
Total ASSESSING:	\$ 105,548	\$ 107,989	\$ 82,388	\$ 94,580	\$ 108,481	\$ 492	0.46%	
Total CITY HALL:	\$ 101,438	\$ 117,110	\$ 97,854	\$ 110,572	\$ 117,254	\$ 144	0.12%	
Total MISC GENERAL GOVERNMENT:	\$ 16,773	\$ 23,800	\$ 14,434	\$ 21,995	\$ 24,150	\$ 350	1.47%	
Total INSURANCE:	\$ 291,633	\$ 323,000	\$ 224,111	\$ 312,705	\$ 319,290	\$ (3,710)	-1.15%	
Total GENERAL GOVERNMENT:	\$ 1,168,599	\$ 1,190,469	\$ 925,750	\$ 1,148,040	\$ 1,206,555	\$ 16,086	1.35%	\$ -
PUBLIC SAFETY								
Total POLICE ADMINISTRATION:	\$ 1,090,402	\$ 1,269,925	\$ 995,184	\$ 1,188,488	\$ 1,325,054	\$ 55,129	4.34%	
Total POLICE PATROL:	\$ 1,662,411	\$ 1,511,129	\$ 1,365,788	\$ 1,594,735	\$ 1,550,466	\$ 39,337	2.60%	
Total POLICE CROSSING GUARDS:	\$ 16,102	\$ 16,522	\$ 11,730	\$ 16,522	\$ 16,208	\$ (314)	-1.90%	
Total POLICE DEPARTMENT:	\$ 2,768,915	\$ 2,797,576	\$ 2,372,702	\$ 2,799,745	\$ 2,891,728	\$ 94,152	3.37%	\$ -
Total POLICE & FIRE COMMISSION:	\$ 5,494	\$ 5,000	\$ 5,650	\$ 6,200	\$ 5,500	\$ 500	10.00%	\$ -
Total FIRE ADMINISTRATION:	\$ 315,595	\$ 380,883	\$ 262,286	\$ 380,847	\$ 382,953	\$ 2,070	0.54%	
Total FIREFIGHTERS:	\$ 1,364,797	\$ 1,424,721	\$ 1,235,448	\$ 1,454,771	\$ 1,543,490	\$ 118,769	8.34%	
Total AMBULANCE:	\$ 437,593	\$ 408,004	\$ 460,184	\$ 479,128	\$ 423,887	\$ 15,883	3.89%	
Total FIRE DEPARTMENT:	\$ 2,117,986	\$ 2,213,608	\$ 1,957,917	\$ 2,314,746	\$ 2,350,330	\$ 136,722	6.18%	\$ -
Total INSPECTION:	\$ 117,311	\$ 120,679	\$ 104,019	\$ 125,808	\$ 122,185	\$ 1,506	1.25%	
Total PUBLIC SAFETY:	\$ 5,009,705	\$ 5,136,863	\$ 4,440,288	\$ 5,246,499	\$ 5,369,743	\$ 232,880	4.53%	\$ -

Account Number (2018 Budget, Taxes Billed in 2017)	12/31/16 Actual	12/31/17 Budget	10/31/17 Year To Date	Proj YE	2018 Budget	Change from prior budget	% change from prior budget	Balance Check
PUBLIC WORKS								
Total HIGHWAY ADMINISTRATION:	\$ 176,872	\$ 177,930	\$ 150,009	\$ 183,772	\$ 181,505	\$ 3,575	2.01%	
Total PUBLIC WORKS SHOP:	\$ 584,509	\$ 549,247	\$ 492,719	\$ 594,467	\$ 549,474	\$ 227	0.04%	
Total STREET MAINTENANCE:	\$ 339,707	\$ 420,205	\$ 252,844	\$ 298,222	\$ 400,789	\$ (19,416)	-4.62%	
Total TRAFFIC CONTROL:	\$ 67,252	\$ 54,490	\$ 48,296	\$ 65,365	\$ 48,904	\$ (5,586)	-10.25%	
Total SNOW & ICE:	\$ 231,860	\$ 228,510	\$ 155,772	\$ 239,841	\$ 232,991	\$ 4,481	1.96%	
Total BRIDGE REPAIR/MAINTENANCE:	\$ 24,132	\$ 30,025	\$ 26,957	\$ 27,572	\$ 32,133	\$ 2,108	7.02%	
Total TRANSIT:	\$ 97,687	\$ 99,055	\$ 49,528	\$ 99,055	\$ 100,000	\$ 945	0.95%	
Total WORK DONE FOR OTHER DEPTS:	\$ 126,732	\$ 28,625	\$ 171,177	\$ 152,018	\$ 29,126	\$ 501	1.75%	
Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,648,751	\$ 1,588,087	\$ 1,347,301	\$ 1,660,312	\$ 1,574,922	\$ (13,165)	-0.83%	\$ -
HEALTH & HUMAN SERVICES								
Total SENIOR CENTER:	\$ 182,868	\$ 203,480	\$ 156,031	\$ 190,517	\$ 205,389	\$ 1,909	0.94%	
Total CEMETERIES:	\$ 170,496	\$ 176,981	\$ 144,253	\$ 171,894	\$ 183,544	\$ 6,563	3.71%	
Total HEALTH & HUMAN SERVICES:	\$ 353,364	\$ 380,461	\$ 300,284	\$ 362,411	\$ 388,933	\$ 8,472	2.23%	\$ -
CULTURE, REC. & EDUCATION								
Total COMMUNITY CENTER:	\$ 358,654	\$ 375,662	\$ 293,272	\$ 354,345	\$ 384,747	\$ 9,085	2.42%	
Total PARKS:	\$ 277,719	\$ 281,168	\$ 253,641	\$ 291,153	\$ 285,645	\$ 4,477	1.59%	
Total RECREATION:	\$ 241,411	\$ 262,603	\$ 204,225	\$ 250,533	\$ 298,213	\$ 35,610	13.56%	
Total SPECIAL EVENTS:	\$ 40,394	\$ 39,447	\$ 36,659	\$ 39,049	\$ 40,756	\$ 1,309	3.32%	
Total RECREATION FIELDS:	\$ 88,363	\$ 90,721	\$ 76,598	\$ 87,877	\$ 106,254	\$ 15,533	17.12%	
Total TRAILS/MEDIAN MAINTENANCE:	\$ 22,993	\$ 24,891	\$ 22,408	\$ 24,191	\$ 25,180	\$ 289	1.16%	
Total CULTURE, REC & EDUCATION:	\$ 1,029,535	\$ 1,074,492	\$ 886,804	\$ 1,047,148	\$ 1,140,795	\$ 66,303	6.17%	\$ -
CONSERVATION & DEVELOPMENT								
Total PLANNING:	\$ 8,127	\$ 7,740	\$ 2,668	\$ 5,225	\$ 6,740	\$ (1,000)	-12.92%	
Total ECONOMIC DEVELOPMENT:	\$ 54,132	\$ 23,075	\$ 28,172	\$ 31,440	\$ 24,385	\$ 1,310	5.68%	
Total CONSERVATION & DEVELOPMENT:	\$ 62,259	\$ 30,815	\$ 30,841	\$ 36,665	\$ 31,125	\$ 310	1.01%	\$ -
OTHER FINANCING USES								
Total OTHER FINANCING USES:	\$ 415,972	\$ 423,256	\$ 272,131	\$ 361,440	\$ 356,525	\$ (66,731)	-15.77%	\$ -
GENERAL FUND Expenditure Total:	\$ 9,688,185	\$ 9,824,443	\$ 8,203,399	\$ 9,862,515	\$ 10,068,598	\$ 244,155	2.49%	\$ -
Revenues less Expenditures	\$ 32,845	\$ -	\$ (2,586,558)	\$ (49,055)	\$ -	\$ -		
Balance Check to Detail Page	\$ 0	\$ -	\$ -	\$ -	\$ -			



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Total DEPARTMENT OF PUBLIC WORKS:	\$ 1,648,751	\$ 1,588,087	\$ 1,347,301	\$ 1,660,312	\$ 1,574,922	\$ (13,165)	-0.83%
HEALTH & HUMAN SERVICES							
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Total CEMETERIES:	\$ 170,496	\$ 176,981	\$ 144,253	\$ 171,894	\$ 183,544	\$ 6,563	3.71%
Total HEALTH & HUMAN SERVICES:	\$ 353,364	\$ 380,461	\$ 300,284	\$ 362,411	\$ 388,933	\$ 8,472	2.23%
CULTURE, REC. & EDUCATION							
Total COMMUNITY CENTER:	\$ 358,654	\$ 375,662	\$ 293,272	\$ 354,345	\$ 384,747	\$ 9,085	2.42%
Total PARKS:	\$ 277,719	\$ 281,168	\$ 253,641	\$ 291,153	\$ 285,645	\$ 4,477	1.59%
Total RECREATION:	\$ 241,411	\$ 262,603	\$ 204,225	\$ 250,533	\$ 298,213	\$ 35,610	13.56%
Total SPECIAL EVENTS:	\$ 40,394	\$ 39,447	\$ 36,659	\$ 39,049	\$ 40,756	\$ 1,309	3.32%
Total RECREATION FIELDS:	\$ 88,363	\$ 90,721	\$ 76,598	\$ 87,877	\$ 106,254	\$ 15,533	17.12%
Total TRAILS/MEDIAN MAINTENANCE:	\$ 22,993	\$ 24,891	\$ 22,408	\$ 24,191	\$ 25,180	\$ 289	1.16%

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							budget
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CONSERVATION & DEVELOPMENT							
Total PLANNING:	\$ 8,127	\$ 7,740	\$ 2,668	\$ 5,225	\$ 6,740	\$ (1,000)	-12.92%
Total ECONOMIC DEVELOPMENT:	\$ 54,132	\$ 23,075	\$ 28,172	\$ 31,440	\$ 24,385	\$ 1,310	5.68%
Total CONSERVATION & DEVELOPMENT:	\$ 62,259	\$ 30,815	\$ 30,841	\$ 36,665	\$ 31,125	\$ 310	1.01%
OTHER FINANCING USES							
Total OTHER FINANCING USES:	\$ 415,972	\$ 423,256	\$ 272,131	\$ 361,440	\$ 356,525	\$ (66,731)	-15.77%
GENERAL FUND Expenditure Total:	\$ 9,688,185	\$ 9,824,443	\$ 8,203,399	\$ 9,862,515	\$ 10,068,598	\$ 244,155	2.49%
Revenues less Expenditures	\$ 32,845	\$ -	\$ (2,586,558)	\$ (49,055)	\$ -	\$ -	
Balance Check to Detail Page	\$ 0	\$ -	\$ -	\$ -	\$ -		

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
REVENUES								
TAXES								
100-41110	GENERAL PROPERTY TAX	\$ 2,032,303	\$ 2,032,302	\$ 2,032,303	\$ 2,032,303	\$ 2,077,302	\$ 45,000	2.21%
100-41310	LOCAL UTILITY TAX EQUIV	\$ 710,986	\$ 728,000	\$ 542,070	\$ 728,000	\$ 728,000	\$ -	0.00%
100-41320	OTHER TAX EXEMPT ENTITIES	\$ 20	\$ 20	\$ 19	\$ 19	\$ 20	\$ -	0.00%
100-41800	INTEREST DELINQ. TAXES	\$ 17,603	\$ 15,000	\$ 10,838	\$ 15,000	\$ 15,000	\$ -	0.00%
Total TAXES:		\$ 2,760,912	\$ 2,775,322	\$ 2,585,230	\$ 2,775,322	\$ 2,820,322	\$ 45,000	1.62%
SPECIAL ASSESSMENTS								
100-42300	STREET PAVING & CONSTRUCT	\$ 22,934	\$ 100,000	\$ 17,351	\$ 20,000	\$ 100,000	\$ -	0.00%
100-42401	OTHER SPECIAL ASSESSMENTS	\$ 6,718	\$ 7,000	\$ 5,511	\$ 5,511	\$ 7,000	\$ -	0.00%
Total SPECIAL ASSESSMENTS:		\$ 29,652	\$ 107,000	\$ 22,862	\$ 25,511	\$ 107,000	\$ -	0.00%
INTERGOVERNMENTAL REVENUE								
100-43310	SHARED ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-43410	STATE SHARED TAXES	\$ 3,762,696	\$ 3,768,662	\$ 568,299	\$ 3,769,856	\$ 3,770,196	\$ 1,534	0.04%
100-43411	EXPENDITURE RESTRAINT	\$ 180,970	\$ 196,420	\$ 196,420	\$ 196,420	\$ 188,511	\$ (7,909)	-4.03%
100-43412	EXEMPT COMPUTER STATE AID	\$ 17,012	\$ 17,500	\$ 13,469	\$ 13,469	\$ 13,500	\$ (4,000)	-22.86%
100-43420	STATE FIRE INS TAX	\$ 22,674	\$ 22,000	\$ 24,319	\$ 24,319	\$ 24,000	\$ 2,000	9.09%
100-43520	STATE AID/POLICE TRAINING	\$ 18,382	\$ 16,000	\$ 9,195	\$ 16,000	\$ 16,000	\$ -	0.00%
100-43529	STATE AID-OTH PUB SAFETY	\$ 26,446	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	0.00%
100-43610	PAYMENT MUN. SERVICES	\$ 3,943	\$ 4,700	\$ 4,401	\$ 4,401	\$ 4,150	\$ (550)	-11.70%
100-43710	HIGHWAY AIDS-LOCAL	\$ 593,032	\$ 587,668	\$ 439,798	\$ 586,397	\$ 582,558	\$ (5,110)	-0.87%
100-43711	CONNECTING STREETS	\$ 88,003	\$ 89,171	\$ 66,878	\$ 89,171	\$ 89,661	\$ 490	0.55%
Total INTERGOVERNMENTAL REVENUE:		\$ 4,713,159	\$ 4,722,121	\$ 1,322,779	\$ 4,720,033	\$ 4,708,576	\$ (13,545)	-0.29%
LICENSES & PERMITS								
100-44110	LIQUOR LICENSE	\$ 14,873	\$ 15,000	\$ 16,064	\$ 16,000	\$ 16,000	\$ 1,000	6.67%
100-44120	BAR OPERATOR LICENSE	\$ 6,453	\$ 6,000	\$ 5,658	\$ 6,300	\$ 6,200	\$ 200	3.33%
100-44125	CIGARETTE LICENSE	\$ 900	\$ 1,000	\$ 300	\$ 900	\$ 1,000	\$ -	0.00%
100-44130	BUSINESS OR OCCUPATION	\$ 2,137	\$ 2,000	\$ 2,455	\$ 2,000	\$ 2,000	\$ -	0.00%
100-44140	CABLE TV FRANCHISE	\$ 129,479	\$ 130,000	\$ 63,988	\$ 129,000	\$ 130,000	\$ -	0.00%
100-44200	BICYCLE LICENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100-44210	DOG LICENSE	\$ 3,786	\$ 4,000	\$ 3,332	\$ 3,400	\$ 3,500	\$ (500)	-12.50%
100-44300	BUILDING PERMITS	\$ 59,168	\$ 60,000	\$ 58,819	\$ 60,000	\$ 75,000	\$ 15,000	25.00%
100-44310	ELECTRICAL PERMITS	\$ 13,475	\$ 13,000	\$ 10,670	\$ 12,000	\$ 14,000	\$ 1,000	7.69%
100-44320	PLUMBING PERMITS	\$ 10,870	\$ 10,000	\$ 8,985	\$ 10,000	\$ 11,000	\$ 1,000	10.00%
100-44330	SIGN PERMIT	\$ 3,020	\$ 2,500	\$ 1,930	\$ 2,100	\$ 2,500	\$ -	0.00%
100-44340	CONDITIONAL USE PERMIT	\$ 6,060	\$ 3,200	\$ 4,200	\$ 3,850	\$ 3,500	\$ 300	9.38%
100-44900	OTHER PERMITS	\$ 4,307	\$ 4,000	\$ 11,217	\$ 8,000	\$ 7,500	\$ 3,500	87.50%
Total LICENSES & PERMITS:		\$ 254,527	\$ 250,700	\$ 187,618	\$ 253,550	\$ 272,200	\$ 21,500	8.58%
FINES & FORFEITURES								
100-45110	MUN. COURT FINES/COSTS	\$ 75,978	\$ 60,000	\$ 39,007	\$ 68,000	\$ 70,000	\$ 10,000	16.67%
100-45115	POLICE DEPT TRIP PAYMENTS	\$ 2,573	\$ 2,600	\$ 1,355	\$ 1,320	\$ 1,500	\$ (1,100)	-42.31%
100-45130	PARKING VIOLATIONS	\$ 15,246	\$ 19,000	\$ 14,309	\$ 18,000	\$ 19,000	\$ -	0.00%
100-45131	UNPAID TRAFFIC JUDGEMENTS	\$ 290	\$ 400	\$ 325	\$ 315	\$ 400	\$ -	0.00%
100-45220	ANIMAL TRANSPORTS	\$ 350	\$ 500	\$ -	\$ -	\$ 500	\$ -	0.00%
Total FINES & FORFEITURES:		\$ 94,437	\$ 82,500	\$ 54,996	\$ 87,635	\$ 91,400	\$ 8,900	10.79%
CHARGES FOR SERVICE								
100-46110	GENERAL GOVERNMENT FEES	\$ 20,321	\$ 18,000	\$ 17,246	\$ 20,000	\$ 20,000	\$ 2,000	11.11%
100-46111	PUBLICATIONS FEES	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	
100-46210	LAW ENFORCEMENT FEES	\$ 3,568	\$ 2,500	\$ 2,710	\$ 3,000	\$ 3,000	\$ 500	20.00%
100-46220	FIRE DEPARTMENT FEES	\$ 1,688	\$ 1,500	\$ 1,096	\$ 1,500	\$ 1,500	\$ -	0.00%
100-46225	FIRE DEPT TRIP PAYMENTS	\$ 20,782	\$ 20,000	\$ 17,436	\$ 17,450	\$ 20,000	\$ -	0.00%
100-46230	AMBULANCE FEES	\$ 611,583	\$ 585,000	\$ 496,741	\$ 650,000	\$ 705,000	\$ 120,000	20.51%
100-46240	POLICE LIASON FEES	\$ 126,155	\$ 127,500	\$ 69,350	\$ 132,000	\$ 132,000	\$ 4,500	3.53%
100-46310	PUBLIC WORKS FEES	\$ 158,318	\$ 152,000	\$ 38,952	\$ 158,000	\$ 160,000	\$ 8,000	5.26%
100-46540	CEMETERY PLOTS	\$ 89,435	\$ 100,000	\$ 68,895	\$ 95,000	\$ 100,000	\$ -	0.00%
100-46720	RECREATION FEES	\$ 77,220	\$ 82,000	\$ 66,845	\$ 77,200	\$ 80,000	\$ (2,000)	-2.44%
100-46743	COMMUNITY CENTER	\$ 26,563	\$ 32,000	\$ 23,566	\$ 29,000	\$ 30,000	\$ (2,000)	-6.25%
100-46745	SENIOR CENTER	\$ 55,084	\$ 52,000	\$ 35,670	\$ 52,000	\$ 52,000	\$ -	0.00%
Total CHARGES FOR SERVICE:		\$ 1,190,732	\$ 1,172,500	\$ 838,509	\$ 1,235,150	\$ 1,303,500	\$ 131,000	11.17%

Account Number	Account Title (2018 Budget, Taxes Billed in 2017)	12/31/16 Prior year Actual	12/31/17 Cur Year Budget	10/31/17 Year-to-date Actual	Proj YE	2018 Budget	Change from Prev Budget	Percent Change
INTERDEPARTMENTAL REVENUE								
100-47323	SHARED FIRE EXPENSE	\$ 601	\$ 1,300	\$ 1,528	\$ 1,300	\$ 1,300	\$ -	0.00%
100-47430	PUBLIC WORKS CHARGES	\$ 342,874	\$ 410,000	\$ 359,913	\$ 400,000	\$ 415,000	\$ 5,000	1.22%
100-47440	RECREATION CHARGES	\$ 1,710	\$ 7,500	\$ 1,710	\$ 1,710	\$ 1,700	\$ (5,800)	-77.33%
100-47450	ECONOMIC DEVELOPMENT CHRG	\$ 12,321	\$ 20,000	\$ 12,298	\$ 15,000	\$ 16,000	\$ (4,000)	-20.00%
Total INTERDEPARTMENTAL REVENUE:		\$ 357,506	\$ 438,800	\$ 375,448	\$ 418,010	\$ 434,000	\$ (4,800)	-1.09%
MISCELLANEOUS REVENUE								
100-48100	INTEREST ON INVESTMENTS	\$ 8,283	\$ 8,000	\$ 14,214	\$ 16,500	\$ 18,500	\$ 10,500	131.25%
100-48120	INTEREST INCOME ON TIF ADVANCE	\$ 13,515	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
100-48121	INT INC ON UTILITY ADVANCES	\$ 51,241	\$ 50,000	\$ -	\$ 52,000	\$ 52,000	\$ 2,000	4.00%
100-48130	INTERST-SPECIAL ASSMTS	\$ 5,580	\$ 2,000	\$ 3,951	\$ 4,000	\$ 4,000	\$ 2,000	100.00%
100-48200	RENT-CITY PROPERTY	\$ 62,438	\$ 54,000	\$ 56,285	\$ 59,000	\$ 60,000	\$ 6,000	11.11%
100-48300	SALE OF PROP & EQUIP	\$ 4,108	\$ -	\$ 1,176	\$ 1,500	\$ 55,000	\$ 55,000	
100-48400	REFUND FOR PRIOR YEARS	\$ 17,860	\$ 28,500	\$ -	\$ 28,500	\$ 34,100	\$ 5,600	19.65%
100-48440	INSURANCE CLAIMS	\$ -	\$ 5,000	\$ -	\$ -	\$ -		#VALUE!
100-48500	DONATIONS	\$ 700	\$ -	\$ -	\$ -	\$ -		
100-48900	OTHER REVENUES	\$ 3,855	\$ 5,000	\$ 3,736	\$ 3,900	\$ 5,000	\$ -	0.00%
Total MISCELLANEOUS REVENUE:		\$ 167,581	\$ 155,500	\$ 79,362	\$ 168,400	\$ 231,600	\$ 76,100	48.94%
OTHER FINANCING SOURCES								
100-49220	TRANSFER FROM PARKING	\$ -	\$ -	\$ -	\$ -	\$ -		
100-49223	TRANS FROM OTHER FUNDS	\$ 152,525	\$ 120,000	\$ 150,037	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%
Total OTHER FINANCING SOURCES:		\$ 152,525	\$ 120,000	\$ 150,037	\$ 129,849	\$ 100,000	\$ (20,000)	-16.67%
TOTAL REVENUES		\$ 9,721,030	\$ 9,824,443	\$ 5,616,841	\$ 9,813,460	\$ 10,068,598	\$ 244,155	2.49%