

**CITY OF FRASER, MACOMB COUNTY, MI (MUNICODE: 502030)
FISCAL YEAR 2019-2020 REVISED BUDGET**

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	April 11, 2019	May 1, 2019	2019-20 AMOUNT CHANGE
				2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	
ESTIMATED REVENUES						
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	7,173,037	7,442,592	7,621,000	7,785,180	164,180
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	686,516	692,668	709,000	618,113	(90,887)
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	57,868	9,000	9,000	9,000	
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	603	(1,020)	(1,000)	(1,000)	
101-000-423.000	TAXES - PRIOR YEAR COLLECTION	16,165				
101-000-427.000	TAXES - COMMUNITY-WIDE SPECIAL ASSESSMEN	793,272	3,636,811			
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	38,198	39,117	39,117	39,117	
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	189,324	157,502	157,502	138,537	(18,965)
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	29,362	10,621	10,000	10,000	
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	172,052	248,842	248,842	248,842	
101-000-476.200	BUSINESS LICENSES - PAWNBROKER DEALER	500	500	500	500	
101-000-476.300	BUSINESS LICENSES - SECOND HAND DEALER	500	1,000	1,000	1,000	
101-000-476.400	BUSINESS LICENSES - PRECIOUS METAL DEAL	150	200	200	200	
101-000-477.000	LICENSES AND PERMITS - CABLE TV (WOW)	84,692	94,600	94,600	94,600	
101-000-477.100	LICENSES AND PERMITS - CABLE TV (COMCAST	163,871	156,000	156,000	156,000	
101-000-478.000	LICENSES AND PERMITS - VIDEO FRANCHISE	39,213	43,600	43,600	43,600	
101-000-479.000	LICENSES AND PERMITS - CELLULAR TOWER	14,111	14,535	14,535	14,535	
101-000-490.000	MISC. PERMITS	20				
101-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY		32,874			
101-000-522.000	FEDERAL GRANTS - CDBG		19,477			
101-000-539.000	STATE GRANTS	916				
101-000-543.032	STATE GRANTS - TRAINING FUNDS PSAP	150				
101-000-543.302	STATE GRANTS - TRAINING FUNDS PA 302	3,353	7,500	5,000	5,000	
101-000-543.500	STATE GRANTS - LIQUOR LICENSE FEE	9,949	9,403	9,500	9,500	
101-000-543.600	STATE GRANTS - HIGHWAY SAFETY	3,103	3,731			
101-000-543.700	STATE GRANTS - REVENUE SHARING 911	21,482				
101-000-543.800	STATE GRANTS - DRUNK DRIVING CASE FLOW		3,500			
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE FLOW	4,148				
101-000-545.000	STATE GRANTS - DRUG CASE INFORMATION	127				
101-000-566.000	STATE GRANTS - RECREATIONAL AND CULTURAL	90,000	10,000			
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,240,415	609,370	609,370	609,370	
101-000-574.000	STATE GRANTS - STATE REVENUE SHARING	1,384,686	1,342,000	1,384,000	1,384,000	
101-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS - PS	19,871				
101-000-582.000	CONTRIBUTIONS FROM MACOMB COUNTY					
101-000-627.000	BUILDING INSPECTION AND PERMIT FEES	376,394	438,500	375,000	375,000	
101-000-627.900	BUILDING INSPECTION FEES	475				
101-000-628.000	PLANNING COMMISSION FEES	13,552	15,485	5,000	5,000	
101-000-629.000	ZONING BOARD OF APPEALS FEES	2,300	6,400	2,500	2,500	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
101-000-645.000	CHARGES FOR SERVICES - PUBLIC SAFETY	168,274	180,000	200,000	200,000	
101-000-646.000	CHARGES FOR SERVICES - PUBLIC WORKS	21,614	30,000	30,000	30,000	
101-000-647.000	CHARGES FOR SERVICES - CITY CLERK	15,791	3,000	2,500	2,500	
101-000-648.000	CHARGES FOR SERVICES - FINANCE	1,609	1,020	1,000	1,000	
101-000-649.000	CHARGES FOR SERVICES - RECREATION	73,005	71,400	71,400	71,400	
101-000-649.100	CHARGES FOR SERVICES - PARK RENTALS	10,881	11,220	11,220	11,220	
101-000-649.150	CHARGES FOR SERVICES - CENTER RENTAL	19,907	17,340	8,000	8,000	
101-000-649.200	CHARGES FOR SERVICES - FIREWORKS		8,000	9,078	9,078	
101-000-649.500	CHARGES FOR SERVICES - SENIOR CENTER	23,666	25,500	25,500	25,500	
101-000-650.000	TRANSACTION FEES (PAWN SHOP)	6,926	7,293	5,000	5,000	
101-000-655.000	DISTRICT COURT - FINES/COSTS-DIST CT.	507,921	370,000	370,000	370,000	
101-000-655.100	DISTRICT COURT - CRIME VICTIM FEE	5,073	4,000	4,000	4,000	
101-000-655.200	DISTRICT COURT - 20% PENALTY - D.C.	52,349	35,500	35,500	35,500	
101-000-658.000	DISTRICT COURT - CLEARANCE FEES-D.C.	14,249	11,000	11,000	11,000	
101-000-659.000	DISTRICT COURT - PROBATION FEES	15,878	15,000	15,000	15,000	
101-000-661.000	DISTRICT COURT - 10% BOND FEE-D.C.	2,030	1,250	1,250	1,250	
101-000-663.000	DISTRICT COURT - DIST CT NO PROOF INS	13,834	9,000	9,000	9,000	
101-000-664.000	INTEREST INCOME AND RENT CONTROL	34,925	111,000	156,000	156,000	
101-000-671.500	OTHER REVENUE	4,946				
101-000-673.000	GAIN OR LOSS ON SALE OF ASSETS		11,258			
101-000-674.000	CONTRIBUTIONS AND DONATIONS	650				
101-000-676.001	OTHER REVENUE - REIMBURSEMENTS (WCF)	6,378	66,533			
101-000-676.202	ADMIN SERVICES - MAJOR STREETS	24,574	24,574	24,574	24,574	
101-000-676.203	ADMIN SERVICES - LOCAL STREETS	17,246	17,246	17,246	17,246	
101-000-676.210	ADMIN SERVICES - AMBULANCE	56,770	56,770	56,770	56,770	
101-000-676.526	ADMIN SERVICES - WATER	192,991	192,991	192,991	192,991	
101-000-676.527	ADMIN SERVICES - SEWER	124,831	124,831	124,831	124,831	
101-000-679.000	DISTRICT COURT - STATE REIMBURSEMENT	27,434	27,250	27,250	27,250	
101-000-682.000	OTHER REVENUE - RETIREE HEALTH CARE	32,350	40,653	36,000	36,000	
101-000-685.000	OTHER REVENUE - DONATIONS	2,292	47,425			
101-000-686.000	INSURANCE RECOVERIES	2,938				
101-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	38,007	10,541	1,000	1,000	
101-000-688.000	OTHER REVENUE - SMART PROGRAM	38,108	34,545	34,545	34,545	
101-000-689.000	OTHER REVENUE - CASH OVER OR SHORT	(101)				
101-000-689.300	DISTRICT COURT - ATTORNEY FEES REIMBURSE	70,611	60,000	36,000	36,000	
101-000-697.000	DISTRICT COURT - BOND FORFEIT	22,490				
TOTAL ESTIMATED REVENUES		14,280,822	16,670,948	13,010,921	13,065,249	54,328

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 101 - CITY COUNCIL						
101-101-703.000	SALARIES	34,881	48,600	48,600	48,600	
101-101-709.000	FICA	1,904	3,106	3,106	3,106	
101-101-711.000	MEDICARE	548	694	694	694	
101-101-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	82	130	130	54	(76)
101-101-752.000	SUPPLIES			1,000	1,000	
101-101-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	1,095	500			
101-101-801.100	PROFESSIONAL SERVICES (ACCOUNTING)	3,373				
101-101-880.000	COMMUNITY PROMOTION	781	5,000			
101-101-900.000	PRINTING AND PUBLISHING	12,214	15,000	15,000	15,000	
101-101-911.000	CONFERENCES	604	2,500	2,500	2,500	
101-101-915.000	MEMBERSHIPS	748	1,000	500	500	
101-101-915.200	MEMBERSHIPS (MML)	6,089	6,216	6,216	6,216	
101-101-915.300	MEMBERSHIPS (SEMCOG)	1,573	1,599	1,599	1,599	
Totals for dept 101 - CITY COUNCIL		63,892	84,345	79,345	79,269	(76)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 136 - DISTRICT COURT						
101-136-702.000	WAGES - FULL TIME EMPLOYEES	74,345	118,493	121,836	121,836	
101-136-703.000	SALARIES	27,435	28,840	28,840	28,840	
101-136-704.000	WAGES - PART TIME EMPLOYEES	36,249	14,345	16,559	16,559	
101-136-705.000	VACATION PAY	7,569	6,929	8,138	8,138	
101-136-706.000	HOLIDAY PAY	5,060	9,485	7,221	7,221	
101-136-709.000	FICA	7,266	9,332	9,624	9,624	
101-136-711.000	MEDICARE	1,770	2,183	2,251	2,251	
101-136-714.000	LONGEVITY PAY	2,415	1,365	1,470	1,470	
101-136-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	9,034	15,600	10,680	3,976	(6,704)
101-136-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	1,059				
101-136-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	21,201	43,933	52,034	52,034	
101-136-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	472	65	699	53	(646)
101-136-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,539	3,750	3,750	3,750	
101-136-752.000	SUPPLIES	7,189	6,180	6,180	6,180	
101-136-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	175	109,000	52,000	52,000	
101-136-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	15,900	16,068	16,068	16,068	
101-136-810.000	INDIGENT COURT APPOINTED ATTORNEY FEES	83,287	77,250	77,250	77,250	
101-136-811.000	JUROR FEES		515			
101-136-823.000	INTERPRETER FEES		1,200	1,000	1,000	
101-136-851.000	MAIL OR POSTAGE		5,459	2,500	2,500	
101-136-860.000	TRANSPORTATION		309	500	500	
101-136-910.000	PROFESSIONAL DEVELOPMENT	75		500	500	
101-136-911.000	CONFERENCES		515			
101-136-940.000	RENTALS	251,105	251,105	251,105	251,105	
101-136-955.000	MISCELLANEOUS	6,515	7,725			
Totals for dept 136 - DISTRICT COURT		559,660	729,646	670,205	662,855	(7,350)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 171 - CITY MANAGER						
101-171-703.000	SALARIES	124,636	105,000	105,000	105,000	
101-171-705.000	VACATION PAY	10,096	14,420	14,420	14,420	
101-171-706.000	HOLIDAY PAY	4,644	8,000	8,000	8,000	
101-171-709.000	FICA	7,717	10,062	10,062	10,062	
101-171-711.000	MEDICARE	2,836	4,282	1,800	1,800	
101-171-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	7,431	8,652	10,200	10,200	
101-171-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	2,182				
101-171-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	37,849				
101-171-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	22,950	19,000	19,000	19,000	
101-171-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	304	955	955	594	(361)
101-171-752.000	SUPPLIES	895	1,339	1,000	1,000	
101-171-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	1,561	2,060			
101-171-791.000	SUBSCRIPTIONS AND PUBLICATIONS	471	1,030	1,000	1,000	
101-171-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES		4,145	5,000	5,000	
101-171-801.300	PROFESSIONAL SERVICES (CORNERSTONE)	3,333	14,420	14,420	14,420	
101-171-843.000	MEDICAL PROVIDER SERVICES	4,785	3,500	3,500	3,500	
101-171-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	50	618			
101-171-851.000	MAIL OR POSTAGE	4	515			
101-171-860.000	TRANSPORTATION	4,500	5,562	4,200	4,200	
101-171-910.000	PROFESSIONAL DEVELOPMENT		250	1,000	1,000	
101-171-911.000	CONFERENCES	1,732	2,325	1,000	1,000	
101-171-915.000	MEMBERSHIPS	1,505	2,060	2,000	2,000	
101-171-955.000	MISCELLANEOUS	100	515			
Totals for dept 171 - CITY MANAGER		239,581	208,710	202,557	202,196	(361)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 209 - ASSESSING						
101-209-703.000	SALARIES	1,215	1,545	1,545	1,545	
101-209-709.000	FICA	6	155	155	155	
101-209-711.000	MEDICARE	1	23	23	23	
101-209-752.000	SUPPLIES	926	2,987	5,000	5,000	
101-209-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	1,106	1,854			
101-209-801.500	PROFESSIONAL SERVICES (ASSESSOR)	96,000	100,878	104,091	104,091	
101-209-851.000	MAIL OR POSTAGE	3,611	3,296	4,000	4,000	
101-209-910.000	PROFESSIONAL DEVELOPMENT					
Totals for dept 209 - ASSESSING		102,865	110,738	114,814	114,814	
Dept 210 - LEGAL						
101-210-801.800	PROFESSIONAL SERVICES (LEGAL)	121,116	123,000	115,000	115,000	
Totals for dept 210 - LEGAL		121,116	123,000	115,000	115,000	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 215 - CLERK						
101-215-703.000	SALARIES	33,761	57,857	65,000	56,228	(8,772)
101-215-704.000	WAGES - PART TIME EMPLOYEES	19,626	21,675	21,675	21,675	
101-215-705.000	VACATION PAY	4,268	6,287	6,287	6,287	
101-215-706.000	HOLIDAY PAY	3,127	4,674	4,674	4,674	
101-215-707.000	TEMPORARY EMPLOYEES	23,111	31,415	31,415	31,415	
101-215-709.000	FICA	3,502	5,767	7,300	5,767	(1,533)
101-215-711.000	MEDICARE	855	1,855	1,900	1,855	(45)
101-215-713.000	OVERTIME	3,717	10,300	2,500	2,500	
101-215-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	4,464	122,249			
	MOVED TO RETIREE DEPARTMENT					
101-215-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	72,387				
101-215-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	12,528	29,616	29,616	29,616	
101-215-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	99	304	304	189	(115)
101-215-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	30	52	50	50	
101-215-752.000	SUPPLIES	2,628	2,884	5,000	5,000	
101-215-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	20,424	15,000			
101-215-791.500	SUBSCRIPTIONS AND PUBLICATIONS (CODE)	2,300	5,459	3,000	3,000	
101-215-801.800	PROFESSIONAL SERVICES	1,949	2,884	4,500	4,500	
101-215-851.000	MAIL OR POSTAGE	2,271	5,665	4,000	4,000	
101-215-910.000	PROFESSIONAL DEVELOPMENT		250	800	800	
101-215-911.000	CONFERENCES	126	3,355	3,000	3,000	
101-215-915.000	MEMBERSHIPS	382	618			
Totals for dept 215 - CLERK		211,555	328,166	191,021	180,556	(10,465)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 258 - INFORMATION TECHNOLOGY						
101-258-703.000	SALARIES	55,413	70,175	75,000	64,293	(10,707)
101-258-705.000	VACATION PAY	6,873	7,210	7,210	7,210	
101-258-706.000	HOLIDAY PAY	2,666	4,000	4,000	4,000	
101-258-709.000	FICA	4,332	4,535	5,900	4,535	(1,365)
101-258-711.000	MEDICARE	1,064	1,707	1,707	1,095	(612)
101-258-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	3,575	3,399			
101-258-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	5,184	3,362	3,362	6,040	2,678
101-258-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	865	13,500	16,000	20,380	4,380
101-258-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	210	258	258	161	(97)
101-258-752.000	SUPPLIES	1,138	9,725	10,000	10,000	
101-258-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	4,925				
101-258-801.100	PROFESSIONAL SERVICES	30,000	30,000	30,000	30,000	
101-258-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	18,162	28,000	25,000	25,000	
101-258-851.000	MAIL OR POSTAGE	4,576	3,263	2,500	2,500	
101-258-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	32,366	49,000	45,000	45,000	
101-258-910.000	PROFESSIONAL DEVELOPMENT		1,030	1,500	1,500	
101-258-933.000	SOFTWARE MAINTENANCE AGREEMENTS	68,717	123,000	120,000	120,000	
101-258-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV	2,209				
101-258-983.000	LEASED ASSETS	27,907	29,000	29,000	29,000	
101-258-985.000	HARDWARE	40,956	45,000	45,000	45,000	
Totals for dept 258 - INFORMATION TECHNOLOGY		311,138	426,164	421,437	415,714	(5,723)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 260 - FINANCE						
101-260-702.000	WAGES - FULL TIME EMPLOYEES	46,167	110,000	110,000	49,000	(61,000)
101-260-703.000	SALARIES	53,616	80,255	80,255	80,255	
101-260-704.000	WAGES - PART TIME EMPLOYEES	5,747	19,055	19,055	19,055	
101-260-705.000	VACATION PAY	5,554	11,488	11,488	11,488	
101-260-706.000	HOLIDAY PAY	5,036	11,488	11,488	11,488	
101-260-708.000	UNEMPLOYMENT COMPENSATION	15,866	26,719	26,719	26,719	
101-260-709.000	FICA	7,031	18,758	18,758	10,706	(8,052)
101-260-711.000	MEDICARE	1,709	5,300	5,300	2,484	(2,816)
101-260-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	3,575	3,399	3,399	3,399	
101-260-713.000	OVERTIME	1,737	2,060	2,060	2,060	
101-260-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,819	7,004	7,004	7,004	
101-260-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	5,611	12,760	12,760		(12,760)
101-260-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	616				
101-260-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,461	52,510	52,510	26,582	(25,928)
101-260-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	560	862	862	536	(326)
101-260-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,539	5,000	5,000	2,500	(2,500)
101-260-752.000	SUPPLIES	2,593	2,853	2,853	2,853	
101-260-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	2,573	7,519	7,519	7,519	
101-260-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	42,017	64,328	64,328	64,328	
101-260-801.050	BANK SERVICE CHARGES	10,548	40,000	40,000	40,000	
101-260-801.100	PROFESSIONAL SERVICES (ACCOUNTING)	106,192	20,000			
101-260-825.000	LATE FEES	3,500				
101-260-851.000	MAIL OR POSTAGE	8,735	10,000	7,500	7,500	
101-260-910.000	PROFESSIONAL DEVELOPMENT		1,030	2,500	2,500	
101-260-911.000	CONFERENCES		1,545			
101-260-915.000	MEMBERSHIPS	190	618			
Totals for dept 260 - FINANCE		351,992	514,551	491,358	377,976	(113,382)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 265 - CITY HALL						
101-265-704.000	WAGES - PART TIME EMPLOYEES	24,804	30,900	30,900	30,900	
101-265-707.000	TEMPORARY EMPLOYEES		1,030	1,030	1,030	
101-265-709.000	FICA	1,453	1,916	1,916	1,916	
101-265-711.000	MEDICARE	359	453	453	453	
101-265-742.000	MATERIALS & SUPPLIES	20,990	20,600	20,600	20,600	
101-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	265				
101-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	3,786	500	5,278	5,278	
101-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	90		556	556	
101-265-918.000	WATER	7,765	8,000	15,862	15,862	
101-265-920.000	ELECTRIC	63,661	68,959	68,959	68,959	
101-265-921.000	NATURAL GAS	21,682	23,896	23,896	23,896	
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	73,463	81,000	68,959	68,959	
101-265-946.000	ENGINEERING SERVICES	4,600	2,760	2,760	2,760	
101-265-974.000	LAND IMPROVEMENTS			60,000	60,000	
	CITY HALL APPROACH					
101-265-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV LED LIGHTING		216,000	54,000	54,000	
Totals for dept 265 - CITY HALL		222,918	456,014	355,169	355,169	
Dept 266 - ACTIVITY CENTER						
101-266-704.000	WAGES - PART TIME EMPLOYEES	9,159	10,300	10,300	10,300	
101-266-709.000	FICA	544	639	639	639	
101-266-711.000	MEDICARE	127	155	155	155	
101-266-742.000	MATERIALS & SUPPLIES	6,895	9,064	9,064	9,064	
101-266-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	665				
101-266-918.000	WATER	2,491	7,004	7,004	7,004	
101-266-920.000	ELECTRIC	17,695	23,896	23,896	23,896	
101-266-921.000	NATURAL GAS	6,246	10,609	10,609	10,609	
101-266-934.000	OTHER REPAIRS AND MAINTENANCE	26,858	42,000	31,415	31,415	
101-266-946.000	ENGINEERING SERVICES	408	3,500	3,500	3,500	
101-266-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV		19,477	16,100	16,100	
Totals for dept 266 - ACTIVITY CENTER		71,088	126,644	112,682	112,682	
Dept 267 - BAUMGARTNER HOUSE						
101-267-742.000	MATERIALS & SUPPLIES	417	3,605	3,605	3,605	
101-267-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	277	412	412	412	
101-267-918.000	WATER	1,239	2,122	2,122	2,122	
101-267-920.000	ELECTRIC	2,045	3,708	3,708	3,708	
101-267-921.000	NATURAL GAS	1,687	2,987	2,987	2,987	
101-267-934.000	OTHER REPAIRS AND MAINTENANCE	5,487	7,000	4,120	4,120	
101-267-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV			1,400	1,400	
Totals for dept 267 - BAUMGARTNER HOUSE		11,152	19,834	18,354	18,354	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 268 - LIBRARY BUILDING						
101-268-704.000	WAGES - PART TIME EMPLOYEES	5,213	8,930	8,930	8,930	
101-268-707.000	TEMPORARY EMPLOYEES		1,030	1,030	1,030	
101-268-709.000	FICA	277	554	554	554	
101-268-711.000	MEDICARE	101	167	167	167	
101-268-742.000	MATERIALS & SUPPLIES	6,335	6,180	6,180	6,180	
101-268-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	106				
101-268-918.000	WATER	1,860	5,253	5,253	5,253	
101-268-920.000	ELECTRIC	12,273	17,510	17,510	17,510	
101-268-921.000	NATURAL GAS	4,105	6,386	6,386	6,386	
101-268-934.000	OTHER REPAIRS AND MAINTENANCE	12,466	24,000	15,450	15,450	
101-268-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV			9,800	9,800	
Totals for dept 268 - LIBRARY BUILDING		42,736	70,010	71,260	71,260	
Dept 269 - DPW BUILDING						
101-269-704.000	WAGES - PART TIME EMPLOYEES	2,581	7,210	7,210	7,210	
101-269-707.000	TEMPORARY EMPLOYEES		1,030	1,030	1,030	
101-269-709.000	FICA	143	447	447	447	
101-269-711.000	MEDICARE	42	109	109	109	
101-269-742.000	MATERIALS & SUPPLIES	17,168	20,631	20,631	20,631	
101-269-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	163				
101-269-918.000	WATER	2,310	1,957	1,957	1,957	
101-269-920.000	ELECTRIC	11,519	12,875	12,875	12,875	
101-269-921.000	NATURAL GAS	10,796	16,480	16,480	16,480	
101-269-934.000	OTHER REPAIRS AND MAINTENANCE	23,020	27,000	18,540	18,540	
101-269-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV		125,600	33,000	33,000	
LED LIGHTING & OVERHEAD DOORS						
Totals for dept 269 - DPW BUILDING		67,742	213,339	112,279	112,279	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 301 - PUBLIC SAFETY						
101-301-702.000	WAGES - FULL TIME EMPLOYEES	2,475,203	2,500,000	2,400,000	2,400,000	
101-301-703.000	SALARIES	90,869		95,000		(95,000)
101-301-704.000	WAGES - PART TIME EMPLOYEES	50,516	44,388	55,000	55,000	
101-301-704.500	WAGES - PART TIME EMPLOYEES	3,345	5,000			
101-301-705.000	VACATION PAY	483,955	417,150	417,150	417,150	
101-301-706.000	HOLIDAY PAY	143,941	141,454	141,454	141,454	
101-301-709.000	FICA	215,270	202,910	202,910	202,910	
101-301-711.000	MEDICARE	53,410	53,560	53,560	53,560	
101-301-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	30,225	26,400	26,400	26,400	
101-301-713.000	OVERTIME	362,579	357,000	357,000	357,000	
101-301-714.000	LONGEVITY PAY	75,016	68,392	68,392	68,392	
101-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	1,438,201	1,735,000	40,000	40,000	
101-301-717.020	MERS DIVISION 20 POLC			1,030,044	1,030,044	
101-301-717.021	MERS DIVISION 21 POAM		420,234	723,564	723,564	
101-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	498,997	490,000	490,000	490,000	
101-301-721.000	CLOTHING ALLOWANCE	36,253	56,702	56,702	56,702	
101-301-731.000	EDUCATION ALLOWANCE	28,465	28,620	28,620	28,620	
101-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	84,932	80,576	80,576	61,405	(19,171)
101-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	14,707	10,000	10,000	10,000	
101-301-746.000	OPERATING SUPPLIES	30,937	41,900	41,900	41,900	
101-301-752.000	SUPPLIES	7,303	12,953	12,953	12,953	
101-301-791.000	SUBSCRIPTIONS AND PUBLICATIONS		100	100	100	
101-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	35,403	30,950	30,950	30,950	
101-301-816.000	FEE (SEX OFFENDER REGISTRATION)	840	850	850	850	
101-301-843.000	MEDICAL PROVIDER SERVICES	4,985	5,800	5,800	5,800	
101-301-850.500	COMMUNICATIIONS (VEHICLES)	1,758	20,000	20,000	20,000	
101-301-851.000	MAIL OR POSTAGE	745	1,200	1,200	1,200	
101-301-885.000	PROGRAMMING - COP PROGRAM					
101-301-887.000	PROGRAMMING - TECHNOLOGY FUNDS					
101-301-910.000	PROFESSIONAL DEVELOPMENT	9,262	28,800	20,000	20,000	
101-301-910.032	PROFESSIONAL DEVELOPMENT (PA 32)	150				
101-301-910.302	PROFESSIONAL DEVELOPMENT (PA 302)	3,570	7,500	5,000	5,000	
101-301-915.000	MEMBERSHIPS	970	975	975	975	
101-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	290,034	290,034	290,034	290,034	
101-301-948.000	COMPUTER SERVICES (CLEMIS)	35,198	37,050	38,200	38,200	
101-301-956.000	BAD DEBT EXPENSE	92,614	20,600	20,000	20,000	
101-301-986.000	CAPITAL OUTLAY - FIRE EQUIPMENT		28,278			
Totals for dept 301 - PUBLIC SAFETY		6,599,653	7,164,376	6,764,334	6,650,163	(114,171)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 325 - COMMUNICATIONS/DISPATCH						
101-325-717.000	DEFINED BENEFIT PENSION PLAN (MERS)		39,036	40,020	40,020	
	DIVISION 22 - DISPATCH \$3,335 PER MONTH					
101-325-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	3,072	244,832	250,516	250,516	
Totals for dept 325 - COMMUNICATIONS/DISPATCH		3,072	283,868	290,536	290,536	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 371 - BUILDING DEPARTMENT						
101-371-702.000	WAGES - FULL TIME EMPLOYEES	84,497	103,000	103,000	103,000	
101-371-703.000	SALARIES	14,452	21,000	21,000	21,000	
101-371-703.100	MECHANICAL INSP.	12,121	32,000	32,000	32,000	
101-371-703.200	PLUMBING INSP.	7,348	5,000	5,000	5,000	
101-371-703.300	BUILDING INSP.					
101-371-704.000	WAGES - PART TIME EMPLOYEES	123,844	109,611	109,611	109,611	
101-371-705.000	VACATION PAY	2,380	14,420	14,420	14,420	
101-371-706.000	HOLIDAY PAY	3,569	9,991	9,991	9,991	
101-371-709.000	FICA	13,251	16,853	16,853	16,853	
101-371-711.000	MEDICARE	3,165	3,953	3,953	3,953	
101-371-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,925	2,700	2,700	2,700	
101-371-713.000	OVERTIME	587	1,500	1,500	1,500	
101-371-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	9,245	13,000	13,000		(13,000)
101-371-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	9,997				
101-371-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	8,968	32,000	32,000	32,000	
101-371-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	4,796	2,660	2,660	1,654	(1,006)
101-371-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	3,352	2,575	2,575	2,575	
101-371-752.000	SUPPLIES	1,699	3,863	3,863	3,863	
101-371-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	6,754	9,682	9,682	9,682	
101-371-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	2,280	62,500	62,500	62,500	
101-371-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	2,300	2,500	2,500	2,500	
101-371-850.100	COMMUNICATIONS (CELL)	1,877				
101-371-851.000	MAIL OR POSTAGE	1,055	1,030	1,030	1,030	
101-371-910.000	PROFESSIONAL DEVELOPMENT	235	500	773	773	
101-371-911.000	CONFERENCES	767		2,060	2,060	
101-371-915.000	MEMBERSHIPS	135		1,030	1,030	
101-371-932.000	VEHICLE REPAIRS AND MAINTENANCE	47,258	47,258	47,258	47,258	
101-371-946.000	ENGINEERING SERVICES					
Totals for dept 371 - BUILDING DEPARTMENT		368,857	497,596	500,959	486,953	(14,006)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 410 - ZONING BOARD OF APPEALS						
101-410-703.000	SALARIES	882	1,854	1,854	1,854	
101-410-709.000	FICA	74	115	115	115	
101-410-711.000	MEDICARE	7	27	27	27	
101-410-713.000	OVERTIME	189	309	309	309	
101-410-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	39	220	220		(220)
101-410-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	5				
101-410-718.050	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	11	206	206	206	
101-410-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5	10	10	10	
101-410-900.000	PRINTING AND PUBLISHING	486	1,500	1,500	1,500	
Totals for dept 410 - ZONING BOARD OF APPEALS		1,698	4,241	4,241	4,021	(220)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-702.000	WAGES - FULL TIME EMPLOYEES	41,557	200,000	300,000	300,000	
101-441-703.000	SALARIES	76,557	68,500	80,000	80,000	
101-441-704.000	WAGES - PART TIME EMPLOYEES	1,566		24,000	24,000	
101-441-705.000	VACATION PAY	14,060	50,000	60,000	60,000	
101-441-706.000	HOLIDAY PAY	2,813	20,000	20,000	20,000	
101-441-707.000	TEMPORARY EMPLOYEES	4,680	36,000	36,000	36,000	
101-441-709.000	FICA	9,658	20,000	34,000	34,000	
101-441-711.000	MEDICARE	2,261	4,600	7,200	7,200	
101-441-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)		2,200	3,300	3,300	
101-441-713.000	OVERTIME	4,130	12,360	12,360	12,360	
101-441-714.000	LONGEVITY PAY		3,500	3,700	3,700	
101-441-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	5,944	72,000	6,000	6,000	
101-441-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	12,896				
101-441-717.023	MERS DIVISION 23 DPW		105,918	263,424	263,424	
101-441-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	24,329	100,000	100,000	100,000	
101-441-721.000	CLOTHING ALLOWANCE		3,900	3,900	3,900	
101-441-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	500	7,751	31,000	3,702	(27,298)
101-441-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)		1,400	4,800	4,800	
101-441-741.000	UNIFORMS	18,199	2,500			
101-441-742.000	MATERIALS & SUPPLIES	500				
101-441-752.000	SUPPLIES	2,995	15,000	20,000	20,000	
101-441-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	17,041	7,004			
101-441-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES		10,000	10,000	10,000	
101-441-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	4,250				
101-441-843.000	MEDICAL PROVIDER SERVICES	840				
101-441-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	2,646	4,635	4,635	4,635	
101-441-850.100	COMMUNICATIONS (CELL)	2,561				
101-441-851.000	MAIL OR POSTAGE	236	618	618	618	
101-441-910.000	PROFESSIONAL DEVELOPMENT	70	515	515	515	
101-441-911.000	CONFERENCES		515	515	515	
101-441-915.000	MEMBERSHIPS	1,065	1,030	1,030	1,030	
101-441-932.000	VEHICLE REPAIRS AND MAINTENANCE	14,209	14,209	14,209	14,209	
101-441-946.000	ENGINEERING SERVICES	33,702	40,000	40,000	40,000	
101-441-956.000	BAD DEBT EXPENSE	18				
101-441-974.000	LAND IMPROVEMENTS	1,099	2,575	2,575	2,575	
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		300,382	806,730	1,083,781	1,056,483	(27,298)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 448 - STREET LIGHTING						
101-448-920.000	ELECTRIC	1,757	2,575	2,575	2,575	
101-448-920.100	ELECTRIC (STREET LIGHTING)	215,076	192,000	196,800	196,800	
101-448-970.000	CAPITAL OUTLAY	33,459				
101-448-983.000	LEASED ASSETS	81,398	81,400	67,840	67,840	
	STREET LIGHT UPGRADE \$6,784 PER MONTH PAID OFF APRIL 2020					
Totals for dept 448 - STREET LIGHTING		331,690	275,975	267,215	267,215	
Dept 690 - PARK MAINTENANCE						
101-690-707.000	TEMPORARY EMPLOYEES	55,214	80,000	80,000	80,000	
101-690-709.000	FICA	3,124	7,960	7,960	7,960	
101-690-711.000	MEDICARE	731	1,160	1,160	1,160	
101-690-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,388				
101-690-742.000	MATERIALS & SUPPLIES	34,341	31,930	31,930	31,930	
101-690-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES		2,500	2,500	2,500	
101-690-918.000	WATER	198	412	412	412	
101-690-930.000	POND MAINTENANCE	2,900	3,090	3,090	3,090	
101-690-932.000	VEHICLE REPAIRS AND MAINTENANCE	3,553	3,553	3,553	3,553	
101-690-934.000	OTHER REPAIRS AND MAINTENANCE	11,672	16,000	16,000	16,000	
101-690-946.000	ENGINEERING SERVICES	375	954	954	954	
101-690-974.000	LAND IMPROVEMENTS			40,000	40,000	
	FORT FRASER - CONCRETE, MULCH, FENCING					
101-690-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV			64,500	64,500	
	LED LIGHTING					
Totals for dept 690 - PARK MAINTENANCE		113,496	147,559	252,059	252,059	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 691 - RECREATION						
101-691-702.000	WAGES - FULL TIME EMPLOYEES	26,710	21,846	37,411	21,980	(15,431)
101-691-703.000	SALARIES	27,717	28,501	34,001	24,500	(9,501)
101-691-703.700	SALARIES (RECREATION COMMISSION)	870	1,250	1,250	1,250	
101-691-705.000	VACATION PAY	7,326	9,820	5,903	9,820	3,917
101-691-706.000	HOLIDAY PAY	3,972	6,500	4,231	6,500	2,269
101-691-707.000	TEMPORARY EMPLOYEES	70,557	70,280	70,280	70,280	
101-691-709.000	FICA	8,100	8,921	10,410	8,318	(2,092)
101-691-711.000	MEDICARE	1,897	2,087	2,990	1,930	(1,060)
101-691-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	3,575	3,300			
101-691-713.000	OVERTIME	1,382	2,000	2,000	2,000	
101-691-714.000	LONGEVITY PAY	1,260				
101-691-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,673	4,635	4,750	4,750	
101-691-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	2,423	3,807	4,877		(4,877)
101-691-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	228				
101-691-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,792	23,690	30,489	23,690	(6,799)
101-691-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,718	2,838	2,838	2,559	(279)
101-691-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	34	800	1,875	1,250	(625)
101-691-742.000	MATERIALS & SUPPLIES	23,084				
101-691-752.000	SUPPLIES	1,433	2,060	2,060	2,060	
101-691-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	24,441	21,630	21,630	21,630	
101-691-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	410	1,545	1,545	1,545	
101-691-850.100	COMMUNICATIONS (CELL)	223				
101-691-851.000	MAIL OR POSTAGE	122	309	309	309	
101-691-880.000	COMMUNITY PROMOTION		9,078	9,078	9,078	
101-691-881.000	PROGRAMMING		25,750	25,750	25,750	
101-691-888.000	PROGRAMMING - RECREATION REVOLVING FUNDS		1,607			
101-691-911.000	CONFERENCES	640	2,000	1,030	1,030	
101-691-915.000	MEMBERSHIPS	410	1,765	1,765	1,765	
101-691-918.000	WATER	42				
101-691-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,042	19,042	19,042	19,042	
101-691-975.001	MCKINLEY PARK	211,984				
Totals for dept 691 - RECREATION		461,065	275,061	295,514	261,036	(34,478)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 746 - HISTORICAL COMMISSION						
101-746-752.000	SUPPLIES			500	500	
101-746-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	475	1,500			
101-746-934.000	OTHER REPAIRS AND MAINTENANCE	2,072	600	2,000	2,000	
Totals for dept 746 - HISTORICAL COMMISSION		2,547	2,100	2,500	2,500	
Dept 750 - SENIOR ACTIVITY CENTER						
101-750-702.000	WAGES - FULL TIME EMPLOYEES	12,613	20,616	37,411	21,980	(15,431)
101-750-703.000	SALARIES	21,320	28,501	34,001	24,500	(9,501)
101-750-704.000	WAGES - PART TIME EMPLOYEES	42,886	63,963	43,963	63,963	20,000
101-750-704.500	WAGES - PART TIME EMPLOYEES	9,830				
101-750-705.000	VACATION PAY	607	2,188	1,380	2,188	808
101-750-706.000	HOLIDAY PAY	836	3,848	1,781	3,848	2,067
101-750-709.000	FICA	5,367	6,952	7,350	7,280	(70)
101-750-711.000	MEDICARE	1,256	1,626	1,719	1,689	(30)
101-750-713.000	OVERTIME	131				
101-750-714.000	LONGEVITY PAY					
101-750-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,673	4,635	4,750	4,635	(115)
101-750-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	1,072	2,824	1,887		(1,887)
101-750-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	108				
101-750-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	3,688	9,000	30,489	9,000	(21,489)
101-750-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,003	966	966	714	(252)
101-750-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	34	550	1,875	1,250	(625)
101-750-752.000	SUPPLIES	1,847	4,500	4,500	4,500	
101-750-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	10,585				
101-750-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	4,307	5,150	5,150	5,150	
101-750-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	414	979	979	979	
101-750-850.100	COMMUNICATIONS (CELL)	234				
101-750-851.000	MAIL OR POSTAGE	25	258	258	258	
101-750-881.000	PROGRAMMING		18,952	18,952	18,952	
101-750-911.000	CONFERENCES					
101-750-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,763	19,763	19,763	19,763	
Totals for dept 750 - SENIOR ACTIVITY CENTER		142,599	195,271	217,174	190,649	(26,525)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 801 - PLANNING COMMISSION						
101-801-703.000	SALARIES	1,420	2,575	2,575	2,575	
101-801-709.000	FICA	110	167	167	167	
101-801-711.000	MEDICARE	26	39	39	39	
101-801-713.000	OVERTIME	368	412	412	412	
101-801-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	70	220	220		(220)
101-801-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	7				
101-801-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)		10	10	10	
101-801-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	10	20	20	20	
101-801-801.900	PROFESSIONAL SERVICES (PLANNING)	25,930	35,000	25,000	25,000	
101-801-900.000	PRINTING AND PUBLISHING	597	1,545	1,545	1,545	
101-801-946.000	ENGINEERING SERVICES	12,552	12,360	12,360	12,360	
Totals for dept 801 - PLANNING COMMISSION		41,090	52,348	42,348	42,128	(220)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 861 - RETIREE HEALTHCARE						
101-861-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	13,950	13,500	10,800	10,800	
101-861-717.000	DEFINED BENEFIT PENSION PLAN (MERS)		600,000			
101-861-717.010	MERS DIVISION 10 SUPERVISOR			438,228	438,228	
101-861-717.011	MERS DIVISION 11 CLERICAL		24,738	56,388	56,388	
101-861-723.000	RETIREE HEALTH CARE - OPEB	1,513,451	1,890,732	1,913,823	1,913,823	
	ACTUARIALLY COMPUTED EMPLOYER CONTRIBUTION \$4,345,400					
101-861-840.000	INSURANCE PREMIUM (LIFE)	689	2,136	2,136	2,136	
Totals for dept 861 - RETIREE HEALTHCARE		1,528,090	2,531,106	2,421,375	2,421,375	
Dept 899 - PENDING LAWSUITS						
101-899-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	9,201				
Totals for dept 899 - PENDING LAWSUITS		9,201				
Dept 901 - TRANSFERS TO OTHER FUNDS						
101-901-995.226	INTERFUND TRANSFER OUT (RUBBISH FUND)	77,000				
Totals for dept 901 - TRANSFERS TO OTHER FUNDS		77,000				
Dept 951 - INSURANCE						
101-951-935.000	PROPERTY LIABILITY INSURANCE	247,788	249,863	250,000	250,000	
Totals for dept 951 - INSURANCE		247,788	249,863	250,000	250,000	
TOTAL APPROPRIATIONS		12,605,663	15,897,255	15,347,517	14,993,242	(354,275)
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,675,159	773,693	(2,336,596)	(1,927,993)	408,603

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 202 - MAJOR STREET FUND						
ESTIMATED REVENUES						
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	855,036	747,670	747,670	747,670	
202-000-548.000	STATE GRANTS - METRO ACT	7,687	7,752	7,752	7,752	
202-000-556.000	STATE GRANTS - OTHER		27,066			
202-000-664.000	INTEREST INCOME AND RENT CONTROL	2,002	7,000	7,000	7,000	
202-000-671.500	OTHER REVENUE		213			
202-000-687.000	OTHER REVENUE - REFUNDS OR REBATES		1,000			
TOTAL ESTIMATED REVENUES		864,725	790,701	762,422	762,422	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 463 - STREET ACTIVITIES						
202-463-702.000	WAGES - FULL TIME EMPLOYEES	76,002	133,900	75,000	75,000	
202-463-705.000	VACATION PAY	9,426	6,152	5,000	5,000	
202-463-706.000	HOLIDAY PAY	6,526	4,560	5,000	5,000	
202-463-709.000	FICA	7,147	9,094	5,800	5,800	
202-463-711.000	MEDICARE	1,802	2,133	1,250	1,250	
202-463-713.000	OVERTIME	14,342	20,600	20,600	20,600	
202-463-714.000	LONGEVITY PAY	4,300	1,800	1,900	1,900	
202-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	12,288	25,000	25,000	25,000	
202-463-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	27,916				
202-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	38,296	77,250	24,000	24,000	
202-463-721.000	CLOTHING ALLOWANCE		1,200	1,200	1,200	
202-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	3,581	5,874	5,874	4,947	(927)
202-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	77	428	500	500	
202-463-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	20,959				
202-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	24,574	25,311	25,311	25,311	
202-463-870.000	PRESERVATION - STREETS	29,842	66,950	66,950	66,950	
202-463-871.000	TRAFFIC SERVICES - STREETS	15,408	20,000	20,000	20,000	
202-463-872.000	WINTER MAINTENANCE - STREETS	30,122	41,200	41,200	41,200	
202-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	80,935	80,935	80,935	80,935	
202-463-946.000	ENGINEERING SERVICES	54,638	40,000	135,050	135,050	
MASONIC CONSTRUCTION ENGINEERING AND OBSERVATION, MATERIAL TESTING						
202-463-989.000	STREET REHABILITATION		203,520	188,523	188,523	
MASONIC RESURFACING - 20% MATCH CONSTRUCTION COSTS						
202-463-995.000	INTERFUND TRANSFER OUT	150,000	75,000			
Totals for dept 463 - STREET ACTIVITIES		608,181	840,907	729,093	728,166	(927)
TOTAL APPROPRIATIONS		608,181	840,907	729,093	728,166	(927)
NET OF REVENUES/APPROPRIATIONS - FUND 202		256,544	(50,206)	33,329	34,256	927

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 203 - LOCAL STREET FUND						
ESTIMATED REVENUES						
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	368,898	322,374	322,374	322,374	
203-000-548.000	STATE GRANTS - METRO ACT	32,899	33,048	33,048	33,048	
203-000-556.000	STATE GRANTS - OTHER		115,834			
203-000-664.000	INTEREST INCOME AND RENT CONTROL	1,636	7,000	7,000	7,000	
203-000-671.500	OTHER REVENUE	350	911			
203-000-699.000	INTERFUND TRANSFERS IN	150,000	75,000			
TOTAL ESTIMATED REVENUES		553,783	554,167	362,422	362,422	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 463 - STREET ACTIVITIES						
203-463-702.000	WAGES - FULL TIME EMPLOYEES	68,934	102,870	52,000	52,000	
203-463-705.000	VACATION PAY	5,431	3,000	2,200	2,200	
203-463-706.000	HOLIDAY PAY	211	1,000	2,200	2,200	
203-463-709.000	FICA	4,721	8,593	4,500	4,500	
203-463-711.000	MEDICARE	1,210	2,016	1,100	1,100	
203-463-713.000	OVERTIME	3,535	35,150	20,000	20,000	
203-463-714.000	LONGEVITY PAY	1,900	2,000	2,000	2,000	
203-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	7,598	25,000	25,000	25,000	
203-463-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	17,560				
203-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	16,794	24,720	24,720	24,720	
203-463-721.000	CLOTHING ALLOWANCE		1,200	1,200	1,200	
203-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	3,581	5,874	5,874	4,947	(927)
203-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)		500			
203-463-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	18,197				
203-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	17,246	17,763	17,763	17,763	
203-463-870.000	PRESERVATION - STREETS	31,718	61,800	61,800	61,800	
203-463-871.000	TRAFFIC SERVICES - STREETS	7,518	5,150	5,150	5,150	
203-463-872.000	WINTER MAINTENANCE - STREETS	34,580	56,650	56,650	56,650	
203-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	46,780	46,780	46,780	46,780	
203-463-946.000	ENGINEERING SERVICES					
Totals for dept 463 - STREET ACTIVITIES		287,514	400,066	328,937	328,010	(927)
TOTAL APPROPRIATIONS		287,514	400,066	328,937	328,010	(927)
NET OF REVENUES/APPROPRIATIONS - FUND 203		266,269	154,101	33,485	34,412	927

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 210 - AMBULANCE FUND						
ESTIMATED REVENUES						
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	382,344	396,712	406,000	414,975	8,975
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	36,594	36,291	37,000	32,948	(4,052)
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	2,856	500	500	500	
210-000-423.000	TAXES - PRIOR YEAR COLLECTION	762				
210-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	901	901	901	901	
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	10,092	8,395	8,395	7,384	(1,011)
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,033	1,098	1,098	1,098	
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	40,474	33,211	33,211	33,211	
210-000-638.000	AMBULANCE TRANSPORT FEES	350,434	308,756	308,756	308,756	
210-000-664.000	INTEREST INCOME AND RENT CONTROL	3,762	14,000	14,000	14,000	
TOTAL ESTIMATED REVENUES		829,252	799,864	809,861	813,773	3,912

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 301 - PUBLIC SAFETY						
210-301-702.000	WAGES - FULL TIME EMPLOYEES	204,324	223,922	285,922	223,922	(62,000)
210-301-704.000	WAGES - PART TIME EMPLOYEES		60,000		60,000	60,000
210-301-705.000	VACATION PAY	28,466	26,170	31,170	26,170	(5,000)
210-301-706.000	HOLIDAY PAY	10,622	12,875	15,875	12,875	(3,000)
210-301-709.000	FICA	16,373	19,356	23,656	19,356	(4,300)
210-301-711.000	MEDICARE	3,864	4,540	5,540	4,540	(1,000)
210-301-713.000	OVERTIME	20,382	27,900	30,900	27,900	(3,000)
210-301-714.000	LONGEVITY PAY	2,310	2,271	2,271	2,271	
210-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	36,637	96,602	20,000	20,000	
210-301-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	39,381				
210-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	66,252	89,610	109,610	89,610	(20,000)
210-301-721.000	CLOTHING ALLOWANCE	3,938	6,750	7,750	6,750	(1,000)
210-301-722.000	FOOD ALLOWANCE	6,000	3,500	5,500	3,500	(2,000)
210-301-731.000	EDUCATION ALLOWANCE	1,388	2,060	2,060	2,060	
210-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	6,695	7,562	7,562	6,239	(1,323)
210-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,025	10,994	12,300	5,000	(7,300)
210-301-746.000	OPERATING SUPPLIES	14,425	19,150	19,150	19,150	
210-301-752.000	SUPPLIES	484				
210-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES		1,000	1,000	1,000	
210-301-801.200	PROFESSIONAL SERVICES (ACCUMED)	23,857	29,475	21,000	21,000	
210-301-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	56,770	56,770	56,770	56,770	
210-301-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	187	275	275	275	
210-301-850.100	COMMUNICATIONS (CELL)	51				
210-301-910.000	PROFESSIONAL DEVELOPMENT	800	500	500	500	
210-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	69,261	69,261	69,261	69,261	
210-301-956.000	BAD DEBT EXPENSE			1,000	1,000	
210-301-970.000	CAPITAL OUTLAY	25,376				
Totals for dept 301 - PUBLIC SAFETY		642,868	770,543	729,072	679,149	(49,923)
TOTAL APPROPRIATIONS		642,868	770,543	729,072	679,149	(49,923)
NET OF REVENUES/APPROPRIATIONS - FUND 210		186,384	29,321	80,789	134,624	53,835

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND						
ESTIMATED REVENUES						
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	536,765	565,708	579,285	591,749	12,464
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	51,374	52,651	53,914	46,984	(6,930)
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	3,239	600			
226-000-423.000	TAXES - PRIOR YEAR COLLECTION	1,069				
226-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,265	1,265	1,265	1,265	
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	14,168	11,972	11,972	10,530	(1,442)
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,450	1,541	1,541	1,541	
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE		44,623	44,623	44,623	
226-000-637.000	RECYCLING FEES	112,554	106,800	106,800	106,800	
226-000-664.000	INTEREST INCOME AND RENT CONTROL	1,415	7,200	7,200	7,200	
226-000-699.000	INTERFUND TRANSFERS IN	77,000				
TOTAL ESTIMATED REVENUES		800,299	792,360	806,600	810,692	4,092
APPROPRIATIONS						
Dept 528 - REFUSE COLLECTION/ DISPOSAL						
226-528-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES		1,061			
226-528-919.000	WASTE AND RUBBISH DISPOSAL	514,024	545,900	562,000	562,000	
226-528-925.000	RECYCLING	90,278	94,245	97,000	97,000	
226-528-926.000	COMPOSTING	81,328	101,970	105,000	105,000	
226-528-956.000	BAD DEBT EXPENSE	43	56	250	250	
Totals for dept 528 - REFUSE COLLECTION/ DISPOSAL		685,673	743,232	764,250	764,250	
TOTAL APPROPRIATIONS		685,673	743,232	764,250	764,250	
NET OF REVENUES/APPROPRIATIONS - FUND 226		114,626	49,128	42,350	46,442	4,092

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 265 - DRUG FORFEITURE						
ESTIMATED REVENUES						
265-000-655.950	FINES AND FORFEITURES (DRUG)	96,047	20,000	10,000	10,000	
265-000-664.000	INTEREST INCOME AND RENT CONTROL	793	2,800	2,800	2,800	
265-000-669.000	INVESTMENT GAINS AND LOSSES	21,403				
265-000-673.000	GAIN OR LOSS ON SALE OF ASSETS	7,625	20,000			
TOTAL ESTIMATED REVENUES		125,868	42,800	12,800	12,800	
APPROPRIATIONS						
Dept 310 - DRUG FORFEITURE						
265-310-709.000	FICA	180				
265-310-711.000	MEDICARE	42				
265-310-713.000	OVERTIME	2,915				
265-310-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	472				
265-310-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	1,375				
265-310-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	1,620				
265-310-746.000	OPERATING SUPPLIES	16,161	16,000	16,000	16,000	
265-310-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	80				
265-310-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	400				
265-310-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	9,706	14,000	14,000	14,000	
265-310-850.100	COMMUNICATIONS (CELL)	15				
265-310-851.000	MAIL OR POSTAGE	23				
265-310-955.000	MISCELLANEOUS	120				
265-310-983.000	LEASED ASSETS		11,000	15,864	15,864	
TWO LEASED POLICE VEHICLES						
Totals for dept 310 - DRUG FORFEITURE		33,109	41,000	45,864	45,864	
TOTAL APPROPRIATIONS		33,109	41,000	45,864	45,864	
NET OF REVENUES/APPROPRIATIONS - FUND 265		92,759	1,800	(33,064)	(33,064)	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 267 - GAMBLING FORFEITURE						
ESTIMATED REVENUES						
267-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY	11,430				
267-000-655.800	FINES AND FORFEITURES (GAMBLING)	239,966				
267-000-664.000	INTEREST INCOME AND RENT CONTROL	9,724	19,000	19,000	19,000	
TOTAL ESTIMATED REVENUES		261,120	19,000	19,000	19,000	
APPROPRIATIONS						
Dept 301 - PUBLIC SAFETY						
267-301-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES	3,346	123			
267-301-970.000	CAPITAL OUTLAY	11,811				
Totals for dept 301 - PUBLIC SAFETY		15,157	123			
TOTAL APPROPRIATIONS		15,157	123			
NET OF REVENUES/APPROPRIATIONS - FUND 267		245,963	18,877	19,000	19,000	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 270 - SENIOR HOUSING						
ESTIMATED REVENUES						
270-000-600.000	RENT	539,862	559,212	548,000	548,000	
270-000-657.000	ORDINANCE FINES AND COSTS		232			
270-000-664.000	INTEREST INCOME AND RENT CONTROL	957	2,080	2,080	2,080	
270-000-676.000	REIMBURSEMENTS	513				
270-000-686.000	INSURANCE RECOVERIES	18,392	10,897			
270-000-687.000	OTHER REVENUE - REFUNDS OR REBATES		360			
TOTAL ESTIMATED REVENUES		559,724	572,781	550,080	550,080	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 265 - CITY HALL						
270-265-702.000	WAGES - FULL TIME EMPLOYEES		2,500	10,000	10,000	
270-265-704.000	WAGES - PART TIME EMPLOYEES	26,742	41,200	41,200	41,200	
270-265-709.000	FICA	1,667	3,193	3,500	3,500	
270-265-711.000	MEDICARE	390	597	750	750	
270-265-713.000	OVERTIME		2,500	2,500	2,500	
270-265-717.000	DEFINED BENEFIT PENSION PLAN (MERS)		2,500	2,500	2,500	
270-265-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	256	800	800	800	
270-265-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,043				
270-265-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)		100	100	100	
270-265-742.000	MATERIALS & SUPPLIES	11,279	14,420	15,000	15,000	
270-265-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	1,380	5,150			
270-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,351	2,500			
270-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	352	2,600	2,700	2,700	
270-265-850.100	COMMUNICATIONS (CELL)	201				
270-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	1,188	1,310	1,000	1,000	
270-265-918.000	WATER	31,573	49,337	40,000	40,000	
270-265-920.000	ELECTRIC	10,883	12,772	11,000	11,000	
270-265-921.000	NATURAL GAS	4,783	2,060	1,500	1,500	
270-265-934.000	OTHER REPAIRS AND MAINTENANCE	72,741	124,000	281,849	281,849	
270-265-935.000	PROPERTY LIABILITY INSURANCE	39,352	43,702	43,702	43,702	
270-265-968.000	DEPRECIATION AND DEPLETION	88,764	91,979	91,979	91,979	
Totals for dept 265 - CITY HALL		293,945	403,220	550,080	550,080	
Dept 945 - DEBT						
270-945-991.000	PRINCIPAL		1			
270-945-992.000	INTEREST EXPENSE	5,151	1,927			
Totals for dept 945 - DEBT		5,151	1,928			
TOTAL APPROPRIATIONS		299,096	405,148	550,080	550,080	
NET OF REVENUES/APPROPRIATIONS - FUND 270		260,628	167,633			

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 301 - GENERAL DEBT SERVICE (CITY HALL)						
ESTIMATED REVENUES						
301-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	514,060	533,378	91,500	105,648	14,148
301-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	49,201	49,642	8,500	8,389	(111)
301-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	3,639	700			
301-000-423.000	TAXES - PRIOR YEAR COLLECTION	1,008				
301-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,211	1,174			
301-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	13,568	11,287	2,000	1,534	(466)
301-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,389	1,476			
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	105,078	44,069	44,069	44,069	
301-000-664.000	INTEREST INCOME AND RENT CONTROL	1,251	4,800	1,200	1,200	
TOTAL ESTIMATED REVENUES		690,405	646,526	147,269	160,840	13,571
APPROPRIATIONS						
Dept 945 - DEBT						
301-945-991.000	PRINCIPAL	490,000	510,000	530,000	530,000	
	FINAL PAYOFF 10/1/2019					
301-945-992.000	INTEREST EXPENSE	44,060	26,763	8,282	8,282	
	FINAL PAYOFF 10/1/2019					
301-945-993.000	PAYING AGENT FEES	250	1,250	125	125	
Totals for dept 945 - DEBT		534,310	538,013	538,407	538,407	
TOTAL APPROPRIATIONS		534,310	538,013	538,407	538,407	
NET OF REVENUES/APPROPRIATIONS - FUND 301		156,095	108,513	(391,138)	(377,567)	13,571

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 307 - DEBT SERVICE (2015 STREET BOND)						
ESTIMATED REVENUES						
307-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	880,151	913,227	748,000	760,827	12,827
307-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	84,238	84,993	69,000	60,408	(8,592)
307-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	5,388	1,000	500	500	
307-000-423.000	TAXES - PRIOR YEAR COLLECTION	1,668				
307-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	2,074	1,943	1,600	1,600	
307-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	23,231	19,326	16,000	11,046	(4,954)
307-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	2,378	2,528	1,000	1,000	
307-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE		75,452	75,452	75,452	
307-000-664.000	INTEREST INCOME AND RENT CONTROL	696	3,600	3,600	3,600	
TOTAL ESTIMATED REVENUES		999,824	1,102,069	915,152	914,433	(719)
APPROPRIATIONS						
Dept 945 - DEBT						
307-945-991.000	PRINCIPAL	845,000	865,000	880,000	880,000	
	FINAL PAYOFF 10/1/2020					
307-945-992.000	INTEREST	71,650	50,325	31,775	31,775	
307-945-993.000	PAYING AGENT FEES	500	1,000	125	125	
Totals for dept 945 - DEBT		917,150	916,325	911,900	911,900	
TOTAL APPROPRIATIONS		917,150	916,325	911,900	911,900	
NET OF REVENUES/APPROPRIATIONS - FUND 307		82,674	185,744	3,252	2,533	(719)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 592 - WATER AND SEWER FUND						
ESTIMATED REVENUES						
592-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,900	139			
592-000-539.000	STATE GRANTS	385,111	233,515			
592-000-600.000	WATER REVENUE (RETIRED)	573,436				
592-000-601.000	SEWER REVENUE (RETIRED)	123,010				
592-000-603.000	FIXED COST REVENUE (RETIRED)	1,047,622				
592-000-633.000	CROSS CONNECTION FEES	8,593				
592-000-642.100	SALES - WATER COMMODITY	1,430,568	1,764,000	2,709,000	2,709,000	
592-000-642.200	SALES - WATER RTS	919,168	1,164,000	1,154,000	1,154,000	
592-000-642.300	SALES - SEWER COMMODITY	3,624,127	4,568,000	4,745,000	4,745,000	
592-000-642.400	SALES - SEWER RTS	599,042	756,000	751,000	751,000	
592-000-642.500	SALES - METER REPLACEMENT FEE	50,568	63,600	63,600	63,600	
592-000-642.600	SALES - WATER TAP FEES	30,395	30,600	3,600	3,600	
592-000-642.700	SALES - SEWER TAP FEES	15,703	15,300	3,000	3,000	
592-000-642.800	METERS (RETIRED)	75,815				
592-000-655.700	PENALTIES	87,561	81,600	81,600	81,600	
592-000-664.000	INTEREST INCOME AND RENT CONTROL	17,664	54,000	54,000	54,000	
592-000-678.000	MISCELLANEOUS	13,975	166			
592-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	15,301				
TOTAL ESTIMATED REVENUES		9,019,559	8,730,920	9,564,800	9,564,800	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 526 - WATER						
592-526-702.000	WAGES - FULL TIME EMPLOYEES	243,491	278,100	278,100	278,100	
592-526-704.000	WAGES - PART TIME EMPLOYEES	28,490	40,000	40,000	40,000	
592-526-705.000	VACATION PAY	40,186	56,650	30,000	30,000	
592-526-706.000	HOLIDAY PAY	12,928	17,304	20,000	20,000	
592-526-707.000	TEMPORARY EMPLOYEES	19,344	25,000	25,000	25,000	
592-526-709.000	FICA	22,816	26,780	26,780	26,780	
592-526-711.000	MEDICARE	5,341	6,180	6,180	6,180	
592-526-713.000	OVERTIME	39,638	55,620	55,620	55,620	
592-526-714.000	LONGEVITY PAY	6,680	4,600	4,800	4,800	
592-526-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	634,440	704,000	704,000	704,000	
592-526-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	99,865				
592-526-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	85,236	111,240	111,240	111,240	
592-526-721.000	CLOTHING ALLOWANCE		3,600	3,600	3,600	
592-526-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	7,341	7,934	7,934	6,969	(965)
592-526-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	101,827	102,000	102,000	102,000	
592-526-752.000	SUPPLIES	8,468	15,450	15,450	15,450	
592-526-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	137,829	128,750	128,750	128,750	
592-526-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	7,965	6,000	6,000	6,000	
592-526-801.100	PROFESSIONAL SERVICES (ACCOUNTING)	2,000				
592-526-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	192,991	192,991	192,991	192,991	
592-526-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	791	1,545	1,545	1,545	
592-526-850.100	COMMUNICATIONS (CELL)	283				
592-526-851.000	MAIL OR POSTAGE	22,455	23,690	15,000	15,000	
592-526-883.000	PERMITS	5,650	5,854	5,854	5,854	
592-526-884.000	EASEMENTS	3,840				
592-526-910.000	PROFESSIONAL DEVELOPMENT	2,303				
592-526-915.000	MEMBERSHIPS		785	785	785	
592-526-918.000	WATER	659	824	824	824	
592-526-918.500	WATER (GREAT LAKES WATER AUTHORITY)	1,301,357	1,339,000	1,339,000	1,339,000	
592-526-932.000	VEHICLE REPAIRS AND MAINTENANCE	81,103	81,103	81,103	81,103	
592-526-934.000	OTHER REPAIRS AND MAINTENANCE	32,672	41,200	41,200	41,200	
592-526-946.000	ENGINEERING SERVICES	22,741	25,000	25,000	25,000	
592-526-956.000	BAD DEBT EXPENSE	12,655	20,600	15,000	15,000	
592-526-968.100	DEPRECIATION AND DEPLETION	184,850	185,000	185,000	185,000	
592-526-972.000	CAPITAL OUTLAY (WATER SYSTEM)		1	1	1	
592-526-991.000	PRINCIPAL		1	1	1	
592-526-992.000	INTEREST EXPENSE	15,531	19,938	19,938	19,938	
Totals for dept 526 - WATER		3,383,766	3,526,740	3,488,696	3,487,731	(965)

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Dept 527 - SEWER						
592-527-702.000	WAGES - FULL TIME EMPLOYEES	189,665	204,970	204,970	204,970	
592-527-705.000	VACATION PAY	12,558	36,000	36,000	36,000	
592-527-706.000	HOLIDAY PAY	6,572	9,270	6,000	6,000	
592-527-709.000	FICA	13,679	15,450	15,450	15,450	
592-527-711.000	MEDICARE	3,202	4,120	4,120	4,120	
592-527-713.000	OVERTIME	15,334	25,750	25,750	25,750	
592-527-714.000	LONGEVITY PAY	4,700	2,550	2,750	2,750	
592-527-715.150	POST EMPLOYMENT BENEFITS					
592-527-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	477,090	527,000	527,000	527,000	
592-527-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	77,127				
592-527-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	53,847	72,100	72,100	72,100	
592-527-721.000	CLOTHING ALLOWANCE		3,500	3,500	3,500	
592-527-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,100	3,248	3,248	2,881	(367)
592-527-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	76,995	77,000	77,000	77,000	
592-527-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	6,269	12,360	12,360	12,360	
592-527-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	775	358,800	300,000	300,000	
592-527-801.100	PROFESSIONAL SERVICES (ACCOUNTING)	4,850				
592-527-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	124,831	124,831	124,831	124,831	
592-527-834.000	FEES AND PERMITS	3,150				
592-527-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	779	876	876	876	
592-527-850.100	COMMUNICATIONS (CELL)	283				
592-527-851.000	MAIL OR POSTAGE	12,253	13,390	9,000	9,000	
592-527-884.000	EASEMENTS	6,059				
592-527-910.000	PROFESSIONAL DEVELOPMENT	3,353	2,360	2,360	2,360	
592-527-917.000	SEWAGE	2,677,392	2,781,000	2,781,000	2,781,000	
592-527-920.000	ELECTRIC	2,732	2,472	2,472	2,472	
592-527-932.000	VEHICLE REPAIRS AND MAINTENANCE	196,640	196,640	196,640	196,640	
592-527-934.000	OTHER REPAIRS AND MAINTENANCE	2,095				
592-527-934.500	OTHER REPAIRS AND MAINTENANCE (LIFT ST)	9,789	20,600	100,000	100,000	
592-527-934.900	OTHER REPAIRS & MAINTENANCE (SAW GRANT)	291,702	112,544			
592-527-946.000	ENGINEERING SERVICES	19,495	25,000	25,000	25,000	
592-527-946.900	ENGINEERING SERVICES (SAW GRANT)	177,790				
592-527-956.000	BAD DEBT EXPENSE	9,468	10,300	10,300	10,300	
592-527-964.000	REFUNDS AND REBATES	625				
592-527-968.100	DEPRECIATION AND DEPLETION	1,239,982	1,240,000	1,240,000	1,240,000	
592-527-991.000	PRINCIPAL		1	1	1	
592-527-992.000	INTEREST EXPENSE	515,731	626,036	656,000	656,000	
592-527-993.000	PAYING AGENT FEES	90	1,000	1,000	1,000	
Totals for dept 527 - SEWER		6,239,002	6,509,168	6,439,728	6,439,361	(367)
TOTAL APPROPRIATIONS		9,622,768	10,035,908	9,928,424	9,927,092	(1,332)
NET OF REVENUES/APPROPRIATIONS - FUND 592		(603,209)	(1,304,988)	(363,624)	(362,292)	1,332

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 645 - MEDICAL SELF INSURANCE FUND						
ESTIMATED REVENUES						
645-000-664.000	INTEREST INCOME AND RENT CONTROL	1,730	5,400	5,400	5,400	
645-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	42,461	87,030			
645-000-700.000	HCARE ISF CHARGES FOR SERVICES	619,886	650,760	590,000	590,000	
TOTAL ESTIMATED REVENUES		664,077	743,190	595,400	595,400	
APPROPRIATIONS						
Dept 999 - SELF INSURANCE						
645-999-837.000	HEALTH INSURANCE CLAIMS	556,729	651,486	595,400	595,400	
Totals for dept 999 - SELF INSURANCE		556,729	651,486	595,400	595,400	
TOTAL APPROPRIATIONS		556,729	651,486	595,400	595,400	
NET OF REVENUES/APPROPRIATIONS - FUND 645		107,348	91,704			

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
Fund 661 - MOTOR POOL						
ESTIMATED REVENUES						
661-000-643.000	EQUIPMENT RENTAL	868,578	868,578	868,578	868,578	
661-000-664.000	INTEREST INCOME AND RENT CONTROL	2,239	6,400	6,400	6,400	
661-000-673.000	GAIN OR LOSS ON SALE OF ASSETS	10,935				
661-000-686.000	INSURANCE RECOVERIES		1,000			
661-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	4,077				
TOTAL ESTIMATED REVENUES		885,829	875,978	874,978	874,978	

GL NUMBER	DESCRIPTION	2017-18 ACTIVITY	2018-19 AMENDED BUDGET	2019-20 RECOMMENDED BUDGET	2019-20 REVISED BUDGET	2019-20 AMOUNT CHANGE
APPROPRIATIONS						
Dept 249 - MOTOR POOL						
661-249-702.000	WAGES - FULL TIME EMPLOYEES	53,392	59,300	59,300	59,300	
661-249-705.000	VACATION PAY	5,446	4,500	4,500	4,500	
661-249-706.000	HOLIDAY PAY	2,521	2,761	2,761	2,761	
661-249-709.000	FICA	3,737	4,172	4,172	4,172	
661-249-711.000	MEDICARE	986	979	979	979	
661-249-713.000	OVERTIME	4,601	7,000	7,000	7,000	
661-249-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	6,945	26,035			
661-249-717.001	DEFINED BENEFIT PENSION PLAN (MERS)	14,542				
661-249-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	6,791	9,373	9,373	9,373	
661-249-721.000	CLOTHING ALLOWANCE		1,200	1,200	1,200	
661-249-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,687	1,834	1,834	1,422	(412)
661-249-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,134	1,000	1,000	1,000	
661-249-752.000	SUPPLIES	91				
661-249-758.000	DIESEL FUEL	25,900	36,000	36,000	36,000	
661-249-759.000	GASOLINE	64,211	80,000	80,000	80,000	
661-249-760.000	OIL	607	2,575			
661-249-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	250	2,500	2,500	2,500	
661-249-805.000	ENTERPRISE FLEET MANAGEMENT	148,807	210,000	210,000	210,000	
661-249-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)		1,380	1,000	1,000	
661-249-850.100	COMMUNICATIONS (CELL)	509				
661-249-931.000	EQUIPMENT REPAIRS	116,270	47,500	50,000	50,000	
661-249-932.000	VEHICLE REPAIRS AND MAINTENANCE	85,894	155,000	155,000	155,000	
661-249-934.000	OTHER REPAIRS AND MAINTENANCE	59,602	30,000	20,000	20,000	
661-249-936.000	VEHICLE LIABILITY INSURANCE	80,697	79,993	79,993	79,993	
661-249-955.000	MISCELLANEOUS	1,584	3,296			
661-249-968.000	DEPRECIATION AND DEPLETION	93,087	98,880	120,000	120,000	
661-249-981.000	CAPITAL OUTLAY (VEHCILES)					
661-249-991.000	PRINCIPAL		1	1	1	
	TORO GROUNDMASTER 5900 - PRINCIPAL \$14,079					
661-249-992.000	INTEREST EXPENSE	2,385	3,449	17,000	17,000	
	TORO GROUNDMASTER 5900 THROUGH 10/15/2023					
Totals for dept 249 - MOTOR POOL		781,676	868,728	863,613	863,201	(412)
TOTAL APPROPRIATIONS		781,676	868,728	863,613	863,201	(412)
NET OF REVENUES/APPROPRIATIONS - FUND 661		104,153	7,250	11,365	11,777	412