City of Stoughton, 207 S. Forrest Street, Stoughton WI 53589

RESOLUTION OF THE COMMON COUNCIL

Authorizing and directing the proper city officials to adopt the 2021 City of Stoughton Budget

Committee Action:	Committee of the Whole recommends approval 12-0
Fiscal Impact:	General Fund - $14,119,684 EMS - $715,907 Storm Water - $1,318,705 Library - $889,018 Opera House - $1,009,597

File Number:	R-166-2020	**Date Introduced:**	November 10, 2020

RESOLUTION ADOPTING THE 2021 ANNUAL CITY BUDGET

WHEREAS, the Mayor has prepared and the Council Committee of the Whole has reviewed the proposed budgets of the City of Stoughton for the year 2021; and

WHEREAS, a Summary of the Budget and Notice of Public Hearing was published on October 15, 2020; and

WHEREAS, a public hearing was held on the budget on the 10th day of November, 2020 by the Common Council; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 City of Stoughton General Fund Operating Budget to the Common Council on October 22, 2020; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 Stoughton Emergency Medical Services (EMS) budget to the Common Council on October 22, 2020; and

WHEREAS**,** the Committee of the Whole recommended the approval of the proposed 2021 Stoughton Storm Water Utility budget to the Common Council on October 22, 2020; and

WHEREAS**,** the Committee of the Whole recommended the approval of the proposed 2021 Library budget to the Common Council on October 22, 2020; and

WHEREAS**,** the Committee of the Whole recommended the approval of the proposed 2021 Opera House budget to the Common Council on October 22, 2020; and

WHEREAS, the Common Council has examined the budget and various items therein and finds the budget as presented and amended to date of this Resolution to represent the income anticipated and the expenditures for the various departments by major category as set forth therein;

NOW, THEREFORE, BE IT RESOLVED, the Common Council of the City of Stoughton, Dane County, Wisconsin does approve the following:

SECTION 1. 2021 Budget Adopted.

There is hereby adopted the 2021 City of Stoughton budget and appropriated out of the receipts of the City of Stoughton for the year 2021, including monies received from the general property tax levy, special assessments and other sources of revenue as therein provided, for the various purposes therein specified, the amounts set forth in said Budget presented, or attached thereto or referenced by it.

SECTION 2. Tax Levy Adopted.

There is hereby certified to the City Clerk, a general property tax levy in the amount of $9,611,811 on all of the taxable property within the City of Stoughton for the year 2020 for the uses and purposes set forth as expenditures in the Budget hereby adopted.

SECTION 3. City Clerk Directed to Spread Tax on Roll.

The City Clerk is hereby authorized and directed to spread the tax levied herein on the tax roll of the City of Stoughton for the year 2020.

BE IT FURTHER RESOLVED that the City Clerk is directed to publish this resolution as a Class 1 Notice in the Stoughton Courier Hub.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____

Timothy Swadley, Mayor Date

Published:

Council Action: _____ ☐ **Override** **Vote** _____

City of Stoughton, 207 S. Forrest Street, Stoughton WI 53589

RESOLUTION OF THE COMMON COUNCIL

Authorizing and directing the proper city officials to adopt the 2021 City of Stoughton Budget

Committee Action:	Committee of the Whole recommends approval 12-0
Fiscal Impact:	General Fund - $14,119,684 EMS - $715,907 Storm Water - $1,318,705 Library - $889,018 Opera House - $1,009,597

File Number:	R- -2020	**Date Introduced:**	November 10, 2020

RESOLUTION ADOPTING THE 2021 ANNUAL CITY BUDGET

WHEREAS, the Mayor has prepared and the Council Committee of the Whole has reviewed the proposed budgets of the City of Stoughton for the year 2021; and

WHEREAS, a Summary of the Budget and Notice of Public Hearing was published on October 15, 2020; and

WHEREAS, a public hearing was held on the budget on the 10th day of November, 2020 by the Common Council; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 City of Stoughton General Fund Operating Budget to the Common Council on October 22, 2020; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 Stoughton Emergency Medical Services (EMS) budget to the Common Council on October 22, 2020; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 Stoughton Storm Water Utility budget to the Common Council on October 22, 2020; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 Library budget to the Common Council on October 22, 2020; and

WHEREAS, the Committee of the Whole recommended the approval of the proposed 2021 Opera House budget to the Common Council on October 22, 2020; and

WHEREAS, the Common Council has examined the budget and various items therein and finds the budget as presented and amended to date of this Resolution to represent the income anticipated and the expenditures for the various departments by major category as set forth therein;

NOW, THEREFORE, BE IT RESOLVED, the Common Council of the City of Stoughton, Dane County, Wisconsin does approve the following:

SECTION 1. 2021 Budget Adopted.

There is hereby adopted the 2021 City of Stoughton budget and appropriated out of the receipts of the City of Stoughton for the year 2021, including monies received from the general property tax levy, special assessments and other sources of revenue as therein provided, for the various purposes therein specified, the amounts set forth in said Budget presented, or attached thereto or referenced by it.

SECTION 2. Tax Levy Adopted.

There is hereby certified to the City Clerk, a general property tax levy in the amount of $9,611,811 on all of the taxable property within the City of Stoughton for the year 2020 for the uses and purposes set forth as expenditures in the Budget hereby adopted.

SECTION 3. City Clerk Directed to Spread Tax on Roll.

The City Clerk is hereby authorized and directed to spread the tax levied herein on the tax roll of the City of Stoughton for the year 2020.

BE IT FURTHER RESOLVED that the City Clerk is directed to publish this resolution as a Class 1 Notice in the Stoughton Courier Hub.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____

Timothy Swadley, Mayor Date

Published:

Council Action: _____ ☐ **Override** **Vote** _____

City of Stoughton 2021 Budget Executive Summary

2021 Budget Highlights

- Employee Compensation
  - 2% wage increase for non-union employees exceeding 12 month Consumer Price Index increase of 1.4%
  - 2% wage increase for union employees pending completion of the bargaining process
- Final decisions on School Resource Officer and add'l State Road Aid are still pending
- 2.5% increase in premium cost for health insurance
- Staffing requests approved by the Personnel Committee
  - Full-Time Equipment Operator in the Public Works Department
- Total debt service levy increase of $89,314
  - Utilized $25,000 in excess debt service fund balance and $35,000 in special assessments to smooth impact on mil rate
  - Had these amounts not been utilized, the average homeowner in Stoughton would have seen a 1.25% increase on their City taxes versus .60%
- Anticipating ~ $130,000 cash inflow from TIF No. 3 termination and $550,000 towards newly created Affordable Housing Program

2021 Budget Highlights

- Net New Construction = 1.837% resulting in $135,000 increase to base tax levy or 1% of total operating revenues

Historical Stoughton NNC

Year	%	Base Levy Increase
2020	1.84%	$ 134,965
2019	1.48%	$ 107,583
2018	1.59%	$ 113,412
2017	1.75%	$ 123,332

Dane County 2020 Results

Median	1.92%
Average	2.11%
Stoughton	1.84%

2021 Budget Highlights

- Earmarked an additional $200,000 towards the City's Revolving Loan Fund Program in an effort to help downtown business owners
- $100,000 set aside as a contingency in an attempt to mitigate any lingering COVID-19 impacts
  - The ongoing pandemic has created a significant amount of uncertainty with the 2021 budget and the Council may need to reverse course in 2021 in relation to the decisions made during the budget workshops
- $4.225 million in planned 2021 capital improvements
  - $2.7 million of these projects (approximately 65%) will require debt funding
  - $.5 million of these projects will be funded through the City's sinking funds (equipment replacement, building maintenance and technology funds)
  - $.7 million of these projects will be funded through grants
  - $.325 million these projects will be funded through either the City's General Fund contributions, Township Fire contributions, Special Assessment Fund transfers or Storm Water rates

2021 Budget Highlights

- 2021 capital improvement projects in excess of $75,000 include the following:

Project Description	Amount
Roby Road West Pavement Replacement	$ 496,380
Riverfront Pedestrian Bridge Construction	$ 475,103
Riverfront Trail and Amenities	$ 242,379
Riverbank Restoration	$ 211,600
Street Preventative Maintenance	$ 180,000
Nygaard Pavement Replacement	$ 159,928
Lincoln Ave Pavement Replacement	$ 132,437
Nordic Ridge Inclusive Playground	$ 122,807
#23 John Deere Backhoe (Public Works)	$ 119,000
Roby Road Sump Pump and Sidewalk	$ 100,300
Whitewater/Dam Removal Restoration and Remediation	$ 100,000
#27 Toro 5900 (Public Works)	$ 95,000
Dam Removal and Whitewater Engineering	$ 92,931
Whitewater Trails Engineering	$ 89,976
Brewer Court/Hyland	$ 82,500
Project Engineering	$ 82,408
	$ 2,782,749

Staffing Requests that could not be accommodated

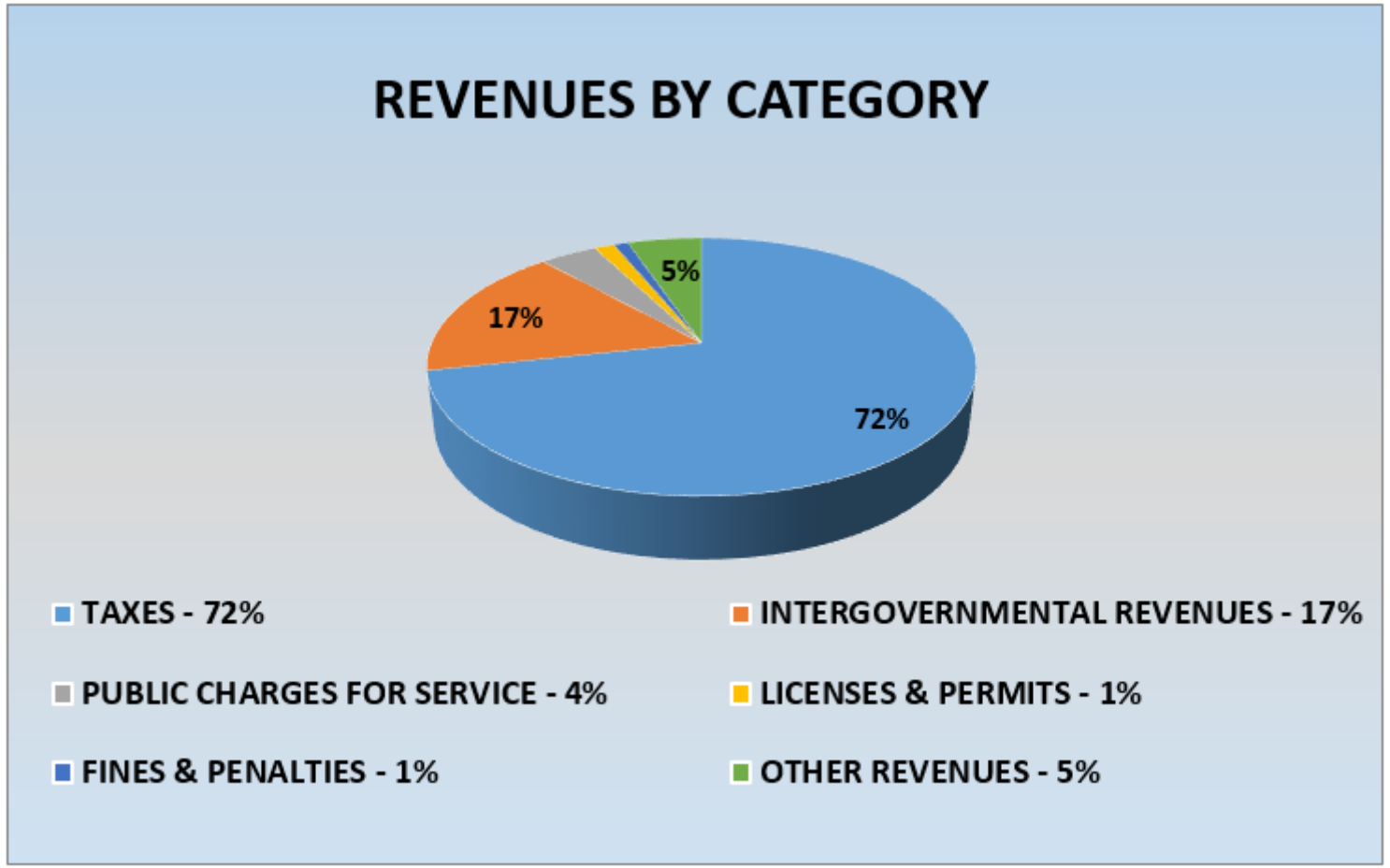
Description	Estimated Add'l Cost
Fire Technician to FT	$ 14,850
New Police Officer	$ 95,880
Civilian Service Employee to FT	$ 41,230
Deputy Clerk to FT	$ 16,110
Library Admin Asst to 1/2 time	$ 9,790
Recreation Asst to FT	$ 29,690
Library Circulation Supervisor to FT	$ 13,190
TOTAL STAFFING REQUESTS NOT FUNDED	$ 220,740

Note: Benefits elections were assumed in many of the requests above and the actual additional cost could be more or less depending on the final benefits taken.

2021 General Fund Operating Budget - Condensed

	2021 MAYOR'S BUDGET	2020 ADOPTED BUDGET
REVENUES		
TAXES		
- OPERATIONS	$ 6,930,584	$ 6,796,921
- DEBT	$ 3,284,186	$ 3,344,613
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 2,280,126
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 588,894
LICENSES & PERMITS	$ 200,500	$ 199,075
FINES, FORFEITS & PENALTIES	$ 147,000	$ 155,000
OTHER REVENUES	$ 601,339	$ 571,505
	$ 14,128,439	$ 13,936,134
EXPENDITURES		
WAGES	$ 5,202,896	$ 5,096,025
HEALTH AND DENTAL	$ 1,032,923	$ 1,037,300
BENEFITS	$ 801,908	$ 782,036
NON LABOR	$ 2,491,422	$ 2,428,340
DEBT SERVICE	$ 3,284,186	$ 3,344,613
CONTINGENCY	$ 100,000	$ 25,000
OPERA HOUSE	$ 195,000	$ 182,000
LIBRARY	$ 632,350	$ 623,000
EMS	$ -	$ 25,000
CAPITAL OUTLAY	$ 200,000	$ 200,000
OTHER	$ 179,000	$ 184,000
	$ 14,119,684	$ 13,927,314
NET OF REVENUES / EXPENDITURES OTHER FUNDS FOR AUDIT PURPOSES	$ (5,000)	$ (14,970)
NET REVENUES / EXPENDITURES	$ 3,755	$ (6,150)

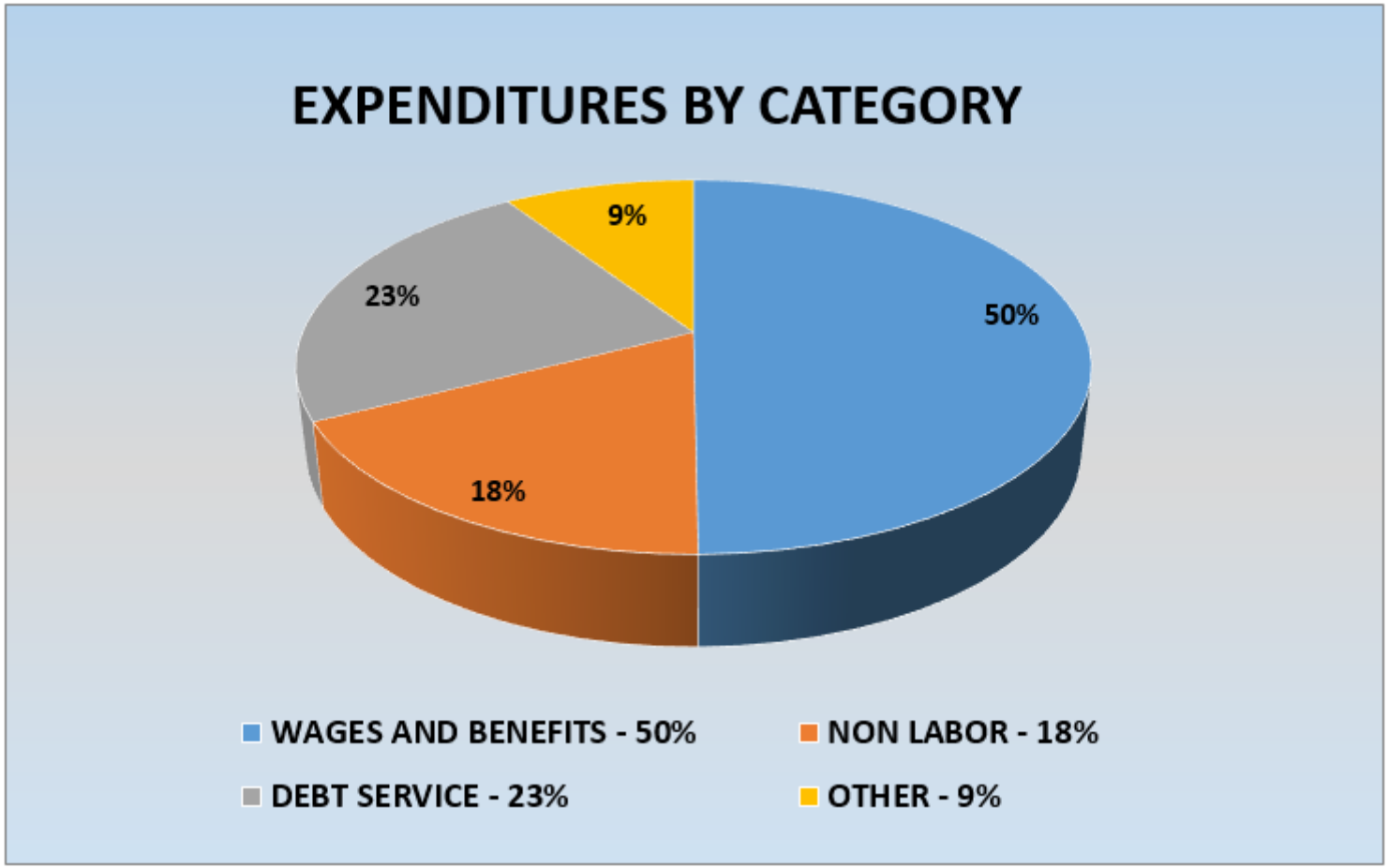
2021 General Fund Revenues



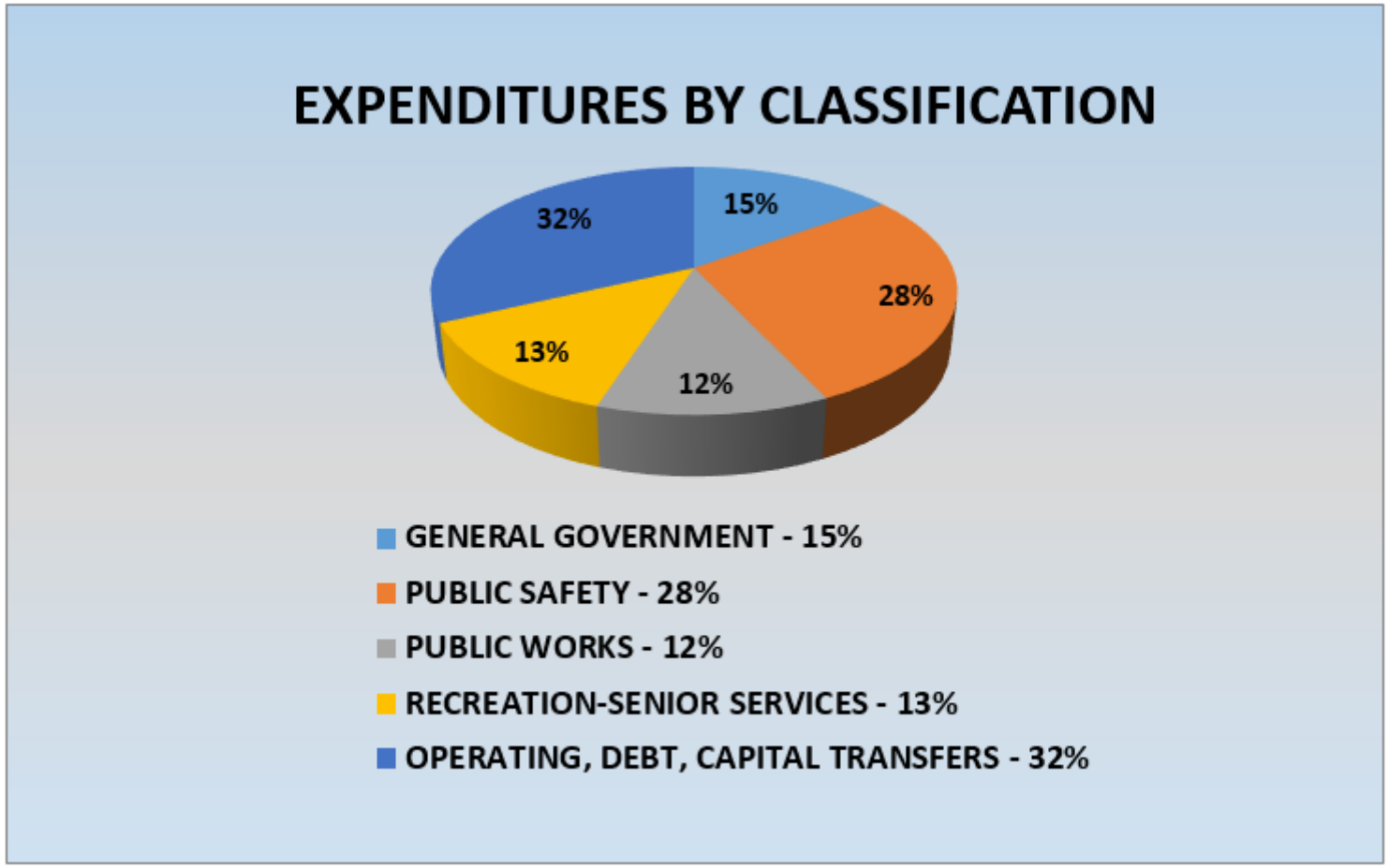
2021 General Fund Revenue Changes

- Net New Construction $135,000
- Debt Service ($60,000)
  - *Does not take into account the $150,000 levied for TIF debt*
- TIF No. 3 Termination $130,000
- Intergovernmental Revenues $113,000
  - *Includes transportation aids, state shared revenues, etc.*
- Interest Income ($78,000)
- Senior Center Township Donations ($16,000)
- Public Charges for Service ($18,000)

2021 General Fund Expenditures by Category



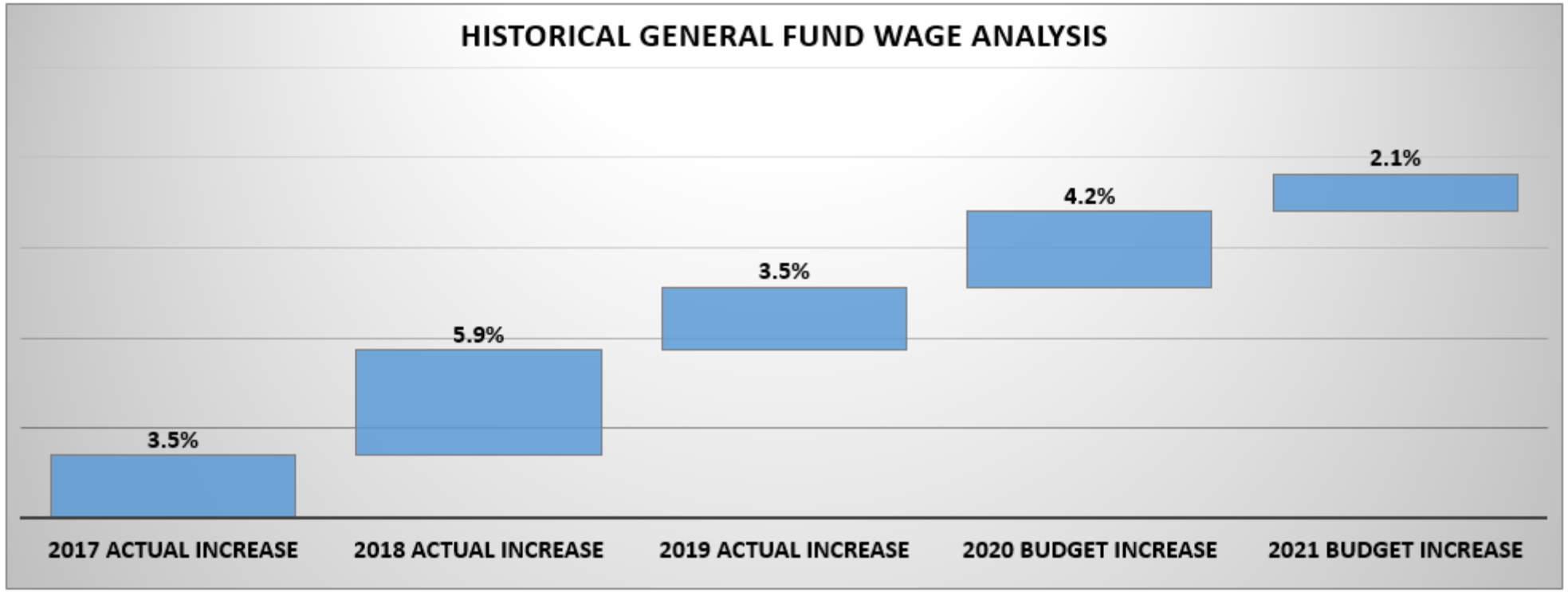
2021 General Fund Expenditures by Classification



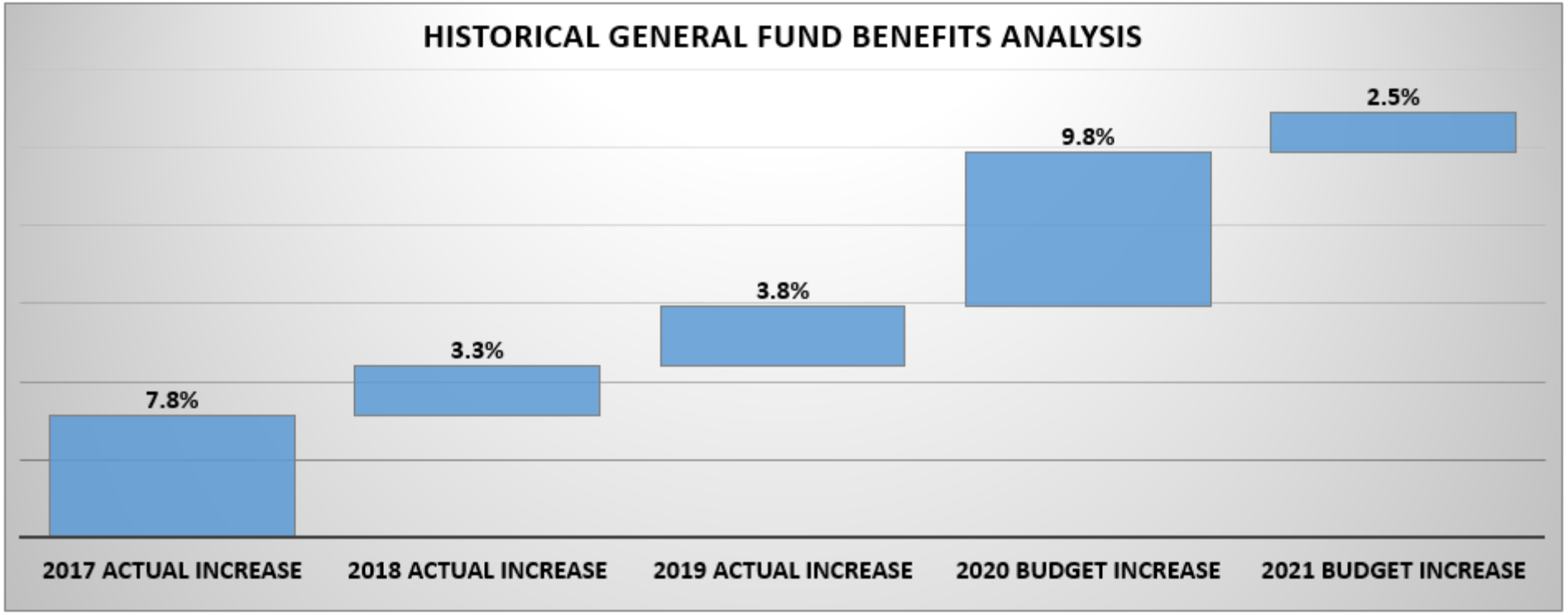
2021 General Fund Expenditure Changes Compared to 2020 Budget

▪ Non-Labor Expenditures	$63,000 or 2.6% increase
▪ Wages/Salaries	$107,000 or 2.1% increase
▪ Employee Benefits	$16,000 or 1.0% increase
▪ Debt Service	($60,000) or 1.8% decrease
▪ Transfers (operating, capital, etc.)	$67,000 or 5.4% increase

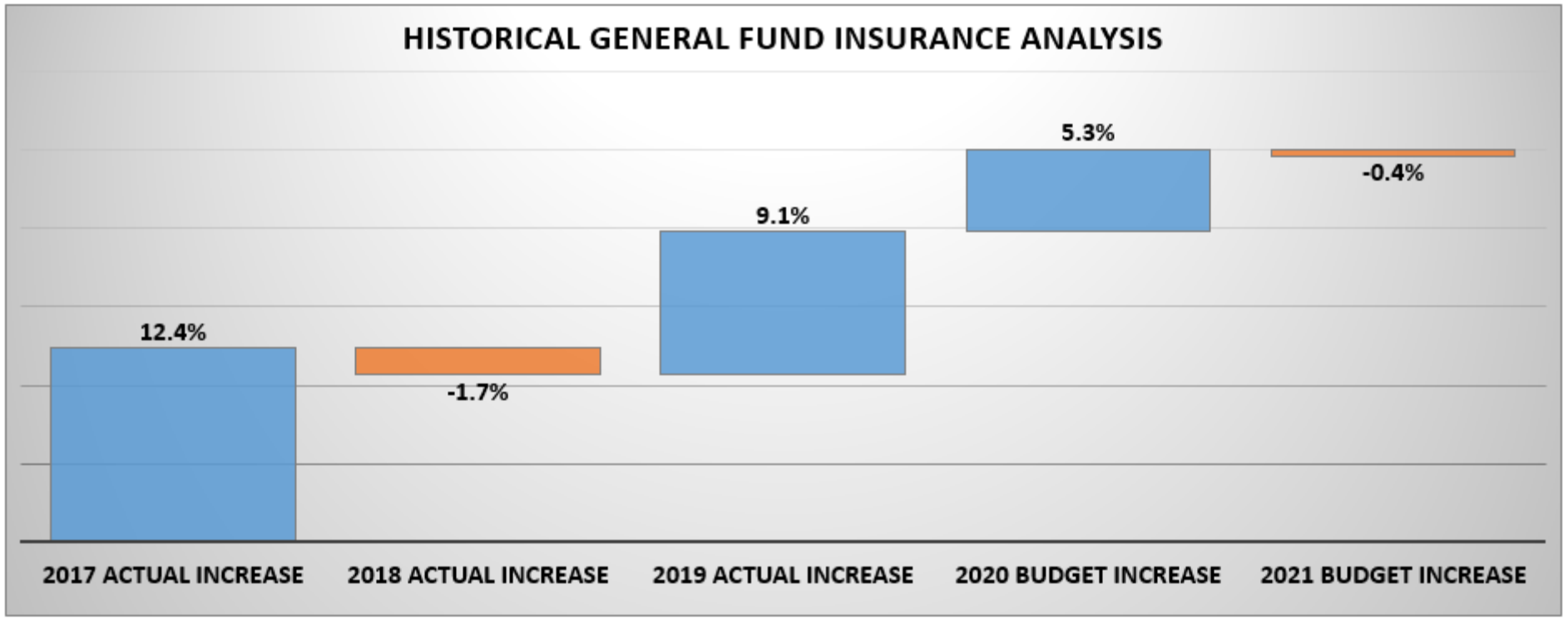
2021 General Fund Wage Summary



2021 General Fund Employee Benefits Summary



2020 General Fund Health/Dental Summary



Expenditure Restraint Program (ERP) Results

- The ERP provides unrestricted aid to qualifying municipalities that limit growth in spending (approx. $235,000 per year)
- Stoughton's allowed increase in expenditures for 2021 is 2.5%
- The 2021 budget resulted in a 2.4% increase in expenditures
- The remaining amount to 2.5% is $12,700

2021 GEN FUND EXP	$	10,660,499
2020 GEN FUND EXP	$	10,412,701
GEN FUND DOLLAR CHANGE	$	247,798
GEN FUND % CHANGE		**2.38%**

Growth Factor Calculations	2021
1. Net new construction during 2019	$ 22,658,900
2. 2019 total equalized value	$ 1,233,724,300
3. Percent increase	1.837%
4. Adjustment factor	60%
5. Adjusted percent increase	1.102%
6. Maximum allowable increase	2.00%
7. Your growth factor	1.102%
8. Consumer price index	1.4%
9. Total Budget Growth Limit	**2.5%**

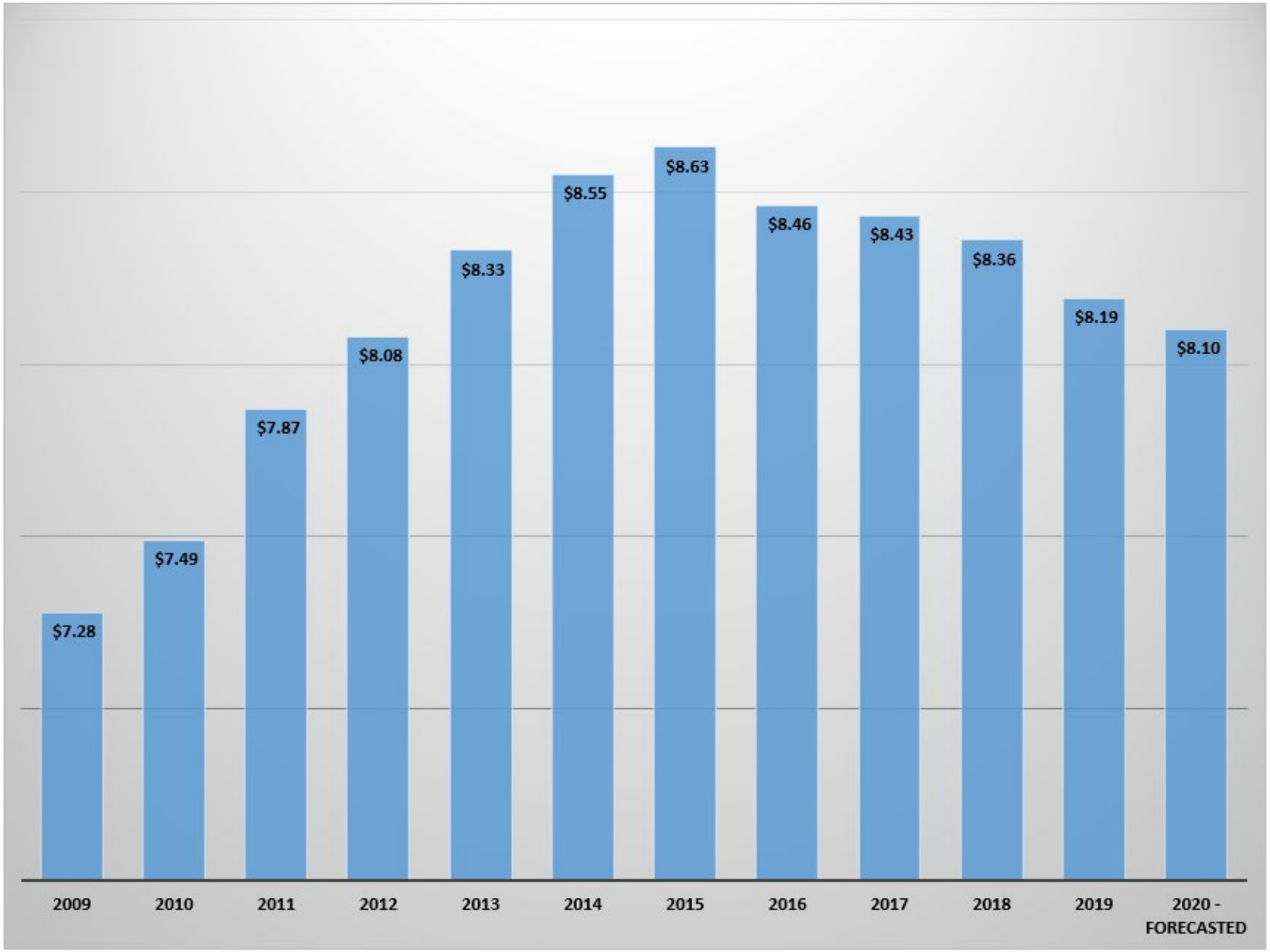
2020 Levy Bottom Line (2021 Budget Year)

- 2020 tax levy has 1.84% Net New Construction = $135,000
- Levy increase includes City mil rate **decrease** of 1.10%
- Total mil rate **decrease** of $0.09
- Impact on average residential homeowner is an approximate increase of .60% over the 2019 levy

Residential Economic Change	**1.70%**
2020 Mil Rate Decrease	**-1.10%**
Net Increase / (Decrease)	**0.60%**

City of Stoughton **2021 Executive Budget** **BOTTOM LINE WORKSHEET**	**2021** Budget
Levy Limit	$7,476,824
Add Additional Levy for 2021 Debt Service	$2,134,987
Add Additional Levy Residential Dwellings	$0
Total Levy	$9,611,811
Equalized Value	$1,268,041,900
Assessment Ratio Assumption	99.0168612%
Assessed Value Assumption	$1,255,575,395
	Bottom Line
2019 Levy	$9,383,714
Proposed 2020 Levy	$9,611,811
$ Change from 2019	$228,097
% Change from 2019	2.43%
2019 City Tax Rate	$8.19
Proposed **2020** City Tax Rate	**$8.10**
$ Change from 2019	($0.09)
$ increase per $100,000 property value	($9.00)
% Change from 2019	-1.10%
City taxes paid/ $100,000 of Value	$810.00
Change from 2019	($9.20)

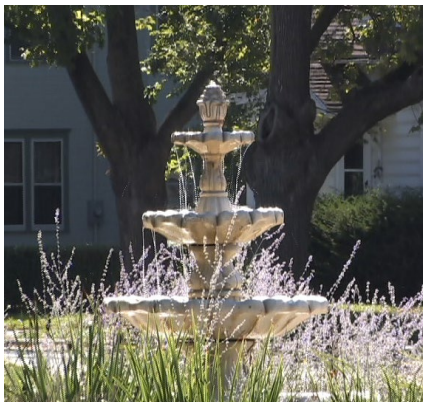
Mil Rate History



City of Stoughton 2021 Budget

QUESTIONS?

Stoughton Wisconsin



2021 MAYOR'S ANNUAL BUDGET DOCUMENT

2021 BUDGET MESSAGE FROM THE FINANCE DEPARTMENT

After months of planning and consultation with city staff and council members, the Mayor has submitted the budget for calendar year 2021 for consideration and approval. We believe this budget achieves many of the city's objectives, with a nominal tax increase to our residents.

In recent months, our city has not been exempt to the economic impacts of the COVID-19 health pandemic. However, thanks to smart planning during previous years we have been able to mitigate many of those impacts, keep taxes low for our residents, and maintain healthy fund balances. The city also experienced continued growth in both residential and commercial development resulting in a net new construction increase of 1.84%, or $22.6 million.

Here are a few highlights from the Mayor's Budget:

- Total budgeted general fund operating expenditures are $14.1 million, including transfers. This represents an increase from last year's budget of $192,000 and is mainly the result of wage increases and increased staffing levels.
- General fund budgeted expenditures increased approximately 1.4%. This increase is below the city's net new construction increase, and is a testament to the careful stewardship exhibited by our elected officials and employees for public funds.
- Garbage and Recycling fees are anticipated to increase by approximately 3% or $5.60 per unit annualized.
- Storm Water fees are anticipated to increase approximately 6.39% or $4.64 per unit annualized.
- In order to support the downtown business community we have earmarked an additional $200,000 from TID No. 4 to be used for the city's Revolving Loan Fund Program.
- An extension to TIF No. 3 will result in approximately $550,000 additional funding to the city's newly created Affordable Housing Program.
- There is approximately $4.2 million committed this year towards capital projects.
    - This budget includes $1.4 million in road maintenance and construction. The largest anticipated road expense will be $500,000 for the Roby Road West payment replacement projected.
    - This budget also includes approximately $1.1 million in riverfront improvements. Nearly $700,000 of this cost will be funded with grants.
    - In addition, this budget includes approximately $350,000 in playground and park upgrades, $490,000 in equipment replacement, and $210,000 in city building maintenance projects.
- While we have once again minimized the borrowing needed for the city's 2021 capital projects (approximately $2.7 million), Moody's continues to state the city has a high debt burden. To keep the city on strong financial footing in these uncertain times, we continue to recommend dissuading the city from excessive borrowing and prioritize its future projects.

Despite the uncertainty 2021 is sure to bring, we believe our city is well situated to endure any unforeseen challenges, and well positioned to continue delivering the essential services our residents rely upon. With that said, challenges will continue to arise as we work through this difficult time, but rest assured that the Finance Department will continue to diligently monitor the city's financials and maintain an open dialogue with the Finance Committee as this situation continues to unfold. We are grateful for the dedicated work of our city council. Their vision and dedication to the city have greatly aided in our city's progress over these last few years. We are grateful for their unrelenting support and dedication to serving our great residents.

Elected Officials

CITY COUNCIL

	Term of Office Expires
Mayor	
Timothy Swadley	2022
Council Members	
Regina Hirsch – Council President	2021
Greg Jensen – Council Vice President	2023
Brett Schumacher	2022
Joyce Tikalsky	2021
Sid Boersma	2021
Phil Caravello	2021
Leonard Doom	2022
Ben Heili	2021
Tom Majewski	2022
Jean Ligocki	2022
Lisa Reeves	2023
Fred Hundt	2023

Department Heads

City Clerk	Holly Licht
EMS Director	Lisa Schimelpfenig
Fire Chief	Josh Ripp
Director of Human Resources	Amy Jo Gillingham
Director of IT/Media Services	John Montgomery
Opera House Director	Bill Brehm
Director of Planning and Development	Rodney Scheel
Police Chief	Greg Leck
Director of Public Works	Brett Hebert
Library Director	Jim Ramsey
Director of Parks and Recreation	Dan Glynn
Utilities Director	Jill Weiss
Senior Center Director	Cindy McGlynn
Director of Finance	Jamin Friedl

Introduction

The city maintains a number of funds for recording the fiscal transactions and to meet legal accounting requirements. Budgets for all funds of the city, which are listed below, are legally adopted on an annual basis.

Below are general descriptions of the fund-types and a brief description of each fund within each type.

Fund Type: General Fund
Fund Number: 100

Description: The General Fund provides for accounting of general governmental functions related to the city's statutory obligations. Those functions include, public works, fire services, police services, City Council, city administration, finance, insurance and legal.

Fund Type: Debt Service
Fund Number: 300

Description: The Debt Service Fund is used to account for the payment of debt on all general obligation debt. Payments on general obligation debt issued for general government purposes are funded primarily by the property tax levy.

Fund Type: Construction/Capital Projects and Outlay
Fund Number: 400 and 410

Description: Funds for the construction and replacement of city facilities, equipment, infrastructure and other capital assets.

Fund Name: Tax Incremental District No. 3
Fund Number: 203

Description: Tax Incremental Financing District (TID) No. 3 is used to account for all project costs related to Business Park North. The last year this TID will be collecting increment is 2021. The city is anticipating an approximate cash inflow in 2021 of $130,000 and $550,000 towards the newly created Affordable Housing Program.

Fund Name: Tax Incremental District No. 4
Fund Number: 204

Description: Tax Incremental Financing District (TID) No. 4 is used to account for all project costs related to Downtown improvements. This TID was able to fund nearly $1 million in downtown improvements in 2020.

Fund Name: Tax Incremental District No. 5
Fund Number: 205

Description: Tax Incremental Financing District (TID) No. 5 is used to account for all project costs related to the Railroad Corridor.

Fund Name: Tax Incremental District No. 6
Fund Number: 206

Description: Tax Incremental Financing District (TID) No. 6 is used to account for all project costs related to the Business Park North Expansion Area. While this TID continues to struggle financially, the city saw great strides in 2020 in terms of land sales and hopes to see this trend continue into 2021.

Fund Name: Tax Incremental District No. 7
Fund Number: 207

Description: Tax Incremental Financing District (TID) No. 7 is used to account for all project costs related to Kettle Park West (KPW). KPW Phase II was approved by the City Council in 2020 and is planned to add an additional $66 million in incremental value to this TID.

Fund Name: **Tax Incremental District No. 8**
Fund Number: **208**

Description: Tax Incremental Financing District (TID) No. 8 is used to account for all project costs related to the Riverfront Development Area. Discussions continue with a potential developer for this site and the hope is for Phase I to begin spring of 2021.

Fund Type: **Major Enterprise Funds**

7450 - Water Utility - Accounts for operations and capital needs of the water system
7460 - Wastewater Utility - Accounts for operations and capital needs of the wastewater system
7430 - Electric Utility - Accounts for operations and capital needs of the electric system

Fund Type: **Non-Major Governmental Funds**

Description: Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays.

221 - Fire Equipment
411 - Building Maintenance
413 - Technology
223 - Park Development
412 - Equipment Replacement

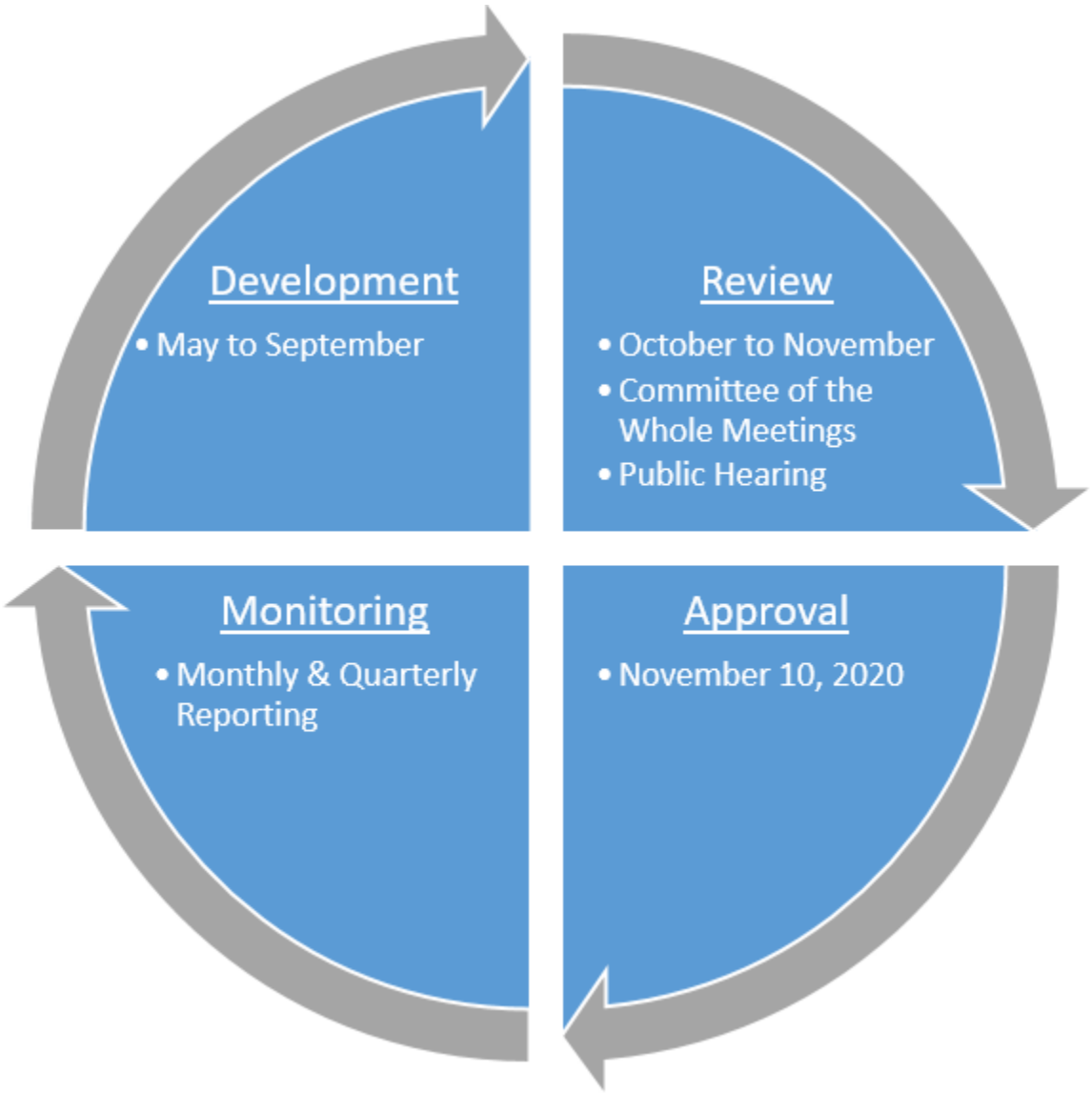
Fund Type: **Non-Major Enterprise Funds**

Description: Funds used to account for and report any activity for which a fee is charged to external uses for goods or services.

603 - EMS
224 - Storm Water

Other funds maintained by the city and not specifically defined above are as follows:

FUND #	FUND NAME	FUND TYPE	DESCRIPTION
212	SAFETY BUILDING FUND	Internal Service	Accumulates resources to maintain and improve public safety building
215	LIBRARY FUND	Special Revenue	Library's main operating fund
217	LIBRARY SPECIAL GIFT FUND	Special Revenue	Accounts for library donations and related expenditures
225	CEMETERY FUND	Special Revenue	City cemetery maintenance and care
227	EMS TRUCK FUND	Capital Project	Sets aside funds for purchasing EMS ambulances
228	EMS EQUIPMENT FUND	Capital Project	Sets aside funds for acquiring EMS equipment
229	SENIOR CENTER WOOD SHOP	Special Revenue	Funds for wood shop at senior center
230	TOWNSHIP OUTREACH FUND	Special Revenue	Township Outreach Fund
231	SENIORS IN NEED	Special Revenue	Donation funded assistance to qualifying seniors
232	SENIOR CENTER SPECIAL FUND	Special Revenue	Donations for senior center
234	FOOD PANTRY	Special Revenue	Food pantry donations and expenses
235	LANDMARKS	Special Revenue	Landmark Commission grants and expenses
236	TREE COMMISSION	Special Revenue	Tree Commission expenses
239	STOUGHTON ARTS COUNCIL	Special Revenue	Stoughton Arts Council expenses
241	EMS TRUST FUND	Special Revenue	Donations for Stoughton EMS
242	FIRE DEPT SPECIAL FUND	Special Revenue	Stoughton Fire Department donations and fundraisers
243	FIRE PENSION FUND	Special Revenue	Fund to accumulate and disburse fire pension assets
245	OPERA HOUSE FUND	Special Revenue	Stoughton Opera House operating fund
246	OPERA HOUSE REPAIR FUND	Special Revenue	Stoughton Opera House repair fund
247	TOURISM FUND	Special Revenue	Room tax fund
248	REVOLVING LOAN FUND	Special Revenue	Loan fund operated by the Stoughton Redevelopment Authority
249	REFUSE FUND	Special Revenue	Refuse and recycling operating revenues and expenditures
250	SICK LEAVE FUND	Special Revenue	Set aside funds for retiree sick leave obligations
TBD	AFFORDABLE HOUSING FUND	Special Revenue	Affordable housing initiatives funded by TID increment
252	K9 FUND	Special Revenue	Donations and fundraisers for K9 program.
260	ECONOMIC DEVELOPMENT FUND	Special Revenue	Economic development expenses
261	REDEVELOPMENT AUTHORITY	Special Revenue	Redevelopment Authority expenses
270	SPECIAL ASSESSMENTS	Special Revenue	Special assessment charges for public infrastructure



Budget Process (General)

The formal budget process begins in May of each year. At that time the budget materials and guidelines are distributed to the various department heads. Informally, aspects of upcoming budgets are discussed throughout the year with the City Council and staff.

The departmental budgets are compiled, clarified and put into a format for the Mayor's review. The Mayor meets with the Finance Director and individual department heads to follow up on questioned items and clarify explanations. When the final review is completed, the proposed budget document is prepared and provided to the Committee of the Whole annual Budget Workshops. All department heads are required to attend the Budget Workshops of the Committee of the Whole. At this time, committee members pose questions and make recommendations and comments regarding the overall budget. The Committee of the Whole then approves the budget to be taken before the City Council. Citizens are also invited to participate in the annual Budget Workshops as well.

The City Council must then conduct a public hearing and take a formal action to approve the final budget and levy at the first City Council meeting in November.

Date (2020)	Major Steps in Budget Preparation
Early May	Finance Director issues departmental request forms for capital budget needs with instructions
Early May	Department heads are issued instructions for compiling budget details for department line items
Mid-June	Department heads submit capital budget requests to Finance Director
Mid-July	Department heads provide Finance Director with initial budget submittals
July-August	CIP Budget Committee meetings are held to finalize the 5-year CIP
September	Meetings are held with Department Heads to finalize requested operating budgets
October	Committee of the Whole Budget Workshops are held
Late October	Budget notice of public hearing sent to local paper
November 10	Public hearing on 2021 proposed budget
November 10	Adoption of the 2021 budget

Budget Monitoring

The budget is monitored throughout the year to ensure city departments remain within budget and complete planned activities. The Finance Committee and City Council receives monthly updates and a full financial report each quarter.

Budget Amendments

Periodically, during an operating year, it becomes necessary to modify the adopted budget. Modifications that affect the total budget on a fund basis are only approved by the action of the City Council. The City Council, under Wisconsin State Statutes Section 65.06, can modify or amend the budget if unappropriated funds are available. Budget appropriations are approved at the function level.

Examples of such budget amendments would include requests for additional or emergency expenditures where reserve balances are available or additional revenues have been received.

Fund Accounting

The accounts of the city are organized into funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the annual financial statements into two broad fund categories and five generic fund types as follows:

Governmental Funds Subject to Financial Planning and Appropriation

General Fund -The General fund is the primary operating fund of the city. It is used to account for and report all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of certain specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt service funds are used to account for and report the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Other Funds Subject to Financial Planning but not Subject to Appropriation (Enterprise Funds)

Enterprise Funds - Enterprise Funds are used to account for and report operations that are financed and operated in a manner similar to private business enterprises. With these, the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has five (5) Enterprise Funds: Water Utility, Electric Utility, Sewer Utility, EMS and Storm Water.

Basis of Accounting

The modified accrual basis of accounting is followed by the governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The city defines this period to be sixty-five days. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long- term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. In addition to property taxes for the city, taxes are collected for and remitted to the state and county governments as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units on the accompanying balance sheet. Taxes are levied in December on the assessed value as of the prior January 1.

Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the city is entitled to the aids.

Special assessments are recorded as revenues when collected. Annual installments due in future years are reflected as receivables and deferred inflows of resources.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest.

Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Basis of Accounting (cont.)

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Basis of Budgeting

The city adopts an annual budget for the general, special revenue, debt service and capital project funds that are prepared on the modified accrual basis of accounting and the proprietary funds budgets are prepared on the accrual basis of accounting, which are the same methods as the basis of accounting. The adopted budget indicates the amount that can be expended by each fund based on detailed budget estimates for individual expenditure accounts. Management may make budget modifications within the department level. All budget revisions at the function level must be authorized by the City Council. The Council, under Wisconsin Statutes, can modify or amend the budget if unappropriated funds are available. All supplemental appropriations are financed either by transfers from the contingency section of the general fund budget or by revenues received in excess of the budgeted amounts. All budget amounts lapse at the end of the year to the extent they have not been expended. The level which expenditures may not legally exceed appropriations is at the function level. The basis of budgeting for the city's funds is the same as the basis used for the fund statements in the city's annual financial report.

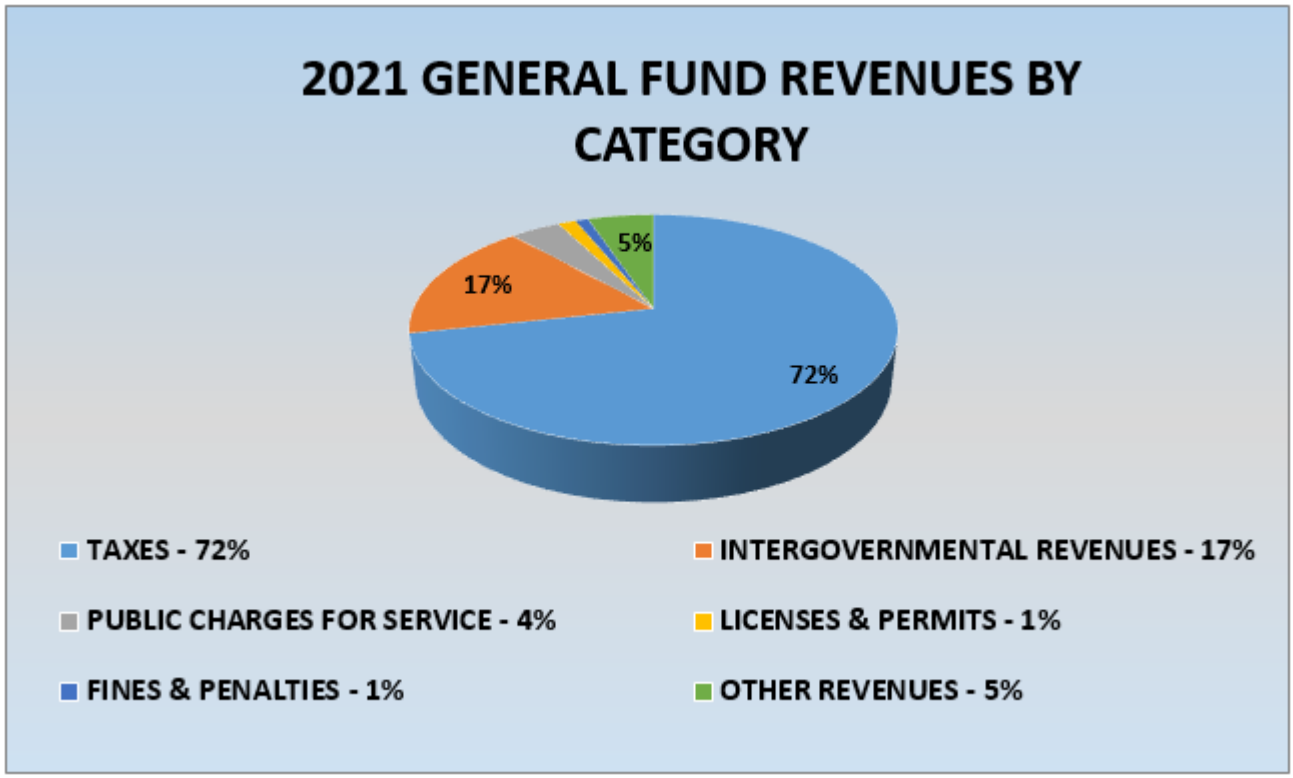
Long Range Planning (Capital Improvement Program (CIP)) Overview

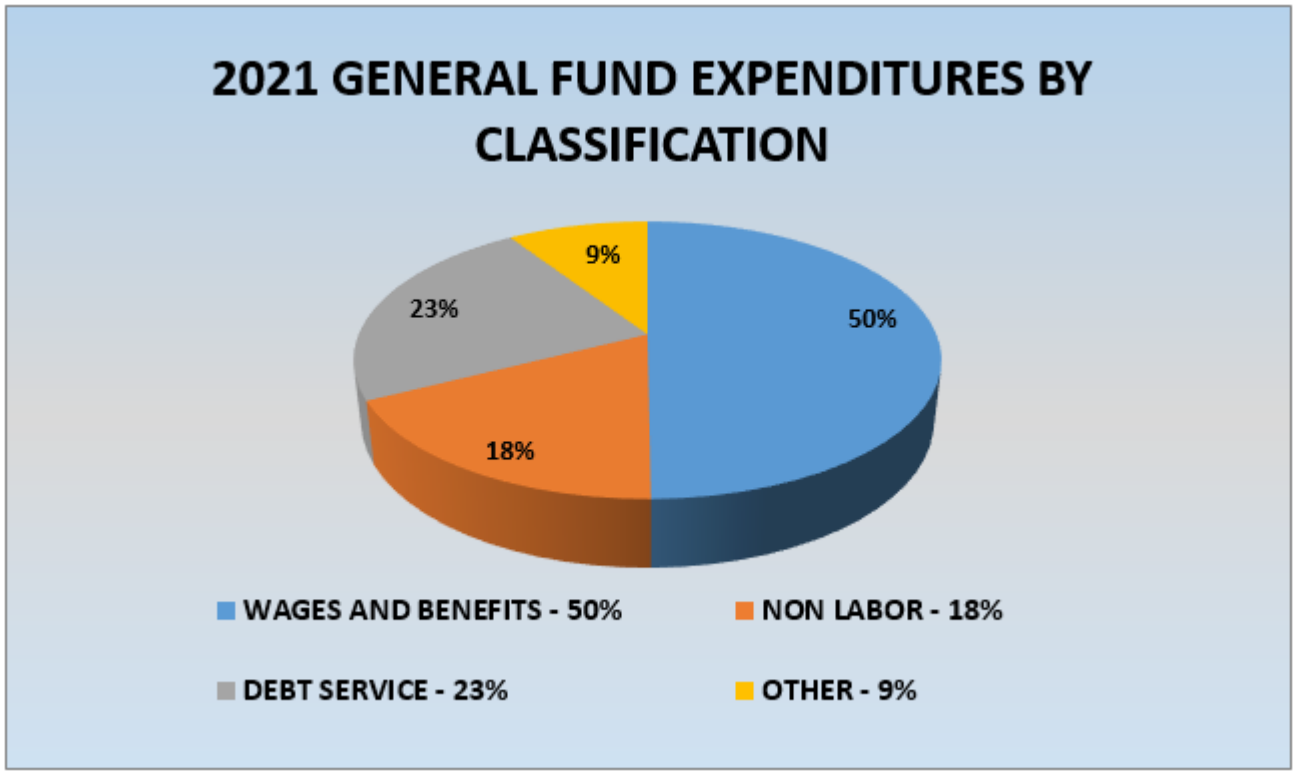
As part of the annual budget and the long-range planning process, the city also updates a 5-year Capital Improvement Program (CIP).

The Capital Improvement Process is ongoing throughout the year, as the City Council studies and approves various projects. The document preparation is an affirmation of those approvals as well as a projection of potential projects that may be approved within the 5-year period.

FUND #	FUND NAME	TOTAL REVENUES	TOTAL EXPENDITURES	EXCESS (DEFICIT)	PROPERTY TAX LEVY CONTRIBUTION
100	GENERAL FUND	$ 14,128,439	$ 14,119,684	$ 8,755	$ 9,462,070 *
203	TID #3 FUND	$ 528,272	$ 894,000	$ (365,728)	$ -
204	TID #4 FUND	$ 182,725	$ 105,500	$ 77,225	$ -
205	TID #5 FUND	$ 89,750	$ 116,938	$ (27,188)	$ -
206	TID #6 FUND	$ 150,250	$ 138,731	$ 11,519	$ 125,000
207	TID #7 FUND	$ 805,800	$ 544,725	$ 261,075	$ -
208	TID #8 FUND	$ 990,241	$ 984,741	$ 5,500	$ 24,741
212	SAFETY BUILDING FUND	$ 42,000	$ 42,000	$ -	$ -
215	LIBRARY FUND	$ 908,247	$ 908,251	$ (4)	$ -
217	LIBRARY SPECIAL GIFT FUND	$ 65,250	$ 55,000	$ 10,250	$ -
223	PARK DEVELOPMENT FUND	$ 15,200	$ 20,043	$ (4,843)	$ -
224	STORM SEWER FUND	$ 917,658	$ 1,029,288	$ (111,630)	$ -
225	CEMETERY FUND	$ -	$ 200	$ (200)	$ -
227	EMS TRUCK FUND	$ 185	$ -	$ 185	$ -
228	EMS EQUIPMENT FUND	$ 194,315	$ 210,000	$ (15,685)	$ -
229	SENIOR CENTER WOOD SHOP	$ 2,525	$ 2,500	$ 25	$ -
230	TOWNSHIP OUTREACH FUND	$ 10,525	$ 8,508	$ 2,017	$ -
231	SENIORS IN NEED	$ 25,050	$ 25,000	$ 50	$ -
232	SENIOR CENTER SPECIAL FUND	$ 12,000	$ 10,000	$ 2,000	$ -
234	FOOD PANTRY	$ 75,500	$ 75,000	$ 500	$ -
235	LANDMARKS	$ 15,015	$ 10,000	$ 5,015	$ -
236	TREE COMMISSION	$ 1,000	$ 1,500	$ (500)	$ -
239	STOUGHTON ARTS COUNCIL	$ 3,500	$ 3,500	$ -	$ -
241	EMS TRUST FUND	$ 10,045	$ 8,230	$ 1,815	$ -
242	FIRE DEPT SPECIAL FUND	$ 22,250	$ 23,400	$ (1,150)	$ -
243	FIRE PENSION FUND	$ 16,700	$ -	$ 16,700	$ -
245	OPERA HOUSE FUND	$ 1,125,294	$ 1,112,103	$ 13,191	$ -
247	TOURISM FUND	$ 72,100	$ 72,000	$ 100	$ -
248	REVOLVING LOAN FUND	$ 110,035	$ 4,000	$ 106,035	$ -
249	REFUSE FUND	$ 817,200	$ 817,171	$ 29	$ -
250	SICK LEAVE FUND	$ 100,000	$ 105,000	$ (5,000)	$ -
	AFFORDABLE HOUSING FUND	$ 515,000	$ 250,000	$ 265,000	$ -
252	K9 FUND	$ 8,000	$ 8,160	$ (160)	$ -
260	ECONOMIC DEVELOPMENT FUND	$ -	$ -	$ -	$ -
261	REDEVELOPMENT AUTHORITY	$ 8,000	$ 8,000	$ -	$ -
270	SPECIAL ASSESSMENTS	$ 104,100	$ 85,000	$ 19,100	$ -
300	DEBT SERVICE FUND	$ 4,356,545	$ 4,457,730	$ (101,185)	$ -
400	CONSTRUCTION FUND	$ 1,668,565	$ 1,666,066	$ 2,499	$ -
410	CAPITAL OUTLAY FUND	$ 991,218	$ 989,518	$ 1,700	$ -
411	BUILDING MAINTENANCE FUND	$ 195,458	$ 255,576	$ (60,118)	$ -
412	EQUIPMENT REPLACEMENT FUND	$ 278,098	$ 280,520	$ (2,422)	$ -
413	TECHNOLOGY FUND	$ -	$ 25,000	$ (25,000)	$ -
603	EMS	$ 711,050	$ 688,017	$ 23,033	$ -
		$ 30,273,105	$ 30,160,600	$ 112,505	$ 9,611,811

*Includes $3,284,186 for debt service.


2021 GENERAL FUND REVENUES BY CATEGORY
5%
17%
72%
TAXES - 72%
INTERGOVERNMENTAL REVENUES - 17%
PUBLIC CHARGES FOR SERVICE - 4%
LICENSES & PERMITS - 1%
FINES & PENALTIES - 1%
OTHER REVENUES - 5%


2021 GENERAL FUND EXPENDITURES BY CLASSIFICATION
9%
23%
50%
18%
WAGES AND BENEFITS - 50%
NON LABOR - 18%
DEBT SERVICE - 23%
OTHER - 9%

The following is a summary of the 2021 general fund budget:

	2021 MAYOR'S BUDGET	2020 ADOPTED BUDGET
REVENUES		
TAXES		
- OPERATIONS	$ 6,930,584	$ 6,796,921
- DEBT	$ 3,284,186	$ 3,344,613
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 2,280,126
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 588,894
LICENSES & PERMITS	$ 200,500	$ 199,075
FINES, FORFEITS & PENALTIES	$ 147,000	$ 155,000
OTHER REVENUES	$ 601,339	$ 571,505
	$ 14,128,439	$ 13,936,134
EXPENDITURES		
WAGES	$ 5,202,896	$ 5,096,025
HEALTH AND DENTAL	$ 1,032,923	$ 1,037,300
BENEFITS	$ 801,908	$ 782,036
NON LABOR	$ 2,491,422	$ 2,428,340
DEBT SERVICE	$ 3,284,186	$ 3,344,613
CONTINGENCY	$ 100,000	$ 25,000
OPERA HOUSE	$ 195,000	$ 182,000
LIBRARY	$ 632,350	$ 623,000
EMS	$ -	$ 25,000
CAPITAL OUTLAY	$ 200,000	$ 200,000
OTHER	$ 179,000	$ 184,000
	$ 14,119,684	$ 13,927,314
NET OF REVENUES / EXPENDITURES OTHER FUNDS FOR AUDIT PURPOSES	$ (5,000)	$ (14,970)
NET REVENUES / EXPENDITURES	$ 3,755	$ (6,150)

MAJOR REVENUES AND EXPENDITURES

General Fund Revenues and Expenditures Overview

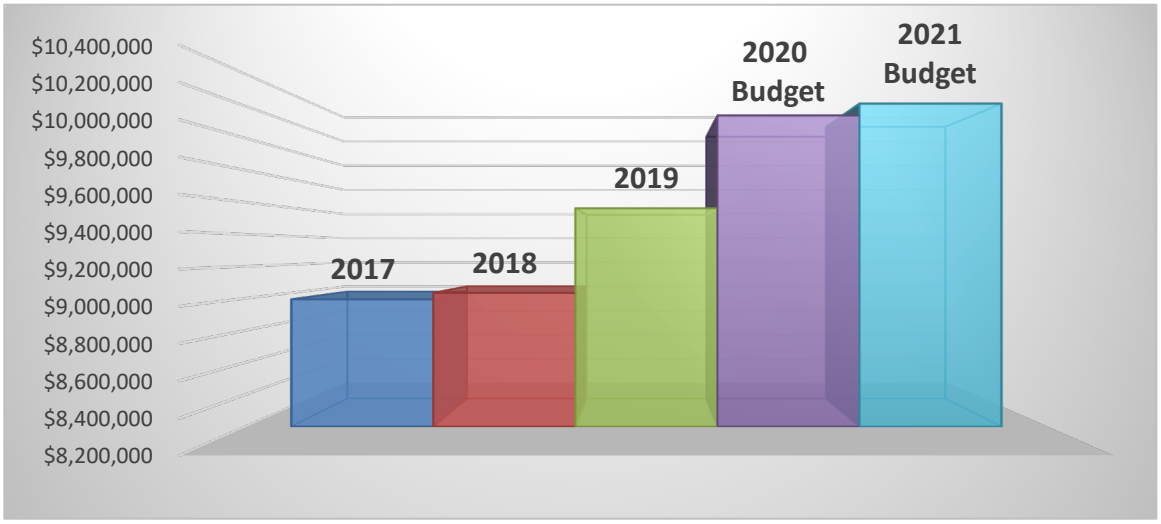
Revenues	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2020 Actual Thru 9/30	2021 Proposed Budget
TAXES	$ 8,993,842	$ 9,033,861	$ 9,562,229	$ 10,141,534	$ 9,442,273	$ 10,214,770
INTERGOVERNMENTAL REVENUES	$ 1,833,540	$ 1,771,775	$ 2,028,126	$ 2,280,126	$ 1,528,543	$ 2,393,631
LICENSES & PERMITS	$ 212,262	$ 298,153	$ 229,789	$ 199,075	$ 175,557	$ 200,500
FINES, FORFEITS & PENALTIES	$ 134,649	$ 168,454	$ 149,398	$ 155,000	$ 73,228	$ 147,000
PUBLIC CHARGES FOR SERVICE	$ 1,377,417	$ 1,359,402	$ 1,386,756	$ 588,894	$ 346,770	$ 571,199
INTERGOVERNMENTAL CHARGES FOR SERVICE	$ 82,000	$ 82,000	$ 82,000	$ 64,000	$ 64,000	$ 82,000
MISCELLANEOUS REVENUE	$ 502,063	$ 652,859	$ 633,560	$ 442,505	$ 323,521	$ 332,339
OTHER FINANCING SOURCES	$ 31,330	$ 23,950	$ 196,169	$ 65,000	$ 18,900	$ 187,000
	$ 13,167,103	$ 13,390,454	$ 14,268,027	$ 13,936,134	$ 11,972,792	$ 14,128,439

Expenditures	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budget	2020 Actual Thru 9/30	2021 Proposed Budget
GENERAL GOVERNMENT	$ 1,828,412	$ 1,904,732	$ 1,923,418	$ 2,055,672	$ 1,485,698	$ 2,123,388
PUBLIC SAFETY	$ 3,590,508	$ 3,756,621	$ 3,711,387	$ 3,867,662	$ 2,595,858	$ 3,883,219
PUBLIC WORKS	$ 2,092,840	$ 2,119,547	$ 2,343,945	$ 1,676,663	$ 1,099,234	$ 1,695,543
HUMAN SERVICES	$ 36,984	$ 40,147	$ 37,421	$ 36,000	$ 23,836	$ 36,000
RECREATION-SENIOR SERVICES	$ 1,468,262	$ 1,529,926	$ 1,569,207	$ 1,707,704	$ 1,081,116	$ 1,790,998
TRANSFERS (OPERATING, DEBT, CAPITAL)	$ 3,757,084	$ 3,612,696	$ 4,180,052	$ 4,583,613	$ 4,600,038	$ 4,590,536
	$ 12,774,090	$ 12,963,669	$ 13,765,430	$ 13,927,314	$ 10,885,780	$ 14,119,684

Description of Major General Fund Revenues

A description of the major revenue categories and a discussion related to the revenue trend for the major revenue category can be found below.

Category – Taxes – The tax category includes two types of major revenues. These include General Property and Utility Payment in Lieu of Tax.



Property Taxes

It has been the city council's objective to keep tax rate increases to a minimum. The large increase in tax revenue in 2019 and 2020 was due to debt service requirements caused by capital projects in 2018 and prior years.

The State of Wisconsin limits increases in property taxes to the greater of 0% or the percentage increase due to new construction (1.84% for 2020) plus increases in debt service requirements. The 2021 budget proposes to increase general fund property taxes by 0.6%.

In recent years, the city has seen growth that has lagged behind the Dane County average.

Property taxes are calculated by taking net expenditures and comparing to the state imposed levy limit. If the levy is under the limit, the City Council authorizes the amount to be taxed to city property owners based upon a calculated mil rate applied to taxpayer property values. Forecasted amounts are dependent upon net new construction within the city.

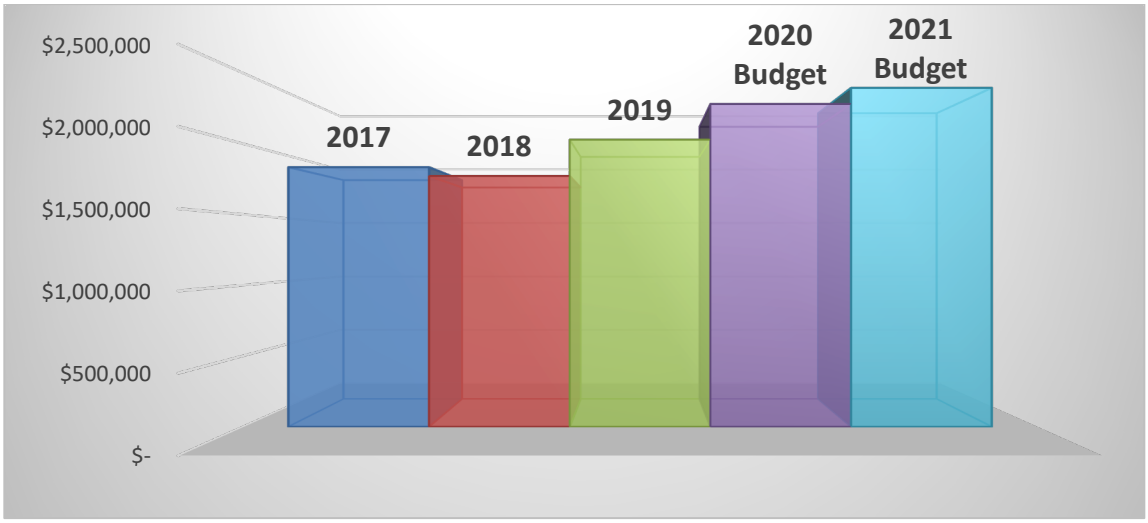
Utility Payment In Lieu of Tax

The Utility Payment in Lieu of Tax is tax calculated on utility property within the city limits.

Growth in utility payment in lieu of tax revenue is dependent upon additions to the water and electric utility plant. This revenue does not increase greatly unless significant new plant is added to the city's systems. The city generally budgets conservatively on this line item.

The Utility Payment in Lieu of Tax is calculated by taking the water and electric utility plant within in the city limits as of January 1 of the current year multiplied by the mil rate of the city, school, and technical college.

Category – Intergovernmental Revenues – The major sources of intergovernmental revenues for the city includes state shared revenues and transportation aids.



State Shared Revenue

State shared revenues have increased steadily over the past few years.

The trend for shared revenues is that they remain relatively stable going forward.

Year	Amount	% Change
2017 Actual	$ 831,109	
2018 Actual	$ 826,359	-0.57%
2019 Actual	$ 875,783	5.98%
2020 Budget	$ 894,895	2.18%
2021 Budget	$ 890,400	-0.50%

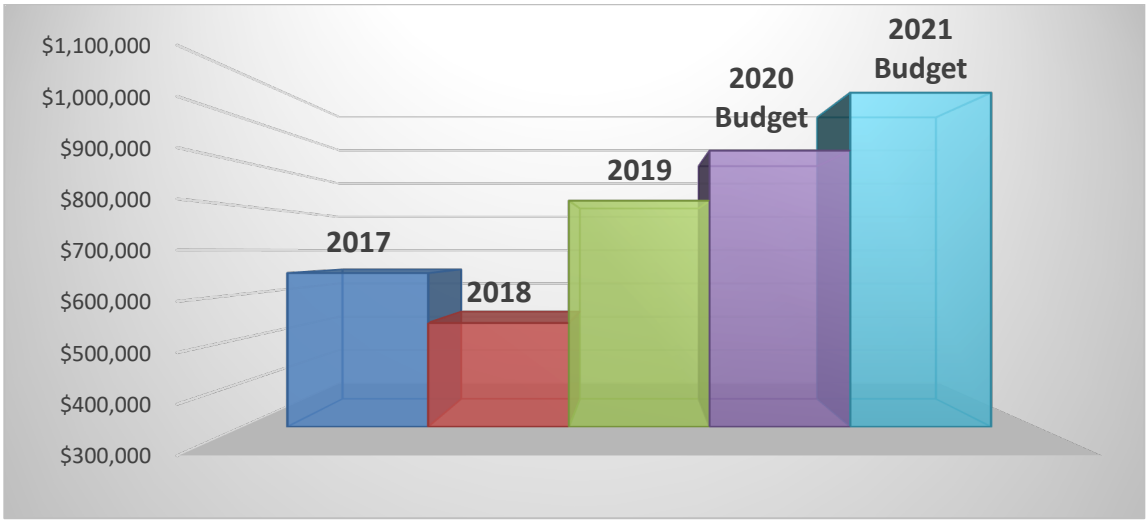
The city budgets for the amount that the state sends out to be included in the budget during September of the current year. The city will qualify for expenditure restraint in 2021. The non-expenditure restraint portion of state shared revenues is expected to remain stable in the future.

The State of Wisconsin has indicated thus far that there will be no reductions to State Aids resulting from COVID-19. This situation will continue to be monitored closely and if any changes occur, they will be communicated to the Finance Committee and City Council immediately.

General Transportation Aids

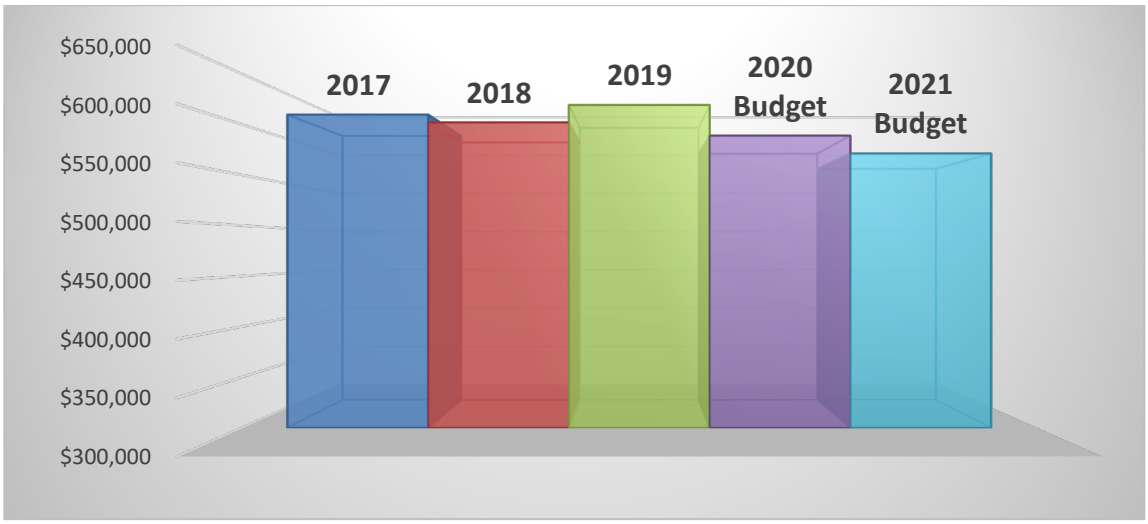
The state awards funds for transportation based upon a formula called the "Share of Costs Calculation." This uses a six-year average multiplied by a share of cost percentage determined by the state.

Transportation aids are expected to continue their upwards trend in the coming years.



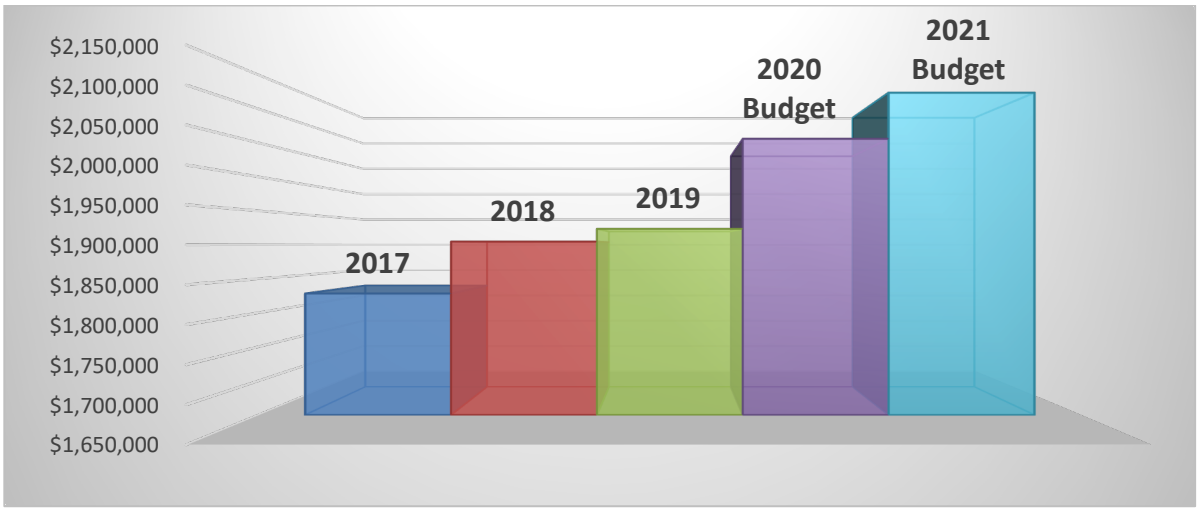
The city budgets for the amount that the state sends out to be included in the budget during September of the current year.

Category – Public Charges for Services – Charges for services within the general governmental funds assists in providing a diversity of revenue sources. Over the years, the city has instituted user fees for services where appropriate. A majority of the user fees for governmental services are collected from fire department fees, cable franchise fees, yard waste fees and recreation fees. *The chart below does not include past activity related to the city's garbage collection and recycling fees due to the fact it will be classified as a special revenue fund in 2020*. The revenue has seen a slight decline over the years, but the overall decrease is immaterial in the city's opinion.

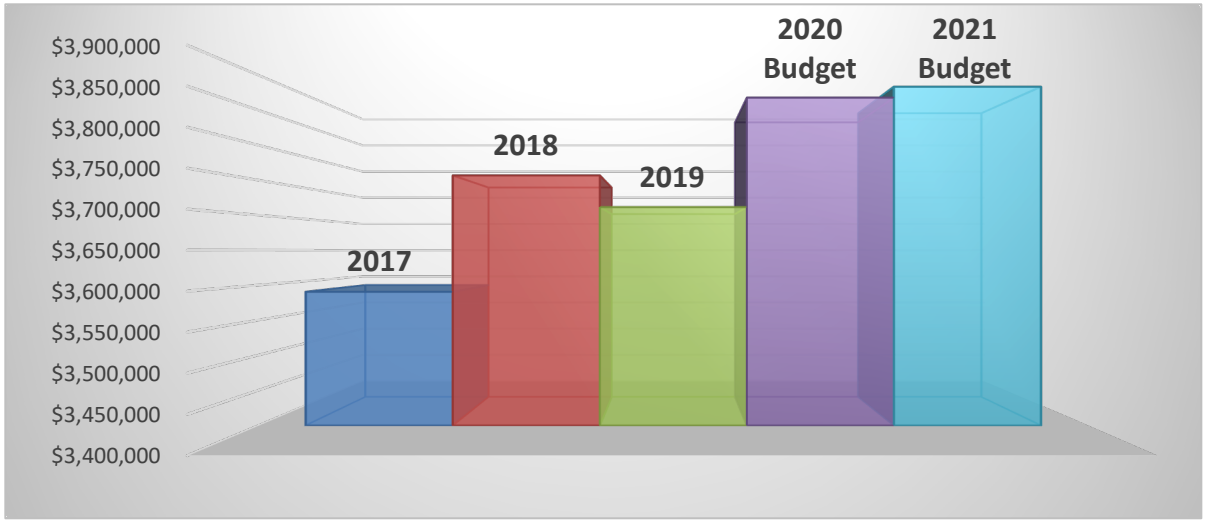


Description of Major General Governmental Expenditures

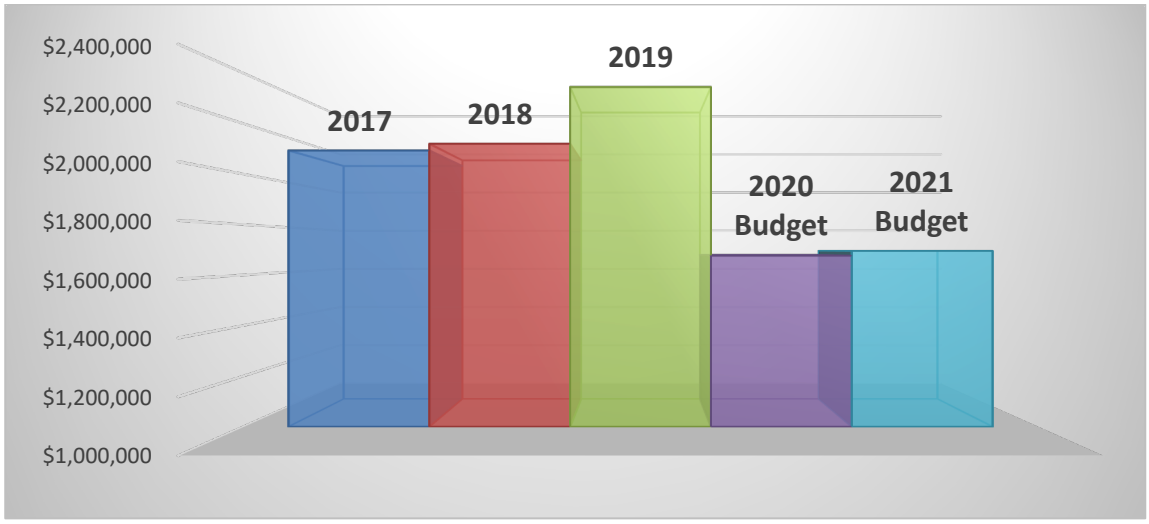
Category – General Government – Administration, legal and finance make up the majority of this category. The 2021 budget increases are primarily due to re-categorizing the new 2020 custodian positions and an increase in the taxi service expenditures (offset mostly by revenues).



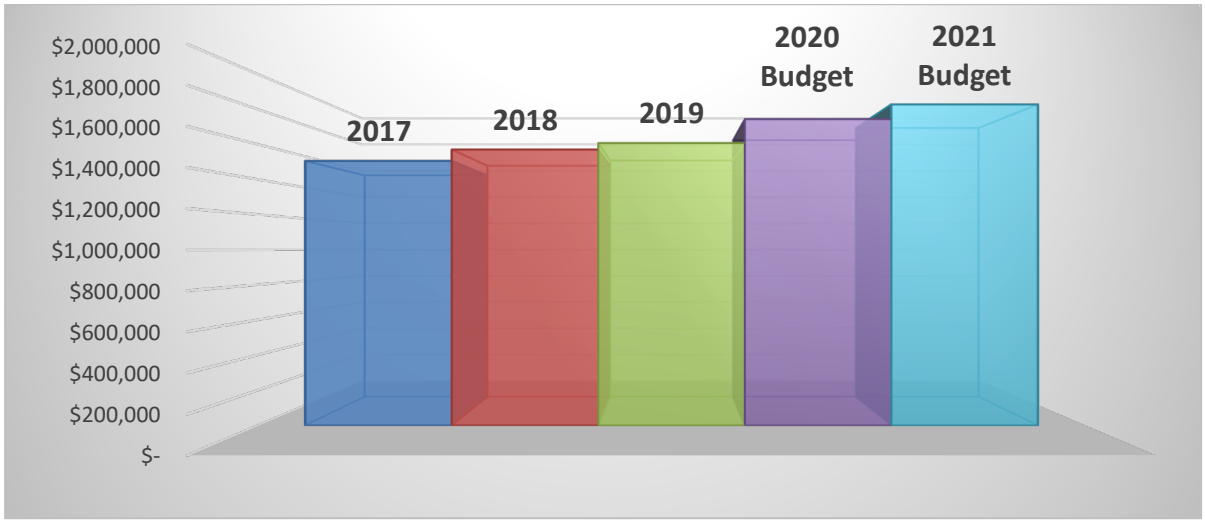
Category – Public Safety – The city's police and fire departments have moderate increases forecasted for 2021. Expenditures can vary year-to-year due to vacancies, retirements, overtime requirements, etc.



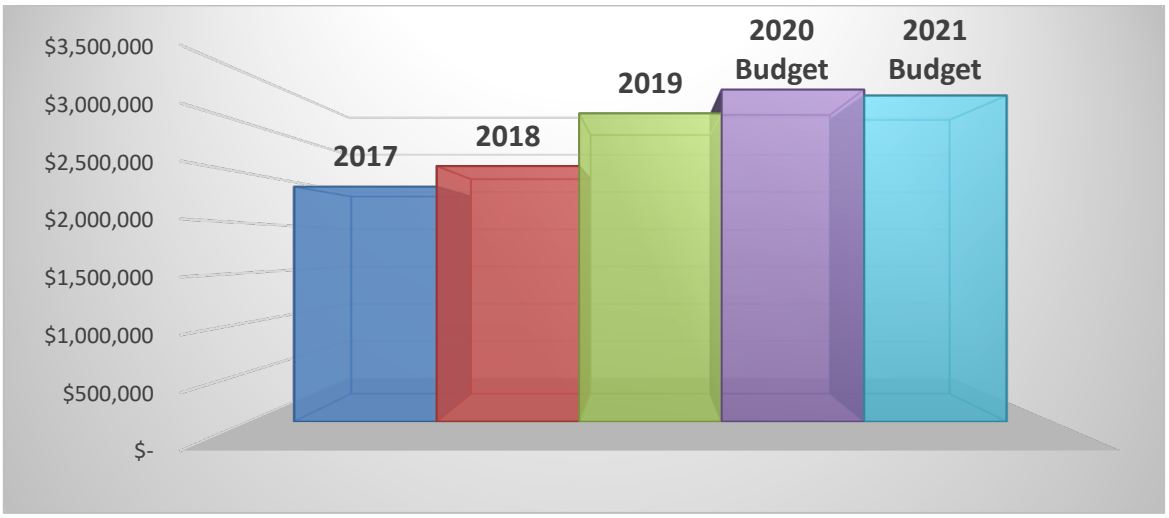
Category – Public Works – Maintenance of city infrastructure has seen increases in cost of service over the past four years. This category includes engineering, street maintenance, street lighting, and snow removal as its major components. The decrease in the 2020 budget is a result of classifying city's garbage collection and recycling activities as a special revenue fund effective January 1, 2020.



Category – Human Services, Culture, Recreation and Leisure Activities – The city offers robust recreation and senior center programs throughout the year. The city's commitment to retaining these services is evidenced by the steady growth in the annual costs appropriated to these services and additional staffing in both 2020 and 2021.



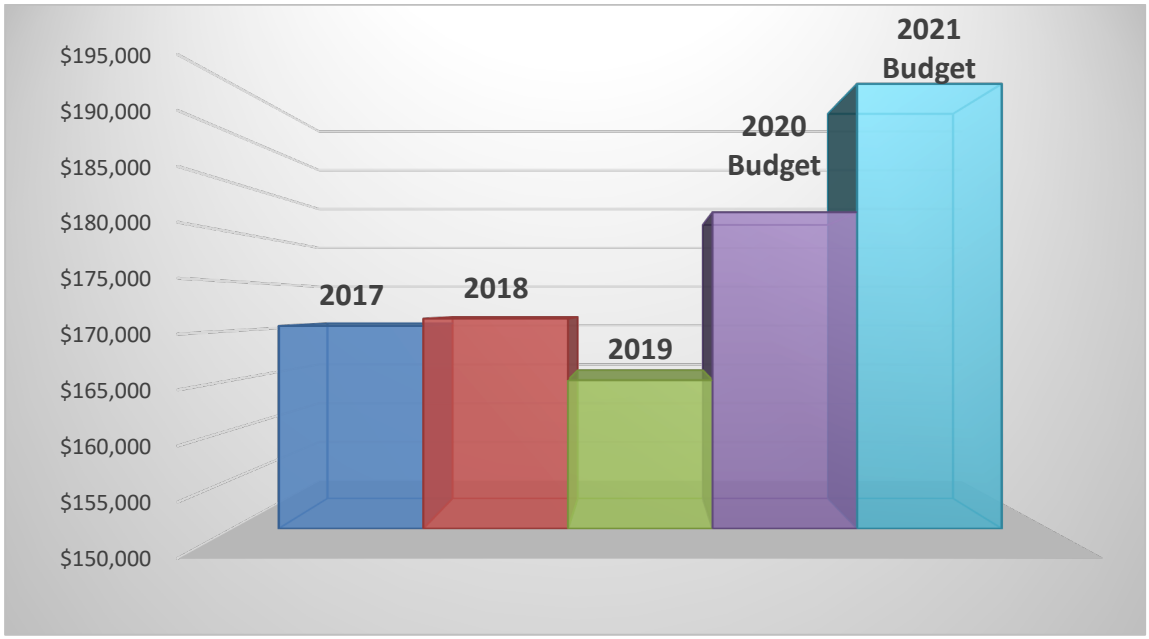
Category – Debt Service – The city has been involved in many community enhancing projects including park improvements, street reconstructions and building projects. With these types of projects ongoing, the city has experienced an increase in debt service. The city has policies related to debt that can be found on the city's website.



Category – Other General Fund Transfers – This category consists of transfers out to the following funds:

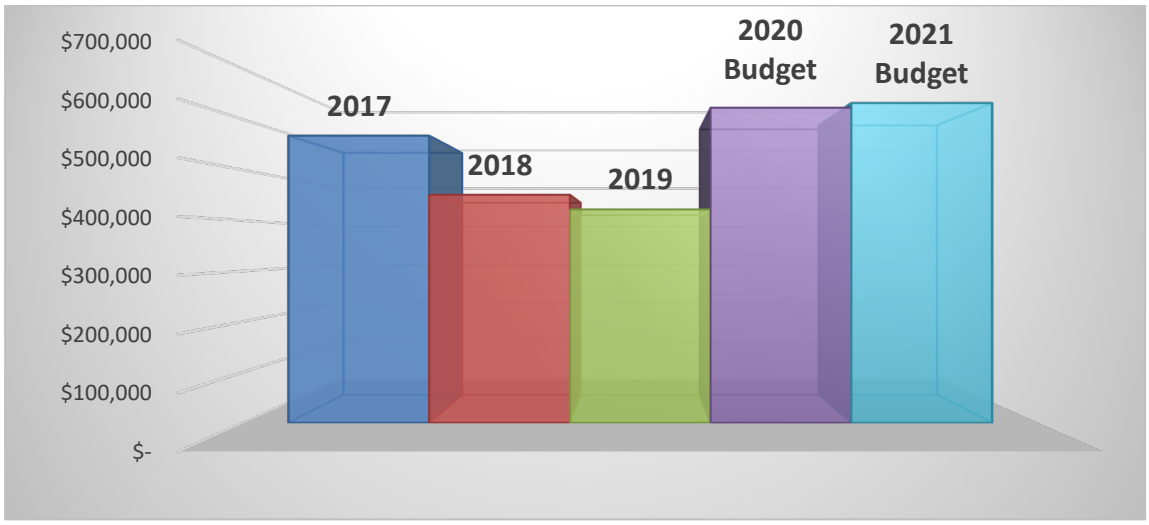
Opera House

The Opera House has been significantly impacted by COVID-19 and the city increased the 2021 transfer amount by $13,000 in an attempt to mitigate any additional financial impacts in 2021.



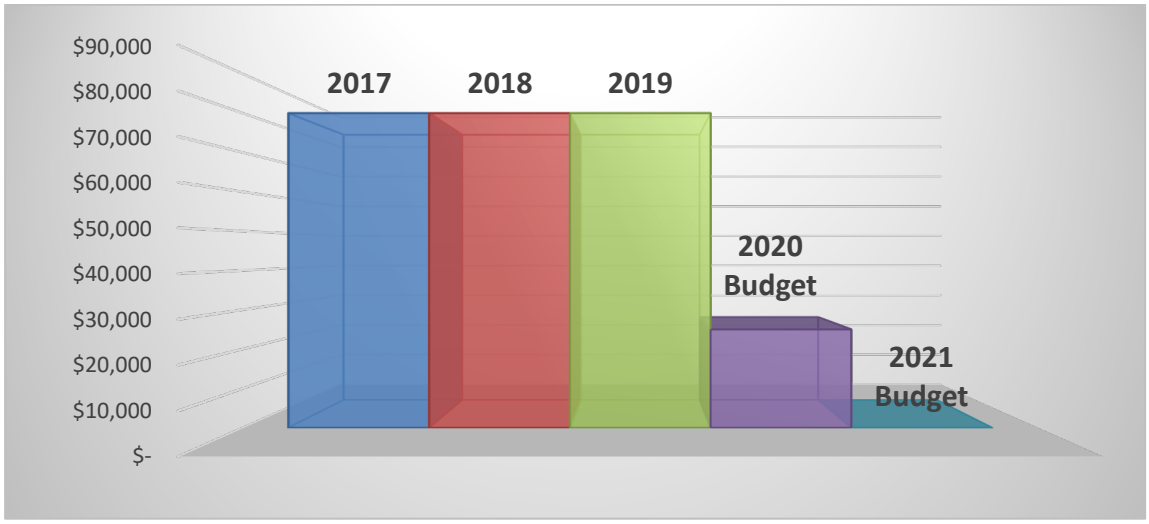
Library

The Library chose to eliminate fines in 2021 resulting in a slight increase to the city's transfer over 2020.



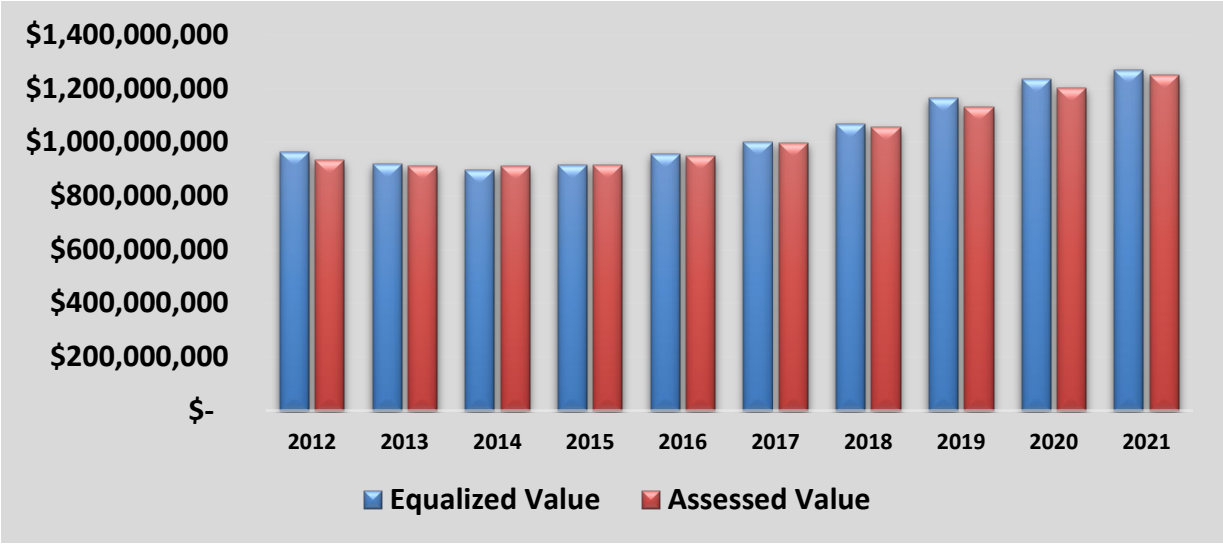
EMS

EMS made its final debt service payment in 2020 eliminating the need for city funding in 2021.



EQUALIZED AND ASSESSED VALUE – LAST TEN YEARS

Levy Year	Budget Year	Equalized Value	Assessed Value	Ratio of Assessed to Equalized Value
2011	2012	$ 963,480,600	$ 932,264,960	96.76%
2012	2013	$ 918,270,600	$ 911,725,683	99.28%
2013	2014	$ 894,125,500	$ 909,159,183	101.68%
2014	2015	$ 913,080,500	$ 912,344,800	99.92%
2015	2016	$ 954,262,000	$ 948,202,600	99.36%
2016	2017	$ 1,000,796,500	$ 996,893,100	99.57%
2017	2018	$ 1,065,541,100	$ 1,054,034,100	98.75%
2018	2019	$ 1,163,261,500	$ 1,130,807,600	97.21%
2019	2020	$ 1,233,724,300	$ 1,201,415,140	97.37%
2020	2021	$ 1,268,041,900	$ 1,255,575,395	99.02%



LEGAL DEBT MARGIN INFORMATION

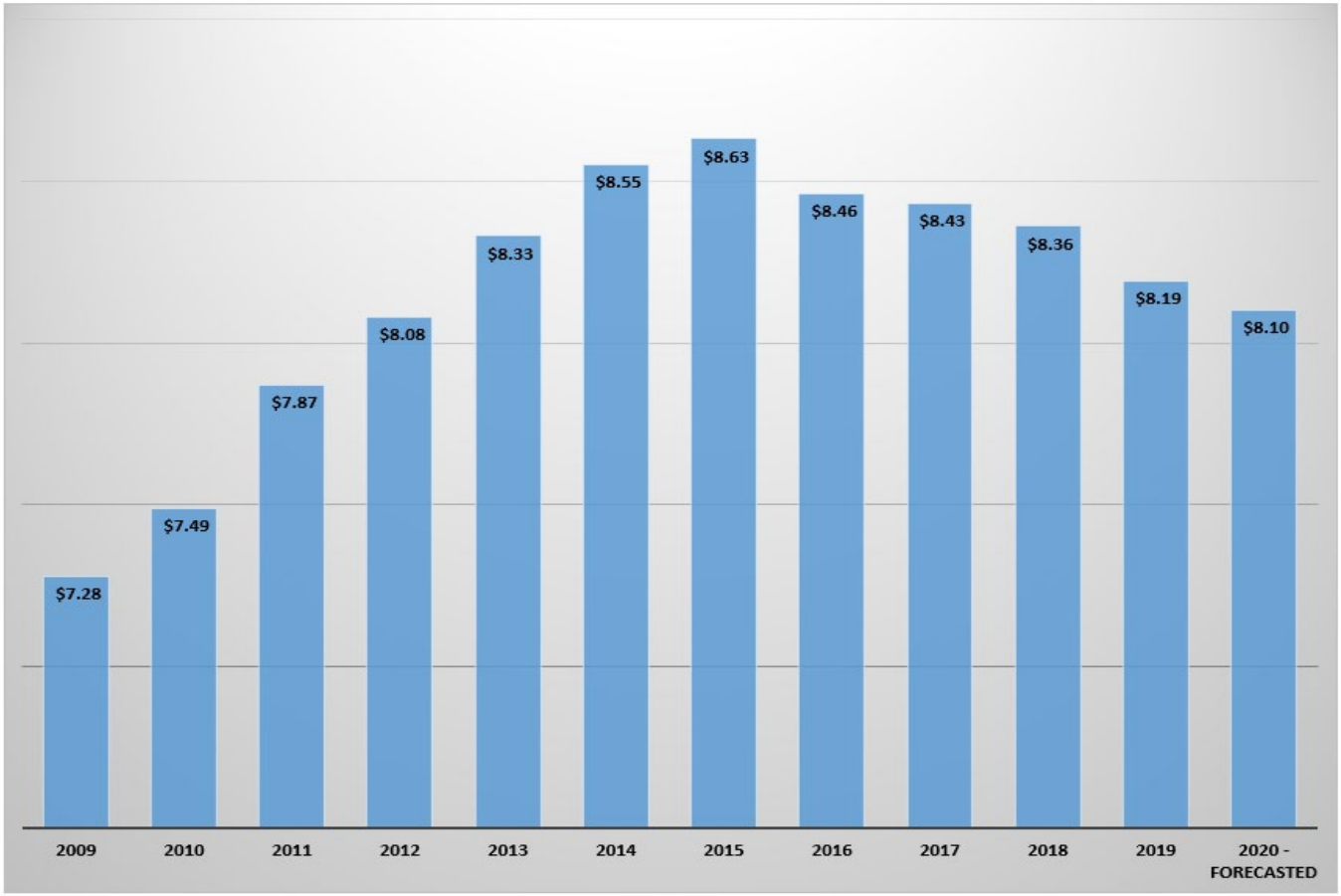
	2015	2016	2017	2018	2019	2020	Forecasted 2021
Debt Limit	$ 47,713,100	$ 50,039,825	$ 53,277,055	$ 58,163,075	$ 61,686,215	$ 63,402,095	$ 64,626,668
Total Net Debt Applicable to Limit	$ 19,098,963	$ 22,921,133	$ 24,482,923	$ 34,592,834	$ 38,409,944	$ 36,680,214	$ 35,994,193
Legal Debt Margin	$ 28,614,137	$ 27,118,692	$ 28,794,132	$ 23,570,241	$ 23,276,271	$ 26,721,881	$ 28,632,475
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	40%	46%	46%	59%	62%	58%	56%

Note: In accordance with Wisconsin Statutes, total general obligation indebtedness of the city may not exceed five percent of the equalized value of taxable property within the city's jurisdiction.

CITY OF STOUGHTON

2020 DANE COUNTY NET NEW CONSTRUCTION

MUNICIPALITY	EQUALIZED VALUE	CONSTRUCTION	PERCENT
FITCHBURG	$ 3,419,112,900	$ 167,048,400	4.89%
WAUNAKEE	$ 2,070,712,600	$ 55,307,500	2.67%
MIDDLETON	$ 3,829,510,100	$ 99,918,400	2.61%
WINDSOR	$ 1,000,157,500	$ 24,148,400	2.41%
OREGON	$ 1,232,395,400	$ 25,846,500	2.10%
VERONA	$ 3,072,163,900	$ 61,495,500	2.00%
MADISON	$ 30,910,698,000	$ 614,493,900	1.99%
STOUGHTON	$ 1,233,724,300	$ 22,658,900	1.84%
MONONA	$ 1,386,302,300	$ 24,814,200	1.79%
MOUNT HOREB	$ 793,824,100	$ 13,383,600	1.69%
SUN PRAIRIE	$ 3,634,094,300	$ 52,562,200	1.45%
SHOREWOOD HILLS	$ 635,370,300	$ 7,526,800	1.18%
EDGERTON *	$ 25,158,400	$ 241,500	0.96%
ROCKDALE	$ 16,260,700	$ 112,000	0.69%


$7.28
$7.49
$7.87
$8.08
$8.33
$8.55
$8.63
$8.46
$8.43
$8.36
$8.19
$8.10
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020 - FORECASTED

CITY OF STOUGHTON — 2021 CONDENSED GENERAL FUND BUDGET

GENERAL FUND	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
REVENUES						
TAXES	$ 9,572,362	$ 9,562,229	$ 10,141,534	$ 9,442,273	$ 10,214,770	$ 73,236
INTERGOVERNMENTAL REVENUES	$ 2,063,980	$ 2,028,126	$ 2,280,126	$ 1,528,543	$ 2,393,631	$ 113,505
LICENSES & PERMITS	$ 221,900	$ 229,789	$ 199,075	$ 175,557	$ 200,500	$ 1,425
FINES, FORFEITS & PENALTIES	$ 127,500	$ 149,398	$ 155,000	$ 73,228	$ 147,000	$ (8,000)
PUBLIC CHARGES FOR SERVICE	$ 1,351,660	$ 1,386,756	$ 588,894	$ 346,770	$ 571,199	$ (17,695)
INTERGOVERNMENTAL CHARGES FOR	$ 82,000	$ 82,000	$ 64,000	$ 64,000	$ 82,000	$ 18,000
MISCELLANEOUS REVENUE	$ 393,066	$ 633,560	$ 442,505	$ 323,521	$ 332,339	$ (110,166)
OTHER FINANCING SOURCES	$ 110,000	$ 196,169	$ 65,000	$ 18,900	$ 187,000	$ 122,000
TOTAL REVENUES	$ 13,922,468	$ 14,268,027	$ 13,936,134	$ 11,972,792	$ 14,128,439	$ 192,305
EXPENDITURES						
GENERAL GOVERNMENT	$ 2,061,493	$ 1,923,418	$ 2,055,672	$ 1,485,698	$ 2,123,388	$ 67,716
PUBLIC SAFETY	$ 3,791,389	$ 3,711,387	$ 3,867,662	$ 2,595,585	$ 3,883,219	$ 15,557
PUBLIC WORKS	$ 2,264,371	$ 2,343,945	$ 1,676,663	$ 1,099,234	$ 1,695,543	$ 18,880
HUMAN SERVICES	$ 35,000	$ 37,421	$ 36,000	$ 23,836	$ 36,000	$ -
RECREATION-SENIOR SERVICES	$ 1,582,411	$ 1,569,207	$ 1,707,704	$ 1,081,116	$ 1,790,998	$ 83,294
TRANSFERS	$ 4,187,430	$ 4,180,052	$ 4,583,613	$ 4,600,038	$ 4,590,536	$ 6,923
TOTAL EXPENDITURES	$ 13,922,094	$ 13,765,430	$ 13,927,314	$ 10,885,507	$ 14,119,684	$ 192,370
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 374	$ 502,597	$ 8,820	$ 1,087,285	$ 8,755	$ (65)

CITY OF STOUGHTON PUBLIC HEARING RECONCILIATION

GENERAL FUND	PUBLIC HEARING NOTICE	2021 PROPOSED	INCREASE (DECREASE)	
REVENUES				
TAXES	$ 10,214,770	$ 10,214,770	$ -	
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 2,393,631	$ -	
LICENSES & PERMITS	$ 200,500	$ 200,500	$ -	
FINES, FORFEITS & PENALTIES	$ 147,000	$ 147,000	$ -	
PUBLIC CHARGES FOR SERVICE	$ 583,199	$ 571,199	$ (12,000)	**Note A**
INTERGOVERNMENTAL CHARGES FOR	$ 82,000	$ 82,000	$ -	
MISCELLANEOUS REVENUE	$ 332,339	$ 332,339	$ -	
OTHER FINANCING SOURCES	$ 175,000	$ 187,000	$ 12,000	**Note A**
TOTAL REVENUES	$ 14,128,439	$ 14,128,439	$ -	
EXPENDITURES				
GENERAL GOVERNMENT	$ 1,829,350	$ 2,123,388	$ 294,038	**Note A**
PUBLIC SAFETY	$ 3,785,696	$ 3,883,219	$ 97,523	**Note A**
PUBLIC WORKS	$ 1,793,066	$ 1,695,543	$ (97,523)	**Note A**
HUMAN SERVICES	$ 636,861	$ 36,000	$ (600,861)	**Note A**
RECREATION-SENIOR SERVICES	$ 1,190,137	$ 1,790,998	$ 600,861	**Note A**
CONSERVATION AND DEVELOPMENT	$ 294,038	$ -	$ (294,038)	**Note A**
TRANSFERS	$ 4,590,536	$ 4,590,536	$ -	**Note A**
TOTAL EXPENDITURES	$ 14,119,684	$ 14,119,684	$ -	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 8,755	$ 8,755	$ -	

Note A - All variances between the 2021 budget and the public hearing notice simply relate to different category classifications between the budget amounts presented here and the

GENERAL FUND REVENUES

		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
TAXES							
41110	PROPERTY TAXES	$ 9,032,362	$ 9,032,362	$ 9,384,714	$ 9,383,714	$ 9,462,070	$ 77,356
41210	ROOM TAXES	$ 6,500	$ 5,485	$ 8,120	$ 1,536	$ 7,200	$ (920)
41310	UTILITY PILOT AND DIVIDENDS	$ 476,500	$ 465,969	$ 689,000	$ -	$ 688,000	$ (1,000)
41320	SHA PILOT	$ 48,000	$ 47,232	$ 48,500	$ 47,595	$ 47,500	$ (1,000)
41321	DCHA PILOT	$ 9,000	$ 11,181	$ 11,200	$ 9,428	$ 10,000	$ (1,200)
TOTAL TAXES		$ 9,572,362	$ 9,562,229	$ 10,141,534	$ 9,442,273	$ 10,214,770	$ 73,236
INTERGOVERNMENTAL REVENUES							
43410	STATE SHARED TAXES	$ 559,550	$ 523,592	$ 539,975	$ 80,997	$ 539,950	$ (25)
43411	STATE UTILITY AID	$ -	$ 20,900	$ 20,070	$ 3,010	$ 22,350	$ 2,280
43415	EXPENDITURE RESTRAINT PAYMENT	$ 231,250	$ 231,263	$ 238,150	$ 238,146	$ 235,200	$ (2,950)
43420	FIRE INSURANCE REBATE	$ 42,000	$ 49,512	$ 49,500	$ 50,368	$ 51,400	$ 1,900
43430	EXEMPT COMPUTER AID	$ 59,000	$ 59,960	$ 60,000	$ 59,960	$ 59,500	$ (500)
43431	PERSONAL PROPERTY AID	$ 40,000	$ 40,068	$ 36,700	$ 36,760	$ 33,400	$ (3,300)
43521	STATE GRANTS-POLICE	$ 3,680	$ -	$ 23,700	$ 1,455	$ 2,000	$ (21,700)
43522	FEDERAL AID: POLICE	$ 1,000	$ -	$ -	$ -	$ -	$ -
43531	STATE ROAD ALLOTMENT	$ 760,000	$ 760,213	$ 874,000	$ 655,683	$ 1,005,000	$ 131,000
43533	STATE AID - STREETS	$ 51,500	$ 51,860	$ 51,700	$ 38,798	$ 51,900	$ 200
43537	TAXI GRANT	$ 190,000	$ 148,453	$ 190,800	$ 196,977	$ 203,000	$ 12,200
43545	RECYCLING GRANT	$ 34,000	$ 34,075	$ 34,100	$ 34,071	$ 34,100	$ -
4571	VIDEO SERVICE PROVIDERS AID		$ -	$ -	$ 13,815	$ 28,031	$ 28,031
43693	SCHOOL RESOURCE OFFICER	$ 60,000	$ 62,202	$ 64,000	$ 45,665	$ 32,000	$ (32,000)
43790	COUNTY FUNDING - OUTREACH	$ 32,000	$ 46,028	$ 97,431	$ 63,629	$ 51,800	$ (45,631)
43791	GRANTS	$ -	$ -	$ -	$ 9,209	$ 44,000	$ 44,000
TOTAL INTERGOVERNMENTAL REVENUES		$ 2,063,980	$ 2,028,126	$ 2,280,126	$ 1,528,543	$ 2,393,631	$ 113,505
LICENSES & PERMITS							
44110	LIQUOR & MALT BEVERAGE	$ 18,000	$ 39,579	$ 18,000	$ 20,471	$ 18,000	$ -
44111	OPERATORS	$ 11,000	$ 11,870	$ 12,000	$ 8,610	$ 11,000	$ (1,000)
44120	CIGARETTE	$ 1,600	$ 1,575	$ 1,575	$ 1,600	$ 1,600	$ 25
44150	MISC. LICENSE	$ 6,800	$ 6,583	$ 7,000	$ 5,587	$ 6,500	$ (500)
44210	DOG	$ 2,500	$ 3,440	$ 3,500	$ 1,182	$ 3,400	$ (100)

GENERAL FUND REVENUES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
44300	BUILDING	$ 90,000	$ 67,360	$ 75,000	$ 51,347	$ 75,000	$ -
44310	ELECTRICAL	$ 30,000	$ 25,105	$ 25,000	$ 19,741	$ 25,000	$ -
44320	PLUMBING	$ 18,000	$ 17,002	$ 15,000	$ 10,414	$ 15,000	$ -
44330	HEATING	$ 15,000	$ 13,580	$ 12,000	$ 15,316	$ 12,000	$ -
44340	FIRE PROTECTION FEES	$ 4,000	$ 5,865	$ 5,000	$ 4,417	$ 5,000	$ -
44900	MISC	$ 25,000	$ 37,830	$ 25,000	$ 36,872	$ 28,000	$ 3,000
TOTAL LICENSES & PERMITS		$ 221,900	$ 229,789	$ 199,075	$ 175,557	$ 200,500	$ 1,425
FINES, FORFEITS & PENALTIES							
45100	COURT PENALTIES/COSTS	$ 100,000	$ 107,915	$ 120,000	$ 53,796	$ 112,000	$ (8,000)
45130	PARKING FINES	$ 27,500	$ 41,483	$ 35,000	$ 19,432	$ 35,000	$ -
TOTAL FINES, FORFEITS & PENALTIES		$ 127,500	$ 149,398	$ 155,000	$ 73,228	$ 147,000	$ (8,000)
PUBLIC CHARGES FOR SERVICE							
46110	MISC. REVENUE	$ 5,000	$ 9,809	$ 5,000	$ 2,285	$ 5,000	$ -
46150	SPECIAL ASSESSMENT ADMIN FEES	$ 11,500	$ 11,865	$ 11,500	$ 7,735	$ 11,500	$ -
46210	POLICE DEPT FEES	$ 16,000	$ 25,341	$ 1,000	$ 1,186	$ 1,000	$ -
46220	FIRE DEPT FEES	$ 164,000	$ 167,110	$ 170,000	$ 162,854	$ 175,000	$ 5,000
46290	MVD FEES	$ 10,000	$ 6,387	$ 6,000	$ 25,310	$ 6,500	$ 500
46309	ELECTRONIC RECYCLING FEES	$ 6,000	$ 7,140	$ 6,000	$ 3,800	$ 4,000	$ (2,000)
46310	PUBLIC WORKS CHARGES-MECHANIC	$ 12,000	$ 19,807	$ -	$ 309	$ 500	$ 500
46312	INSPECTION-MOW/SNOW CHARGES	$ 2,500	$ 1,736	$ 1,000	$ 1,870	$ 2,000	$ 1,000
46420	GARBAGE COLLECTION FEES	$ 745,000	$ 747,803	$ -	$ -	$ -	$ -
46430	STREET OPENING INCUMBERANCE	$ 5,000	$ 21,936	$ 8,000	$ 14,276	$ 10,000	$ 2,000
46435	YARD WASTE SITE FEES	$ 11,000	$ 18,805	$ 21,000	$ 20,265	$ 21,000	$ -
46540	CEMETERY FEES	$ 12,000	$ 12,781	$ 12,000	$ 6,356	$ 11,000	$ (1,000)
46590	TAXABLE CRAFT SALES	$ -	$ 1,368	$ 1,500	$ 60	$ 1,500	$ -
46595	MISC TAXABLE SALES	$ -	$ 167	$ -	$ (131)	$ -	$ -
46610	NEWSLETTER	$ -	$ 412	$ -	$ 228	$ -	$ -
46720	PARK RESERVATIONS	$ 7,000	$ 8,438	$ 7,000	$ 950	$ 7,000	$ -
46750	RECREATION	$ 48,273	$ 64,607	$ 47,470	$ 17,425	$ 48,389	$ 919
46751	SWIM POND	$ 65,000	$ 49,366	$ 70,000	$ -	$ 70,000	$ -
46752	REC INSTRUCTION FEES	$ 87,887	$ 64,402	$ 75,924	$ 18,281	$ 76,310	$ 386

GENERAL FUND REVENUES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
46755	CABLE FRANCHISE FEE	$ 138,000	$ 140,156	$ 138,000	$ 63,273	$ 115,000	$ (23,000)
46756	UNDERWRITING	$ 3,000	$ 4,625	$ 5,000	$ -	$ 3,000	$ (2,000)
46757	CABLE - TAXABLE SALES	$ 500	$ 540	$ 500	$ 288	$ 500	$ -
46759	VIDEO PRODUCTION SERVICES	$ 2,000	$ 2,155	$ 2,000	$ 150	$ 2,000	$ -
TOTAL PUBLIC CHARGES FOR SERVICE		$ 1,351,660	$ 1,386,756	$ 588,894	$ 346,770	$ 571,199	$ (17,695)
INTERGOVERNMENTAL ADMIN FEES							
47410	SEWER UTILITY ADMINISTRATION	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ 15,400	$ -
47420	ELECTRIC UTILITY ADMINISTRATIO	$ 35,400	$ 35,400	$ 35,400	$ 35,400	$ 35,400	$ -
47430	WATER UTILITY ADMINISTRATION	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ 13,200	$ -
47440	EMS ADMINISTRATION	$ 18,000	$ 18,000	$ -	$ -	$ 18,000	$ 18,000
TOTAL INTERGOVERNMENTAL ADMIN FEES		$ 82,000	$ 82,000	$ 64,000	$ 64,000	$ 82,000	$ 18,000
MISCELLANEOUS REVENUE							
48100	OTHER REIMBURSEMENTS	$ -	$ 2,450	$ -	$ -	$ -	$ -
48110	INTEREST	$ 90,000	$ 222,707	$ 90,000	$ 76,451	$ 12,000	$ (78,000)
48111	INTEREST: LONG TERM INVESTMENT	$ -	$ -	$ -	$ 10,548	$ -	
48112	INTEREST ON TAXES	$ -	$ 701	$ -	$ 476	$ -	$ -
48113	REBATE	$ 5,000	$ 12,803	$ 10,000	$ 8,095	$ 10,000	$ -
48114	DIVIDENDS	$ 16,000	$ 28,428	$ 30,000	$ -	$ 31,000	$ 1,000
48130	INTEREST - ASSESSMENTS	$ -	$ 813	$ -	$ 1,006	$ 750	$ 750
48220	RENTAL INCOME	$ -	$ 10,000	$ 10,000	$ 7,000	$ 10,000	$ -
48221	RENTAL INCOME	$ 10,000	$ -	$ -	$ -	$ -	$ -
48309	SALE OF CITY PROPERTY	$ -	$ 5,297	$ -	$ -	$ -	$ -
48400	INSURANCE RECOVERIES-PROPERTY	$ -	$ 5,123	$ 3,000	$ 2,742	$ 3,000	$ -
48410	INSURANCE RECOVERIES-WORKCOMP	$ -	$ 1,058	$ -	$ -	$ -	$ -
48420	INSURANCE- REBATE	$ -	$ 9,526	$ 15,000	$ 16,076	$ 14,600	$ (400)
48500	DONATIONS	$ -	$ (168)	$ -	$ 3,000	$ -	$ -
48501	DC NUTRITION CONTRACT	$ 30,000	$ 32,073	$ -	$ -	$ -	$ -
48503	DONATIONS- KITCHEN FUND	$ 8,000	$ 18,208	$ 12,000	$ 12,731	$ 12,000	$ -
48504	DONATIONS - TOWNSHIPS	$ 45,000	$ 40,250	$ 50,856	$ 14,750	$ 35,000	$ (15,856)
48505	DONATIONS - CENTER	$ 29,000	$ 29,547	$ 29,000	$ 26,394	$ 29,500	$ 500
48507	DONATIONS - SEN CNTR CASE MGMT	$ -	$ 20	$ -	$ -	$ -	$ -

GENERAL FUND REVENUES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
48509	DONATIONS - SPECIAL GIFT (FOUN	$ -	$ 38,000	$ 40,000	$ 38,000	$ 25,000	$ (15,000)
48519	FSAYC CONTRIBUTION	$ 121,070	$ 130,601	$ 115,038	$ 60,430	$ 116,499	$ 1,461
48522	DONATIONS - YOUTH CENTER	$ 1,000	$ 450	$ 700	$ 350	$ 700	$ -
48523	DANE COUNTY DONATIONS	$ 8,996	$ 9,311	$ 9,311	$ 7,193	$ -	$ (9,311)
48524	UNITED WAY DONATIONS	$ 4,000	$ 3,230	$ 2,600	$ 2,516	$ 2,600	$ -
48540	POLICE SAFETY CAMP	$ 5,000	$ 500	$ 5,000	$ 5,000	$ -	$ (5,000)
48541	DONATIONS-POLICE-NATIONAL NIGHT OUT	$ 20,000	$ 28,352	$ 20,000	$ 29,690	$ 29,690	$ 9,690
48542	SHOP WITH A COP	$ -	$ 895	$ -	$ -	$ -	$ -
48543	PAUL KRABY MEMORIAL	$ -	$ 3,385	$ -	$ 1,073	$ -	$ -
TOTAL MISCELLANEOUS REVENUE		$ 393,066	$ 633,560	$ 442,505	$ 323,521	$ 332,339	$ (110,166)
OTHER FINANCING SOURCES							
42321	TREE PLANTINGS - DEVELOPER	$ 20,000	$ 14,865	$ 20,000	$ 18,900	$ 12,000	$ (8,000)
49214	TRANSFER IN -BLDG MAINT	$ -	$ -	$ 45,000	$ -	$ 45,000	$ -
49223	TRANSFER IN - TIF #3	$ 10,000	$ 181,304	$ -	$ -	$ 130,000	$ 130,000
49300	SURPLUS	$ 80,000	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER FINANCING SOURCES		$ 110,000	$ 196,169	$ 65,000	$ 18,900	$ 187,000	$ 122,000
TOTAL REVENUES		$ 13,922,468	$ 14,268,027	$ 13,936,134	$ 11,972,792	$ 14,128,439	$ 192,305

GENERAL FUND EXPENDITURES

		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
GENERAL GOVERNMENT							
Dept 51100 - LEGISLATIVE							
50110	SALARIES	$ 43,200	$ 44,520	$ 43,200	$ 30,180	$ 43,200	$ -
50151	EMPLOYEE BENEFITS	$ 3,305	$ 3,406	$ 3,300	$ 2,309	$ 3,305	$ 5
50212	TRAVEL/CONFERENCE	$ 500	$ -	$ -	$ -	$ -	$ -
Totals for dept 51100 - LEGISLATIVE		$ 47,005	$ 47,926	$ 46,500	$ 32,489	$ 46,505	$ 5
Dept 51200 - JUDICIAL							
50110	SALARIES	$ 12,500	$ 12,596	$ 12,500	$ 9,280	$ 13,000	$ 500
50120	WAGES	$ 28,655	$ 27,992	$ 31,308	$ 21,746	$ 31,866	$ 558
50151	EMPLOYEE BENEFITS	$ 4,997	$ 5,087	$ 5,662	$ 3,944	$ 5,758	$ 96
50212	TRAVEL/CONFERENCE	$ 1,600	$ 1,511	$ 2,000	$ 908	$ 2,000	$ -
50320	SUBSCRIPTIONS/DUES	$ 450	$ 222	$ 450	$ 145	$ 500	$ 50
50340	OPERATING EXPENSES	$ 10,000	$ 7,529	$ 9,850	$ 7,455	$ 9,800	$ (50)
Totals for dept 51200 - JUDICIAL		$ 58,202	$ 54,937	$ 61,770	$ 43,478	$ 62,924	$ 1,154
Dept 51300 - LEGAL							
50215	OUTSIDE SERVICES/CONTRACTS	$ 120,000	$ 133,126	$ 130,000	$ 81,395	$ 130,000	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 10,000	$ 4,152	$ 10,000	$ 3,327	$ 10,000	$ -
Totals for dept 51300 - LEGAL		$ 130,000	$ 137,278	$ 140,000	$ 84,722	$ 140,000	$ -
Dept 51400 - MAYOR							
50110	SALARIES	$ 62,992	$ 63,444	$ 63,927	$ 44,978	$ 64,626	$ 699
50151	EMPLOYEE BENEFITS	$ 9,304	$ 9,196	$ 9,574	$ 6,595	$ 9,628	$ 54
50152	HEALTH INSURANCE	$ 14,877	$ 14,884	$ 14,937	$ 11,203	$ 15,282	$ 345
50210	TELEPHONE	$ 650	$ 633	$ 700	$ 483	$ 700	$ -
50212	TRAVEL/CONFERENCE	$ 1,700	$ 746	$ 1,700	$ 426	$ 1,700	$ -
50320	SUBSCRIPTIONS/DUES	$ 7,500	$ 7,437	$ 7,700	$ 7,891	$ 8,000	$ 300
50340	OPERATING EXPENSES	$ 2,700	$ 1,062	$ 2,700	$ 1,231	$ 2,700	$ -
Totals for dept 51400 - MAYOR		$ 99,723	$ 97,402	$ 101,238	$ 72,807	$ 102,636	$ 1,398
Dept 51420 - CLERK							
50110	SALARIES	$ 66,671	$ 67,112	$ 69,639	$ 49,015	$ 71,181	$ 1,542
50120	WAGES	$ 66,744	$ 68,194	$ 69,276	$ 48,972	$ 70,888	$ 1,612
50151	EMPLOYEE BENEFITS	$ 16,635	$ 16,440	$ 17,605	$ 12,073	$ 17,997	$ 392
50152	HEALTH INSURANCE	$ 37,512	$ 18,454	$ 18,502	$ 13,876	$ 18,934	$ 432
50210	TELEPHONE	$ 4,500	$ 3,131	$ 3,000	$ 2,190	$ 3,000	$ -
50212	TRAVEL/CONFERENCE	$ 2,800	$ 880	$ 2,800	$ 236	$ 2,600	$ (200)

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50315	ADS & PUBLICATIONS	$ 10,650	$ 7,693	$ 8,050	$ 4,423	$ 7,950	$ (100)
50340	OPERATING EXPENSES	$ 3,500	$ 2,613	$ 2,900	$ 1,609	$ 2,900	$ -
50341	OPERATING EXPENSES-MUNICIPAL CODE	$ 4,000	$ 6,808	$ 6,500	$ 2,146	$ 6,500	$ -
Totals for dept 51420 - CLERK		$ 213,012	$ 191,325	$ 198,272	$ 134,540	$ 201,950	$ 3,678
Dept 51440 - ELECTION							
50215	OUTSIDE SERVICES/CONTRACTS	$ 10,500	$ 3,846	$ 26,000	$ 10,425	$ 10,500	$ (15,500)
50315	ADS & PUBLICATIONS	$ 2,500	$ 1,761	$ 3,000	$ 2,925	$ 2,500	$ (500)
50340	OPERATING EXPENSES	$ 3,750	$ 5,293	$ 14,225	$ 29,724	$ 7,000	$ (7,225)
Totals for dept 51440 - ELECTION		$ 16,750	$ 10,900	$ 43,225	$ 43,074	$ 20,000	$ (23,225)
Dept 51510 - FINANCE DIRECTOR							
50110	SALARIES	$ 104,069	$ 105,629	$ 104,820	$ 74,492	$ 107,115	$ 2,295
50120	WAGES	$ 100,478	$ 105,445	$ 111,212	$ 77,571	$ 113,525	$ 2,313
50126	OVERTIME	$ -	$ 96	$ -	$ 41	$ -	$ -
50151	EMPLOYEE BENEFITS	$ 29,244	$ 29,939	$ 31,410	$ 22,205	$ 32,223	$ 813
50152	HEALTH INSURANCE	$ 66,343	$ 65,588	$ 66,522	$ 48,434	$ 68,101	$ 1,579
50200	MISC OUTSIDE SERVICES	$ -	$ 5,320	$ -	$ 2,285	$ 3,100	$ 3,100
50211	POSTAGE	$ 3,000	$ 875	$ 2,000	$ 759	$ 1,000	$ (1,000)
50212	TRAVEL/CONFERENCE	$ 3,000	$ 1,235	$ 3,000	$ 1,661	$ 2,000	$ (1,000)
50215	OUTSIDE SERVICES/CONTRACTS	$ 60,900	$ 62,281	$ 72,000	$ 63,387	$ 72,000	$ -
50216	OUTSIDE SERVICES/BANK FEES	$ 3,000	$ 1,498	$ 2,500	$ 1,196	$ 1,500	$ (1,000)
50219	TAXI GRANT	$ 209,000	$ 151,453	$ 191,000	$ 106,174	$ 206,000	$ 15,000
50310	OFFICE SUPPLIES	$ 24,200	$ 19,433	$ 19,000	$ 10,281	$ 24,000	$ 5,000
50340	OPERATING EXPENSES	$ 3,000	$ 1,326	$ 2,000	$ 595	$ 2,000	$ -
Totals for dept 51510 - FINANCE DIRECTOR		$ 606,234	$ 550,118	$ 605,464	$ 409,081	$ 632,564	$ 27,100
Dept 51530 - ASSESSOR							
50215	OUTSIDE SERVICES/CONTRACTS	$ 44,000	$ 44,000	$ 44,000	$ 44,000	$ 40,000	$ (4,000)
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 3,500	$ 3,809	$ 3,900	$ -	$ 4,200	$ 300
Totals for dept 51530 - ASSESSOR		$ 47,500	$ 47,809	$ 47,900	$ 44,000	$ 44,200	$ (3,700)
Dept 51550 - HR/RISK MANAGEMENT							
50110	SALARIES	$ 91,338	$ 92,090	$ 93,269	$ 65,430	$ 95,177	$ 1,908
50120	WAGES	$ 37,942	$ 38,428	$ 38,948	$ 27,224	$ 42,732	$ 3,784
50151	EMPLOYEE BENEFITS	$ 18,698	$ 18,533	$ 19,385	$ 13,263	$ 20,300	$ 915
50152	HEALTH INSURANCE	$ 8,018	$ 8,142	$ 21,916	$ 16,552	$ 22,426	$ 510
50190	TRAINING	$ 3,000	$ 508	$ 3,000	$ 181	$ 3,000	$ -

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50210	TELEPHONE	$ 750	$ 609	$ 480	$ 690	$ 600	$ 120
50211	POSTAGE	$ 100	$ 21	$ -	$ -	$ 50	$ 50
50212	TRAVEL/CONFERENCE	$ 1,950	$ 465	$ 2,000	$ -	$ -	$ (2,000)
50310	OFFICE SUPPLIES	$ 2,000	$ 3,559	$ 2,000	$ 1,099	$ 2,000	$ -
50315	ADS & PUBLICATIONS	$ 10,000	$ 864	$ 1,000	$ 99	$ 1,000	$ -
50340	OPERATING EXPENSES	$ 13,790	$ 3,781	$ 9,290	$ 7,615	$ 9,290	$ -
Totals for dept 51550 - HR/RISK MANAGEMENT		$ 187,586	$ 167,000	$ 191,288	$ 132,153	$ 196,575	$ 5,287
Dept 51900 - OTHER GENERAL GOVERNMENT							
50153	SELF INSURED LOSSES	$ 70,000	$ 20,216	$ 31,000	$ -	$ 35,000	$ 4,000
50300	MISC EXPENSES	$ 53,000	$ 54,502	$ 57,000	$ 56,815	$ 57,700	$ 700
Totals for dept 51900 - OTHER GENERAL GOVERNMENT		$ 123,000	$ 74,718	$ 88,000	$ 56,815	$ 92,700	$ 4,700
Dept 51930 - INSURANCE							
50510	PROPERTY/LIABILITY INSURANCE	$ 31,764	$ 27,643	$ 28,000	$ 28,153	$ 28,716	$ 716
50511	EXCESS LIABILITY INSURANCE	$ 1,540	$ 2,038	$ 2,100	$ 2,088	$ 2,506	$ 406
50512	EMPLOYMENT PRACTICES LIABILITY	$ 7,214	$ 5,265	$ 6,000	$ 5,313	$ 6,110	$ 110
50513	AUTO PHYSICAL DAMAGE INSURANCE	$ 42,000	$ 37,947	$ 41,000	$ 42,403	$ 46,304	$ 5,304
50514	BOILER/MACHINERY INSURANCE	$ 2,000	$ 830	$ 1,500	$ 1,891	$ 2,085	$ 585
50515	PROPERTY INSURANCE	$ 27,152	$ 26,428	$ 28,000	$ 32,404	$ 38,599	$ 10,599
50516	CRIME INSURANCE	$ 839	$ 925	$ 1,000	$ 703	$ 773	$ (227)
50519	VOLUNTEER WORKERS COMP INSURANCE	$ 600	$ 348	$ 500	$ 929	$ 703	$ 203
50520	WORKERS COMP. INSURANCE	$ 164,655	$ 155,467	$ 165,000	$ 102,987	$ 155,000	$ (10,000)
50523	UNEMPLOYMENT COMPENSATION	$ 8,500	$ 5,953	$ 6,500	$ 8,882	$ 8,500	$ 2,000
Totals for dept 51930 - INSURANCE		$ 286,264	$ 262,844	$ 279,600	$ 225,753	$ 289,296	$ 9,696
Dept 56300 - PLANNING							
50110	SALARIES	$ 88,433	$ 99,855	$ 90,143	$ 71,427	$ 103,314	$ 13,171
50120	WAGES	$ 68,929	$ 92,336	$ 77,379	$ 64,757	$ 95,512	$ 18,133
50151	EMPLOYEE BENEFITS	$ 22,488	$ 26,728	$ 24,213	$ 18,897	$ 27,999	$ 3,786
50152	HEALTH INSURANCE	$ 38,117	$ 37,177	$ 31,930	$ 26,090	$ 35,713	$ 3,783
50212	TRAVEL/CONFERENCE	$ 3,000	$ 2,377	$ 3,000	$ 1,376	$ 3,000	$ -
50330	VEHICLE EXPENSE	$ 1,000	$ 562	$ 1,000	$ 1,181	$ 1,500	$ 500
50335	VEHICLE FUEL	$ 2,000	$ 2,342	$ 2,000	$ 2,551	$ 3,000	$ 1,000
50340	OPERATING EXPENSES - PLANNING DEPARTMENT	$ 22,250	$ 19,784	$ 22,750	$ 20,507	$ 24,000	$ 1,250
Totals for dept 56300 - PLANNING		$ 246,217	$ 281,161	$ 252,415	$ 206,786	$ 294,038	$ 41,623
Total - Function GENERAL GOVERNMENT		$ 2,061,493	$ 1,923,418	$ 2,055,672	$ 1,485,698	$ 2,123,388	$ 67,716

GENERAL FUND EXPENDITURES

		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
PUBLIC SAFETY							
Dept 52100 - LAW ENFORCEMENT							
50110	SALARIES	$ 104,900	$ 105,783	$ 107,132	$ 75,042	$ 95,824	$ (11,308)
50120	WAGES	$ 1,483,607	$ 1,489,425	$ 1,528,318	$ 1,050,989	$ 1,551,220	$ 22,902
50122	WAGES - DISPATCH	$ 313,757	$ 325,923	$ 321,320	$ 207,434	$ 320,355	$ (965)
50123	WAGES - COMMUNITY SERVICE OFFICER	$ 21,404	$ 26,744	$ 21,852	$ 13,967	$ 22,362	$ 510
50125	OVERTIME - DISPATCH	$ 13,000	$ 11,330	$ 13,000	$ 7,878	$ 11,500	$ (1,500)
50126	OVERTIME	$ 123,000	$ 116,350	$ 123,000	$ 89,394	$ 123,000	$ -
50127	WAGES - PART TIME-CROSSING GUARDS	$ 20,600	$ 15,261	$ 20,600	$ 3,865	$ 20,600	$ -
50151	EMPLOYEE BENEFITS	$ 343,114	$ 355,167	$ 380,667	$ 259,389	$ 385,811	$ 5,144
50152	HEALTH INSURANCE	$ 436,743	$ 420,028	$ 417,599	$ 289,127	$ 400,437	$ (17,162)
50190	TRAINING	$ 31,260	$ 24,906	$ 31,260	$ 19,239	$ 34,760	$ 3,500
50210	TELEPHONE	$ 26,000	$ 24,432	$ 15,600	$ 13,209	$ 16,500	$ 900
50214	EQUIPMENT RENTAL	$ 1,800	$ 1,704	$ 1,800	$ 1,752	$ 2,000	$ 200
50215	OUTSIDE SERVICES/CONTRACTS	$ 44,000	$ 15,484	$ 43,500	$ 36,660	$ 45,500	$ 2,000
50217	OUTSIDE SERVICES/CONTRACTS-3	$ 1,500	$ 950	$ 1,500	$ 85	$ 2,000	$ 500
50240	EQUIPMENT MAINTENANCE	$ 23,400	$ 18,321	$ 23,400	$ 16,584	$ 23,400	$ -
50241	DANE COM FEES	$ 24,000	$ 12,972	$ 26,000	$ 17,500	$ 26,000	$ -
50330	VEHICLE EXPENSE	$ 17,000	$ 15,365	$ 17,200	$ 6,346	$ 17,200	$ -
50335	VEHICLE FUEL	$ 30,000	$ 34,437	$ 30,000	$ 17,583	$ 30,000	$ -
50340	OPERATING EXPENSES-NATIONAL NIGHT OUT	$ 50,500	$ 64,974	$ 50,500	$ 62,225	$ 50,500	$ -
50390	UNIFORM ALLOWANCE	$ 34,200	$ 27,412	$ 31,200	$ 16,980	$ 31,200	$ -
50394	BUDDY BENCHES	$ -	$ -	$ -	$ 625	$ -	
50395	POLICE SAFETY CAMP	$ 5,000	$ -	$ 5,000	$ 2,091	$ 5,000	$ -
50396	GRANT EXPENDITURES	$ -	$ 1,700	$ -	$ -	$ 15,000	$ 15,000
50397	SHOP WITH A COP	$ -	$ 313	$ -	$ -	$ -	$ -
50398	PAUL KRABY MEMORIAL	$ -	$ 1,005	$ -	$ 170	$ -	$ -
Totals for dept 52100 - LAW ENFORCEMENT		$ 3,148,785	$ 3,109,986	$ 3,210,448	$ 2,208,134	$ 3,230,169	$ 19,721
Dept 52200 - FIRE PROTECTION							
50110	SALARIES	$ 87,353	$ 86,346	$ 89,165	$ 67,276	$ 87,672	$ (1,493)
50120	WAGES	$ 103,105	$ 105,560	$ 109,663	$ 76,888	$ 107,618	$ (2,045)
50124	WAGES - VOLUNTEERS	$ 117,000	$ 85,686	$ 110,000	$ 19,288	$ 110,000	$ -
50127	WAGES - PART TIME	$ -	$ 2,220	$ -	$ 940	$ -	$ -
50129	LONGEVITY - VOLUNTEERS	$ 9,000	$ 7,025	$ 7,500	$ -	$ 7,800	$ 300
50130	FIRE PENSION BENEFIT	$ 40,000	$ 38,467	$ 42,000	$ 6,500	$ 42,000	$ -
50151	EMPLOYEE BENEFITS	$ 42,712	$ 41,884	$ 46,153	$ 26,466	$ 45,442	$ (711)

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50152	HEALTH INSURANCE	$ 51,868	$ 51,887	$ 53,818	$ 33,116	$ 45,126	$ (8,692)
50190	TRAINING	$ 3,100	$ 2,167	$ 2,500	$ 1,122	$ 7,720	$ 5,220
50210	TELEPHONE	$ 2,400	$ 4,371	$ 3,000	$ 1,279	$ 2,500	$ (500)
50212	TRAVEL/CONFERENCE	$ 1,425	$ 911	$ 1,600	$ 127	$ 2,500	$ 900
50217	OUTSIDE SERVICES - CLEANING	$ 5,000	$ 4,304	$ -	$ 3,588	$ 500	$ 500
50220	UTILITIES	$ 23,000	$ 23,470	$ 23,000	$ 14,089	$ 23,000	$ -
50240	EQUIPMENT MAINTENANCE	$ 15,000	$ 14,577	$ 16,000	$ 35,531	$ 19,875	$ 3,875
50241	DANE CAD	$ 3,300	$ 2,966	$ 2,500	$ 2,233	$ 5,974	$ 3,474
50245	BUILDING & GROUNDS	$ 14,000	$ 13,087	$ 10,000	$ 10,521	$ 10,000	$ -
50300	MISC EXPENSES	$ 300	$ 34	$ 300	$ 2,306	$ 300	$ -
50310	OFFICE SUPPLIES	$ 350	$ 49	$ 1,550	$ 1,412	$ 1,550	$ -
50320	SUBSCRIPTIONS/DUES	$ 2,850	$ 3,470	$ 6,150	$ 5,383	$ 9,700	$ 3,550
50335	VEHICLE FUEL	$ 6,000	$ 6,955	$ 8,350	$ 3,999	$ 8,950	$ 600
50340	OPERATING EXPENSES	$ 10,800	$ 10,474	$ 10,800	$ 6,349	$ 10,800	$ -
50342	OPERATING EXPENSES-SPECIALIZED-2	$ 1,000	$ 1,262	$ 1,000	$ 331	$ 1,000	$ -
50390	UNIFORM ALLOWANCE	$ 2,000	$ 94	$ 2,000	$ 687	$ 5,500	$ 3,500
Totals for dept 52200 - FIRE PROTECTION		$ 541,563	$ 507,266	$ 547,049	$ 319,431	$ 555,527	$ 8,478
Dept 52400 - INSPECTION							
50120	WAGES	$ 72,696	$ 66,147	$ 80,476	$ 46,165	$ 68,365	$ (12,111)
50151	EMPLOYEE BENEFITS	$ 9,850	$ 9,704	$ 11,152	$ 6,850	$ 10,276	$ (876)
50152	HEALTH INSURANCE	$ 14,495	$ 14,884	$ 14,937	$ 11,203	$ 15,282	$ 345
50215	WEIGHTS & MEASURES	$ 4,000	$ 3,200	$ 3,600	$ 3,600	$ 3,600	$ -
50216	INSPECTION-MOW/SNOW CHARGES	$ -	$ 200	$ -	$ 475	$ -	$ -
Totals for dept 52400 - INSPECTION		$ 101,041	$ 94,135	$ 110,165	$ 68,293	$ 97,523	$ (12,642)
Total - Function PUBLIC SAFETY		$ 3,791,389	$ 3,711,387	$ 3,867,662	$ 2,595,858	$ 3,883,219	$ 15,557
PUBLIC WORKS							
Dept 53200 - CITY BUILDINGS							
50110	SALARIES	$ 10,879	$ -	$ 11,096	$ -	$ -	$ (11,096)
50120	WAGES	$ 71,187	$ 56,761	$ 109,418	$ 42,183	$ 116,177	$ 6,759
50151	EMPLOYEE BENEFITS	$ 11,438	$ 8,307	$ 16,683	$ 6,211	$ 16,134	$ (549)
50152	HEALTH INSURANCE	$ 25,954	$ 22,121	$ 45,542	$ 16,631	$ 29,844	$ (15,698)
50200	MISC OUTSIDE SERVICES	$ -	$ 308	$ -	$ 202	$ -	$ -
50215	OUTSIDE SERVICES/CONTRACTS-CITY HALL	$ 15,000	$ 13,053	$ 7,708	$ 7,588	$ 6,000	$ (1,708)
50220	UTILITIES - CITY HALL	$ 30,000	$ 30,002	$ 30,000	$ 19,699	$ 30,000	$ -
50221	UTILITIES-SENIOR CENTER ANNEX	$ 1,000	$ 484	$ 500	$ 295	$ 500	$ -

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50222	UTILITIES & MAINTENANCE - DEPOT	$ 6,000	$ 3,974	$ 6,000	$ 2,934	$ 6,000	$ -
50223	UTILITIES & MAINTENANCE - FOOD PANTRY	$ 2,750	$ 5,991	$ 1,900	$ 5,122	$ 2,000	$ 100
50224	UTILITIES - MSB PROPERTY	$ -	$ 21,080	$ 30,000	$ 11,190	$ 22,000	$ (8,000)
50340	OPERATING EXPENSES	$ 10,000	$ 12,455	$ 13,000	$ 8,194	$ 13,000	$ -
50341	OPERATING EXPENSES-MSB PROPERTY	$ -	$ 5,086	$ 7,280	$ 4,653	$ 7,000	$ (280)
50350	REPAIRS/MAINTENANCE	$ 7,000	$ 10,114	$ 7,000	$ 7,420	$ 7,000	$ -
50351	REPAIRS/MAINTENANCE - MSB PROPERTY	$ -	$ 1,556	$ 5,000	$ 4,643	$ 5,000	$ -
Totals for dept 53200 - CITY BUILDINGS		$ 191,208	$ 191,292	$ 291,127	$ 136,965	$ 260,655	$ (30,472)
Dept 53300 - HIGHWAY & STREET MAINT/CONST							
50110	SALARIES	$ 59,309	$ 59,117	$ 58,869	$ 41,069	$ 60,078	$ 1,209
50120	WAGES	$ 526,113	$ 549,297	$ 534,189	$ 384,532	$ 554,811	$ 20,622
50126	OVERTIME	$ 16,500	$ 24,653	$ 16,800	$ 13,770	$ 20,500	$ 3,700
50127	WAGES - PART TIME	$ 21,442	$ 28,730	$ 22,085	$ 23,464	$ 23,365	$ 1,280
50151	EMPLOYEE BENEFITS	$ 85,875	$ 92,367	$ 90,478	$ 64,477	$ 94,395	$ 3,917
50152	HEALTH INSURANCE	$ 126,624	$ 144,776	$ 150,375	$ 118,266	$ 162,639	$ 12,264
50210	TELEPHONE	$ 3,500	$ 11,505	$ 3,200	$ 2,120	$ 3,000	$ (200)
50212	TRAVEL/CONFERENCE	$ 4,000	$ 4,451	$ 4,000	$ 2,262	$ 4,000	$ -
50215	CONTRACTED SERVICES/URBAN FORESTRY	$ 56,000	$ 68,670	$ 55,000	$ 28,737	$ 60,000	$ 5,000
50220	UTILITIES	$ 37,500	$ 51,158	$ 50,000	$ 28,779	$ 50,000	$ -
50290	CONTRACTED SERVICES/GRINDING	$ 13,000	$ 13,913	$ 16,000	$ 10,844	$ 17,000	$ 1,000
50300	MISC EXPENSES	$ 20,000	$ 11,783	$ 20,000	$ 15,600	$ 20,000	$ -
50302	PPE - PUBLIC WORKS	$ 3,000	$ 2,933	$ 3,000	$ 2,551	$ 3,000	$ -
50310	OFFICE SUPPLIES	$ 3,500	$ 4,566	$ 3,500	$ 2,915	$ 3,500	$ -
50335	VEHICLE FUEL	$ 38,500	$ 42,745	$ 38,500	$ 25,702	$ 38,500	$ -
50340	OPERATING EXPENSES	$ 83,000	$ 90,896	$ 73,000	$ 46,361	$ 73,000	$ -
50350	REPAIRS/MAINTENANCE	$ 8,000	$ 9,932	$ 3,440	$ 5,895	$ 4,000	$ 560
50360	TREE PURCHASES - STREETS	$ 30,000	$ 34,861	$ 30,000	$ 4,258	$ 32,000	$ 2,000
50390	UNIFORM ALLOWANCE	$ 7,300	$ 5,324	$ 6,100	$ 3,754	$ 6,100	$ -
50391	TOOL ALLOWANCE	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ -
50392	VIRGIN LAKE BOARDWALK	$ -	$ 260	$ -	$ -	$ -	$ -
Totals for dept 53300 - HIGHWAY & STREET MAINT/CONST		$ 1,144,163	$ 1,252,937	$ 1,179,536	$ 826,356	$ 1,230,888	$ 51,352
Dept 53310 - SNOW REMOVAL							
50340	OPERATING EXPENSES-SALT	$ 68,000	$ 59,527	$ 68,000	$ 55,609	$ 68,000	$ -
Totals for dept 53310 - SNOW REMOVAL		$ 68,000	$ 59,527	$ 68,000	$ 55,609	$ 68,000	$ -
Dept 53400 - SIGNS AND MARKINGS							

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50340	OPERATING EXPENSES	$ 18,000	$ 14,442	$ 18,000	$ 18,694	$ 18,000	$ -
Totals for dept 53400 - SIGNS AND MARKINGS		$ 18,000	$ 14,442	$ 18,000	$ 18,694	$ 18,000	$ -
Dept 53420 - STREET LIGHTING							
50340	STREET LIGHTING - ELECTRIC	$ 128,000	$ 109,217	$ 120,000	$ 61,610	$ 118,000	$ (2,000)
Totals for dept 53420 - STREET LIGHTING		$ 128,000	$ 109,217	$ 120,000	$ 61,610	$ 118,000	$ (2,000)
Dept 53620 - SANITATION							
50215	OUTSIDE SERVICES/CONTRACTS	$ 530,000	$ 536,613	$ -	$ -	$ -	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 185,000	$ 179,917	$ -	$ -	$ -	$ -
Totals for dept 53620 - SANITATION		$ 715,000	$ 716,530	$ -	$ -	$ -	$ -
Total - Function PUBLIC WORKS		$ 2,264,371	$ 2,343,945	$ 1,676,663	$ 1,099,234	$ 1,695,543	$ 18,880
HUMAN SERVICES							
Dept 54910 - CEMETERY							
50240	EQUIPMENT MAINTENANCE	$ 19,000	$ 19,000	$ 20,000	$ 14,250	$ 20,000	$ -
50300	MISC EXPENSES	$ 16,000	$ 18,421	$ 16,000	$ 9,586	$ 16,000	$ -
Totals for dept 54910 - CEMETERY		$ 35,000	$ 37,421	$ 36,000	$ 23,836	$ 36,000	$ -
Total - Function HUMAN SERVICES		$ 35,000	$ 37,421	$ 36,000	$ 23,836	$ 36,000	$ -
RECREATION-SENIOR SERVICES							
Dept 54600 - SENIOR CENTER							
50110	SALARIES	$ 73,277	$ 74,011	$ 74,970	$ 51,796	$ 76,488	$ 1,518
50120	WAGES	$ 139,358	$ 144,111	$ 153,731	$ 122,610	$ 156,667	$ 2,936
50121	WAGES - SENIOR CASE MGMT.	$ 119,250	$ 98,514	$ 121,621	$ 68,216	$ 124,278	$ 2,657
50151	EMPLOYEE BENEFITS	$ 43,997	$ 45,286	$ 49,513	$ 33,561	$ 50,596	$ 1,083
50152	HEALTH INSURANCE	$ 75,069	$ 87,276	$ 93,764	$ 70,968	$ 104,832	$ 11,068
50202	FOUNDATION GRANT	$ -	$ 36,289	$ 16,000	$ 11,022	$ 19,000	$ 3,000
50204	KITCHEN FUND	$ 8,000	$ 16,061	$ 13,000	$ 11,894	$ 15,000	$ 2,000
50210	TELEPHONE	$ 2,500	$ 2,293	$ 700	$ 777	$ 1,100	$ 400
50212	TRAVEL/CONFERENCE	$ 3,000	$ 3,571	$ 3,000	$ 884	$ 3,000	$ -
50220	UTILITIES	$ 21,000	$ 20,777	$ 21,000	$ 11,868	$ 21,000	$ -
50240	BUILDING MAINTENANCE	$ 19,000	$ 22,331	$ 10,550	$ 16,681	$ 10,000	$ (550)
50313	PROGRAMS/PUBLICITY	$ 4,000	$ 3,477	$ 4,000	$ 586	$ 4,000	$ -
50315	ADS & PUBLICATIONS	$ 3,000	$ 2,445	$ 3,000	$ 1,318	$ 3,000	$ -
50325	ADMINISTRATION EXPENSE	$ 1,100	$ -	$ 500	$ -	$ 500	$ -

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50340	OPERATING EXPENSES	$ 10,000	$ 11,770	$ 10,000	$ 5,550	$ 11,000	$ 1,000
50342	OPERATING EXPENSES-SALES TAX	$ -	$ 84	$ -	$ 3	$ -	$ -
50350	REPAIRS/MAINTENANCE	$ 400	$ 400	$ 400	$ -	$ 400	$ -
Totals for dept 54600 - SENIOR CENTER		$ 522,951	$ 568,696	$ 575,749	$ 407,734	$ 600,861	$ 25,112
Dept 55100 - COMMUNITY COMMITMENT							
50720	MUSEUM	$ 500	$ -	$ -	$ -	$ -	$ -
50728	FIREWORKS	$ 1,500	$ 888	$ 5,000	$ 2,000	$ 5,000	$ -
50731	CITY BAND	$ 500	$ 500	$ 500	$ -	$ -	$ (500)
50735	ARTS COUNCIL	$ 500	$ -	$ -	$ -	$ -	$ -
50737	AFFORDABLE TRANSPORTATION	$ 1,000	$ 1,000	$ -	$ -	$ -	$ -
Totals for dept 55100 - COMMUNITY COMMITMENT		$ 4,000	$ 2,388	$ 5,500	$ 2,000	$ 5,000	$ (500)
Dept 55200 - PARKS							
50110	SALARIES	$ 5,157	$ 6,372	$ 5,272	$ 4,627	$ 5,380	$ 108
50120	WAGES	$ 45,307	$ 47,002	$ 46,386	$ 32,646	$ 85,565	$ 39,179
50128	SEASONAL/TEMPORARY	$ 82,410	$ 55,104	$ 83,876	$ 37,602	$ 74,074	$ (9,802)
50151	EMPLOYEE BENEFITS	$ 13,519	$ 11,815	$ 13,884	$ 8,200	$ 18,833	$ 4,949
50152	HEALTH INSURANCE	$ 9,403	$ 9,651	$ 18,362	$ 9,302	$ 29,804	$ 11,442
50245	UTILITIES	$ 21,000	$ 21,919	$ 24,000	$ 13,871	$ 24,000	$ -
50290	RENTING/LEASING EQMT - PARKS	$ 4,000	$ -	$ 4,000	$ 4,000	$ 4,000	$ -
50310	OFFICE SUPPLIES	$ -	$ 27	$ -	$ -	$ -	$ -
50335	VEHICLE FUEL	$ 5,000	$ 3,829	$ 4,200	$ 3,066	$ 4,200	$ -
50340	OPERATING EXPENSES	$ 35,500	$ 34,668	$ 35,500	$ 28,558	$ 36,000	$ 500
50350	EQUIPMENT REPAIRS	$ 9,000	$ 6,819	$ 9,000	$ 6,249	$ 8,000	$ (1,000)
Totals for dept 55200 - PARKS		$ 230,296	$ 197,206	$ 244,480	$ 148,121	$ 289,856	$ 45,376
Dept 55300 - RECREATION PROGRAMS & EVENTS							
50110	SALARIES	$ 59,399	$ 52,592	$ 60,605	$ 42,404	$ 61,496	$ 891
50120	WAGES	$ 53,167	$ 62,196	$ 56,095	$ 39,556	$ 57,220	$ 1,125
50127	WAGES - PART TIME	$ 6,000	$ 5,253	$ 12,000	$ 6,368	$ 12,195	$ 195
50128	SEASONAL/TEMPORARY	$ 53,928	$ 57,343	$ 60,279	$ 3,186	$ 59,430	$ (849)
50151	EMPLOYEE BENEFITS	$ 20,536	$ 20,683	$ 22,531	$ 12,309	$ 22,594	$ 63
50152	HEALTH INSURANCE	$ 12,873	$ 18,317	$ 22,514	$ 17,346	$ 23,647	$ 1,133
50210	TELEPHONE	$ 2,000	$ 2,711	$ 2,200	$ 1,188	$ 2,000	$ (200)
50212	TRAVEL/CONFERENCE	$ 2,424	$ 1,789	$ 2,424	$ 375	$ 2,424	$ -
50213	SALES TAX	$ 7,000	$ 6,625	$ 7,000	$ 965	$ 7,000	$ -
50215	OUTSIDE SERVICES/CONTRACTS	$ 44,028	$ 33,121	$ 35,540	$ 14,819	$ 38,281	$ 2,741

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50240	EQUIPMENT MAINTENANCE-TROLL	$ 7,360	$ 8,137	$ 8,000	$ 167	$ 8,000	$ -
50300	MISC EXPENSES	$ 1,000	$ 1,633	$ 2,500	$ 2,468	$ 2,500	$ -
50315	ADS & PUBLICATIONS	$ 1,500	$ 1,459	$ 1,500	$ 575	$ 1,500	$ -
50340	OPERATING EXPENSES	$ 29,577	$ 30,948	$ 29,223	$ 16,797	$ 30,663	$ 1,440
50343	OPERATING EXPENSES-SCHOOL RENT	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -
50344	OPERATING EXPENSES-ACTIVE NET	$ 8,000	$ 7,805	$ 8,000	$ 2,627	$ 8,000	$ -
50930	TRANSFER TO OTHER FUND	$ 4,000	$ 4,425	$ 4,000	$ -	$ 4,000	$ -
Totals for dept 55300 - RECREATION PROGRAMS & EVENTS		$ 320,792	$ 323,037	$ 342,411	$ 169,150	$ 348,950	$ 6,539
Dept 55400 - YOUTH CENTER							
50110	SALARIES	$ 10,673	$ 10,452	$ 10,699	$ 7,400	$ 11,280	$ 581
50120	WAGES	$ 78,455	$ 79,347	$ 80,377	$ 56,307	$ 82,018	$ 1,641
50127	WAGES - PART TIME	$ 19,000	$ 17,104	$ 19,400	$ 6,165	$ 19,400	$ -
50151	EMPLOYEE BENEFITS	$ 14,197	$ 14,128	$ 14,684	$ 9,701	$ 15,010	$ 326
50152	HEALTH INSURANCE	$ 23,158	$ 22,790	$ 22,234	$ 16,757	$ 22,874	$ 640
50210	TELEPHONE	$ 2,112	$ 1,355	$ -	$ -	$ -	$ -
50215	OUTSIDE SERVICES/CONTRACTS	$ 21,000	$ 21,000	$ -	$ -	$ -	$ -
50220	UTILITIES	$ 8,500	$ 7,174	$ 8,500	$ 4,552	$ 8,500	$ -
50240	BUILDING MAINTENANCE	$ 4,000	$ 3,172	$ 4,000	$ 1,956	$ 4,000	$ -
50316	RENT EXPENSE	$ 4,300	$ 3,903	$ 4,000	$ -	$ 4,000	$ -
50340	OPERATING EXPENSES	$ -	$ 256	$ -	$ 216	$ -	$ -
Totals for dept 55400 - YOUTH CENTER		$ 185,395	$ 180,681	$ 163,894	$ 103,054	$ 167,082	$ 3,188
Dept 55500 - IT/MEDIA SERVICES							
50110	SALARIES	$ 82,912	$ 87,231	$ 99,990	$ 70,272	$ 102,037	$ 2,047
50120	WAGES	$ 59,843	$ 60,438	$ 61,229	$ 42,593	$ 62,484	$ 1,255
50127	WAGES - PART TIME	$ 17,000	$ 17,490	$ 17,391	$ 6,766	$ 17,500	$ 109
50151	EMPLOYEE BENEFITS	$ 22,114	$ 22,630	$ 25,142	$ 16,845	$ 25,605	$ 463
50152	HEALTH INSURANCE	$ 44,228	$ 44,241	$ 44,348	$ 29,040	$ 37,983	$ (6,365)
50190	TRAINING	$ 2,500	$ 1,973	$ 2,500	$ -	$ 2,000	$ (500)
50210	TELEPHONE	$ 1,900	$ 2,566	$ 44,480	$ 23,382	$ 44,480	$ -
50211	POSTAGE	$ 210	$ 60	$ 140	$ 30	$ 140	$ -
50212	TRAVEL/CONFERENCE	$ 1,750	$ 503	$ 2,750	$ -	$ 1,950	$ (800)
50215	OUTSIDE SERVICES/CONTRACTS - WEBSITE	$ 9,000	$ 9,660	$ 6,000	$ 5,282	$ 6,000	$ -
50216	OUTSIDE SERVICES/CONTRACTS-2	$ 37,950	$ 21,541	$ 42,000	$ 40,648	$ 60,570	$ 18,570
50240	EQUIPMENT MAINTENANCE	$ 10,000	$ 9,716	$ 12,000	$ 10,709	$ 11,000	$ (1,000)
50300	MISC EXPENSES	$ 21,000	$ 14,616	$ 8,120	$ 4,486	$ 1,000	$ (7,120)
50310	OFFICE SUPPLIES	$ 1,860	$ 1,365	$ 1,860	$ 108	$ 3,000	$ 1,140

GENERAL FUND EXPENDITURES		2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
50320	SUBSCRIPTIONS/DUES	$ 975	$ 684	$ 4,145	$ 510	$ 500	$ (3,645)
50330	VEHICLE EXPENSE	$ 575	$ 92	$ 575	$ 72	$ -	$ (575)
50340	OPERATING EXPENSES	$ 5,160	$ 2,393	$ 3,000	$ 314	$ 3,000	$ -
Totals for dept 55500 - IT/MEDIA SERVICES		$ 318,977	$ 297,199	$ 375,670	$ 251,057	$ 379,249	$ 3,579
Total - Function RECREATION-SENIOR SERVICES		$ 1,582,411	$ 1,569,207	$ 1,707,704	$ 1,081,116	$ 1,790,998	$ 83,294
TRANSFERS							
50930	CONTINGENCY	$ 80,000	$ 116,460	$ 25,000	$ 45,425	$ 100,000	$ 75,000
50930	DEBT SERVICE	$ 3,104,117	$ 3,104,117	$ 3,344,613	$ 3,344,613	$ 3,284,186	$ (60,427)
50930	OPERA HOUSE	$ 165,000	$ 165,000	$ 182,000	$ 182,000	$ 195,000	$ 13,000
50931	CAPITAL	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ -
50944	EMS	$ 80,000	$ 80,000	$ 25,000	$ 25,000	$ -	$ (25,000)
50930	SICK LEAVE	$ 60,000	$ 60,000	$ 125,000	$ 125,000	$ 100,000	$ (25,000)
50932	PUBLIC SAFETY BUILDING	$ -	$ -	$ 43,000	$ 42,500	$ 42,000	$ (1,000)
50934	FIRE PENSION	$ 2,000	$ 13,295	$ 3,500	$ -	$ 14,000	$ 10,500
50935	TIF	$ 58,000	$ -	$ -	$ -	$ -	$ -
50936	LIBBRARY	$ 421,813	$ 421,813	$ 623,000	$ 623,000	$ 632,350	$ 9,350
50943	LANDMARKS	$ 9,500	$ 11,206	$ 7,500	$ 7,500	$ 15,000	$ 7,500
50931	ECONOMIC DEVELOPMENT	$ -	$ 11	$ -	$ -	$ -	$ -
50932	RDA	$ 7,000	$ 8,150	$ 5,000	$ 5,000	$ 8,000	$ 3,000
Total - Function TRANSFERS		$ 4,187,430	$ 4,180,052	$ 4,583,613	$ 4,600,038	$ 4,590,536	$ 6,923
TOTAL EXPENDITURES		$ 13,922,094	$ 13,765,430	$ 13,927,314	$ 10,885,780	$ 14,119,684	$ 192,370

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
FUND 203 - TID #4 FUND						
ESTIMATED REVENUES	$ -					
PROPERTY TAXES	$ 495,000	$ 475,729	$ 485,000	$ 494,843	$ 515,000	$ 30,000
TAX INCREMENT GUARENTEE	$ 16,500	$ -	$ -	$ -	$ -	$ -
EXEMPT COMPUTER AID	$ 3,350	$ 3,382	$ 3,382	$ 3,382	$ 3,382	$ -
PERSONAL PROPERTY AID	$ 2,315	$ 2,316	$ 9,350	$ 9,391	$ 9,390	$ 40
INTEREST	$ 1,500	$ 6,466	$ 5,000	$ 1,634	$ 500	$ (4,500)
TOTAL ESTIMATED REVENUES	$ 518,665	$ 487,893	$ 502,732	$ 509,250	$ 528,272	$ 25,540
APPROPRIATIONS						
ADMINISTRATION	$ 3,000	$ 1,455	$ 3,500	$ 950	$ 4,000	$ 500
TRANSFER TO DEBT FUND	$ 447,229	$ 618,533	$ 433,029	$ 433,029	$ 890,000	$ 456,971
TOTAL APPROPRIATIONS	$ 450,229	$ 619,988	$ 436,529	$ 433,979	$ 894,000	$ 457,471
NET OF REVENUES/APPROPRIATIONS - FUND 203	$ 68,436	$ (132,095)	$ 66,203	$ 75,271	$ (365,728)	$ (431,931)
BEGINNING FUND BALANCE - FUND 203	$ 424,831	$ 424,831	$ 292,736	$ 292,736	$ 358,939	$ 66,203
ENDING FUND BALANCE - FUND 203	$ 493,267	$ 292,736	$ 358,939	$ 368,007	$ (6,789)	$ (365,728)
FUND 204 - TID #4 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 182,000	$ 174,694	$ 180,000	$ 180,369	$ 175,000	$ (5,000)
EXEMPT COMPUTER AID	$ 1,750	$ 1,775	$ 1,775	$ 1,775	$ 1,775	$ -
PERSONAL PROPERTY AID	$ 859	$ 859	$ 5,200	$ 5,207	$ 5,200	$ -
INTEREST	$ 10,000	$ 23,263	$ 5,000	$ 5,390	$ 750	$ (4,250)
LAND SALES	$ -	$ 5,000	$ -	$ 39,000	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 194,609	$ 205,591	$ 191,975	$ 231,741	$ 182,725	$ (9,250)
APPROPRIATIONS						
CAPITAL-INFRASTRUCTURE	$ -	$ 13,445	$ 950,000	$ 637,445	$ -	$ (950,000)
TIF OTHER PROJECTS	$ -	$ 26,173	$ 25,000	$ 9,269	$ -	$ (25,000)
REVOLVING LOAN FUND	$ -	$ 65,000	$ 150,000	$ 100,000	$ 100,000	$ (50,000)
ADMINISTRATION	$ 5,000	$ 10,251	$ 5,500	$ 9,241	$ 5,500	$ -
TRANSFER TO DEBT SERVICE	$ 104,800	$ 104,800	$ 101,625	$ 101,625	$ -	$ (101,625)
TOTAL APPROPRIATIONS	$ 109,800	$ 219,669	$ 1,232,125	$ 857,580	$ 105,500	$ (1,126,625)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
NET OF REVENUES/APPROPRIATIONS - FUND 204	$ 84,809	$ (14,078)	$ (1,040,150)	$ (625,839)	$ 77,225	$ 1,117,375
BEGINNING FUND BALANCE - FUND 204	$ 1,132,824	$ 1,132,824	$ 1,118,746	$ 1,118,746	$ 78,596	$ (1,040,150)
ENDING FUND BALANCE - FUND 204	$ 1,217,633	$ 1,118,746	$ 78,596	$ 492,907	$ 155,821	$ 77,225
FUND 205 - TID #5 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ -	$ -	$ 49,000	$ 50,678	$ 50,000	$ 1,000
TAX INCREMENT GUARENTEE	$ 19,400	$ -	$ -	$ -	$ -	$ -
EXEMPT COMPUTER AID	$ 39,100	$ 39,592	$ 39,592	$ 39,592	$ 39,500	$ (92)
INTEREST	$ 500	$ 1,310	$ 500	$ 227	$ 250	$ (250)
TOTAL ESTIMATED REVENUES	$ 59,000	$ 40,902	$ 89,092	$ 90,497	$ 89,750	$ 658
APPROPRIATIONS						
OPERATING EXPENSES	$ 6,804	$ 75	$ 500	$ -	$ 2,000	$ 1,500
TIF BUILDING PROJECTS	$ -	$ 21,753	$ -	$ -	$ -	$ -
ADMINISTRATION	$ 4,750	$ 925	$ 4,000	$ 950	$ 2,000	$ (2,000)
TRANSFER TO DEBT SERVICE	$ 107,661	$ 107,661	$ 102,521	$ 102,521	$ 112,938	$ 10,417
TOTAL APPROPRIATIONS	$ 119,215	$ 130,414	$ 107,021	$ 103,471	$ 116,938	$ 9,917
NET OF REVENUES/APPROPRIATIONS - FUND 205	$ (60,215)	$ (89,512)	$ (17,929)	$ (12,974)	$ (27,188)	$ (9,259)
BEGINNING FUND BALANCE - FUND 205	$ (588,083)	$ (588,083)	$ (677,595)	$ (677,595)	$ (695,524)	$ (17,929)
ENDING FUND BALANCE - FUND 205	$ (648,298)	$ (677,595)	$ (695,524)	$ (690,569)	$ (722,712)	$ (27,188)
FUND 206 - TID #6 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 25,000	$ 24,537	$ 25,000	$ 24,831	$ 25,000	$ -
PROPERTY TAXES - LEVY	$ -	$ -	$ -	$ -	$ 125,000	$ 125,000
TAX INCREMENT GUARANTEE	$ -	$ 465	$ -	$ -	$ -	$ -
INTEREST	$ -	$ 30,468	$ 2,000	$ 8,393	$ 250	$ (1,750)
LAND SALES	$ -	$ -	$ -	$ 173,230	$ -	$ -
NOTE PROCEEDS	$ 2,600,000	$ 2,618,710	$ -	$ -	$ -	$ -
PREMIUM ON DEBT	$ -	$ 14,080	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 2,625,000	$ 2,688,260	$ 27,000	$ 206,454	$ 150,250	$ 123,250

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
DEBT ISSUANCE FEES	$ 16,000	$ 32,789	$ -	$ -	$ -	$ -
CAPITAL-INFRASTRUCTURE	$ 2,600,000	$ 1,396,216	$ -	$ 520,767	$ -	$ -
ADMINISTRATION	$ 6,000	$ 6,538	$ 4,000	$ 5,790	$ 5,000	$ 1,000
TRANSFER TO DEBT FUND	$ 55,163	$ 55,163	$ 70,138	$ 70,138	$ 133,731	$ 63,593
TOTAL APPROPRIATIONS	$ 2,677,163	$ 1,490,706	$ 74,138	$ 596,695	$ 138,731	$ 64,593
NET OF REVENUES/APPROPRIATIONS - FUND 206	$ (52,163)	$ 1,197,554	$ (47,138)	$ (390,241)	$ 11,519	$ 58,657
BEGINNING FUND BALANCE - FUND 206	$ (131,044)	$ (131,044)	$ 1,066,510	$ 1,066,510	$ 1,019,372	$ (47,138)
ENDING FUND BALANCE - FUND 206	$ (183,207)	$ 1,066,510	$ 1,019,372	$ 676,269	$ 1,030,891	$ 11,519
FUND 207 - TID #7 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 540,000	$ 526,673	$ 535,000	$ 546,395	$ 770,000	$ 235,000
TAX INCREMENT GUARANTEE	$ -	$ 33,510	$ 33,000	$ -	$ 33,000	$ -
PERSONAL PROPERTY AID	$ 1,959	$ 1,959	$ -	$ -	$ -	$ -
INTEREST	$ 8,000	$ 4,444	$ 4,000	$ 1,611	$ 2,800	$ (1,200)
TOTAL ESTIMATED REVENUES	$ 549,959	$ 566,586	$ 572,000	$ 548,006	$ 805,800	$ 233,800
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ -	$ -	$ 9,500	$ 5,000	$ 5,000
CAPITAL-INFRASTRUCTURE	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000
CAPITAL - INSPECTIONS	$ 15,274	$ (15,274)	$ -	$ -	$ -	$ -
ADMINISTRATION	$ 3,000	$ 1,000	$ 5,000	$ 950	$ 5,000	$ -
TRANSFER TO DEBT FUND	$ 333,149	$ 333,149	$ 333,975	$ 333,975	$ 334,725	$ 750
TOTAL APPROPRIATIONS	$ 351,423	$ 318,875	$ 338,975	$ 344,425	$ 544,725	$ 205,750
NET OF REVENUES/APPROPRIATIONS - FUND 207	$ 198,536	$ 247,711	$ 233,025	$ 203,581	$ 261,075	$ 28,050
BEGINNING FUND BALANCE - FUND 207	$ 190,695	$ 190,695	$ 438,406	$ 438,406	$ 671,431	$ 233,025
ENDING FUND BALANCE - FUND 207	$ 389,231	$ 438,406	$ 671,431	$ 641,987	$ 932,506	$ 261,075
FUND 208 - TID #8 FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ -	$ -	$ -	$ -	$ 5,500	$ 5,500

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
PROPERTY TAXES - LEVY	$ -	$ -	$ -	$ -	$ 24,741	$ 24,741
OTHER STATE GRANTS	$ 200,000	$ -	$ 200,000	$ 84,490	$ 700,000	$ 500,000
INTEREST	$ 500	$ 4,671	$ -	$ 282	$ -	$ -
NOTE PROCEEDS	$ 300,000	$ 302,159	$ -	$ -	$ 260,000	$ 260,000
PREMIUM ON DEBT	$ -	$ 1,625	$ -	$ -	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 58,000	$ -	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 558,500	$ 308,455	$ 200,000	$ 84,772	$ 990,241	$ 790,241
APPROPRIATIONS						
OPERATING EXPENSES	$ 49,635	$ 46,834	$ 62,500	$ 10,056	$ 25,000	$ (37,500)
DEBT ISSUANCE FEES	$ 10,000	$ 3,783	$ 5,500	$ -	$ -	$ (5,500)
CAPITAL-INFRASTRUCTURE	$ 350,000	$ 141,288	$ 139,365	$ 35,180	$ -	$ (139,365)
TIF BUILDING PROJECTS	$ -	$ 316,389	$ 5,331	$ 7,269	$ 930,000	$ 924,669
CAPITAL-INFRASTRUCTURE	$ 150,000	$ 3,562	$ -	$ -	$ -	$ -
ADMINISTRATION	$ 4,750	$ 9,648	$ 7,000	$ 2,700	$ 5,000	$ (2,000)
TRANSFER TO DEBT SERVICE	$ 22,928	$ 22,928	$ 17,288	$ 17,288	$ 24,741	$ 7,453
TOTAL APPROPRIATIONS	$ 587,313	$ 544,432	$ 236,984	$ 72,493	$ 984,741	$ 747,757
NET OF REVENUES/APPROPRIATIONS - FUND 208	$ (28,813)	$ (235,977)	$ (36,984)	$ 12,279	$ 5,500	$ 42,484
BEGINNING FUND BALANCE - FUND 208	$ 219,297	$ 219,297	$ (16,680)	$ (16,680)	$ (53,664)	$ (36,984)
ENDING FUND BALANCE - FUND 208	$ 190,484	$ (16,680)	$ (53,664)	$ (4,401)	$ (48,164)	$ 5,500
FUND 212 - SAFETY BUILDING FUND						
ESTIMATED REVENUES						
TRANSFER IN - GENERAL FUND	$ -	$ -	$ 43,000	$ 42,500	$ 42,000	$ (1,000)
TRANFER IN FROM UTILITIES	$ 62,000	$ 53,907	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 62,000	$ 53,907	$ 43,000	$ 42,500	$ 42,000	$ (1,000)
APPROPRIATIONS						
UTILITIES	$ 32,000	$ 28,643	$ 32,000	$ 18,859	$ 32,000	$ -
BUILDING MAINTENANCE	$ 11,000	$ 9,551	$ 11,000	$ 5,423	$ 9,000	$ (2,000)
MAINTENANCE - CUSTODIAL	$ 19,000	$ 16,394	$ -	$ 17,290	$ 1,000	$ 1,000
TOTAL APPROPRIATIONS	$ 62,000	$ 54,588	$ 43,000	$ 41,572	$ 42,000	$ (1,000)
NET OF REVENUES/APPROPRIATIONS - FUND 212	$ -	$ (681)	$ -	$ 928	$ -	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
BEGINNING FUND BALANCE - FUND 212	$ 681	$ 681	$ -	$ -	$ -	$ -
ENDING FUND BALANCE - FUND 212	$ 681	$ -	$ -	$ 928	$ -	$ -
FUND 215 - LIBRARY FUND						
ESTIMATED REVENUES						
DANE COUNTY SERVICE FEES	$ 220,254	$ 220,255	$ 229,696	$ 230,780	$ 249,249	$ 19,553
OTHER COUNTIES SERVICE FEES	$ 8,041	$ 8,052	$ 10,090	$ 10,088	$ 15,848	$ 5,758
FINES	$ 22,000	$ 21,521	$ 21,000	$ 5,419	$ 7,000	$ (14,000)
COPY MACHINE	$ 4,700	$ 5,152	$ 4,700	$ 1,026	$ 3,700	$ (1,000)
INTEREST	$ -	$ 1,957	$ -	$ 101	$ 100	$ 100
TRANSFER IN - GENERAL FUND	$ 421,813	$ 421,813	$ 623,000	$ 623,000	$ 632,350	$ 9,350
TRANFER IN FROM UTILITIES	$ 172,000	$ 172,000	$ -	$ -	$ -	$ -
SURPLUS	$ 10,000	$ -	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 858,808	$ 850,750	$ 888,486	$ 870,414	$ 908,247	$ 19,761
APPROPRIATIONS						
SALARIES	$ 74,888	$ 86,228	$ 78,563	$ 55,294	$ 80,133	$ 1,570
WAGES	$ 386,935	$ 366,094	$ 396,057	$ 256,704	$ 398,651	$ 2,594
WAGES - PART TIME	$ 65,824	$ 67,473	$ 70,006	$ 49,132	$ 70,700	$ 694
SUNDAY HOURS	$ 8,500	$ 8,278	$ 8,500	$ 2,818	$ 8,500	$ -
EMPLOYEE BENEFITS	$ 72,012	$ 67,427	$ 71,359	$ 46,882	$ 72,684	$ 1,325
HEALTH INSURANCE	$ 66,801	$ 80,149	$ 84,183	$ 69,622	$ 94,783	$ 10,600
TELEPHONE	$ 1,000	$ 438	$ -	$ -	$ -	$ -
POSTAGE	$ 400	$ 434	$ 500	$ 134	$ 500	$ -
TRAVEL/CONFERENCE	$ 1,600	$ 1,081	$ 1,600	$ 219	$ 1,600	$ -
OUTSIDE SERVICES/CONTRACTS-2	$ 500	$ 3,705	$ 500	$ 292	$ 500	$ -
OUTSIDE SERVICES/CONTRACTS-3	$ 300	$ 201	$ 300	$ 180	$ 300	$ -
UTILITIES	$ 19,000	$ 16,841	$ 19,000	$ 10,288	$ 19,600	$ 600
UTILITIES-BUILDING 2	$ 6,500	$ 4,101	$ 5,500	$ 2,110	$ 5,500	$ -
EQUIPMENT MAINTENANCE	$ 1,500	$ 1,845	$ 1,900	$ 1,464	$ 1,900	$ -
REPAIR & MAINTENANCE	$ 9,000	$ 7,011	$ 9,000	$ 6,771	$ 9,000	$ -
TECHNOLOGY COSTS	$ 48,850	$ 48,987	$ 49,550	$ 48,594	$ 50,500	$ 950
MISC EXPENSES	$ 500	$ 795	$ 500	$ 101	$ 500	$ -
PROGRAMS/PUBLICITY	$ 4,000	$ 3,841	$ 4,000	$ 3,631	$ 4,000	$ -
SUBSCRIPTIONS/DUES	$ 400	$ 94	$ 600	$ 613	$ 600	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
PERIODICALS	$ 5,600	$ 3,884	$ 5,400	$ 3,656	$ 4,800	$ (600)
E-RESOURCES	$ 8,198	$ 8,265	$ 8,500	$ 8,270	$ 9,000	$ 500
AUDIO VISUAL	$ 11,000	$ 10,841	$ 11,300	$ 6,549	$ 15,000	$ 3,700
BOOKS	$ 44,600	$ 44,659	$ 45,700	$ 28,575	$ 50,000	$ 4,300
OPERATING EXPENSES	$ 3,800	$ 4,433	$ 4,500	$ 4,732	$ 4,500	$ -
OPERATING EXPENSES-SPECIALIZED-1	$ 200	$ 82	$ 200	$ 149	$ 200	$ -
OPERATING EXPENSES-SPECIALIZED-2	$ 4,800	$ 5,114	$ 4,800	$ 2,412	$ 4,800	$ -
CAPITAL-EQUIPMENT	$ 7,100	$ 7,065	$ 1,000	$ 962	$ -	$ (1,000)
CAPITAL-INFRASTRUCTURE	$ 5,000	$ 4,864	$ 6,000	$ 5,508	$ -	$ (6,000)
TOTAL APPROPRIATIONS	$ 858,808	$ 854,230	$ 889,018	$ 615,662	$ 908,251	$ 19,233
NET OF REVENUES/APPROPRIATIONS - FUND 215	$ -	$ (3,480)	$ (532)	$ 254,752	$ (4)	$ 528
BEGINNING FUND BALANCE - FUND 215	$ 18,098	$ 18,098	$ 14,618	$ 14,618	$ 14,086	$ (532)
ENDING FUND BALANCE - FUND 215	$ 18,098	$ 14,618	$ 14,086	$ 269,370	$ 14,082	$ (4)
FUND 217 - LIBRARY SPECIAL GIFT FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 4,901	$ 5,000	$ 1,096	$ 250	$ (4,750)
DONATIONS - DESIGNATED	$ -	$ 70,801	$ 70,000	$ 26,743	$ 65,000	$ (5,000)
DONATIONS - UNDESIGNATED	$ -	$ 39	$ -	$ -	$ -	$ -
DONATIONS -FUNDRAISING ACCOUNT	$ -	$ -	$ 7,000	$ -	$ -	$ (7,000)
TOTAL ESTIMATED REVENUES		$ 75,741	$ 82,000	$ 27,839	$ 65,250	$ (16,750)
APPROPRIATIONS						
DESIGNATED	$ -	$ 59,067	$ 100,000	$ 20,836	$ 55,000	$ (45,000)
UNDESIGNATED	$ -	$ 1,010	$ -	$ 50	$ -	$ -
DESIGNATED-FUNDRAISING ACCOUNT	$ -	$ 7,853	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	$ -	$ 67,930	$ 100,000	$ 20,886	$ 55,000	$ (45,000)
NET OF REVENUES/APPROPRIATIONS - FUND 217	$ -	$ 7,811	$ (18,000)	$ 6,953	$ 10,250	$ 28,250
BEGINNING FUND BALANCE - FUND 217	$ 232,665	$ 232,665	$ 240,476	$ 240,476	$ 222,476	$ (18,000)
ENDING FUND BALANCE - FUND 217	$ 232,665	$ 240,476	$ 222,476	$ 247,429	$ 232,726	$ 10,250
FUND 221 - FIRE EQUIPMENT FUND						

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
ESTIMATED REVENUES						
INTEREST	$ -	$ 330	$ -	$ 71	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 330	$ -	$ 71	$ -	$ -
APPROPRIATIONS						
CAPITAL-EQUIPMENT	$ -	$ -	$ -	$ 2,548	$ -	$ -
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ 2,548	$ -	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 221	$ -	$ 330	$ -	$ (2,477)	$ -	$ -
BEGINNING FUND BALANCE - FUND 221	$ 20,453	$ 20,453	$ 20,783	$ 20,783	$ 20,783	$ -
ENDING FUND BALANCE - FUND 221	$ 20,453	$ 20,783	$ 20,783	$ 18,306	$ 20,783	$ -
FUND 223 - PARK DEVELOPMENT FUND						
ESTIMATED REVENUES						
IMPACT FEE - IMPROVEMENTS	$ -	$ 95,945	$ 18,543	$ 1,217	$ 10,000	$ (8,543)
OTHER COUNTY GRANTS	$ -	$ -	$ 72,700	$ -	$ -	$ (72,700)
911 ANTENNA BLDG	$ -	$ 5,171	$ -	$ 3,647	$ 5,000	$ 5,000
INTEREST	$ -	$ 7,006	$ 4,000	$ 1,807	$ 200	$ (3,800)
DONATIONS	$ -	$ 1,225	$ -	$ 1,500	$ -	$ -
SURPLUS	$ -	$ 70,000	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 179,347	$ 95,243	$ 8,171	$ 15,200	$ (80,043)
APPROPRIATIONS						
OUTSIDE SERVICES	$ -	$ 3,397	$ -	$ 4,500	$ -	$ -
911 ANTENNA BUILDING	$ -	$ 3,109	$ -	$ 10,872	$ -	$ -
MISC EXPENSES	$ -	$ 797	$ -	$ 2,241	$ 1,500	$ 1,500
TRANSFER TO OTHER FUND	$ -	$ -	$ 72,700	$ -	$ -	$ (72,700)
TRANSFER FROM IMPROVEMENTS	$ -	$ -	$ 18,543	$ -	$ 18,543	$ -
TRANSFER FROM DONATIONS	$ -	$ -	$ 21,886	$ -	$ -	$ (21,886)
TOTAL APPROPRIATIONS	$ -	$ 7,303	$ 113,129	$ 17,613	$ 20,043	$ (93,086)
NET OF REVENUES/APPROPRIATIONS - FUND 223	$ -	$ 172,044	$ (17,886)	$ (9,442)	$ (4,843)	$ 13,043
BEGINNING FUND BALANCE - FUND 223	$ 286,046	$ 286,046	$ 458,090	$ 458,090	$ 440,204	$ (17,886)
ENDING FUND BALANCE - FUND 223	$ 286,046	$ 458,090	$ 440,204	$ 448,648	$ 435,361	$ (4,843)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
FUND 224 - STORM SEWER FUND						
ESTIMATED REVENUES						
STATE GRANTS	$ 250,000	$ -	$ 54,464	$ -	$ -	$ (54,464)
STORMWATER USER FEES	$ 611,349	$ 618,307	$ 686,353	$ 400,294	$ 730,158	$ 43,805
STORMWATER REVIEW FEES	$ 30,000	$ 29,374	$ 30,000	$ 30,691	$ 30,000	$ -
YARD WASTE SITE FEES	$ 7,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -
INTEREST	$ 5,000	$ 14,998	$ 5,000	$ 1,395	$ 500	$ (4,500)
PREMIUM ON DEBT ISSUE	$ -	$ -	$ -	$ 3,492	$ -	$ -
NOTE PROCEEDS	$ -	$ -	$ 363,000	$ -	$ 150,000	$ (213,000)
CAPITAL CONTRIBUTION	$ -	$ 271,663	$ -	$ -	$ -	$ -
CONTRIBUTIONS FROM CITY (TIF)	$ -	$ 910,198	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 903,349	$ 1,851,540	$ 1,145,817	$ 435,872	$ 917,658	$ (228,159)
APPROPRIATIONS						
SALARIES	$ 32,367	$ 32,341	$ 33,218	$ 21,537	$ 33,897	$ 679
WAGES	$ 107,095	$ 101,334	$ 105,134	$ 66,234	$ 109,210	$ 4,076
OVERTIME	$ -	$ 716	$ -	$ -	$ -	$ -
WAGES - PART TIME	$ 7,538	$ 2,352	$ 10,571	$ 200	$ 12,235	$ 1,664
SEASONAL/TEMPORARY	$ -	$ 320	$ -	$ -	$ -	$ -
EMPLOYEE BENEFITS	$ 20,474	$ 19,443	$ 20,971	$ 12,972	$ 21,827	$ 856
HEALTH INSURANCE	$ 31,343	$ 34,364	$ 38,659	$ 23,221	$ 40,923	$ 2,264
TELEPHONE	$ 480	$ 613	$ 600	$ 304	$ 600	$ -
TRAVEL/CONFERENCE	$ 800	$ 538	$ 800	$ 386	$ 1,000	$ 200
OUTSIDE SERVICES/CONTRACTS	$ 43,500	$ 45,175	$ 30,000	$ 17,201	$ 30,000	$ -
OUTSIDE SERVICES/CONTRACTS-3	$ 45,200	$ 43,093	$ 45,200	$ 23,496	$ 45,200	$ -
UTILITIES	$ 1,200	$ 1,503	$ 1,500	$ 737	$ 1,500	$ -
MISC EXPENSES	$ 18,000	$ 14,930	$ 18,000	$ 12,618	$ 18,000	$ -
OFFICE SUPPLIES	$ 500	$ 500	$ 500	$ 428	$ 500	$ -
PERMITS/FEES	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ -
ADS & PUBLICATIONS	$ 500	$ -	$ 500	$ -	$ 500	$ -
VEHICLE FUEL	$ 12,600	$ 13,049	$ 15,000	$ 6,085	$ 15,000	$ -
EQUIP MAINTENANCE- STORMWATER	$ 16,000	$ 20,526	$ 18,000	$ 12,516	$ 18,000	$ -
POND MAINTENANCE- STORMWATER	$ 20,000	$ 13,292	$ 20,000	$ 4,072	$ 18,000	$ (2,000)
OPERATING EXPENSES	$ 22,000	$ 29,308	$ 22,000	$ 4,948	$ 22,000	$ -
YARDWASTE SITE - MISC EXPENSE	$ 4,080	$ (2,362)	$ 2,500	$ 859	$ 2,500	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
UNIFORM ALLOWANCE	$ 1,800	$ 277	$ 1,500	$ 1,667	$ 1,500	$ -
PROPERTY INSURANCE	$ -	$ -	$ -	$ 2,000	$ -	$ -
DEPRECIATION EXPENSE	$ 128,826	$ 134,524	$ 180,000	$ -	$ 158,397	$ (21,603)
INTEREST	$ -	$ 32,376	$ -	$ -	$ -	$ -
DEBT ISSUANCE FEES	$ -	$ -	$ 9,000	$ 11,505	$ 5,000	$ (4,000)
CONSTRUCTION PROJECTS	$ 783,465	$ -	$ 526,955	$ 749,598	$ 172,750	$ (354,205)
ENGINEERING	$ 82,973	$ -	$ 30,154	$ 24,370	$ -	$ (30,154)
TRANSFER TO OTHER FUND	$ 21,300	$ -	$ 21,300	$ -	$ 35,000	$ 13,700
TRANSFER TO DEBT SERVICE	$ 207,862	$ -	$ 254,222	$ 254,222	$ 263,749	$ 9,527
TOTAL APPROPRIATIONS	$ 1,611,903	$ 540,212	$ 1,408,284	$ 1,253,176	$ 1,029,288	$ (378,996)
NET OF REVENUES/APPROPRIATIONS - FUND 224	$ (708,554)	$ 1,311,328	$ (262,467)	$ (817,304)	$ (111,630)	$ 150,837
FUND 225 - CEMETERY FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 270	$ 300	$ 37	$ -	$ (300)
INTEREST - BAILEY SISTER ACCOUNT	$ 500	$ 425	$ 400	$ 105	$ -	$ (400)
TOTAL ESTIMATED REVENUES	$ 500	$ 695	$ 700	$ 142	$ -	$ (700)
APPROPRIATIONS						
REPAIR & MAINTENANCE	$ -	$ 5,678	$ -	$ 543	$ -	$ -
BAILEY SISTER EXPENSES	$ 200	$ 226	$ 200	$ 199	$ 200	$ -
TOTAL APPROPRIATIONS	$ 200	$ 5,904	$ 200	$ 742	$ 200	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 225	$ 300	$ (5,209)	$ 500	$ (600)	$ (200)	$ (700)
BEGINNING FUND BALANCE - FUND 225	$ 33,452	$ 33,452	$ 28,243	$ 28,243	$ 28,743	$ 500
ENDING FUND BALANCE - FUND 225	$ 33,752	$ 28,243	$ 28,743	$ 27,643	$ 28,543	$ (200)
FUND 227 - EMS TRUCK FUND						
ESTIMATED REVENUES						
INTEREST	$ 1,600	$ 1,763	$ 800	$ 376	$ 185	$ (615)
TOTAL ESTIMATED REVENUES	$ 1,600	$ 1,763	$ 800	$ 376	$ 185	$ (615)
NET OF REVENUES/APPROPRIATIONS - FUND 227	$ 1,600	$ 1,763	$ 800	$ 376	$ 185	$ (615)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
BEGINNING FUND BALANCE - FUND 227	$ 72,825	$ 72,825	$ 74,588	$ 74,588	$ 75,388	$ 800
ENDING FUND BALANCE - FUND 227	$ 74,425	$ 74,588	$ 75,388	$ 74,964	$ 75,573	$ 185
FUND 228 - EMS EQUIPMENT FUND						
ESTIMATED REVENUES						
FAP EQUIPMENT	$ 4,150	$ 4,154	$ 4,150	$ -	$ 4,000	$ (150)
INTEREST	$ 200	$ 1,361	$ 800	$ 329	$ 315	$ (485)
DONATIONS	$ -	$ -	$ -	$ -	$ 90,000	$ 90,000
TRANSFER IN - EMS	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 100,000	$ 60,000
TOTAL ESTIMATED REVENUES	$ 44,350	$ 45,515	$ 44,950	$ 40,329	$ 194,315	$ 149,365
APPROPRIATIONS						
CAPITAL-INFRASTRUCTURE	$ 20,000	$ 6,101	$ 47,000	$ 11,419	$ 210,000	$ 163,000
TOTAL APPROPRIATIONS	$ 20,000	$ 6,101	$ 47,000	$ 11,419	$ 210,000	$ 163,000
NET OF REVENUES/APPROPRIATIONS - FUND 228	$ 24,350	$ 39,414	$ (2,050)	$ 28,910	$ (15,685)	$ (13,635)
BEGINNING FUND BALANCE - FUND 228	$ 65,378	$ 65,378	$ 104,792	$ 104,792	$ 102,742	$ (2,050)
ENDING FUND BALANCE - FUND 228	$ 89,728	$ 104,792	$ 102,742	$ 133,702	$ 87,057	$ (15,685)
FUND 229 - SENIOR CENTER WOOD SHOP						
ESTIMATED REVENUES						
INTEREST	$ -	$ 76	$ 50	$ 16	$ 25	$ (25)
DONATIONS	$ 2,300	$ 2,334	$ 2,500	$ 2,090	$ 2,500	$ -
TOTAL ESTIMATED REVENUES	$ 2,300	$ 2,410	$ 2,550	$ 2,106	$ 2,525	$ (25)
APPROPRIATIONS						
OPERATING EXPENSES	$ 2,300	$ 832	$ 1,900	$ 85	$ 2,500	$ 600
TOTAL APPROPRIATIONS	$ 2,300	$ 832	$ 1,900	$ 85	$ 2,500	$ 600
NET OF REVENUES/APPROPRIATIONS - FUND 229	$ -	$ 1,578	$ 650	$ 2,021	$ 25	$ (625)
BEGINNING FUND BALANCE - FUND 229	$ 5,090	$ 5,090	$ 6,668	$ 6,668	$ 7,318	$ 650
ENDING FUND BALANCE - FUND 229	$ 5,090	$ 6,668	$ 7,318	$ 8,689	$ 7,343	$ 25
FUND 230 - TOWNSHIP OUTREACH FUND						

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
ESTIMATED REVENUES						
OTHER COUNTY GRANTS	$ 5,000	$ 6,443	$ 5,500	$ 5,261	$ 8,000	$ 2,500
INTEREST	$ -	$ 108	$ 80	$ 24	$ 25	$ (55)
DONATIONS	$ -	$ 2,500	$ 500	$ -	$ 2,500	$ 2,000
TOTAL ESTIMATED REVENUES	$ 5,000	$ 9,051	$ 6,080	$ 5,285	$ 10,525	$ 4,445
APPROPRIATIONS						
WAGES	$ 4,700	$ 6,942	$ 7,200	$ 5,088	$ 7,442	$ 242
EMPLOYEE BENEFITS	$ 560	$ 531	$ 550	$ 389	$ 566	$ 16
TRAVEL/CONFERENCE	$ -	$ -	$ -	$ 58	$ 500	$ 500
TOTAL APPROPRIATIONS	$ 5,260	$ 7,473	$ 7,750	$ 5,535	$ 8,508	$ 758
NET OF REVENUES/APPROPRIATIONS - FUND 230	$ (260)	$ 1,578	$ (1,670)	$ (250)	$ 2,017	$ 3,687
BEGINNING FUND BALANCE - FUND 230	$ 9,009	$ 9,009	$ 10,587	$ 10,587	$ 8,917	$ (1,670)
ENDING FUND BALANCE - FUND 230	$ 8,749	$ 10,587	$ 8,917	$ 10,337	$ 10,934	$ 2,017
FUND 231 - SENIORS IN NEED						
ESTIMATED REVENUES						
INTEREST	$ -	$ 871	$ 1,000	$ 195	$ 50	$ (950)
DONATIONS - SENIORS IN NEED	$ -	$ 25,012	$ 20,000	$ 12,270	$ 25,000	$ 5,000
TOTAL ESTIMATED REVENUES	$ -	$ 25,883	$ 21,000	$ 12,465	$ 25,050	$ 4,050
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ 22,099	$ 25,000	$ 8,379	$ 25,000	$ -
TOTAL APPROPRIATIONS	$ -	$ 22,099	$ 25,000	$ 8,379	$ 25,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 231	$ -	$ 3,784	$ (4,000)	$ 4,086	$ 50	$ 4,050
BEGINNING FUND BALANCE - FUND 231	$ 54,107	$ 54,107	$ 57,891	$ 57,891	$ 53,891	$ (4,000)
ENDING FUND BALANCE - FUND 231	$ 54,107	$ 57,891	$ 53,891	$ 61,977	$ 53,941	$ 50
FUND 232 - SENIOR CENTER SPECIAL FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 7,571	$ 7,000	$ 11,833	$ 500	$ (6,500)
SPECIAL GIFT FUND: SENIOR CENT	$ -	$ 18,141	$ 10,000	$ 2,200	$ 10,000	$ -
FRIENDSHIP DONATIONS	$ -	$ 1,160	$ 500	$ -	$ 500	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
DONATIONS - LOAN CLOSET	$ -	$ 876	$ 1,000	$ 360	$ 1,000	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 27,748	$ 18,500	$ 14,393	$ 12,000	$ (6,500)
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ 8,948	$ 10,000	$ 1,789	$ 10,000	$ -
TOTAL APPROPRIATIONS	$ -	$ 8,948	$ 10,000	$ 1,789	$ 10,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 232	$ -	$ 18,800	$ 8,500	$ 12,604	$ 2,000	$ (6,500)
BEGINNING FUND BALANCE - FUND 232	$ 458,241	$ 458,241	$ 477,041	$ 477,041	$ 485,541	$ 8,500
ENDING FUND BALANCE - FUND 232	$ 458,241	$ 477,041	$ 485,541	$ 489,645	$ 487,541	$ 2,000
FUND 234 - FOOD PANTRY						
ESTIMATED REVENUES						
INTEREST	$ 350	$ 2,482	$ 1,500	$ 572	$ 500	$ (1,000)
DONATIONS	$ 90,000	$ 72,395	$ 90,000	$ 117,672	$ 75,000	$ (15,000)
TOTAL ESTIMATED REVENUES	$ 90,350	$ 74,877	$ 91,500	$ 118,244	$ 75,500	$ (16,000)
APPROPRIATIONS						
FOOD PANTRY EXPENSES	$ 75,000	$ 73,374	$ 85,000	$ 34,363	$ 75,000	$ (10,000)
TOTAL APPROPRIATIONS	$ 75,000	$ 73,374	$ 85,000	$ 34,363	$ 75,000	$ (10,000)
NET OF REVENUES/APPROPRIATIONS - FUND 234	$ 15,350	$ 1,503	$ 6,500	$ 83,881	$ 500	$ (6,000)
BEGINNING FUND BALANCE - FUND 234	$ 170,610	$ 170,610	$ 172,113	$ 172,113	$ 178,613	$ 6,500
ENDING FUND BALANCE - FUND 234	$ 185,960	$ 172,113	$ 178,613	$ 255,994	$ 179,113	$ 500
FUND 235 - LANDMARKS						
ESTIMATED REVENUES						
INTEREST	$ 15	$ 104	$ 50	$ 8	$ 15	$ (35)
TRANSFER IN - GENERAL FUND	$ 9,500	$ 11,206	$ 7,500	$ 7,500	$ 15,000	$ 7,500
TOTAL ESTIMATED REVENUES	$ 9,515	$ 11,310	$ 7,550	$ 7,508	$ 15,015	$ 7,465
APPROPRIATIONS						
LANDMARKS MINI GRANT EXPENSES	$ 5,000	$ 8,125	$ 10,000	$ 2,000	$ 9,000	$ (1,000)
LANDMARK COMMISSION	$ 9,000	$ 8,342	$ 1,000	$ 220	$ 1,000	$ -
TOTAL APPROPRIATIONS	$ 14,000	$ 16,467	$ 11,000	$ 2,220	$ 10,000	$ (1,000)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
NET OF REVENUES/APPROPRIATIONS - FUND 235	$ (4,485)	$ (5,157)	$ (3,450)	$ 5,288	$ 5,015	$ 8,465
BEGINNING FUND BALANCE - FUND 235	$ 3,322	$ 3,322	$ (1,835)	$ (1,835)	$ (5,285)	$ (3,450)
ENDING FUND BALANCE - FUND 235	$ (1,163)	$ (1,835)	$ (5,285)	$ 3,453	$ (270)	$ 5,015
FUND 236 - TREE COMMISSION						
ESTIMATED REVENUES						
INTEREST	$ -	$ 43	$ 20	$ 10	$ -	$ (20)
DONATIONS	$ 300	$ 2,975	$ 800	$ 416	$ 1,000	$ 200
TOTAL ESTIMATED REVENUES	$ 300	$ 3,018	$ 820	$ 426	$ 1,000	$ 180
APPROPRIATIONS						
OPERATING EXPENSES	$ 550	$ 1,346	$ 1,000	$ -	$ 1,500	$ 500
TOTAL APPROPRIATIONS	$ 550	$ 1,346	$ 1,000	$ -	$ 1,500	$ 500
NET OF REVENUES/APPROPRIATIONS - FUND 236	$ (250)	$ 1,672	$ (180)	$ 426	$ (500)	$ (320)
BEGINNING FUND BALANCE - FUND 236	$ 2,795	$ 2,795	$ 4,467	$ 4,467	$ 4,287	$ (180)
ENDING FUND BALANCE - FUND 236	$ 2,545	$ 4,467	$ 4,287	$ 4,893	$ 3,787	$ (500)
FUND 239 - STOUGHTON ARTS COUNCIL						
ESTIMATED REVENUES						
INTEREST	$ -	$ 38	$ 30	$ 7	$ -	$ (30)
DONATIONS	$ -	$ 4,825	$ -	$ 625	$ 3,500	$ 3,500
TOTAL ESTIMATED REVENUES	$ -	$ 4,863	$ 30	$ 632	$ 3,500	$ 3,470
APPROPRIATIONS						
OPERATING EXPENSES	$ -	$ 3,410	$ -	$ 216	$ 3,500	$ 3,500
TOTAL APPROPRIATIONS	$ -	$ 3,410	$ -	$ 216	$ 3,500	$ 3,500
NET OF REVENUES/APPROPRIATIONS - FUND 239	$ -	$ 1,453	$ 30	$ 416	$ -	$ (30)
BEGINNING FUND BALANCE - FUND 239	$ 1,799	$ 1,799	$ 3,252	$ 3,252	$ 3,282	$ 30
ENDING FUND BALANCE - FUND 239	$ 1,799	$ 3,252	$ 3,282	$ 3,668	$ 3,282	$ -
FUND 241 - EMS TRUST FUND						

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
ESTIMATED REVENUES						
INTEREST	$ -	$ 216	$ 150	$ 42	$ 45	$ (105)
DONATIONS	$ 6,200	$ 22,428	$ 6,500	$ 2,120	$ 10,000	$ 3,500
TOTAL ESTIMATED REVENUES	$ 6,200	$ 22,644	$ 6,650	$ 2,162	$ 10,045	$ 3,395
APPROPRIATIONS						
WAGES	$ 2,750	$ 1,213	$ 2,750	$ 750	$ 3,000	$ 250
EMPLOYEE BENEFITS	$ 200	$ 93	$ 210	$ 57	$ 230	$ 20
EMS TRUST FUND DISBURSEMENTS	$ 7,700	$ 20,434	$ 6,500	$ 2,208	$ 5,000	$ (1,500)
CPR TRAINING	$ -	$ 5	$ 10	$ 1	$ -	$ (10)
TOTAL APPROPRIATIONS	$ 10,650	$ 21,745	$ 9,470	$ 3,016	$ 8,230	$ (1,240)
NET OF REVENUES/APPROPRIATIONS - FUND 241	$ (4,450)	$ 899	$ (2,820)	$ (854)	$ 1,815	$ 4,635
BEGINNING FUND BALANCE - FUND 241	$ 16,922	$ 16,922	$ 17,821	$ 17,821	$ 15,001	$ (2,820)
ENDING FUND BALANCE - FUND 241	$ 12,472	$ 17,821	$ 15,001	$ 16,967	$ 16,816	$ 1,815
FUND 242 - FIRE DEPT SPECIAL FUND						
ESTIMATED REVENUES						
MISC. REVENUE	$ 1,000	$ 31,113	$ 4,000	$ 2,235	$ 4,000	$ -
INTEREST	$ 200	$ 630	$ 600	$ 175	$ 250	$ (350)
SPECIAL EVENTS	$ 22,100	$ 13,795	$ 28,100	$ 75	$ 18,000	$ (10,100)
ROTARY PARK LIGHTS DONATIONS	$ -	$ 181	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 23,300	$ 45,719	$ 32,700	$ 2,485	$ 22,250	$ (10,450)
APPROPRIATIONS						
MISC OPERATING EXPENSES	$ 1,850	$ 2,549	$ 4,850	$ 572	$ 3,000	$ (1,850)
SUNSHINE	$ 200	$ 95	$ 200	$ 90	$ 200	$ -
DANCE	$ 9,000	$ 4,677	$ 9,000	$ -	$ 6,500	$ (2,500)
HOLIDAY	$ 900	$ 983	$ 900	$ -	$ 1,200	$ 300
MEETING	$ 1,500	$ 2,370	$ 1,500	$ 428	$ 1,500	$ -
EQUIPMENT	$ 5,000	$ 4,339	$ 25,000	$ 25,407	$ 7,500	$ (17,500)
ROTARY PARK LIGHTS	$ 4,500	$ -	$ 4,500	$ -	$ 3,500	$ (1,000)
TOTAL APPROPRIATIONS	$ 22,950	$ 15,013	$ 45,950	$ 26,497	$ 23,400	$ (22,550)
NET OF REVENUES/APPROPRIATIONS - FUND 242	$ 350	$ 30,706	$ (13,250)	$ (24,012)	$ (1,150)	$ 12,100

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
BEGINNING FUND BALANCE - FUND 242	$ 32,701	$ 32,701	$ 63,407	$ 63,407	$ 50,157	$ (13,250)
ENDING FUND BALANCE - FUND 242	$ 33,051	$ 63,407	$ 50,157	$ 39,395	$ 49,007	$ (1,150)
FUND 243 - FIRE PENSION FUND						
ESTIMATED REVENUES						
INTEREST	$ 3,000	$ 19,771	$ 13,000	$ 5,252	$ 1,800	$ (11,200)
DIVIDENDS	$ 2,000	$ 376	$ 3,000	$ -	$ 300	$ (2,700)
PENSION CONTRIBUTION	$ 600	$ 616	$ -	$ -	$ 600	$ 600
TRANSFER FROM GENERAL FUND	$ 2,000	$ 13,295	$ 3,500	$ -	$ 14,000	$ 10,500
GAINS & (LOSSES)	$ -	$ 5,173	$ -	$ 7,586	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 7,600	$ 39,231	$ 19,500	$ 12,838	$ 16,700	$ (2,800)
NET OF REVENUES/APPROPRIATIONS - FUND 243	$ 7,600	$ 39,231	$ 19,500	$ 12,838	$ 16,700	$ (2,800)
BEGINNING FUND BALANCE - FUND 243	$ 808,960	$ 808,960	$ 848,191	$ 848,191	$ 867,691	$ 19,500
ENDING FUND BALANCE - FUND 243	$ 816,560	$ 848,191	$ 867,691	$ 861,029	$ 884,391	$ 16,700
FUND 245 - OPERA HOUSE FUND						
ESTIMATED REVENUES						
TICKET SALES	$ 599,241	$ 634,454	$ 627,787	$ 94,475	$ 749,810	$ 122,023
REVENUE-FEES	$ 45,542	$ 70,787	$ 77,712	$ 200	$ 68,964	$ (8,748)
OTHER TAXABLE SALES	$ -	$ 1,304	$ -	$ 140	$ 8,000	$ 8,000
MEMBERSHIPS	$ 110,000	$ 126,494	$ 120,000	$ 63,771	$ 85,000	$ (35,000)
ANNUAL PUBLICATION	$ 15,000	$ 13,482	$ 16,000	$ 5,495	$ 12,500	$ (3,500)
TAX EXEMPT SALES	$ 1,000	$ 1,350	$ 1,000	$ -	$ 1,000	$ -
INTEREST	$ -	$ 472	$ -	$ 11	$ -	$ -
DONATIONS	$ 5,000	$ 6,076	$ 5,000	$ 4,623	$ 5,000	$ -
TRANSFER IN - GENERAL FUND	$ 165,000	$ 165,000	$ 182,000	$ 182,000	$ 195,000	$ 13,000
SURPLUS	$ -	$ 12,996	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 940,783	$ 1,032,415	$ 1,029,499	$ 350,715	$ 1,125,274	$ 95,775
APPROPRIATIONS						
SALARIES	$ 78,833	$ 79,462	$ 80,487	$ 56,073	$ 82,128	$ 1,641
WAGES	$ 97,251	$ 97,323	$ 98,209	$ 57,512	$ 100,332	$ 2,123
WAGES - PART TIME	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
SEASONAL/TEMPORARY	$ 10,000	$ -	$ 10,000	$ -	$ -	$ (10,000)
EMPLOYEE BENEFITS	$ 25,879	$ 24,879	$ 26,762	$ 16,196	$ 27,157	$ 395
HEALTH INSURANCE	$ 13,915	$ 41,005	$ 51,327	$ 32,858	$ 45,126	$ (6,201)
TELEPHONE	$ 3,500	$ 846	$ -	$ -	$ -	$ -
OUTSIDE SERVICES/CONTRACTS-2	$ 45,542	$ 50,829	$ 47,712	$ 9,857	$ 47,760	$ 48
EQUIPMENT MAINTENANCE	$ 5,000	$ 3,824	$ 5,000	$ 11,076	$ 5,000	$ -
SALES TAX	$ -	$ 3,683	$ -	$ 8	$ -	$ -
ADS & PUBLICATIONS	$ 90,000	$ 109,838	$ 110,000	$ 51,155	$ 80,000	$ (30,000)
SUBSCRIPTIONS/DUES	$ 2,500	$ 3,235	$ 2,900	$ 635	$ 2,500	$ (400)
OPERATING EXPENSES	$ 25,000	$ 28,853	$ 25,000	$ 16,049	$ 25,000	$ -
OPERATING EXPENSES-ADVERTISING	$ 17,000	$ 17,569	$ 17,000	$ 4,066	$ 15,000	$ (2,000)
OPERATING EXPENSES-GUARANTEES	$ 418,400	$ 523,803	$ 456,500	$ 70,792	$ 579,500	$ 123,000
OPERATING EXPENSES-HOSPITALITY	$ 40,000	$ 52,305	$ 43,700	$ 10,056	$ 52,600	$ 8,900
OPERATING EXPENSES-MISC EVENT EXPENSES	$ 5,000	$ 4,816	$ 5,000	$ 464	$ 5,000	$ -
OPERATING EXPENSES-CONTRACT LABOR/RENTAL	$ 30,000	$ 28,139	$ 30,000	$ 4,675	$ 35,000	$ 5,000
TOTAL APPROPRIATIONS	$ 907,820	$ 1,070,409	$ 1,009,597	$ 341,472	$ 1,112,103	$ 102,506
NET OF REVENUES/APPROPRIATIONS - FUND 245	$ 32,963	$ (37,994)	$ 19,902	$ 9,243	$ 13,171	$ (6,731)
BEGINNING FUND BALANCE - FUND 245	$ (240,428)	$ (240,428)	$ (278,422)	$ (278,422)	$ (258,520)	$ 19,902
ENDING FUND BALANCE - FUND 245	$ (207,465)	$ (278,422)	$ (258,520)	$ (269,179)	$ (245,349)	$ 13,171
FUND 246 - OPERA HOUSE REPAIR FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 137	$ 100	$ 32	$ 20	$ (80)
TOTAL ESTIMATED REVENUES	$ -	$ 137	$ 100	$ 32	$ 20	$ (80)
NET OF REVENUES/APPROPRIATIONS - FUND 246	$ -	$ 137	$ 100	$ 32	$ 20	$ (80)
BEGINNING FUND BALANCE - FUND 246	$ 6,609	$ 6,609	$ 6,746	$ 6,746	$ 6,846	$ 100
ENDING FUND BALANCE - FUND 246	$ 6,609	$ 6,746	$ 6,846	$ 6,778	$ 6,866	$ 20
FUND 247 - TOURISM FUND						
ESTIMATED REVENUES						
ROOM TAXES	$ 80,000	$ 72,146	$ 81,000	$ 15,360	$ 72,000	$ (9,000)
INTEREST	$ -	$ 308	$ 200	$ 64	$ 100	$ (100)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
TOTAL ESTIMATED REVENUES	$ 80,000	$ 72,454	$ 81,200	$ 15,424	$ 72,100	$ (9,100)
APPROPRIATIONS						
OUTSIDE SERVICES/CONTRACTS	$ 73,000	$ 64,932	$ 73,080	$ 13,824	$ 64,800	$ (8,280)
TRANSFER TO OTHER FUND	$ 7,000	$ 5,485	$ 8,120	$ 1,536	$ 7,200	$ (920)
TOTAL APPROPRIATIONS	$ 80,000	$ 70,417	$ 81,200	$ 15,360	$ 72,000	$ (9,200)
NET OF REVENUES/APPROPRIATIONS - FUND 247	$ -	$ 2,037	$ -	$ 64	$ 100	$ 100
BEGINNING FUND BALANCE - FUND 247	$ 23,824	$ 23,824	$ 25,861	$ 25,861	$ 25,861	$ -
ENDING FUND BALANCE - FUND 247	$ 23,824	$ 25,861	$ 25,861	$ 25,925	$ 25,961	$ 100
FUND 248 - REVOLVING LOAN FUND						
ESTIMATED REVENUES						
TIF CONTRIBUTION	$ -	$ 115,000	$ -	$ 50,000	$ 100,000	$ 100,000
INTEREST - RLF	$ -	$ 608	$ -	$ 2,266	$ 10,000	$ 10,000
INTEREST	$ -	$ 8,750	$ 375	$ 17	$ 35	$ (340)
TOTAL ESTIMATED REVENUES	$ -	$ 124,358	$ 375	$ 52,283	$ 110,035	$ 109,660
APPROPRIATIONS						
ADMINISTRATION	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -
TOTAL APPROPRIATIONS	$ -	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 248	$ -	$ 120,358	$ (3,625)	$ 48,283	$ 106,035	$ 109,660
BEGINNING FUND BALANCE - FUND 248	$ -	$ -	$ 120,358	$ 120,358	$ 116,733	$ (3,625)
ENDING FUND BALANCE - FUND 248	$ -	$ 120,358	$ 116,733	$ 168,641	$ 222,768	$ 106,035
FUND 249 - REFUSE FUND						
ESTIMATED REVENUES						
GARBAGE COLLECTION FEES	$ -	$ -	$ 799,000	$ 793,106	$ 817,200	$ 18,200
INTEREST	$ -	$ -	$ -	$ 526	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ -	$ 799,000	$ 793,632	$ 817,200	$ 18,200
APPROPRIATIONS						
SALARIES	$ -	$ -	$ 1,757	$ 1,138	$ 1,794	$ 37
WAGES	$ -	$ -	$ 419	$ 258	$ 428	$ 9

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
EMPLOYEE BENEFITS	$ -	$ -	$ 317	$ 196	$ 324	$ 7
HEALTH INSURANCE	$ -	$ -	$ 592	$ 341	$ 525	$ (67)
GARBAGE COLLECTION	$ -	$ -	$ 542,000	$ 357,185	$ 563,900	$ 21,900
RECYCLING COLLECTIONS	$ -	$ -	$ 251,000	$ 166,828	$ 247,900	$ (3,100)
OFFICE SUPPLIES	$ -	$ -	$ 300	$ 36	$ 300	$ -
ADVERTISING	$ -	$ -	$ 2,000	$ -	$ 2,000	$ -
TOTAL APPROPRIATIONS	$ -	$ -	$ 798,385	$ 525,982	$ 817,171	$ 18,786
NET OF REVENUES/APPROPRIATIONS - FUND 249	$ -	$ -	$ 615	$ 267,650	$ 29	$ (586)
BEGINNING FUND BALANCE - FUND 249	$ -	$ -	$ -	$ -	$ 615	$ 615
ENDING FUND BALANCE - FUND 249	$ -	$ -	$ 615	$ 267,650	$ 644	$ 29
FUND 250 - SICK LEAVE FUND						
ESTIMATED REVENUES						
TRANSFER IN - GENERAL FUND	$ 60,000	$ 60,000	$ 125,000	$ 125,000	$ 100,000	$ (25,000)
TOTAL ESTIMATED REVENUES	$ 60,000	$ 60,000	$ 125,000	$ 125,000	$ 100,000	$ (25,000)
APPROPRIATIONS						
RETIREE HEALTH INS-PAYOUT	$ -	$ 10,556	$ 140,000	$ 102,575	$ 105,000	$ (35,000)
TOTAL APPROPRIATIONS	$ -	$ 10,556	$ 140,000	$ 102,575	$ 105,000	$ (35,000)
NET OF REVENUES/APPROPRIATIONS - FUND 250	$ 60,000	$ 49,444	$ (15,000)	$ 22,425	$ (5,000)	$ 10,000
BEGINNING FUND BALANCE - FUND 250	$ 34,263	$ 34,263	$ 83,707	$ 83,707	$ 68,707	$ (15,000)
ENDING FUND BALANCE - FUND 250	$ 94,263	$ 83,707	$ 68,707	$ 106,132	$ 63,707	$ (5,000)
FUND TBD - AFFORDABLE HOUSING FUND						
ESTIMATED REVENUES						
TRANSFER IN TIF 3	$ -	$ -	$ -	$ -	$ 515,000	$ 515,000
TOTAL ESTIMATED REVENUES	$ -	$ -	$ -	$ -	$ 515,000	$ 515,000
APPROPRIATIONS						
HOUSING AUTHORITY	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
TOTAL APPROPRIATIONS	$ -	$ -	$ -	$ -	$ 250,000	$ 250,000
NET OF REVENUES/APPROPRIATIONS - FUND TBD	$ -	$ -	$ -	$ -	$ 265,000	$ 265,000

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
BEGINNING FUND BALANCE - TBD	$ -	$ -	$ -	$ -	$ -	$ -
ENDING FUND BALANCE - TBD	$ -	$ -	$ -	$ -	$ 265,000	$ 265,000
FUND 252 - K9 FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 218	$ 200	$ 40	$ -	$ (200)
DONATIONS- POLICE DEPT.	$ 9,100	$ 8,537	$ 8,000	$ 2,282	$ 8,000	$ -
TOTAL ESTIMATED REVENUES	$ 9,100	$ 8,755	$ 8,200	$ 2,322	$ 8,000	$ (200)
APPROPRIATIONS						
WAGES	$ 3,400	$ 3,300	$ 3,300	$ 2,475	$ 3,300	$ -
EMPLOYEE BENEFITS	$ 625	$ 598	$ 660	$ 474	$ 660	$ -
HEALTH INSURANCE	$ 1,100	$ 1,228	$ 1,200	$ 883	$ 1,200	$ -
OPERATING EXPENSES	$ 1,000	$ 3,218	$ 3,000	$ 850	$ 3,000	$ -
TOTAL APPROPRIATIONS	$ 6,125	$ 8,344	$ 8,160	$ 4,682	$ 8,160	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 252	$ 2,975	$ 411	$ 40	$ (2,360)	$ (160)	$ (200)
BEGINNING FUND BALANCE - FUND 252	$ 17,322	$ 17,322	$ 17,733	$ 17,733	$ 17,773	$ 40
ENDING FUND BALANCE - FUND 252	$ 20,297	$ 17,733	$ 17,773	$ 15,373	$ 17,613	$ (160)
FUND 260 - ECONOMIC DEVELOPMENT FUND						
ESTIMATED REVENUES						
PROPERTY TAXES	$ 31,000	$ 5,344	$ 5,345	$ -	$ -	$ (5,345)
INTEREST	$ 250	$ 377	$ 300	$ 18	$ -	$ (300)
TRANSFER IN - GENERAL FUND	$ -	$ 11	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 31,250	$ 5,732	$ 5,645	$ 18	$ -	$ (5,645)
APPROPRIATIONS						
OUTSIDE SERVICES/CONTRACTS	$ 3,000	$ -	$ -	$ -	$ -	$ -
OPERATING EXPENSES	$ 2,200	$ 75	$ -	$ -	$ -	$ -
ADMINISTRATION	$ -	$ (2,452)	$ 15,275	$ 9,930	$ -	$ (15,275)
TOTAL APPROPRIATIONS	$ 5,200	$ (2,377)	$ 15,275	$ 9,930	$ -	$ (15,275)
NET OF REVENUES/APPROPRIATIONS - FUND 260	$ 26,050	$ 8,109	$ (9,630)	$ (9,912)	$ -	$ 9,630
BEGINNING FUND BALANCE - FUND 260	$ (8,109)	$ (8,109)	$ -	$ -	$ (9,630)	$ (9,630)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
ENDING FUND BALANCE - FUND 260	$ 17,941	$ -	$ (9,630)	$ (9,912)	$ (9,630)	$ -
FUND 261 - REDEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
INTEREST	$ 200	$ 107	$ -	$ 16	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 7,000	$ 8,150	$ 5,000	$ 5,000	$ 8,000	$ 3,000
TRANSFER IN - CDBG	$ -	$ -	$ 6,500	$ 6,453	$ -	$ (6,500)
TOTAL ESTIMATED REVENUES	$ 7,200	$ 8,257	$ 11,500	$ 11,469	$ 8,000	$ (3,500)
APPROPRIATIONS						
OPERATING EXPENSES	$ 7,040	$ 6,739	$ 8,950	$ 7,391	$ 7,000	$ (1,950)
ADMINISTRATION	$ -	$ 586	$ -	$ 1,350	$ 1,000	$ 1,000
TOTAL APPROPRIATIONS	$ 7,040	$ 7,325	$ 8,950	$ 8,741	$ 8,000	$ (950)
NET OF REVENUES/APPROPRIATIONS - FUND 261	$ 160	$ 932	$ 2,550	$ 2,728	$ -	$ (2,550)
BEGINNING FUND BALANCE - FUND 261	$ (67,849)	$ (67,849)	$ (66,917)	$ (66,917)	$ (64,367)	$ 2,550
ENDING FUND BALANCE - FUND 261	$ (67,689)	$ (66,917)	$ (64,367)	$ (64,189)	$ (64,367)	$ -
FUND 270 - SPECIAL ASSESSMENTS						
ESTIMATED REVENUES						
CURB, GUTTER, EARTHWORK	$ -	$ 178,328	$ 130,000	$ 125,305	$ 100,000	$ (30,000)
INTEREST	$ -	$ 3,628	$ 2,900	$ 1,048	$ 100	$ (2,800)
INTEREST ON TAXES	$ -	$ 9,631	$ 4,000	$ 804	$ 4,000	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 191,587	$ 136,900	$ 127,157	$ 104,100	$ (32,800)
APPROPRIATIONS						
TRANSFER TO OTHER FUND	$ -	$ -	$ 200,000	$ -	$ 85,000	$ (115,000)
TOTAL APPROPRIATIONS	$ -	$ -	$ 200,000	$ -	$ 85,000	$ (115,000)
NET OF REVENUES/APPROPRIATIONS - FUND 270	$ -	$ 191,587	$ (63,100)	$ 127,157	$ 19,100	$ 82,200
BEGINNING FUND BALANCE - FUND 270	$ 170,542	$ 170,542	$ 362,129	$ 362,129	$ 299,029	$ (63,100)
ENDING FUND BALANCE - FUND 270	$ 170,542	$ 362,129	$ 299,029	$ 489,286	$ 318,129	$ 19,100
FUND 300 - DEBT SERVICE FUND						

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
ESTIMATED REVENUES						
INTEREST	$ -	$ 6,083	$ 7,200	$ 1,437	$ -	$ (7,200)
REBATE	$ 12,556	$ 8,743	$ 3,272	$ 2,637	$ -	$ (3,272)
TOWNSHIP SHARE FIRE STATION	$ 48,783	$ 48,783	$ 73,975	$ 73,975	$ 73,975	$ -
PREMIUM ON DEBT ISSUE	$ -	$ 272,604	$ -	$ 141,078	$ -	$ -
TRANSFER IN - EMS	$ 138,670	$ 138,670	$ 137,970	$ 137,970	$ -	$ (137,970)
TRANSFER IN - GENERAL FUND	$ 3,104,117	$ 3,104,117	$ 3,344,613	$ 3,344,613	$ 3,284,186	$ (60,427)
TRANSFER IN - TIF #5	$ 130,588	$ 107,661	$ 102,521	$ 102,521	$ 112,938	$ 10,417
TRANSFER IN - TIF #6	$ 55,163	$ 55,163	$ 70,138	$ 70,138	$ 133,731	$ 63,593
TRANSFER IN - TIF #7	$ 333,149	$ 333,149	$ 333,975	$ 333,975	$ 334,725	$ 750
TRANSFER IN - #8	$ -	$ 22,928	$ 17,288	$ 17,288	$ 24,741	$ 7,453
TRANSFER IN - TIF #3	$ 437,229	$ 437,229	$ 433,029	$ 433,029	$ -	$ (433,029)
TRANSFER IN - TIF #4	$ 104,800	$ 104,800	$ 101,625	$ 101,625	$ -	$ (101,625)
TRANSFER IN - STORM WATER	$ 207,862	$ 207,862	$ 254,222	$ 254,222	$ 263,749	$ 9,527
TRANSFER IN - SP ASSESSMENT	$ -	$ -	$ -	$ -	$ 35,000	$ 35,000
TRANSFER IN FROM UTILITIES	$ 96,900	$ 91,375	$ 95,200	$ 95,200	$ 93,500	$ (1,700)
TOTAL ESTIMATED REVENUES	$ 4,669,817	$ 4,939,167	$ 4,975,028	$ 5,109,708	$ 4,356,545	$ (618,483)
APPROPRIATIONS						
PRINCIPAL	$ 3,612,890	$ 3,612,890	$ 4,144,730	$ 4,144,730	$ 3,471,021	$ (673,709)
INTEREST	$ 1,055,927	$ 1,050,402	$ 1,094,702	$ 1,094,702	$ 980,709	$ (113,993)
PAYMENT TO REFUNDING ESCROW	$ 1,000	$ -	$ -	$ -	$ -	$ -
DEBT ISSUANCE FEES	$ -	$ 5,475	$ 6,000	$ 6,125	$ 6,000	$ -
TOTAL APPROPRIATIONS	$ 4,669,817	$ 4,668,767	$ 5,245,432	$ 5,245,557	$ 4,457,730	$ (787,702)
NET OF REVENUES/APPROPRIATIONS - FUND 300	$ -	$ 270,400	$ (270,404)	$ (135,849)	$ (101,185)	$ 169,219
BEGINNING FUND BALANCE - FUND 300	$ 562,002	$ 562,002	$ 832,402	$ 832,402	$ 561,998	$ (270,404)
ENDING FUND BALANCE - FUND 300	$ 562,002	$ 832,402	$ 561,998	$ 696,553	$ 460,813	$ (101,185)
FUND 400 - CONSTRUCTION FUND						
ESTIMATED REVENUES						
GRANTS	$ -	$ -	$ -	$ -	$ 27,316	$ 27,316
INTEREST	$ -	$ 84,385	$ 25,000	$ 6,599	$ 2,500	$ (22,500)
NOTE PROCEEDS	$ 2,860,979	$ 2,431,577	$ 1,395,000	$ 1,368,195	$ 1,488,749	$ 93,749
PREMIUM ON DEBT	$ -	$ 15,500	$ -	$ 11,652	$ -	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
TRANSFER IN - GENERAL FUND	$ -	$ -	$ 100,000	$ 100,000	$ 100,000	$ -
TRANSFER IN - SP ASSESSMENT	$ -	$ -	$ 200,000	$ -	$ 50,000	$ (150,000)
TRANSFER IN - PARK DEV FUND	$ -	$ (70,000)	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ 2,860,979	$ 2,461,462	$ 1,720,000	$ 1,486,446	$ 1,668,565	$ (51,435)
APPROPRIATIONS						
WAGES	$ -	$ -	$ -	$ 9,773	$ 57,928	$ 57,928
EMPLOYEE BENEFITS	$ -	$ -	$ -	$ 1,405	$ 8,513	$ 8,513
HEALTH INSURANCE	$ -	$ -	$ -	$ 3,349	$ 13,934	$ 13,934
DEBT ISSUANCE FEES	$ -	$ 36,098	$ 34,000	$ 38,393	$ 30,000	$ (4,000)
CAPITAL-INFRASTRUCTURE	$ 2,578,783	$ 2,354,786	$ 1,676,718	$ 576,846	$ 1,555,691	$ (121,027)
BUILDINGS/REMODEL	$ -	$ 2,462	$ -	$ -	$ -	$ -
CAPITAL-INFRASTRUCTURE	$ 268,471	$ 318,596	$ 269,834	$ 229,421	$ -	$ (269,834)
TOTAL APPROPRIATIONS	$ 2,847,254	$ 2,711,942	$ 1,980,552	$ 859,187	$ 1,666,066	$ (314,486)
NET OF REVENUES/APPROPRIATIONS - FUND 400	$ 13,725	$ (250,480)	$ (260,552)	$ 627,259	$ 2,499	$ 263,051
BEGINNING FUND BALANCE - FUND 400	$ 2,653,594	$ 2,653,594	$ 2,403,114	$ 2,403,114	$ 2,142,562	$ (260,552)
ENDING FUND BALANCE - FUND 400	$ 2,667,319	$ 2,403,114	$ 2,142,562	$ 3,030,373	$ 2,145,061	$ 2,499
FUND 410 - CAPITAL OUTLAY FUND						
ESTIMATED REVENUES						
GRANTS	$ 70,793	$ -	$ 75,000	$ -	$ 11,000	$ (64,000)
TOWNSHIP FIRE - CAPITAL	$ 55,000	$ 55,323	$ 21,900	$ 23,215	$ 22,200	$ 300
INTEREST	$ -	$ 19,976	$ 5,000	$ 3,454	$ 1,000	$ (4,000)
SALE OF CITY PROPERTY	$ -	$ 12,120	$ -	$ 40,800	$ -	$ -
DONATIONS-ROTARY PARK	$ -	$ -	$ -	$ 2,500	$ -	$ -
NOTE PROCEEDS	$ 1,615,921	$ 1,627,555	$ 695,000	$ 636,805	$ 838,475	$ 143,475
PREMIUM ON DEBT	$ -	$ 8,755	$ -	$ 5,423	$ -	$ -
TRANSFER IN - GENERAL FUND	$ 200,000	$ 200,000	$ 100,000	$ 100,000	$ 100,000	$ -
TRANSFER IN - PARK DEV FUND	$ 21,886	$ -	$ -	$ -	$ 18,543	$ 18,543
TOTAL ESTIMATED REVENUES	$ 1,963,600	$ 1,923,729	$ 896,900	$ 812,197	$ 991,218	$ 94,318
APPROPRIATIONS						
DEBT ISSUANCE FEES	$ -	$ 20,389	$ 17,000	$ 17,869	$ 15,000	$ (2,000)
CAPITAL-INFRASTRUCTURE	$ 1,897,600	$ 1,027,978	$ 929,000	$ 1,208,340	$ 974,518	$ 45,518

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
CAPITAL-INFRASTRUCTURE	$ 16,000	$ 21,730	$ -	$ 6,047	$ -	$ -
TOTAL APPROPRIATIONS	$ 1,913,600	$ 1,070,097	$ 946,000	$ 1,232,256	$ 989,518	$ 43,518
NET OF REVENUES/APPROPRIATIONS - FUND 410	$ 50,000	$ 853,632	$ (49,100)	$ (420,059)	$ 1,700	$ 50,800
BEGINNING FUND BALANCE - FUND 410	$ 453,900	$ 453,900	$ 1,307,532	$ 1,307,532	$ 1,258,432	$ (49,100)
ENDING FUND BALANCE - FUND 410	$ 503,900	$ 1,307,532	$ 1,258,432	$ 887,473	$ 1,260,132	$ 1,700
FUND 411 - BUILDING MAINTENANCE FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 1,317	$ 500	$ 394	$ 350	$ (150)
RENT INCOME - UTILITY BUILDING	$ 131,000	$ 129,575	$ 134,000	$ 100,022	$ 138,919	$ 4,919
RENTAL INCOME-SR CENTER ANNEX	$ 20,000	$ 28,800	$ 29,700	$ 15,600	$ 29,700	$ -
RENTAL INCOME - ROOM USE	$ -	$ 885	$ -	$ 75	$ 100	$ 100
RENTAL REVENUE - MSB	$ -	$ 21,417	$ 26,000	$ 21,866	$ 26,389	$ 389
TOTAL ESTIMATED REVENUES	$ 151,000	$ 181,994	$ 190,200	$ 137,957	$ 195,458	$ 5,258
APPROPRIATIONS						
ROOM OBSERVER	$ 500	$ 538	$ -	$ 73	$ 1,000	$ 1,000
EMPLOYEE BENEFITS	$ -	$ 41	$ -	$ 6	$ 76	$ 76
CAPITAL-INFRASTRUCTURE	$ 281,000	$ 154,152	$ 254,600	$ 120,454	$ 209,500	$ (45,100)
TRANSFER TO OTHER FUND	$ -	$ -	$ 45,000	$ -	$ 45,000	$ -
TOTAL APPROPRIATIONS	$ 281,500	$ 154,731	$ 299,600	$ 120,533	$ 255,576	$ (44,024)
NET OF REVENUES/APPROPRIATIONS - FUND 411	$ (130,500)	$ 27,263	$ (109,400)	$ 17,424	$ (60,118)	$ 49,282
BEGINNING FUND BALANCE - FUND 411	$ 540,449	$ 540,449	$ 567,712	$ 567,712	$ 458,312	$ (109,400)
ENDING FUND BALANCE - FUND 411	$ 409,949	$ 567,712	$ 458,312	$ 585,136	$ 398,194	$ (60,118)
FUND 412 - EQUIPMENT REPLACEMENT FUND						
ESTIMATED REVENUES						
GRANTS- TAXI	$ -	$ 29,600	$ -	$ (29,600)	$ 36,298	$ 36,298
TOWNSHIP FIRE - CAPITAL	$ -	$ -	$ 75,000	$ 73,858	$ 21,300	$ (53,700)
INTEREST	$ 1,000	$ 2,811	$ 2,000	$ 704	$ 500	$ (1,500)
SALE OF CITY PROPERTY	$ -	$ 24,061	$ -	$ 14,904	$ -	$ -
TRANFER IN FROM UTILITIES	$ 220,000	$ 220,000	$ 220,000	$ -	$ 220,000	$ -

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
TOTAL ESTIMATED REVENUES	$ 221,000	$ 276,472	$ 297,000	$ 59,866	$ 278,098	$ (18,902)
APPROPRIATIONS						
EQUIPMENT	$ 178,350	$ 175,860	$ 599,700	$ 465,117	$ 280,520	$ (319,180)
TOTAL APPROPRIATIONS	$ 178,350	$ 175,860	$ 599,700	$ 465,117	$ 280,520	$ (319,180)
NET OF REVENUES/APPROPRIATIONS - FUND 412	$ 42,650	$ 100,612	$ (302,700)	$ (405,251)	$ (2,422)	$ 300,278
BEGINNING FUND BALANCE - FUND 412	$ 427,156	$ 427,156	$ 527,768	$ 527,768	$ 225,068	$ (302,700)
ENDING FUND BALANCE - FUND 412	$ 469,806	$ 527,768	$ 225,068	$ 122,517	$ 222,646	$ (2,422)
FUND 413 - TECHNOLOGY FUND						
ESTIMATED REVENUES						
INTEREST	$ -	$ 394	$ 1,000	$ -	$ -	$ (1,000)
TRANSFER IN - GENERAL FUND	$ -	$ 100,000	$ -	$ -	$ -	$ -
TOTAL ESTIMATED REVENUES	$ -	$ 100,394	$ 1,000	$ -	$ -	$ (1,000)
APPROPRIATIONS						
NETWORK EXPENSES	$ -	$ -	$ 25,000	$ 5,248	$ 25,000	$ -
TOTAL APPROPRIATIONS	$ -	$ -	$ 25,000	$ 5,248	$ 25,000	$ -
NET OF REVENUES/APPROPRIATIONS - FUND 413	$ -	$ 100,394	$ (24,000)	$ (5,248)	$ (25,000)	$ (1,000)
BEGINNING FUND BALANCE - FUND 413	$ -	$ -	$ 100,394	$ 100,394	$ 76,394	$ (24,000)
ENDING FUND BALANCE - FUND 413	$ -	$ 100,394	$ 76,394	$ 95,146	$ 51,394	$ (25,000)
FUND 603 - EMS						
ESTIMATED REVENUES						
STATE MEDICARE SUPPLEMENT	$ 20,500	$ 16,386	$ 17,500	$ -	$ 15,000	$ (2,500)
FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ -	$ -	$ 16,438	$ -	$ -
BAB REBATE	$ 4,500	$ 3,035	$ 2,025	$ 1,420	$ -	$ (2,025)
EMS DEPT FEES	$ 44,650	$ 44,637	$ 44,664	$ 45,332	$ 45,800	$ 1,136
AMBULANCE FEES	$ 610,000	$ 551,341	$ 640,000	$ 473,005	$ 650,000	$ 10,000
STATE DEPT COLLECTION (SDC)	$ 25,000	$ 6,195	$ -	$ -	$ -	$ -
INTEREST	$ -	$ 2,088	$ -	$ 371	$ 250	$ 250
TRANSFER IN - GENERAL FUND	$ 80,000	$ 80,000	$ 25,000	$ 25,000	$ -	$ (25,000)
TOTAL ESTIMATED REVENUES	$ 784,650	$ 703,682	$ 729,189	$ 561,566	$ 711,050	$ (18,139)

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
APPROPRIATIONS						
SALARIES	$ 81,790	$ 82,781	$ 83,371	$ 58,224	$ 85,076	$ 1,705
WAGES	$ 42,634	$ 35,073	$ 43,793	$ 25,305	$ 44,713	$ 920
WAGES - PART TIME	$ 141,000	$ 129,735	$ 135,000	$ 97,777	$ 146,000	$ 11,000
SEASONAL/TEMPORARY/VOLUNTEER	$ -	$ -	$ -	$ 345	$ -	$ -
LONGEVITY - VOLUNTEERS	$ 5,300	$ 4,893	$ 5,100	$ 125	$ 5,100	$ -
EMPLOYEE BENEFITS	$ 28,602	$ 36,642	$ 29,107	$ 19,731	$ 30,452	$ 1,345
HEALTH INSURANCE	$ 21,835	$ 21,844	$ 21,916	$ 16,437	$ 22,426	$ 510
WORKERS COMP INSURANCE	$ 12,000	$ 6,270	$ 6,300	$ -	$ 6,500	$ 200
TELEPHONE	$ 4,000	$ 2,385	$ 1,900	$ 1,563	$ 2,700	$ 800
TRAVEL/CONFERENCE	$ 9,350	$ 11,268	$ 10,000	$ 3,471	$ 10,000	$ -
EMT TRAINING BANK	$ 3,560	$ 1,663	$ 3,650	$ 75	$ 3,650	$ -
OUTSIDE SERVICES/MEDICAL DIRECTOR	$ 10,000	$ 10,000	$ 10,000	$ 5,000	$ 10,000	$ -
OUTSIDE SERVICES/BILLING	$ 40,000	$ 34,966	$ 36,000	$ 25,648	$ 38,000	$ 2,000
OUTSIDE SERVICES/LEGAL	$ 2,000	$ 2,521	$ 2,000	$ -	$ 2,000	$ -
UTILITIES/JANITORIAL	$ 17,800	$ 14,691	$ 16,900	$ 11,191	$ 14,600	$ (2,300)
EQUIPMENT MAINTENANCE/BUILDING	$ 13,500	$ 9,271	$ 14,000	$ 15,386	$ 26,000	$ 12,000
MISC EXPENSES	$ 3,700	$ 4,019	$ 3,700	$ 1,553	$ 3,700	$ -
OFFICE SUPPLIES	$ 6,000	$ 4,857	$ 6,000	$ 1,898	$ 4,000	$ (2,000)
RENT EXPENSE	$ 39,643	$ 27,759	$ 30,000	$ 21,177	$ 28,500	$ (1,500)
SUBSCRIPTIONS/DUES	$ 1,200	$ 1,295	$ 1,300	$ 1,298	$ 1,400	$ 100
DEPRECIATION/SINKING FUND	$ -	$ 102,096	$ -	$ -	$ -	$ -
ADMINISTRATION EXPENSE	$ 18,000	$ 18,000	$ -	$ -	$ 18,000	$ 18,000
VEHICLE EXPENSE	$ 8,000	$ 14,147	$ 12,000	$ 6,639	$ 12,000	$ -
VEHICLE FUEL	$ 8,000	$ 7,796	$ 8,000	$ 4,239	$ 7,700	$ (300)
OPERATING EXPENSES	$ 42,000	$ 43,722	$ 42,000	$ 37,067	$ 50,000	$ 8,000
OPERATING EXPENSES-RECRUITMENT	$ -	$ -	$ 500	$ -	$ 500	$ -
OPERATING EXPENSES-PUBLIC RELATIONS	$ 1,000	$ 767	$ 1,000	$ -	$ 1,000	$ -
REPAIRS/MAINTENANCE	$ 6,400	$ 6,054	$ 6,400	$ 168	$ 6,000	$ (400)
UNIFORM ALLOWANCE	$ 5,000	$ 3,629	$ 5,000	$ 2,356	$ 5,000	$ -
AUTO PHYSICAL DAMAGE INSURANCE	$ 2,500	$ 2,800	$ 3,000	$ -	$ 3,000	$ -
INTEREST	$ 8,670	$ 6,850	$ -	$ -	$ -	$ -
TRANSFER TO DEBT SERVICE	$ 130,000	$ -	$ 137,970	$ 137,970	$ -	$ (137,970)
TRANSFER TO EQUIP REPLACEMENT	$ 40,000	$ 40,000	$ 40,000	$ 40,000	$ 100,000	$ 60,000

ACCOUNT DESCRIPTION	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 9 MONTH ACTUAL	2021 PROPOSED	INCREASE (DECREASE)
TOTAL APPROPRIATIONS	$ 753,484	$ 687,794	$ 715,907	$ 534,643	$ 688,017	$ (27,890)
NET OF REVENUES/APPROPRIATIONS - FUND 603	$ 31,166	$ 15,888	$ 13,282	$ 26,923	$ 23,033	$ 9,751
BEGINNING FUND BALANCE - FUND 603	$ 1,029,158	$ 1,029,158	$ 1,045,046	$ 1,045,046	$ 1,058,328	$ 13,282
ENDING FUND BALANCE - FUND 603	$ 1,060,324	$ 1,045,046	$ 1,058,328	$ 1,071,969	$ 1,081,361	$ 23,033
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS EXCLUDING GF	$ (328,670)	$ 4,045,700	$ (2,203,820)	$ (1,008,874)	$ 103,750	$ 2,307,570