City of Fraser

A Centennial Community

BUDGET SUMMARY - 2020-2021

As the fiscal year June 30, 2020 ends, the City of Fraser (the City) will end with cash healthy fund balances for the majority of its funds. Page 17 of the Final Amended Budget reflects estimated net revenues for all funds of <$2.6 million> and an ending balance of $27.8 million. This overall net appropriations fund balance is expected to come in higher than the prior amended budget by about <$1.07 million>. All closing entries for the year have not yet been made. Depreciation for the Water and Sewer Fund will still need to be made for an estimated $1.27 million and depreciation for the Senior Housing Fund will approximate $92,000. The recognition of Admin Services that were budgeted for, for the five (5) funds: Major Streets, Local Streets, Ambulance, Water and Sewer were offset as revenue to the General Fund for a sum of $417,666.

At this point, before final adjustments and postings are made, revenue for the General Fund of $15.5 million will end the year very close to the budget and should fall slightly short of the final amended budget by approximately <$106,980> or -0.7% (page 1).

Total appropriations for the General Fund at this point should come in close to the budget. Total projected appropriations for the General Fund was $17.5 million (page 8). Overall, the departments appear to have managed their respective areas relatively well with the majority coming in under-budget. There were several departments within the General Fund that were reflected over-budget and these are included below in the list as a request for Council to approve an increase in the final amended budget. As is the case with budgets and forecasts, there are inevitably unforeseen events or contingencies that arise over the course of the year that may dictate budget adjustments.

FINAL BUDGET AMENDMENT REQUESTS

The following amendment requests were highlighted in yellow in the Final Amended Budget column of the budget report included. Comments were made in the excel version of the cells of each amount, but these are also explained here:

- General Fund Department 101 – City Council (page 2): Request extra funding of **$45,000** for GL# 101-101-801.100 Professional Services (HR) to bring that department within budget.
- General Fund Department 210 – Legal (page 3): An extra **$170,000** is needed to bring this department within budget.
- General Fund Department 215 – Clerk (page 3): Recognition of the legal judgment to compensate former City Clerk Dolland for back pay in the amount of **$35,273.35** affecting GL# 101-215-703.000. This amount will be recognized before the year-end. An additional **$20,000** is also requested to bring this department into balance with the budget, since past compensation amounts were also paid out for Dolland this fiscal year.
- General Fund Department 266 – Activity Center (page 4): **$16,000** requested for GL #101-266-934.000 to bring department into balance. Repairs were made to the roof of activity center that exceeded original projections.
- General Fund Department 448 – Street Lighting (page 7): An additional **$47,000** requested to fund GL# 101-448920.100 to bring department into balance with budget.
- General Fund Department 690 – Park Maintenance (page 7): Request increase in GL# 101-690-934.000 of **$588,937** for the $386,027 for Boris, Harrington and Meadows parks playground equipment renovations projects for Council's approval of that amount in April 2021. This

increase is also requested to cover for funds spent for Somerset Park playground equipment for $136,300 in August 2021 (Council approved 6/11/2020), and Pompo Park playground equipment $113,401 (Council approved 6/11/2020). The budget was never amended for these amounts that were approved in the prior fiscal year.

- General Fund Department 801 – Planning Commission (page 8): Request increase in funding of **$22,000** for GL# 101-801-801.900 Professional Services (Planning) to bring the department into balance with budget. Work performed by McKenna this period included a 5-year master plan along with other work.
- General Fund Department 951 – Insurance (page 8): Request additional **$26,000** for GL# 101-951-935.000 to bring department within budget.
- Request to authorize transfer of $400,000 from Major Street Fund, GL# 202-463-870.000, Preservation Streets to Local Street Fund, GL# 203-463-870.000, Preservation Streets (page 9). This was believed to have been an oversight, since the work currently planned affects the Local Street Fund.
- Senior Housing Fund (270) Department 265 (page 12): Request increase to budget by **$102,500** to bring the department within budget. Senior housing project currently ongoing to repair balconies & outer doors of apartment units.

Overall, the total requested amount to bring the aforementioned departments within the budget is $1,072,710.35. The administration respectfully requests the approval of these departmental amounts. If approved, estimated revenues for all funds will be $30,560,851 netted against appropriations for all Funds of $33,162,978 for net appropriations of <$2,602,127>. The prior budget amendment reflected net appropriations of <$1,529,690>, indicating a difference or increase in funding costs of <$1,072,437> {ref page 17}. The final amended estimated ending balance for all funds was $27,788,914 (page 17).

The final amended estimated ending balance for the General Fund was $7,856,633 (page 8). Estimated net appropriations for the General Fund was <$1,872,901>. This represented an increase in funding costs of <$969,937> over the prior amended budget (page 8). The estimated final amended General Fund balance was 45% of the estimated fiscal year's expenditures of $17,495,307. Industry standard dictates this reserve percentage range between 10%-25%.

06/20/2021 **BUDGET REPORT FOR CITY OF FRASER**

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
ESTIMATED REVENUES							
Dept 000							
101-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	8,055,368	8,055,368	8,055,368	7,763,770	(291,598)	-3.6%
101-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	636,656	636,656	636,656	554,694	(81,962)	-12.9%
101-000-411.000	TAXES - DELINQUENT REAL PROPERTY TAXES	1,143	1,143	1,143		(1,143)	-100.0%
101-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	9,000	9,000	9,000	6,926	(2,074)	-23.0%
101-000-415.000	TAXES - ALLOWANCE FOR CHARGEBACKS	(1,000)	(1,000)	(1,000)	(131)	869	-86.9%
101-000-427.000	TAXES - COMMUNITY-WIDE SPECIAL ASSESSMEN	1,977,500	1,977,500	1,977,500	1,901,226	(76,274)	-3.9%
101-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	39,117	39,117	39,117	21,486	(17,631)	-45.1%
101-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	187,083	187,083	187,083	127,542	(59,541)	-31.8%
101-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	10,000	10,000	10,000	12,434	2,434	24.3%
101-000-447.000	TAXES - PROPERTY TAX ADMINISTRATION FEE	256,307	256,307	256,307	250,759	(5,548)	-2.2%
101-000-476.200	BUSINESS LICENSES - PAWNBROKER DEALER				500	500	
101-000-476.300	BUSINESS LICENSES - SECOND HAND DEALER				500	500	
101-000-476.400	BUSINESS LICENSES - PRECIOUS METAL DEAL		50	50	100	50	100.0%
101-000-477.000	LICENSES AND PERMITS - CABLE TV (WOW)	94,600	94,600	94,600	72,979	(21,621)	-22.9%
101-000-477.100	LICENSES AND PERMITS - CABLE TV (COMCAST	156,000	156,000	156,000	118,931	(37,069)	-23.8%
101-000-478.000	LICENSES AND PERMITS - VIDEO FRANCHISE	43,600	43,600	43,600	21,239	(22,361)	-51.3%
101-000-479.000	LICENSES AND PERMITS - CELLULAR TOWER	14,965	89,285	89,285	76,817	(12,468)	-14.0%
101-000-505.000	FEDERAL GRANTS - PUBLIC SAFETY		569,220	569,220	287,253	(281,967)	-49.5%
101-000-522.000	FEDERAL GRANTS - CDBG				28,819	28,819	
101-000-539.000	STATE GRANTS				92,854	92,854	
101-000-543.302	STATE GRANTS - TRAINING FUNDS PA 302	10,000	10,000	10,000		(10,000)	-100.0%
101-000-543.500	STATE GRANTS - LIQUOR LICENSE FEE	10,946	10,946	10,946	10,415	(531)	-4.9%
101-000-544.000	STATE GRANTS - DRUNK DRIVING CASE FLOW				1,373	1,373	
101-000-547.000	STATE GRANT - COURT EQUITY	27,250	27,250	27,250	27,434	184	0.7%
101-000-549.000	STATE GRANTS - FINANCIAL TOOL				1,566	1,566	
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	698,960	803,429	803,429	1,481,215	677,786	84.4%
101-000-574.000	STATE GRANTS - STATE REVENUE SHARING	1,080,000	1,080,000	1,080,000	1,053,949	(26,051)	-2.4%
101-000-621.000	PROBATION OVERSIGHT FEE	15,000	15,000	15,000	10,885	(4,115)	-27.4%
101-000-627.000	BUILDING INSPECTION AND PERMIT FEES	281,250	281,250	281,250	263,375	(17,875)	-6.4%
101-000-628.000	PLANNING COMMISSION FEES	5,000	5,000	5,000	7,752	2,752	55.0%
101-000-629.000	ZONING BOARD OF APPEALS FEES	2,500	2,500	2,500	2,350	(150)	-6.0%
101-000-645.000	CHARGES FOR SERVICES - PUBLIC SAFETY	150,000	150,000	150,000	178,406	28,406	18.9%
101-000-646.000	CHARGES FOR SERVICES - PUBLIC WORKS	20,000	20,000	20,000	12,861	(7,139)	-35.7%
101-000-647.000	CHARGES FOR SERVICES - CITY CLERK	2,500	2,500	2,500	25,467	22,967	918.7%
101-000-648.000	CHARGES FOR SERVICES - FINANCE	1,000	1,000	1,000	1,141	141	14.1%
101-000-649.000	CHARGES FOR SERVICES - RECREATION	39,028	39,028	39,028	7,608	(31,420)	-80.5%
101-000-649.100	CHARGES FOR SERVICES - PARK RENTALS				3,812	3,812	
101-000-649.500	CHARGES FOR SERVICES - SENIOR CENTER	24,770	9,770	9,770	(672)	(10,442)	-106.9%
101-000-650.000	TRANSACTION FEES (PAWN SHOP)	5,000	5,000	5,000	3,044	(1,956)	-39.1%
101-000-655.000	DISTRICT COURT - FINES/COSTS-DIST CT.	323,063	323,063	323,063	350,513	27,450	8.5%
101-000-664.000	INTEREST INCOME AND RENT CONTROL	19,600	19,600	19,600	3,429	(16,171)	-82.5%
101-000-671.000	OTHER REVENUE				1,066	1,066	
101-000-673.000	GAIN OR LOSS ON SALE OF ASSETS		12,705	12,705	31,280	18,575	146.2%
101-000-674.900	DONATION - PARK DONATIONS		1,000	1,000	6,075	5,075	507.5%
101-000-676.001	OTHER REVENUE - REIMBURSEMENTS (WCF)		12,884	12,884	38,024	25,140	195.1%
101-000-676.202	ADMIN SERVICES - MAJOR STREETS	24,574	24,574	24,574	25,311	737	3.0%
101-000-676.203	ADMIN SERVICES - LOCAL STREETS	17,246	17,246	17,246	17,763	517	3.0%
101-000-676.210	ADMIN SERVICES - AMBULANCE	56,770	56,770	56,770	56,770	0	0.0%
101-000-676.526	ADMIN SERVICES - WATER	192,991	192,991	192,991	192,991	0	0.0%
101-000-676.527	ADMIN SERVICES - SEWER	124,831	124,831	124,831	124,831	0	0.0%
101-000-682.000	OTHER REVENUE - RETIREE HEALTH CARE	34,000	34,000	34,000	58,214	24,214	71.2%
101-000-686.000	INSURANCE RECOVERIES				141,500	141,500	
101-000-687.000	OTHER REVENUE - REFUNDS OR REBATES	8,000	8,000	8,000	17,452	9,452	118.2%
101-000-688.000	OTHER REVENUE - SMART PROGRAM	15,000	15,000	15,000	28,952	13,952	93.0%
101-000-689.000	OTHER REVENUE - CASH OVER OR SHORT				(9,424)	(9,424)	
101-000-699.000	INTERFUND TRANSFERS IN	106,222	193,140	193,140		(193,140)	-100.0%
Totals for dept 000 -		14,775,840	15,622,406	15,622,406	15,515,426	(106,980)	-0.7%
TOTAL ESTIMATED REVENUES		14,775,840	15,622,406	15,622,406	15,515,426	(106,980)	-0.7%

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APPROPRIATIONS							
Dept 101 - CITY COUNCIL							
101-101-703.000	SALARIES	48,600	48,600	48,600	39,091	(9,509)	-19.6%
101-101-709.000	FICA	3,013	3,013	3,013	2,424	(589)	-19.5%
101-101-711.000	MEDICARE	705	705	705	567	(138)	-19.6%
101-101-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	130	130	130		(130)	-100.0%
101-101-752.000	SUPPLIES	1,000	1,000	1,000		(1,000)	-100.0%
101-101-801.100	PROFESSIONAL SERVICES (HR)	75,000	75,000	120,000	141,938	21,938	18.3%
101-101-900.000	PRINTING AND PUBLISHING	15,000	15,000	15,000	9,406	(5,594)	-37.3%
101-101-911.000	CONFERENCES	2,500	2,469	2,469	355	(2,114)	-85.6%
101-101-915.000	MEMBERSHIPS	1,500	1,500	1,500	299	(1,201)	-80.1%
101-101-915.200	MEMBERSHIPS (MML)	6,366	6,366	6,366		(6,366)	-100.0%
101-101-915.300	MEMBERSHIPS (SEMCOG)	1,631	1,662	1,662	1,662	0	0.0%
Totals for dept 101 - CITY COUNCIL		155,445	155,445	200,445	195,742	(4,703)	-2.3%
Dept 136 - DISTRICT COURT							
101-136-702.000	WAGES - FULL TIME EMPLOYEES	127,271	127,271	127,271	128,131	860	0.7%
101-136-703.000	SALARIES	28,840	28,840	28,840	27,435	(1,405)	-4.9%
101-136-704.000	WAGES - PART TIME EMPLOYEES	16,234	16,234	16,234	211	(16,023)	-98.7%
101-136-705.000	VACATION PAY	8,462	8,462	8,462	11,271	2,809	33.2%
101-136-706.000	HOLIDAY PAY	7,516	7,516	7,516	7,492	(24)	-0.3%
101-136-709.000	FICA	11,767	11,767	11,767	9,135	(2,632)	-22.4%
101-136-711.000	MEDICARE	2,752	2,752	2,752	2,136	(616)	-22.4%
101-136-714.000	LONGEVITY PAY	1,470	1,470	1,470	1,575	105	7.1%
101-136-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	4,300	4,300	4,300	3,325	(975)	-22.7%
101-136-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	64,000	64,000	64,000	60,419	(3,581)	-5.6%
101-136-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	699	699	699		(699)	-100.0%
101-136-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	3,750	3,250	3,250	1,250	(2,000)	-61.5%
101-136-752.000	SUPPLIES	6,180	6,180	6,180	6,241	61	1.0%
101-136-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	51,809	51,809	51,809	26,280	(25,529)	-49.3%
101-136-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES				875	875	
101-136-823.000	INTERPRETER FEES	1,000	1,000	1,000		(1,000)	-100.0%
101-136-851.000	MAIL OR POSTAGE	2,500	2,500	2,500	2,870	370	14.8%
101-136-860.000	TRANSPORTATION	500	500	500		(500)	-100.0%
101-136-910.000	PROFESSIONAL DEVELOPMENT	500	1,000	1,000	590	(410)	-41.0%
101-136-933.000	SOFTWARE MAINTENANCE AGREEMENTS	2,500	2,500	2,500	2,400	(100)	-4.0%
101-136-940.000	RENTALS	300,000	300,000	300,000	224,366	(75,634)	-25.2%
Totals for dept 136 - DISTRICT COURT		642,050	642,050	642,050	516,002	(126,048)	-19.6%
Dept 171 - CITY MANAGER							
101-171-703.000	SALARIES	99,750	139,750	139,750	115,890	(23,860)	-17.1%
101-171-705.000	VACATION PAY	12,115	12,115	12,115	12,115	0	0.0%
101-171-706.000	HOLIDAY PAY	5,250	5,250	5,250	1,313	(3,937)	-75.0%
101-171-709.000	FICA	7,261	10,321	10,321	7,811	(2,510)	-24.3%
101-171-711.000	MEDICARE	1,698	1,698	1,698	1,827	129	7.6%
101-171-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	10,200	10,200	10,200	4,092	(6,108)	-59.9%
101-171-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	20,000	20,000	20,000	2,667	(17,333)	-86.7%
101-171-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	955	955	955		(955)	-100.0%
101-171-752.000	SUPPLIES	1,000	9,420	9,420	4,372	(5,048)	-53.6%
101-171-791.000	SUBSCRIPTIONS AND PUBLICATIONS	1,000				0	
101-171-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	5,000	3,000	3,000	4,900	1,900	63.3%
101-171-801.300	PROFESSIONAL SERVICES (CORNERSTONE)	14,420				0	
101-171-843.000	MEDICAL PROVIDER SERVICES	3,500	12,500	12,500	7,867	(4,633)	-37.1%
101-171-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)				105	105	
101-171-851.000	MAIL OR POSTAGE				6	6	
101-171-860.000	TRANSPORTATION	4,200	4,200	4,200	700	(3,500)	-83.3%
101-171-910.000	PROFESSIONAL DEVELOPMENT	1,000	1,000	1,000		(1,000)	-100.0%
101-171-911.000	CONFERENCES	1,000	1,000	1,000		(1,000)	-100.0%
101-171-915.000	MEMBERSHIPS	2,000	2,000	2,000	800	(1,200)	-60.0%
Totals for dept 171 - CITY MANAGER		190,349	233,409	233,409	164,465	(68,944)	-29.5%

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Dept 209 - ASSESSING							
101-209-703.000	SALARIES	1,545	1,545	1,545	1,020	(525)	-34.0%
101-209-709.000	FICA	155	155	155	57	(98)	-63.2%
101-209-711.000	MEDICARE	23	23	23	13	(10)	-43.5%
101-209-752.000	SUPPLIES	5,000	5,000	5,000	1,894	(3,106)	-62.1%
101-209-801.500	PROFESSIONAL SERVICES (ASSESSOR)	107,215	107,215	107,215	101,875	(5,340)	-5.0%
101-209-851.000	MAIL OR POSTAGE	4,000	4,000	4,000	2,331	(1,669)	-41.7%
101-209-900.000	PRINTING AND PUBLISHING				279	279	
Totals for dept 209 - ASSESSING		117,938	117,938	117,938	107,469	(10,469)	-8.9%
Dept 210 - LEGAL							
101-210-801.800	PROFESSIONAL SERVICES (LEGAL)	230,000	230,000	400,000	399,787	(213)	-0.1%
Totals for dept 210 - LEGAL		230,000	230,000	400,000	399,787	(213)	-0.1%
Dept 215 - CLERK							
101-215-703.000	SALARIES	56,228	56,228	111,228	87,998	(23,230)	-20.9%
101-215-704.000	WAGES - PART TIME EMPLOYEES	21,675	21,675	21,675	20,878	(797)	-3.7%
101-215-705.000	VACATION PAY	4,325	4,325	4,325	2,201	(2,124)	-49.1%
101-215-706.000	HOLIDAY PAY	2,811	2,811	2,811	3,113	302	10.7%
101-215-707.000	TEMPORARY EMPLOYEES	34,556	39,556	39,556	29,124	(10,432)	-26.4%
101-215-709.000	FICA	7,570	7,570	7,570	7,433	(137)	-1.8%
101-215-711.000	MEDICARE	1,770	1,770	1,770	1,738	(32)	-1.8%
101-215-713.000	OVERTIME	2,500	2,500	2,500	2,664	164	6.6%
101-215-717.000	DEFINED BENEFIT PENSION PLAN (MERS)				7	7	
101-215-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	25,000	22,000	22,000	15,591	(6,409)	-29.1%
101-215-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	304	304	304		(304)	-100.0%
101-215-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	50	50	50	26	(24)	-48.0%
101-215-752.000	SUPPLIES	9,000	9,000	9,000	5,507	(3,493)	-38.8%
101-215-791.500	SUBSCRIPTIONS AND PUBLICATIONS (CODE)	3,000	3,000	3,000	1,960	(1,040)	-34.7%
101-215-801.800	PROFESSIONAL SERVICES	4,500	4,500	4,500	19,531	15,031	334.0%
101-215-851.000	MAIL OR POSTAGE	4,000	4,000	4,000	1,749	(2,251)	-56.3%
101-215-910.000	PROFESSIONAL DEVELOPMENT	800	800	800		(800)	-100.0%
101-215-911.000	CONFERENCES	3,000	1,000	1,000	31	(969)	-96.9%
101-215-970.000	CAPITAL OUTLAY	3,100	3,100	3,100		(3,100)	-100.0%
Totals for dept 215 - CLERK		184,189	184,189	239,189	199,551	(39,638)	-16.6%
Dept 258 - INFORMATION TECHNOLOGY							
101-258-703.000	SALARIES	64,284	23,983	23,983	28,092	4,109	17.1%
101-258-705.000	VACATION PAY	4,945				0	
101-258-706.000	HOLIDAY PAY	3,214				0	
101-258-709.000	FICA	5,542	1,478	1,478	2,845	1,367	92.5%
101-258-711.000	MEDICARE	1,707	346	346	665	319	92.2%
101-258-713.000	OVERTIME				18,264	18,264	
101-258-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	3,362	1,583	1,583	1,583	0	0.0%
101-258-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	25,000	6,732	6,732	7,613	881	13.1%
101-258-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	258	258	258		(258)	-100.0%
101-258-752.000	SUPPLIES	10,000	10,000	10,000	456	(9,544)	-95.4%
101-258-801.100	PROFESSIONAL SERVICES	30,000	103,934	103,934	53,260	(50,674)	-48.8%
101-258-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	25,000	25,000	25,000	21,099	(3,901)	-15.6%
101-258-851.000	MAIL OR POSTAGE	2,500	2,500	2,500		(2,500)	-100.0%
101-258-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	45,000	45,000	45,000	38,415	(6,585)	-14.6%
101-258-910.000	PROFESSIONAL DEVELOPMENT	1,500	1,500	1,500		(1,500)	-100.0%
101-258-933.000	SOFTWARE MAINTENANCE AGREEMENTS	270,000	270,000	270,000	93,411	(176,589)	-65.4%
101-258-983.000	LEASED ASSETS	29,000	29,000	29,000	30,542	1,542	5.3%
101-258-985.000	HARDWARE	45,000	45,000	45,000	45,054	54	0.1%
Totals for dept 258 - INFORMATION TECHNOLOGY		566,312	566,314	566,314	341,299	(225,015)	-39.7%

06/20/2021 BUDGET REPORT FOR CITY OF FRASER

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Dept 260 - FINANCE							
101-260-702.000	WAGES - FULL TIME EMPLOYEES	48,864	48,864	48,864	59,850	10,986	22.5%
101-260-703.000	SALARIES	79,447	45,000	45,000	27,077	(17,923)	-39.8%
101-260-704.000	WAGES - PART TIME EMPLOYEES	16,265	16,265	16,265	3,674	(12,591)	-77.4%
101-260-705.000	VACATION PAY	4,629	4,629	4,629	4,646	17	0.4%
101-260-706.000	HOLIDAY PAY	8,951	8,951	8,951	3,242	(5,709)	-63.8%
101-260-708.000	UNEMPLOYMENT COMPENSATION	9,150	9,150	9,150	1,708	(7,442)	-81.3%
101-260-709.000	FICA	9,933	7,298	7,298	6,471	(827)	-11.3%
101-260-711.000	MEDICARE	2,323	2,323	2,323	1,514	(809)	-34.8%
101-260-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400	5,400	5,400		(5,400)	-100.0%
101-260-713.000	OVERTIME	2,060	2,060	2,060	8,096	6,036	293.0%
101-260-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	7,004	7,004	7,004	2,200	(4,804)	-68.6%
101-260-717.000	DEFINED BENEFIT PENSION PLAN (MERS)				177	177	
101-260-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	25,000	25,000	25,000	33,461	8,461	33.8%
101-260-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	862	862	862		(862)	-100.0%
101-260-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,000	5,000	5,000	1,346	(3,654)	-73.1%
101-260-752.000	SUPPLIES	2,853	2,853	2,853	1,420	(1,433)	-50.2%
101-260-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	7,519	7,519	7,519	3,169	(4,350)	-57.9%
101-260-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	64,328	64,328	64,328	100,770	36,442	56.7%
101-260-801.050	BANK SERVICE CHARGES	40,000	40,000	40,000	32,314	(7,686)	-19.2%
101-260-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)				213	213	
101-260-851.000	MAIL OR POSTAGE	7,500	7,500	7,500	6,516	(984)	-13.1%
101-260-910.000	PROFESSIONAL DEVELOPMENT	2,500	2,500	2,500	265	(2,235)	-89.4%
101-260-915.000	MEMBERSHIPS	190	190	190		(190)	-100.0%
101-260-955.000	MISCELLANEOUS				34	34	
Totals for dept 260 - FINANCE		349,778	312,696	312,696	298,163	(14,533)	-4.6%
Dept 265 - CITY HALL							
101-265-704.000	WAGES - PART TIME EMPLOYEES	30,900	30,900	30,900	25,856	(5,044)	-16.3%
101-265-707.000	TEMPORARY EMPLOYEES	1,030	1,030	1,030		(1,030)	-100.0%
101-265-709.000	FICA	1,980	1,980	1,980	1,603	(377)	-19.0%
101-265-711.000	MEDICARE	463	463	463	375	(88)	-19.0%
101-265-742.000	MATERIALS & SUPPLIES	20,600	20,600	20,600	12,721	(7,879)	-38.2%
101-265-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	250	250	250		(250)	-100.0%
101-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	5,278	5,278	5,278	6,403	1,125	21.3%
101-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	556	556	556		(556)	-100.0%
101-265-918.000	WATER	15,862	15,862	15,862	7,140	(8,722)	-55.0%
101-265-920.000	ELECTRIC	47,000	47,000	47,000	47,177	177	0.4%
101-265-921.000	NATURAL GAS	23,896	23,896	23,896	13,213	(10,683)	-44.7%
101-265-934.000	OTHER REPAIRS AND MAINTENANCE	68,959	68,959	68,959	61,679	(7,280)	-10.6%
Totals for dept 265 - CITY HALL		216,774	216,774	216,774	176,167	(40,607)	-18.7%
Dept 266 - ACTIVITY CENTER							
101-266-704.000	WAGES - PART TIME EMPLOYEES	10,300	10,300	10,300	232	(10,068)	-97.7%
101-266-709.000	FICA	639	639	639	14	(625)	-97.8%
101-266-711.000	MEDICARE	155	155	155	3	(152)	-98.1%
101-266-742.000	MATERIALS & SUPPLIES	9,064	9,064	9,064	5,277	(3,787)	-41.8%
101-266-918.000	WATER	4,000	4,000	4,000	2,428	(1,572)	-39.3%
101-266-920.000	ELECTRIC	8,000	8,000	8,000	13,261	5,261	65.8%
101-266-921.000	NATURAL GAS	5,000	5,000	5,000	5,368	368	7.4%
101-266-932.000	VEHICLE REPAIRS AND MAINTENANCE				150	150	
101-266-934.000	OTHER REPAIRS AND MAINTENANCE	31,415	31,415	47,415	57,674	10,259	21.6%
Totals for dept 266 - ACTIVITY CENTER		68,573	68,573	84,573	84,407	(166)	-0.2%

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Dept 267 - BAUMGARTNER HOUSE							
101-267-742.000	MATERIALS & SUPPLIES	3,605	3,605	3,605	30	(3,575)	-99.2%
101-267-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	412	412	412		(412)	-100.0%
101-267-918.000	WATER	2,122	2,122	2,122	2,026	(96)	-4.5%
101-267-920.000	ELECTRIC	1,700	1,700	1,700	1,034	(666)	-39.2%
101-267-921.000	NATURAL GAS	2,987	2,987	2,987	1,454	(1,533)	-51.3%
101-267-934.000	OTHER REPAIRS AND MAINTENANCE	4,120	4,120	4,120	2,739	(1,381)	-33.5%
Totals for dept 267 - BAUMGARTNER HOUSE		14,946	14,946	14,946	7,283	(7,663)	-51.3%
Dept 268 - LIBRARY BUILDING							
101-268-742.000	MATERIALS & SUPPLIES				(76)	(76)	
101-268-934.000	OTHER REPAIRS AND MAINTENANCE		15,000	15,000	13,581	(1,419)	-9.5%
Totals for dept 268 - LIBRARY BUILDING			15,000	15,000	13,505	(1,495)	-10.0%
Dept 269 - DPW BUILDING							
101-269-704.000	WAGES - PART TIME EMPLOYEES	7,210				0	
101-269-707.000	TEMPORARY EMPLOYEES	1,030				0	
101-269-709.000	FICA	511				0	
101-269-711.000	MEDICARE	119				0	
101-269-742.000	MATERIALS & SUPPLIES	20,631	16,631	16,631	11,180	(5,451)	-32.8%
101-269-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,000	1,000	1,000	511	(489)	-48.9%
101-269-918.000	WATER	1,957	1,827	1,827		(1,827)	-100.0%
101-269-920.000	ELECTRIC	9,000	9,000	9,000	7,316	(1,684)	-18.7%
101-269-921.000	NATURAL GAS	16,480	10,480	10,480	7,028	(3,452)	-32.9%
101-269-934.000	OTHER REPAIRS AND MAINTENANCE	18,540	37,540	37,540	49,676	12,136	32.3%
Totals for dept 269 - DPW BUILDING		76,478	76,478	76,478	75,711	(767)	-1.0%
Dept 301 - PUBLIC SAFETY							
101-301-702.000	WAGES - FULL TIME EMPLOYEES	2,177,399	2,177,399	2,177,399	2,242,451	65,052	3.0%
101-301-703.000	SALARIES	95,000	50,000	50,000		(50,000)	-100.0%
101-301-704.000	WAGES - PART TIME EMPLOYEES	48,728	48,728	48,728	53,529	4,801	9.9%
101-301-704.500	WAGES - PART TIME EMPLOYEES	1,601	1,601	1,601		(1,601)	-100.0%
101-301-705.000	VACATION PAY	247,213	247,213	247,213	273,390	26,177	10.6%
101-301-706.000	HOLIDAY PAY	102,375	102,375	102,375	108,564	6,189	6.0%
101-301-709.000	FICA	189,190	185,747	185,747	187,820	2,073	1.1%
101-301-711.000	MEDICARE	44,246	44,246	44,246	44,416	170	0.4%
101-301-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	32,000	52,000	52,000	53,150	1,150	2.2%
101-301-713.000	OVERTIME	297,854	297,854	297,854	299,350	1,496	0.5%
101-301-714.000	LONGEVITY PAY	49,275	49,275	49,275	42,254	(7,021)	-14.2%
101-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	75,000	75,000	75,000	50,575	(24,425)	-32.6%
101-301-717.020	MERS DIVISION 20 POLC	1,152,276	1,152,276	1,152,276	1,056,253	(96,023)	-8.3%
101-301-717.021	MERS DIVISION 21 POAM	695,280	695,280	695,280	637,340	(57,940)	-8.3%
101-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	486,000	466,000	466,000	397,850	(68,150)	-14.6%
101-301-721.000	CLOTHING ALLOWANCE	56,702	56,702	56,702	40,242	(16,460)	-29.0%
101-301-731.000	EDUCATION ALLOWANCE	32,000	32,000	32,000	26,233	(5,767)	-18.0%
101-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	80,576	80,576	80,576		(80,576)	-100.0%
101-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	13,000	13,000	13,000	15,947	2,947	22.7%
101-301-746.000	OPERATING SUPPLIES	50,000	87,134	87,134	52,307	(34,827)	-40.0%
101-301-752.000	SUPPLIES	10,000	10,000	10,000	3,312	(6,688)	-66.9%
101-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	50,000	50,000	50,000	2,258	(47,742)	-95.5%
101-301-816.000	FEE (SEX OFFENDER REGISTRATION)	850	850	850	630	(220)	-25.9%
101-301-843.000	MEDICAL PROVIDER SERVICES	5,800	5,800	5,800	4,678	(1,122)	-19.3%
101-301-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)				717	717	
101-301-850.500	COMMUNICIATIONS (VEHICLES)	20,000	20,000	20,000	7,823	(12,177)	-60.9%
101-301-851.000	MAIL OR POSTAGE	1,200	1,200	1,200	776	(424)	-35.3%
101-301-885.000	PROGRAMMING - COP PROGRAM		20,000	20,000	9,165	(10,835)	-54.2%
101-301-886.000	PROGRAMMING - OWI ENFORCEMENT	50	2,050	2,050	328	(1,722)	-84.0%
101-301-910.000	PROFESSIONAL DEVELOPMENT	20,000	20,000	20,000	11,850	(8,150)	-40.8%
101-301-910.302	PROFESSIONAL DEVELOPMENT (PA 302)	10,000	10,000	10,000	8,360	(1,640)	-16.4%
101-301-915.000	MEMBERSHIPS	975	975	975	929	(46)	-4.7%
101-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	290,034	290,034	290,034		(290,034)	-100.0%
101-301-948.000	COMPUTER SERVICES (CLEMIS)	38,200	38,200	38,200	23,192	(15,008)	-39.3%
101-301-956.000	BAD DEBT EXPENSE	20,000	20,000	20,000		(20,000)	-100.0%
Totals for dept 301 - PUBLIC SAFETY		6,392,824	6,403,515	6,403,515	5,655,689	(747,826)	-11.7%

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Dept 325 - COMMUNICATIONS/DISPATCH							
101-325-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	260,630	260,630	260,630	260,630	0	0.0%
Totals for dept 325 - COMMUNICATIONS/DISPATCH		260,630	260,630	260,630	260,630	0	0.0%
Dept 371 - BUILDING DEPARTMENT							
101-371-702.000	WAGES - FULL TIME EMPLOYEES	103,000	85,500	85,500	40,758	(44,742)	-52.3%
101-371-703.000	SALARIES	21,000	21,000	21,000	12,789	(8,211)	-39.1%
101-371-703.100	MECHANICAL INSP.	32,000	32,000	32,000	19,191	(12,809)	-40.0%
101-371-703.200	PLUMBING INSP.	5,000	10,000	10,000	9,487	(513)	-5.1%
101-371-704.000	WAGES - PART TIME EMPLOYEES	109,611	109,611	109,611	65,172	(44,439)	-40.5%
101-371-705.000	VACATION PAY	9,149	9,149	9,149	7,056	(2,093)	-22.9%
101-371-706.000	HOLIDAY PAY	6,420	6,420	6,420	2,237	(4,183)	-65.2%
101-371-709.000	FICA	18,066	18,066	18,066	7,302	(10,764)	-59.6%
101-371-711.000	MEDICARE	4,225	4,225	4,225	1,708	(2,517)	-59.6%
101-371-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,700	2,700	2,700		(2,700)	-100.0%
101-371-713.000	OVERTIME	2,500	5,000	5,000	4,260	(740)	-14.8%
101-371-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	18,000	18,000	18,000	18,374	374	2.1%
101-371-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,660	2,660	2,660		(2,660)	-100.0%
101-371-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	2,575	2,575	2,575	1,246	(1,329)	-51.6%
101-371-752.000	SUPPLIES	3,863	3,863	3,863	1,268	(2,595)	-67.2%
101-371-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	9,682	9,682	9,682	404	(9,278)	-95.8%
101-371-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	62,500	72,500	72,500	87,504	15,004	20.7%
101-371-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	2,500	2,500	2,500	155	(2,345)	-93.8%
101-371-851.000	MAIL OR POSTAGE	1,030	1,030	1,030	720	(310)	-30.1%
101-371-910.000	PROFESSIONAL DEVELOPMENT	773	773	773		(773)	-100.0%
101-371-911.000	CONFERENCES	2,060	2,060	2,060		(2,060)	-100.0%
101-371-915.000	MEMBERSHIPS	1,030	1,030	1,030		(1,030)	-100.0%
101-371-932.000	VEHICLE REPAIRS AND MAINTENANCE	47,258	47,258	47,258		(47,258)	-100.0%
101-371-946.000	ENGINEERING SERVICES	15,000	15,000	15,000	1,501	(13,499)	-90.0%
Totals for dept 371 - BUILDING DEPARTMENT		482,602	482,602	482,602	281,132	(201,470)	-41.7%
Dept 410 - ZONING BOARD OF APPEALS							
101-410-703.000	SALARIES	1,854	1,854	1,854	975	(879)	-47.4%
101-410-709.000	FICA	115	115	115	60	(55)	-47.8%
101-410-711.000	MEDICARE	27	27	27	14	(13)	-48.1%
101-410-713.000	OVERTIME	309	309	309		(309)	-100.0%
101-410-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	200	200	200		(200)	-100.0%
101-410-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	10	10	10		(10)	-100.0%
101-410-900.000	PRINTING AND PUBLISHING	1,500	1,500	1,500	572	(928)	-61.9%
Totals for dept 410 - ZONING BOARD OF APPEALS		4,015	4,015	4,015	1,621	(2,394)	-59.6%
Dept 441 - DEPARTMENT OF PUBLIC WORKS							
101-441-702.000	WAGES - FULL TIME EMPLOYEES	296,736	296,736	296,736	319,802	23,066	7.8%
101-441-703.000	SALARIES	80,000	80,000	80,000	76,820	(3,180)	-4.0%
101-441-704.000	WAGES - PART TIME EMPLOYEES	7,930	30,000	30,000	21,637	(8,363)	-27.9%
101-441-705.000	VACATION PAY	44,506	44,506	44,506	56,574	12,068	27.1%
101-441-706.000	HOLIDAY PAY	17,156	17,156	17,156	20,556	3,400	19.8%
101-441-707.000	TEMPORARY EMPLOYEES	29,294	7,224	7,224	288	(6,936)	-96.0%
101-441-709.000	FICA	31,249	31,249	31,249	30,614	(635)	-2.0%
101-441-711.000	MEDICARE	7,308	7,308	7,308	7,160	(148)	-2.0%
101-441-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	2,200	13,000	13,000	13,800	800	6.2%
101-441-713.000	OVERTIME	20,000	20,000	20,000	7,853	(12,147)	-60.7%
101-441-714.000	LONGEVITY PAY	6,200	6,200	6,200	8,150	1,950	31.5%
101-441-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)				1,523	1,523	
101-441-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	7,600	7,600	7,600	10,006	2,406	31.7%
101-441-717.023	MERS DIVISION 23 DPW	219,792	219,792	219,792	201,476	(18,316)	-8.3%
101-441-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	108,000	97,200	97,200	65,144	(32,056)	-33.0%
101-441-721.000	CLOTHING ALLOWANCE	8,400	9,600	9,600	9,600	0	0.0%
101-441-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	12,000	12,000	12,000		(12,000)	-100.0%
101-441-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	5,500	5,500	5,500	5,059	(441)	-8.0%
101-441-741.000	UNIFORMS	4,000	2,800	2,800	267	(2,533)	-90.5%
101-441-752.000	SUPPLIES	20,000	20,000	20,000	6,746	(13,254)	-66.3%
101-441-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	20,000	18,800	18,800	11,250	(7,550)	-40.2%
101-441-843.000	MEDICAL PROVIDER SERVICES				1,651	1,651	
101-441-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	6,000	6,000	6,000	2,148	(3,852)	-64.2%
101-441-851.000	MAIL OR POSTAGE	618	618	618	87	(531)	-85.9%
101-441-910.000	PROFESSIONAL DEVELOPMENT	1,890	3,090	3,090	2,730	(360)	-11.7%
101-441-911.000	CONFERENCES	515	515	515	924	409	79.4%
101-441-915.000	MEMBERSHIPS	1,030	1,030	1,030	115	(915)	-88.8%
101-441-916.000	STORM DRAINS	200,000	200,000	200,000		(200,000)	-100.0%
101-441-932.000	VEHICLE REPAIRS AND MAINTENANCE	14,209	14,209	14,209		(14,209)	-100.0%
101-441-934.000	OTHER REPAIRS AND MAINTENANCE	10,000	20,000	20,000	16,366	(3,634)	-18.2%
101-441-946.000	ENGINEERING SERVICES	40,000	30,000	30,000	32,909	2,909	9.7%
101-441-974.000	CAPITAL OUTLAY - LAND IMPROVEMENTS				969	969	
101-441-975.000	BUILDING, BUILDING ADDITIONS AND IMPROV				84,889	84,889	
101-441-989.000	STREET REHABILITATION	1,526,703	1,526,703	1,526,703	1,362,652	(164,051)	-10.7%
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		2,748,836	2,748,836	2,748,836	2,379,765	(369,071)	-13.4%

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Dept 448 - STREET LIGHTING							
101-448-920.000	ELECTRIC	2,575	2,575	2,575	1,785	(790)	-30.7%
101-448-920.100	ELECTRIC (STREET LIGHTING)	156,000	156,000	203,000	203,335	335	0.2%
Totals for dept 448 - STREET LIGHTING		158,575	158,575	205,575	205,120	(455)	-0.2%
Dept 690 - PARK MAINTENANCE							
101-690-704.000	WAGES - PART TIME EMPLOYEES	31,000	31,000	31,000	39,898	8,898	28.7%
101-690-707.000	TEMPORARY EMPLOYEES	55,000	55,000	55,000	64,040	9,040	16.4%
101-690-709.000	FICA	5,363	5,363	5,363	6,466	1,103	20.6%
101-690-711.000	MEDICARE	1,254	1,254	1,254	1,512	258	20.6%
101-690-713.000	OVERTIME	500	500	500	351	(149)	-29.8%
101-690-742.000	MATERIALS & SUPPLIES	31,930	31,930	31,930	23,984	(7,946)	-24.9%
101-690-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	2,500	2,500	2,500		(2,500)	-100.0%
101-690-918.000	WATER	412	412	412		(412)	-100.0%
101-690-930.000	POND MAINTENANCE	3,090	3,090	3,090	2,825	(265)	-8.6%
101-690-932.000	VEHICLE REPAIRS AND MAINTENANCE	3,553	3,553	3,553		(3,553)	-100.0%
101-690-934.000	OTHER REPAIRS AND MAINTENANCE	80,000	230,000	818,937	374,981	(443,956)	-54.2%
101-690-934.100	PARK DONATIONS - OTHER REPAIRS AND MAINT				270	270	
Totals for dept 690 - PARK MAINTENANCE		214,602	364,602	953,539	514,327	(439,212)	-46.1%
Dept 691 - RECREATION							
101-691-702.000	WAGES - FULL TIME EMPLOYEES	20,180					
101-691-703.000	SALARIES	24,500	4,941	4,941	19,135	14,194	287.3%
101-691-703.700	SALARIES (RECREATION COMMISSION)	1,250	1,250	1,250	990	(260)	-20.8%
101-691-705.000	VACATION PAY	7,291	7,291	7,291	4,535	(2,756)	-37.8%
101-691-706.000	HOLIDAY PAY	5,591	5,591	5,591	565	(5,026)	-89.9%
101-691-707.000	TEMPORARY EMPLOYEES	30,000	20,000	20,000		(20,000)	-100.0%
101-691-709.000	FICA	5,919	2,114	2,114	1,841	(273)	-12.9%
101-691-711.000	MEDICARE	1,384	1,384	1,384	430	(954)	-68.9%
101-691-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	5,400	5,400	5,400	2,250	(3,150)	-58.3%
101-691-713.000	OVERTIME				84	84	
101-691-714.000	LONGEVITY PAY	1,260	1,260	1,260		(1,260)	-100.0%
101-691-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,750	4,750	4,750	2,192	(2,558)	-53.9%
101-691-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	12,872	119	119	191	72	60.5%
101-691-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	2,838	2,838	2,838		(2,838)	-100.0%
101-691-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,875	875	875	2	(873)	-99.8%
101-691-752.000	SUPPLIES	2,060	2,060	2,060	1,042	(1,018)	-49.4%
101-691-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	11,630	11,630	11,630		(11,630)	-100.0%
101-691-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,545	1,545	1,545		(1,545)	-100.0%
101-691-851.000	MAIL OR POSTAGE	309	309	309	144	(165)	-53.4%
101-691-880.000	COMMUNITY PROMOTION	12,000	12,000	12,000		(12,000)	-100.0%
101-691-881.000	PROGRAMMING	12,000	12,000	12,000	8,200	(3,800)	-31.7%
101-691-882.000	PROGRAMMING - FARMERS MARKET				334	334	
101-691-888.000	PROGRAMMING - RECREATION REVOLVING FUNDS				282	282	
101-691-915.000	MEMBERSHIPS	2,500	2,500	2,500		(2,500)	-100.0%
101-691-934.000	OTHER REPAIRS AND MAINTENANCE				16	16	
Totals for dept 691 - RECREATION		167,154	99,857	99,857	42,233	(57,624)	-57.7%
Dept 746 - HISTORICAL COMMISSION							
101-746-709.000	FICA	56	56	56	4	(52)	-92.9%
101-746-711.000	MEDICARE	16	16	16	1	(15)	-93.8%
101-746-713.000	OVERTIME	1,000	1,000	1,000	72	(928)	-92.8%
101-746-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	26	26	26		(26)	-100.0%
101-746-752.000	SUPPLIES	500	500	500		(500)	-100.0%
101-746-934.000	OTHER REPAIRS AND MAINTENANCE	5,000	5,000	5,000		(5,000)	-100.0%
Totals for dept 746 - HISTORICAL COMMISSION		6,598	6,598	6,598	77	(6,521)	-98.8%

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Dept 750 - SENIOR ACTIVITY CENTER							
101-750-702.000	WAGES - FULL TIME EMPLOYEES	20,180			107	107	
101-750-703.000	SALARIES	24,500	4,859	4,859	5,047	188	3.9%
101-750-704.000	WAGES - PART TIME EMPLOYEES	32,972	22,972	22,972	5,074	(17,898)	-77.9%
101-750-705.000	VACATION PAY	1,380	1,380	1,380		(1,380)	-100.0%
101-750-706.000	HOLIDAY PAY	1,781	1,781	1,781		(1,781)	-100.0%
101-750-709.000	FICA	5,010	1,199	1,199	770	(429)	-35.8%
101-750-711.000	MEDICARE	1,172	1,172	1,172	180	(992)	-84.6%
101-750-716.000	DEFINED CONTRIBUTION PENSION (401A-457B)	4,750	4,750	4,750	2,192	(2,558)	-53.9%
101-750-717.000	DEFINED BENEFIT PENSION PLAN (MERS)				5	5	
101-750-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	11,000	119	119	122	3	2.5%
101-750-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	966	966	966		(966)	-100.0%
101-750-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,875	875	875	2	(873)	-99.8%
101-750-752.000	SUPPLIES	4,500	4,500	4,500	1,905	(2,595)	-57.7%
101-750-801.950	PROFESSIONAL AND CONTRACTUAL SERVICES	5,150	5,150	5,150		(5,150)	-100.0%
101-750-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	979	979	979		(979)	-100.0%
101-750-851.000	MAIL OR POSTAGE	258	258	258		(258)	-100.0%
101-750-881.000	PROGRAMMING	9,476	9,476	9,476	(58)	(9,534)	-100.6%
101-750-932.000	VEHICLE REPAIRS AND MAINTENANCE	19,763	19,763	19,763		(19,763)	-100.0%
Totals for dept 750 - SENIOR ACTIVITY CENTER		145,712	80,199	80,199	15,346	(64,853)	-80.9%
Dept 801 - PLANNING COMMISSION							
101-801-703.000	SALARIES	2,575	2,575	2,575	1,700	(875)	-34.0%
101-801-709.000	FICA	167	167	167	105	(62)	-37.1%
101-801-711.000	MEDICARE	39	39	39	25	(14)	-35.9%
101-801-713.000	OVERTIME	412	412	412		(412)	-100.0%
101-801-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	260	260	260		(260)	-100.0%
101-801-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	20	20	20		(20)	-100.0%
101-801-801.900	PROFESSIONAL SERVICES (PLANNING)	75,000	110,000	132,000	142,413	10,413	7.9%
101-801-900.000	PRINTING AND PUBLISHING	1,545	1,545	1,545	305	(1,240)	-80.3%
101-801-946.000	ENGINEERING SERVICES	15,000	15,000	15,000	5,500	(9,500)	-63.3%
Totals for dept 801 - PLANNING COMMISSION		95,018	130,018	152,018	150,048	(1,970)	-1.3%
Dept 861 - RETIREE							
101-861-712.000	CASH IN LIEU OF BENEFITS (INS OPT OUT)	21,000	21,000	21,000	22,400	1,400	6.7%
101-861-717.010	MERS DIVISION 10 SUPERVISOR	492,168	492,168	492,168	451,154	(41,014)	-8.3%
101-861-717.011	MERS DIVISION 11 CLERICAL	53,988	53,988	53,988	49,489	(4,499)	-8.3%
101-861-723.000	RETIREE HEALTH CARE - OPEB	2,060,982	2,060,982	2,060,982	1,018,532	(1,042,450)	-50.6%
101-861-840.000	INSURANCE PREMIUM (LIFE)	2,136	2,136	2,136	2,182	46	2.2%
Totals for dept 861 - RETIREE		2,630,274	2,630,274	2,630,274	1,543,757	(1,086,517)	-41.3%
Dept 951 - INSURANCE							
101-951-935.000	PROPERTY LIABILITY INSURANCE	262,500	321,837	347,837	347,765	(72)	0.0%
Totals for dept 951 - INSURANCE		262,500	321,837	347,837	347,765	(72)	0.0%
TOTAL APPROPRIATIONS		16,382,172	16,525,370	17,495,307	13,977,061	(3,518,246)	-20.1%
NET OF REVENUES/APPROPRIATIONS - FUND 101		(1,606,332)	(902,964)	(1,872,901)	1,120,699	2,993,600	-159.8%
BEGINNING FUND BALANCE		9,598,292	9,598,292	9,598,292	9,598,292	0	0.0%
FUND BALANCE ADJUSTMENTS		131,242	131,242	131,242	131,242	0	0.0%
ENDING FUND BALANCE		8,123,202	8,826,570	7,856,633	10,850,233	2,993,600	38.1%

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Fund 202 - MAJOR STREET FUND							
ESTIMATED REVENUES							
Dept 000							
202-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	637,350	637,350	637,350	816,699	179,349	28.1%
202-000-548.000	STATE GRANTS - METRO ACT	7,752	7,752	7,752		(7,752)	-100.0%
202-000-664.000	INTEREST INCOME AND RENT CONTROL	7,000	7,000	7,000	334	(6,666)	-95.2%
Totals for dept 000 -		652,102	652,102	652,102	817,033	164,931	25.3%
TOTAL ESTIMATED REVENUES		652,102	652,102	652,102	817,033	164,931	25.3%
APPROPRIATIONS							
Dept 463 - STREET ACTIVITIES							
202-463-702.000	WAGES - FULL TIME EMPLOYEES	35,000	35,000	35,000	68,761	33,761	96.5%
202-463-705.000	VACATION PAY	3,400	3,400	3,400	10,632	7,232	212.7%
202-463-706.000	HOLIDAY PAY	3,000	3,000	3,000	3,345	345	11.5%
202-463-709.000	FICA	2,995	2,995	2,995	6,165	3,170	105.8%
202-463-711.000	MEDICARE	700	700	700	1,442	742	106.0%
202-463-713.000	OVERTIME	5,000	5,000	5,000	17,152	12,152	243.0%
202-463-714.000	LONGEVITY PAY	1,900	1,900	1,900		(1,900)	-100.0%
202-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	2,300	2,300	2,300	334	(1,966)	-85.5%
202-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	24,000	24,000	24,000	28,722	4,722	19.7%
202-463-721.000	CLOTHING ALLOWANCE	1,200	1,200	1,200		(1,200)	-100.0%
202-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	5,874	5,874	5,874		(5,874)	-100.0%
202-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	500	500	500	109	(391)	-78.2%
202-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	25,311	25,311	25,311	25,311	0	0.0%
202-463-870.000	PRESERVATION - STREETS	400,000	400,000	0		0	
202-463-871.000	TRAFFIC SERVICES - STREETS	20,000	20,000	20,000	24,065	4,065	20.3%
202-463-872.000	WINTER MAINTENANCE - STREETS	41,200	41,200	41,200	10,936	(30,264)	-73.5%
202-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	80,935	80,935	80,935		(80,935)	-100.0%
202-463-934.000	OTHER REPAIRS AND MAINTENANCE				1,778	1,778	
202-463-946.000	ENGINEERING SERVICES				12,075	12,075	
202-463-989.000	STREET REHABILITATION				12,957	12,957	
Totals for dept 463 - STREET ACTIVITIES		653,315	653,315	253,315	223,784	(29,531)	-11.7%
TOTAL APPROPRIATIONS		653,315	653,315	253,315	223,784	(29,531)	-11.7%
NET OF REVENUES/APPROPRIATIONS - FUND 202		(1,213)	(1,213)	398,787	593,249	194,462	48.8%
BEGINNING FUND BALANCE		1,227,761	1,227,761	1,227,761	1,227,761	0	0.0%
ENDING FUND BALANCE		1,226,548	1,226,548	1,626,548	1,821,010	194,462	12.0%
Fund 203 - LOCAL STREET FUND							
ESTIMATED REVENUES							
Dept 000							
203-000-546.000	STATE GRANTS - HIGHWAY AND STREETS	275,025	275,025	275,025	352,312	77,287	28.1%
203-000-548.000	STATE GRANTS - METRO ACT	33,048	33,048	33,048		(33,048)	-100.0%
203-000-664.000	INTEREST INCOME AND RENT CONTROL	7,000	7,000	7,000	211	(6,789)	-97.0%
Totals for dept 000 -		315,073	315,073	315,073	352,523	37,450	11.9%
TOTAL ESTIMATED REVENUES		315,073	315,073	315,073	352,523	37,450	11.9%
APPROPRIATIONS							
Dept 463 - STREET ACTIVITIES							
203-463-702.000	WAGES - FULL TIME EMPLOYEES	45,000	45,000	45,000	46,808	1,808	4.0%
203-463-705.000	VACATION PAY	4,500	4,500	4,500	5,938	1,438	32.0%
203-463-706.000	HOLIDAY PAY	800	800	800	2,807	2,007	250.9%
203-463-709.000	FICA	4,185	4,185	4,185	4,243	58	1.4%
203-463-711.000	MEDICARE	979	979	979	992	13	1.3%
203-463-713.000	OVERTIME	15,000	15,000	15,000	9,546	(5,454)	-36.4%
203-463-714.000	LONGEVITY PAY	2,200	2,200	2,200	2,200	0	0.0%
203-463-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	2,300	2,300	2,300	114	(2,186)	-95.0%
203-463-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	24,720	24,720	24,720	18,203	(6,517)	-26.4%
203-463-721.000	CLOTHING ALLOWANCE	1,200	1,200	1,200	1,200	0	0.0%
203-463-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	5,874	5,874	5,874		(5,874)	-100.0%
203-463-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)				40	40	
203-463-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	17,763	17,763	17,763	17,763	0	0.0%
203-463-870.000	PRESERVATION - STREETS	61,800	61,800	461,800	36,665	(425,135)	-92.1%
203-463-871.000	TRAFFIC SERVICES - STREETS	5,150	5,150	5,150	6,061	911	17.7%
203-463-872.000	WINTER MAINTENANCE - STREETS	56,650	56,650	56,650	42,756	(13,894)	-24.5%
203-463-932.000	VEHICLE REPAIRS AND MAINTENANCE	46,780	46,780	46,780		(46,780)	-100.0%
203-463-946.000	ENGINEERING SERVICES				1,399	1,399	
Totals for dept 463 - STREET ACTIVITIES		294,901	294,901	694,901	196,735	(498,166)	-71.7%
TOTAL APPROPRIATIONS		294,901	294,901	694,901	196,735	(498,166)	-71.7%
NET OF REVENUES/APPROPRIATIONS - FUND 203		20,172	20,172	(379,828)	155,788	535,616	-141.0%
BEGINNING FUND BALANCE		802,779	802,779	802,779	802,779	0	0.0%
ENDING FUND BALANCE		822,951	822,951	422,951	958,567	535,616	126.6%

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Fund 210 - AMBULANCE FUND							
ESTIMATED REVENUES							
Dept 000							
210-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	428,201	428,201	428,201	412,655	(15,546)	-3.6%
210-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	33,936	33,936	33,936	29,485	(4,451)	-13.1%
210-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	500	500	500	323	(177)	-35.4%
210-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	901	901	901		(901)	-100.0%
210-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	9,944	9,944	9,944	6,779	(3,165)	-31.8%
210-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,098	1,098	1,098	503	(595)	-54.2%
210-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	37,559	37,559	37,559	43,472	5,913	15.7%
210-000-638.000	AMBULANCE TRANSPORT FEES	335,000	335,000	335,000	312,893	(22,107)	-6.6%
210-000-664.000	INTEREST INCOME AND RENT CONTROL	14,000	14,000	14,000	340	(13,660)	-97.6%
Totals for dept 000 -		861,139	861,139	861,139	806,450	(54,689)	-6.4%
TOTAL ESTIMATED REVENUES		861,139	861,139	861,139	806,450	(54,689)	-6.4%
APPROPRIATIONS							
Dept 301 - PUBLIC SAFETY							
210-301-702.000	WAGES - FULL TIME EMPLOYEES	285,922	285,922	285,922	318,057	32,135	11.2%
210-301-704.000	WAGES - PART TIME EMPLOYEES	3,500	3,500	3,500		(3,500)	-100.0%
210-301-705.000	VACATION PAY	31,170	31,170	31,170	18,903	(12,267)	-39.4%
210-301-706.000	HOLIDAY PAY	15,875	15,875	15,875	14,012	(1,863)	-11.7%
210-301-709.000	FICA	23,656	23,656	23,656	23,986	330	1.4%
210-301-711.000	MEDICARE	5,540	5,540	5,540	5,602	62	1.1%
210-301-713.000	OVERTIME	30,900	30,900	30,900	34,007	3,107	10.1%
210-301-714.000	LONGEVITY PAY	3,140	3,140	3,140	1,575	(1,565)	-49.8%
210-301-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	12,300	12,300	12,300	12,124	(176)	-1.4%
210-301-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	65,000	65,000	65,000	46,711	(18,289)	-28.1%
210-301-721.000	CLOTHING ALLOWANCE	7,750	7,750	7,750	7,763	13	0.2%
210-301-722.000	FOOD ALLOWANCE	5,500	5,500	5,500	4,750	(750)	-13.6%
210-301-731.000	EDUCATION ALLOWANCE	2,060	2,060	2,060		(2,060)	-100.0%
210-301-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	7,562	7,562	7,562		(7,562)	-100.0%
210-301-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	6,000	6,000	6,000	5,064	(936)	-15.6%
210-301-746.000	OPERATING SUPPLIES	21,000	21,000	21,000	85,338	64,338	306.4%
210-301-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	4,000	4,000	4,000	203	(3,797)	-94.9%
210-301-801.200	PROFESSIONAL SERVICES (ACCUMED)	21,000	21,000	21,000	18,978	(2,022)	-9.6%
210-301-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	56,770	56,770	56,770	56,770	0	0.0%
210-301-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	275	275	275	298	23	8.4%
210-301-910.000	PROFESSIONAL DEVELOPMENT	8,000	8,000	8,000		(8,000)	-100.0%
210-301-932.000	VEHICLE REPAIRS AND MAINTENANCE	69,261	69,261	69,261		(69,261)	-100.0%
210-301-956.000	BAD DEBT EXPENSE	1,000	1,000	1,000		(1,000)	-100.0%
Totals for dept 301 - PUBLIC SAFETY		687,181	687,181	687,181	654,141	(33,040)	-4.8%
TOTAL APPROPRIATIONS		687,181	687,181	687,181	654,141	(33,040)	-4.8%
NET OF REVENUES/APPROPRIATIONS - FUND 210		173,958	173,958	173,958	152,309	(21,649)	-12.4%
BEGINNING FUND BALANCE		1,212,906	1,212,906	1,212,906	1,212,906	0	0.0%
ENDING FUND BALANCE		1,386,864	1,386,864	1,386,864	1,365,215	(21,649)	-1.6%

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Fund 211 - DISTRICT COURT OPERATIONS FUND							
ESTIMATED REVENUES							
Dept 000							
211-000-664.000	INTEREST INCOME AND RENT CONTROL				279	279	
Totals for dept 000 -					279	279	
TOTAL ESTIMATED REVENUES					279	279	
NET OF REVENUES/APPROPRIATIONS - FUND 211					279	279	
BEGINNING FUND BALANCE		5,743	5,743	5,743	5,743	0	0.0%
FUND BALANCE ADJUSTMENTS		977,820	977,820	977,820	977,820	0	0.0%
ENDING FUND BALANCE		983,563	983,563	983,563	983,842	279	0.0%
Fund 226 - GARBAGE AND RUBBISH COLLECTION FUND							
ESTIMATED REVENUES							
Dept 000							
226-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	615,309	615,309	615,309	596,890	(18,419)	-3.0%
226-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	48,393	48,393	48,393	42,649	(5,744)	-11.9%
226-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY				425	425	
226-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	1,265	1,265	1,265		(1,265)	-100.0%
226-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	14,290	14,290	14,290	9,806	(4,484)	-31.4%
226-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES	1,000	1,000	1,000	728	(272)	-27.2%
226-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	52,720	52,720	52,720	161,634	108,914	206.6%
226-000-637.000	RECYCLING FEES	106,800	106,800	106,800	107,930	1,130	1.1%
226-000-664.000	INTEREST INCOME AND RENT CONTROL	1,000	1,000	1,000	146	(854)	-85.4%
Totals for dept 000 -		840,777	840,777	840,777	920,208	79,431	9.4%
TOTAL ESTIMATED REVENUES		840,777	840,777	840,777	920,208	79,431	9.4%
APPROPRIATIONS							
Dept 528 - REFUSE COLLECTION/ DISPOSAL							
226-528-919.000	WASTE AND RUBBISH DISPOSAL	578,860	578,860	578,860	568,152	(10,708)	-1.8%
226-528-925.000	RECYCLING	99,910	99,910	99,910	82,014	(17,896)	-17.9%
226-528-926.000	COMPOSTING	108,150	108,150	108,150	137,910	29,760	27.5%
226-528-940.000	RENTALS	73,000	73,000	73,000	92	(72,908)	-99.9%
226-528-956.000	BAD DEBT EXPENSE	250	250	250	23	(227)	-90.8%
Totals for dept 528 - REFUSE COLLECTION/ DISPOSAL		860,170	860,170	860,170	788,191	(71,979)	-8.4%
TOTAL APPROPRIATIONS		860,170	860,170	860,170	788,191	(71,979)	-8.4%
NET OF REVENUES/APPROPRIATIONS - FUND 226		(19,393)	(19,393)	(19,393)	132,017	151,410	-780.7%
BEGINNING FUND BALANCE		251,439	251,439	251,439	251,439	0	0.0%
ENDING FUND BALANCE		232,046	232,046	232,046	383,456	151,410	65.2%
Fund 265 - DRUG FORFEITURE							
ESTIMATED REVENUES							
Dept 000							
265-000-655.950	FINES AND FORFEITURES (DRUG)	10,000	25,000	25,000	72,472	47,472	189.9%
265-000-664.000	INTEREST INCOME AND RENT CONTROL	2,800	2,800	2,800	145	(2,655)	-94.8%
Totals for dept 000 -		12,800	27,800	27,800	72,617	44,817	161.2%
TOTAL ESTIMATED REVENUES		12,800	27,800	27,800	72,617	44,817	161.2%
APPROPRIATIONS							
Dept 310 - DRUG FORFEITURE							
265-310-746.000	OPERATING SUPPLIES	16,000	16,000	16,000	9,568	(6,432)	-40.2%
265-310-801.700	PROFESSIONAL AND CONTRACTUAL SERVICES		50,000	50,000	40,476	(9,524)	-19.0%
265-310-983.000	LEASED ASSETS	15,864	15,864	15,864		(15,864)	-100.0%
Totals for dept 310 - DRUG FORFEITURE		31,864	81,864	81,864	50,044	(31,820)	-38.9%
TOTAL APPROPRIATIONS		31,864	81,864	81,864	50,044	(31,820)	-38.9%
NET OF REVENUES/APPROPRIATIONS - FUND 265		(19,064)	(54,064)	(54,064)	22,573	76,637	-141.8%
BEGINNING FUND BALANCE		564,161	564,161	564,161	564,161	0	0.0%
ENDING FUND BALANCE		545,097	510,097	510,097	586,734	76,637	15.0%

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Fund 267 - GAMBLING FORFEITURE							
ESTIMATED REVENUES							
Dept 000							
267-000-655.800	FINES AND FORFEITURES (GAMBLING)		15,000	15,000	79,795	64,795	432.0%
267-000-664.000	INTEREST INCOME AND RENT CONTROL	19,000	19,000	19,000	315	(18,685)	-98.3%
Totals for dept 000 -		19,000	34,000	34,000	80,110	46,110	135.6%
TOTAL ESTIMATED REVENUES		19,000	34,000	34,000	80,110	46,110	135.6%
APPROPRIATIONS							
Dept 301 - PUBLIC SAFETY							
267-301-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)				41,053	41,053	
Totals for dept 301 - PUBLIC SAFETY					41,053	41,053	
TOTAL APPROPRIATIONS					41,053	41,053	
NET OF REVENUES/APPROPRIATIONS - FUND 267		19,000	34,000	34,000	39,057	5,057	14.9%
BEGINNING FUND BALANCE		935,121	935,121	935,121	935,121	0	0.0%
FUND BALANCE ADJUSTMENTS		(2,500)	(2,500)	(2,500)	(2,500)	0	0.0%
ENDING FUND BALANCE		951,621	966,621	966,621	971,678	5,057	0.5%
Fund 270 - SENIOR HOUSING							
ESTIMATED REVENUES							
Dept 000							
270-000-600.000	RENT	548,000	548,000	548,000	541,851	(6,149)	-1.1%
270-000-657.000	ORDINANCE FINES AND COSTS				290	290	
270-000-664.000	INTEREST INCOME AND RENT CONTROL	2,080	2,080	2,080	113	(1,967)	-94.6%
270-000-676.000	REIMBURSEMENTS				17	17	
Totals for dept 000 -		550,080	550,080	550,080	542,271	(7,809)	-1.4%
TOTAL ESTIMATED REVENUES		550,080	550,080	550,080	542,271	(7,809)	-1.4%
APPROPRIATIONS							
Dept 265 - CITY HALL							
270-265-702.000	WAGES - FULL TIME EMPLOYEES	4,000	4,000	4,000	3,730	(270)	-6.8%
270-265-704.000	WAGES - PART TIME EMPLOYEES	52,000	52,000	52,000	47,385	(4,615)	-8.9%
270-265-709.000	FICA	3,700	3,700	3,700	3,565	(135)	-3.6%
270-265-711.000	MEDICARE	900	900	900	834	(66)	-7.3%
270-265-713.000	OVERTIME	2,500	2,500	2,500	6,491	3,991	159.6%
270-265-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	500	500	500	182	(318)	-63.6%
270-265-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	1,400	1,400	1,400	1,169	(231)	-16.5%
270-265-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	100	100	100	73	(27)	-27.0%
270-265-742.000	MATERIALS & SUPPLIES	15,000	15,000	15,000	11,194	(3,806)	-25.4%
270-265-752.000	SUPPLIES		500	500	350	(150)	-30.0%
270-265-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)		4,000	4,000	2,109	(1,891)	-47.3%
270-265-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	2,700	2,700	2,700	582	(2,118)	-78.4%
270-265-852.000	OTHER MISC COMMUNICATIONS (INTERNET)	1,200	1,200	1,200	1,120	(80)	-6.7%
270-265-918.000	WATER	40,000	40,000	40,000	29,516	(10,484)	-26.2%
270-265-920.000	ELECTRIC	11,000	11,000	11,000	10,676	(324)	-2.9%
270-265-921.000	NATURAL GAS	5,000	5,000	5,000	5,934	934	18.7%
270-265-934.000	OTHER REPAIRS AND MAINTENANCE	285,000	280,500	383,000	408,359	25,359	6.6%
270-265-935.000	PROPERTY LIABILITY INSURANCE	33,000	33,000	33,000	26,015	(6,985)	-21.2%
270-265-968.000	DEPRECIATION AND DEPLETION	91,979	91,979	91,979		(91,979)	-100.0%
Totals for dept 265 - CITY HALL		549,979	549,979	652,479	559,284	(93,195)	-14.3%
TOTAL APPROPRIATIONS		549,979	549,979	652,479	559,284	(93,195)	-14.3%
NET OF REVENUES/APPROPRIATIONS - FUND 270		101	101	(102,399)	(17,013)	85,386	-83.4%
BEGINNING FUND BALANCE		2,902,289	2,902,289	2,902,289	2,902,289	0	0.0%
FUND BALANCE ADJUSTMENTS		20,218	20,218	20,218	20,218	0	0.0%
ENDING FUND BALANCE		2,922,608	2,922,608	2,820,108	2,905,494	85,386	3.0%

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Fund 301 - GENERAL DEBT SERVICE (CITY HALL)							
ESTIMATED REVENUES							
Dept 000							
301-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY		20	20	116	96	480.0%
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE		15,000	15,000	29,530	14,530	96.9%
301-000-664.000	INTEREST INCOME AND RENT CONTROL				49	49	
Totals for dept 000 -			15,020	15,020	29,695	14,675	97.7%
TOTAL ESTIMATED REVENUES			15,020	15,020	29,695	14,675	97.7%
APPROPRIATIONS							
Dept 945 - DEBT							
301-945-999.000	OPERATING TRANS OUT	106,222	193,140	193,140		(193,140)	-100.0%
Totals for dept 945 - DEBT		106,222	193,140	193,140		(193,140)	-100.0%
TOTAL APPROPRIATIONS		106,222	193,140	193,140		(193,140)	-100.0%
NET OF REVENUES/APPROPRIATIONS - FUND 301		(106,222)	(178,120)	(178,120)	29,695	207,815	-116.7%
BEGINNING FUND BALANCE		182,084	182,084	182,084	182,084	0	0.0%
ENDING FUND BALANCE		75,862	3,964	3,964	211,779	207,815	5242.6%
Fund 307 - DEBT SERVICE (2015 STREET BOND)							
ESTIMATED REVENUES							
Dept 000							
307-000-402.000	TAXES - CURRENT REAL PROPERTY TAXES	307,642	307,642	307,642	298,433	(9,209)	-3.0%
307-000-410.000	TAXES - CURRENT PERSONAL PROPERTY TAXES	44,856	44,856	44,856	21,325	(23,531)	-52.5%
307-000-412.000	TAXES - DELINQUENT PERSONAL PROPERTY	500	500	500	549	49	9.8%
307-000-432.000	TAXES - PAYMENT IN LIEU OF TAXES	2,146	2,146	2,146		(2,146)	-100.0%
307-000-437.000	TAXES - INDUSTRIAL FACILITY TAX	7,145	7,145	7,145	4,903	(2,242)	-31.4%
307-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES				364	364	
307-000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	87,384	87,384	87,384	212,626	125,242	143.3%
307-000-664.000	INTEREST INCOME AND RENT CONTROL	770	770	770	90	(680)	-88.3%
Totals for dept 000 -		450,443	450,443	450,443	538,290	87,847	19.5%
TOTAL ESTIMATED REVENUES		450,443	450,443	450,443	538,290	87,847	19.5%
APPROPRIATIONS							
Dept 945 - DEBT							
307-945-991.000	PRINCIPAL	875,000	875,000	875,000	875,000	0	0.0%
307-945-992.000	INTEREST	10,938	10,938	10,938	10,938	0	0.0%
307-945-993.000	PAYING AGENT FEES	500	500	500	500	0	0.0%
Totals for dept 945 - DEBT		886,438	886,438	886,438	886,438	0	0.0%
TOTAL APPROPRIATIONS		886,438	886,438	886,438	886,438	0	0.0%
NET OF REVENUES/APPROPRIATIONS - FUND 307		(435,995)	(435,995)	(435,995)	(348,148)	87,847	-20.1%
BEGINNING FUND BALANCE		601,023	601,023	601,023	601,023	0	0.0%
ENDING FUND BALANCE		165,028	165,028	165,028	252,875	87,847	53.2%

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Fund 592 - WATER AND SEWER FUND							
ESTIMATED REVENUES							
Dept 000							
592-000-445.000	TAXES - PENALTIES AND INTEREST ON TAXES		35,000	35,000	44,534	9,534	27.2%
592-000-628.000	WRITE OFF				(77)	(77)	
592-000-633.000	CROSS CONNECTION FEES				12,500	12,500	
592-000-642.100	SALES - WATER COMMODITY	2,749,174	2,749,174	2,749,174	2,488,530	(260,644)	-9.5%
592-000-642.200	SALES - WATER RTS	1,154,000	1,154,000	1,154,000	1,174,994	20,994	1.8%
592-000-642.300	SALES - SEWER COMMODITY	4,832,593	4,832,593	4,832,593	4,565,068	(267,525)	-5.5%
592-000-642.400	SALES - SEWER RTS	751,000	751,000	751,000	765,613	14,613	1.9%
592-000-642.500	SALES - METER REPLACEMENT FEE	63,600	63,600	63,600	64,482	882	1.4%
592-000-642.600	SALES - WATER TAP FEES	3,600	11,600	11,600	13,200	1,600	13.8%
592-000-642.700	SALES - SEWER TAP FEES	3,000	7,000	7,000	7,876	876	12.5%
592-000-642.900	SALES - WATER METER FEES		500	500	420	(80)	-16.0%
592-000-655.700	PENALTIES	10,000	18,000	18,000	61,790	43,790	243.3%
592-000-664.000	INTEREST INCOME AND RENT CONTROL	54,000	54,000	54,000	1,056	(52,944)	-98.0%
592-000-678.000	MISCELLANEOUS				(7,444)	(7,444)	
Totals for dept 000 -		9,620,967	9,676,467	9,676,467	9,192,542	(483,925)	-5.0%
TOTAL ESTIMATED REVENUES		9,620,967	9,676,467	9,676,467	9,192,542	(483,925)	-5.0%
APPROPRIATIONS							
Dept 526 - WATER							
592-526-702.000	WAGES - FULL TIME EMPLOYEES	194,000	194,000	194,000	150,139	(43,861)	-22.6%
592-526-704.000	WAGES - PART TIME EMPLOYEES	20,000	20,000	20,000	20,266	266	1.3%
592-526-705.000	VACATION PAY	20,675	20,675	20,675	23,386	2,711	13.1%
592-526-706.000	HOLIDAY PAY	13,136	13,136	13,136	10,204	(2,932)	-22.3%
592-526-707.000	TEMPORARY EMPLOYEES				1,056	1,056	
592-526-709.000	FICA	19,334	19,334	19,334	18,688	(646)	-3.3%
592-526-711.000	MEDICARE	4,522	4,522	4,522	4,371	(151)	-3.3%
592-526-713.000	OVERTIME	55,620	75,620	75,620	95,334	19,714	26.1%
592-526-714.000	LONGEVITY PAY	4,800	4,800	4,800	5,400	600	12.5%
592-526-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	704,000	704,000	704,000	4,538	(699,462)	-99.4%
592-526-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	111,240	111,240	111,240	61,081	(50,159)	-45.1%
592-526-721.000	CLOTHING ALLOWANCE	3,600	3,600	3,600	1,200	(2,400)	-66.7%
592-526-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	7,934	7,934	7,934		(7,934)	-100.0%
592-526-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	102,000	102,000	102,000	2,061	(99,939)	-98.0%
592-526-752.000	SUPPLIES	15,450	15,450	15,450	15,010	(440)	-2.8%
592-526-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)	128,750	158,750	158,750	209,043	50,293	31.7%
592-526-761.000	SOFTWARE MAINTENANCE				18,216	18,216	
592-526-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	22,000	22,000	22,000	6,203	(15,797)	-71.8%
592-526-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	192,991	192,991	192,991	192,991	0	0.0%
592-526-834.000	FEES AND PERMITS				409	409	
592-526-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,545	1,545	1,545	265	(1,280)	-82.8%
592-526-851.000	MAIL OR POSTAGE	15,000	15,000	15,000	11,522	(3,478)	-23.2%
592-526-883.000	PERMITS	5,854	5,854	5,854	5,687	(167)	-2.9%
592-526-900.000	PRINTING AND PUBLISHING				957	957	
592-526-910.000	PROFESSIONAL DEVELOPMENT				3,013	3,013	
592-526-915.000	MEMBERSHIPS	785	785	785	409	(376)	-47.9%
592-526-918.000	WATER	824	824	824	492	(332)	-40.3%
592-526-918.500	WATER (GREAT LAKES WATER AUTHORITY)	1,263,000	1,263,000	1,263,000	1,032,023	(230,977)	-18.3%
592-526-932.000	VEHICLE REPAIRS AND MAINTENANCE	81,103	81,103	81,103		(81,103)	-100.0%
592-526-934.000	OTHER REPAIRS AND MAINTENANCE	41,200	41,200	41,200	33,373	(7,827)	-19.0%
592-526-946.000	ENGINEERING SERVICES	25,000	25,000	25,000	227,441	202,441	809.8%
592-526-956.000	BAD DEBT EXPENSE	15,000	15,000	15,000	306	(14,694)	-98.0%
592-526-968.000	DEPRECIATION AND DEPLETION	210,000	210,000	210,000		(210,000)	-100.0%
592-526-972.000	CAPITAL OUTLAY (WATER SYSTEM)				3,578,685	3,578,685	
592-526-992.000	INTEREST EXPENSE	173,600	173,600	173,600	2,794	(170,806)	-98.4%
Totals for dept 526 - WATER		3,452,963	3,502,963	3,502,963	5,736,563	2,233,600	63.8%

06/20/2021 BUDGET REPORT FOR CITY OF FRASER
Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Dept 527 - SEWER							
592-527-702.000	WAGES - FULL TIME EMPLOYEES	99,000	99,000	99,000	44,087	(54,913)	-55.5%
592-527-705.000	VACATION PAY	21,513	21,513	21,513		(21,513)	-100.0%
592-527-706.000	HOLIDAY PAY	3,869	3,869	3,869		(3,869)	-100.0%
592-527-709.000	FICA	8,735	8,735	8,735	2,976	(5,759)	-65.9%
592-527-711.000	MEDICARE	2,043	2,043	2,043	696	(1,347)	-65.9%
592-527-713.000	OVERTIME	13,000	13,000	13,000	4,397	(8,603)	-66.2%
592-527-717.000	DEFINED BENEFIT PENSION PLAN (MERS)	527,000	527,000	527,000	863	(526,137)	-99.8%
592-527-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	72,100	72,100	72,100	5,933	(66,167)	-91.8%
592-527-721.000	CLOTHING ALLOWANCE	3,500	3,500	3,500		(3,500)	-100.0%
592-527-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	3,248	3,248	3,248		(3,248)	-100.0%
592-527-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	77,000	77,000	77,000	313	(76,687)	-99.6%
592-527-752.000	SUPPLIES	10,000	10,000	10,000		(10,000)	-100.0%
592-527-752.100	OPERATING SUPPLIES (MATERIALS&SUPPLIES)		500	500	329	(171)	-34.2%
592-527-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	300,000	300,000	300,000	30,243	(269,757)	-89.9%
592-527-803.101	ADMINISTRATIVE SERVICES (GENERAL FUND)	124,831	124,831	124,831	124,831	0	0.0%
592-527-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,200	1,200	1,200		(1,200)	-100.0%
592-527-851.000	MAIL OR POSTAGE	13,000	13,000	13,000	11,392	(1,608)	-12.4%
592-527-910.000	PROFESSIONAL DEVELOPMENT	2,500	2,500	2,500		(2,500)	-100.0%
592-527-917.000	SEWAGE	2,875,207	2,875,207	2,875,207	2,422,160	(453,047)	-15.8%
592-527-920.000	ELECTRIC	3,000	3,000	3,000	3,610	610	20.3%
592-527-932.000	VEHICLE REPAIRS AND MAINTENANCE	196,640	196,640	196,640		(196,640)	-100.0%
592-527-934.000	OTHER REPAIRS AND MAINTENANCE		1,000	1,000	6,782	5,782	578.2%
592-527-934.500	OTHER REPAIRS AND MAINTENANCE (LIFT ST)	100,000	100,000	100,000	1,727	(98,273)	-98.3%
592-527-946.000	ENGINEERING SERVICES	25,000	25,000	25,000	2,584	(22,416)	-89.7%
592-527-956.000	BAD DEBT EXPENSE	10,300	10,300	10,300	338	(9,962)	-96.7%
592-527-968.000	DEPRECIATION AND DEPLETION	1,272,000	1,272,000	1,272,000		(1,272,000)	-100.0%
592-527-991.000	PRINCIPAL	1	1	1	480,000	479,999	
592-527-992.000	INTEREST EXPENSE	559,000	559,000	559,000	603,926	44,926	8.0%
592-527-993.000	PAYING AGENT FEES	1,000	1,000	1,000	141	(859)	-85.9%
Totals for dept 527 - SEWER		6,324,687	6,326,187	6,326,187	3,747,328	(2,578,859)	-40.8%
TOTAL APPROPRIATIONS		9,777,650	9,829,150	9,829,150	9,483,891	(345,259)	-3.5%
NET OF REVENUES/APPROPRIATIONS - FUND 592		(156,683)	(152,683)	(152,683)	(291,349)	(138,666)	90.8%
BEGINNING FUND BALANCE		8,742,542	8,742,542	8,742,542	8,742,542	0	0.0%
FUND BALANCE ADJUSTMENTS		663,641	663,641	663,641	663,641	0	0.0%
ENDING FUND BALANCE		9,249,500	9,253,500	9,253,500	9,114,834	(138,666)	-1.5%
Fund 645 - MEDICAL SELF INSURANCE FUND							
ESTIMATED REVENUES							
Dept 000							
645-000-664.000	INTEREST INCOME AND RENT CONTROL	5,400	5,400	5,400	56	(5,344)	-99.0%
645-000-687.000	OTHER REVENUE - REFUNDS OR REBATES		15,146	15,146	15,147	1	0.0%
645-000-700.000	HCARE ISF CHARGES FOR SERVICES	658,104	658,104	658,104	575,617	(82,487)	-12.5%
Totals for dept 000 -		663,504	678,650	678,650	590,820	(87,830)	-12.9%
TOTAL ESTIMATED REVENUES		663,504	678,650	678,650	590,820	(87,830)	-12.9%
APPROPRIATIONS							
Dept 999 - SELF INSURANCE							
645-999-837.000	HEALTH INSURANCE CLAIMS	663,504	663,504	663,504	1,118,679	455,175	68.6%
Totals for dept 999 - SELF INSURANCE		663,504	663,504	663,504	1,118,679	455,175	68.6%
TOTAL APPROPRIATIONS		663,504	663,504	663,504	1,118,679	455,175	68.6%
NET OF REVENUES/APPROPRIATIONS - FUND 645			15,146	15,146	(527,859)	(543,005)	-3585.1%
BEGINNING FUND BALANCE		349,617	349,617	349,617	349,617	0	0.0%
ENDING FUND BALANCE		349,617	364,763	364,763	(178,242)	(543,005)	-148.9%

06/20/2021 BUDGET REPORT FOR CITY OF FRASER
Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Fund 661 - MOTOR POOL							
ESTIMATED REVENUES							
Dept 000							
661-000-643.000	EQUIPMENT RENTAL	830,494	830,494	830,494		(830,494)	-100.0%
661-000-664.000	INTEREST INCOME AND RENT CONTROL	6,400	6,400	6,400	139	(6,261)	-97.8%
661-000-673.000	GAIN OR LOSS ON SALE OF ASSETS				8,351	8,351	
661-000-686.000	INSURANCE RECOVERIES				8,370	8,370	
Totals for dept 000 -		836,894	836,894	836,894	16,860	(820,034)	-98.0%
TOTAL ESTIMATED REVENUES		836,894	836,894	836,894	16,860	(820,034)	-98.0%
APPROPRIATIONS							
Dept 249 - MOTOR POOL							
661-249-702.000	WAGES - FULL TIME EMPLOYEES	59,300	59,300	59,300		(59,300)	-100.0%
661-249-705.000	VACATION PAY	4,500	4,500	4,500		(4,500)	-100.0%
661-249-706.000	HOLIDAY PAY	2,761	2,761	2,761	785	(1,976)	-71.6%
661-249-709.000	FICA	4,172	4,172	4,172	48	(4,124)	-98.8%
661-249-711.000	MEDICARE	979	979	979	11	(968)	-98.9%
661-249-713.000	OVERTIME	7,000	7,000	7,000		(7,000)	-100.0%
661-249-718.000	HEALTH INSURANCE PREMIUMS (EMPLOYEES)	9,373	9,373	9,373	55	(9,318)	-99.4%
661-249-721.000	CLOTHING ALLOWANCE	1,200	1,200	1,200		(1,200)	-100.0%
661-249-732.000	WORKERS COMPENSATION INSURANCE EXPENSE	1,834	1,834	1,834		(1,834)	-100.0%
661-249-733.000	RETIREE HEALTH SAVINGS PLAN (ICMA)	1,000	1,000	1,000	12	(988)	-98.8%
661-249-752.000	SUPPLIES				1,716	1,716	
661-249-758.000	DIESEL FUEL	36,000	36,000	36,000	20,476	(15,524)	-43.1%
661-249-759.000	GASOLINE	80,000	80,000	80,000	44,032	(35,968)	-45.0%
661-249-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	2,500	2,500	2,500	250	(2,250)	-90.0%
661-249-805.000	ENTERPRISE FLEET MANAGEMENT	190,000	190,000	190,000	109,338	(80,662)	-42.5%
661-249-850.000	COMMUNICATIONS (TELEPHONE, CELL, PHONE)	1,000	1,000	1,000		(1,000)	-100.0%
661-249-931.000	EQUIPMENT REPAIRS	50,000	50,000	50,000	7,026	(42,974)	-85.9%
661-249-932.000	VEHICLE REPAIRS AND MAINTENANCE	176,916	176,916	176,916	213,069	36,153	20.4%
661-249-934.000	OTHER REPAIRS AND MAINTENANCE	20,000	20,000	20,000	7,133	(12,867)	-64.3%
661-249-936.000	VEHICLE LIABILITY INSURANCE	79,993	79,993	79,993	92,171	12,178	15.2%
661-249-968.000	DEPRECIATION AND DEPLETION	120,000	120,000	120,000		(120,000)	-100.0%
661-249-991.000	PRINCIPAL	1	1	1		(1)	-100.0%
661-249-992.000	INTEREST EXPENSE	17,000	17,000	17,000	2,385	(14,615)	-86.0%
Totals for dept 249 - MOTOR POOL		865,529	865,529	865,529	498,507	(367,022)	-42.4%
TOTAL APPROPRIATIONS		865,529	865,529	865,529	498,507	(367,022)	-42.4%
NET OF REVENUES/APPROPRIATIONS - FUND 661		(28,635)	(28,635)	(28,635)	(481,647)	(453,012)	1582.0%
BEGINNING FUND BALANCE		1,245,444	1,245,444	1,245,444	1,245,444	0	0.0%
FUND BALANCE ADJUSTMENTS		(20,789)	(20,789)	(20,789)	(20,789)	0	0.0%
ENDING FUND BALANCE		1,196,020	1,196,020	1,196,020	743,008	(453,012)	-37.9%

06/20/2021 **BUDGET REPORT FOR CITY OF FRASER**

Calculations as of 06/30/2021

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 AMENDED BUDGET	2020-21 FINAL AMENDED BUDGET	2020-21 ACTIVITY THRU 06/30/21	BUDGET TO ACTUAL $$ Variance	BUDGET TO ACTUAL % Variance
Fund 701 - TRUST & AGENCY FUND							
ESTIMATED REVENUES							
Dept 000							
701-000-664.000	INTEREST INCOME AND RENT CONTROL				7	7	
Totals for dept 000 -					7	7	
						0	
TOTAL ESTIMATED REVENUES					7	7	
						0	
NET OF REVENUES/APPROPRIATIONS - FUND 701					7	7	
BEGINNING FUND BALANCE						0	
ENDING FUND BALANCE					7	7	
						0	
Fund 703 - SUMMER TAX COLLECTION FUND						0	
						0	
ESTIMATED REVENUES						0	
Dept 000						0	
703-000-664.000	INTEREST INCOME AND RENT CONTROL				(106)	(106)	
Totals for dept 000 -					(106)	(106)	
						0	
TOTAL ESTIMATED REVENUES					(106)	(106)	
						0	
NET OF REVENUES/APPROPRIATIONS - FUND 703					(106)	(106)	
BEGINNING FUND BALANCE						0	
ENDING FUND BALANCE					(106)	(106)	
						0	
Fund 710 - DISTRICT (MUNICIPAL) COURT TRUST FUND						0	
						0	
ESTIMATED REVENUES						0	
Dept 000						0	
710-000-664.000	INTEREST INCOME AND RENT CONTROL				8	8	
Totals for dept 000 -					8	8	
						0	
TOTAL ESTIMATED REVENUES					8	8	
						0	
NET OF REVENUES/APPROPRIATIONS - FUND 710					8	8	
BEGINNING FUND BALANCE		208	208	208	208	0	0.0%
ENDING FUND BALANCE		208	208	208	216	8	3.8%
ESTIMATED REVENUES - ALL FUNDS		29,598,619	30,560,851	30,560,851	29,475,033	(1,085,818)	-3.6%
APPROPRIATIONS - ALL FUNDS		31,758,925	32,090,541	33,162,978	28,060,142	(5,102,836)	-15.4%
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(2,160,306)	(1,529,690)	(2,602,127)	579,559	3,181,686	-122.3%
BEGINNING FUND BALANCE - ALL FUNDS		28,621,409	28,621,409	28,621,409	28,621,409	0	0.0%
FUND BALANCE ADJUSTMENTS - ALL FUNDS		1,769,632	1,769,632	1,769,632	1,769,632	0	0.0%
ENDING FUND BALANCE - ALL FUNDS		28,230,735	28,861,351	27,788,914	30,970,600	3,181,686	11.4%

EUCLID PUBLIC SECTOR
Primary & Alternative Risk Solutions

EFFECTIVE:
7/1/2021

PRIMARY PROPERTY & CASUALTY PROPOSAL

FOR

City of Fraser, MI

Euclid Public Sector is an underwriting company owned, operated and underwritten by underwriters, with underwriting as our sole focus.

Euclid Public Sector, LLC
Primary Division
234 Spring Lake Drive
Itasca, IL 60143

5/26/2021

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***Euclid Public Sector (EPS)** is a managing general agency specializing in the underwriting of custom primary accounts for the public sector throughout the US. We are an underwriting company owned, operated and underwritten by underwriters, with underwriting as our sole focus.*

GENERAL INFORMATION

To:	Tim Staunton	From:	Tom Barney
Company:	APEX	Date:	05/25/2021
Address:	Chicago		
Email:			

Insured Name:	City of Fraser
Insured Address:	34950 hidden Pine Drive Fraser, MI 48026
Inception Date:	07/01/2021
Expiration Date:	07/01/2022

Insurer:	Hudson Excess Insurance Company			
Financial Rating:	A XV			
Policy Number:				
Line of Business: If this is a non-admitted product, the Producer is responsible for all taxes and fees. Indemnification policy.	☒	Property (includes IM/Crime)	☒	General Liability
	☐	Auto Liability	☒	Umbrella/Excess Liability
	☐	Auto Physical Damage	☐	Law Enforcement Liability
	☐	Scholastic Legal Liability	☐	Public Officials Liability
	☐	Employment Practices Liability	☐	Emergency Dispatcher's Liability
	☐	Fire-Fighter's Liability	☐	Sexual Abuse or Molestation Liability

Euclid Public Sector Primary based this proposal on the underwriting and pricing information in the submission provided by you. The coverage and terms presented may not be the same or as broad as requested in your submission.

COVERAGES

COVERAGE TYPE	LIMIT / AGGREGATE	DEDUCTIBLE	COVERAGE TRIGGER	RETRO DATE
PROPERTY	$ 8,729,200 Blanket Limit* *Includes Bldg./PP/Computers	$ 5,000	N/A	N/A
PROPERTY COVERAGE EXTENSIONS	REFER TO COVERAGE ENHANCEMENTS SECTION			
EQUIPMENT BREAKDOWN	Included in Building Limit	$ 5,000	N/A	N/A
FLOOD* *Zone C or Unshaded X Only	not covered	$	N/A	N/A
EARTHQUAKE* *No Zone 1 or 2	not covered	$	N/A	N/A
INLAND MARINE	Refer to Property Coverage Extensions	$ 500	N/A	N/A
CRIME	REFER TO COVERAGE ENHANCEMENTS SECTION			
GENERAL LIABILITY	$ 1,000,000 Each Occurrence $ 2,000,000 General Aggregate $ 2,000,000 Products–Completed Operations Aggregate	$	Occurrence	N/A
OTHER GENERAL LIABILITY COVERAGE FEATURES	REFER TO COVERAGE ENHANCEMENTS SECTION			
SEXUAL ABUSE OR MOLESTATION LIABILITY	$ Each Wrongful Act $ Aggregate NOT COVERED	$	Claims-Made	
UMBRELLA/EXCESS LIABILITY*	$ 5,000,000 Each Wrongful Act	$ 10,000	Occurrence	N/A

COVERAGE ENHANCEMENTS

PROPERTY COVERAGE EXTENSIONS

Coverage	Limits of Insurance	Adjusted Limits
Underground Sprinkler System and related Components Parts	$25,000	$
Animals	$1,500 per animal $10,000 per occurrence	$
Debris Removal	$25,000	$
Fire Department Service Charge	$25,000	$
Pollutant Clean-up and Removal	$25,000	$
Electronic Data	$25,000	$
Key Replacement and Lock Repair	$25,000	$
Arson Reward	$25,000	$
Footbridges or Retaining Walls	$25,000	$
Newly Acquired or Construction Property – Buildings	$1,000,000/ 180 days	$
Newly Acquired or Construction Property – Business Personal Property	$ 500,000/ 180 days	$
Personal Effects and Property of Others	$25,000	$
Valuable Papers and Records: At described premises Not at described premises	 $250,000 $50,000	$
Property Off- Premises	$100,000	$
Outdoor Property	$50,000/ $1,000 max per Tree, Shrub or Plant	$
Accounts Receivable: At described premises Not at described premises	 $250,000 $50,000	$
Change in temperature, Electrical Damage and Off-Premises Services	$50,000	$
Commandeered Property	$100,000	$
Contractors' Equipment and Miscellaneous Equipment and Tools	$50,000/ $5,000 tools	$
Electronic Data Processing Data and Media	$50,000	$
Employee Dishonesty	$50,000	$

Faithful Performance of Duty Coverage: Employee Theft- Per Loss Coverage	$50,000	$
Food Contamination Shutdown- Planned event	$10,000	$
Fine Arts	$100,000	$
Inventory and Appraisals	$10,000	$
Money and Securities	$25,000	$
Public Relations Crisis Management Services Expenses	$10,000	$
Unscheduled Miscellaneous Outdoor Property	$100,000	$
Underground Water Seepage	$25,000	$
Utility Services- Planned Events	$25,000	$
Fungus, Wet Rot, Dry Rot and Bacteria	$25,000	$
Property in Transit	$50,000	$
Building Ordinance: Coverage A	Building Limit	$
Building Ordinance: Combined Coverage B and C	$250,000	$
Business Income & Extra Expense	$250,000	$ 557,600
Business Income Other Than Rental Value	Number of Days 60	$

Our program automatically provides coverage benefits that are specifically applicable to Public Entity risks in the Enhanced Property Extension Endorsement. These coverages may be increased to tailor meet your needs upon request.

GENERAL LIABILITY

Coverage	Limits of Insurance
Personal Injury and Advertising Injury	$ 1,000,000
Employee Benefits Injury	$ 1,000,000
Fire, Lightning or Explosion	$ 500,000
Medical Payments	$ 5,000
BI includes Mental Anguish	INCLUDED
Professional Coverage for EMTs & Paramedics	INCLUDED
Liquor Liability included for short term events	INCLUDED
Volunteers as Insureds	INCLUDED
Good Samaritan Liability	INCLUDED
Crisis Management Emergency Response Expense	$10,000/ $30,000
Identity Theft Expenses	$10,000/ $30,000
Workplace Violence Counseling	$10,000/ $30,000

UMBRELLA

Underlying Coverage includes: General Liability,, Employers Liability		
Coverage is follow form for professional lines		
Employer's Liability	Carrier:	Limit: $
Please Note: The Umbrella is an E&S Policy		

APPLICABLE FORMS / ENDORSEMENTS

Form # / Edition	Title
	As expiring
CP 10 75 (10 20)	Cyber exclusion
HUD-GL 3066 (6 20)	Pandemic exclusion

QUOTATION TERMS AND CONDITIONS

1. This proposal is presented on a portfolio coverage platform. Any disassembling of coverage parts could result in a higher premium and changes to terms.
2. Exclusions: Please refer to the Coverage forms.
   a. Exclusions include, but are not limited to:
      i. Aircraft; Airport, exception for airport facilities.
      ii. Asbestos
      iii. Dumps
      iv. Cyber Liability
      v. Eminent Domain or Inverse Condemnation
      vi. Employer's Liability
      vii. Fungus or Bacteria
      viii. Lead
      ix. Nuclear Hazard
      x. Pollution – exception for water treatment, water and sewage operations, escape or back-up of sewage or wastewater from sewage treatment facility
      xi. Punitive damages
      xii. Silica
      xiii. War
      xiv. WC
3. Terrorism: This proposal includes coverage for TRA (Terrorism Reform Act) legislation. The insured has the option to reject this terrorism coverage. If the insured rejects coverage, they must complete and sign the terrorism exclusion form. If the insured does not return the form upon binding of coverage, the terrorism premium will automatically be included.
   (No Terrorism Exclusions are attached to the Professional Liability coverages)

4.	Please advise binding by written request on or before effective date of coverage.
5.	Surplus Lines taxes and fees will apply to the policies.
6.	Underlying Employer's Liability Limit must be $1,000,000 to be eligible under our Excess/Umbrella Policy

RECOMMENDATIONS

1.	
2.	
3.	

ADDITIONAL REQUIRED INFORMATION OR CONDITIONS

1.	x Agent Surplus Lines License – Needed upon binding.
2.	x TRIA form completed, signed and dated.
3.	☐ Designee Individual and Title to receive notices and report claims (professional lines only).
4.	☐ Other Carrier's Declaration Page for Schedule of Underlying Insurance.
5.	x Signed Applications.
6.	☐ Signed Selection/Rejection Uninsured Motorists Coverage Form
7.	☐ Additional Insured/Loss Payee Schedules

PREMIUM / COMMISSION

PROPERTY* *INCLUDES INLAND MARINE/FLOOD/EQ	$ 14,443 + $240 Tria
CRIME	included in property premium
GENERAL LIABILITY	$ 7,614 + $129 Tria
UMBRELLA/EXCESS LIABILITY	$ 3,417 + $35 Tria

TOTAL PREMIUM:	$ 25,878	With Terrorism
	$ 25,474	Without Terrorism
Surplus Lines Tax:	$ $85.43	
Subject to Audit:	Yes: ☐	No: ☒

Payment is due 30 days from the effective date of coverage.

THIS PROPOSAL IS VALID UNTIL:	07/01/2021

TERRORISM RISK INSURANCE ACT

Under the Terrorism Risk Insurance Act of 2002, as amended pursuant to the Terrorism Risk Insurance Program Reauthorization Act of 2015, effective January 1, 2015 (the "Act"), you have a right to purchase insurance coverage for losses arising out of acts of terrorism, as defined in Section 102(1) of the Act: The term "certified acts of terrorism" means any act that is certified by the Secretary of the Treasury—in consultation with the Secretary of Homeland Security—to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

You should know that where coverage is provided by this policy for losses resulting from "certified acts of terrorism," such losses may be partially reimbursed by the United States Government under a formula established by federal law. However, your policy may contain other exclusions which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government agrees to reimburse eighty-five percent (85%) of covered terrorism losses in calendar year 2015 that exceed the statutorily established deductible paid by the insurance company providing the coverage. This percentage of United States Government reimbursement decreases by one percent (1%) every calendar year beginning in 2016 until it equals eighty percent (80%) in 2020. The premium charged for this coverage is provided below and does not include any charges for the portion of loss that may be covered by the Federal Government under the Act.

You should also know that the Act, as amended, contains a $100 billion cap that limits United States Government reimbursement as well as insurers' liability for losses resulting from "certified acts of terrorism" when the amount of such losses in any one calendar year exceeds $100 billion. If the aggregate insured losses for all insurers exceed $100 billion, your coverage may be reduced.

CONDITIONAL TERRORISM COVERAGE

The federal Terrorism Risk Insurance Program Reauthorization Act of 2015 is scheduled to terminate at the end of December 31, 2020, unless renewed, extended or otherwise continued by the federal government. Should you select Terrorism Coverage provided under the Act and the Act is terminated December 31, 2020, any terrorism coverage as defined by the Act provided in the policy will also terminate.

TERRORISM SIGNATURE PAGE

IN ACCORDANCE WITH THE ACT, YOU MUST CHOOSE TO SELECT OR REJECT COVERAGE FOR "CERTIFIED ACTS OF TERRORISM" BELOW:

☐	I hereby elect to purchase certified terrorism coverage for a premium of $404. I understand that the federal Terrorism Risk Insurance Program Reauthorization Act of 2015 may terminate on December 31, 2020. Should that occur my coverage for terrorism as defined by the Act will also terminate.
☐	I hereby reject the purchase of certified terrorism coverage.

Policyholder/Applicant's Signature

Named Insured/Firm

Print Name

Policy Number, if available

Date

michigan municipal league
workers' compensation fund

Proposal

for the

City of Fraser

Presented By:

Brian Steckroth, Account Executive
Service Provider: Meadowbrook, Inc.
(248) 204-8283

June 21, 2021

About the Workers' Compensation Fund

The Workers' Compensation Fund is a non-profit self-insurance pool owned and governed by its members. It is Michigan's leading provider of municipal workers' compensation and risk management services, with over 900 members and assets of over $150 million

The Fund offers stable, cost-effective, and broad coverage options and expert risk management services provided by municipal risk specialists with decades of experience.

Over the previous five years, the Fund has returned $43 million in dividends to its member-owners, representing about 30% of premiums over the same period

Our Mission

To provide a long-term, stable, cost-effective risk management alternative for members and associate members of the Michigan Municipal League.

What You Can Expect Of Us

- A commitment to learn, understand and respond to your insurance needs;
- Continuous planning and innovation in product development and service delivery;
- Products that meet your needs in terms of price, coverage and service;
- Prompt, accurate, and courteous response to your questions, problems and claims;
- Knowledgeable and professional staff serving your needs consistently and with integrity;

The MML Workers' Compensation Fund

- 911 Members with over $25 million in annual Member premium
- Over $154 million of Total Assets
- Over $210 million in Member dividends returned since the Fund's 1977 inception

These communities are current Fund members:

19 Members in Macomb County, including

41-B District Court

Armada Township Macomb County

Village of Armada,

City of Center Line,

Township of Chesterfield,

City of Eastpointe,

Harrison Charter Township

Macomb Township

City of Memphis,

City of Mt Clemens,

City of New Baltimore,

Village of New Haven,

Richmond Lenox EMS Ambulance Authority

City of Richmond,

Village of Romeo,

South Macomb Disposal Authority

Southeast Macomb Sanitary District

City of Utica,

Washington Township

Your Benefits with the Michigan Municipal

Worker's Compensation Fund

- Expert legal defense
- Long-term stability
  - operational since 1977
- 35 years of dividend returns
- Lower rates based on Fund Member experience
- Loss Control Service & Resources
- Law Enforcement Specialists
- Expert Governmental claims handling for the life of the claim

The advantages of the Fund can be summarized by:

Service/Control/Value

Coverage and Cost Summary

Effective Date: July 1, 2021

Payment Plan: Common Twelve-Month Anniversary (July 1 through June 30)

Employer's Liability: $2,000,000 per occurrence limit (no additional cost to Members)

Dividend:

That portion of Members' contributions and investment income which shall not be required to pay claims, pay administration expenses or to fund required or appropriate reserves may be returned to current Members of the Fund at the discretion of the Board of Trustees, when authorized by the Bureau.

Former Members who were members on or after December 31, 1998, are eligible to receive a pro-rata share of the dividend approved by the Bureau to be distributed for any Fund year in which they were Members. Former Members are entitled to receive their share after Distribution Date. The Distribution Date is defined as the later of either (1) the date two years and one day after they ceased to be a Member or (2) the date when all the former Member's claims are closed. A former Member's distribution will not exceed the lesser of the former Member's pro rata share of the difference, if any, between (a) the audited premium paid by the former Member and (b) the sum of (i) the amount of dividends received by the former Member, plus (ii) the amount paid by the Fund related to the former Member's claims including, but not limited to, statutory benefits and allocated loss adjustment expenses, plus (iii) the Member's pro rata share of administration expenses and fees. This amount will be determined based on the former Member's entire membership period. Dividends declared before the Distribution Date will be held in a contingency fund pending recalculation of the amount owed, if any, to the former Member on the Distribution Date. (Section 12 of the Fund's Operating Procedures)

Each Member receives their pro-rata share of the return of surplus from policy years where/when a surplus (dividend) is declared.

Since inception, the Fund has returned over $210 million in dividends. This is an average of 30% per policy period, since inception.

Michigan Municipal League Workers' Compensation Fund

05/25/2021 Declaration Page 5000090-21

City Of Fraser
Attn: Amy Cell
33000 Garfield Rd.
P.O. Box 10
Fraser, MI 48026

Coverage Period 7/1/2021 to 6/30/2022
RENEWAL

Class Code	Class Description	Estimated Annual Payroll	Rate per $100 of Payroll	Estimated Annual Premium
5509-00	Street Operations	225,610	6.80	15,341
7380-00	Drivers & Ambulance Drivers/Attend.	293,070	3.35	9,818
7382-00	Transit Authority/Dial-A-Ride Drivers	26,508	3.98	1,055
7520-00	Water Operations	313,028	3.46	10,831
7580-00	Sewer Operations	252,593	1.60	4,041
7704-02	Volunteer/On-Call Firefighters	8,730	7.25	633
7704-03	Public Safety	3,320,986	2.91	96,641
8395-00	Garage Operations	70,822	3.11	2,203
8810-01	Clerical-Office	1,293,636	0.41	5,304
8810-02	Elected Officials	38,546	0.21	81
8820-00	Attorneys/Judges	28,121	0.29	82
9015-00	Building Operations	64,573	4.20	2,712
9102-00	Parks & Recreation	143,022	2.91	4,162
9103-00	Crossing Guards	7,175	3.56	255
9410-00	Municipal Employee	237,420	0.71	1,686
	Totals:	$6,323,840		$154,845

Coverage Amount

Employers Liability: $2,000,000
Workers' Compensation: STATUTORY

Premium To Be Billed on Installments: $107,969

Total Standard Premium		$154,845
Experience Modifier: 1.22		$34,066
Modified Premium	=	$188,911
Size of Premium Credit		($12,293)
Expense Constant		$150
Total Estimated Premium	=	$176,768
(Dividend Credit)		($68,799)
NET ESTIMATED ANNUAL PREMIUM	=	$107,969

Regulatory Requirements

The Fund must obtain Bureau approval of:

- ☑ Rates and premiums
- ☑ Dividend distributions
- ☑ Investments
- ☑ Reinsurance placements
- ☑ Contracts with service companies
- ☑ Experience rating plan
- ☑ Administrative expenses
- ☑ Fund bylaws

The Fund must submit to the Bureau:

- ☑ Quarterly financial statements
- ☑ Individual member applications
- ☑ Outside claim reserve audits
- ☑ Actuary's reserve study
- ☑ Copy of fidelity insurance
- ☑ Rates by classifications
- ☑ Minutes of Trustee meetings
- ☑ Loss data
- ☑ Annual renewal application
- ☑ Proof of competent personnel
- ☑ Agreement with administrator

Risk Management Services

- Safetysurance website available to members
- Risk Control Solutions on a variety of topics
- Safety & Health Manual that assists in employee safety
- Risk Management is Good Management Program
- On-site Safety Consultation
- Reduced rates at related MML Training Events

All Available at *No* Additional Cost

Membership Responsibilities

Membership in the Michigan Municipal Worker's Compensation Fund (the Fund) provides numerous benefits. Likewise, individual members have certain responsibilities to the other members, which are detailed in the Bylaws, Operating Procedures and Coverage Summary booklet. Following is a summary of the membership responsibilities. Please refer to the *MML Workers' Compensation Fund Bylaws, Operating Procedures and Coverage Summ*ary for more information.

- The Fund has a common renewal date (July 1 through June 30) for all Members. Each Member shall continue membership for a period of not less than one year. At the conclusion of one year, a Member may withdraw from the Fund by giving at least a sixty (60) day notice in writing to the Board of Trustees.
- At the conclusion of each policy term, each member's premium is subject to an audit based on actual payrolls by classification code. Each member is required to timely pay to the Fund the premium as determined by the Fund. If the audit results in a credit to the Member, the Fund will issue a refund. Failure to pay the premium when due shall subject the Member to termination as required by the State.
- Members must maintain membership or associate membership status in the Michigan Municipal League. The annual Associate Membership fee is $175.
- Adopt and execute any agreements required by law or the Board of Trustees.
- Make and enforce such reasonable safety regulations and take such precautions as may be required by the Fund or its service company.
- Comply with the policies and the operating procedures promulgated by the Board of Trustees.
- Satisfy all other requirements that may from time to time be established by the Board of Trustees and appropriate governmental authorities.