2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Proposed/amended Budget Change + /(-)	Proposed/amended Budget Change %
					NONDEPARTMENTAL REVENUE			
$ 2,899,195	$ 2,961,678	$ 3,113,000	$ 3,113,000	101-000-4-111-01	Current Real Estate Taxes	$ 3,251,500	$ 138,500	4.45%
6,341	20,742	10,000	10,000	101-000-4-111-02	Delinquent Real Estate Taxes	15,000	$ 5,000	50.00%
27,035	29,047	30,000	30,000	101-000-4-111-07	Mobile Home Taxes	30,000	$ -	0.00%
76,632	46,283	80,000	80,000	101-000-4-111-09	Bank Franchise Taxes	50,000	$ (30,000)	-37.50%
6,630,466	6,642,103	6,620,000	6,620,000	101-000-4-113-00	1st Penny Sales & Use Tax	6,818,600	$ 198,600	3.00%
2,591	3,480	2,500	2,500	101-000-4-119-01	Taxes/Penalties	3,000	$ 500	20.00%
38,750	31,750	30,250	30,250	101-000-4-221-01	Licenses/Liquor	31,750	$ 1,500	4.96%
6,700	6,475	6,700	6,700	101-000-4-221-02	Licenses/Malt	6,700	$ -	0.00%
2,500	10,500	9,500	9,500	101-000-4-221-05	Licenses/Wine	9,500	$ -	0.00%
-	-	1,500	1,500	101-000-4-221-07	Licenses/Restaurant Liquor	-	$ (1,500)	-100.00%
3,700	1,350	2,750	2,750	101-000-4-221-08	Licenses/Temporary Liquor	1,200	$ (1,550)	-56.36%
150	300	-	-	101-000-4-221-09	Licenses/Liquor Transfers	-	$ -	0.00%
8,350	7,850	8,350	8,350	101-000-4-221-10	Licenses/Video Lottery	8,350	$ -	0.00%
4,790	4,590	4,790	4,790	101-000-4-221-11	Licenses/Temporary Merchants	4,790	$ -	0.00%
981	1,762	900	900	101-000-4-221-12	Licenses/Plumbers	900	$ -	0.00%
1,642	3,070	1,000	1,000	101-000-4-221-13	Licenses/Miscellaneous	1,000	$ -	0.00%
1,900	800	1,750	1,750	101-000-4-221-14	Licenses/Transient Merchants	1,750	$ -	0.00%
143,839	143,303	145,000	145,000	101-000-4-335-03	State Liquor Tax	143,000	$ (2,000)	-1.38%
351,121	325,708	355,000	355,000	101-000-4-335-04	State/Hwy & Bridge Tax	350,000	$ (5,000)	-1.41%
1,560	1,536	1,500	1,500	101-000-4-335-08	State/Amusement Tax	1,500	$ -	0.00%
120,267	122,622	125,000	125,000	101-000-4-338-01	County/Hwy & Bridge Tax	125,000	$ -	0.00%
62,457	61,862	62,000	62,000	101-000-4-338-03	County/Wheel Tax	62,000	$ -	0.00%
3,979	3,979	4,000	4,000	101-000-4-338-04	County/Road Tax	4,000	$ -	0.00%
-	200	-	-	101-000-4-441-01	Zoning & Subdivision Fees	-	$ -	0.00%
-	5,398	-	-	101-000-4-441-08	Reimbursed Expense	-	$ -	0.00%
3,580	603	3,000	3,000	101-000-4-441-09	Miscellaneous	1,000	$ (2,000)	-66.67%
3,352	1,071	3,000	3,000	101-000-4-446-08	Reimbursed Expense	3,000	$ -	0.00%
82,606	17,051	100,000	100,000	101-000-4-661-00	Interest Income	25,000	$ (75,000)	-75.00%
14,356	28,785	14,000	14,000	101-000-4-661-01	Money Market Interest Income	70,000	$ 56,000	400.00%
-	27,911	-	-	101-000-4-661-02	Tax Increment Interest	25,000	$ 25,000	N/A
39,479	40,663	40,600	40,600	101-000-4-662-12	Cell Tower Rental	41,500	$ 900	2.22%
-	3,000	5,000	5,000	101-000-4-664-00	Sale of Fixed Assets	5,000	$ -	0.00%
308,957	-	-	-	101-000-4-665-00	Gain on sale of ind land		$ -	0.00%
213,071	202,746	220,000	220,000	101-000-4-669-00	Franchise Fees	210,000	$ (10,000)	-4.55%
97,515	111,766	76,700	76,700	101-000-4-669-08	Workers Compensation Refund	92,000	$ 15,300	19.95%
11,157,862	10,869,982	11,077,790	11,077,790		**Total Revenue**	11,392,040	$ 314,250	2.84%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
50,000	-	-	-	101-000-6-700-00	Transfer in to General Fund	-	$	-	0.00%
277,250	300,000	325,000	325,000	101-000-6-700-01	Transfer in from Liquor Fund	380,000	$	55,000	16.92%
575,000	600,000	625,000	625,000	101-000-6-700-02	Transfer in from Landfill	680,000	$	55,000	8.80%
925,700	-	-	-	101-000-6-700-03	Transfer In 75% S&U Tax	-	$	-	0.00%
906,550	-	-	-	101-000-6-700-04	Transfer in 25% Sales & Use	-	$	-	0.00%
105,000	120,000	120,000	120,000	101-000-6-700-05	Transfer in from Res & Tech	120,000	$	-	0.00%
2,205,000	2,255,000	2,305,000	2,305,000	101-000-6-700-08	Transfer in from BMU	2,355,000	$	50,000	2.17%
5,044,500	3,275,000	3,375,000	3,375,000		**Total Transfers In**	3,535,000	$	160,000	4.74%
16,202,362	14,144,982	14,452,790	14,452,790		**Total Revenues & Transfers In**	14,927,040		474,250	7.58%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					MAYOR AND COUNCIL			
54,087	53,450	54,900	54,900	101-401-5-101-00	Regular Pay	54,900	$ -	0.00%
4,163	4,000	4,200	4,200	101-401-5-101-08	Technology Allowance	4,200	$ -	0.00%
4,470	4,395	4,521	4,521	101-401-5-120-00	FICA	4,521	$ -	0.00%
145	146	170	170	101-401-5-123-00	Group Insurance	170	$ -	0.00%
225	212	230	233	101-401-5-130-00	Workmans Compensation	237	$ 4	1.72%
63,090	62,203	64,021	64,024		**Total Personnel Services**	64,028	$ 4	0.01%
1,151	-	-	-	101-401-5-421-00	Insurance	-	$ -	0.00%
8,830	-	20,000	20,000	101-401-5-422-03	Consulting/Engineering	10,000	$ (10,000)	-50.00%
4,577	1,972	4,000	4,000	101-401-5-426-01	Office Supplies	4,000	$ -	0.00%
10,884	15,945	24,500	24,500	101-401-5-427-01	Travel & Lodging	24,500	$ -	0.00%
3,390	3,945	7,500	7,500	101-401-5-427-02	Registration & Training	7,500	$ -	0.00%
6,167	7	-	-	101-401-5-428-00	Sustainability Council	-	$ -	0.00%
56	29	500	500	101-401-5-428-01	Telephone	500	$ -	0.00%
4,319	3,166	4,000	4,000	101-401-5-429-00	Miscellaneous	4,000	$ -	0.00%
1,861	1,861	2,000	2,000	101-401-5-429-01	Membership & Dues	2,000	$ -	0.00%
-	-	7,000	7,000	101-401-5-856-29	Special Initiatives	7,000	$ -	0.00%
-	7,291	4,000	4,000	101-401-5-856-63	Volunteer Recognition	4,000	$ -	0.00%
41,235	34,215	73,500	73,500		**Total Other Expenditures**	63,500	$ (10,000)	-13.61%
104,325	96,419	137,521	137,524		**Total Expenditures**	127,528	$ (9,996)	-7.27%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					CITY CLERK			
27,220	19,621	27,192	27,192	101-403-4-334-09	Grants	30,000	$ 2,808	10.33%
10,070	13,631	6,180	6,180	101-403-4-441-08	Reimbursed Expense	6,180	$ -	0.00%
-	-	-	-	101-403-4-669-02	Miscellaneous Revenue	-	$ -	0.00%
37,290	33,252	33,372	33,372		**Total Revenue**	36,180	$ 2,808	8.41%
182,662	188,619	191,102	202,815	101-403-5-101-00	Regular Pay	149,790	$ (53,025)	-26.14%
-	-	3,000	3,000	101-403-5-101-01	Temporary Pay	3,000	$ -	0.00%
229	379	1,000	1,000	101-403-5-101-04	Overtime Pay	2,000	$ 1,000	100.00%
80	-	900	900	101-403-5-101-10	Wellness	900	$ -	0.00%
13,073	13,586	15,420	15,420	101-403-5-120-00	FICA	12,250	$ (3,170)	-20.56%
10,969	11,328	11,900	11,900	101-403-5-121-09	Retirement	9,430	$ (2,470)	-20.76%
27,043	24,593	27,298	27,298	101-403-5-123-00	Group Insurance	27,170	$ (128)	-0.47%
595	646	776	776	101-403-5-130-00	Workmans Compensation	800	$ 24	3.09%
234,651	239,150	251,396	263,109		**Total Personnel Services**	205,340	$ (57,769)	-21.96%
493	-	-	-	101-403-5-421-00	Insurance	-	$ -	0.00%
9,371	10,307	16,000	16,000	101-403-5-423-01	Publication & Recording Fees	17,000	$ 1,000	6.25%
6,328	4,195	6,000	6,000	101-403-5-423-03	Ordinance & Codification Fees	6,000	$ -	0.00%
5,163	4,647	6,500	6,500	101-403-5-425-01	Maintenance Office Equipment	6,500	$ -	0.00%
3,331	2,063	4,100	4,100	101-403-5-426-01	Office Supplies	4,100	$ -	0.00%
23,137	15,227	21,000	21,000	101-403-5-426-02	Election Expense	21,000	$ -	0.00%
3,341	1,203	3,200	3,200	101-403-5-427-01	Travel & Lodging	3,200	$ -	0.00%
729	663	1,000	1,000	101-403-5-427-02	Registration & Training	1,000	$ -	0.00%
213	176	300	300	101-403-5-428-01	Telephone	300	$ -	0.00%
7,658	8,121	11,784	11,784	101-403-5-428-02	Public Education Human Rights	11,784	$ -	0.00%
2,699	2,235	3,577	3,577	101-403-5-428-04	Public Education Disability	3,577	$ -	0.00%
34,239	12,767	30,000	30,000	101-403-5-428-57	Public Education Historic	30,000	$ -	0.00%
160	185	750	750	101-403-5-429-01	Membership & Dues	750	$ -	0.00%
-	4,649	5,000	5,000	101-403-5-430-01	Sustainability Council	5,000	$ -	0.00%
63,549	30,451	3,500	3,500	101-403-5-430-02	Bike Advisory Committee	3,500	$ -	0.00%
160,411	96,886	112,711	112,711		**Total Other Expenditures**	113,711	$ 1,000	0.89%
395,062	336,037	364,107	375,820		**Total Expenditures**	319,051	$ (56,769)	-15.11%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					NON DEPARTMENTAL				
1,629,859	1,762,612	1,630,000	1,630,000	101-405-4-381-11	Sales/OA-Wine, Liquor	1,800,000	$	170,000	10.43%
4,910,308	4,699,849	4,920,000	4,920,000	101-405-4-381-31	Sales/OA Beer	4,750,000	$	(170,000)	-3.46%
2,386	2,375	3,000	3,000	101-405-4-381-97	OA Mkrup/Brewpds	3,000	$	-	0.00%
492,383	469,710	492,000	492,000	101-405-4-381-98	Markup 10%/OA Beer	475,000	$	(17,000)	-3.46%
180,605	193,989	179,300	179,300	101-405-4-381-99	Markup 11%/OA Wine-Liquor	198,000	$	18,700	10.43%
11,433	3,687	-	-	101-405-4-441-08	Reimbursed Expense	-	$	-	
7,226,974	7,132,223	7,224,300	7,224,300		**Total Revenue**	7,226,000	$	1,700	0.02%
(838)	(575)	2,000	2,000	101-405-5-421-05	Unemployment Claims	2,000	$	-	0.00%
45,919	3,878	30,500	30,500	101-405-5-422-03	Consulting/Engineering	15,000	$	(15,500)	-50.82%
37,349	-	-	-	101-405-5-422-07	Televised Contracting Services	13,884	$	13,884	0.00%
7,760	-	-	-	101-405-5-422-08	Website Contracted Services	17,243	$	17,243	0.00%
9,945	20,774	10,600	10,600	101-405-5-429-01	Membership Dues	20,880	$	10,280	96.98%
1,987	6,333	3,000	3,000	101-405-5-429-09	Miscellaneous	3,000	$	-	0.00%
641	804	1,000	1,000	101-405-5-429-18	Bad Debt Expense	1,200	$	200	20.00%
1,613,138	1,664,031	1,630,000	1,630,000	101-405-5-852-07	OA Purchases-Wine, Liquor	1,800,000	$	170,000	10.43%
4,934,104	4,784,042	4,920,000	4,920,000	101-405-5-852-08	OA-Purchases Beer/Malt Beer	4,750,000	$	(170,000)	-3.46%
5,145	3,496	5,500	5,500	101-405-5-856-45	Employee Recognition	5,500	$	-	0.00%
5,563	7,078	6,500	6,500	101-405-5-856-62	Wellness Promotion	6,775	$	275	4.23%
-	-	10,000	10,000	101-405-5-856-96	Matching Grant Expense	10,000	$	-	0.00%
11,683	114	5,000	5,000	101-405-5-856-97	City Manager's Contingency Fund	5,000	$	-	0.00%
-	-	459,000	235,513	101-405-5-856-99	Contingency Fund	492,100	$	256,587	108.95%
6,672,396	6,489,975	7,083,100	6,859,613		**Total Other Expenditures**	7,142,582	$	282,969	4.13%
6,672,396	6,489,975	7,083,100	6,859,613		**Total Expenditures**	7,142,582	$	282,969	4.13%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					CITY MANAGER				
-	10,000	-	-	101-406-4-334-00	Grants	-	$	-	0.00%
-	10,000	-	-		**Total Revenue**	-	$	-	0.00%
210,744	224,338	231,100	236,132	101-406-5-101-00	Regular Pay	286,864	$	50,732	21.48%
1,694	-	-	-	101-406-5-101-01	Temporary Pay	-	$	-	0.00%
6,000	6,000	6,000	6,000	101-406-5-101-06	Car Allowance	6,000	$	-	0.00%
252	165	300	300	101-406-5-101-10	Wellness Benefit	300	$	-	0.00%
13,975	15,101	18,674	18,674	101-406-5-120-00	FICA	23,025	$	4,351	23.30%
21,968	18,177	22,700	22,700	101-406-5-121-09	Retirement	27,095	$	4,395	19.36%
8,218	10,846	21,509	21,509	101-406-5-123-00	Group Insurance	42,000	$	20,491	95.27%
750	789	947	947	101-406-5-130-00	Workmans Compensation	911	$	(36)	-3.80%
263,601	275,416	301,230	306,262		**Total Personnel Services**	386,195	$	79,933	26.10%
329	-	-	-	101-406-5-421-00	Insurance	-	$	-	0.00%
-	-	-	-	101-406-5-422-07	Contracted Services	41,000	$	41,000	N/A
3,110	1,888	3,000	3,000	101-406-5-426-01	Office Supplies	3,000	$	-	0.00%
120	67	500	500	101-406-5-426-09	Subscriptions/Books	500	$	-	0.00%
6,891	6,743	12,000	12,000	101-406-5-427-01	Travel & Lodging	12,000	$	-	0.00%
2,755	2,522	5,000	5,000	101-406-5-427-02	Registration & Training	5,000	$	-	0.00%
1,690	1,332	1,300	1,300	101-406-5-428-01	Telephone	1,300	$	-	0.00%
2,201	2,834	3,700	3,700	101-406-5-429-01	Membership & Dues	3,700	$	-	0.00%
1,498	-	-	-	101-406-5-429-22	Moving Expense	-	$	-	0.00%
30,065	10,800	-	-	101-406-5-856-05	Start Up Grant Exp	-	$	-	0.00%
48,659	26,185	25,500	25,500		**Total Other Expenditures**	66,500	$	41,000	160.78%
312,260	301,601	326,730	331,762		**Total Expenditures**	452,695	$	120,933	36.45%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					CITY ATTORNEY				
-	-	-	-	101-412-5-422-01	Contracted Legal Services	-			
85,504	88,924	92,482	92,482	101-412-5-422-07	Contracted Services	94,794	$	2,312	2.50%
90	-	10,000	10,000	101-412-5-422-08	Litigation Expense	10,000	$	-	0.00%
-	51	-	-	101-412-5-426-03	General Supplies	-	$	-	0.00%
3,123	3,452	4,000	4,000	101-412-5-427-01	Travel & Lodging	4,125	$	125	3.13%
88,717	92,427	106,482	106,482		**Total Expenditures**	108,919	$	2,437	2.29%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					HUMAN RESOURCES				
3,523	4,533	2,000	2,000	101-414-4-441-08	Reimbursed Expense	2,000	$	-	0.00%
3,523	4,533	2,000	2,000		**Total Revenues**	2,000	$	-	0.00%
135,115	142,322	144,270	147,457	101-414-5-101-00	Regular Pay	148,752	$	1,295	0.88%
(159)	-	-	-	101-414-5-101-04	Overtime Pay	-	$	-	0.00%
-	-	300	300	101-414-5-101-10	Wellness	300	$	-	0.00%
9,917	10,487	11,385	11,385	101-414-5-120-00	FICA	11,736	$	351	3.08%
8,087	8,528	8,929	8,929	101-414-5-121-09	Retirement	9,205	$	276	3.09%
18,034	15,294	15,951	15,951	101-414-5-123-00	Group Insurance	9,924	$	(6,027)	-37.78%
495	481	578	578	101-414-5-130-00	Workmans Compensation	534	$	(44)	-7.61%
5,794	6,019	6,651	6,651	101-414-5-135-00	Employee Assistance Program	6,550	$	(101)	-1.52%
177,283	183,131	188,064	191,251		**Total Personnel Services**	187,001	$	(4,250)	-2.22%
331	3	10	10	101-414-5-421-00	Insurance	10	$	-	0.00%
3,013	8,309	9,000	9,000	101-414-5-422-03	Consulting & Engineering	18,196	$	9,196	102.18%
2,370	3,235	3,000	3,000	101-414-5-422-14	Cafeteria Plan Adm Fee	3,000	$	-	0.00%
12,779	10,965	10,400	10,400	101-414-5-423-01	Publication & Recording Fees	10,920	$	520	5.00%
564	214	1,040	1,040	101-414-5-425-01	Maintenance Office Equipment	1,040	$	-	0.00%
680	763	965	965	101-414-5-426-01	Office Supplies	965	$	-	0.00%
-	720	450	450	101-414-5-426-09	Subscriptions/Books	450	$	-	0.00%
1,701	637	2,225	2,225	101-414-5-427-01	Travel & Lodging	2,225	$	-	0.00%
923	737	2,275	2,275	101-414-5-427-02	Registration & Training	2,275	$	-	0.00%
1,104	330	130	130	101-414-5-428-01	Telephone	330	$	200	153.85%
510	1,153	1,495	1,495	101-414-5-429-01	Membership & Dues	1,495	$	-	0.00%
493	652	750	750	101-414-5-429-08	Postage	750	$	-	0.00%
1,998	2,025	1,200	1,200	101-414-5-429-09	Miscellaneous	1,200	$	-	0.00%
9,137	6,833	5,000	5,000	101-414-5-429-10	Safety Program Training	6,850	$	1,850	37.00%
6,425	1,893	13,000	13,000	101-414-5-429-15	In-House Training	13,000	$	-	0.00%
42,028	38,468	50,940	50,940		**Total Other Expenditures**	62,706	$	11,766	23.10%
219,311	221,599	239,004	242,191	-	**Total Expenditures**	249,707	$	7,516	3.10%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					FINANCE OFFICE			
5,128	4,955	5,000	5,000	101-415-4-441-04	Professional Services	5,000	$ -	0.00%
12,145	7,231	-	-	101-415-4-441-08	Reimbursed Expense	5,583	$ 5,583	0.00%
1	8,536	-	-	101-415-4-669-02	Miscellaneous Income	-	$ -	0.00%
17,274	20,722	5,000	5,000		**Total Revenue**	10,583	$ 5,583	111.66%
251,620	266,225	273,486	279,420	101-415-5-101-00	Regular Pay	285,013	$ 5,593	2.00%
351	518	1,000	1,000	101-415-5-101-04	Overtime Pay	1,000	$ -	0.00%
389	312	900	900	101-415-5-101-10	Wellness Benefit	900	$ -	0.00%
18,184	19,312	21,672	21,672	101-415-5-120-00	FICA	22,579	$ 907	4.19%
15,113	15,984	16,998	16,998	101-415-5-121-09	Retirement	17,709	$ 711	4.18%
30,802	30,846	34,234	34,234	101-415-5-123-00	Group Insurance	34,234	$ -	0.00%
950	895	1,074	1,074	101-415-5-130-00	Workmans Compensation	1,069	$ (5)	-0.47%
317,409	334,092	349,364	355,298		**Total Personnel Services**	362,504	$ 7,206	2.03%
658	-	-	-	101-415-5-421-00	Insurance	-	$ -	0.00%
57,830	38,230	60,000	60,000	101-415-5-422-02	Contracted Auditing Services	52,180	$ (7,820)	-13.03%
32,016	38,630	39,000	39,000	101-415-5-422-07	Contracting Services	40,500	$ 1,500	3.85%
2,383	2,188	2,700	2,700	101-415-5-423-01	Publication/Recording Fees	2,700	$ -	0.00%
9,000	6,050	9,000	9,000	101-415-5-426-00	Advance for Postage	7,000	$ (2,000)	-22.22%
4,533	4,795	6,000	6,000	101-415-5-426-01	Office Supplies	6,000	$ -	0.00%
50	753	900	900	101-415-5-426-09	Subscriptions/Books	900	$ -	0.00%
2,898	2,940	5,500	5,500	101-415-5-427-01	Travel & Lodging	5,500	$ -	0.00%
2,308	800	3,000	3,000	101-415-5-427-02	Registration & Training	3,000	$ -	0.00%
105	77	100	100	101-415-5-428-01	Telephone	100	$ -	0.00%
695	900	1,250	1,250	101-415-5-429-01	Membership & Dues	1,070	$ (180)	-14.40%
-	80	550	550	101-415-5-429-09	Miscellaneous	550	$ -	0.00%
112,476	95,443	128,000	128,000		**Total Other Expenditures**	119,500	$ (8,500)	-6.64%
429,885	429,535	477,364	483,298		**Total Expenditures**	482,004	$ (1,294)	-0.27%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					INFORMATION TECHNOLOGY			
-	677	-	-	101-416-4-441-08	Technical Services	500	$ 500	N/A
-	677	-	-		**Total Revenue**	500	500	-
108,682	108,081	109,567	111,974	101-416-5-101-00	Regular Pay	114,501	$ 2,527	2.26%
607	906	1,500	1,500	101-416-5-101-04	Overtime Pay	1,500	$ -	0.00%
-	-	200	200	101-416-5-101-10	Wellness Benefit	200	$ -	0.00%
8,144	8,983	8,757	8,757	101-416-5-120-00	FICA	9,124	$ 367	4.19%
6,552	7,216	6,869	6,869	101-416-5-121-09	Retirement	7,156	$ 287	4.18%
9,961	13,036	14,832	14,832	101-416-5-123-00	Group Insurance	14,726	$ (106)	-0.71%
478	403	484	484	101-416-5-130-00	Workmans Compensation	432	$ (52)	-10.74%
134,424	138,624	142,209	144,616		**Total Personnel Services**	147,639	$ 3,023	2.09%
404	97	117	117	101-416-5-421-00	Insurance	141	$ 24	20.51%
-	-	3,575	3,575	101-416-5-422-02	Contracted Services	3,575	$ -	0.00%
13,819	15,788	17,830	17,830	101-416-5-422-07	Software Services	17,830	$ -	0.00%
2,904	2,910	3,500	3,500	101-416-5-426-01	Office Supplies	3,500	$ -	0.00%
-	-	500	500	101-416-5-426-09	Subscriptions/Books	500	$ -	0.00%
248	235	2,500	2,500	101-416-5-427-01	Travel & Lodging	2,500	$ -	0.00%
1,500	-	2,000	2,000	101-416-5-427-02	Registration & Training	2,000	$ -	0.00%
11,987	12,134	12,927	12,927	101-416-5-428-01	Telephone	12,927	$ -	0.00%
-	-	200	200	101-416-5-429-01	Memberships & Dues	200	$ -	0.00%
-	78	300	300	101-416-5-429-09	Miscellaneous	300	$ -	0.00%
30,862	31,242	43,449	43,449		**Total Other Expenditures**	43,473	$ 24	0.06%
-	9,855	10,000	10,000	101-416-5-856-97	Contingency - IT	10,000	$ -	0.00%
27,296	6,996	6,100	6,100	101-416-5-940-00	Other Capital-IT Equipment	18,650	$ 12,550	205.74%
-	950	11,000	11,000	101-416-5-940-03	Other Capital-City Clerk	7,400	$ (3,600)	-32.73%
2,681	-	2,100	2,100	101-416-5-940-06	Other Capital-City Manager	-	$ (2,100)	N/A
1,419	-	-	-	101-416-5-940-14	Other Capital-Human Resources	1,200	$ 1,200	0.00%
-	-	12,200	20,200	101-416-5-940-15	Other Capital-Finance	-	$ (20,200)	-100.00%
-	-	11,900	11,900	101-416-5-940-16	Other Capital-Library	7,500	$ (4,400)	-36.97%
7,817	3,800	12,050	12,050	101-416-5-940-19	Other Capital-Eng	12,147	$ 97	0.80%
5,186	-	-	-	101-416-5-950-01	Capital less than $5,000-IT	-	$ -	0.00%
-	-	-	-	101-416-5-950-18	Capital less than $5,000-C Dev	2,400	$ 2,400	0.00%
770	-	-	-	101-416-5-950-19	Capital less than $5,000-Eng	-	$ -	0.00%
8,760	-	-	-	101-416-5-950-21	Capital less than $5,000-PD	-	$ -	0.00%
1,429	-	-	-	101-416-5-950-31	Street/Computer Eqp	3,600	$ 3,600	0.00%
2,051	-	2,000	2,000	101-416-5-950-51	Capital less than $5,000-Rec	2,400	$ 400	N/A
57,409	21,601	67,350	75,350		**Total Capital Expenditures**	65,297	$ (10,053)	-13.34%
222,695	191,467	253,008	263,415		**Total Expenditures**	256,409	$ (7,006)	-2.66%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					GENERAL GOVERNMENT BUILDINGS			
-	-	-	-	101-417-4-441-08	Reimbursed Expense	-	$ -	0.00%
-	-	-	-		**Total Revenues**	-	$ -	0.00%
							$ -	
-	-	-	-	101-417-5-101-00	Regular Pay	54,270	$ 54,270	N/A
-	-	-	-	101-417-5-101-10	Wellness Benefit	300	$ 300	N/A
-	-	-	-	101-417-5-120-00	FICA	4,330	$ 4,330	N/A
-	-	-	-	101-417-5-121-09	Retirement	4,400	$ 4,400	N/A
-	-	-	-	101-417-5-123-00	Group Insurance	14,980	$ 14,980	N/A
-	-	-	-	101-417-5-130-00	Workmans Compensation	500	$ 500	N/A
-	-	-	-		**Total Personnel Services**	78,780	78,780	-
17,108	59,138	65,052	65,052	101-417-5-421-00	Insurance	65,052	$ -	0.00%
-	7,819	10,074	10,074	101-417-5-422-07	Contracting Services	20,074	$ 10,000	99.27%
3,344	1,590	3,100	3,100	101-417-5-424-01	Equipment Rental	3,100	$ -	0.00%
1,078	713	3,000	3,000	101-417-5-425-01	Maintenance Office Equipment	3,000	$ -	0.00%
331	(190)	500	500	101-417-5-425-05	Maintenance Building	500	$ -	0.00%
451	929	500	500	101-417-5-426-03	General Supplies	10,500	$ 10,000	2000.00%
2,613	2,556	2,640	2,640	101-417-5-428-02	Electric & Water	2,640	$ -	0.00%
184	314	700	700	101-417-5-428-03	Heat	700	$ -	0.00%
25,109	72,869	85,566	85,566		**Total Other Expenditures**	105,566	$ 20,000	23.37%
15,232	-	-	-	101-417-5-911-00	Buildings & Structures	-	$ -	0.00%
36,023	99	-	-	101-417-5-911-21	Public Safety Buildings	-	$ -	0.00%
6,656	-	-	-	101-417-5-920-00	Furniture & Equipment	-	$ -	0.00%
7,141	-			101-417-5-950-01	Capital less that $5,000	-	$ -	0.00%
65,052	99	-	-		**Total Capital Expenditures**	-	$ -	0.00%
90,161	72,968	85,566	85,566		**Total Expenditures**	184,346	$ 98,780	115.44%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					COMMUNITY DEVELOPMENT			
43,215	45,533	34,000	34,000	101-418-4-221-06	Housing Licenses	40,000	$ 6,000	17.65%
2,520	1,900	1,500	1,500	101-418-4-223-01	Sign Permits	1,500	$ -	0.00%
13,451	14,993	11,000	11,000	101-418-4-441-01	Zoning & Subdivision Fees	11,000	$ -	0.00%
808	-	-	-	101-418-4-441-09	Miscellaneous	-	$ -	0.00%
180	1,350	225	225	101-418-4-446-16	Code Enforcement Inspection Fee	225	$ -	0.00%
65	208	60	60	101-418-4-555-00	Parking Fines	60	$ -	0.00%
27,327	21,551	6,000	6,000	101-418-4-662-01	Rental Income	6,000	$ -	0.00%
-	1,692	-	-	101-418-4-664-00	Sales of Fixed Assets	-	$ -	0.00%
87,566	87,227	52,785	52,785		**Total Revenue**	58,785	$ 6,000	11.37%
313,224	294,474	304,470	311,153	101-418-5-101-00	Regular Pay	318,961	$ 7,808	2.51%
449	287	1,000	1,000	101-418-5-101-04	Overtime Pay	1,000	$ -	0.00%
463	615	1,200	1,200	101-418-5-101-10	Wellness Benefit	1,200	$ -	0.00%
20,332	20,704	24,142	24,142	101-418-5-120-00	FICA	25,285	$ 1,143	4.73%
17,259	17,654	18,935	18,935	101-418-5-121-09	Retirement	19,831	$ 896	4.73%
50,594	63,385	71,657	71,657	101-418-5-123-00	Group Insurance	65,675	$ (5,982)	-8.35%
3,660	3,842	4,611	4,611	101-418-5-130-00	Workmans Compensation	4,318	$ (293)	-6.35%
405,981	400,960	426,015	432,698		**Total Personnel Services**	436,270	$ 3,572	0.83%
1,903	691	830	830	101-418-5-421-00	Insurance	724	$ (106)	-12.77%
1,038	111,255	3,000	63,745	101-418-5-422-03	Consulting/Engineering	8,000	$ (55,745)	-87.45%
3,612	4,689	4,200	4,200	101-418-5-422-07	Contracted Services	4,200	$ -	0.00%
894	1,081	850	850	101-418-5-423-01	Publication/Recording Fees	1,000	$ 150	17.65%
-	125	1,000	1,000	101-418-5-423-05	Advertising/Public Education	1,000	$ -	0.00%
517	673	600	600	101-418-5-425-02	Maintenance Motor Vehicles	600	$ -	0.00%
-	227	2,000	2,000	101-418-5-425-05	Maintenance Rental Buildings	3,000	$ 1,000	50.00%
4,116	3,297	3,500	3,500	101-418-5-426-01	Office Supplies	3,500	$ -	0.00%
623	276	500	500	101-418-5-426-03	General Supplies	500	$ -	0.00%
396	456	1,000	1,000	101-418-5-426-09	Subscriptions/Books	1,000	$ -	0.00%
1,425	1,100	3,000	3,000	101-418-5-426-10	Gasoline	2,500	$ (500)	-16.67%
-	-	750	750	101-418-5-426-12	Tires	750	$ -	0.00%
2,399	2,129	6,200	6,200	101-418-5-427-01	Travel & Lodging	6,000	$ (200)	-3.23%
895	400	3,000	3,000	101-418-5-427-02	Registration & Training	2,600	$ (400)	-13.33%
2,693	2,074	3,600	3,600	101-418-5-428-01	Telephone	4,100	$ 500	13.89%
2,327	2,470	3,600	3,600	101-418-5-428-02	Electric and Water	4,700	$ 1,100	30.56%
838	963	1,300	1,300	101-418-5-429-01	Membership & Dues	1,100	$ (200)	-15.38%
23,676	131,907	38,930	99,675		**Total Other Expenditures**	45,274	$ (54,401)	-54.58%
-	-	-	-	101-418-5-920-00	Furniture & Equipment	3,100	$ 3,100	N/A
-	16,206	-	-	101-418-5-930-00	Machinery & Auto Equipment	20,000	$ 20,000	N/A
-	16,206	-	-		**Total Capital Expenditures**	23,100	$ 23,100	N/A
429,657	549,072	464,945	532,373		**Total Expenditures**	504,644	$ (27,729)	-5.21%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					ENGINEERING DEPARTMENT			
-	-	-	4,650	101-419-4-221-08	Contractor License	5,000	$ 350	7.53%
171,705	134,191	162,500	162,500	101-419-4-223-01	Building Permits/Engineer Fees	162,500	$ -	0.00%
2,587	-	-	-	101-419-4-441-08	Reimbursed Expense	460	$ 460	0.00%
25	-	50	50	101-419-4-441-09	Miscellaneous	50	$ -	0.00%
1,734	1,535	2,435	2,435	101-419-4-662-09	Vehicle Rental	2,435	$ -	0.00%
176,051	135,725	164,985	169,635		**Total Revenues**	170,445	$ 810	0.48%
316,512	329,882	332,803	340,167	101-419-5-101-00	Regular Pay	342,297	$ 2,130	0.63%
21,454	18,306	23,000	23,000	101-419-5-101-01	Temporary Pay	23,000	$ -	0.00%
1,352	(51)	1,300	1,300	101-419-5-101-04	Overtime Pay	1,300	$ -	0.00%
200	300	300	300	101-419-5-101-07	Clothing Allowance	300	$ -	0.00%
417	376	600	600	101-419-5-101-10	Wellness Benefit	600	$ -	0.00%
23,627	25,899	28,138	28,138	101-419-5-120-00	FICA	28,832	$ 694	2.47%
18,552	20,748	20,689	20,689	101-419-5-121-09	Retirement	21,233	$ 544	2.63%
45,946	59,421	61,478	61,478	101-419-5-123-00	Group Insurance	61,478	$ -	0.00%
4,750	4,961	5,954	5,954	101-419-5-130-00	Workmans Compensation	5,554	$ (400)	-6.72%
432,810	459,842	474,262	481,626		**Total Personnel Services**	484,594	$ 2,968	0.62%
4,213	1,184	1,421	1,421	101-419-5-421-00	Insurance	1,697	$ 276	19.42%
5,042	498	500	500	101-419-5-422-03	Consulting/Engineering	500	$ -	0.00%
1,865	1,650	2,500	2,500	101-419-5-422-07	Contracted Services	2,500	$ -	0.00%
-	-	320	320	101-419-5-422-09	Testing Services	320	$ -	0.00%
420	436	600	600	101-419-5-423-01	Publication/Recording Fees	600	$ -	0.00%
-	-	500	500	101-419-5-425-01	Maintenance Office Equipment	500	$ -	0.00%
797	3,530	1,600	1,600	101-419-5-425-02	Maintenance Motor Vehicles	1,600	$ -	0.00%
53	-	250	250	101-419-5-425-04	Maintenance of Equipment	250	$ -	0.00%
5,178	2,169	5,000	5,000	101-419-5-426-01	Office Supplies	5,000	$ -	0.00%
2,010	579	2,100	2,100	101-419-5-426-03	General Supplies	3,000	$ 900	42.86%
-	-	110	110	101-419-5-426-05	Photographic Supplies	-	$ (110)	-100.00%
3,064	3,890	3,800	3,800	101-419-5-426-09	Subscriptions/Books	4,720	$ 920	24.21%
1,973	2,718	2,500	2,500	101-419-5-426-10	Gasoline	2,800	$ 300	12.00%
-	-	460	460	101-419-5-426-12	Tires	460	$ -	0.00%
3,332	6,057	4,500	4,500	101-419-5-427-01	Travel & Lodging	4,500	$ -	0.00%
1,980	2,920	2,560	2,560	101-419-5-427-02	Registration & Training	3,360	$ 800	31.25%
2,661	2,379	3,000	3,000	101-419-5-428-01	Telephone	3,000	$ -	0.00%
1,431	533	1,445	1,445	101-419-5-429-01	Membership & Dues	1,545	$ 100	6.92%
34,019	28,543	33,166	33,166		**Total Other Expenditures**	36,352	$ 3,186	9.61%
-	74,005	5,000	5,000	101-419-5-920-00	Furniture & Equipment	10,000	$ 5,000	100.00%
9,900	46,493	-	-	101-419-5-930-00	Machinery & Auto Equipment	-	$ -	N/A
9,900	120,498	5,000	5,000		**Total Capital Expenditures**	10,000	$ 5,000	100.00%
476,729	608,882	512,428	519,792		**Total Expenditures**	530,946	$ 11,154	2.15%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					CITY/COUNTY ADMIN BUILDING				
137,108	-	214,000	214,000	101-420-4-441-08	52% County Reimbursement	203,438		$ (10,562)	-4.94%
137,108	-	214,000	214,000		**Total Revenue**	203,438		$ (10,562)	-4.94%
10,027	14,888	8,300	8,300	101-420-5-101-20	Reimbursement for County Emp	15,000		$ 6,700	80.72%
10,027	14,888	8,300	8,300	-	**Total Personnel Services**	15,000		$ 6,700	80.72%
5,358	5,765	5,626	5,626	101-420-5-421-00	Insurance	5,626		$ -	0.00%
50,544	47,374	103,500	103,500	101-420-5-422-07	Contracted Services	103,500		$ -	0.00%
7,257	4,459	25,000	25,000	101-420-5-425-05	Maintenance of Building	25,000		$ -	0.00%
2,100	389	3,000	3,000	101-420-5-426-03	Supplies	3,000		$ -	0.00%
4,349	2,513	5,500	5,500	101-420-5-426-04	Cleaning Supplies	5,500		$ -	0.00%
32,109	15,593	38,000	38,000	101-420-5-428-01	Telephone	38,000		$ -	0.00%
32,806	32,040	65,000	65,000	101-420-5-428-02	Electric & Water	65,000		$ -	0.00%
3,602	4,749	25,000	25,000	101-420-5-428-03	Heat	25,000		$ -	0.00%
-	-	600	600	101-420-5-428-05	Hauling Services	600		$ -	0.00%
24,408	24,864	60,000	60,000	101-420-5-429-03	Cleaning Services	60,000		$ -	0.00%
173	31	-	-	101-420-5-429-09	Miscellaneous	-		$ -	0.00%
162,706	137,777	331,226	331,226		**Total Other Expenditures**	331,226		$ -	0.00%
-	-	-	-	101-420-5-911-00	Building	-		$ -	0.00%
-	-	72,000	72,000	101-420-5-920-00	Furniture & Equipment	60,000		$ (12,000)	-16.67%
-	-	72,000	72,000		**Total Capital Expenditures**	60,000	-	$ (12,000)	-16.67%
172,733	152,665	411,526	411,526		**Total Expenditures**	406,226		$ (5,300)	-1.29%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					POLICE DEPARTMENT			
12,238	98,804	10,000	10,000	101-421-4-334-09	Grants	24,020	$ 14,020	140.20%
47,085	99,495	65,000	65,000	101-421-4-441-08	Reimbursed Expense	73,000	$ 8,000	12.31%
2,826	2,031	2,800	2,800	101-421-4-442-09	Miscellaneous	2,500	$ (300)	-10.71%
3,535	4,232	4,800	4,800	101-421-4-442-10	Safety Town Fees	4,800	$ -	0.00%
2,680	9,312	2,750	2,750	101-421-4-446-10	Donations	2,750	$ -	0.00%
3,700	1,700	1,500	1,500	101-421-4-446-11	Dare Donations	1,500	$ -	0.00%
19,239	13,733	19,000	19,000	101-421-4-551-00	Court Fines	15,000	$ (4,000)	-21.05%
62,956	55,256	63,000	63,000	101-421-4-555-00	Parking Fines	63,000	$ -	0.00%
-	17,983	5,000	5,000	101-421-4-664-00	Sale of Fixed Assets	10,250	$ 5,250	105.00%
154,259	302,546	173,850	173,850		**Total Revenue**	196,820	$ 22,970	13.21%
2,046,750	2,091,697	2,234,600	2,283,058	101-421-5-101-00	Regular Pay	2,355,001	$ 71,943	3.15%
26,564	32,518	46,850	46,850	101-421-5-101-01	Temporary Pay	48,021	$ 1,171	2.50%
120,170	119,156	54,000	54,000	101-421-5-101-04	Overtime Pay	55,500	$ 1,500	2.78%
3,600	3,200	4,800	4,800	101-421-5-101-06	Car Allowance	-	$ (4,800)	-100.00%
3,950	3,900	4,400	4,400	101-421-5-101-07	Clothing Allowance	4,400	$ -	0.00%
1,175	496	1,500	1,500	101-421-5-101-10	Wellness Benefit	1,500	$ -	0.00%
161,536	161,987	185,300	185,300	101-421-5-120-00	FICA	193,986	$ 8,686	4.69%
171,179	166,659	187,055	187,055	101-421-5-121-09	Retirement	195,665	$ 8,610	4.60%
323,844	326,230	399,950	399,950	101-421-5-123-00	Group Insurance	434,982	$ 35,032	8.76%
64,241	68,907	82,800	82,800	101-421-5-130-00	Workmans Compensation	80,540	$ (2,260)	-2.73%
2,923,009	2,974,750	3,201,255	3,249,713		**Total Personnel Services**	3,369,595	$ 119,882	3.69%
32,644	29,624	36,296	36,296	101-421-5-421-00	Insurance	31,312	$ (4,984)	-13.73%
16,254	16,329	19,400	19,400	101-421-5-422-03	Consulting/Engineering	27,595	$ 8,195	42.24%
1,956	4,524	1,900	1,900	101-421-5-422-06	Medical Services	1,900	$ -	0.00%
947	2,227	2,000	2,000	101-421-5-422-09	Testing Services	2,000	$ -	0.00%
2,123	984	2,900	2,900	101-421-5-424-01	Equipment Rental	3,500	$ 600	20.69%
2,860	3,108	2,900	2,900	101-421-5-425-01	Maintenance Office Equipment	3,100	$ 200	6.90%
21,648	17,590	22,000	22,000	101-421-5-425-02	Maintenance Motor Vehicle	22,000	$ -	0.00%
3,677	-	1,800	1,800	101-421-5-425-04	Maintenance Equipment	1,800	$ -	0.00%
9,534	19,941	15,200	15,200	101-421-5-425-05	Maintenance Building	15,200	$ -	0.00%
5,495	1,544	3,000	3,000	101-421-5-425-06	Maintenance Radio	3,000	$ -	0.00%
7,461	5,435	9,500	9,500	101-421-5-426-01	Office Supplies	9,500	$ -	0.00%
29,211	26,279	31,500	31,500	101-421-5-426-03	General Supplies	31,000	$ (500)	-1.59%
1,790	4,668	3,600	3,600	101-421-5-426-04	Cleaning Supplies	3,600	$ -	0.00%
4,435	4,407	4,300	4,300	101-421-5-426-05	Investigation Supplies	4,500	$ 200	4.65%
521	1,259	750	750	101-421-5-426-09	Subscriptions/Books	750	$ -	0.00%
49,493	55,967	60,000	55,000	101-421-5-426-10	Gasoline	60,000	$ 5,000	9.09%
2,206	2,259	3,500	3,500	101-421-5-426-12	Tires	3,500	$ -	0.00%
23,170	15,457	18,000	18,000	101-421-5-426-17	Uniforms	22,000	$ 4,000	22.22%
3,222	3,533	3,300	3,300	101-421-5-426-30	SWAT Tactical Supplies	3,300	$ -	0.00%
6,701	11,240	10,000	10,000	101-421-5-427-01	Travel & Lodging	12,000	$ 2,000	20.00%
3,004	5,532	5,000	10,000	101-421-5-427-02	Registration & Training	15,000	$ 5,000	50.00%
14,747	18,595	17,000	17,000	101-421-5-427-03	Gun Range Training Expenses	18,000	$ 1,000	5.88%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
27,548	24,727	27,000	27,000	101-421-5-428-01	Telephone	27,000	$ -	0.00%
33,235	37,763	32,000	32,000	101-421-5-428-02	Electric & Water	32,000	$ -	0.00%
4,366	4,457	9,300	9,300	101-421-5-428-03	Heat	9,300	$ -	0.00%
1,065	2,015	2,000	2,000	101-421-5-428-08	Sirens	2,000	$ -	0.00%
584	5,283	600	600	101-421-5-429-00	Miscellaneous	900	$ 300	50.00%
1,287	1,216	1,400	1,400	101-421-5-429-01	Membership & Dues	1,400	$ -	0.00%
15,001	8,755	5,000	5,000	101-421-5-429-03	Cleaning Services	5,000	$ -	0.00%
2,114	3,272	2,500	2,500	101-421-5-429-09	Reserve Expenses	2,500	$ -	0.00%
3,273	3,511	3,300	3,300	101-421-5-429-10	Dare Expenditures	3,300	$ -	0.00%
-	1,735	1,500	1,500	101-421-5-429-23	Drug Dog Expense	1,500	$ -	0.00%
6,440	10,796	6,500	6,500	101-421-5-856-21	Safety Town	6,500	$ -	0.00%
2,000	2,000	2,000	2,000	101-421-5-856-71	Brookings Crime Stoppers	2,000	$ -	0.00%
340,012	356,031	366,946	366,946		**Total Other Expenditures**	387,957	$ 21,011	5.73%
-	12,640	-	-	101-421-5-911-00	Building & Structures	-	$ -	0.00%
1,512	-	-	-	101-421-5-920-00	Furniture & Equipment	-	$ -	0.00%
131,902	49,727	-	-	101-421-5-930-00	Machinery & Auto Equipment	-	$ -	0.00%
51,902	-	-	-	101-421-5-940-00	Other Capital	5,000	$ 5,000	N/A
-	21,766			101-421-5-950-01	Capital less than $5,000	-	$ -	0.00%
185,316	84,133	-	-		**Total Capital Expenditures**	5,000	$ 5,000	0.00%
3,448,337	3,414,915	3,568,201	3,616,659		**Total Expenditures**	3,762,552	$ 145,893	4.03%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					FIRE DEPARTMENT				
74,755	76,773	66,000	66,000	101-422-4-335-06	Fire Insurance Premium	75,000	$	9,000	13.64%
65	10,592	-	-	101-422-4-342-03	Fines/Fees	-	$	-	0.00%
4,129	(3,999)	-	-	101-422-4-441-08	Reimbursed Expense	-	$	-	0.00%
575	500	-	-	101-422-4-446-10	Donations	-	$	-	0.00%
500	-	1,000	1,000	101-422-4-446-14	Fire-Rescue Call Fees	1,000	$	-	0.00%
3,764	2,277	2,500	2,500	101-422-4-446-16	Inspection Fees	2,500	$	-	0.00%
50	60	-	-	101-422-4-662-01	Rentals	-	$	-	0.00%
786	25,501	-	-	101-422-4-664-00	Miscellaneous	-	$	-	0.00%
84,624	111,704	69,500	69,500		**Total Revenue**	78,500	$	9,000	12.95%
206,522	221,066	222,290	227,219	101-422-5-101-00	Regular Pay	229,538	$	2,319	1.02%
(472)	-	10,000	10,000	101-422-5-101-01	Temporary Pay	25,000	$	15,000	150.00%
168	-	-	-	101-422-5-101-04	Overtime Pay	3,200	$	3,200	N/A
-	100	100	100	101-422-5-101-07	Clothing Allowance	100	$	-	0.00%
14,720	15,966	18,587	18,587	101-422-5-120-00	FICA	19,398	$	811	4.36%
15,649	16,651	17,563	17,563	101-422-5-121-09	Retirement	18,386	$	823	4.69%
119,755	121,773	111,000	111,000	101-422-5-121-10	Retirement/Volunteer Firemen	111,000	$	-	0.00%
35,144	45,672	49,173	49,173	101-422-5-123-00	Group Insurance	47,057	$	(2,116)	-4.30%
15,204	16,608	19,930	19,930	101-422-5-130-00	Workmans Compensation	19,064	$	(866)	-4.35%
1,192	1,341	4,000	4,000	101-422-5-136-00	Wellness Reimbursement	4,000	$	-	0.00%
407,882	439,176	452,643	457,572		**Total Personnel Services**	476,743	$	19,171	4.19%
29,127	30,371	38,734	38,734	101-422-5-421-00	Insurance	37,350	$	(1,384)	-3.57%
5,884	5,710	6,500	6,500	101-422-5-422-06	Medical Services	6,500	$	-	0.00%
4,952	6,290	6,000	6,000	101-422-5-422-07	Contracting Services	6,000	$	-	0.00%
3,070	2,491	3,500	3,500	101-422-5-424-01	Equipment Rental	3,500	$	-	0.00%
		-	-	101-422-5-424-04	Hydrant Rental	-	$	-	0.00%
864	1,632	1,250	1,250	101-422-5-425-02	Maintenance Motor Vehicles	1,250	$	-	0.00%
10,977	4,171	7,500	7,500	101-422-5-425-03	Maintenance Trucks	7,500	$	-	0.00%
8,258	3,888	7,300	7,300	101-422-5-425-04	Maintenance Equipment	7,300	$	-	0.00%
3,608	3,008	3,000	3,000	101-422-5-425-05	Maintenance Buildings	3,000	$	-	0.00%
1,367	469	3,000	3,000	101-422-5-425-06	Maintenance Radio	3,000	$	-	0.00%
2,374	1,694	3,000	3,000	101-422-5-426-01	Office Supplies	3,000	$	-	0.00%
32,271	25,413	32,000	32,000	101-422-5-426-03	General Supplies	32,000	$	-	0.00%
331	47	500	500	101-422-5-426-04	Cleaning Supplies	500	$	-	0.00%
1,659	2,208	1,400	1,400	101-422-5-426-09	Subscriptions/Books	1,400	$	-	0.00%
8,204	7,567	10,000	10,000	101-422-5-426-10	Gasoline	12,000	$	2,000	20.00%
16	-	500	500	101-422-5-426-11	Oil & Grease Supplies	500	$	-	0.00%
-	736	2,000	2,000	101-422-5-426-12	Tires	2,000	$	-	0.00%
1,324	1,231	1,500	1,500	101-422-5-426-17	Uniforms & Clothing	2,000	$	500	33.33%
205	122	350	350	101-422-5-426-28	Extinguishing Agents	350	$	-	0.00%
1,934	1,852	3,500	3,500	101-422-5-426-29	Propane	6,400	$	2,900	82.86%
18,925	20,704	20,200	20,200	101-422-5-427-01	Travel & Lodging	20,200	$	-	0.00%
9,370	8,401	9,000	9,000	101-422-5-427-02	Registration & Training	9,000	$	-	0.00%
4,726	7,018	5,400	5,400	101-422-5-428-01	Telephone	9,000	$	3,600	66.67%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
15,829	15,783	19,000	19,000	101-422-5-428-02	Electric & Water	19,000	$ -	0.00%
2,951	2,936	3,000	3,000	101-422-5-429-01	Memberships & Dues	3,000	$ -	0.00%
2,153	2,974	3,000	3,000	101-422-5-429-06	Fire Hose Replacement	3,000	$ -	0.00%
119	165	300	300	101-422-5-429-08	Postage	300	$ -	0.00%
1,889	2,660	4,500	4,500	101-422-5-429-10	Fire Safety Promotion	5,000	$ 500	11.11%
172,387	159,538	195,934	195,934		**Total Other Expenditures**	204,050	$ 8,116	4.14%
5,363	-	-	-	101-422-5-911-00	Buildings & Structures	-	$ -	0.00%
5,500	648	-	-	101-422-5-920-00	Furniture & Equipment	-	$ -	0.00%
39,509	3,713	-	-	101-422-5-930-00	Machinery & Auto Equipment	-	$ -	0.00%
25,000	-	-	-	101-422-5-940-00	Other Capital	-	$ -	0.00%
66,650	-	-	-	101-422-5-950-01	Capital less than $5,000	-	$ -	0.00%
142,022	4,360	-	-		**Total Capital Expenditures**	-	$ -	0.00%
722,291	603,075	648,577	653,506		**Total Expenditures**	680,793	$ 27,287	4.18%
					PUBLIC SAFETY			
91,310	93,265	94,415	94,415	101-424-5-424-04	Hydrant Rentals	95,795	$ 1,380	1.46%
91,310	93,265	94,415	94,415		**Total Expenditures**	95,795	$ 1,380	1.46%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					STREET DEPARTMENT			
5,216	6,837	500	500	101-431-4-334-09	Grants	500	$ -	0.00%
9,205	4,085	2,000	2,000	101-431-4-441-08	Reimbursed Expense	2,000	$ -	0.00%
3,597	31,838	-	-	101-431-4-443-09	Miscellaneous	-	$ -	0.00%
18,983	5,305	5,000	5,000	101-431-4-664-00	Sale of Fixed Assets	5,000	$ -	0.00%
37,001	48,065	7,500	7,500		**Total Revenue**	7,500	$ -	0.00%
703,404	737,984	743,835	759,389	101-431-5-101-00	Regular Pay	758,164	$ (1,225)	-0.16%
18,130	29,879	29,000	29,000	101-431-5-101-01	Temporary Pay	59,128	$ 30,128	103.89%
39,654	35,906	55,000	55,000	101-431-5-101-04	Overtime Pay	55,000	$ -	0.00%
1,679	1,525	2,000	2,000	101-431-5-101-07	Clothing Allowance	2,000	$ -	0.00%
104	445	300	300	101-431-5-101-10	Wellness Benefit	500	$ 200	66.67%
54,693	56,495	65,668	65,668	101-431-5-120-00	FICA	69,175	$ 3,507	5.34%
44,783	45,470	49,764	49,764	101-431-5-121-09	Retirement	52,155	$ 2,391	4.80%
132,630	149,548	169,852	169,852	101-431-5-123-00	Group Insurance	169,826	$ (26)	-0.02%
40,034	43,771	52,526	52,526	101-431-5-130-00	Workmans Compensation	48,332	$ (4,194)	-7.98%
1,035,111	1,101,022	1,167,945	1,183,499		**Total Personnel Services**	1,214,280	$ 30,781	2.60%
34,900	15,026	18,544	18,544	101-431-5-421-00	Insurance	17,613	$ (931)	-5.02%
-	247	515	515	101-431-5-422-06	Medical Services	515	$ -	0.00%
54,754	40,099	98,880	98,880	101-431-5-422-07	Contracting Services	98,880	$ -	0.00%
396	204	618	618	101-431-5-422-15	Drug & Alcohol Testing	618	$ -	0.00%
1,978	949	1,545	1,545	101-431-5-423-05	Advertising/Promotion Fees	1,545	$ -	0.00%
28,000	-	-	-	101-431-5-424-06	Rent	-	$ -	0.00%
414	235	670	670	101-431-5-425-01	Maintenance Office Equipment	670	$ -	0.00%
16,387	7,828	10,000	10,000	101-431-5-425-03	Maintenance Trucks	10,000	$ -	0.00%
26,611	37,618	25,000	25,000	101-431-5-425-04	Maintenance of Equipment	25,000	$ -	0.00%
6,576	8,470	4,210	4,210	101-431-5-425-05	Maintenance Buildings	4,210	$ -	0.00%
665	1,684	2,575	2,575	101-431-5-425-06	Maintenance Radio	2,575	$ -	0.00%
17,309	20,056	22,660	22,660	101-431-5-425-11	Maintenance Sweeper	22,660	$ -	0.00%
167,534	-	-	-	101-431-5-425-13	Maintenance Curb & Gutter	-	$ -	0.00%
228,145	-	-	-	101-431-5-425-14	Maintenance Street Sealing	-	$ -	0.00%
4,041	2,512	1,339	1,339	101-431-5-426-01	Office Supplies	1,339	$ -	0.00%
28,405	38,204	25,000	25,000	101-431-5-426-03	General Supplies	25,000	$ -	0.00%
2,378	3,063	2,500	2,500	101-431-5-426-04	Cleaning Supplies	2,500	$ -	0.00%
-	585	500	500	101-431-5-426-09	Subscriptions/books	500	$ -	0.00%
19,175	19,024	33,000	33,000	101-431-5-426-10	Gasoline	33,350	$ 350	1.06%
5,860	4,915	5,500	5,500	101-431-5-426-11	Oil & Grease Supplies	5,500	$ -	0.00%
22,234	15,053	20,000	20,000	101-431-5-426-12	Tires	20,000	$ -	0.00%
33,335	31,019	40,000	40,000	101-431-5-426-13	Diesel Fuel	40,000	$ -	0.00%
499	911	1,030	1,030	101-431-5-426-15	Chemicals	1,030	$ -	0.00%
-	30,674	25,000	25,000	101-431-5-426-16	Mosquito Control	30,000	$ 5,000	20.00%
3,654	3,725	2,575	2,575	101-431-5-426-17	Uniforms	2,575	$ -	0.00%
15,084	10,014	10,000	10,000	101-431-5-426-18	Gravel	10,000	$ -	0.00%
69,131	62,604	70,000	70,000	101-431-5-426-19	Bituminous Material	70,000	$ -	0.00%
15,648	12,642	17,000	17,000	101-431-5-426-20	Dust Control	17,000	$ -	0.00%
52,612	10,293	60,000	60,000	101-431-5-426-22	Salt & Calcium Chloride	60,000	$ -	0.00%
11,671	3,047	11,845	11,845	101-431-5-426-23	Sand	11,845	$ -	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
43,206	47,436	50,000	50,000	101-431-5-426-24	Street Paint & Signs	50,000	$ -	0.00%
1,336	3,052	4,000	4,000	101-431-5-427-01	Travel & Lodging	4,000	$ -	0.00%
1,240	1,088	2,000	2,000	101-431-5-427-02	Registration & Training	2,000	$ -	0.00%
4,838	5,502	5,974	5,974	101-431-5-428-01	Telephone	5,974	$ -	0.00%
19,872	27,368	26,000	26,000	101-431-5-428-02	Electric & Water	26,000	$ -	0.00%
6,847	10,591	20,394	20,394	101-431-5-428-03	Heat	20,394	$ -	0.00%
469,570	451,712	594,000	594,000	101-431-5-428-04	Street Lights & Traffic Signal	532,400	$ (61,600)	-10.37%
660	-	515	515	101-431-5-428-05	Hauling Service	515	$ -	0.00%
35	-	103	103	101-431-5-429-01	Membership & Dues	103	$ -	0.00%
4,171	4,240	4,000	4,000	101-431-5-429-03	Cleaning Service	4,000	$ -	0.00%
169	273	100	100	101-431-5-429-04	Licenses	100	$ -	0.00%
22,875	6,837	500	500	101-431-5-441-03	West Nile Grant Expenses	500	$ -	0.00%
1,442,215	938,799	1,218,092	1,218,092		**Total Other Expenditures**	1,160,911	$ (57,181)	-4.69%
50,010	-	-	-	101-431-5-920-00	Furniture & Equipment	-	$ -	0.00%
278,567	417,824	573,000	573,000	101-431-5-930-00	Machinery & Auto Equipment	276,000	$ (297,000)	-51.83%
2,000	-	-	-	101-431-5-950-01	Capital less than $5,000	-	$ -	0.00%
677,654	-	-	-	101-431-5-960-00	Street & Sidewalk Improvements	-	$ -	0.00%
200,879	-	-	-	101-431-5-960-01	STP Project Improvements	-	$ -	0.00%
1,209,110	417,824	573,000	573,000		**Total Capital Expenditures**	276,000	$ (297,000)	-51.83%
3,686,436	2,457,645	2,959,037	2,974,591		**Total Expenditures**	2,651,191	$ (323,400)	-10.87%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					ANIMAL CONTROL			
3,290	3,705	3,000	3,000	101-442-4-221-04	Animal Licenses	3,300	$ 300	10.00%
-	-	300	300	101-442-4-441-08	Reimbursed Expense	-	$ (300)	-100.00%
9,475	8,335	7,500	7,500	101-442-4-445-02	Housing, Feed & Care	8,500	$ 1,000	13.33%
200	200	300	300	101-442-4-445-09	Fees	300	$ -	0.00%
10,895	9,815	12,000	12,000	101-442-4-556-00	Animal at Large Fines	10,000	$ (2,000)	-16.67%
23,860	22,055	23,100	23,100		**Total Revenue**	22,100	$ (1,000)	-4.33%
52,036	52,959	53,315	54,472	101-442-5-101-00	Regular Pay	54,546	$ 74	0.14%
14,405	14,505	16,755	16,755	101-442-5-101-01	Temporary Pay	16,755	$ -	0.00%
367	837	500	500	101-442-5-101-04	Overtime Pay	500	$ -	0.00%
100	100	100	100	101-442-5-101-07	Clothing Allowance	100	$ -	0.00%
5,125	5,158	5,524	5,524	101-442-5-120-00	FICA	5,621	$ 97	1.76%
3,144	3,222	3,327	3,327	101-442-5-121-09	Retirement	3,403	$ 76	2.28%
9,238	5,621	6,240	6,240	101-442-5-123-00	Group Insurance	6,778	$ 538	8.62%
1,553	1,624	1,949	1,949	101-442-5-130-00	Workmans Compensation	1,812	$ (137)	-7.03%
85,968	84,026	87,710	88,867		**Total Personnel Services**	89,515	$ 648	0.73%
506	399	615	615	101-442-5-421-00	Insurance	523	$ (92)	-14.96%
-	-	-	-	101-442-5-422-07	Contracting Services	40,000	$ 40,000	N/A
48	-	400	400	101-442-5-422-09	Testing Services	400	$ -	0.00%
722	1,422	500	500	101-442-5-425-03	Maintenance Trucks	500	$ -	0.00%
-	73	-	-	101-442-5-425-04	Maintenance Equipment	-	$ -	0.00%
224	75	500	500	101-442-5-425-05	Maintenance Buildings	500	$ -	0.00%
-	46	200	200	101-442-5-425-06	Maintenance Radio	200	$ -	0.00%
622	144	500	500	101-442-5-426-01	Office Supplies	500	$ -	0.00%
1,192	1,248	1,200	1,200	101-442-5-426-03	General Supplies	1,200	$ -	0.00%
200	505	600	600	101-442-5-426-04	Cleaning Supplies	600	$ -	0.00%
2,192	2,041	5,500	5,500	101-442-5-426-10	Gasoline	3,500	$ (2,000)	-36.36%
-	-	300	300	101-442-5-426-12	Tires	300	$ -	0.00%
73	388	300	300	101-442-5-426-15	Chemicals	200	$ (100)	-33.33%
131	-	400	400	101-442-5-426-17	Uniforms	400	$ -	0.00%
-	326	700	700	101-442-5-427-01	Travel & Lodging	700	$ -	0.00%
-	20	150	150	101-442-5-427-02	Registration & Training	150	$ -	0.00%
1,347	1,809	1,900	1,900	101-442-5-428-01	Telephone	1,900	$ -	0.00%
3,101	3,584	3,800	3,800	101-442-5-428-02	Electric & Water	3,800	$ -	0.00%
10,358	12,081	17,565	17,565		**Total Other Expenditures**	55,373	$ 37,808	215.25%
2,846	-	-	-	101-442-5-911-00	Building & Structures	-	$ -	0.00%
-	-	-	-	101-442-5-930-00	Machinery & Auto Equipment	-	$ -	0.00%
2,846	-	-	-		**Total Capital Expenditures**	-	$ -	0.00%
99,172	96,106	105,275	106,432		**Total Expenditures**	144,888	$ 38,456	36.13%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					DAKOTA NATURE PARK			
3,376	4,214	3,500	3,500	101-448-4-446-03	Program Fees	3,500	$ -	0.00%
1,500	1,840	-	-	101-448-4-446-10	Donations	1,000	$ 1,000	N/A
213	62	1,236	1,236	101-448-4-669-02	Miscellaneous	-	$ (1,236)	-100.00%
12,209	10,179	13,000	13,000	101-448-4-848-10	Equipment Rental	13,000	$ -	0.00%
4,814	5,825	8,000	8,000	101-448-4-848-12	Building Rentals	8,000	$ -	0.00%
22,112	22,120	25,736	25,736		**Total Revenues**	25,500	$ (236)	-0.92%
5,044	15,680	16,253	16,620	101-448-5-101-00	Regular Pay	16,960	$ 340	2.05%
35,835	22,823	36,000	36,000	101-448-5-101-01	Temporary Pay	36,000	$ -	0.00%
143	56	-	-	101-448-5-101-04	Overtime	-	$ -	0.00%
500	750	750	750	101-448-5-101-06	Car Allowance	750	$ -	0.00%
3,163	2,973	4,035	4,035	101-448-5-120-00	FICA	4,148	$ 113	2.80%
325	940	1,004	1,004	101-448-5-121-09	Retirement	1,048	$ 44	4.38%
536	1,349	1,515	1,515	101-448-5-123-00	Group Insurance	1,515	$ -	0.00%
480	1,572	1,887	1,887	101-448-5-130-00	Workman's Compensation	2,074	$ 187	9.91%
46,026	46,142	61,444	61,811		**Total Personnel Services**	62,495	$ 684	1.11%
1,638	15	18	18	101-448-5-421-00	Insurance	17	$ (1)	-5.56%
2,436	1,474	2,400	2,400	101-448-5-422-07	Contracted Services	2,400	$ -	0.00%
318	-	500	500	101-448-5-423-05	Advertising	500	$ -	0.00%
-	3,081	3,000	3,000	101-448-5-425-05	Maintenance Building	3,700	$ 700	23.33%
6,429	251	500	500	101-448-5-426-01	Office Supplies	500	$ -	0.00%
-	4,690	6,000	6,000	101-448-5-426-03	Supplies	6,500	$ 500	8.33%
-	250	1,500	1,500	101-448-5-426-04	Cleaning Supplies	1,500	$ -	0.00%
1,196	-	1,200	1,200	101-448-5-426-17	Uniforms	500	$ (700)	-58.33%
1,267	1,622	1,560	1,560	101-448-5-428-01	Telephone	1,700	$ 140	8.97%
5,134	5,517	7,000	7,000	101-448-5-428-02	Electricity	7,000	$ -	0.00%
-	-	250	250	101-448-5-854-00	Refunds	250	$ -	0.00%
18,418	16,900	23,928	23,928		**Total Other Expenditures**	24,567	$ 639	2.67%
-	24,999	7,000	7,000	101-448-5-911-00	Buildings & Structures	30,000	$ 23,000	328.57%
-	-	-	-	101-448-5-920-00	Furniture & Equipment	5,000	$ 5,000	N/A
-	24,999	7,000	7,000		**Total Capital Expenditures**	35,000	$ 28,000	400.00%
64,444	88,041	92,372	92,739		**Total Expenditures**	122,062	$ 29,323	31.62%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					AQUATIC CENTER			
29,109	24,155	32,000	32,000	101-449-4-346-04	Aquatic Center Concessions	32,000	$ -	0.00%
159,552	151,951	155,000	155,000	101-449-4-446-02	Swimming Pool Fees	155,000	$ -	0.00%
188,661	176,106	187,000	187,000		**Total Revenue**	187,000	$ -	0.00%
36,861	52,448	54,417	55,621	101-449-5-101-00	Regular Pay	57,015	$ 1,394	2.51%
152,418	135,639	156,500	156,500	101-449-5-101-01	Temporary Pay	156,500	$ -	0.00%
814	2,226	4,500	4,500	101-449-5-101-04	Overtime Pay	4,500	$ -	0.00%
1,350	1,500	1,800	1,800	101-449-5-101-06	Car Allowance	1,800	$ -	0.00%
708	651	1,520	1,520	101-449-5-101-07	Clothing/Boot Allowance	1,520	$ -	0.00%
62	38	-	-	101-449-5-101-10	Wellness Benefit	-	$ -	0.00%
14,582	13,863	16,856	16,856	101-449-5-120-00	FICA	16,953	$ 97	0.58%
2,283	2,575	3,991	3,991	101-449-5-121-09	Retirement	4,067	$ 76	1.90%
3,915	3,804	4,652	4,652	101-449-5-123-00	Group Insurance	5,544	$ 892	19.17%
8,570	7,028	8,434	8,434	101-449-5-130-00	Workmans Compensation	6,731	$ (1,703)	-20.19%
221,563	219,773	252,670	253,874		**Total Personnel Services**	254,630	$ 756	0.30%
6,753	6,817	8,141	8,141	101-449-5-421-00	Insurance	6,925	$ (1,216)	-14.94%
125	-	375	375	101-449-5-422-09	Testing Services	375	$ -	0.00%
800	866	1,000	1,000	101-449-5-423-05	Advertising-Promotion Fees	1,000	$ -	0.00%
6,540	6,826	7,000	7,000	101-449-5-425-04	Maintenance Equipment	7,000	$ -	0.00%
4,149	2,453	5,000	5,000	101-449-5-425-05	Maint Buildings & Structures	6,000	$ 1,000	20.00%
217	7	500	500	101-449-5-426-01	Office Supplies	500	$ -	0.00%
4,408	3,776	4,000	4,000	101-449-5-426-03	General Supplies	6,500	$ 2,500	62.50%
1,941	863	1,500	1,500	101-449-5-426-04	Cleaning Supplies	1,500	$ -	0.00%
29,247	51,983	40,500	40,500	101-449-5-426-15	Chemicals	40,500	$ -	0.00%
167	51	400	400	101-449-5-428-01	Telephone	250	$ (150)	-37.50%
43,019	47,644	42,000	42,000	101-449-5-428-02	Electric & Water	42,000	$ -	0.00%
11,865	11,963	15,000	15,000	101-449-5-428-03	Heat	15,000	$ -	0.00%
17,068	17,257	18,500	18,500	101-449-5-447-10	Concession Supplies	18,500	$ -	0.00%
373	610	400	400	101-449-5-469-00	Credit Card Fees	550	$ 150	37.50%
126,672	151,116	144,316	144,316		**Total Other Expenditures**	146,600	$ 2,284	1.58%
-	28,870	-	-	101-449-5-911-00	Buildings & Structures	-	$ -	0.00%
10,500	29,249	25,000	25,000	101-449-5-920-00	Furniture & Equipment	75,000	$ 50,000	200.00%
10,500	58,119	25,000	25,000		**Total Capital Expenditures**	75,000	$ 50,000	200.00%
358,735	429,008	421,986	423,190		**Total Expenditures**	476,230	$ 53,040	12.53%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					RECREATION DEPARTMENT			
1,000	-	-	-	101-451-4-334-09	Grants	-	$ -	0.00%
5,075	4,650	3,500	3,500	101-451-4-441-08	Advertising	4,000	$ 500	14.29%
91,911	89,098	85,000	85,000	101-451-4-446-03	Recreation Program Fees	89,000	$ 4,000	4.71%
7,474	6,977	8,500	8,500	101-451-4-446-07	Reimbursements	8,500	$ -	0.00%
15,020	-	-	-	101-451-4-446-10	Donation	-	$ -	0.00%
2,274	1,830	3,200	3,200	101-451-4-669-02	Sponsorships	2,700	$ (500)	-15.63%
122,754	102,554	100,200	100,200		**Total Revenue**	104,200	$ 4,000	3.99%
68,554	93,201	96,334	98,477	101-451-5-101-00	Regular Pay	100,380	$ 1,903	1.93%
80,612	86,625	89,253	89,253	101-451-5-101-01	Temporary Pay-Recreation	89,253	$ -	0.00%
6,458	6,091	6,700	6,700	101-451-5-101-02	Temporary Pay-Affiliate	6,700	$ -	0.00%
691	684	-	-	101-451-5-101-04	Overtime Pay	-	$ -	0.00%
3,250	3,750	3,750	3,750	101-451-5-101-06	Car Allowance	3,750	$ -	0.00%
-	-	30	30	101-451-5-101-07	Clothing Allowance	-	$ (30)	-100.00%
141	146	200	200	101-451-5-101-10	Wellness Benefit	200	$ -	0.00%
12,040	13,655	15,233	15,233	101-451-5-120-00	FICA	15,435	$ 202	1.33%
5,106	5,889	6,190	6,190	101-451-5-121-09	Retirement	6,349	$ 159	2.57%
10,062	10,191	8,019	8,019	101-451-5-123-00	Group Insurance	8,020	$ 1	0.01%
1,986	1,922	2,307	2,307	101-451-5-130-00	Workmans Compensation	2,424	$ 117	5.07%
188,900	222,153	228,016	230,159		**Total Personnel Services**	232,511	$ 2,352	1.02%
1,832	298	358	358	101-451-5-421-00	Insurance	339	$ (19)	-5.31%
2,290	3,643	3,500	3,500	101-451-5-422-07	Contracting Services	7,500	$ 4,000	114.29%
10,802	11,441	12,000	12,000	101-451-5-423-05	Advertising/Promotion Fees	12,000	$ -	0.00%
-	-	500	500	101-451-5-425-02	Maintenance Motor Vehicle	500	$ -	0.00%
1,764	1,540	5,000	5,000	101-451-5-425-05	Maintenance Buildings	5,000	$ -	0.00%
1,822	482	2,500	2,500	101-451-5-426-01	Office Supplies	2,000	$ (500)	-20.00%
1,209	301	1,000	1,000	101-451-5-426-04	Cleaning Supplies	1,000	$ -	0.00%
29,591	15,241	21,550	21,550	101-451-5-426-07	Recreation Supplies	21,550	$ -	0.00%
-	-	103	103	101-451-5-426-09	Subscriptions/Books	100	$ (3)	-2.91%
135	-	500	500	101-451-5-426-10	Gasoline	500	$ -	0.00%
4,885	3,134	6,000	6,000	101-451-5-426-17	Uniforms	5,000	$ (1,000)	-16.67%
3,364	1,635	3,000	3,000	101-451-5-427-01	Travel & Lodging	3,000	$ -	0.00%
1,404	595	1,500	1,500	101-451-5-427-02	Registration & Training	1,500	$ -	0.00%
7,334	7,270	7,600	7,600	101-451-5-428-01	Telephone	7,600	$ -	0.00%
5,641	7,121	6,750	6,750	101-451-5-428-02	Electric & Water	6,750	$ -	0.00%
2,184	2,665	4,600	4,600	101-451-5-428-03	Heat	4,100	$ (500)	-10.87%
283	325	400	400	101-451-5-429-01	Membership & Dues	400	$ -	0.00%
22	229	200	200	101-451-5-429-08	Postage	200	$ -	0.00%
255	-	800	800	101-451-5-469-00	Credit Card Fees/Banking Fees	800	$ -	0.00%
13,694	7,733	6,000	6,000	101-451-5-854-00	Refunds	8,000	$ 2,000	33.33%
16,459	12,869	22,000	22,000	101-451-5-856-01	Affiliated Organizations	14,000	$ (8,000)	-36.36%
104,970	76,522	105,861	105,861		**Total Other Expenditures**	101,839	$ (4,022)	-3.80%
-	1,444	24,000	24,000	101-449-5-920-00	Furniture & Equipment	19,000	$ (5,000)	-20.83%
-	1,444	24,000	24,000		**Total Capital Expenditures**	19,000	$ (5,000)	-20.83%
293,870	300,119	357,877	360,020		**Total Expenditures**	353,350	$ (6,670)	-1.85%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					PARKS DEPARTMENT				
2,597	238	2,500	2,500	101-452-4-446-04	Tennis Court Fees	250	$	(2,250)	-90.00%
22,996	21,481	13,000	13,000	101-452-4-446-06	Camping Fees	20,000	$	7,000	53.85%
16,663	22,837	10,300	10,300	101-452-4-446-08	Reimbursed Expense	12,000	$	1,700	16.50%
3,410	4,100	1,500	1,500	101-452-4-446-12	Park Rentals	3,200	$	1,700	113.33%
-	-	1,133	1,133	101-452-4-446-19	Mowing services & materials	-	$	(1,133)	-100.00%
9,086	9,398	10,000	10,000	101-452-4-662-11	Garden Plot Rentals	10,000	$	-	0.00%
15,690	5,349	-	-	101-452-4-664-00	Sale of Fixed Assets	-	$	-	0.00%
4,261	4,491	-	-	101-452-4-669-02	Miscellaneous Revenue	-	$	-	0.00%
74,703	67,895	38,433	38,433		**Total Revenue**	45,450	$	7,017	18.26%
487,121	436,407	446,559	456,361	101-452-5-101-00	Regular Pay	497,533	$	41,172	9.02%
130,414	136,942	160,000	160,000	101-452-5-101-01	Temporary Pay	160,000	$	-	0.00%
11,979	17,162	11,900	11,900	101-452-5-101-04	Overtime Pay	14,000	$	2,100	17.65%
1,200	1,200	1,800	1,800	101-452-5-101-06	Car Allowance	1,200	$	(600)	-33.33%
875	830	1,000	1,000	101-452-5-101-07	Clothing Allowance	1,000	$	-	0.00%
362	231	600	600	101-452-5-101-10	Wellness Benefit	600	$	-	0.00%
45,650	49,305	48,572	48,572	101-452-5-120-00	FICA	52,323	$	3,751	7.72%
29,652	32,188	28,496	28,496	101-452-5-121-09	Retirement	31,450	$	2,954	10.37%
77,868	88,106	89,316	89,316	101-452-5-123-00	Group Insurance	106,957	$	17,641	19.75%
25,063	26,915	32,298	32,298	101-452-5-130-00	Workmans Compensation	33,869	$	1,571	4.86%
810,184	789,286	820,541	830,343		**Total Personnel Services**	898,932	$	68,589	8.26%
18,429	17,650	22,253	22,253	101-452-5-421-00	Insurance	22,400	$	147	0.66%
-	8,605	4,000	84,000	101-452-5-422-03	Consulting/Engineering	4,000	$	(80,000)	-95.24%
2,228	1,962	4,120	4,120	101-452-5-422-07	Contracting Services	3,000	$	(1,120)	-27.18%
547	270	500	500	101-452-5-422-15	Drug & Alcohol Testing	500	$	-	0.00%
187	423	500	500	101-452-5-423-01	Publication /Recording Fees	500	$	-	0.00%
210	-	350	350	101-452-5-423-05	Advertising/Promotion Fees	350	$	-	0.00%
5,938	7,661	6,500	6,500	101-452-5-424-01	Equipment Rental	8,000	$	1,500	23.08%
-	62	350	350	101-452-5-425-01	Maintenance Office Equipment	350	$	-	0.00%
1,830	208	3,000	3,000	101-452-5-425-02	Maintenance Motor Vehicle	3,000	$	-	0.00%
5,677	4,600	7,500	7,500	101-452-5-425-03	Maintenance Trucks	7,500	$	-	0.00%
28,648	30,587	27,000	27,000	101-452-5-425-04	Maintenance Equipment	31,600	$	4,600	17.04%
14,380	26,677	30,000	30,000	101-452-5-425-05	Maintenance Buildings	30,000	$	-	0.00%
979	1,193	1,500	1,500	101-452-5-426-01	Office Supplies	1,500	$	-	0.00%
50,888	50,512	57,000	57,000	101-452-5-426-03	General Supplies	60,000	$	3,000	5.26%
3,531	1,924	5,000	5,000	101-452-5-426-04	Cleaning Supplies	5,000	$	-	0.00%
21,369	26,780	30,000	30,000	101-452-5-426-06	Horticulture Supplies	30,000	$	-	0.00%
-	290	300	300	101-452-5-426-09	Subscriptions/Books	300	$	-	0.00%
18,323	18,524	24,000	24,000	101-452-5-426-10	Gasoline	24,000	$	-	0.00%
4,684	2,960	5,500	5,500	101-452-5-426-11	Oil & Grease Supplies	5,500	$	-	0.00%
2,465	3,183	3,000	3,000	101-452-5-426-12	Tires	3,000	$	-	0.00%
5,043	6,729	15,000	15,000	101-452-5-426-13	Diesel Fuel	14,000	$	(1,000)	-6.67%
6,588	9,442	11,000	11,000	101-452-5-426-15	Chemicals	11,000	$	-	0.00%
2,416	2,708	2,500	2,500	101-452-5-426-17	Uniforms	2,500	$	-	0.00%
1,021	1,538	1,500	1,500	101-452-5-426-18	Gravel	1,500	$	-	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
331	448	1,000	1,000	101-452-5-426-19	Bituminous Material	1,000	$ -	0.00%
-	1,666	2,500	2,500	101-452-5-426-21	Street Sealing	2,500	$ -	0.00%
5,526	6,771	8,000	8,000	101-452-5-426-23	Sand	8,000	$ -	0.00%
924	1,133	3,000	3,000	101-452-5-427-01	Travel & Lodging	3,000	$ -	0.00%
2,020	750	3,000	3,000	101-452-5-427-02	Registration & Training	3,000	$ -	0.00%
10,324	10,818	10,600	10,600	101-452-5-428-01	Telephone	10,600	$ -	0.00%
75,122	80,072	78,000	78,000	101-452-5-428-02	Electric & Water	85,000	$ 7,000	8.97%
3,858	8,886	8,500	8,500	101-452-5-428-03	Heat	9,000	$ 500	5.88%
644	(76)	1,500	1,500	101-452-5-428-05	Hauling Services	1,000	$ (500)	-33.33%
422	325	850	850	101-452-5-429-01	Membership & Dues	600	$ (250)	-29.41%
331	144	750	750	101-452-5-429-08	Postage	400	$ (350)	-46.67%
251	248	1,000	1,000	101-452-5-469-00	Banking Fees/Credit Card Fees	500	$ (500)	-50.00%
25	247	-	-	101-452-5-854-01	Refunds	-		
295,159	335,918	381,073	461,073		**Total Other Expenditures**	394,100	$ (66,973)	-14.53%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					PARKS DEPARTMENT - continued			
(143)	-	-	-	101-452-5-911-00	Building & Structures	-	$ -	0.00%
244,786	158,699	138,000	138,000	101-452-5-930-00	Machinery & Auto Equipment	223,000	$ 85,000	61.59%
486,698	158,554	289,000	541,000	101-452-5-940-00	Other Capital	109,000	$ (432,000)	-79.85%
50,478	5,932	-	-	101-452-5-999-47	Capital Special Project	-	$ -	0.00%
781,819	323,186	427,000	679,000		**Total Capital Expenditures**	332,000	$ (347,000)	-51.10%
1,887,162	1,448,390	1,628,614	1,970,416		**Total Expenditures**	1,625,032	(345,384)	-17.53%
					LARSONS ICE ARENA			
122,070	124,644	115,000	115,000	101-453-4-446-05	Ice Arena Fees	125,000	$ 10,000	8.70%
1,512	-	-	-	101-453-4-446-08	Reimbursed Expense	-	$ -	0.00%
30,750	36,500	36,500	36,500	101-453-4-446-18	Donations	40,500	$ 4,000	10.96%
154,332	161,144	151,500	151,500		**Total Revenue**	165,500	$ 14,000	9.24%
78,158	140,477	144,990	148,193	101-453-5-101-00	Regular Pay	149,112	$ 919	0.62%
29,385	32,667	40,600	40,600	101-453-5-101-01	Temporary Pay	40,600	$ -	0.00%
2,988	3,107	3,000	3,000	101-453-5-101-04	Overtime Pay	3,000	$ -	0.00%
1,050	900	1,350	1,350	101-453-5-101-06	Car Allowance	900	$ (450)	-33.33%
115	210	100	100	101-453-5-101-07	Clothing/Boot Allowance	210	$ 110	110.00%
219	140	-	-	101-453-5-101-10	Wellness Benefit	-	$ -	0.00%
8,111	8,954	14,865	14,865	101-453-5-120-00	FICA	15,936	$ 1,071	7.20%
4,799	5,308	9,222	9,222	101-453-5-121-09	Retirement	10,063	$ 841	9.12%
14,365	16,688	27,302	27,302	101-453-5-123-00	Group Insurance	29,128	$ 1,826	6.69%
-	-	2,031	2,031	101-453-5-130-00	Workmans Compensation	2,235	$ 204	10.04%
951	1,692	-	-	101-453-5-136-00	Workmans Compensation	-	$ -	0.00%
140,141	210,142	243,460	246,663		**Total Personnel Services**	251,184	$ 4,521	1.83%
7,267	6,472	7,767	7,767	101-453-5-421-00	Insurance	7,454	$ (313)	-4.03%
2,589	-	-	-	101-453-5-422-07	Contracting Services	-	$ -	0.00%
22	-	500	500	101-453-5-423-05	Advertising/Promotion Fees	250	$ (250)	-50.00%
13,194	29,435	20,000	61,500	101-453-5-425-04	Maintenance Equipment	25,000	$ (36,500)	-59.35%
5,219	12,495	10,500	10,500	101-453-5-425-05	Maintenance Buildings	16,000	$ 5,500	52.38%
163	149	250	250	101-453-5-426-01	Office Supplies	250	$ -	0.00%
9,551	26,508	15,000	15,000	101-453-5-426-03	General Supplies	25,000	$ 10,000	66.67%
4,335	3,944	5,000	5,000	101-453-5-426-04	Cleaning Supplies	5,000	$ -	0.00%
2,826	2,834	3,000	3,000	101-453-5-426-10	Propane, Gasoline	3,000	$ -	0.00%
275	-	1,000	1,000	101-453-5-427-02	Registration & Training	1,000	$ -	0.00%
1,326	601	1,800	1,800	101-453-5-428-01	Telephone	1,500	$ (300)	-16.67%
121,275	136,316	120,000	120,000	101-453-5-428-02	Electric & Water	135,000	$ 15,000	12.50%
23,349	35,355	33,000	33,000	101-453-5-428-03	Heat	33,000	$ -	0.00%
179	475	500	500	101-453-5-429-01	Propane	500	$ -	0.00%
-	-	300	300	101-453-5-469-00	Credit Card Fees	150	$ (150)	-50.00%
-	-	100	100	101-453-5-854-00	Refunds	100	$ -	0.00%
191,570	254,584	218,717	260,217		**Total Other Expenditures**	253,204	$ (7,013)	-2.70%
-	-	3,700	3,700	101-453-5-911-00	Building & Structures	-	$ (3,700)	0.00%
-	5,152	7,200	7,200	101-453-5-920-00	Furniture & Equipment	4,000	$ (3,200)	-44.44%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
44,270	15,367	122,000	122,000	101-453-5-930-00	Machinery & Equipment	158,000	$ 36,000	29.51%
44,270	20,519	132,900	132,900		**Total Capital Expenditures**	162,000	$ 29,100	21.90%
375,981	485,244	595,077	639,780		**Total Expenditures**	666,388	$ 26,608	4.16%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					FORESTRY DEPARTMENT			
4,696	3,260	-	-	101-454-4-441-08	Reimbursed Expense	-		
15,015	8,804	19,000	19,000	101-454-4-441-09	Miscellaneous	15,000	$ (4,000)	-21.05%
19,711	12,064	19,000	19,000		**Total Revenue**	15,000	$ (4,000)	-21.05%
227,482	249,703	250,716	256,036	101-454-5-101-00	Regular Pay	258,969	$ 2,933	1.15%
16,855	8,552	17,000	17,000	101-454-5-101-01	Temporary Pay	17,000	$ -	0.00%
77	(101)	800	800	101-454-5-101-04	Overtime Pay	800	$ -	0.00%
600	600	600	600	101-454-5-101-06	Car Allowance	600	$ -	0.00%
915	1,040	1,250	1,250	101-454-5-101-07	Clothing Allowance	1,250	$ -	0.00%
137	204	-	-	101-454-5-101-10	Wellness Benefit	-	$ -	0.00%
18,027	18,240	21,226	21,226	101-454-5-120-00	FICA	21,793	$ 567	2.67%
13,699	14,517	15,628	15,628	101-454-5-121-09	Retirement	16,073	$ 445	2.85%
31,992	36,507	40,421	40,421	101-454-5-123-00	Group Insurance	49,342	$ 8,921	22.07%
50,489	53,821	64,585	64,585	101-454-5-130-00	Workmans Compensation	64,855	$ 270	0.42%
360,273	383,084	412,226	417,546		**Total Personnel Services**	430,682	$ 13,136	3.15%
8,373	5,548	7,404	7,404	101-454-5-421-00	Insurance	5,871	$ (1,533)	-20.71%
48	78	206	206	101-454-5-422-15	Drug & Alcohol Testing	206	$ -	0.00%
4,475	4,347	7,000	7,000	101-454-5-425-03	Maintenance Trucks	5,000	$ (2,000)	-28.57%
6,015	8,135	6,000	6,000	101-454-5-425-04	Maintenance Equipment	8,000	$ 2,000	33.33%
645	325	1,400	1,400	101-454-5-425-05	Maintenance Buildings	1,400	$ -	0.00%
5,340	2,138	5,000	5,000	101-454-5-425-17	Maintenance Sidewalks	5,500	$ 500	10.00%
5,124	5,586	6,000	6,000	101-454-5-426-03	General Supplies	6,000	$ -	0.00%
17,768	21,078	16,000	16,000	101-454-5-426-06	Horticulture Supplies	23,000	$ 7,000	43.75%
-	-	150	150	101-454-5-426-09	Subscriptions/Books	150	$ -	0.00%
7,749	10,033	8,500	8,500	101-454-5-426-10	Gasoline	10,000	$ 1,500	17.65%
888	396	1,000	1,000	101-454-5-426-11	Oil & Grease Supplies	1,000	$ -	0.00%
2,300	1,279	2,000	2,000	101-454-5-426-12	Tires	2,000	$ -	0.00%
11,237	12,135	11,000	11,000	101-454-5-426-13	Diesel Fuel	12,000	$ 1,000	9.09%
-	-	500	500	101-454-5-426-15	Supplies	500	$ -	0.00%
1,130	1,296	1,600	1,600	101-454-5-426-17	Uniforms	1,600	$ -	0.00%
-	-	500	500	101-454-5-426-23	Sand	500	$ -	0.00%
-	698	1,500	1,500	101-454-5-427-01	Travel & Lodging	1,500	$ -	0.00%
545	1,278	1,500	1,500	101-454-5-427-02	Registration & Training	1,500	$ -	0.00%
1,302	732	1,400	1,400	101-454-5-428-01	Telephone	1,400	$ -	0.00%
515	1,663	3,000	3,000	101-454-5-428-03	Heat	3,000	$ -	0.00%
1,661	2,044	2,200	2,200	101-454-5-428-05	Hauling Service	2,200	$ -	0.00%
100	200	450	450	101-454-5-429-01	Membership & Dues	450	$ -	0.00%
180	205	700	700	101-454-5-429-08	Postage	300	$ (400)	-57.14%
75,395	79,195	85,010	85,010		**Total Other Expenditures**	93,077	$ 8,067	9.49%
45,856	98,580	84,500	84,500	101-454-5-930-00	Machinery & Auto Equipment	119,500	$ 35,000	41.42%
3,502	-	-	-	101-454-5-950-01	Capital less than $5,000	-	$ -	0.00%
49,358	98,580	84,500	84,500		**Total Capital Expenditures**	119,500	$ 35,000	41.42%
485,026	560,858	581,736	587,056		**Total Expenditures**	643,259	$ 56,203	9.57%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					LIBRARY				
500	21,312	-	-	101-455-4-334-10	Private Grants/Donations	-	$	-	0.00%
17,500	17,500	17,500	17,500	101-455-4-339-00	In Lieu of Taxes	17,500	$	-	0.00%
17,652	-	-	-	101-455-4-446-08	Reimbursed Expense	-	$	-	0.00%
1,271	287	1,000	1,000	101-455-4-662-01	Rental Income	1,000	$	-	0.00%
4,073	4,784	4,500	4,500	101-455-4-669-01	Miscellaneous	4,500	$	-	0.00%
40,996	43,883	23,000	23,000		**Total Revenue**	23,000	$	-	0.00%
520,250	517,605	509,051	520,184	101-455-5-101-00	Regular Pay	522,364	$	2,180	0.42%
70,176	75,359	79,913	79,913	101-455-5-101-01	Temporary Pay	79,913	$	-	0.00%
1,079	228	1,000	1,000	101-455-5-101-04	Overtime Pay	1,000	$	-	0.00%
314	162	600	600	101-455-5-101-10	Wellness Benefit	900	$	300	50.00%
41,315	41,534	46,314	46,314	101-455-5-120-00	FICA	47,384	$	1,070	2.31%
29,660	29,712	31,530	31,530	101-455-5-121-09	Retirement	32,369	$	839	2.66%
68,693	86,337	92,370	92,370	101-455-5-123-00	Group Insurance	77,894	$	(14,476)	-15.67%
2,220	2,359	2,831	2,831	101-455-5-130-00	Workmans Compensation	2,562	$	(269)	-9.50%
733,707	753,295	763,609	774,742		**Total Personnel Services**	764,386	$	(10,356)	-1.34%
326	20,834	1,000	1,000	101-455-5-367-01	Grant Expenditures	1,000	$	-	0.00%
8,088	7,105	8,526	8,526	101-455-5-421-00	Insurance	7,894	$	(632)	-7.41%
49,804	53,231	54,000	54,000	101-455-5-422-08	Computer Services	38,175	$	(15,825)	-29.31%
508	325	600	600	101-455-5-423-05	Advertising/Promotion Fees	600	$	-	0.00%
1,020	1,721	1,800	1,800	101-455-5-424-01	Equipment Rental	1,800	$	-	0.00%
10,410	11,183	10,000	10,000	101-455-5-425-04	Maintenance Equipment	13,560	$	3,560	35.60%
3,799	5,313	5,000	5,000	101-455-5-425-05	Maintenance Buildings	5,500	$	500	10.00%
467	1,468	800	800	101-455-5-426-01	Office Supplies	800	$	-	0.00%
15,327	14,722	14,000	14,000	101-455-5-426-03	General Supplies	15,000	$	1,000	7.14%
3,257	9,700	3,000	3,000	101-455-5-426-04	Cleaning Supplies	3,000	$	-	0.00%
6,815	3,047	4,000	4,000	101-455-5-427-01	Travel & Lodging	4,000	$	-	0.00%
-	1,731	3,000	3,000	101-455-5-427-02	Registration & Training	3,000	$	-	0.00%
3,885	3,474	5,500	5,500	101-455-5-428-01	Telephone	5,500	$	-	0.00%
66,702	69,067	66,000	66,000	101-455-5-428-02	Electric & Water	66,000	$	-	0.00%
18,000	396	8,000	8,000	101-455-5-429-03	Cleaning Services	-	$	(8,000)	-100.00%
3,284	4,946	4,800	4,800	101-455-5-429-08	Postage	4,800	$	-	0.00%
191,692	208,264	190,026	190,026		**Total Other Expenditures**	170,629	$	(19,397)	-10.21%
-	-	-	-	101-455-5-911-00	Building & Structure	175,000	$	175,000	N/A
110,249	-	-	-	101-455-5-920-00	Furniture & Equipment	-	$	-	0.00%
13,179	6,953	-	-	101-455-5-950-01	Capital less than $5,000	-	$	-	0.00%
53,200	55,569	56,300	56,300	101-455-5-950-02	Adult Reading Level Books	52,450	$	(3,850)	-6.84%
18,807	18,872	19,000	19,000	101-455-5-950-03	Children Reading Level Books	19,380	$	380	2.00%
22,119	23,186	23,700	23,700	101-455-5-950-04	Audio/Visual Material	24,700	$	1,000	4.22%
8,572	8,578	8,500	8,500	101-455-5-950-05	Periodicals/Subscriptions	8,500	$	-	0.00%
6,269	6,951	7,250	7,250	101-455-5-950-06	Large Print Books	7,395	$	145	2.00%
8,952	8,883	8,900	8,900	101-455-5-950-07	Young Adult Reading Level Book	9,078	$	178	2.00%
-	-	-	-	101-455-5-950-08	E-Books	21,800	$	21,800	#DIV/0!
241,347	128,992	123,650	123,650		**Total Capital Expenditures**	318,303		194,653	157.42%
1,166,746	1,090,552	1,077,285	1,088,418		**Total Expenditures**	1,253,318	$	164,900	15.15%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					APPROPRIATION/SUBSIDIES			
30,352	69,905	100,000	100,000	101-495-5-466-01	Economic Incentive Grant	-	$ (100,000)	-100.00%
25,000	25,000	25,000	25,000	101-495-5-856-03	Community Cultural Subsidy	35,000	$ 10,000	40.00%
8,000	8,000	8,000	8,000	101-495-5-856-04	Community Band Subsidy	8,000	$ -	0.00%
5,000	5,200	5,200	5,200	101-495-5-856-05	Safe Ride	5,200	$ -	0.00%
75,000	78,000	80,000	80,000	101-495-5-856-07	Brookings Area Transit Authority	80,000	$ -	0.00%
10,000	10,000	9,000	9,000	101-495-5-856-09	Brkngs Regional Humane Society	-	$ (9,000)	-100.00%
22,000	22,000	16,500	16,500	101-495-5-856-10	Brkngs Domestic Abuse Shelter	17,500	$ 1,000	6.06%
-	-	4,000	4,000	101-495-5-856-12	Brookings Farmers Market	4,000	$ -	0.00%
207,264	207,200	190,000	190,000	101-495-5-856-37	School District Subsidy	190,000	$ -	0.00%
75,000	75,000	75,000	75,000	101-495-5-856-69	Boys & Girls Club Subsidy	75,000	$ -	0.00%
2,500	3,000	3,000	3,000	101-495-5-856-70	Brkgs County Youth Mentoring	4,000	$ 1,000	33.33%
-	-	-	-		Brookings Empowerment Project	2,500	$ 2,500	N/A
-	-	-	-		Buy South Dakota	-	$ -	0.00%
-	-	-	-		Helpline Center	-	$ -	0.00%
195,000	195,000	153,000	153,000	101-495-5-856-73	Brookings Economic Dev Corp	215,000	$ 62,000	40.52%
655,116	698,305	668,700	668,700		**Total Other Expenditures**	636,200	$ (32,500)	-4.86%
229,650	229,680	230,611	230,611	101-495-7-899-01	Transfer out to Airport	239,000	$ 8,389	3.64%
-	-	-	-	101-495-7-899-03	Transfer out to Swiftel	-	$ -	0.00%
1,653,356	70,562			101-495-7-899-05	Transfer Out to 75% fund		$ -	0.00%
-	13,107	15,414	15,414	101-495-7-899-24	Transfer to Public Art Fund	15,002	$ (412)	-2.67%
1,883,006	313,349	246,025	246,025		**Total Transfers Out**	254,002	$ 7,977	3.24%
2,538,122	1,011,654	914,725	914,725		**Total Expenditures**	890,202	$ (24,523)	-2.68%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					25% SALES & USE TAX			
1,631,337	1,634,476	1,655,000	1,655,000	212-000-4-113-02	Sales & Use Tax	1,704,650	$ 49,650	3.00%
-	14,956	-	-	212-000-4-334-09	Grants	24,000	$ 24,000	0.00%
32,481	-	-	-	212-000-4-441-08	Wildfire Reimbursement	-	$ -	0.00%
3,307	56	3,000	3,000	212-000-4-661-00	Interest Income	3,000	$ -	0.00%
3,851	5,533	3,500	3,500	212-000-4-661-01	Money Market Interest	3,400	$ (100)	-2.86%
-	-	-	-	212-000-4-664-00	Sale of Fixed Assets	-	$ -	0.00%
1,670,976	1,655,020	1,661,500	1,661,500		**Total Revenue**	1,735,050	$ 73,550	4.43%
-	-	124,000	118,000	212-000-6-700-17	Transfer In	-	$ (118,000)	-100.00%
-	-	124,000	118,000		**Total Transfers In**	-	$ (118,000)	-100.00%
1,670,976	1,655,020	1,785,500	1,779,500		**Total Revenue & Transfers In**	1,735,050	(44,450)	-2.50%
7,588	17,476	80,000	9,000	212-000-5-466-01	Economic Incentive Grant	-	$ (9,000)	-100.00%
	147,499	308,000	308,000	212-000-5-425-14	Chip Seal	311,000	$ 3,000	0.97%
7,588	164,975	388,000	317,000		**Total Other Expenditures**	311,000	$ (6,000)	-1.89%
-	-			212-000-5-910-00	Land		$ -	0.00%
-	13,044	-	-	212-000-5-911-01	Building & Structures Fire	74,000	$ 74,000	0.00%
					Remodel S. Station / 45,000			
					Repl overhead door training 2 10,000			
					Half of HVAC for 3rd Ave Station 10,000			
					Repl 22nd station heater 9,000			
-	-	3,700	3,700	212-000-5-911-02	Building & Structures Police	10,000	$ 6,300	170.27%
					Half of HVAC for 3rd Ave Station 10,000			
-	15,536	-	-	212-000-5-920-00	Furniture & Equipment	-	$ -	0.00%
-	94,471	208,000	160,000	212-000-5-930-01	Machinery & Auto & Equip Fire	11,200	$ (148,800)	-93.00%
					USAR Gear / 10,000			
					Computer / 1,200			
-	250,273	73,255	73,255	212-000-5-930-02	Machinery & Auto & Equip Police	192,385	$ 119,130	162.62%
					Interview Rm recording/24,000			
					In car video / 12,000			
					IT equip per IT list / 24,700			
					Office furniture / 1,585			
				2 cars	Vehicle Equipment / 14,100			
					Replace Tahoe / 40,000			
				2/38,000	2 car / 76,000			
-	-	43,000	43,000	212-000-5-940-01	Other Capital - Fire		$ (43,000)	-100.00%
-	-	125,980	125,980	212-000-5-940-02	Other Capital - Police	201,115	$ 75,135	59.64%
				1	Sniper Rifle and scope / 6,000			
				14/$860	Vest 50/50 grant / 12,040			
				1/$2,800	Radar / 2,800			
					Radios / 175,000			
				taz/1,100;	Tazors, 5,275			
-	244,689	712,892	724,284	212-000-5-960-00	Street & Sidewalk Improv 50/50 (213/212)	987,000	$ 262,716	36.27%
	70,770	145,000	145,000	212-000-5-960-02	Street curb & gutter	255,000	$ 110,000	75.86%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
-	-	1,311,827	1,275,219		**Total Capital Expenditures**	1,730,700	$ 455,481	35.72%
906,550	-	-	-	212-000-7-899-00	Transfer out General Fund	-	$ -	0.00%
251,800	-	-	-	212-000-7-899-04	Transfer out-Edgebrook	-	$ -	0.00%
207,618	193,000	257,000	257,000	212-000-7-899-10	Brkgs City 911-2/3 call demand	270,840	$ 13,840	5.39%
-	1,490,829			212-000-7-899-20	Transfer Out		$ -	0.00%
-	20,703	13,004	13,004	212-000-7-899-24	Transfer to Public Art Fund	17,307	$ 4,303	33.09%
1,365,968	1,704,532	270,004	270,004		**Total Transfers Out**	288,147	$ 18,143	6.72%
1,373,556	1,869,506	1,969,831	1,862,223		**Total Expenditures**	2,329,847	$ 467,624	25.11%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					75% PUBLIC IMPROVE/SALES & USE TAX			
4,964,090	4,972,894	5,012,456	5,012,456	213-000-4-113-02	Sales & Use Tax	5,162,830	$ 150,374	3.00%
-	-	713,000	729,116	213-000-4-334-02	Surface Trans Prog (STP) Grant	729,116	$ -	0.00%
-	-	90,000	90,000	213-000-4-334-09	Grants	-	$ (90,000)	-100.00%
-	-	-	-	213-000-4-441-08	Wildfire Reimbursement	-	$ -	0.00%
-	352,887	-	-	213-000-4-441-09	Miscellaneous Reimbursement	145,600	$ 145,600	N/A
(905)	4,393	10,000	10,000	213-000-4-661-00	Interest Income	10,000	$ -	0.00%
5,011	11,222	5,000	20,000	213-000-4-661-01	Money Market Interest	20,000	$ -	0.00%
-	5,900,000	-	-	213-000-4-663-50	Bond Proceeds	-	$ -	0.00%
4,968,196	11,241,396	5,830,456	5,861,572		**Total Revenue**	6,067,546	$ 205,974	3.51%
-	-	-	-	213-000-6-700-01	Transfer in Liquor	-	$ -	0.00%
-	-	-	-	213-000-6-700-02	Transfer in Landfill	-	$ -	0.00%
189,805	590,000	528,709	528,709	213-000-6-700-03	Transfer in TIF Revenue	406,200	$ (122,509)	-23.17%
-	-	-	-	213-000-6-700-15	Transfer in (Airport)	-	$ -	0.00%
-	-	-	-	213-000-6-700-16	Transfer in from BMU/Advance	-	$ -	0.00%
1,232,789	1,012,523	63,874	40,300	213-000-6-700-17	Transfer In (special assessments)	-	$ (40,300)	-100.00%
1,422,594	1,602,523	592,583	569,009		**Total Transfers In**	406,200	$ (162,809)	-28.61%
6,390,790	12,843,919	6,423,039	6,430,581		**Total Revenue & Transfers In**	6,473,746	$ 43,165	0.67%
44,974	-	-	-	213-000-5-422-03	Consulting	-	$ -	0.00%
-	147,499	-	-	213-000-5-425-14	Chip Seal	-	$ -	0.00%
-	17,500	100,000	100,000	213-000-5-466-02	Job Creation Incentive	-	$ (100,000)	-100.00%
1,834,036	1,877,326	1,921,244	1,921,244	213-000-5-470-01	Bond Principal Payments	1,975,610	$ 54,366	2.83%
559,818	518,228	471,798	471,798	213-000-5-470-02	Bond Interest Payments	420,557	$ (51,241)	-10.86%
495	495	1,200	1,200	213-000-5-470-03	Debt Service Costs	1,200	$ -	0.00%
22,764	52,429	150,000	150,000	213-000-5-856-63	Economic Incentive Grant	-	$ (150,000)	-100.00%
100,000	100,000	100,000	100,000	213-000-5-856-72	Boys & Girls Club Capital Impv	100,000	$ -	0.00%
150,000	150,000	150,000	150,000	213-000-5-856-76	SDSU Research Park	150,000	$ -	0.00%
12,000	-	15,000	15,000	213-000-5-856-77	BATA Grant Match-Bus	15,000	$ -	0.00%
-	5,600,000	100,000	100,000	213-000-5-856-81	SDSU Performing Arts Center II	100,000	$ -	0.00%
-	50,000	50,000	50,000	213-000-5-856-82	Brookings Health System	50,000	$ -	0.00%
2,724,087	8,513,476	3,059,242	3,059,242		**Total Other Expenditures**	2,812,367	$ (246,875)	-8.07%
-	502,247	100,000	100,000	213-000-5-911-00	Buildings (CRC 100,000/5)	100,000	$ -	0.00%
27,867	39,446	9,687	9,687	213-000-5-911-01	Railroad Crossing Arms	-	$ (9,687)	-100.00%
	48,000	201,000	201,000	213-000-5-910-00	Land Purchase - Citico	-	$ (201,000)	-100.00%
1,055	-	-	-	213-000-5-940-00	Other Capital	-	$ -	0.00%
-	-	355,000	355,000	213-000-5-940-04	Park & Rec Improvements	390,000	$ 35,000	9.86%
-	-	110,000	110,000	213-000-5-940-05	Bike lane/trail Improv - eng	74,000	$ (36,000)	-32.73%
-	248,261	709,320	709,320	213-000-5-960-00	Street & Sidewalk Improv 50/50 (213/212)	1,877,000	$ 1,167,680	164.62%
-	586,099	1,663,901	163,901	213-000-5-960-01	STP grant expenditures	2,936,000	$ 2,772,099	1691.33%
-	144,188	145,000	145,000	213-000-5-960-02	street curb and gutter	255,000	$ 110,000	75.86%
-	469,098	22,700	22,700	213-000-5-999-47	Special Projects citico lot & swift road	360,000	$ 337,300	1485.90%
28,922	2,037,338	3,316,608	1,816,608		**Total Capital Expenditures**	5,992,000	$ 4,175,392	229.85%
925,700	-	-	-	213-000-7-899-00	Transfer out General Fund	-	$ -	0.00%
91,844	-	114,500	114,500	213-000-7-899-01	Transfer Out to Airport	169,950	$ 55,450	48.43%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
427,744	300,000	300,000	300,000	213-000-7-899-03	Transfer out-Swiftel CIP	300,000	$ -	0.00%
-	16,191	21,572	21,572	213-000-7-899-24	Transfer to Public Art Fund	34,440	$ 12,868	59.65%
44,595	1,588,137	-	-	213-000-7-899-25	Transfer out-Main Ave S	-	$ -	0.00%
30,645	56,829	197,510	197,510	213-000-7-899-28	Transfer out to Edgebrook Golf	63,600	$ (133,910)	-67.80%
900,000	-	-	-	213-000-7-899-29	Transfer out Special Assmnt	-	$ -	0.00%
-	-	-	-	213-000-7-899-30	Transfer out-Nature Park	-	$ -	0.00%
275,000	365,000	-	-	213-000-7-899-31	Transfer Out to Gateway Proj	-	$ -	0.00%
2,695,528	2,326,157	633,582	633,582		**Total Transfers Out**	567,990	$ (65,592)	-10.35%
5,448,537	12,876,971	7,009,432	5,509,432		**Total Expenditures**	9,372,357	$ 3,862,925	70.11%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					E 911			
-	-	-	-	214-000-4-334-09	Grants			
357,367	361,246	357,000	357,000	214-000-4-338-05	E-911 Surcharge	362,000	$ 5,000	1.40%
125,000	96,500	128,500	128,500	214-000-4-338-06	Brkgs County 1/3 call demand	135,420	$ 6,920	5.39%
2,590	654	500	500	214-000-4-661-01	Interest Income	500	$ -	0.00%
484,957	458,401	486,000	486,000		**Total Revenue**	497,920	$ 11,920	2.45%
251,800	193,000	257,000	257,000	214-000-6-700-03	Brkgs City 2/3 call demand	270,840	$ 13,840	5.39%
251,800	193,000	257,000	257,000		**Total Transfers In**	270,840	$ 13,840	5.39%
736,757	651,401	743,000	743,000		**Total Revenue & Transfers In**	768,760	$ 25,760	3.47%
414,389	444,467	456,616	456,616	214-000-5-101-00	Regular Pay	492,183	$ 35,567	7.79%
-	-	8,500	8,500	214-000-5-101-01	Temporary Pay	-	$ (8,500)	-100.00%
20,073	31,941	11,085	11,085	214-000-5-101-04	Overtime Pay	15,000	$ 3,915	35.32%
-	-	300	300	214-000-5-101-10	Wellness Benefit	300	$ -	0.00%
31,397	32,032	36,728	36,728	214-000-5-120-00	FICA	37,380	$ 652	1.78%
26,056	26,213	28,296	28,296	214-000-5-121-09	Retirement	29,318	$ 1,022	3.61%
76,638	63,520	113,605	113,605	214-000-5-123-00	Group Insurance	107,710	$ (5,895)	-5.19%
1,027	1,058	1,984	1,984	214-000-5-130-00	Workmans Compensation	1,984	$ -	0.00%
569,580	599,231	657,114	657,114		**Total Personnel Services**	683,875	$ 26,761	4.07%
2,094	7,701	4,400	4,400	214-000-5-422-02	Professional Fees	4,689	$ 289	6.57%
52,095	55,091	59,500	59,500	214-000-5-422-06	Database Services	59,500	$ -	0.00%
8,302	6,188	9,000	9,000	214-000-5-424-01	Equipment Rental	13,800	$ 4,800	53.33%
6,751	1,614	3,000	3,000	214-000-5-425-04	Repair & Maintenance Equipment	3,000	$ -	0.00%
1,254	2,446	5,000	5,000	214-000-5-425-06	Maintenance Radio	5,000	$ -	0.00%
499	1,001	1,000	1,000	214-000-5-426-01	Office Supplies	1,000	$ -	0.00%
2,082	1,559	2,000	2,000	214-000-5-426-03	General Supplies	2,000	$ -	0.00%
83	-	200	200	214-000-5-426-09	Subscriptions/Books	200	$ -	0.00%
946	1,102	2,000	2,000	214-000-5-426-17	Uniforms	2,000	$ -	0.00%
1,665	180	3,000	3,000	214-000-5-427-01	Travel & Lodging	3,000	$ -	0.00%
2,460	1,771	2,200	2,200	214-000-5-427-02	Registration & Training	3,200	$ 1,000	45.45%
5,567	2,400	2,400	2,400	214-000-5-428-01	Telephone	2,400	$ -	0.00%
-	1,147	900	900	214-000-5-429-01	Membership & Dues	900	$ -	0.00%
83,798	82,198	94,600	94,600		**Total Other Expenditures**	100,689	$ 6,089	6.44%
-	919	-	-	214-000-5-911-00	Buildings & Structures	-	$ -	0.00%
4,050	-	-	-	214-000-5-920-00	Furniture and Small Equipment	-	$ -	0.00%
-	3,800	9,550	9,550	214-000-5-940-00	Software & Support	9,647	$ 97	1.02%
-	-	3,000	3,000	214-000-5-950-01	Capital less than $5,000	3,780	$ 780	26.00%
4,050	4,719	12,550	12,550		**Total Capital Expenditures**	13,427	$ 877	6.99%
-	-	-	-	214-000-7-899-00	Transfer out to General Fund	-	$ -	0.00%
-	-	-	-	214-000-7-899-20	Transfer Out 75% S&U Fund	-	$ -	0.00%
-	-	-	-		**Total Transfers Out**	-	$ -	0.00%
657,428	686,148	764,264	764,264		**Total Expenditures**	797,991	$ 33,727	4.41%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					SWIFTEL CENTER			
1,063,060	927,260	1,373,009	1,252,749	224-000-4-446-03	F&B Revenue	1,302,428	$ 49,679	3.97%
191,486	246,613	216,258	257,584	224-000-4-446-08	Reimbursed Labor	307,581	$ 49,997	19.41%
-	294,600	-	-	224-000-4-663-50	Debt Proceeds	-	$ -	0.00%
174,774	190,865	191,880	205,283	224-000-4-669-01	Sponsorships,Signage,Name, Etc.	189,900	$ (15,383)	-7.49%
340,022	358,370	422,616	418,052	224-000-4-669-02	Miscellaneous Revenues	390,845	$ (27,207)	-6.51%
289,346	144,368	259,039	137,357	224-000-4-848-12	Facility Rent & Promotions	227,625	$ 90,268	65.72%
2,058,688	2,162,076	2,462,802	2,271,025		**Total Revenue**	2,418,379	$ 147,354	6.49%
-	-	-	-	224-000-6-700-00	Transfer in from General Fund	-	$ -	0.00%
427,744	300,000	300,000	300,000	224-000-6-700-04	Transfer in Sales & Use Tax	300,000	$ -	0.00%
375,000	404,950	409,441	409,441	224-000-6-700-13	Transfer in 3rd B	475,089	$ 65,648	16.03%
802,744	704,950	709,441	709,441		**Total Transfers In**	775,089	$ 65,648	9.25%
2,861,432	2,867,026	3,172,243	2,980,466		**Total Revenue & Transfers In**	3,193,468	$ 213,002	7.15%
707,823	790,261	827,302	794,838	224-000-5-101-02	Personnel Services	833,899	$ 39,061	4.91%
590,654	609,955	655,296	636,821	224-000-5-101-03	Other Personnel Expenses	790,178	$ 153,357	24.08%
78,664	141,781	102,601	146,243	224-000-5-422-03	Professional & Contract Labor	75,187	$ (71,056)	-48.59%
101,989	103,479	106,621	106,265	224-000-5-422-07	Contracted Services	108,374	$ 2,109	1.98%
163,876	71,621	110,721	73,154	224-000-5-423-01	Advertising & Marketing	66,370	$ (6,784)	-9.27%
127,241	133,332	161,134	165,408	224-000-5-424-06	Occupancy	151,437	$ (13,971)	-8.45%
25,754	27,835	26,650	18,555	224-000-5-427-01	Travel and Motor Vehicle	30,050	$ 11,495	61.95%
116,218	137,194	134,230	164,199	224-000-5-428-02	Utilities	147,507	$ (16,692)	-10.17%
168,821	122,139	313,492	229,917	224-000-5-429-09	Services/Operations	277,991	$ 48,074	20.91%
355,777	281,430	399,381	377,358	224-000-5-446-03	F&B Expenses	387,225	$ 9,867	2.61%
-	16,500	-	-	224-000-5-470-02	Interest	-	$ -	0.00%
21,177	19,898	34,815	22,574	224-000-5-669-02	General Administrative	25,250	$ 2,676	11.85%
2,457,994	2,455,426	2,872,243	2,735,332		**Total Other Expenditures**	2,893,468	$ 158,136	5.78%
1,543,369	463,029	300,000	300,000	224-000-5-940-01	Capital	300,000	$ -	0.00%
1,543,369	463,029	300,000	300,000		**Total Capital Expenditures**	300,000	$ -	0.00%
-	-			214-000-7-899-24	Transfer to Public Art Fund	-	$ -	0.00%
-	-	-	-		**Total Transfers Out**	-	$ -	0.00%
4,001,363	2,918,455	3,172,243	3,035,332		**Total Expenditures**	3,193,468	$ 158,136	5.21%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					LIBRARY FINES			
31,224	19,449	25,000	25,000	226-000-4-559-00	Fines - Library	25,000	$ -	0.00%
51	55	-	-	226-000-4-661-00	Interest - Investments	-	$ -	0.00%
5,065	-	-	-	226-000-4-669-02	Other - Misc.	-	$ -	0.00%
(12,000)	-	-	-	226-000-4-899-99	Other Revenue	-	$ -	0.00%
24,340	19,505	25,000	25,000		**Total Revenues**	25,000	$ -	0.00%
-	12,000	-	-	226-000-6-700-15	Transfer in from Donations	-	$ -	0.00%
-	12,000	-	-		**Total Transfers In**	-	-	-
24,340	31,505	25,000	25,000		**Total Revenue & Transfers In**	25,000	-	0
31,807	19,404	30,000	30,000	226-000-5-899-99	Other Expenses	30,000	$ -	0.00%
31,807	19,404	30,000	30,000		**Total Expenditures**	30,000	$ -	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					LIBRARY DONATIONS			
23,509	26,272	35,000	35,000	227-000-4-446-10	Donations	35,000	$ -	0.00%
(99)	399	500	500	227-000-4-661-00	Interest - Investments	500	$ -	0.00%
(5,065)	-		-	227-000-4-669-02	Other - Misc.		$ -	0
18,345	26,670	35,500	35,500		**Total Revenues**	35,500	$ -	0.00%
25,733	17,200	33,000	33,000	227-000-5-899-99	Other Expenses	33,000	$ -	0.00%
25,733	17,200	33,000	33,000		**Total Other Expenditures**	33,000	$ -	0.00%
-	12,000			214-000-7-899-24	Transfer to Fines Fund	-	$ -	0.00%
-	12,000	-	-		**Total Transfers Out**	-	-	-
25,733	29,200	33,000	33,000		**Total Expenditures**	33,000	-	-

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					SPECIAL ASSESSMENT			
14	136	-	-	280-000-4-661-00	Interest Income	-	$ -	0.00%
1,885	5,250	18,000	18,000	280-000-4-661-01	Money Market Interest Income	5,250	$ (12,750)	-70.83%
4,006	73,939	95,710	95,710	280-000-4-663-43	Special Assessment Deferred	-	$ (95,710)	-100.00%
8,833	51	8,800	8,800	280-000-4-663-44	Special Assessment Interest	4,440	$ (4,360)	-49.55%
121,471	126,663	68,435	68,435	280-000-4-663-45	Special Assessment Current	66,290	$ (2,145)	-3.13%
-	-	-	-	280-000-4-663-46	Special Assessment Delinquent	-	$ -	0.00%
-	-	-	-	280-000-4-663-47	Special Assessment Swr Hook Up	-	$ -	0.00%
48	-	-	-	280-000-4-663-48	Penalty	-	$ -	0.00%
-	-	-	-	280-000-4-663-50	Bond Proceeds	-	$ -	0.00%
136,257	206,039	190,945	190,945		**Total Revenues**	75,980	$ (114,965)	-60.21%
-	-	-	-	280-000-6-700-08	Transfer in from BMU	-	$ -	0.00%
152,618	-	-	-	280-000-6-700-17	Transfer In	-	$ -	0.00%
900,000	-	-	-	280-000-6-700-20	Transfer in-Sales & Use Tax	-	$ -	0.00%
1,052,618	-	-	-		**Total Transfers In**	-	$ -	0.00%
1,188,875	206,039	190,945	190,945		**Total Revenues & Transfers In**	75,980	$ (114,965)	-60.21%
2,494	-	-	-	280-000-5-429-09	Miscellaneous		$ -	0.00%
-	133,328	-	-	280-000-5-429-18	Bad Debt Expense	-	$ -	0.00%
73,811	95,262	1,650,000	1,650,000	280-000-5-960-00	Street & Sidewalk Improvements	150,000	$ (1,500,000)	-90.91%
-	-	-	-	280-000-5-960-04	Sewer Line Extension	-	$ -	0.00%
76,305	228,590	1,650,000	1,650,000		**Total Capital Expenditures**	150,000	(1,500,000)	-90.91%
600,163	50,000	63,874	151,266	280-000-7-899-20	Transfer to 75% Sales Tax	-	$ (151,266)	-100.00%
600,163	50,000	63,874	151,266		**Total Transfers Out**	-	$ (151,266)	-100.00%
676,468	278,590	1,713,874	1,801,266		**Total Expenditures**	150,000	$ (1,651,266)	-91.67%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					STORM DRAINAGE			
738,328	787,900	828,120	828,120	282-000-4-112-01	Drainage Fees	868,000	$ 39,880	4.82%
2,016	435	3,700	3,700	282-000-4-112-02	Delinquent Drainage Fees	1,220	$ (2,480)	-67.03%
118,596	125,591	125,000	125,000	282-000-4-112-03	Drainage Fees/Direct Billing	131,250	$ 6,250	5.00%
624	789	625	625	282-000-4-112-04	Drainage Fees Interest	705	$ 80	12.80%
6,360	162	-	-	282-000-4-661-00	Interest Income	-	$ -	0.00%
2,753	6,160	2,750	2,750	282-000-4-661-01	Money Market Interest Income	4,450	$ 1,700	61.82%
32,515	-	-	-	282-000-4-663-50	Proceeds SRF Loan	-	$ -	0.00%
-	-	-	-	282-000-4-664-00	Sale of Fixed Assets	-	$ -	0.00%
-	3,000	-	-	282-000-4-669-02	Miscellaneous	-	$ -	0.00%
901,192	924,035	960,195	960,195		**Total Revenue**	1,005,625	$ 45,430	4.73%
-	-	-	-	282-000-6-700-17	Transfer In	-	$ -	0.00%
-	-	-	-		**Total Transfers In**	-	$ -	0.00%
901,192	924,035	960,195	960,195		**Total Revenue & Transfers In**	1,005,625	$ 45,430	4.73%
43,524	60,473	65,440	65,440	282-000-5-101-00	Regular Pay	67,225	$ 1,785	2.73%
13,823	14,446	18,000	18,000	282-000-5-101-01	Temporary Pay	18,000	$ -	0.00%
377	(355)	1,000	1,000	282-000-5-101-04	Overtime Pay	1,000	$ -	0.00%
210	180	200	200	282-000-5-101-07	Clothing Allowance	200	$ -	0.00%
4,383	4,422	6,510	6,510	282-000-5-120-00	FICA	6,731	$ 221	3.39%
2,633	2,611	4,026	4,026	282-000-5-121-09	Retirement	4,119	$ 93	2.31%
918	486	5,011	5,011	282-000-5-123-00	Group Insurance	5,019	$ 8	0.16%
2,143	1,872	3,218	3,218	282-000-5-130-00	Workmans Compensation	3,537	$ 319	9.91%
68,011	84,136	103,405	103,405		**Total Personnel Services**	105,831	$ 2,426	2.35%
54	70	84	84	282-000-5-421-00	Insurance	311	$ 227	270.24%
96,073	40,651	150,000	150,000	282-000-5-422-03	Consulting/Engineering	200,000	$ 50,000	33.33%
529	350	1,000	1,000	282-000-5-425-04	Maintenance Equipment	1,000	$ -	0.00%
56,982	100,325	85,000	85,000	282-000-5-425-10	Maintenance Storm Sewer	85,000	$ -	0.00%
113	-	1,200	1,200	282-000-5-429-07	Miscellaneous	1,200	$ -	0.00%
793	823	2,500	2,500	282-000-5-429-09	Miscellaneous	2,500	$ -	0.00%
124,046	136,182	140,331	140,331	282-000-5-470-11	Principal Payment-SRF Loan	144,610	$ 4,279	3.05%
97,701	88,693	85,580	85,580	282-000-5-470-12	Interest Payment-SRF Loan	80,320	$ (5,260)	-6.15%
376,291	367,093	465,695	465,695		**Total Other Expenditures**	514,941	$ 49,246	10.57%
-	-	-	-	282-000-5-910-00	Land	-	$ -	0.00%
-	-	-	-	282-000-5-930-00	Machinery & Auto Equipment	-	$ -	0.00%
299,461	163,577	2,540,000	1,755,000	282-000-5-980-00	Storm Sewer Improvements	775,000	$ (980,000)	-55.84%
299,461	163,577	2,540,000	1,755,000		**Total Capital Expenditures**	775,000	$ (980,000)	-55.84%
-	-	-	-	282-000-7-899-05	Transfer Out	-	$ -	0.00%
-	-	-	-		**Total Transfers Out**	-	$ -	0.00%
743,763	614,806	3,109,100	2,324,100		**Total Expenditures**	1,395,772	$ (928,328)	-39.94%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					3rd PENNY SALES TAX			
935,022	914,658	950,000	950,000	284-000-4-113-01	Sales & Use Tax	969,000	$ 19,000	2.00%
10,068	-	-	2,790	284-000-4-441-09	Miscellaneous	-	$ (2,790)	0.00%
-	75	-	-	284-000-4-661-00	Interest Income	-	$ -	0.00%
1,598	2,697	1,500	1,500	284-000-4-661-01	Money Market Interest Income	3,000	$ 1,500	100.00%
946,688	917,430	951,500	954,290		**Total Revenue**	972,000	$ 17,710	1.86%
-	-	30,000	30,000	284-000-6-700-01	Transfer in Liquor Fund	-	$ (30,000)	0.00%
		-	-	284-000-6-700-17	Transfer in Electric	-	$ -	0.00%
		-	-	284-000-6-700-18	Transfer in Telephone	-	$ -	0.00%
-	-	30,000	30,000		**Total Transfers In**	-	$ (30,000)	0.00%
946,688	917,430	981,500	984,290		**Total Revenue & Transfers In**	972,000	$ (12,290)	-1.25%
-	13,807	28,884	28,884	284-000-5-422-07	Televised Contracted Services	15,000	$ (13,884)	-48.07%
-	8,306	16,500	16,500	284-000-5-422-08	Website Contracted Services	-	$ (16,500)	-100.00%
1,909	-	6,600	6,600	284-000-5-427-01	Travel & Lodging	-	$ (6,600)	-100.00%
9,152	9,426	9,450	9,450	284-000-5-429-01	First District Membership	-	$ (9,450)	-100.00%
210,000	262,500	205,000	205,000	284-000-5-429-21	Convention and Visitors Bureau	269,500	$ 64,500	31.46%
27,000	27,000	57,000	57,000	284-000-5-856-02	Brookings Chamber Promotional	57,000	$ -	0.00%
10,989	11,000	11,000	14,200	284-000-5-856-11	Christmas Decorations	-	$ (14,200)	-100.00%
-	925	-	-	284-000-5-856-13	Mental Health Task Force	-	$ -	0.00%
-	-	-	-	284-000-5-856-29	Open Government Forum	-	$ -	0.00%
15,000	15,000	15,000	15,000	284-000-5-856-48	4th of July Fireworks Display	15,000	$ -	0.00%
-	17,454	50,000	50,000	284-000-5-856-49	SDSU Student Visitor Promotion	50,000	$ -	0.00%
7,436	150,718	10,000	10,000	284-000-5-856-65	Promotion of City	10,000	$ -	0.00%
30,000	25,000	30,000	30,000	284-000-5-856-72	Downtown at Sundown	30,000	$ -	0.00%
-	20,000	62,000	62,000	284-000-5-856-73	Brookings Economic Dev Corp	-	$ (62,000)	-100.00%
25,000	25,000	-	-	284-000-5-856-74	Brookings Downtown Inc.	-	$ -	0.00%
42,734	63,972	50,000	50,000	284-000-5-856-78	Downtown Acceleration Program	50,000	$ -	0.00%
10,000	-	-	-	284-000-5-856-79	Spark Brookings, LLC		$ -	0.00%
10,000	-	10,000	10,000	284-000-5-856-80	SD Humanities Council	-	$ (10,000)	N/A
-	6,161	-	574,172	284-000-5-999-47	Special Projects - CRC Remodel	-	$ (574,172)	-100.00%
399,220	656,270	561,434	1,138,806		**Total Other Expenditures**	496,500	$ (642,306)	-56.40%
375,000	404,950	409,441	409,441	284-000-7-899-03	Transfer out to Swiftel Center	475,089	$ 65,648	16.03%
375,000	404,950	409,441	409,441		**Total Transfers Out**	475,089	$ 65,648	16.03%
774,220	1,061,220	970,875	1,548,247		**Total Expenditures**	971,589	$ (576,658)	-37.25%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					PILLOW TAX			
262,932	242,772	400,000	400,000	285-000-4-113-01	Pillow Tax	400,000	$ -	0.00%
-	-	-	-	285-000-4-441-08	Reimbursed Expense	-	$ -	0.00%
306	646	350	350	285-000-4-661-01	Money Market Interest Income	500	$ 150	42.86%
263,238	243,417	400,350	400,350		**Total Revenue**	400,500	$ 150	0.04%
5,128	4,933	5,500	5,500	285-000-5-429-07	Miscellaneous	5,500	$ -	0.00%
210,000	217,500	280,000	280,000	285-000-5-429-21	Convention & Visitors Bureau	230,000	$ (50,000)	-17.86%
215,128	222,433	285,500	285,500		**Total Expenditures**	235,500	$ (50,000)	-17.51%
					Public Art Fund			
50	-	-	-	290-000-4-446-10	Donations	-	$ -	0.00%
-	-	-	-	290-000-4-661-00	Interest Income	-	$ -	0.00%
50	-	-	-		**Total Revenue**	-	$ -	0.00%
	54,786	56,401	56,401	290-000-6-700-17	Transfer In	70,408	$ 14,007	24.83%
-	54,786	56,401	56,401		**Total Transfers In**	70,408	$ 14,007	24.83%
50	54,786	56,401	56,401		**Total Revenue & Transfers In**	70,408	$ 14,007	24.83%
-	-			290-000-5-940-00	Other Capital			
-	-	-	-		**Total Expenditures**	-	0	0

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					TIF DIST #1 DEBT SERVICE/INNOVA			
355,439	415,023	425,000	425,000	314-000-4-111-04	Current TIF Taxes	435,500	$ 10,500	2.47%
-	-	-	-	314-000-4-111-05	Delinquent TIF Taxes	-	$ -	0.00%
4	16	-	-	314-000-4-119-01	TIF Penalty	-	$ -	0.00%
355,443	415,040	425,000	425,000		**Total Revenue**	435,500	$ 10,500	2.47%
28,008	28,858	380,000	380,000	314-000-5-601-00	Principal Payment	390,500	$ 10,500	2.76%
52,725	43,730	45,000	45,000	314-000-5-602-00	Interest Payment	45,000	$ -	0.00%
80,733	72,587	425,000	425,000		**Total Debt Service**	435,500	$ 10,500	2.47%
-	-			314-000-7-899-00	Transfer out General Fund		$ -	0.00%
-	-	-	-		**Total Transfers Out**	-	$ -	0.00%
80,733	72,587	425,000	425,000		**Total Expenditures**	435,500	$ 10,500	2.47%
					TIFDIST #3 DEBT SERVICE/VALLEY VIEW			
207,561	203,875	203,800	203,800	316-000-4-111-04	Current TIF Taxes	211,000	$ 7,200	3.53%
-	-	-	-	316-000-4-111-05	Delinquent TIF Taxes	-	$ -	0.00%
9	31	-	-	316-000-4-119-01	TIF Penalty	-	$ -	0.00%
207,570	203,906	203,800	203,800		**Total Revenue**	211,000	$ 7,200	3.53%
175,988	181,704	175,000	175,000	316-000-5-601-00	Principal Payment	190,200	$ 15,200	8.69%
31,863	20,836	28,800	28,800	316-000-5-602-00	Interest Payment	20,800	$ (8,000)	-27.78%
207,851	202,540	203,800	203,800		**Total Debt Service**	211,000	$ 7,200	3.53%
					TIF DIST #4 DEBT SERVICE/SIELER			
82,471	78,956	78,900	78,900	317-000-4-111-04	Current TIF Taxes	84,500	$ 5,600	7.10%
11	-			317-000-4-111-05	Delinquent TIF Taxes		$ -	0.00%
82,482	78,956	78,900	78,900		**Total Revenue**	84,500	$ 5,600	7.10%
70,320	71,306	70,000	70,000	317-000-5-601-00	Principal Payment	77,000	$ 7,000	10.00%
10,746	7,724	8,900	8,900	317-000-5-602-00	Interest Payment	7,500	$ (1,400)	-15.73%
81,066	79,030	78,900	78,900		**Total Debt Service**	84,500	$ 5,600	7.10%
					TIF DIST # 5 DEBT SERVICE/32ND AVE			
13,438	21,544	22,000	22,000	318-000-4-111-04	Current TIF Taxes	129,600	$ 107,600	489.09%
-	-			318-000-4-111-05	Delinquent TIF Taxes	-	$ -	0.00%
-	29	-	-	318-000-4-119-01	TIF Penalty	-	$ -	100.00%
-	-			318-000-4-661-01	Interest Income	-	$ -	0.00%
13,438	21,573	22,000	22,000		**Total Revenue**	129,600	$ 107,600	489.09%
-	-	20,000	20,000	318-000-5-601-00	Principal Payment	100,000	$ 80,000	400.00%
-	-	2,000	2,000	318-000-5-602-00	Interest Payment	29,600	$ 27,600	1380.00%
-	-	22,000	22,000		**Total Debt Service**	129,600	$ 107,600	489.09%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					TIF DIST #6 DEBT SERVICE/BEL DIGESTER				
182,509	244,543	245,000	245,000	319-000-4-111-04	Current TIF Taxes	306,200	$	61,200	24.98%
-	-			319-000-4-111-05	Delinquent TIF Taxes		$	-	0.00%
-	-			319-000-4-663-50	Proceeds from Debt		$	-	0.00%
182,509	244,543	245,000	245,000		**Total Revenue**	306,200	$	61,200	24.98%
-	-	-	-	319-000-6-700-03	Transfer in 75% S&U Tax	-	$	-	0.00%
-	-	-	-		**Total Transfers In**	-	$	-	0.00%
182,509	244,543	245,000	245,000		**Total Revenues & Transfers In**	306,200	$	61,200	24.98%
-	-	-	-	319-000-5-601-00	Principal Payment	-	$	-	0.00%
-	-	-	-	319-000-5-602-00	Interest Payment	-	$	-	0.00%
-	-	-	-		**Total Debt Service**	-	$	-	0.00%
100,000	200,000	245,000	211,500	319-000-7-889-20	Transfer Out-75% S&U Fund	306,200	$	94,700	44.78%
-	76,000	33,300	33,300	319-000-7-899-17	Transfer to Digester	-	$	(33,300)	0.00%
-	250,000	-	-	319-000-7-899-20	Transfer Out to 75% S&U Fund	-	$	-	0.00%
100,000	526,000	278,300	244,800		**Total Transfers Out**	306,200	$	61,400	25.08%
100,000	526,000	278,300	244,800		**Total Expenditures**	306,200	$	61,400	25.08%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					TIE DIST # 7 DEBT SERVICE/S. MAIN			
89,805	283,244	283,709	283,709	320-000-4-111-04	Current TIF Taxes	429,175	$ 145,466	51.27%
-	-	-	-	320-000-4-111-05	Delinquent TIF Taxes	-	$ -	0.00%
-	244	-	-	318-000-4-119-01	TIF Penalty	-	$ -	100.00%
-	-	-	-	320-000-4-661-01	Interest Income	-	$ -	0.00%
89,805	283,488	283,709	283,709		**Total Revenue**	429,175	$ 145,466	51.27%
-	-	-	-	320-000-5-601-00	Principal Payment	-	$ -	0.00%
-	-	-	-	320-000-5-602-00	Interest Payment	-	$ -	0.00%
-	-	-	-		**Total Debt Service**	-	$ -	0.00%
-	-	-	-	320-000-7-899-00	Transfer Out	-	$ -	0.00%
89,805	140,000	283,709	283,709	320-000-7-899-20	Transfer Out to 75% S&U Fund	100,000	$ (183,709)	-64.75%
89,805	140,000	283,709	283,709		**Total Transfers Out**	100,000	$ (183,709)	-64.75%
89,805	140,000	283,709	283,709		**Total Expenditures**	100,000	$ (183,709)	-64.75%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					BROOKINGS GATEWAY PROJECT			
-	-	-	-	520-000-4-446-10	Donation	-	$ -	0.00%
487	2,070	-	-	520-000-4-661-01	Money Market Interest Income	-	$ -	0.00%
-	-	-	-	520-000-4-663-50	Bond Proceeds	-	$ -	0.00%
487	2,070	-	-		**Total Revenue**	-	$ -	0.00%
275,000	365,000	365,000	365,000	520-000-6-700-04	Transfer in Sales & Use Tax	-	$ (365,000)	-100.00%
275,000	365,000	365,000	365,000		**Total Transfers In**	-	$ (365,000)	-100.00%
275,487	367,070	365,000	365,000		**Total Revenue & Transfers In**	-	$ (365,000)	-100.00%
7,600	-	62,400	62,400	520-000-5-422-03	Consulting	-	$ (62,400)	-100.00%
-	92,130	217,500	217,500	520-000-5-426-06	Horticulture Supplies	-	$ (217,500)	-100.00%
-	377,977	283,000	283,000	520-000-5-428-04	Street Lights	-	$ (283,000)	-100.00%
-	-	-	-	520-000-5-429-09	Miscellaneous	-	$ -	0.00%
7,600	470,107	562,900	562,900		**Total Other Expenditures**	-	$ (562,900)	-100.00%
-	103,000	127,000	127,000	520-000-5-940-00	Other Capital	-	$ (127,000)	-100.00%
-	-			520-000-5-960-00	Street & Sidewalk Improvements		$ -	0.00%
-	103,000	127,000	127,000		**Total Capital Expenditures**	-	$ (127,000)	-100.00%
-	-	200	200	520-000-7-899-24	Transfer to Public Art Fund	-	$ (200)	N/A
-	-	200	200		**Total Transfers Out**	-	$ (200)	N/A
7,600	573,107	690,100	690,100		**Total Expenditures**	-	$ (690,100)	-100.00%
					S. MAIN AVE & 26th St 20 St PROJECT			
8,165	-	-	-	523-000-4-441-08	Reimbursed Expense			
-	2,504	500	500	523-000-4-661-01	Money Market Interest Income	500	$ -	N/A
-	-	-	-	523-000-4-663-50	Bond Proceeds	-	$ -	0.00%
8,165	2,504	500	500		Total Revenue	500	$ -	N/A
-	-	-	-	523-000-6-700-00	Transfer in from General Fund	-	$ -	0.00%
44,595	1,588,137	-	-	523-000-6-700-04	Transfer in 75% Sales & Use	-	$ -	0.00%
-	-	-		523-000-6-700-17	Transfer In	-	$ -	0.00%
44,595	1,588,137	-	-		**Total Transfers In**	-	$ -	0.00%
52,760	1,590,642	500	500		**Total Revenue & Transfers In**	500	$ -	0.00%
-	-	-		523-000-5-422-03	Consulting/Engineering	-	$ -	0.00%
-	-	-	-		**Total Other Expenditures**	-	$ -	0.00%
-	47,689	2,216,311	2,216,311	523-000-5-940-00	Other Capital	3,504	$ (2,212,807)	-99.84%
-	47,689	2,216,311	2,216,311		**Total Capital Expenditures**	3,504	$ (2,212,807)	-99.84%
-	-	-	-	523-000-7-899-00	Transfer Out	-	$ -	0.00%
-	-	-	-		**Total Transfers Out**	-	$ -	0.00%
-	47,689	2,216,311	2,216,311		**Total Expenditures**	3,504	$ (2,212,807)	-99.84%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					LIQUOR STORE			
134,250	128,712	130,000	130,000	601-000-4-380-04	Sales/Off Sale Miscellaneous	130,000	$ -	0.00%
-	-	-	-	601-000-4-380-05	Sales/Off Sale Lottery Machine	-	$ -	0.00%
31,015	27,039	26,500	26,500	601-000-4-380-06	Sales/Off Sale Lottery Tickets	30,000	$ 3,500	13.21%
(5,760)	(5,121)	(5,500)	(5,500)	601-000-4-380-08	Sales/Off Sale Lottery Payout	(6,000)	$ (500)	9.09%
2,376,075	2,283,052	2,585,000	2,585,000	601-000-4-380-11	Sales/Off Sale Liquor	2,371,000	$ (214,000)	-8.28%
-	-	-	-	601-000-4-380-12	Sales/Off Sale Liquor Discount	-	$ -	0.00%
657,208	587,887	662,000	662,000	601-000-4-380-21	Sales/Off Sale Wine	600,000	$ (62,000)	-9.37%
(26,899)	-	-	-	601-000-4-380-22	Sales/Off Sale Wine Discount	-	$ -	0.00%
1,174,132	1,111,622	1,245,000	1,245,000	601-000-4-380-31	Sales/Off Sale Beer	1,175,000	$ (70,000)	-5.62%
-	-	-	-	601-000-4-380-32	Sales/Off Sale Beer Discount	-	$ -	0.00%
(160)	(1,360)	41,000	41,000	601-000-4-380-33	Sales/Off Sale Keg Deposits	1,500	$ (39,500)	-96.34%
-	-	(41,000)	(41,000)	601-000-4-380-34	Sales/Off Sale Keg Returns	(1,500)	$ 39,500	-96.34%
(948)	(1,390)	-	-	601-000-4-380-99	Sales/Off Sale Deposit Adjust	-	$ -	0.00%
19	3,444	5,160	5,160	601-000-4-661-00	Interest Income-Investments	4,000	$ (1,160)	-22.48%
4,037	6,833	2,204	2,204	601-000-4-661-01	Money Market Interest Income	8,000	$ 5,796	262.98%
1,768	2,046	-	-	601-000-4-861-09	Miscellaneous (P)	-	$ -	0.00%
4,344,737	4,142,763	4,650,364	4,650,364		**Total Revenue**	4,312,000	$ (338,364)	-7.28%
209,955	228,267	232,790	232,790	601-000-5-101-00	Regular Pay	239,698	$ 6,908	2.97%
53,090	56,646	62,500	62,500	601-000-5-101-01	Temporary Pay	62,500	$ -	0.00%
8,674	8,222	8,500	8,500	601-000-5-101-04	Overtime Pay	8,500	$ -	0.00%
-	-	400	400	601-000-5-101-07	Clothing Allowance	400	$ -	0.00%
255	191	300	300	601-000-5-101-10	Wellness Benefit	300	$ -	0.00%
19,521	20,885	23,421	23,421	601-000-5-120-00	FICA	24,360	$ 939	4.01%
13,045	14,041	14,620	14,620	601-000-5-121-09	Retirement	15,356	$ 736	5.03%
12,407	(36,910)	-	-	601-000-5-121-10	Pension Expense	-	$ -	0.00%
50,127	47,879	48,113	48,113	601-000-5-123-00	Group Insurance	48,129	$ 16	0.03%
2,754	2,805	4,825	4,825	601-000-5-130-00	Workmans Compensation	4,662	$ (163)	-3.38%
(427)	(2,101)	-	-	601-000-5-137-00	OPEB Expense	-	$ -	0.00%
369,401	339,924	395,469	395,469		**Total Personnel Services**	403,905	$ 8,436	2.13%
4,473	4,815	5,670	5,670	601-000-5-421-00	Insurance	5,917	$ 247	4.36%
2,100	7,982	2,500	2,500	601-000-5-422-02	Contracted Auditing Services	8,000	$ 5,500	220.00%
8,066	3,459	8,000	8,000	601-000-5-422-07	Contracting Services	3,600	$ (4,400)	-55.00%
36,221	28,873	25,000	25,000	601-000-5-423-05	Advertising/Promotion Fees	28,000	$ 3,000	12.00%
87,880	85,013	85,920	85,920	601-000-5-424-06	Rent	86,800	$ 880	1.02%
2,000	2,852	2,970	2,970	601-000-5-425-04	Maintenance Equipment	3,000	$ 30	1.01%
2,254	1,762	2,300	2,300	601-000-5-425-05	Maintenance Buildings	2,000	$ (300)	-13.04%
1,731	1,556	1,700	1,700	601-000-5-426-01	Office Supplies	1,700	$ -	0.00%
11,771	13,422	12,000	12,000	601-000-5-426-03	General Supplies	14,000	$ 2,000	16.67%
590	99	600	600	601-000-5-426-04	Cleaning Supplies	200	$ (400)	-66.67%
266	-	500	500	601-000-5-426-17	Uniforms	200	$ (300)	-60.00%
2,126	1,599	2,200	2,200	601-000-5-428-01	Telephone	1,800	$ (400)	-18.18%
24,377	22,655	25,000	25,000	601-000-5-428-02	Electric & Water	23,500	$ (1,500)	-6.00%
1,970	1,342	2,060	2,060	601-000-5-428-03	Heat	1,500	$ (560)	-27.18%
1,955	2,423	2,270	2,270	601-000-5-428-05	Hauling Service	2,500	$ 230	10.13%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
1,905	1,259	2,000	2,000	601-000-5-429-01	Membership & Dues	1,400	$ (600)	-30.00%
1,470	1,485	2,000	2,000	601-000-5-429-04	License Fees	1,500	$ (500)	-25.00%
655	613	500	500	601-000-5-429-15	Bad Debt Expense	600	$ 100	20.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					LIQUOR STORE continued			
59,485	60,298	62,810	62,810	601-000-5-469-00	Bank/Credit Card Fees	62,780	$ (30)	-0.05%
1,698,979	1,688,918	1,835,000	1,835,000	601-000-5-852-01	Purchases/Liquor	1,748,000	$ (87,000)	-4.74%
915,433	880,253	970,000	970,000	601-000-5-852-02	Purchases/Beer	924,500	$ (45,500)	-4.69%
92,799	72,722	88,000	88,000	601-000-5-852-03	Purchases/Miscellaneous	84,500	$ (3,500)	-3.98%
458,259	408,776	480,000	480,000	601-000-5-852-04	Purchases/Wine	414,500	$ (65,500)	-13.65%
25,776	19,368	21,000	21,000	601-000-5-852-06	Purchases/Lottery	18,500	$ (2,500)	-11.90%
(4,962)	-	-	-	601-000-5-898-00	Asset Disposed Gain/Loss	-		
3,437,579	3,311,544	3,640,000	3,640,000		**Total Other Expenses**	3,438,997	$ (201,003)	-5.52%
-	-	-	-	601-000-5-920-00	Furniture & Equipment	-	$ -	0.00%
11,295	12,088	1,100	1,100	601-000-5-950-01	Capital less than $5,000	850	$ (250)	-22.73%
11,295	12,088	1,100	1,100		**Total Capital Expenses**	850	$ (250)	-22.73%
277,250	300,000	325,000	325,000	601-000-7-899-00	Transfer out General Fund	380,000	$ 55,000	16.92%
75,000	100,000	100,000	100,000	601-000-7-899-04	Transfer out to Edgebrook	225,650	$ 125,650	125.65%
-	-	30,000	30,000	601-000-7-899-11	Transfer out to 3rd B Fund	-	$ (30,000)	-100.00%
-	121	11	11	601-000-7-899-24	Transfer to Public Art Fund	9	$ (2)	-18.18%
352,250	400,121	455,011	455,011		**Total Transfers Out**	605,659	$ 150,648	33.11%
4,170,525	4,063,677	4,491,580	4,491,580		**Total Expenses**	4,449,411	$ (42,169)	-0.94%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					AIRPORT			
64,329	712,784	85,500	85,500	606-000-4-334-09	Grants	228,250	$ 142,750	166.96%
23	941			606-000-4-661-01	Interest Income	-	$ -	0.00%
-	-	-	-	606-000-4-664-00	Sale of Fixed Assets	-	$ -	0.00%
-	-	3,744	3,744	606-000-4-848-10	Terminal Rent	972	$ (2,772)	-74.04%
27,443	38,868	34,207	34,207	606-000-4-848-12	Rentals	34,259	$ 52	0.15%
5,364	5,819	5,400	5,400	606-000-4-848-15	Av/Jet Gas Sales	6,000	$ 600	11.11%
345	2,612	200	200	606-000-4-861-09	Miscellaneous	200	$ -	0.00%
97,504	761,024	129,051	129,051		**Total Revenue**	269,681	$ 140,630	108.97%
229,650	229,680	230,611	230,611	606-000-6-700-00	Transfer in General Fund	239,000	$ 8,389	3.64%
91,844	-	114,500	114,500	606-000-6-700-04	Transfer in Sales & Use Tax	169,950	$ 55,450	48.43%
321,494	229,680	345,111	345,111		**Total Transfers In**	408,950	$ 63,839	18.50%
418,998	990,704	474,162	474,162		**Total Revenue & Transfers In**	678,631	$ 204,469	43.12%
104,019	103,887	118,608	118,608	606-000-5-101-00	Regular Pay	115,147	$ (3,461)	-2.92%
797	1,532	3,000	3,000	606-000-5-101-04	Overtime	3,000	$ -	0.00%
200	200	200	200	606-000-5-101-07	Clothing Allowance	200	$ -	0.00%
-	-	300	300	606-000-5-101-10	Wellness Benefit	300	$ -	0.00%
7,609	7,369	9,385	9,385	606-000-5-120-00	FICA	9,333	$ (52)	-0.55%
6,203	6,128	7,360	7,360	606-000-5-121-09	Retirement	7,320	$ (40)	-0.54%
6,421	(16,131)	-	-	606-000-5-121-10	Pension Expense	-	$ -	0.00%
11,241	22,040	29,838	29,838	606-000-5-123-00	Group Insurance	29,838	$ -	0.00%
2,406	2,232	3,838	3,838	606-000-5-130-00	Workmans Compensation	4,319	$ 481	12.53%
(122)	(600)	-	-	606-000-5-137-00	OPEB Expense	-	$ -	0.00%
138,774	126,657	172,529	172,529		**Total Personnel Services**	169,457	$ (3,072)	-1.78%
8,016	7,636	9,292	9,292	606-000-5-421-00	Insurance	7,663	$ (1,629)	-17.53%
6,400	1,700	6,400	6,400	606-000-5-422-02	Contracted Auditing Services	4,050	$ (2,350)	-36.72%
15,618	5,400	9,200	9,200	606-000-5-422-07	Contracting Services	9,200	$ -	0.00%
99	266	200	200	606-000-5-423-05	Advertising/Promotion Fees	200	$ -	0.00%
-	-	-	-	606-000-5-424-06	Building Rentals	-	$ -	0.00%
50	-	300	300	606-000-5-425-01	Maintenance Office Equipment	300	$ -	0.00%
67	-	1,020	1,020	606-000-5-425-03	Maintenance of Trucks	1,020	$ -	0.00%
7,650	7,060	11,000	11,000	606-000-5-425-04	Maintenance of Equipment	10,000	$ (1,000)	-9.09%
898	1,601	1,500	1,500	606-000-5-425-05	Maintenance Buildings	1,500	$ -	0.00%
804	-	1,500	1,500	606-000-5-425-06	Maintenance Radio	500	$ (1,000)	-66.67%
14,081	8,169	13,500	13,500	606-000-5-425-09	Maintenance Grounds	12,500	$ (1,000)	-7.41%
208	269	520	520	606-000-5-426-01	Office Supplies	520	$ -	0.00%
1,913	1,259	3,000	3,000	606-000-5-426-03	General Supplies	3,000	$ -	0.00%
50	-	150	150	606-000-5-426-04	Cleaning Supplies	150	$ -	0.00%
1,314	1,667	2,500	2,500	606-000-5-426-10	Gas	2,500	$ -	0.00%
263	333	600	600	606-000-5-426-11	Oil & Grease	600	$ -	0.00%
178	100	1,000	1,000	606-000-5-426-12	Tires	1,000	$ -	0.00%
5,270	4,757	10,000	10,000	606-000-5-426-13	Diesel Fuel	9,000	$ (1,000)	-10.00%
137	445	750	750	606-000-5-426-15	Chemicals	750	$ -	0.00%
-	-	600	600	606-000-5-426-23	Sand	200	$ (400)	-66.67%
173	204	2,200	2,200	606-000-5-426-28	Extinguishing Agents	2,200	$ -	0.00%
3,439	3,216	2,500	2,500	606-000-5-427-01	Travel & Lodging	2,500	$ -	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
4,085	3,540	2,550	2,550	606-000-5-427-02	Registration & Training	2,550	$ -	0.00%
2,264	2,498	3,300	3,300	606-000-5-428-01	Telephone	3,300	$ -	0.00%
10,822	11,394	15,000	15,000	606-000-5-428-02	Electric & Water	14,000	$ (1,000)	-6.67%
2,660	2,538	5,000	5,000	606-000-5-428-03	Heat	5,000	$ -	0.00%
-	1,507	205	205	606-000-5-429-00	Miscellaneous	205	$ -	0.00%
300	575	675	675	606-000-5-429-01	Membership & Dues	675	$ -	0.00%
-	67,473	-	-	606-000-5-429-18	Bad Debt Expense	-	$ -	N/A
-	6,167	-	-	606-000-5-898-00	Asset Disposed Gain/Loss	-	$ -	0.00%
86,759	139,773	104,462	104,462		**Total Other Expenses**	95,083	$ (9,379)	-8.98%
-	-	10,000	10,000	606-000-5-930-00	Machinery & Auto Equipment	27,200	$ 17,200	172.00%
20,248	714,764	443,809	443,809	606-000-5-940-00	Other Capital	235,000	$ (208,809)	-47.05%
-	-	1,900	1,900	606-000-5-950-01	Capital less than $5,000	-	$ (1,900)	0.00%
68,843	(714,699)	46,218	46,218	606-000-5-970-00	Runway Improvements	151,000	$ 104,782	226.71%
89,091	65	501,927	501,927		**Total Capital Expenses**	413,200	$ (88,727)	-17.68%
-	815,960	-	-	606-000-7-899-20	Transfer to Public Improvement	-	$ -	0.00%
-	-	-	-	606-000-7-899-24	Transfer to Public Art Fund	-	$ -	0.00%
-	815,960	-	-		**Total Transfers Out**	-	$ -	0.00%
314,624	1,082,455	778,918	778,918		**Total Expenses**	677,740	$ (101,178)	-12.99%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					EDGEBROOK GOLF COURSE			
155,429	157,932	195,840	195,840	607-000-4-346-04	Golf Fees	166,000	$ (29,840)	-15.24%
136,973	152,639	117,300	117,300	607-000-4-346-05	Packages	170,000	$ 52,700	44.93%
56,293	43,275	71,400	71,400	607-000-4-346-06	Cart Rentals	60,000	$ (11,400)	-15.97%
12,440	11,735	-	11,000	607-000-4-346-29	Golf Lessons	11,000	$ -	0.00%
17,644	19,113	17,000	17,000	607-000-4-346-45	CIP fee	19,000	$ 2,000	11.76%
1,287	-	2,000	2,000	607-000-4-347-00	15% Food and Beverage Sales	1,200	$ (800)	-40.00%
-	1,203	-	-	607-000-4-441-08	Reimbursed Expense	-	$ -	0.00%
34	-	-	-	607-000-4-661-00	Interest Income	-	$ -	0.00%
-	58	-	-	607-000-4-661-01	Money Market Interest Income	-	$ -	0.00%
4,601	327	-	-	607-000-4-664-00	Sale of Fixed Assets	-	$ -	0.00%
12,902	13,289	13,288	13,288	607-000-4-861-09	Cell Tower Rental	13,288	$ -	0.00%
397,603	399,571	416,828	427,828		**Total Revenues**	440,488	$ 12,660	2.96%
75,000	100,000	100,000	100,000	607-000-6-700-01	Transfer in Liquor Fund	225,650	$ 125,650	125.65%
-	56,829	-	-	607-000-6-700-06	Transfer in	-	$ -	0.00%
30,645	-	197,510	197,510	607-000-6-700-09	Transfer in 75% Public Improve	63,600	$ (133,910)	-67.80%
105,645	156,829	297,510	297,510		**Total Transfers In**	289,250	$ (8,260)	-2.78%
503,248	556,399	714,338	725,338		**Total Revenues & Transfers In**	729,738	$ 4,400	0.61%
142,052	145,318	144,721	144,721	607-000-5-101-00	Regular Pay	145,301	$ 580	0.40%
45,774	51,039	66,409	66,409	607-000-5-101-01	Temporary Pay	66,409	$ -	0.00%
2,099	1,282	2,200	2,200	607-000-5-101-04	Overtime Pay	2,200	$ -	0.00%
300	300	300	300	607-000-5-101-06	Car Allowance	300	$ -	0.00%
260	200	200	200	607-000-5-101-07	Clothing/Boot Allowance	300	$ 100	50.00%
-	8	-	-	607-000-5-101-10	Wellness Benefit	-	$ -	0.00%
14,054	13,515	16,438	16,438	607-000-5-120-00	FICA	16,696	$ 258	1.57%
8,607	8,058	8,908	8,908	607-000-5-121-09	Retirement	9,110	$ 202	2.27%
9,151	(21,326)	-	-	607-000-5-121-10	Pension Expense	-	$ -	0.00%
26,649	24,369	27,029	27,029	607-000-5-123-00	Group Insurance	25,013	$ (2,016)	-7.46%
4,380	4,697	8,076	8,076	607-000-5-130-00	Workmans Compensation	8,850	$ 774	9.58%
(183)	(901)	-	-	607-000-5-137-00	OPEB Expense	-	$ -	0.00%
253,143	226,561	274,281	274,281		**Total Personnel Services**	274,179	$ (102)	-0.04%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					EDGEBROOK GOLF COURSE continued				
4,459	2,457	4,087	4,087	607-000-5-421-00	Insurance	2,567	$	(1,520)	-37.19%
800	850	1,000	1,000	607-000-5-422-02	Contracted Auditing Services	1,000	$	-	0.00%
84,022	93,893	76,750	76,750	607-000-5-422-04	Contracting Services/Pro	91,500	$	14,750	19.22%
73	48	103	103	607-000-5-422-15	Drug & Alcohol Testing	103	$	-	0.00%
4,524	5,388	3,880	3,880	607-000-5-423-05	Advertising & Promotional Fees	3,880	$	-	0.00%
28,770	33,085	33,800	33,800	607-000-5-424-01	Equipment Rental	33,800	$	-	0.00%
201	50	750	750	607-000-5-425-02	Maintenance Vehicles	400	$	(350)	-46.67%
10,031	9,736	9,000	9,000	607-000-5-425-04	Maintenance Equipment	10,000	$	1,000	11.11%
2,043	2,734	3,000	3,000	607-000-5-425-05	Maintenance Buildings	3,000	$	-	0.00%
902	1,742	3,000	3,000	607-000-5-425-08	Maintenance Turf	3,000	$	-	0.00%
3,481	7,769	3,500	3,500	607-000-5-425-09	Maintenance Irrigation System	6,000	$	2,500	71.43%
588	610	700	700	607-000-5-426-01	Office Supplies	700	$	-	0.00%
6,100	6,206	10,500	10,500	607-000-5-426-03	General Supplies	6,500	$	(4,000)	-38.10%
417	1,423	1,500	1,500	607-000-5-426-04	Cleaning Supplies	1,500	$	-	0.00%
6,127	5,471	8,000	8,000	607-000-5-426-10	Gasoline	7,000	$	(1,000)	-12.50%
825	810	800	800	607-000-5-426-11	Oil & Grease Supplies	800	$	-	0.00%
-	88	250	250	607-000-5-426-12	Tires	250	$	-	0.00%
4,572	5,487	6,000	6,000	607-000-5-426-13	Diesel Fuel	6,000	$	-	0.00%
9,382	6,494	10,000	10,000	607-000-5-426-14	Fertilizer Supplies	10,000	$	-	0.00%
19,315	15,091	16,250	16,250	607-000-5-426-15	Chemicals	17,500	$	1,250	7.69%
608	491	600	600	607-000-5-426-17	Uniforms	600	$	-	0.00%
1,436	3,723	4,000	4,000	607-000-5-426-23	Sand	4,000	$	-	0.00%
208	192	500	500	607-000-5-427-01	Travel & Lodging	750	$	250	50.00%
693	240	500	500	607-000-5-427-02	Registration & Training	1,000	$	500	100.00%
5,844	5,630	7,375	7,375	607-000-5-428-01	Telephone	6,000	$	(1,375)	-18.64%
22,535	21,353	20,000	20,000	607-000-5-428-02	Electric & Water	20,000	$	-	0.00%
2,053	2,080	3,000	3,000	607-000-5-428-03	Heat	2,500	$	(500)	-16.67%
-	-	150	150	607-000-5-428-05	Hauling Service	150	$	-	0.00%
395	40	300	300	607-000-5-429-01	Membership & Dues	300	$	-	0.00%
353	62	250	250	607-000-5-429-08	Postage	250	$	-	0.00%
-	-	-	-	607-000-5-429-18	Bad Debt Expense	-	$	-	0.00%
6,175	6,958	4,500	4,500	607-000-5-469-00	Banking & Credit Card Fees	6,500	$	2,000	44.44%
-	-	18,000	18,000	607-000-5-470-00	Principal on Advance (CIP fee)	19,000	$	1,000	5.56%
-	-	-	-	607-000-5-470-09	Interest on Advance	-	$	-	0.00%
38,253	-	-	-	607-000-5-898-00	Asset Disposed Gain/Loss	-	$	-	0.00%
265,185	240,200	252,045	252,045		**Total Other Expenses**	266,550	$	14,505	5.75%
10,390	-	-	-	607-000-5-911-00	Buildings & Structures	-	$	-	0.00%
-	5,829	141,000	141,000	607-000-5-930-00	Machinery & Auto Equipment	115,500	$	(25,500)	-18.09%
-	2,052	55,100	55,100	607-000-5-940-00	Other Capital	73,500	$	18,400	33.39%
-	-	-	-	607-000-5-990-00	Infrastructure	-	$	-	0.00%
10,390	7,881	196,100	196,100		**Total Capital Expenses**	189,000	$	(7,100)	-3.62%
		-	-	607-000-7-899-20	Transfer Public Improvement	-	$	-	0.00%
-	-	-	-	607-000-7-899-24	Transfer to Public Art Fund	-	$	-	0.00%
-	-	-	-		**Total Transfers Out**	-	$	-	0.00%
528,718	474,642	722,426	722,426		**Total Expenses**	729,729	$	7,303	1.01%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					SOLID WASTE COLLECTIONS			
1,446	2,963	2,000	2,000	612-000-4-661-01	Money Market Interest Income	2,000	$ -	0.00%
1,115,315	1,129,263	1,126,800	1,126,800	612-000-4-848-01	Utility Billing	1,196,624	$ 69,824	6.20%
57,163	59,798	51,000	51,000	612-000-4-848-04	Yard Waste Bags	55,100	$ 4,100	8.04%
1,173,924	1,192,023	1,179,800	1,179,800		**Total Revenue**	1,253,724	$ 73,924	6.27%
300,021	307,977	328,531	328,531	612-000-5-101-00	Regular Pay	330,920	$ 2,389	0.73%
4,410	1,363	10,000	10,000	612-000-5-101-01	Temporary Pay	10,000	$ -	0.00%
16,720	5,731	13,000	13,000	612-000-5-101-04	Overtime Pay	10,000	$ (3,000)	-23.08%
3,000	3,000	3,000	3,000	612-000-5-101-07	Clothing Allowance	3,000	$ -	0.00%
22,339	21,826	24,610	24,610	612-000-5-120-00	FICA	25,038	$ 428	1.74%
19,240	19,051	18,702	18,702	612-000-5-121-09	Retirement	19,038	$ 336	1.80%
19,276	(45,385)	-	-	612-000-5-121-10	Pension Expense	-	$ -	0.00%
57,699	62,307	64,444	64,444	612-000-5-123-00	Group Insurance	64,463	$ 19	0.03%
13,534	14,454	24,851	24,851	612-000-5-130-00	Workmans Compensation	25,189	$ 338	1.36%
(366)	(1,801)	-	-	612-000-5-137-00	OPEB Expense	-	$ -	0.00%
455,873	388,522	487,138	487,138		**Total Personnel Services**	487,648	$ 510	0.10%
14,044	7,918	10,552	10,552	612-000-5-421-00	Insurance	9,863	$ (689)	-6.53%
-	1,875	3,000	3,000	612-000-5-422-02	Contracted Auditing Services	2,500	$ (500)	-16.67%
-	-	300	300	612-000-5-422-06	Medical Services	300	$ -	0.00%
34,200	31,350	48,125	48,125	612-000-5-422-07	Contracting Services	48,125	$ -	0.00%
21,818	22,837	22,821	22,821	612-000-5-422-08	Computer Services	24,009	$ 1,188	5.21%
-	48	250	250	612-000-5-422-15	Drug & Alcohol Testing	250	$ -	0.00%
19	46	500	500	612-000-5-423-01	Publication/Recording Fees	250	$ (250)	-50.00%
19,590	13,361	16,200	16,200	612-000-5-423-05	Advertising & Promotional Fees	15,960	$ (240)	-1.48%
23,385	32,069	22,000	22,000	612-000-5-425-03	Maintenance Trucks	24,600	$ 2,600	11.82%
26,294	33,812	25,000	25,000	612-000-5-425-04	Maintenance Equipment	27,000	$ 2,000	8.00%
593	74	1,500	1,500	612-000-5-425-05	Maintenance Buildings	1,500	$ -	0.00%
1,551	-	2,000	2,000	612-000-5-425-06	Maintenance Radio	2,000	$ -	0.00%
1,516	1,344	1,200	1,200	612-000-5-426-01	Office Supplies	1,800	$ 600	50.00%
4,128	7,388	3,200	3,200	612-000-5-426-03	General Supplies	3,200	$ -	0.00%
27,799	17,852	26,950	26,950	612-000-5-426-08	Supplies/Dumpsters & Carts	27,050	$ 100	0.37%
2,413	4,660	2,400	2,400	612-000-5-426-10	Gasoline	2,400	$ -	0.00%
2,300	720	3,000	3,000	612-000-5-426-11	Oil & Grease Supplies	3,000	$ -	0.00%
3,225	10,203	8,000	8,000	612-000-5-426-12	Tires	10,000	$ 2,000	25.00%
40,158	33,962	51,000	51,000	612-000-5-426-13	Diesel Fuel	49,000	$ (2,000)	-3.92%
568	790	1,500	1,500	612-000-5-426-17	Uniforms	1,500	$ -	0.00%
-	-	500	500	612-000-5-427-01	Travel & Lodging	500	$ -	0.00%
-	-	500	500	612-000-5-427-02	Registration & Training	500	$ -	0.00%
2,659	3,284	3,180	3,180	612-000-5-428-01	Telephone	3,360	$ 180	5.66%
3,437	3,702	3,840	3,840	612-000-5-428-02	Electric & Water	3,840	$ -	0.00%
3,325	3,150	9,900	9,900	612-000-5-428-03	Heat	7,500	$ (2,400)	-24.24%
241,605	241,300	242,000	242,000	612-000-5-428-05	Hauling Service	244,200	$ 2,200	0.91%
-	-	50	50	612-000-5-429-04	License Fees	50	$ -	0.00%
858	1,914	4,500	4,500	612-000-5-429-31	Paint Exchange	3,500	$ (1,000)	-22.22%
24,445	29,889	29,700	29,700	612-000-5-429-35	Yardwaste Program	33,000	$ 3,300	11.11%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
499,930	503,547	543,668	543,668		**Total Other Expenses**	550,757	$	7,089	1.30%
-	-	210,000	210,000	612-000-5-930-00	Machinery & Auto Equipment	300,000	$	90,000	42.86%
-	-	210,000	210,000		**Total Capital Expenses**	300,000	$	90,000	42.86%
-	-	-	-	612-000-7-899-00	Transfer out General Fund	-	$	-	0.00%
-	-	2,100	2,100	612-000-7-899-24	Transfer to Public Art Fund	3,000	$	900	42.86%
-	-	2,100	2,100		**Total Transfers Out**	3,000	$	900	0.00%
955,803	892,070	1,242,906	1,242,906		**Total Expenses**	1,341,405	$	98,499	7.92%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					LANDFILL			
5,837	23,676	15,000	15,000	625-000-4-661-00	Interest Income	15,000	$ -	0.00%
6,540	10,800	5,000	5,000	625-000-4-661-01	Money Market Interest Income	5,000	$ -	0.00%
2,503,677	2,492,857	2,326,100	2,326,100	625-000-4-848-03	Landfill Tickets	2,435,000	$ 108,900	4.68%
25,470	25,470	25,470	25,470	625-000-4-848-12	Rentals	25,470	$ -	0.00%
68,363	11,755	9,800	9,800	625-000-4-848-22	Recycled Materials	9,800	$ -	0.00%
1,074	2,092	-	-	625-000-4-861-09	Miscellaneous	-	$ -	0.00%
2,610,961	2,566,651	2,381,370	2,381,370		**Total Revenue**	2,490,270	$ 108,900	4.57%
342,144	346,644	367,098	367,098	625-000-5-101-00	Regular Pay	370,406	$ 3,308	0.90%
-	-	-	-	625-000-5-101-01	Temporary Pay	10,000	$ 10,000	N/A
13,806	14,351	10,000	10,000	625-000-5-101-04	Overtime Pay	13,000	$ 3,000	30.00%
2,000	2,000	2,000	2,000	625-000-5-101-07	Clothing Allowance	2,000	$ -	0.00%
206	300	-	-	625-000-5-101-10	Wellness Benefit	-	$ -	0.00%
24,936	25,859	28,923	28,923	625-000-5-120-00	FICA	30,763	$ 1,840	6.36%
21,225	21,804	22,685	22,685	625-000-5-121-09	Retirement	23,528	$ 843	3.72%
21,566	(57,552)	-	-	625-000-5-121-10	Pension Expense	-	$ -	0.00%
48,822	53,366	57,001	57,001	625-000-5-123-00	Group Insurance	57,001	$ -	0.00%
8,890	9,413	16,183	16,183	625-000-5-130-00	Workmans Compensation	16,789	$ 606	3.74%
(427)	(2,101)	-	-	625-000-5-137-00	OPEB Expense	-	$ -	0.00%
483,168	414,084	503,890	503,890		**Total Personnel Services**	523,487	$ 19,597	3.89%
-	-	27,832	27,832	625-000-5-220-01	Restricted Closure	27,832	$ -	0.00%
-	-	18,396	18,396	625-000-5-220-02	Restricted Post Closure	18,396	$ -	0.00%
-	(100,000)	-	-	625-000-5-220-05	Restricted Future SW Facility	-	$ -	0.00%
6,749	6,115	7,215	7,215	625-000-5-421-00	Insurance	6,035	$ (1,180)	-16.35%
-	27	300	300	625-000-5-422-01	Legal Services	300	$ -	0.00%
3,500	1,875	3,000	3,000	625-000-5-422-02	Contracted Auditing Services	3,000	$ -	0.00%
5,985	2,226	40,000	40,000	625-000-5-422-03	Consulting & Engineering	40,000	$ -	0.00%
-	-	200	200	625-000-5-422-06	Medical Services	200	$ -	0.00%
82,584	9,725	25,000	25,000	625-000-5-422-07	Contracting Services	25,000	$ -	0.00%
2,623	2,667	2,980	2,980	625-000-5-422-08	Computer Services	3,180	$ 200	6.71%
18,887	18,459	24,120	24,120	625-000-5-422-09	Testing Services	24,013	$ (107)	-0.44%
146	25	200	200	625-000-5-422-15	Drug & Alcohol Testing	200	$ -	0.00%
-	-	200	200	625-000-5-423-01	Publication/Recording Fees	200	$ -	0.00%
10,106	10,620	8,300	8,300	625-000-5-423-05	Advertising/Promotion Fees	8,300	$ -	0.00%
-	-	1,000	1,000	625-000-5-424-01	Equipment Rentals	1,000	$ -	0.00%
11,140	4,796	4,000	4,000	625-000-5-425-03	Maintenance Trucks	2,000	$ (2,000)	-50.00%
69,952	83,746	54,500	54,500	625-000-5-425-04	Maintenance Equipment	58,500	$ 4,000	7.34%
18,590	4,709	2,500	2,500	625-000-5-425-05	Maintenance Buildings	3,000	$ 500	20.00%
11,828	4,378	6,000	6,000	625-000-5-425-09	Maintenance Grounds	6,000	$ -	0.00%
4,088	5,077	6,000	6,000	625-000-5-426-01	Office Supplies	6,000	$ -	0.00%
4,558	4,600	8,000	8,000	625-000-5-426-03	General Supplies	8,000	$ -	0.00%
4,324	4,666	5,160	5,160	625-000-5-426-04	Janitorial Supplies	5,160	$ -	0.00%
96	-	150	150	625-000-5-426-05	Photographic Supplies	150	$ -	0.00%
194	200	250	250	625-000-5-426-09	Subscriptions/Books	250	$ -	0.00%
2,700	4,982	6,000	6,000	625-000-5-426-10	Gasoline	6,000	$ -	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
3,490	7,409	5,000	5,000	625-000-5-426-11	Oil & Grease Supplies	5,000	$	-	0.00%
2,233	741	5,000	5,000	625-000-5-426-12	Tires	5,000	$	-	0.00%
47,590	77,043	75,000	75,000	625-000-5-426-13	Diesel Fuel	74,300	$	(700)	-0.93%
218	120	1,500	1,500	625-000-5-426-17	Uniforms	1,500	$	-	0.00%
3,294	7,305	8,750	8,750	625-000-5-426-18	Gravel	10,000	$	1,250	14.29%
4,054	4,066	12,000	12,000	625-000-5-426-27	Alternate Cover	8,800	$	(3,200)	-26.67%
2,466	452	5,000	5,000	625-000-5-427-01	Travel & Lodging	5,000	$	-	0.00%
1,795	710	2,000	2,000	625-000-5-427-02	Registration & Training	2,000	$	-	0.00%
568	556	2,676	2,676	625-000-5-428-01	Telephone	2,400	$	(276)	-10.31%
3,174	3,087	4,200	4,200	625-000-5-428-02	Electric & Water	4,200	$	-	0.00%
3,000	3,465	10,500	10,500	625-000-5-428-03	Heat	10,500	$	-	0.00%
5,645	6,455	7,500	7,500	625-000-5-428-05	Hauling Service	7,500	$	-	0.00%
1,512	1,062	2,000	2,000	625-000-5-429-01	Membership & Dues	2,000	$	-	0.00%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed		Change + /(-)	Change %
					LANDFILL continued				
1,813	1,861	1,920	1,920	625-000-5-429-05	Rodent Control	1,920	$	-	0.00%
1,541	1,614	2,000	2,000	625-000-5-429-07	Miscellaneous Services	2,000	$	-	0.00%
-	-	-	-	625-000-5-429-09	Miscellaneous	-	$	-	0.00%
51,780	51,509	50,000	50,000	625-000-5-429-11	State Fees	50,000	$	-	0.00%
2,450	850	2,800	2,800	625-000-5-429-16	Solid Waste Committee	2,800	$	-	0.00%
19	44	-	-	625-000-5-429-18	Bad Debt Expense	-	$	-	0.00%
-	-	500	500	625-000-5-429-38	Compost Program Supplies	500	$	-	0.00%
21,330	46,826	-	-	625-000-5-432-00	Post Closure	-	$	-	0.00%
-	500	500	500	625-000-5-897-00	Interest Expense	500	$	-	0.00%
416,022	284,568	450,149	450,149		**Total Other Expenses**	448,636	$	(1,513)	-0.34%
-	-	-	-	625-000-5-910-00	Land	-	$	-	0.00%
-	100,408	200,000	200,000	625-000-5-911-00	Buildings & Structures	250,000	$	50,000	25.00%
-	-	400,000	400,000	625-000-5-930-00	Machinery & Auto Equipment	-	$	(400,000)	-100.00%
8,007	7,499	10,000	10,000	625-000-5-950-01	Capital less than $5,000	15,000	$	5,000	50.00%
8,007	107,907	610,000	610,000		**Total Capital Expenses**	265,000	$	(345,000)	-56.56%
575,000	600,000	625,000	625,000	625-000-7-899-00	Transfer out General Fund	680,000	$	55,000	8.80%
-	4,665	4,100	4,100	625-000-7-899-24	Transfer to Public Art Fund	650	$	(3,450)	-84.15%
575,000	604,665	629,100	629,100		**Total Transfers Out**	680,650	$	51,550	8.19%
1,482,197	1,411,224	2,193,139	2,193,139		**Total Expenses**	1,917,773	$	(275,366)	-12.56%

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account Number	Description	2019 Proposed	Change + /(-)	Change %
					RESEARCH & TECHNOLOGY CENTER			
-	11	-	-	630-000-4-661-00	Interest Income	-	$ -	0.00%
387	532	-	-	630-000-4-661-01	Money Market Interest Income	-	$ -	0.00%
151,642	133,962	135,745	135,745	630-000-4-848-12	Rentals	133,536	$ (2,209)	-1.63%
37,606	34,350	25,000	25,000	630-000-4-861-09	Miscellaneous	25,000	$ -	0.00%
189,635	168,855	160,745	160,745		**Total Revenue**	158,536	$ (2,209)	-1.37%
-	996	2,470	2,470	630-000-5-101-01	Temporary Pay	2,470	$ -	0.00%
-	76	189	189	630-000-5-120-00	FICA	189	$ -	0.00%
-	-	133	133	630-000-5-130-00	Workman's Compensation	147	$ 14	10.53%
2,671	2,946	3,536	3,536	630-000-5-421-00	Insurance	3,273	$ (263)	-7.44%
10,730	5,566	7,700	7,700	630-000-5-422-07	Contracting Services	8,700	$ 1,000	12.99%
3,521	15,116	6,000	6,000	630-000-5-425-04	Maintenance Equipment	7,000	$ 1,000	16.67%
4,058	3,730	4,000	4,000	630-000-5-425-05	Maintenance Buildings	4,000	$ -	0.00%
109	-	200	200	630-000-5-426-03	General Supplies	200	$ -	0.00%
848	2,512	1,100	1,100	630-000-5-426-04	Cleaning Supplies	1,000	$ (100)	-9.09%
774	704	750	750	630-000-5-428-01	Telephone	700	$ (50)	-6.67%
39,702	41,241	35,000	35,000	630-000-5-428-02	Electric & Water	35,000	$ -	0.00%
4,484	5,830	11,000	11,000	630-000-5-428-03	Heat	11,000	$ -	0.00%
2,308	2,036	2,500	2,500	630-000-5-428-05	Hauling Service	2,800	$ 300	12.00%
7,140	799	-	-	630-000-5-429-03	Cleaning Services	-	$ -	0.00%
76,345	81,552	74,578	74,578		**Total Other Expenses**	76,479	$ 1,901	2.55%
-	-	-	-	630-000-5-911-00	Buildings & Structures	-	$ -	0.00%
-	-	-	-	630-000-5-940-00	Other Capital	-	$ -	0.00%
-	-	-	-		**Total Capital Expenses**	-	$ -	0.00%
105,000	120,000	120,000	120,000	630-000-7-899-00	Transfer out General Fund	120,000	$ -	0.00%
-	-	-	-	630-000-7-899-24	Transfer to Public Art Fund	-	$ -	0.00%
105,000	120,000	120,000	120,000		**Total Transfers Out**	120,000	$ -	0.00%
181,345	201,552	194,578	194,578		**Total Expenses**	196,479	$ 1,901	0.98%