

2024 City of Eagle River BUDGET SUMMARY AFTER 11-8-24 Budget Workshop

EXPENSES:	2020	2021	2022	2023	2024
NET GENERAL FUND EXPENSES	2,579,125.00	2,605,179.00	\$2,683,596.00	\$2,853,184.00	\$2,987,234.00
ARPA FUNDS			\$83,316.00	\$0.00	\$0.00
General Fund Debt Service	292,274.00	347,988.00	\$206,162.00	\$204,902.00	\$316,697.00
Golf Course Debt Service					\$78,341.00
TIF 2 DEBT SERVICE (principle & interest)	144,342.00	173,700.00	\$229,958.00	\$79,838.00	\$78,368.00
TIF 3 DEBT SERVICE (principle & interest)	137,623.00	131,188.00	\$176,898.00	\$226,321.00	\$226,369.00
BUSINESS IMPROVEMENT DISTRICT	75,000.00	75,000.00	\$89,402.64	\$89,383.00	\$90,878.00
TIF 2 OTHER EXPENSES	1,050.00	1,050.00	\$1,050.00	\$1,500.00	\$1,500.00
TIF 3 OTHER EXPENSES	1,050.00	1,050.00	\$1,050.00	\$1,500.00	\$1,500.00
<b>TOTAL EXPENSES</b>	<b>3,230,464.00</b>	<b>3,335,155.00</b>	<b>\$3,471,432.64</b>	<b>\$3,456,628.00</b>	<b>\$3,780,887.00</b>
<b>REVENUES:</b>					
REVENUE	1,069,623.00	963,601.00	\$1,061,321.00	\$1,063,864.00	\$1,182,797.00
ARPA FUNDS			\$83,316.00	\$0.00	\$0.00
Golf Course Revenue					\$78,341.00
TIF 2 REVENUE	168,000.00	170,000.00	\$207,502.00	\$163,700.00	\$155,098.00
TIF 3 REVENUE	112,000.00	113,000.00	\$138,335.00	\$245,500.00	\$256,791.00
BUSINESS IMPROVEMENT DISTRICT	75,000.00	75,000.00	\$89,402.64	\$89,383.00	\$90,878.00
General Fund Reserve Transfer	150,000.00	150,000.00	\$85,000.00	\$90,000.00	\$139,063.00
ADDITIONAL LOAN REVENUE	122,000.00	240,000.00	\$210,000.00	\$160,000.00	\$145,000.00
<b>TOTAL REVENUES</b>	<b>1,696,623.00</b>	<b>1,711,601.00</b>	<b>\$1,874,876.64</b>	<b>\$1,812,447.00</b>	<b>\$2,047,968.00</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>TOTAL EXPENSES</b>	3,230,464.00	3,335,155.00	\$3,475,220.64	\$3,456,628.00	\$3,780,887.00
<b>TOTAL REVENUES</b>	(1,696,623.00)	(1,711,601.00)	\$1,895,664.64	\$1,812,447.00	\$2,047,968.00
<b>LEVY</b>	1,533,841.00	1,623,554.00	\$1,579,556.00	\$1,644,181.00	\$1,732,919.00
		LEVY LIMIT	\$1,585,407.00	\$1,649,474.00	\$1,732,919.00

**ESTIMATED OVER ALL TAX RATE \$17.19 up \$.44 / City of Eagle River \$10.17 (+.59) 2023**

Vilas \$2.26 (+.01), NPSD \$5.68 (+0.16) Nicolet \$.20 (+0.02) School Credit \$1.12 (+.20) NO STATE TAX THIS YEAR

**2023**

PLEASE NOTE THAT THE RATES CAN VARY BY A COUPLE OF PENNIES EITHER WAY DUE TO COMPUTER ROUNDING.

2024 COER Proposed Budget (After 11/08/2023 Workshop)				
100-00-...		2023		2024
		Budget	Balance as of 11/03/2023	Budget
	<b>Taxes</b>			
41110-000	General Property Taxes	\$0	\$1,906,220	
41115-000	Personal Property Tax	\$0	\$147,112	
	<b>Sales &amp; Use</b>			
41150-000	Public Accommodation Tax	\$52,000	\$86,283	\$52,000
41160-000	Premier Area Resort Tax	\$150,000	\$198,392	\$175,000
	<b>Payments in Lieu of Taxes</b>			
41310-000	PILOT - Light & Water	\$135,000	\$140,635	\$150,000
41320-000	PILOT - Tax Exempt Organization	\$40,000	\$41,073	\$40,000
41800-000	Interest & Penalties on Taxes	\$25	\$285	\$25
42000-000	Special Assessments	\$300	\$0	\$305
43200-000	Federal Permits	\$0	\$0	\$0
	<b>State Shared Taxes</b>			
43410-000	Shared Revenue	\$80,485	\$84,397	\$154,625
43420-000	Fire Insurance Tax	\$7,000	\$8,287	\$7,000
	<b>State Grants</b>			
43520-000	Law Enforcement Improvement	\$960	\$4,940	\$960
43540-000	Recycling Grant		\$3,202	\$3,000
43691-000	Election Grant		\$600	\$0

	<b>Transportation</b>			
43530-000	General Transportation Aids	\$246,000	\$282,401	\$246,000
43533-000	Other Highway Aids		\$0	\$0
43534-000	Local Road Improvement Program	\$7,200	\$0	\$7,200
	<b>Grants for County &amp; Local Gov't</b>			
43790-000	NORDEG	\$0	\$0	\$0
	<b>Licenses &amp; Permits</b>			
44110-000	Cable Franchise Fee	\$19,000	\$16,611	\$19,000
44120-000	Liquor Licenses	\$11,000	\$12,887	\$11,000
44130-000	Operator Licenses	\$2,000	\$2,852	\$2,000
44140-000	Cigarette Licenses	\$1,100	\$1,100	\$1,100
44150-000	Direct Sale Permits	\$300	\$650	\$475
44160-000	Sanitary Hauler Permit	\$150	\$200	\$200
44170-000	Taxi License	\$55	\$100	\$90
44180-000	Picnic License	\$500	\$520	\$300
44190-000	Fireworks Permits	\$100	\$100	\$100
44200-000	Pet Licenses	\$300	\$398	\$60
44210-000	Licenses & Permits -Other	\$0	\$0	\$0
44400-000	Zoning Permits	\$2,500	\$6,874	\$2,500
44900-000	Tax Exempt Parcel Fees	\$0	\$0	\$445
	<b>Fines, Forfeits &amp; Penalties</b>			

45100-000	Law & Ordinance Violations	\$6,800	\$6,931	\$6,800
45221-000	Police Investigation Forfeiture		\$3,028	\$500
	<b>Public Charges for Services</b>			
46100-000	General Government	\$350	\$616	\$0
46110-000	Publication	\$0	\$320	\$300
46200-000	Public Safety	\$250	\$0	\$250
46310-000	Street Maintenance	\$4,000	\$4,366	\$4,000
46420-000	Garbage Collection	\$106,133	\$106,373	\$105,152
46440-000	Weed Control		\$100	\$0
46700-000	Culture, Recreation & Edu.	\$0	\$0	\$0
46720-000	Park - Rental Fees	\$300	\$100	\$100
46750-000	Swim Lessons	\$600	\$760	\$700
46800-000	Conservation & Development	\$0	\$0	\$0
47400-000	Intergovernmental Charges for Services	\$50,000	\$87,500	\$50,000
	<b>Miscellaneous Revenue</b>			
48100-000	Interest Income	\$1,000	\$54,647	\$2,000
48200-000	Rent	\$27,456	\$20,428	\$27,610
48210-000	Lease Revenue		\$400	
48300-000	Sale of LE Equipment & Property	\$0	\$0	\$0
48303-000	Sale of DPW Equipt & Property	\$0	\$0	\$0
48309-000	Sale of Other Equipment & Property	\$0	\$0	\$0
48400-000	Insurance Recoveries - Other	\$0	\$7,749	\$0
48500-000	Donations - Private Orgs & Ind.	\$0	\$0	\$1,000
48900-000	Other Misc. Revenue	\$6,000	\$2,610	\$6,000
48910-000	RLF - Housing Grant Payments	\$0	\$0	\$0
	<b>Other Financing Sources</b>			
48999-000	Proceeds from Long Term Debt	\$0	\$272,650	
49200-000	Transfers from Golf Course	\$70,000	\$70,000	\$70,000
49300-000	Transfers from Light & Water	\$35,000	\$0	\$35,000
49400-000	Capital Projects Fund 49		\$912,096	
	<b>TOTAL REVENUE</b>	<b>\$1,063,864</b>	<b>\$4,496,793</b>	<b>\$1,182,797</b>

	<b>Conservation &amp; Development</b>			
	<b>***Other Conservation</b>			
53640-000	Weed & Nuisance Control	\$3,000	\$444	\$5,000
56940-000	Room Tax	\$46,800	\$42,152	\$46,800
56950-000	Other Conservation	\$0	\$0	\$1,450
56960-000	Water & Ground Testing	\$1,500	\$576	\$1,500
	<b>Culture, Rec &amp; Education</b>			
	<b>***Depot</b>			
55460-220	Utilities	\$5,500	\$3,723	\$6,000
55460-236	Building Maintenance	\$1,000	\$0	\$1,000
55460-291	Janitorial Services & Supplies	\$10,000	\$10,964	\$12,000
55460-310	Shop Supplies	\$0	\$544	\$500
	<b>***Library</b>			
55110-000	Library Support	\$52,857	\$52,857	<b>\$58,513</b>
	<b>***Parks &amp; Beach</b>			
55200-110	Wages & Salaries - Parks	\$32,989	\$39,764	\$52,240
55200-130	Payroll Taxes - Parks	\$2,524	\$2,880	\$3,996
55200-131	Parks Employee Benefit - WRS	\$2,243	\$5,216	\$3,605
55200-132	Parks Employee Benefit - Health Ins.	\$6,760	\$9,827	\$5,357
55200-135	Parks Employee Benefit - HRA		\$0	\$1,455
55200-133	Parks Employee Benefit - Life Ins.	\$50	\$93	\$48
55200-136	Parks Employee Benefit - Fitness	\$180	\$255	\$180
55200-155	Parks Employment Screenings	\$60	\$0	\$0
55200-220	Utilities - Parks	\$2,500	\$2,060	\$2,500
55200-223	Telephone Expense - Parks	\$720	\$0	\$720
55200-225	Refuse & Garbage Collection - Parks	\$3,000	\$539	\$3,000
55200-231	Parks Equipment Maintenance	\$900	\$0	\$900
55200-232	Parks Vehicle Repairs & Maintenance	\$250	\$0	\$250
55200-233	Parks Fuel & Oil	\$1,500	\$169	\$500

55200-235	Ice Rink Maintenance	\$1,000	\$448	\$1,000
55200-291	Janitorial Services & Supplies - Parks	\$10,000	\$8,197	\$10,000
55200-340	Operating Supplies - Parks	\$3,000	\$0	\$1,500
55200-351	Parks Mntc and Expense	\$500	\$4,414	\$500
55200-830	Parks Outlay	\$5,000	\$0	\$2,500
55450-110	Wages & Salaries - Beach	\$12,600	\$12,678	\$12,600
55450-130	Payroll Taxes - Beach	\$1,000	\$889	\$964
55450-310	Supplies & Expense - Beach	\$1,000	\$1,992	\$1,000
55450-223	Telephone Expense - Beach	\$120	\$92	\$120
55450-220	Utilities - Beach	\$1,100	\$793	\$1,100
55450-230	Beach Maintenance		\$5,962	\$0
55450-291	Janitorial Services & Supplies - Beach	\$5,000	\$2,780	\$5,000
55450-292	Refuse & Garbage Collection - Beach	\$600	\$406	\$600
55450-150	Employment Work Permit - Beach	\$10	\$0	\$10
55450-331	Training Expense	\$700	\$0	\$700
55450-320	Publishing & Recording	\$300	\$0	\$300
	<b>***Recreation Programs &amp; Events</b>			
55470-000	Recreation Programs & Events	\$500	\$0	\$500
	<b>Financial Administration</b>			
	<b>***Treasurer</b>			
51520-110	Wages & Salaries	\$65,972	\$51,940	\$60,375
51520-130	Payroll Taxes	\$5,047	\$3,486	\$4,619
51520-131	Employee Benefit - WRS	\$4,486	\$4,407	\$4,166
51520-132	Employee Benefit - Health Ins.	\$34,948	\$28,142	\$21,963
51520-133	Employee Benefit - Life Ins.	\$65	\$288	\$285
51520-135	Treasurer HRA Benefits		\$2,403	\$2,890
51520-210	Professional & Legal Expenses	\$41,500	\$29,550	\$44,335
51520-223	Telephone Expense	\$380	\$561	\$380
51520-280	Equipment Lease & Supplies	\$0	\$0	\$575
51520-290	Contracted & Consulting Service	\$0	\$8,593	\$1,000
51520-310	Office Supplies	\$2,500	\$3,967	\$500

51520-311	Technology & Software	\$3,800	\$27,310	\$5,726
51520-312	Postage	\$1,200	\$50	\$1,200
51520-320	Publishing & Recording	\$280	\$413	\$0
51520-321	Membership Dues & Subscriptions	\$350	\$234	\$350
51520-331	Training & Mileage Expense	\$2,300	\$1,464	\$2,800
51520-339	Bank Service Charges	\$0	\$726	\$800
51980-000	Late Penalties & Fees	\$0	\$586	\$0
51990-000	Reconciliation Discrepancies		\$0	\$0
51991-000	Miscellaneous Expense	\$0	\$821	\$0
	<b>***Assessment of Property</b>			
51530-110	Property Assessment	\$10,780	\$8,804	\$35,550
51530-320	Publishing & Recording	\$750	\$25	\$750
51530-331	Training Expense	\$50	\$0	\$50

	General Administration			
	***City & Zoning Administrator			
51415-110	Administrator Wages & Salaries	\$40,500	\$71,579	\$85,050
56900-110	Zoning Wages & Salaries	\$40,500	\$0	
51415-130	Administrator Payroll Taxes	\$3,099	\$5,334	\$6,506
51415-131	Admin Employee Benefit - WRS	\$2,754	\$6,557	\$5,868
56900-131	Zoning Employee Benefit - WRS	\$2,754	\$0	
51412-132	Admin Employee Benefit - Health Ins.	\$6,760	\$9,908	\$10,713
56900-132	Zoning Employee Benefit - Health Ins.	\$6,760	\$5,143	
51415-133	Admin Employee Benefit - Life Ins.	\$108	\$171	\$203
56900-133	Zoning Employee Benefit - Life Ins.	\$108	\$0	
51450-135	Administrator HRA	\$0	\$1,911	\$2,890
51415-223	Admin Telephone Expense	\$240	\$236	\$600
56900-223	Zoning Telephone Expense	\$240	\$205	
51415-280	Admin Equipment Lease & Supplies		\$0	\$575
51415-310	Admin Office Supplies	\$250	\$5,780	\$5,800
56900-310	Zoning Office Supplies	\$100	\$169	
51415-311	Admin Technology & Software	\$500	\$879	\$2,500
56900-311	Zoning Technology & Software	\$2,000	\$0	
51415-312	Admin Postage	\$100	\$33	\$100
56900-312	Zoning Postage		\$33	
51415-314	Admin Printing Expense	\$0	\$0	\$25
51415-320	Admin Publishing & Recording	\$1,500	\$207	\$1,500
56900-320	Zoning Publishing & Recording		\$375	
51415-321	Admin Membership Dues & Subscriptions	\$700	\$0	\$1,285
51415-331	Admin Training & Mileage Expense	\$2,500	\$3,153	\$3,500
56900-331	Zoning Training & Mileage Expense	\$250	\$0	
51415-333	Admin Uniform Expense	\$250	\$0	\$500
56900-333	Zoning Uniform Expense	\$250	\$0	
56900-130	Zoning Payroll Taxes	\$3,099	\$0	
56720-000	TID Administrative Expenses	\$0	\$300	\$300
	***Clerk			

51420-110	Wages & Salaries	\$64,890	\$54,813	\$68,135
51420-130	Payroll Taxes	\$4,964	\$4,073	\$5,212
51420-131	Employee Benefit - WRS	\$4,413	\$4,915	\$4,701
51420-132	Employee Benefit - Health Ins.	\$13,520	\$13,936	\$10,713
51420-133	Employee Benefit - Life Ins.	\$172	\$179	\$170
51420-135	Clerk HRA Benefit		\$0	\$2,890
51420-156	Background Check - Licensing	\$1,200	\$979	\$1,575
51420-223	Telephone Expense	\$600	\$411	\$500
51420-280	Equipment Lease & Supplies	\$650	\$0	\$575
51420-290	Contracted & Consulting Services	\$0	\$0	\$2,000
51420-310	Office Supplies	\$1,500	\$1,308	\$1,750
51420-311	Technology & Software	\$2,500	\$1,078	\$1,000
51420-312	Postage	\$1,500	\$860	\$750
51420-314	Printing Expense	\$0	\$0	\$200
51420-320	Publishing & Recording	\$7,600	\$3,331	\$7,600
51420-321	Membership Dues & Subscriptions	\$325	\$160	\$182
51420-331	Training & Mileage Expense	\$2,500	\$724	\$2,113
51420-340	Operating Supplies	\$250	\$0	\$100

	<b>***Elections</b>			
51440-110	Election Wages	\$5,000	\$3,405	\$18,740
51420-130	Payroll Taxes			\$500
51440-290	Contracted & Consulting Services	\$0	\$0	\$500
51440-312	Postage	\$500	\$153	\$1,000
51440-313	Election Supplies	\$1,600	\$242	\$1,000
51440-320	Publishing & Recording	\$400	\$77	\$0
51440-331	Training Expense	\$500	\$262	\$0
	<b>***Mayor</b>			
51400-110	Wages & Salaries	\$20,600	\$18,850	\$21,000
51410-130	Payroll Taxes	\$1,576	\$1,833	\$1,607
51410-131	Employee Benefits - WRS	\$1,401	\$1,639	\$1,449
51410-133	Employee Benefits - Life Insurance	\$120	\$122	\$128
	<b>General Government</b>			
	<b>***City Council</b>			
51100-110	Wages & Salaries	\$24,800	\$17,025	\$25,200
51100-130	Payroll Taxes	\$1,897	\$912	\$1,928
	<b>***Legal</b>			
51300-210	Professional & Legal Expense	\$6,000	\$6,269	\$8,000
	<b>***Other General Gov't</b>			
52100-510	Insurance Expense - Law Enforcement	\$26,500	\$63,676	\$26,600
53310-510	Insurance Expense - Streets	\$30,500		\$30,500
51938-510	Insurance Expense - Other	\$40,000		\$40,000
	<b>General Building</b>			
51600-220	Utilities	\$14,050	\$11,463	\$20,000
51600-223	Telephone Expense	\$1,400	\$2,307	\$1,600
51600-291	Janitorial Services & Supplies	\$11,500	\$9,856	\$12,500
51600-292	Sanitary Disposal/Garbage	\$2,400	\$1,579	\$2,100
51600-310	Supplies	\$250	\$28	

51600-311	Technology & Software	\$2,500	\$0	\$800
51600-351	Building Maintenance	\$18,500	\$13,824	\$23,500
51600-830	General Building Outlay	\$7,500	\$8,910	\$7,500
	<b>Health &amp; Human Services</b>			
54100-000	Animal Control	\$100	\$0	\$100
	<b>Public Safety</b>			
	<b>***Ambulance</b>			
52300-000	Ambulance	\$116,908	\$116,908	\$117,485
	<b>***Fire Protection</b>			
52200-290	Fire Protection	\$45,471	\$46,758	\$47,995
<b>52200-810</b>	Fire Truck - SAVINGS		\$0	

	***Law Enforcement			
52100-110	Police Wages & Salaries	\$502,818	\$364,283	\$411,138
52100-115	Police Department OT		\$195	\$30,000
52100-130	Police Payroll Taxes	\$38,466	\$27,234	\$31,452
52100-131	Police Employee Benefit - WRS	\$50,093	\$69,837	\$55,310
52100-132	Police Employee Benefit - Health Ins.	\$166,830	\$173,654	\$128,559
52100-133	Police Employee Benefit - Life Ins.	\$1,000	\$544	\$370
52100-135	Police HRA Benefits	\$0	\$7,328	\$23,120
52100-136	Police Employee Benefit - Fitness	\$600	\$180	\$600
52100-155	Employment Screenings	\$2,000	\$0	\$0
52100-200	Community Relations	\$1,250	\$66	\$1,250
52100-210	Professional & Legal Expense	\$11,000	\$13,473	\$13,000
52100-223	Telephone Expense	\$13,000	\$9,098	\$13,000
52100-231	Equipment Repairs & Maintenance	\$4,000	\$1,012	\$6,000
52100-232	Vehicle Repairs & Maintenance	\$7,000	\$3,102	\$7,000
52100-233	Fuel & Oil	\$19,000	\$10,602	\$16,000
52100-280	Equipment Lease & Supplies	\$1,100	\$363	\$1,100
52100-290	Contracted & Consulting Service	\$0	\$0	\$0
52100-310	Office Supplies	\$2,000	\$2,124	\$2,000
52100-312	Postage	\$400	\$159	\$400
52100-330	Mileage	\$0	\$0	\$0
52100-331	Training Expense	\$11,500	\$6,918	\$8,000
52100-332	Travel Expense	\$1,000	\$448	\$1,000
52100-333	Uniform Expense	\$5,400	\$5,866	\$1,500
52100-334	Officer Supplies & Expenses	\$2,600	\$3,165	\$2,600
52100-335	Police Membership Dues/Subscription		\$275	
52100-336	Clothing Expense		\$0	\$3,250
52100-353	Firearms & Supplies	\$4,500	\$1,765	\$4,500
52100-361	Safety Equipment	\$1,200	\$0	\$1,200
52110-110	Police Chief Wages & Salaries	\$83,837	\$69,490	\$88,029
52110-130	Police Chief Payroll Taxes	\$9,318	\$3,396	\$6,735
52110-131	Police Chief - WRS	\$5,701	\$3,408	\$6,074
52110-132	Police Chief - Health Ins.	\$25,431	\$8,922	\$21,962

52110-133	Police Chief - Life Ins.	\$600	\$405	\$403
52110-135	Police Chief - HRA		\$0	\$5,780
52110-331	Police Chief Training	\$0	\$348	\$3,500
52110-333	Police Chief Uniform		\$0	\$650
<del>52170-000</del>	<del>Boat Patrol</del>	<del>\$0</del>	<del>\$1,580</del>	<del>\$0</del>
52175-000	Civil Air Patrol	\$2,500	\$0	\$2,500
52185-000	Investigation Expense	\$3,000	\$3,203	\$3,500
52190-000	Communication Access Service	\$13,000	\$4,596	\$13,000
52195-000	Therapy Dog - Donut	\$1,000	\$378	\$1,000
57210-000	Law Enforcement Outlay	\$0	\$0	\$0
	<b>Public Works</b>			
	<b>***Airport</b>			
53510-000	Airport Support	\$28,000	\$28,000	\$30,000
	<b>***Sanitation</b>			
53620-000	Refuse & Garbage Collection	\$84,000	\$68,498	\$89,500
	<b>***Sewer</b>			
53610-000	Sewer Repairs & Maintenance	\$50,000	\$4,275	\$50,000
	<b>***Sidewalks</b>			
57343-000	Sidewalk Repair & Replacement Outlay	\$44,200	\$33,305	\$45,000

	<b>***Street Lights</b>			
53420-000	Utilities	\$50,000	\$41,569	\$50,000
	<b>***Streets</b>			
53300-110	Wages & Salaries	\$333,793	\$250,639	\$309,530
53300-130	Payroll Taxes	\$25,535	\$18,255	\$23,679
53300-131	Employee Benefit - WRS	\$22,698	\$16,732	\$21,358
53300-132	Employee Benefit - Health Ins.	\$33,800	\$31,982	\$26,784
53300-133	Employee Benefit - Life Ins.	\$1,841	\$1,533	\$1,480
53300-135	Public Works HRA Benefits	\$0	\$1,199	\$7,235
53300-136	Employee Benefit - Fitness	\$180	\$0	\$180
53310-155	Employment Screenings	\$550	\$0	\$550
53310-220	Utilities	\$15,000	\$13,813	\$15,000
53310-223	Telephone Expense	\$4,000	\$2,168	\$4,000
53310-230	Street Maintenance	\$116,000	\$116,779	\$116,000
53310-231	Equipment Maintenance	\$50,000	\$13,116	\$50,000
53310-232	Vehicle Repairs & Maintenance	\$7,000	\$6,268	\$8,000
53310-233	Fuel & Oil	\$40,000	\$30,362	\$45,000
53310-234	Shop Supplies	\$6,000	\$7,891	\$7,500
53300-236	Building Maintenance	\$5,500	\$281	\$5,000
53310-290	Contracted & Consulting Service	\$8,000	\$45,525	\$8,000
53310-291	Janitorial Services & Supplies	\$150	\$155	\$0
53310-292	Refuse & Garbage		\$4,292	\$6,500
53310-310	Office Supplies	\$250	\$78	\$250
53310-312	Postage	\$25	\$93	\$60
53310-320	Publishing & Recording	\$350	\$414	\$0
53310-321	Membership Dues & Subscriptions	\$10	\$0	\$10
53310-331	Training Expense	\$2,000	\$0	\$2,000
53310-333	Uniform Expense	\$2,500	\$841	\$2,500
53310-340	Operating Supplies	\$100	\$240	\$100
53310-352	Tools & Equipment	\$5,000	\$770	\$5,000
53310-361	Safety Equipment	\$1,000	\$272	\$1,000
53310-362	Safety Clothing	\$3,500	\$0	\$3,500

53310-370	Snow Removal Materials	\$45,000	\$9,603	\$50,000
53310-371	Street Signs	\$2,500	\$1,123	\$2,000
57324-000	Street Equipment Outlay	\$0	\$8,079	\$0
57327-000	Street-Local Outlay	\$0	\$142,207	\$0
	<b>***Miscellaneous &amp; Debt</b>			
57120-810	Capital Equipment	\$0	\$0	\$0
59200-000	Transfer to Other Funds		\$912,096	
	<b>CONTINGENCY</b>			
	<b>TOTAL EXPENSES</b>	<b>\$2,981,899</b>	<b>\$4,104,001</b>	<b>\$2,987,234</b>
	<b>NET</b>	<b>-\$1,918,034</b>	<b>\$392,792</b>	<b>-\$1,804,437</b>