

2014 Village of Fontana-on-Geneva Lake General Fund Budget

11/07/2014

DRAFT

Account Number	Account Explanation	Audited Year Expensed 2010	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/20/14	Estimated 2014	Projected Budget 2015	Est 2014 Budget 2014
41110	General Property Tax	\$2,773,463.98	\$2,772,463.09	\$2,796,198.99	\$3,048,803.00	\$3,194,958.00	\$3,194,958.00	\$3,194,958.00	\$3,310,164.00	
	Total Property Tax	\$2,773,463.98	\$2,772,463.09	\$2,796,198.99	\$3,048,803.00	\$3,194,958.00	\$3,194,958.00	\$3,194,958.00	\$3,310,164.00	3.61% \$0.00
41220	Room Tax	\$284,489.49	\$349,312.98	\$361,397.85	\$382,868.00	\$350,000.00	\$325,311.00	\$375,000.00	\$382,500.00	
41310	Utility Tax	\$85,517.00	\$86,896.00	\$93,402.00	\$101,181.00	\$90,000.00	\$0.00	\$90,000.00	\$90,000.00	
41800	Interest & Penalties on Taxes	\$99.10	\$768.61	\$100.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Other Tax	\$370,105.59	\$436,977.59	\$454,900.59	\$484,049.00	\$440,000.00	\$325,311.00	\$465,000.00	\$472,500.00	7.39% \$25,000.00
43410	State Shared Revenues	\$28,714.97	\$28,714.97	\$21,536.23	\$21,536.00	\$21,536.00	\$3,230.00	\$21,536.00	\$21,536.00	
43420	State Fire Insurance 2% Dues	\$28,702.79	\$29,590.67	\$33,197.66	\$31,209.00	\$30,000.00	\$35,059.00	\$35,059.00	\$30,000.00	
43521	State Law Enforcement	\$2,030.00	\$900.00	\$11,966.00	\$0.00	\$1,500.00	\$340.00	\$4,000.00	\$1,500.00	
43522	State Grant Water Safety Patrol	\$30,413.34	\$25,962.95	\$27,347.07	\$27,643.00	\$27,000.00	\$29,454.00	\$29,454.00	\$27,000.00	
43531	State Transportation Aid	\$378,348.99	\$435,101.34	\$391,591.21	\$386,385.00	\$363,382.00	\$272,477.00	\$363,382.00	\$372,036.00	
43545	State Grant Recycling	\$26,097.24	\$16,872.25	\$16,888.82	\$16,911.00	\$16,000.00	\$16,892.00	\$16,892.00	\$16,000.00	
43600	Other State Payments	\$6,839.05	\$28,965.08	\$43,098.22	\$6,628.00	\$30,000.00	\$1,729.00	\$1,729.00	\$10,000.00	
43692	State Grant Library	\$44,620.00	\$44,261.00	\$45,451.00	\$43,114.00	\$38,470.00	\$19,235.00	\$38,470.00	\$35,133.00	
43693	State Act 102 Funds (not inc in totals)	\$4,115.77	\$4,042.81	\$4,167.03	\$4,649.67	\$4,650.00	\$0.00	\$4,105.00	\$4,250.00	
43695	Federal IRS Refund of Interest	\$5,197.33	\$7,572.74	\$7,261.19	\$0.00	\$0.00	\$114.00	\$114.00	\$0.00	
43800	VOW Bldg Permit Revenue IGA	\$25,554.30	\$20,372.52	\$29,309.43	\$19,481.00	\$25,000.00	\$29,069.00	\$32,000.00	\$25,000.00	
43801	VOS Bldg Permit Revenue IGA	\$14,518.73	\$21,390.82	\$15,343.85	\$7,701.00	\$0.00	\$6,802.00	\$8,000.00	\$5,000.00	
	Total Intergovernmental	\$591,036.74	\$659,704.34	\$642,990.68	\$560,608.00	\$557,538.00	\$414,401.00	\$550,636.00	\$547,455.00	-1.81% -\$6,902.00
44105	Cigarette Licenses	\$1,000.00	\$1,200.00	\$1,000.00	\$800.00	\$800.00	\$1,000.00	\$1,000.00	\$800.00	
44110	Liquor & Malt Licenses	\$5,400.00	\$5,400.00	\$5,800.00	\$5,400.00	\$5,400.00	\$5,020.00	\$5,020.00	\$5,400.00	
44115	Operator Licenses	\$7,710.00	\$7,170.00	\$6,780.00	\$7,140.00	\$7,000.00	\$6,720.00	\$6,720.00	\$7,000.00	
44120	Licenses	\$2,200.00	\$2,100.00	\$2,460.00	\$1,920.00	\$1,800.00	\$1,470.00	\$1,500.00	\$1,800.00	
44205	Dog Licenses	\$569.50	\$549.75	\$549.00	\$602.00	\$500.00	\$940.00	\$940.00	\$500.00	
44300	Building Permits	\$138,760.36	\$108,166.61	\$126,166.60	\$173,516.00	\$130,000.00	\$108,618.00	\$113,500.00	\$125,000.00	
	Total Licenses & Permits	\$155,639.86	\$124,586.36	\$142,755.60	\$189,378.00	\$145,500.00	\$123,768.00	\$128,680.00	\$140,500.00	-3.44% -\$16,820.00
45000	Commercial Fire Inspection Fees	\$0.00	\$0.00	\$0.00	\$3,861.00	\$4,000.00	\$3,936.00	\$4,050.00	\$4,000.00	
45110	Court Penalties & Fees	\$59,578.59	\$67,071.74	\$69,670.94	\$74,340.00	\$75,000.00	\$53,212.00	\$63,000.00	\$70,000.00	
45500	Parking Fines	\$10,495.11	\$12,951.49	\$27,967.50	\$13,761.00	\$15,000.00	\$5,720.00	\$7,250.00	\$10,000.00	
45530	Fed/State Drug Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45540	Other Forfeitures-Mooring Late Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Regulation	\$70,073.70	\$80,023.23	\$97,638.44	\$91,962.00	\$94,000.00	\$62,868.00	\$74,300.00	\$84,000.00	-10.64% -\$19,700.00
45550	Tree Fund Revenue	\$0.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46000	Public Charges for Services	\$1,167.50	\$351.89	\$329.68	\$275.00	\$300.00	\$524.00	\$300.00	\$300.00	
46050	CDA Charges for Services	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46100	General Government	\$2,780.25	\$2,342.72	\$3,566.24	\$4,229.00	\$3,000.00	\$2,987.00	\$3,200.00	\$3,000.00	
46105	Liquor License Publication Fees	\$240.00	\$240.00	\$220.00	\$240.00	\$220.00	\$280.00	\$280.00	\$220.00	
46210	Law Enforcement Fees	\$425.00	\$400.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	
46250	Fire Billable Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00	
46300	Rescue Billable Service	\$48,433.84	\$46,613.26	\$42,124.95	\$0.00	\$60,000.00	\$25,465.00	\$46,000.00	\$52,000.00	
46330	Parking Meters	\$57,615.57	\$80,428.74	\$87,950.68	\$77,641.00	\$80,000.00	\$81,859.00	\$83,500.00	\$80,000.00	
46335	Parking Lots	\$23,123.00	\$22,226.00	\$27,335.00	\$28,090.00	\$40,500.00	\$40,983.00	\$40,983.00	\$40,500.00	
46421	Recycling Revenue - Compost	\$4,880.00	\$3,230.00	\$12,600.00	\$6,086.00	\$5,000.00	\$14,466.00	\$14,466.00	\$12,500.00	
46435	Shore Stations Revenue	\$62,902.50	\$82,500.30	\$69,630.00	\$71,464.00	\$73,607.00	\$74,536.00	\$74,536.00	\$73,607.00	
46600	Fontanawear Sales	\$3,311.96	\$3,814.63	\$4,619.19	\$2,514.00	\$4,000.00	\$1,764.00	\$2,000.00	\$2,250.00	

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46720	Beach Revenue	\$156,769.00	\$155,897.00	\$164,637.00	\$135,511.00	\$160,000.00	\$153,827.00	\$153,827.00	\$154,000.00	
46730	Park Fees	\$900.00	\$525.00	\$1,122.00	\$1,486.00	\$1,200.00	\$383.00	\$383.00	\$400.00	
46736	Cable TV Fees	\$36,848.08	\$38,944.46	\$39,902.81	\$42,322.00	\$39,000.00	\$32,975.00	\$39,000.00	\$39,000.00	
46740	Event Admission--Triathlon & Others	\$10,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46741	Fontana Fest Revenue	\$2,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46750	Boat Launch Revenue	\$64,046.73	\$57,313.67	\$56,589.94	\$49,763.00	\$50,000.00	\$46,784.00	\$47,250.00	\$48,000.00	
46755	Buoy/Ramp Rental	\$34,596.12	\$36,165.51	\$36,165.71	\$34,401.00	\$35,455.00	\$33,216.00	\$33,216.00	\$33,500.00	
46800	Equipment Sales	\$31,157.14	\$16,563.36	\$45,094.14	\$18,312.00	\$20,000.00	\$3,839.00	\$4,500.00	\$20,000.00	
46840	Planning Rezone Fees	\$3,825.00	\$2,400.00	\$2,254.40	\$1,250.00	\$2,000.00	\$1,875.00	\$1,875.00	\$2,000.00	
46841	Annexation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Public Charges	\$526,947.85	\$503,343.28	\$568,916.79	\$473,984.00	\$574,282.00	\$516,263.00	\$499,816.00	\$561,777.00	-2.18% -\$74,466.00
48100	Recreation Commit Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48105	Conservation Donations-Land Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$136,465.00	\$0.00	\$0.00	\$150,000.00	Pottawatom Lots after SS work
48107	Concession Fees	\$22,463.83	\$19,934.17	\$21,421.32	\$17,339.00	\$18,000.00	\$15,519.00	\$15,519.00	\$16,500.00	
48200	Other Misc Revenues	\$4,939.79	\$5,896.05	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00	\$0.00	
48500	Donations	\$1,633.33	\$6,250.00	\$1,050.00	\$1,225.00	\$0.00	\$450.00	\$450.00	\$0.00	
	Total Miscellaneous	\$29,036.95	\$32,080.22	\$22,471.32	\$18,564.00	\$154,465.00	\$16,004.00	\$16,004.00	\$166,500.00	7.79% -\$138,461.00
49110	Interest on Investments	\$7,431.79	\$6,807.08	\$11,808.21	\$6,854.00	\$6,000.00	\$7,842.00	\$7,842.00	\$6,000.00	Waiting on New Tenant (paperwork)
49112	Interest on Loan Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49120	Other Interest	\$555.34	\$365.03	\$98.42	\$324.00	\$0.00	\$153.00	\$153.00	\$0.00	
49205	Rental Income-Marine Bldg	\$36,159.20	\$37,243.96	\$38,361.28	\$39,512.00	\$40,697.00	\$40,697.00	\$40,697.00	\$40,697.00	Bridge Replacement: Total 1.95 million
49210	Rental Income-Cell Tower	\$36,082.29	\$35,141.60	\$38,219.04	\$41,094.00	\$25,000.00	\$25,408.00	\$30,000.00	\$42,500.00	-SIB Loan 1.5million, - WSB loan 450k
49220	Rental Income--Pier-Gage	\$6,924.58	\$3,500.00	\$3,640.00	\$3,786.00	\$3,937.00	\$3,937.00	\$3,937.00	\$3,937.00	Bridge Repair; -WSB loan 220k
49330	Proceeds of Long Term Debt	\$1,849,145.00	\$0.00	\$1,783,000.00	\$0.00	\$1,372,000.00	\$1,759,750.00	\$1,759,750.00	\$2,785,454.00	
49340	Use of Prior Years Borrowings		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,307,662.00	
49350	Water Muni Payback	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
49400	Insurance Refund	\$2,694.47	\$3,273.50	\$0.00	\$7,776.00	\$0.00	\$47,014.00	\$47,014.00	\$0.00	Ladder Truck; WSB Loan
49500	FWWPCC Recoveries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Commercial	\$1,938,992.67	\$86,331.17	\$1,875,126.95	\$99,346.00	\$1,447,634.00	\$1,884,801.00	\$1,889,393.00	\$4,186,250.00	189.18% \$441,759.00
49999	Pull Designated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$88,000.00	\$0.00	\$0.00	\$0.00	
	Total Revenue Non Levy	\$3,681,833.36	\$1,923,046.19	\$3,804,800.37	\$1,917,891.00	\$3,501,419.00	\$3,343,416.00	\$3,623,829.00	\$6,158,982.00	75.90% \$122,410.00
	Total Revenue with Levy	\$6,455,297.34	\$4,695,509.28	\$6,600,999.36	\$4,966,694.00	\$6,696,377.00	\$6,538,374.00	\$6,818,787.00	\$9,469,146.00	41.41% \$122,410.00
	Non Levy-Debt					\$2,041,419.00	\$3,343,416.00		\$2,065,866.00	
			30% Policy							
			Total Revenue (non and levy) less borrowings				\$5,324,377.00		\$5,376,030.00	
						30.00%		30.00%		Pull \$\$\$ Discuss
			Needed Fund Balance				\$1,597,313.10		\$1,612,809.00	

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
51110-110	Trustee	Salaries Expense	\$14,100.00	\$14,100.00	\$14,100.00	\$14,100.00	\$10,575.00	\$14,100.00	\$14,100.00		
51110-131	Trustee	Benefit-FICA Expense	\$1,075.19	\$1,075.20	\$1,075.00	\$1,075.00	\$806.00	\$1,075.20	\$1,075.00		
51110-132	Trustee	Benefit-MEDICARE Expense	\$251.51	\$251.52	\$252.00	\$252.00	\$189.00	\$252.52	\$252.00		
51110-140	Trustee	Per Diem Expense	\$3,240.00	\$3,240.00	\$3,240.00	\$3,240.00	\$2,430.00	\$3,240.00	\$3,240.00		
51110-300	Trustee	Supplies Expense	\$363.36	\$70.83	\$597.00	\$150.00	\$11.00	\$11.00	\$150.00		
51110-320	Trustee	Publication, Subscriptions & Dues Exp	\$3,530.03	\$3,595.43	\$3,559.00	\$3,245.00	\$3,646.00	\$3,646.00	\$3,245.00		
51110-330	Trustee	Travel Expense	\$25.00	\$182.84	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00		
51110-335	Trustee	Educational Expense	\$235.00	\$300.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00		
		Total Trustee Expense	\$22,820.09	\$22,815.82	\$22,823.00	\$23,662.00	\$17,657.00	\$22,324.72	\$23,662.00	0.000%	-\$1,337.28
51120-110	President	Salaries Expense	\$3,744.00	\$3,744.00	\$3,744.00	\$3,744.00	\$2,808.00	\$3,744.00	\$3,744.00		
51120-131	President	Benefit-FICA Expense	\$306.52	\$306.52	\$307.00	\$307.00	\$230.00	\$307.00	\$307.00		
51120-132	President	Benefit-MEDICARE Expense	\$71.68	\$71.68	\$72.00	\$72.00	\$54.00	\$72.00	\$72.00		
51120-140	President	Per Diem Expense	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$900.00	\$1,200.00	\$1,200.00		
51120-300	President	Supplies Expense	\$0.00	\$0.00	\$119.00	\$100.00	\$0.00	\$0.00	\$100.00		
51120-320	President	Subscriptions & Dues Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51120-330	President	Travel Expense	\$82.00	\$206.00	\$659.00	\$200.00	\$0.00	\$0.00	\$200.00		
51120-335	President	Educational Expense	\$130.00	\$175.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00		
		Total President Expense	\$5,534.20	\$5,703.20	\$6,101.00	\$5,823.00	\$3,992.00	\$5,323.00	\$5,823.00	0.000%	-\$500.00
51210-110	Municipal Court	Salaries Expense	\$16,634.48	\$17,665.96	\$17,603.00	\$16,918.00	\$13,491.00	\$16,918.00	\$17,648.00		
51210-131	Municipal Court	Benefit-FICA Expense	\$1,031.30	\$1,095.27	\$1,091.00	\$1,049.00	\$843.00	\$1,049.00	\$1,094.00		
51210-132	Municipal Court	Benefit-MEDICARE Expense	\$241.16	\$256.14	\$255.00	\$245.00	\$197.00	\$245.00	\$256.00		
51210-133	Municipal Court	Benefit-Retirement Expense	\$41.00	\$704.44	\$761.00	\$747.00	\$524.00	\$747.00	\$750.00		
51210-300	Municipal Court	Supplies Expense	\$167.42	\$113.32	\$337.00	\$350.00	\$219.00	\$300.00	\$350.00		
51210-310	Municipal Court	Office Supplies Expense	\$919.93	\$1,254.72	\$1,219.00	\$950.00	\$588.00	\$650.00	\$950.00		
51210-315	Municipal Court	Technology Supplies Expense	\$2,531.72	\$1,409.99	\$1,286.00	\$1,500.00	\$0.00	\$0.00	\$7,500.00		New Court Software program(1/3 per year)
51210-320	Municipal Court	Publication, Subscriptions & Dues Exp	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00		
51210-330	Municipal Court	Travel Expense	\$992.48	\$712.69	\$412.00	\$950.00	\$10.00	\$100.00	\$950.00		
51210-335	Municipal Court	Educational Expense	\$657.00	\$645.00	\$625.00	\$700.00	\$625.00	\$625.00	\$700.00		
51210-510	Municipal Court	Insurance-Judge Bond	\$50.00	\$71.50	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00		
51210-800	Municipal Court	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Municipal Court Expense	\$23,406.49	\$24,069.03	\$23,729.00	\$23,624.00	\$16,637.00	\$20,849.00	\$30,413.00	28.738%	-\$2,775.00
51300-200	Legal	Services (General Municipal Activity)	\$75,046.05	\$62,816.50	\$62,672.00	\$50,000.00	\$56,192.00	\$75,000.00	\$52,500.00		RFP accepted w/5% rate increase
51300-209	Legal	Professional Svcs Exp (Cost Recovery)	(\$1,114.20)	\$201.40	-\$201.40	\$0.00	-\$218.00	\$0.00	\$0.00		
51300-210	Legal	Professional Services Expense (Litigation)	\$0.00	\$0.00	\$12,889.00	\$0.00	\$0.00	\$0.00	\$0.00		
51300-225	Legal	Prosecution & Municipal Court Expense	\$31,542.58	\$36,091.05	\$45,537.00	\$35,000.00	\$31,561.00	\$41,000.00	\$36,750.00		RFP accepted w/5% rate increase
51300-300	Legal	Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51300-325	Legal	Printing Expense (Recodification)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Legal Expense	\$105,474.43	\$99,108.95	\$120,896.60	\$85,000.00	\$87,535.00	\$116,000.00	\$89,250.00	5.000%	\$31,000.00
51400-110	Administration	Salaries Expense	\$39,849.68	\$41,091.25	\$59,411.00	\$42,561.00	\$23,275.00	\$29,525.00	\$33,040.00		
51400-131	Administration	Benefit-FICA Expense	\$2,496.21	\$2,574.45	\$3,464.00	\$2,825.00	\$1,428.00	\$3,831.00	\$2,123.00		
51400-132	Administration	Benefit-MEDICARE Expense	\$583.87	\$602.16	\$891.00	\$661.00	\$326.00	\$896.00	\$494.00		
51400-133	Administration	Benefit-Retirement Expense	\$3,644.69	\$2,425.94	\$2,696.00	\$2,979.00	\$1,538.00	\$2,784.00	\$2,247.00		
51400-134	Administration	Benefit-Health Dental Ins Expense	\$7,834.09	\$7,690.11	\$10,742.00	\$8,837.00	\$2,439.00	\$9,242.00	\$3,965.00		
51400-135	Administration	Benefit-Vision Insurance Expense	\$154.05	\$158.40	\$161.00	\$168.00	\$52.00	\$178.00	\$78.00		
51400-136	Administration	Benefit-Life Insurance Expense	\$67.35	\$73.81	\$73.00	\$120.00	\$27.00	\$88.00	\$60.00		
51400-137	Administration	Benefit-Long Term Disability Expense	\$318.67	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51400-140	Administration	Per Diem Expense	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$1,200.00	\$1,200.00	\$1,200.00		
51400-222	Administration	Communication Expense	\$573.56	\$594.31	\$294.00	\$750.00	\$21.00	\$50.00	\$50.00		
51400-300	Administration	Supplies Expense	\$432.28	\$437.25	\$716.00	\$500.00	\$2,727.00	\$2,900.00	\$1,100.00		
51400-310	Administration	Office Supplies Expense	\$2,451.57	\$2,598.18	\$1,260.00	\$2,000.00	\$1,459.00	\$2,000.00	\$2,000.00		
51400-315	Administration	Technology Expense	\$5,975.68	\$7,268.93	\$7,542.00	\$8,000.00	\$5,900.00	\$7,600.00	\$8,000.00		Back Up Cloud share 2k General Tech 6k
51400-320	Administration	Publication, Subscriptions & Dues Exp	\$214.55	\$214.55	\$173.14	\$450.00	\$500.00	\$450.00	\$450.00		
51400-330	Administration	Travel Expense	\$160.60	\$261.24	\$0.00	\$200.00	\$289.00	\$0.00	\$200.00		
51400-335	Administration	Educational Expense	\$210.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00		
51400-380	Administration	Newsletter Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51400-800	Administration	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Administration Expense	\$67,966.85	\$69,190.61	\$90,423.14	\$73,251.00	\$41,381.00	\$60,744.00	\$55,207.00	-24.633%	-\$12,507.00
51420-110	Clerk/Dep Clerk/Treas	Salaries Expense	\$59,680.06	\$57,660.48	\$60,988.00	\$61,084.00	\$40,240.00	\$59,500.00	\$66,441.00		
51420-131	Clerk/Dep Clerk/Treas	Benefit-FICA Expense	\$3,633.32	\$3,485.92	\$3,689.00	\$3,787.00	\$2,460.00	\$3,689.00	\$4,119.00		
51420-132	Clerk/Dep Clerk/Treas	Benefit-MEDICARE Expense	\$849.78	\$815.22	\$862.00	\$886.00	\$575.00	\$863.00	\$936.00		
51420-133	Clerk/Dep Clerk/Treas	Benefit-Retirement Expense	\$5,591.23	\$3,395.47	\$3,990.00	\$4,171.00	\$1,269.00	\$3,857.00	\$2,648.00		
51420-134	Clerk/Dep Clerk/Treas	Benefit-Health Dental Ins Expense	\$10,332.78	\$10,135.02	\$10,519.00	\$11,577.00	\$6,639.00	\$12,208.00	\$14,693.00		
51420-135	Clerk/Dep Clerk/Treas	Benefit-Vision Insurance Expense	\$220.57	\$225.94	\$230.00	\$240.00	\$191.00	\$250.00	\$252.00		
51420-136	Clerk/Dep Clerk/Treas	Benefit-Life Insurance Expense	\$157.40	\$162.34	\$144.00	\$180.00	\$167.00	\$159.00	\$180.00		
51420-137	Clerk/Dep Clerk/Treas	Benefit-Long Term Disability Expense	\$602.42	\$23.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Account Number	Departmental Listing	Account Explanation	Audited Year Expended 2011	Audited Year Expended 2012	Audited Year Expended 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
51420-300	Clerk/Dep Clerk/Treas	Supplies Expense	\$347.46	\$153.15	\$139.00	\$150.00	\$409.00	\$500.00	\$2,000.00		
51420-310	Clerk/Dep Clerk/Treas	Office Supplies Expense	\$5,565.34	\$6,514.12	\$5,821.00	\$3,500.00	\$2,421.00	\$3,150.00	\$3,250.00		
51420-315	Clerk/Dep Clerk/Treas	Technology Expense	\$5,971.06	\$7,996.50	\$10,419.00	\$6,500.00	\$5,948.00	\$8,500.00	\$10,000.00		
51420-320	Clerk/Dep Clerk/Treas	Publication, Subscriptions& Dues Exp	\$345.00	\$350.00	\$173.00	\$350.00	\$263.00	\$350.00	\$350.00		
51420-325	Clerk/Dep Clerk/Treas	Printing Exp (Legals & Recodification)	\$6,237.14	\$5,652.97	\$15,808.00	\$6,000.00	\$6,547.00	\$10,000.00	\$5,000.00		
51420-330	Clerk/Dep Clerk/Treas	Travel Expense	\$270.86	\$626.66	\$115.00	\$500.00	\$1,245.00	\$1,245.00	\$1,500.00		
51420-335	Clerk/Dep Clerk/Treas	Educational Expense	\$42.00	\$177.00	\$202.00	\$500.00	\$1,807.00	\$1,807.00	\$2,000.00		
51420-510	Clerk/Dep Clerk/Treas	Insurance Expense	\$100.00	\$71.50	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00		
51420-800	Clerk/Dep Clerk/Treas	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Clerk Expense	\$99,946.42	\$97,445.63	\$113,099.00	\$99,525.00	\$70,181.00	\$106,178.00	\$113,469.00	12.329%	-\$6,921.00
51440-300	Election	Supplies Expense	\$2,240.26	\$4,563.09	\$1,543.00	\$2,500.00	\$1,617.00	\$1,210.00	\$2,000.00		
51440-325	Election	Printing Codification Expense	\$184.26	\$247.45	\$169.00	\$250.00	\$197.00	\$169.00	\$200.00		
51440-800	Election	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Election Expense	\$2,424.52	\$4,810.54	\$1,712.00	\$2,750.00	\$1,814.00	\$1,379.00	\$2,200.00	-20.000%	-\$1,371.00
51500-210	Financial Admin	Professional Services Expense	\$0.00	\$0.00	\$8,600.00	\$0.00	\$0.00	\$0.00	\$3,375.00		
51510-210	Accounting	Professional Services Expense	\$8,200.00	\$8,400.00	\$0.00	\$8,772.00	\$9,339.00	\$8,600.00	\$8,600.00		
		Total Accounting Expense	\$8,200.00	\$8,400.00	\$8,600.00	\$8,772.00	\$9,339.00	\$8,600.00	\$11,975.00	36.514%	-\$172.00
51530-210	Assessment	Professional Services Expense	\$58,500.00	\$58,500.00	\$58,500.00	\$58,500.00	\$49,730.00	\$58,500.00	\$21,500.00		
		Total Assessment Expense	\$58,500.00	\$58,500.00	\$58,500.00	\$58,500.00	\$49,730.00	\$58,500.00	\$21,500.00	-63.248%	\$0.00
51531-300	Board of Review	Supplies Expense	\$163.20	\$0.00	\$957.30	\$700.00	\$0.00	\$957.00	\$700.00		
51531-325	Board of Review	Printing Codification Expense	\$91.79	\$89.80	\$89.13	\$150.00	\$91.00	\$89.00	\$150.00		
		Total Board of Review Expense	\$254.99	\$89.80	\$1,046.43	\$850.00	\$91.00	\$1,046.00	\$850.00	0.000%	\$196.00
51710-110	Village Hall	Salaries Expense	\$803.55	\$47.00	\$91.00	\$0.00	\$528.00	\$528.00	\$0.00		
51710-131	Village Hall	Benefit-FICA Expense	\$46.08	\$2.88	\$5.00	\$0.00	\$31.00	\$31.00	\$0.00		
51710-132	Village Hall	Benefit-MEDICARE Expense	\$10.79	\$0.68	\$1.00	\$0.00	\$7.00	\$7.00	\$0.00		
51710-133	Village Hall	Benefit-Retirement Expense	\$80.88	\$2.77	\$6.00	\$0.00	\$37.00	\$37.00	\$0.00		
51710-134	Village Hall	Benefit-Health Dental Ins Expense	\$161.56	\$45.57	\$45.00	\$0.00	\$152.00	\$152.00	\$0.00		
51710-135	Village Hall	Benefit-Vision Insurance Expense	\$4.12	\$0.85	\$1.00	\$0.00	\$3.00	\$3.00	\$0.00		
51710-136	Village Hall	Benefit-Life Insurance Expense	\$2.03	\$0.72	\$0.14	\$0.00	\$0.00	\$0.00	\$0.00		
51710-137	Village Hall	Benefit-Long Term Disability Exp	\$5.03	\$1.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51710-220	Village Hall	Electric Expense	\$16,261.93	\$17,734.77	\$16,432.00	\$18,500.00	\$11,615.00	\$18,000.00	\$18,500.00		
51710-221	Village Hall	Heating Expense	\$6,470.68	\$6,058.32	\$7,817.00	\$8,500.00	\$7,675.00	\$8,300.00	\$8,500.00		
51710-222	Village Hall	Communication Expense	\$7,187.74	\$6,215.48	\$6,435.00	\$7,000.00	\$5,277.00	\$6,350.00	\$7,000.00		
51710-223	Village Hall	Water and Sewer Expense	\$1,092.93	\$1,153.20	\$1,168.00	\$1,250.00	\$890.00	\$1,250.00	\$1,200.00		
51710-300	Village Hall	Supplies Expense	\$11,904.26	\$9,472.01	\$11,936.00	\$12,000.00	\$5,846.00	\$9,500.00	\$9,500.00		
51710-350	Village Hall	Repair & Maintenance Expense	\$6,185.39	\$7,851.96	\$10,709.00	\$17,500.00	\$20,121.00	\$17,500.00	\$24,000.00		
51710-800	Village Hall	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Village Hall Expense	\$50,216.97	\$48,587.50	\$54,646.14	\$64,750.00	\$52,182.00	\$61,658.00	\$68,700.00	6.100%	-\$3,092.00
51720-110	Safety Building	Salaries Expense	\$1,369.86	\$1,634.61	\$2,249.00	\$0.00	\$91.00	\$1,960.00	\$0.00		
51720-131	Safety Building	Benefit-FICA Expense	\$83.93	\$98.39	\$137.00	\$0.00	\$6.00	\$119.00	\$0.00		
51720-132	Safety Building	Benefit-MEDICARE Expense	\$19.61	\$23.00	\$32.00	\$0.00	\$1.00	\$28.00	\$0.00		
51720-133	Safety Building	Benefit-Retirement Expense	\$83.27	\$94.82	\$148.00	\$0.00	\$6.00	\$122.00	\$0.00		
51720-134	Safety Building	Benefit-Health Dental Ins Expense	\$67.45	\$590.72	\$661.00	\$0.00	\$104.00	\$631.00	\$0.00		
51720-135	Safety Building	Benefit-Vision Insurance Expense	\$1.05	\$10.85	\$10.00	\$0.00	\$2.00	\$9.00	\$0.00		
51720-136	Safety Building	Benefit-Life Insurance Expense	\$0.10	\$3.90	\$6.00	\$0.00	\$2.00	\$6.00	\$0.00		
51720-137	Safety Building	Benefit-Long Term Disability Exp	\$1.76	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51720-220	Safety Building	Electric Expense	\$7,884.01	\$7,892.98	\$7,382.00	\$8,500.00	\$6,498.00	\$7,780.00	\$8,500.00		
51720-221	Safety Building	Heating Expense	\$4,366.37	\$3,083.75	\$4,402.00	\$5,000.00	\$5,429.00	\$4,500.00	\$5,000.00		
51720-222	Safety Building	Communication Expense	\$6,219.52	\$7,708.20	\$8,291.00	\$7,500.00	\$6,283.00	\$7,500.00	\$7,500.00		
51720-223	Safety Building	Water and Sewer Expense	\$1,167.12	\$1,131.45	\$1,499.00	\$1,500.00	\$1,718.00	\$1,300.00	\$1,500.00		
51720-300	Safety Building	Supplies Expense	\$4,714.12	\$4,592.51	\$6,332.00	\$5,000.00	\$3,548.00	\$4,800.00	\$5,000.00		
51720-350	Safety Building	Repair & Maintenance Expense	\$4,656.66	\$4,989.97	\$11,872.00	\$9,600.00	\$9,192.00	\$10,750.00	\$9,600.00		
51720-800	Safety Building	Capital Outlay Expense	\$18,350.00	\$22,693.48	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00		
		Total Safety Building Expense	\$48,984.83	\$54,551.26	\$43,021.00	\$37,100.00	\$32,880.00	\$39,505.00	\$57,100.00	53.908%	\$2,405.00
51730-110	Park House	Salaries Expense	\$0.00	\$2,270.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-131	Park House	Benefit-FICA Expense	\$0.00	\$136.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-132	Park House	Benefit-MEDICARE Expense	\$0.00	\$32.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-133	Park House	Benefit-Retirement Expense	\$0.00	\$127.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-134	Park House	Benefit-Health Dental Insurance	\$0.00	\$829.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-135	Park House	Benefit-Vision Insurance	\$0.00	\$15.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-136	Park House	Benefit-Life Insurance	\$0.00	\$9.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-137	Park House	Benefit-Long Term Disability Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-220	Park House	Electric Expense	\$286.44	\$210.70	\$239.00	\$250.00	\$274.00	\$225.00	\$250.00		
51730-221	Park House	Heating Expense	\$739.11	\$235.65	\$431.00	\$600.00	\$502.00	\$500.00	\$600.00		

Back Up Cloud share 2k
General Tech 8k

Outside Consultant
Bridge HR

5k cleaning
1.5k mats
3k supplies
2nd A/C Unit over Board room 13.5k
General 6.5k
Board Rm Carpet 4k

Replace 35 year old generator

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
51730-222	Park House	Communication Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51730-223	Park House	Water and Sewer Expense	\$391.27	\$466.68	\$351.00	\$500.00	\$247.00	\$375.00	\$500.00		
51730-300	Park House	Supplies Expense	\$280.00	\$267.33	\$16.00	\$300.00	\$0.00	\$300.00	\$300.00		
51730-350	Park House	Repair & Maintenance Expense	\$2,891.60	\$12,850.09	\$170.00	\$300.00	\$170.00	\$300.00	\$300.00		
51730-800	Park House	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total Park House Expense			\$4,588.42	\$17,451.53	\$1,207.00	\$1,950.00	\$1,193.00	\$1,700.00	\$1,950.00	0.000%	-\$250.00
51740-110	Public Works Bldg	Salaries Expense	\$0.00	\$393.24	\$63.92	\$0.00	\$0.00	\$64.00	\$0.00		
51740-131	Public Works Bldg	Benefit-FICA Expense	\$0.00	\$24.26	\$3.96	\$0.00	\$0.00	\$4.00	\$0.00		
51740-132	Public Works Bldg	Benefit-MEDICARE Expense	\$0.00	\$5.67	\$0.92	\$0.00	\$0.00	\$1.00	\$0.00		
51740-133	Public Works Bldg	Benefit-Retirement Expense	\$0.00	\$22.66	\$4.16	\$0.00	\$0.00	\$4.00	\$0.00		
51740-134	Public Works Bldg	Benefit-Health Dental Insurance	\$0.00	\$40.28	\$0.59	\$0.00	\$0.00	\$1.00	\$0.00		
51740-135	Public Works Bldg	Benefit-Vision Insurance	\$0.00	\$0.96	(\$0.59)	\$0.00	\$0.00	\$0.00	\$0.00		
51740-136	Public Works Bldg	Benefit-Life Insurance	\$0.00	\$4.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51740-137	Public Works Bldg	Benefit-Long Term Disability Insurance	\$0.00	\$4.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51740-220	Public Works Bldg	Electric Expense	\$6,085.88	\$6,035.34	\$6,791.00	\$6,400.00	\$6,084.00	\$6,350.00	\$6,400.00		
51740-221	Public Works Bldg	Heating Expense	\$5,128.19	\$3,372.96	\$4,564.00	\$5,000.00	\$5,993.00	\$6,500.00	\$5,000.00		
51740-222	Public Works Bldg	Communication Expense	\$1,799.30	\$1,742.49	\$2,614.00	\$1,900.00	\$2,149.00	\$2,250.00	\$1,900.00		
51740-223	Public Works Bldg	Water and Sewer Expense	\$3,145.60	\$3,289.88	\$3,676.00	\$3,500.00	\$2,666.00	\$3,500.00	\$3,500.00		
51740-300	Public Works Bldg	Supplies Expense	\$2,948.04	\$1,012.28	\$3,828.00	\$2,500.00	\$2,076.00	\$2,500.00	\$2,000.00		
51740-350	Public Works Bldg	Repairs & Maintenance Expense	\$9,805.48	\$7,491.09	\$8,265.00	\$8,500.00	\$3,750.00	\$4,500.00	\$8,500.00		
51740-800	Public Works Bldg	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$11,324.00	\$11,324.00	\$10,000.00		
Total PW Building Expense			\$28,912.49	\$23,439.36	\$29,810.96	\$27,800.00	\$34,042.00	\$36,998.00	\$37,300.00	34.173%	\$9,198.00
51750-110	Other Buildings	Salaries Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$46,526.00	\$46,526.00	\$0.00		
51750-131	Other Buildings	Benefit-FICA Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$165.00	\$165.00	\$0.00		
51750-132	Other Buildings	Benefit-MEDICARE Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$38.00	\$38.00	\$0.00		
51750-133	Other Buildings	Benefit-Retirement Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$765.00	\$765.00	\$0.00		
51750-220	Other Buildings	Electric Expense	\$465.59	\$448.30	\$503.00	\$550.00	\$334.00	\$334.00	\$550.00		
51750-221	Other Buildings	Heating Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51750-223	Other Buildings	Water and Sewer Expense	\$264.80	\$264.80	\$265.00	\$250.00	\$200.00	\$200.00	\$250.00		
51750-300	Other Buildings	Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$6,395.00	\$6,395.00	\$0.00		
51750-350	Other Buildings	Repairs & Maintenance Expense	\$0.00	\$322.60	\$1,234.00	\$3,500.00	\$22,381.00	\$22,381.00	\$30,500.00		
51750-800	Other Buildings	Capital Outlay Expense	\$34,770.70	\$0.00	\$0.00	\$0.00	\$24,066.00	\$24,066.00	\$0.00		
Total Other Buildings Expense			\$35,501.09	\$1,035.70	\$2,002.00	\$4,300.00	\$100,870.00	\$100,870.00	\$31,300.00	627.907%	\$96,570.00
51760-220	Duck Pond Pavilion	Electric Expense	\$1,932.25	\$1,932.00	\$1,796.00	\$2,000.00	\$1,127.00	\$1,800.00	\$2,000.00		
51760-221	Duck Pond Pavilion	Heating Expense	\$477.91	\$281.88	\$1,402.00	\$500.00	\$191.00	\$1,200.00	\$500.00		
51760-223	Duck Pond Pavilion	Water and Sewer Expense	\$670.86	\$1,305.50	\$642.00	\$800.00	\$454.00	\$650.00	\$800.00		
51760-300	Duck Pond Pavilion	Supplies Expense	\$300.00	\$0.00	\$0.00	\$0.00	\$816.00	\$0.00	\$0.00		
51760-350	Duck Pond Pavilion	Repairs & Maintenance Expense	\$0.00	\$1,118.69	\$2,187.00	\$1,000.00	\$1,000.00	\$1,485.00	\$1,000.00		
51760-800	Duck Pond Pavilion	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total DP Pavilion Expense			\$3,381.02	\$4,638.07	\$6,027.00	\$4,300.00	\$3,588.00	\$5,135.00	\$4,300.00	0.000%	\$835.00
51770-300	Cell Tower	Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
51770-350	Cell Tower	Repairs & Maintenance Expense	\$151.02	\$357.00	\$537.00	\$750.00	\$1,110.00	\$1,100.00	\$1,100.00		
51770-820	Cell Tower	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Total Cell Tower Expense			\$151.02	\$357.00	\$537.00	\$750.00	\$1,110.00	\$1,100.00	\$1,100.00	46.667%	\$350.00
51903-300	Maps & Plats	Supplies Expense	\$0.00	\$301.30	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00		
Total Maps & Plats Expense			\$0.00	\$301.30	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	0.000%	-\$800.00
51910-390	Tax Ref & Uncollected	Tax Ref & Uncollected			\$2,144.00		\$0.00				
51910-390 II	Tax, Ref & Uncollected	Ill Tax, Ref & Uncollected	\$2,984.97	\$2,984.97	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00		
Total Ill Tax, Ref & Uncollected Exp			\$2,984.97	\$2,984.97	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	0.000%	\$0.00
51920-390	Judgments & Losses	Judgments & Losses	\$0.00	\$35,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00		
Total Judgments & Losses			\$0.00	\$35,000.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	#DIV/0!	\$15,000.00
51930-510	Non Medical Ins	Insurance Expense	\$14,803.93	\$13,216.61	\$13,956.00	\$15,000.00	\$56,396.00	\$15,000.00	\$15,000.00		
51940-510	Worker's Compensation	Insurance Expense	\$11,936.90	\$13,967.70	\$9,508.00	\$15,000.00	\$28,161.00	\$15,000.00	\$15,000.00		
Total Non Medical Insurance			\$26,740.83	\$27,184.31	\$23,464.00	\$30,000.00	\$84,557.00	\$30,000.00	\$30,000.00	0.000%	\$0.00
Total General Government			\$589,624.15	\$605,664.58	\$623,095.27	\$553,957.00	\$609,229.00	\$693,359.72	\$587,349.00	6.028%	\$139,402.72
52120-110	Police	Salaries Expense	\$461,480.20	\$421,672.17	\$439,147.00	\$455,553.00	\$384,210.00	\$455,553.00	\$459,404.00		
52120-130	Police	Benefit-Employee Expense	\$380.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52120-131	Police	Benefit-FICA Expense	\$28,391.29	\$25,777.62	\$26,649.00	\$28,269.00	\$21,819.00	\$28,269.00	\$28,483.00		
52120-132	Police	Benefit-MEDICARE Expense	\$6,639.84	\$6,028.50	\$6,232.00	\$6,581.00	\$5,103.00	\$6,581.00	\$6,661.00		
52120-133	Police	Benefit-Retirement Expense	\$69,273.57	\$53,883.60	\$51,139.00	\$46,669.00	\$39,246.00	\$46,669.00	\$44,029.00		
52120-134	Police	Benefit-Health Dental Ins Expense	\$104,499.27	\$85,449.88	\$97,757.00	\$126,472.00	\$105,557.00	\$126,472.00	\$139,890.00		
52120-135	Police	Benefit-Vision Insurance Expense	\$1,997.35	\$1,713.88	\$1,782.00	\$1,792.00	\$1,874.00	\$2,172.00	\$2,172.00		
52120-136	Police	Benefit-Life Insurance Expense	\$787.48	\$878.17	\$957.00	\$1,848.00	\$966.00	\$1,848.00	\$1,848.00		
52120-137	Police	Benefit-Long Term Disability Exp	\$2,831.10	\$193.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

10k Salt roof dome
22.5k Shop exterior

468 Lake St. New Roof
Lake Gen Marine Blding

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
52120-180	Police	Equipment/Uniform Allowance	\$7,186.75	\$6,268.73	\$6,875.00	\$7,750.00	\$3,553.00	\$8,000.00	\$7,750.00		
52120-222	Police	Communication Expense	\$3,809.27	\$2,591.38	\$2,978.00	\$4,500.00	\$1,489.00	\$4,500.00	\$3,000.00		
52120-300	Police	Supplies Expense	\$8,787.74	\$7,207.45	\$11,537.00	\$11,000.00	\$6,147.00	\$9,500.00	\$10,000.00		
52120-310	Police	Office Supplies Expense	\$6,711.08	\$7,344.75	\$5,741.00	\$6,500.00	\$4,020.00	\$6,500.00	\$5,500.00		
52120-315	Police	Technology Expense	\$6,551.28	\$15,865.72	\$18,135.00	\$8,000.00	\$6,034.00	\$8,000.00	\$10,000.00		
52120-320	Police	Publication, Subscriptions& Dues Exp	\$320.00	\$415.50	\$578.00	\$500.00	\$220.00	\$500.00	\$400.00		
52120-345	Police	Truck & Automobile Expense	\$5,455.73	\$8,172.66	\$7,683.00	\$5,000.00	\$3,153.00	\$4,000.00	\$5,000.00		
52120-355	Police	Fuel Expense	\$16,857.04	\$18,168.90	\$18,046.00	\$18,000.00	\$0.00	\$18,000.00	\$18,250.00		
52120-510	Police	Insurance Expense	\$19,640.05	\$19,350.04	\$14,875.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00		
52120-800	Police	Capital Outlay Expense	\$0.00	\$14,289.09	\$0.00	\$34,000.00	\$35,125.00	\$35,125.00	\$0.00		
52120-810	Police	Capital Outlay Equipment	\$23,478.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Police Expense	\$775,078.03	\$695,271.74	\$710,111.00	\$782,814.00	\$618,516.00	\$781,689.00	\$762,387.00	-2.609%	-\$1,125.00
52125-131	Police Training	Benefit-FICA Expense	\$128.23	\$292.45	\$387.00	\$0.00	\$0.00	\$356.00	\$0.00		
52125-132	Police Training	Benefit-MEDICARE Expense	\$29.99	\$68.39	\$91.00	\$0.00	\$0.00	\$83.00	\$0.00		
52125-133	Police Training	Benefit-Retirement Expense	\$255.30	\$707.34	\$469.00	\$0.00	\$0.00	\$399.00	\$0.00		
52125-134	Police Training	Benefit-Health Dental Ins Expense	\$512.09	\$679.72	\$1,574.00	\$0.00	\$149.00	\$1,574.00	\$0.00		
52125-135	Police Training	Benefit-Vision Insurance Expense	\$9.43	\$12.34	\$28.00	\$0.00	\$3.00	\$28.00	\$0.00		
52125-136	Police Training	Benefit-Life Insurance Expense	\$1.33	\$1.89	\$5.00	\$0.00	\$1.00	\$5.00	\$0.00		
52125-137	Police Training	Benefit-Long Term Disability Exp	\$15.19	\$9.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52125-330	Police Training	Travel Expense	\$70.00	\$558.39	\$824.00	\$1,000.00	\$259.00	\$1,000.00	\$1,000.00		
52125-335	Police Training	Education Expense	\$6,952.69	\$7,750.19	\$14,736.00	\$8,000.00	\$1,179.00	\$8,000.00	\$8,000.00		
		Total Police Training Expense	\$7,974.25	\$10,080.51	\$18,114.00	\$9,000.00	\$1,591.00	\$11,445.00	\$9,000.00	0.000%	\$2,445.00
52130-200	Geneva Lake Law	Contractual Services Expense	\$45,174.00	\$45,174.00	\$45,519.00	\$45,174.00	\$48,174.00	\$48,174.00	\$48,174.00		
		Total Geneva Lake Law Svcs Exp	\$45,174.00	\$45,174.00	\$45,519.00	\$45,174.00	\$48,174.00	\$48,174.00	\$48,174.00	6.641%	\$3,000.00
52131-200	Water Safety Patrol	Contractual Services Expense	\$37,320.00	\$37,320.00	\$37,520.00	\$37,260.00	\$37,260.00	\$37,260.00	\$37,260.00		
		Total Water Safety Patrol Exp	\$37,320.00	\$37,320.00	\$37,520.00	\$37,260.00	\$37,260.00	\$37,260.00	\$37,260.00	0.000%	\$0.00
52200-110	Fire Protection	Salaries Expense	\$8,231.16	\$7,425.00	\$10,418.00	\$12,250.00	\$12,102.00	\$12,250.00	\$12,250.00		
52200-131	Fire Protection	Benefit-FICA Expense	\$544.02	\$490.44	\$694.00	\$760.00	\$781.00	\$760.00	\$760.00		
52200-132	Fire Protection	Benefit-MEDICARE Expense	\$127.43	\$114.88	\$162.00	\$178.00	\$183.00	\$178.00	\$178.00		
52200-133	Fire Protection	Benefit-Retirement Expense	\$85.68	\$23.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-134	Fire Protection	Benefit-Health Dental Ins Expense	\$169.67	\$223.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-135	Fire Protection	Benefit-Vision Insurance Expense	\$3.68	\$4.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-136	Fire Protection	Benefit-Life Insurance Expense	\$1.36	\$1.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-137	Fire Protection	Benefit-Long Term Disability Exp	\$8.71	\$2.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-222	Fire Protection	Communication Expense	\$1,763.81	\$921.86	\$2,365.00	\$2,000.00	\$2,263.00	\$2,000.00	\$2,500.00		
52200-300	Fire Protection	Supplies Expense	\$8,089.37	\$10,043.90	\$14,811.00	\$15,000.00	\$8,627.00	\$15,000.00	\$15,000.00		
52200-310	Fire Protection	Office Supplies Expense	\$217.46	\$1,127.86	\$891.00	\$1,500.00	\$1,163.00	\$1,500.00	\$1,700.00		
52200-315	Fire Protection	Technology Expense	\$0.00	\$0.00	\$0.00	\$2,500.00	\$1,950.00	\$2,000.00	\$3,000.00		
52200-345	Fire Protection	Truck & Automobile Expense	\$3,212.57	\$1,277.80	\$1,922.00	\$8,000.00	\$4,171.00	\$8,000.00	\$8,500.00		
52200-350	Fire Protection	Repairs and Maintenance Expense	\$5,287.34	\$27,326.83	\$11,716.00	\$9,000.00	\$12,533.00	\$13,000.00	\$9,500.00		
52200-355	Fire Protection	Fuel Expense	\$1,372.43	\$2,252.35	\$2,182.00	\$3,000.00	\$0.00	\$3,000.00	\$3,250.00		
52200-510	Fire Protection	Insurance Expense	\$8,474.53	\$8,030.41	\$8,273.00	\$8,500.00	\$1,120.00	\$8,500.00	\$8,750.00		
52200-800	Fire Protection	Capital Outlay Expense	\$7,136.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52200-810	Fire Protection	Capital Equipment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800,000.00		
		Total Fire Protection Expense	\$44,726.13	\$59,265.19	\$53,434.00	\$62,688.00	\$44,893.00	\$66,188.00	\$865,388.00	1280.468%	\$3,500.00
52210-330	Fire Training	Travel Expense	\$0.00	\$346.22	\$304.00	\$700.00	\$330.00	\$304.00	\$1,000.00		
52210-335	Fire Training	Education Expense	\$666.80	\$175.00	\$834.00	\$1,500.00	\$546.00	\$492.00	\$2,500.00		
		Total Fire Training Expense	\$666.80	\$521.22	\$1,138.00	\$2,200.00	\$876.00	\$796.00	\$3,500.00	59.091%	-\$1,404.00
52230-131	ire Pay (Calls,Mtgs,Drill:	Benefit-FICA Expense	\$755.66	\$1,185.42	\$1,373.00	\$1,178.00	\$742.00	\$1,152.00	\$1,178.00		
52230-132	ire Pay (Calls,Mtgs,Drill:	Benefit-MEDICARE Expense	\$176.81	\$277.36	\$321.00	\$276.00	\$174.00	\$269.00	\$276.00		
52230-133	ire Pay (Calls,Mtgs,Drill:	Benefit-Retirement Expense	\$160.34	\$66.67	\$28.00	\$50.00	\$4.00	\$25.00	\$50.00		
52230-134	ire Pay (Calls,Mtgs,Drill:	Benefit-Health Dental Ins Expense	\$248.55	\$438.25	\$137.00	\$200.00	\$45.00	\$225.00	\$200.00		
52230-135	ire Pay (Calls,Mtgs,Drill:	Benefit-Vision Insurance Expense	\$5.81	\$8.00	\$2.00	\$4.00	\$1.00	\$4.00	\$4.00		
52230-136	ire Pay (Calls,Mtgs,Drill:	Benefit-Life Insurance Expense	\$1.90	\$2.72	\$1.00	\$2.00	\$0.00	\$2.00	\$2.00		
52230-137	ire Pay (Calls,Mtgs,Drill:	Benefit-Long Term Disability Exp	\$11.11	\$3.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52230-300	ire Pay (Calls,Mtgs,Drill:	Supplies Expense	\$12,215.00	\$18,415.00	\$22,130.00	\$19,000.00	\$11,970.00	\$18,575.00	\$19,000.00		
		Total Fontana Fire Exp	\$13,575.18	\$20,397.16	\$23,992.00	\$20,710.00	\$12,936.00	\$20,252.00	\$20,710.00	0.000%	-\$458.00
52231-131	Fire Administration	Benefit-FICA Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52231-132	Fire Administration	Benefit-MEDICARE Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52231-140	Fire Administration	Per Diem Expense	\$540.00	\$540.00	\$540.00	\$600.00	\$495.00	\$540.00	\$600.00		
52231-300	Fire Administration	Supplies Expense	\$92.41	\$0.00	\$157.00	\$300.00	\$0.00	\$157.00	\$300.00		
		Total Fire Admin Expense	\$632.41	\$540.00	\$697.00	\$900.00	\$495.00	\$697.00	\$900.00	0.000%	-\$203.00
52330-110	EMS Pay	Salaries Expense	\$0.00	\$0.00	\$3,330.00	\$1,500.00	\$1,675.00	\$0.00	\$1,500.00		
52330-131	EMS Pay	Benefit-FICA Expense	\$0.00	\$0.00	\$1,449.00	\$93.00	\$589.00	\$0.00	\$93.00		

Share of Back Up Cloud= \$2K Update software to TIP (1/13) a year

Ladder Truck 700k Air packs 2*50k 6-12month lead time for truck(borrowing 700k)

Account Number	Departmental Listing	Account Explanation	Audited Year Expended 2011	Audited Year Expended 2012	Audited Year Expended 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
52330-132	EMS Pay	Benefit-MEDICARE Expense	\$0.00	\$0.00	\$339.00	\$22.00	\$138.00	\$0.00	\$22.00		
52330-133	EMS Pay	Benefit-Retirement Expense	\$0.00	\$0.00	\$97.00	\$0.00	\$31.00	\$0.00	\$0.00		
52330-134	EMS Pay	Benefit-Health Dental Ins Expense	\$0.00	\$104.70	\$215.00	\$0.00	\$143.00	\$0.00	\$0.00		
52330-135	EMS Pay	Benefit-Vision Insurance Expense	\$0.00	\$2.12	\$4.00	\$0.00	\$3.00	\$0.00	\$0.00		
52330-136	EMS Pay	Benefit-Life Insurance Expense	\$0.00	\$0.56	\$1.00	\$0.00	\$1.00	\$0.00	\$0.00		
52330-137	EMS Pay	Benefit-Long Term Disability Exp	\$0.00	\$7.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52330-300	EMS Pay	Calls,Meetings,Drills Expense	\$16,000.00	\$17,001.00	\$20,096.00	\$19,000.00	\$7,833.00	\$19,000.00	\$19,000.00		
		Total Fontana EMS Pay Expense	\$16,000.00	\$17,115.99	\$25,531.00	\$20,615.00	\$10,413.00	\$19,000.00	\$20,615.00	0.000%	-\$1,615.00
52335-180	EMS Division	Uniform Expense	\$0.00	\$1,298.90	\$1,229.45	\$2,500.00	\$0.00	\$1,230.00	\$2,700.00		
52335-210	EMS Division	Professional Services	\$9,444.37	\$8,780.11	\$50,545.00	\$200,000.00	\$151,532.00	\$87,000.00	\$207,048.00		
52335-222	EMS Division	Communication Expense	\$7,925.58	\$1,806.97	\$2,372.00	\$2,500.00	\$1,485.00	\$2,500.00	\$3,000.00		
52335-300	EMS Division	Medical Supplies	\$26,880.63	\$17,464.81	\$43,118.00	\$25,000.00	\$5,761.00	\$10,000.00	\$25,000.00		
52335-310	EMS Division	Office Supplies Expense	\$68.48	\$366.18	\$978.00	\$500.00	\$259.00	\$1,000.00	\$500.00		
52335-315	EMS Division	Technology Expense	\$0.00	\$0.00	\$0.00	\$2,500.00	\$1,591.00	\$0.00	\$6,000.00		
52335-320	EMS Division	Subscription/Dues Expense	\$0.00	\$673.00	\$0.00	\$600.00	\$250.00	\$0.00	\$600.00		
52335-330	EMS Division	Travel Expense	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00		
52335-335	EMS Division	Educational Expense	\$17,320.21	\$33,371.10	\$6,092.00	\$5,000.00	\$3,787.00	\$4,450.00	\$5,000.00		
52335-345	EMS Division	Truck and Auto Expense	\$2,418.65	\$3,630.25	\$4,169.00	\$4,000.00	\$443.00	\$3,500.00	\$3,000.00		
52335-350	EMS Division	Repairs and Maintenance Expense	\$1,768.47	\$778.68	\$1,686.00	\$2,500.00	\$3,793.00	\$1,500.00	\$3,500.00		
52335-355	EMS Division	Fuel Expense	\$2,434.38	\$1,581.67	\$2,048.00	\$1,500.00	\$0.00	\$1,500.00	\$1,750.00		
52335-510	EMS Division	Insurance Expense	\$3,222.99	\$3,296.27	\$2,779.00	\$3,300.00	\$0.00	\$3,300.00	\$3,500.00		
52335-800	EMS Division	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
(history not in totals Fund 200)		Total Fontana EMS Expense	\$71,483.76	\$73,047.94	\$115,016.45	\$250,400.00	\$168,901.00	\$115,980.00	\$262,098.00	4.672%	-\$134,420.00
52350-220	Emer Government	Electric Expense	\$118.29	\$115.81	\$117.00	\$120.00	\$89.00	\$112.00	\$120.00		
52350-221	Emer Government	Heating Expense	\$117.80	\$113.35	\$123.00	\$120.00	\$94.00	\$111.00	\$120.00		
52350-300	Emer Government	Supplies Expense	\$500.00	\$3,865.91	\$500.00	\$1,000.00	\$244.00	\$500.00	\$1,000.00		
52350-350	Emer Government	Repairs and Maintenance Expense	\$100.00	\$2,582.05	\$100.00	\$3,500.00	\$937.00	\$500.00	\$1,500.00		
52350-800	Emer Government	Capital Outlay	\$5,359.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Emergency Government Exp	\$6,195.69	\$6,677.12	\$840.00	\$4,740.00	\$1,364.00	\$1,223.00	\$2,740.00	-42.194%	-\$3,517.00
52360-530	Hydrant Rental	Hydrant Rental Expense	\$336,721.50	\$346,995.00	\$355,257.00	\$355,257.00	\$355,257.00	\$355,257.00	\$355,257.00		
		Total Hydrant Rental Expense	\$336,721.50	\$346,995.00	\$355,257.00	\$355,257.00	\$355,257.00	\$355,257.00	\$355,257.00	0.000%	\$0.00
52400-110	Building Inspection	Salaries Expense	\$90,512.26	\$92,611.96	\$85,578.00	\$71,647.00	\$52,013.00	\$61,250.00	\$64,351.00		
52400-131	Building Inspection	Benefit-FICA Expense	\$5,476.27	\$5,607.85	\$5,191.00	\$4,442.00	\$3,137.00	\$3,797.50	\$3,990.00		
52400-132	Building Inspection	Benefit-MEDICARE Expense	\$1,280.68	\$1,311.47	\$1,214.00	\$1,039.00	\$734.00	\$888.13	\$933.00		
52400-133	Building Inspection	Benefit-Retirement Expense	\$8,430.91	\$5,338.70	\$5,323.00	\$4,903.00	\$2,720.00	\$3,640.00	\$4,267.00		
52400-134	Building Inspection	Benefit-Health Dental Ins Expense	\$31,432.81	\$30,889.02	\$28,499.00	\$15,022.00	\$14,786.00	\$15,022.00	\$16,652.00		
52400-135	Building Inspection	Benefit-Vision Insurance Expense	\$616.66	\$632.64	\$560.00	\$286.00	\$277.00	\$286.00	\$286.00		
52400-136	Building Inspection	Benefit-Life Insurance Expense	\$567.83	\$722.68	\$595.00	\$357.00	\$449.00	\$357.00	\$357.00		
52400-137	Building Inspection	Benefit-Long Term Disability Exp	\$870.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
52400-222	Building Inspection	Communication Expense	\$1,172.67	\$1,252.25	\$1,338.00	\$1,400.00	\$1,162.00	\$1,400.00	\$1,400.00		
52400-300	Building Inspection	Supplies Expense	\$820.28	\$505.56	\$667.00	\$850.00	\$88.00	\$850.00	\$2,050.00		
52400-310	Building Inspection	Office Supplies Expense	\$2,324.89	\$2,714.68	\$1,761.00	\$2,000.00	\$1,933.00	\$2,000.00	\$2,000.00		
52400-315	Building Inspection	Technology Expense	\$5,074.00	\$6,606.05	\$6,158.00	\$5,500.00	\$5,921.00	\$5,500.00	\$8,000.00		
52400-320	Building Inspection	Publication, Subscriptions& Dues Exp	\$0.00	\$96.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00		
52400-330	Building Inspection	Travel Expense	\$2,626.73	\$2,855.61	\$310.00	\$100.00	\$0.00	\$100.00	\$100.00		
52400-335	Building Inspection	Education Expense	\$385.00	\$250.00	\$555.00	\$500.00	\$250.00	\$500.00	\$250.00		
52400-345	Building Inspection	Repairs and Maintenance Exp	\$0.00	\$2,623.19	\$71.00	\$500.00	\$0.00	\$500.00	\$500.00		
52400-355	Building Inspection	Fuel Expense	\$0.00	\$237.65	\$1,329.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00		
52400-800	Building Inspection	Capital Outlay	\$0.00	\$4,462.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Building Inspection Exp	\$151,591.23	\$158,717.81	\$139,149.00	\$110,046.00	\$83,470.00	\$97,590.63	\$106,636.00	-3.099%	-\$12,455.38
52700-200	Correction & Detention	Contractual Services	\$75.00	\$375.00	\$600.00	\$500.00	\$285.00	\$500.00	\$500.00		
		Total Correction & Detention Exp	\$75.00	\$375.00	\$600.00	\$500.00	\$285.00	\$500.00	\$500.00		
		Total Public Safety Expenses	1,435,730.22	1,398,450.74	1,526,918.45	1,702,304.00	1,384,431.00	1,556,051.63	2,495,165.00	46.576%	-\$146,252.38
53105-209	Engineer Cost Recovery	Cost Recovery Expense	(\$592.84)	\$734.58	-\$704.58	\$0.00	\$0.00	\$0.00	\$0.00		
53105-210	Engineering General	Professional Services Expense	\$22,405.95	\$8,394.68	\$6,307.00	\$10,000.00	\$1,915.00	\$9,800.00	\$10,000.00		
		Total Engineering Expenses	\$21,813.11	\$9,129.26	\$5,602.42	\$10,000.00	\$1,915.00	\$9,800.00	\$10,000.00	0.000%	-\$200.00
53300-110	Highway Maintenance	Salaries Expense	\$199,077.00	\$198,643.12	\$218,165.00	\$199,319.00	\$189,148.00	\$219,146.00	\$228,336.00		
53300-131	Highway Maintenance	Benefit-FICA Expense	\$12,300.49	\$12,301.92	\$13,694.00	\$12,358.00	\$11,637.00	\$13,587.00	\$14,157.00		
53300-132	Highway Maintenance	Benefit-MEDICARE Expense	\$2,876.70	\$2,877.08	\$3,203.00	\$2,890.00	\$2,721.00	\$3,178.00	\$3,311.00		
53300-133	Highway Maintenance	Benefit-Retirement Expense	\$20,110.49	\$11,261.62	\$14,731.00	\$13,952.00	\$12,952.00	\$14,573.00	\$15,527.00		
53300-134	Highway Maintenance	Benefit-Health Dental Ins Expense	\$62,694.67	\$55,081.42	\$55,669.00	\$61,956.00	\$62,177.00	\$62,605.00	\$82,109.00		
53300-135	Highway Maintenance	Benefit-Vision Insurance Expense	\$1,181.46	\$1,108.01	\$1,087.00	\$1,139.00	\$1,087.00	\$1,190.00	\$1,354.00		
53300-136	Highway Maintenance	Benefit-Life Insurance Expense	\$553.70	\$620.20	\$807.00	\$1,294.00	\$857.00	\$881.00	\$1,389.00		
53300-137	Highway Maintenance	Benefit-Long Term Disability Exp	\$1,828.71	\$45.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Vendor requested 3.8% increase \$17,254 per month

get under umbrella coverage from BTO along with rest of village plus cloud back up

Back up Cloud Share 2K

08 Depot Trk, anticipating repairs

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
53300-180	Highway Maintenance	Uniform Expense	\$3,884.25	\$3,469.58	\$3,450.00	\$3,500.00	\$3,375.00	\$3,450.00	\$3,500.00		
53300-220	Highway Maintenance	Electric Expense	\$107.92	\$293.25	\$110.00	\$200.00	\$165.00	\$150.00	\$200.00		
53300-222	Highway Maintenance	Communications Expense	\$3,137.45	\$3,329.29	\$2,669.00	\$3,000.00	\$2,522.00	\$3,000.00	\$3,000.00		
53300-300	Highway Maintenance	Supplies Expense	\$8,845.20	\$12,048.86	\$11,371.00	\$7,500.00	\$8,979.00	\$8,900.00	\$7,500.00		
53300-310	Highway Maintenance	Office Supplies Expense	\$1,830.08	\$1,970.42	\$1,360.00	\$1,800.00	\$863.00	\$1,200.00	\$1,800.00		
53300-315	Highway Maintenance	Technology Expense	\$3,882.51	\$8,421.12	\$9,078.00	\$10,000.00	\$4,681.00	\$9,000.00	\$9,500.00		
53300-320	Highway Maintenance	Subscription/Dues Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$978.00	\$0.00	\$0.00		
53300-340	Highway Maintenance	Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
53300-345	Highway Maintenance	Truck & Automobile Expense	\$26,207.16	\$38,450.30	\$26,047.00	\$25,000.00	\$24,126.00	\$25,000.00	\$25,000.00		
53300-350	Highway Maintenance	Repair & Maintenance Expense	\$28,398.88	\$11,184.81	\$65,225.00	\$132,600.00	\$65,966.00	\$46,000.00	\$73,000.00		
53300-355	Highway Maintenance	Fuel Expense	\$32,097.35	\$23,575.67	\$34,557.00	\$57,000.00	\$51,063.00	\$57,372.00	\$57,000.00		
53300-371	Highway Maintenance	Street Signs & Marking Expense	\$17,175.47	\$10,507.79	\$14,234.00	\$12,000.00	\$12,748.00	\$13,000.00	\$13,000.00		
53300-510	Highway Maintenance	Insurance Expense	\$15,670.93	\$16,103.65	\$13,346.00	\$16,500.00	\$0.00	\$16,500.00	\$16,500.00		
53300-800	Highway Maintenance	Capital Outlay Expense	\$0.00	\$5,800.00	\$635.00	\$0.00	\$0.00	\$0.00	\$0.00		
53300-810	Highway Maintenance	Capital Equipment Expense	\$0.00	\$47,318.27	\$0.00	\$51,650.00	\$51,112.00	\$0.00	\$51,300.00		
		Total Highway Maintenance Exp	\$441,860.42	\$464,412.11	\$489,438.00	\$613,658.00	\$507,157.00	\$498,732.00	\$607,483.00	-1.006%	-\$114,926.00
53300-820	Highway Maintenance	Capital Improvements Expense	\$138,331.08	\$952,520.59	\$869,862.00	\$1,735,188.00	\$303,840.00	\$427,566.00	\$2,170,000.00		
53300-830	Highway Maintenance	Prior Capital Improvement Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,307,622.00		
		Total Highway Maintenance Exp	\$138,331.08	\$952,520.59	\$869,862.00	\$1,735,188.00	\$303,840.00	\$427,566.00	\$3,477,622.00	100.418%	-\$1,307,622.00
53310-375	Snow & Ice	Salt & Sand Expense	\$36,833.66	\$34,479.36	\$44,929.00	\$38,000.00	\$49,303.00	\$76,000.00	\$36,000.00		
53310-300	Snow & Ice	Supplies Expense	\$3,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
53310-810	Snow & Ice	Capital Equipment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Snow & Ice Expense	\$40,308.66	\$34,479.36	\$44,929.00	\$38,000.00	\$49,303.00	\$76,000.00	\$36,000.00	-5.263%	\$38,000.00
53420-209	Street Lighting	Cost Recovery	\$103.23	\$64.14	\$18.00	\$0.00	-\$96.00	\$0.00	\$0.00		
53420-220	Street Lighting	Electric Expense	\$33,018.73	\$32,852.62	\$31,838.00	\$30,000.00	\$23,728.00	\$30,000.00	\$30,000.00		
53420-300	Street Lighting	Supplies Expense	\$2,531.00	\$2,178.70	\$1,564.00	\$2,000.00	\$2,876.00	\$3,000.00	\$0.00		
53420-350	Street Lighting	Repair & Maintenance Expense	\$1,376.00	\$2,107.00	\$1,875.00	\$2,000.00	\$2,680.00	\$3,000.00	\$2,000.00		
		Total Street Lighting Expense	\$37,208.96	\$37,202.46	\$35,295.00	\$34,000.00	\$29,188.00	\$36,000.00	\$32,000.00	-5.882%	\$2,000.00
53450-110	Parking Facilities	Salaries Expense	\$6,091.03	\$7,202.82	\$9,995.00	\$10,000.00	\$2,003.00	\$2,003.00	\$6,500.00		
53450-131	Parking Facilities	Benefit-FICA Expense	\$358.54	\$412.73	\$604.00	\$620.00	\$122.00	\$122.00	\$403.00		
53450-132	Parking Facilities	Benefit-MEDICARE Expense	\$83.81	\$96.54	\$141.00	\$145.00	\$29.00	\$29.00	\$94.25		
53450-133	Parking Facilities	Benefit-Retirement Expense	\$306.35	\$143.80	\$213.00	\$0.00	\$99.00	\$99.00	\$0.00		
53450-134	Parking Facilities	Benefit-Health Dental Ins Expense	\$704.30	\$843.19	\$1,377.00	\$0.00	\$497.00	\$497.00	\$0.00		
53450-135	Parking Facilities	Benefit-Vision Insurance Expense	\$13.27	\$16.25	\$25.00	\$0.00	\$9.00	\$9.00	\$0.00		
53450-136	Parking Facilities	Benefit-Life Insurance Expense	\$7.99	\$6.95	\$11.00	\$0.00	\$5.00	\$5.00	\$0.00		
53450-137	Parking Facilities	Benefit-Long Term Disability Exp	\$22.98	\$1.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
53450-180	Parking Facilities	Uniform Expense	\$42.00	\$80.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00		
53450-222	Parking Facilities	Communication Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$22.00	\$22.00	\$0.00		
53450-300	Parking Facilities	Supplies Expense	\$8,252.27	\$22,739.63	\$16,063.00	\$17,000.00	\$10,133.00	\$10,133.00	\$12,000.00		
53450-800	Parking Facilities	Capital Outlay Expense	\$32,374.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Parking Facility Expense	\$48,256.54	\$31,543.57	\$28,429.00	\$27,865.00	\$12,919.00	\$12,919.00	\$18,997.25	-31.824%	-\$14,946.00
53540-350	Docks & Harbors	Repair & Maintenance Expense	\$39,866.21	\$36,370.95	\$38,313.00	\$38,500.00	\$28,789.00	\$38,500.00	\$107,500.00		
		Total Docks & Harbors Expense	\$39,866.21	\$36,370.95	\$38,313.00	\$38,500.00	\$28,789.00	\$38,500.00	\$107,500.00	179.221%	\$0.00
53620-200	Refuse	Contractual Services Expense	\$195,522.96	\$197,922.96	\$200,892.00	\$204,492.00	\$170,750.00	\$204,492.00	\$208,500.00		
		Total Refuse Expense	\$195,522.96	\$197,922.96	\$200,892.00	\$204,492.00	\$170,750.00	\$204,492.00	\$208,500.00	1.960%	-\$1.00
53630-110	Recycle	Salaries Expense	\$21,778.92	\$26,959.64	\$23,750.00	\$20,657.00	\$12,211.00	\$26,000.00	\$23,892.00		
53630-131	Recycle	Benefit-FICA Expense	\$1,295.31	\$1,630.12	\$1,448.00	\$1,281.00	\$738.00	\$1,612.00	\$1,481.00		
53630-132	Recycle	Benefit-MEDICARE Expense	\$302.90	\$381.26	\$339.00	\$300.00	\$173.00	\$377.00	\$346.00		
53630-133	Recycle	Benefit-Retirement Expense	\$1,666.48	\$1,578.20	\$1,543.00	\$1,446.00	\$760.00	\$1,330.00	\$1,625.00		
53630-134	Recycle	Benefit-Health Dental Ins Expense	\$6,023.05	\$7,943.95	\$7,907.00	\$6,421.00	\$4,928.00	\$8,300.00	\$8,591.00		
53630-135	Recycle	Benefit-Vision Insurance Expense	\$117.24	\$172.74	\$146.00	\$118.00	\$89.00	\$135.00	\$142.00		
53630-136	Recycle	Benefit-Life Insurance Expense	\$61.30	\$107.06	\$70.00	\$134.00	\$54.00	\$150.00	\$145.00		
53630-137	Recycle	Benefit-Long Term Disability Exp	\$186.79	\$16.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
53630-200	Recycle	Contractual Services Expense	\$68,664.00	\$68,664.00	\$70,104.00	\$70,037.00	\$52,578.00	\$68,664.00	\$71,520.00		
53630-300	Recycle	Supplies Expense	\$6,016.39	\$11,029.13	\$10,225.00	\$15,000.00	\$583.00	\$15,000.00	\$6,500.00		
53630-350	Recycle	Repair & Maintenance Expense	\$15,352.49	\$7,655.97	\$7,461.00	\$6,000.00	\$7,611.00	\$5,200.00	\$6,500.00		
53630-800	Recycle	Capital Outlay Expense	\$0.00	\$46,271.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Recycling Expense	\$121,464.87	\$172,409.84	\$122,993.00	\$121,394.00	\$79,725.00	\$126,768.00	\$120,742.00	-0.537%	\$5,374.00
53900-300	Trees & Brush Control	Supplies Expense	\$4,014.41	\$6,624.98	\$5,190.00	\$5,500.00	\$3,342.00	\$5,500.00	\$5,500.00		
		Total Trees & Brush Control Exp	\$4,014.41	\$6,624.98	\$5,190.00	\$5,500.00	\$3,342.00	\$5,500.00	\$5,500.00	0.000%	\$0.00
		Total Public Works	\$646,606.80	\$1,478,203.97	\$1,351,505.42	\$2,828,597.00	\$679,771.00	\$1,436,277.00	\$4,624,344.25	63.485%	-\$1,392,320.00

1.5k Laptop-New Super
1K Tablet-Lead
2k Cloud Back up
5k Gen Tech

28k Crack filling/coating
20k Annual maintenance
15k New tires on fleet
10k Vactoring

52k Bin enclosure
28k F-150 trk
20k Guard rail
1.5k Curbing
1.8k Insta Chain

Brdg repair 220k
Replace 1.95m

Finish 2014 bonding jobs

two new street lights
6k each

38.5k in/out and repairs
69k(60% of 115k new pier buildout)

Vendor requested 2% increase

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
54150-110	Insect Control	Salaries Expense	\$2,548.32	\$0.00	\$2,869.00	\$2,699.00	\$2,544.00	\$2,544.00	\$4,672.00		
54150-131	Insect Control	Benefit-FICA Expense	\$153.10	\$0.00	\$175.00	\$167.00	\$154.00	\$154.00	\$290.00		
54150-132	Insect Control	Benefit-MEDICARE Expense	\$35.85	\$0.00	\$41.00	\$39.00	\$36.00	\$36.00	\$68.00		
54150-133	Insect Control	Benefit-Retirement Expense	\$214.19	\$0.00	\$189.00	\$189.00	\$177.00	\$177.00	\$318.00		
54150-134	Insect Control	Benefit-Health Dental Ins Expense	\$529.71	\$49.58	\$1,088.00	\$839.00	\$751.00	\$751.00	\$1,680.00		
54150-135	Insect Control	Benefit-Vision Insurance Expense	\$9.99	\$0.95	\$16.00	\$15.00	\$14.00	\$14.00	\$28.00		
54150-136	Insect Control	Benefit-Life Insurance Expense	\$6.21	\$0.64	\$10.00	\$18.00	\$8.00	\$8.00	\$28.00		
54150-137	Insect Control	Benefit-Long Term Disability Exp	\$16.48	\$0.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
54150-300	Insect Control	Supplies Expense	\$7,895.54	\$2,931.73	\$8,445.00	\$11,300.00	\$11,619.00	\$11,619.00	\$11,500.00		
54150-800	Insect Control	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Insect Control Expense	\$11,409.39	\$2,983.89	\$12,833.00	\$15,266.00	\$15,303.00	\$15,303.00	\$18,584.00	21.735%	\$37.00
		Total Human Services	\$11,409.39	\$2,983.89	\$12,833.00	\$15,266.00	\$15,303.00	\$15,303.00	\$18,584.00	21.735%	\$37.00
55110-110	Library	Salaries Expense	\$89,044.70	\$93,394.23	\$96,691.00	\$98,956.00	\$75,489.00	\$98,956.00	\$100,600.00		
55110-131	Library	Benefit-FICA Expense	\$5,434.89	\$5,735.10	\$5,928.00	\$6,135.00	\$4,619.00	\$6,135.00	\$6,237.00		
55110-132	Library	Benefit-MEDICARE Expense	\$1,341.19	\$1,386.00	\$1,370.99	\$1,435.00	\$1,080.00	\$1,435.00	\$1,459.00		
55110-133	Library	Benefit-Retirement Expense	\$6,887.07	\$4,973.52	\$5,656.00	\$5,951.00	\$4,408.00	\$5,951.00	\$5,877.00		
55110-134	Library	Benefit-Health Dental Ins Expense	\$20,506.00	\$21,991.83	\$24,560.00	\$24,832.00	\$21,293.00	\$24,832.00	\$27,520.00		
55110-135	Library	Benefit-Vision Insurance Expense	\$455.59	\$467.30	\$480.00	\$492.00	\$413.00	\$492.00	\$492.00		
55110-136	Library	Benefit-Life Insurance Expense	\$307.93	\$494.83	\$510.00	\$504.00	\$452.00	\$504.00	\$504.00		
55110-137	Library	Benefit-Long Term Disability Expense	\$719.47	\$58.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55110-222	Library	Communication Expense	\$2,243.25	\$2,926.25	\$3,162.00	\$3,185.00	\$2,007.00	\$3,185.00	\$3,185.00		
55110-300	Library	Supplies Expense	\$1,083.44	\$1,688.13	\$821.00	\$2,200.00	\$2,056.00	\$2,200.00	\$2,200.00		
55110-305	Library	Materials Expense	\$25,603.07	\$26,240.94	\$33,323.00	\$32,000.00	\$26,391.00	\$32,000.00	\$32,000.00		
55110-308	Library	Grant Materials Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55110-310	Library	Office Supplies Expense	\$2,225.64	\$1,719.62	\$2,138.00	\$2,100.00	\$1,004.00	\$2,100.00	\$2,100.00		
55110-315	Library	Technology Expense	\$8,737.58	\$15,045.58	\$11,832.00	\$14,000.00	\$9,635.00	\$14,000.00	\$16,000.00		
55110-350	Library	Repairs & Maintenance Expense	\$786.47	\$1,742.30	\$4,031.00	\$4,000.00	\$11,644.00	\$4,000.00	\$4,000.00		
55110-800	Library	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$4,263.00	\$0.00	\$22,000.00		
		Total Library Expense	\$165,306.09	\$177,819.64	\$190,518.00	\$195,790.00	\$164,754.00	\$195,790.00	\$224,174.00	14.497%	\$0.00
55200-110	Parks	Salaries Expense	\$21,215.21	\$32,590.40	\$25,730.00	\$23,967.00	\$19,456.00	\$27,645.00	\$33,523.00		
55200-131	Parks	Benefit-FICA Expense	\$1,232.79	\$1,964.12	\$1,563.00	\$1,486.00	\$1,175.00	\$1,714.00	\$2,078.00		
55200-132	Parks	Benefit-MEDICARE Expense	\$288.30	\$459.34	\$366.00	\$348.00	\$275.00	\$332.00	\$486.00		
55200-133	Parks	Benefit-Retirement Expense	\$1,934.30	\$1,897.28	\$1,668.00	\$1,678.00	\$1,296.00	\$1,839.00	\$2,280.00		
55200-134	Parks	Benefit-Health Dental Ins Expense	\$5,033.01	\$10,523.13	\$8,807.00	\$7,450.00	\$6,789.00	\$8,200.00	\$12,055.00		
55200-135	Parks	Benefit-Vision Insurance Expense	\$95.25	\$194.99	\$158.00	\$137.00	\$122.00	\$150.00	\$198.00		
55200-136	Parks	Benefit-Life Insurance Expense	\$50.74	\$103.38	\$69.00	\$156.00	\$78.00	\$75.00	\$204.00		
55200-137	Parks	Benefit-Long Term Disability Expense	\$167.25	\$66.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55200-223	Parks	Water and Sewer Expense	\$5,872.75	\$8,418.35	\$9,688.00	\$10,000.00	\$10,059.00	\$10,059.00	\$10,500.00		
55200-300	Parks	Supplies Expense	\$23,811.71	\$17,157.72	\$21,704.00	\$19,000.00	\$9,247.00	\$9,247.00	\$12,500.00		
55200-350	Parks	Repairs & Maintenance Expense	\$4,103.57	\$5,328.25	\$12,875.00	\$7,500.00	\$13,725.00	\$13,725.00	\$10,000.00		
55200-800	Parks	Capital Outlay Expense	\$3,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Parks Expense	\$67,204.88	\$78,703.38	\$82,628.00	\$71,722.00	\$62,222.00	\$72,986.00	\$83,824.00	16.873%	\$1,264.00
55210-210	Park Commission	Contractual Expense	\$73,222.04	\$61,728.00	\$66,664.00	\$71,960.00	\$62,565.00	\$72,000.00	\$89,900.00		
55210-300	Park Commission	Supplies Expense	\$486.77	\$5,152.06	\$6,395.00	\$5,500.00	\$1,990.00	\$3,500.00	\$5,500.00		
55210-350	Park Commission	Repairs and Maintenance	\$0.00	\$922.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55210-800	Park Commission	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Park Commission Expense	\$73,708.81	\$67,802.06	\$73,059.00	\$77,460.00	\$64,555.00	\$75,500.00	\$95,400.00	23.160%	-\$1,960.00
55220-110	Beaches	Salaries Expense	\$25,304.16	\$29,333.11	\$27,017.00	\$28,000.00	\$29,471.00	\$29,471.00	\$29,000.00		
55220-131	Beaches	Benefit-FICA Expense	\$1,545.83	\$1,799.33	\$1,667.00	\$1,736.00	\$1,816.00	\$1,816.00	\$1,798.00		
55220-132	Beaches	Benefit-MEDICARE Expense	\$361.50	\$420.82	\$390.00	\$406.00	\$425.00	\$425.00	\$420.93		
55220-133	Beaches	Benefit-Retirement Expense	\$816.63	\$606.63	\$633.00	\$659.00	\$715.00	\$715.00	\$803.00		
55220-134	Beaches	Benefit-Health Dental Ins Expense	\$2,845.27	\$3,390.65	\$2,952.00	\$2,926.00	\$3,484.00	\$3,484.00	\$4,307.00		
55220-135	Beaches	Benefit-Vision Insurance Expense	\$54.51	\$63.96	\$55.00	\$54.00	\$63.00	\$63.00	\$71.00		
55220-136	Beaches	Benefit-Life Insurance Expense	\$32.20	\$39.65	\$37.00	\$61.00	\$39.00	\$39.00	\$73.00		
55220-137	Beaches	Benefit-Long Term Disability Expense	\$88.70	\$2.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55220-180	Beaches	Uniform Expense	\$325.00	\$583.60	\$0.00	\$500.00	\$306.00	\$306.00	\$250.00		
55220-220	Beaches	Electric Expense	\$1,862.17	\$1,879.72	\$1,783.00	\$1,900.00	\$1,327.00	\$1,875.00	\$1,900.00		
55220-222	Beaches	Communication Expense	\$129.26	\$0.00	\$62.00	\$100.00	\$32.00	\$32.00	\$50.00		
55220-223	Beaches	Water and Sewer Expense	\$1,410.55	\$1,560.29	\$936.00	\$1,600.00	\$1,357.00	\$1,425.00	\$1,500.00		
55220-300	Beaches	Supplies Expense	\$10,261.91	\$8,275.68	\$5,488.00	\$6,500.00	\$8,701.00	\$8,701.00	\$6,500.00		
55220-330	Beaches	Travel Expense	\$161.08	\$150.36	\$74.00	\$150.00	\$74.00	\$74.00	\$100.00		
55220-350	Beaches	Repairs & Maintenance Expense	\$1,192.01	\$2,593.32	\$9,199.00	\$9,000.00	\$2,046.00	\$2,046.00	\$9,000.00		
55220-390	Beaches	Concession Product Expenses	\$9,224.76	\$10,702.36	\$9,440.00	\$10,000.00	\$5,721.00	\$5,721.00	\$5,500.00		
55220-800	Beaches	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$37,600.00	\$39,550.00	\$39,550.00	\$0.00		
		Total Beaches Expense	\$55,615.54	\$61,402.14	\$59,733.00	\$101,192.00	\$95,127.00	\$95,743.00	\$61,272.93	-39.449%	-\$5,449.00

2k Cloud Back up
New LED Lights 8k
14k carpeting

51.9k B.stone(contract)
17k Northwinds
6k Tree Trimming
10k Tree Replacement
5 Savannah Land

Fence repairs not done in 2014, need to be done in 2015 7.5k
General 1.5k

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
55300-300	Recreation Programs	Supplies Expense	\$348.21	\$657.18	\$406.00	\$400.00	\$1,088.00	\$400.00	\$400.00		
		Total Recreation Program Exp	\$348.21	\$657.18	\$406.00	\$400.00	\$1,088.00	\$400.00	\$400.00	0.000%	\$0.00
55330-300	FontanaWear	Supplies Expense	\$1,967.24	\$3,389.68	\$2,808.00	\$3,500.00	\$0.00	\$2,708.00	\$3,500.00		
		Total FontanaWear Expense	\$1,967.24	\$3,389.68	\$2,808.00	\$3,500.00	\$0.00	\$2,708.00	\$3,500.00	0.000%	-\$792.00
55400-110	Launch	Salaries Expense	\$18,412.45	\$17,270.78	\$13,487.00	\$15,787.00	\$20,236.00	\$14,187.00	\$16,050.00		
55400-131	Launch	Benefit-FICA Expense	\$1,141.63	\$1,069.50	\$836.00	\$979.00	\$1,255.00	\$880.00	\$995.10		
55400-132	Launch	Benefit-MEDICARE Expense	\$267.01	\$250.13	\$196.00	\$229.00	\$293.00	\$206.00	\$232.73		
55400-133	Launch	Benefit-Retirement Expense	\$3.80	\$27.05	\$10.00	\$0.00	-\$10.00	\$0.00	\$0.00		
55400-134	Launch	Benefit-Health Dental Ins Expense	\$0.00	\$208.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55400-135	Launch	Benefit-Vision Insurance Expense	\$0.00	\$3.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55400-136	Launch	Benefit-Life Insurance Expense	(\$0.15)	\$2.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55400-137	Launch	Benefit-Long Term Disability Expense	\$0.00	\$0.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
55400-180	Launch	Uniform Expense	\$170.00	\$675.18	\$92.30	\$300.00	\$0.00	\$0.00	\$0.00		
55400-222	Launch	Communication Expense	\$388.84	\$485.31	\$438.00	\$450.00	\$409.00	\$409.00	\$450.00		
55400-300	Launch	Supplies Expense	\$1,868.33	\$2,433.74	\$2,404.00	\$2,500.00	\$1,838.00	\$1,838.00	\$2,000.00		
55400-800	Launch	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Launch Expense	\$22,251.91	\$22,426.97	\$17,463.30	\$20,245.00	\$24,021.00	\$17,520.00	\$19,727.83	-2.555%	-\$2,725.00
		Total Cultural & Recreation	\$386,402.68	\$412,201.05	\$426,615.30	\$470,309.00	\$411,767.00	\$460,647.00	\$488,298.76	3.825%	-\$9,662.00
56000-800	Conservation Developmt	Capital Outlay Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Conservation Development Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
56100-300	Fontana Fen	Supplies Expense	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Fen Expense	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
56190-300	Advertising & Tourism	Supplies Expense	\$2,375.00	\$7,906.54	\$2,500.00	\$10,000.00	\$2,631.00	\$3,000.00	\$3,500.00		
56190-301	Abbey CVB Contributor	Supplies Expense			\$51,879.00		\$0.00	\$28,500.00	\$28,900.00		
		Total Advertising & Tourism Exp	\$2,375.00	\$7,906.54	\$2,500.00	\$10,000.00	\$2,631.00	\$31,500.00	\$32,400.00	224.000%	\$21,500.00
56225-390	Sales Tax	Other Supplies & Expenses	\$25,083.08	\$29,207.42	\$26,247.00	\$25,500.00	\$18,214.00	\$26,000.00	\$25,500.00		
		Total State Sales Tax Expense	\$25,083.08	\$29,207.42	\$26,247.00	\$25,500.00	\$18,214.00	\$26,000.00	\$25,500.00	0.000%	\$500.00
56310-390	Celebration	Other Supplies Expense	\$1,350.00	\$1,450.00	\$1,450.00	\$1,500.00	\$120.00	\$1,500.00	\$1,500.00		
		Total Celebration Expense	\$1,350.00	\$1,450.00	\$1,450.00	\$1,500.00	\$120.00	\$1,500.00	\$1,500.00	0.000%	\$0.00
56400-300	Bd of Appeals	Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Board of Appeals Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
56910-209	Plan Commission	Cost Recovery	\$0.00	\$354.50	-\$355.00	\$0.00	\$0.00	\$0.00	\$0.00		
56910-210	Plan Commission	Professional Services Expense	\$81,868.86	\$35,895.01	\$16,574.00	\$7,500.00	\$1,410.00	\$2,250.00	\$2,250.00		
56910-390	Plan Commission	Other Supplies Expense	\$0.00	\$280.77	\$0.00	\$0.00	\$47.00	\$0.00	\$0.00		
		Total Plan Commission Exp	\$81,868.86	\$36,530.28	\$16,219.00	\$7,500.00	\$1,457.00	\$2,250.00	\$2,250.00	-70.000%	-\$5,250.00
56920-390	Natural Resources	Other Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Natural Resources Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
56930-390	Lake Level Committee	Other Supplies Expense	\$500.00	\$500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		
		Total Lake Use Committee Exp	\$500.00	\$500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	0.000%	\$0.00
56940-390	Water Pollution Control	Other Supplies Expense	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$16,600.00	\$20,000.00	\$20,000.00		
		Total Water Pollution Ctrl Exp	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$16,600.00	\$20,000.00	\$20,000.00	0.000%	\$0.00
		Total Conservation & Dvlpmnt	\$132,176.94	\$95,594.24	\$68,916.00	\$69,500.00	\$44,022.00	\$86,250.00	\$86,650.00	24.676%	\$16,750.00

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
58025-610	Refunding Bond 1999b	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58025-620	Refunding Bond 1999b	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded
	Matures 2012	Total 1999 Refunding Bond Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58560-610	Refunding Bond 2002	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58560-620	Refunding Bond 2002	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded
	Matures 2011	Total 2002 Refunding Bond Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58570-610	02-03 State Trust	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58570-620	02-03 State Trust	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Pd in Full
	Matures 2010	Total 2002 Bonding Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58590-610	WSB	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58590-620	WSB	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded
	Matures 2014	Total 2004 WSB Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58592-610	05 State Trust	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58592-620	05 State Trust	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded
	Matures 2015	Total 2005 State Trust Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58593-610	06 State Trust	Principal Redemption Expense	\$75,990.00	\$9,834.00	\$12,293.00	\$13,410.00	\$13,410.00	\$13,410.00	\$13,410.00		
58593-620	06 State Trust	Interest Expense	\$11,372.41	\$11,023.80	\$10,581.00	\$10,067.00	\$5,168.00	\$10,067.00	\$10,067.00		
	Matures 2026	Total 2006 State Trust Expense	\$87,362.41	\$20,857.80	\$22,874.00	\$23,477.00	\$18,578.00	\$23,477.00	\$23,477.00	0.000%	\$0.00
58594-610	WSB 2007 Fire Truck	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58594-620	WSB 2007 Fire Truck	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded
	Matures 2017	Total 2007 WSB Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
58595-610	2008 Bond	Principal Redemption Expense	\$3,939.00	\$4,545.00	\$4,545.00	\$4,545.00	\$19,876.00	\$4,545.00	\$4,545.00		
58595-620	2008 Bond	Interest Expense	\$3,566.46	\$3,451.84	\$3,284.00	\$3,123.00	\$1,561.00	\$3,123.00	\$2,954.40		
	Matures 2028	Total 2008 Bonding Expense	\$7,505.46	\$7,996.84	\$7,829.00	\$7,668.00	\$21,437.00	\$7,668.00	\$7,499.40	-2.199%	-\$161.00
58596-610	2009 Bond	Principal Redemption Expense	\$15,864.00	\$370,166.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
58596-620	2009 Bond	Interest Expense	\$21,636.31	\$21,774.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Refunded BAB
	Matures 2029	Total 2009 Refunding Bond	\$37,500.31	\$391,940.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
58597	Misc Bonding Cost	Bond Issuance Cost	\$237.96	\$18,616.43	\$1,050.00	\$0.00	\$350.00	\$0.00	\$0.00		
58597	Misc Bonding Cost	Bond Discount	\$0.00	\$6,244.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total Misc Bonding	\$237.96	\$24,861.09	\$1,050.00	\$0.00	\$350.00	\$0.00	\$0.00	#DIV/0!	-\$1,050.00
58598-610	2010 Refunding	Principal Redemption Expense	\$245,982.00	\$221,756.50	\$145,353.00	\$149,080.00	\$149,080.00	\$149,080.00	\$124,855.00		
58598-620	2010 Refunding	Interest Expense	\$37,443.45	\$21,273.25	\$17,698.00	\$14,199.00	\$8,031.00	\$14,199.00	\$10,463.00		
	Matures 2017	Total 2010 Bonding Expense	\$283,425.45	\$243,029.75	\$163,051.00	\$163,279.00	\$157,111.00	\$163,279.00	\$135,318.00	-17.125%	\$228.00
58599-610	2010 WSB	Principal Redemption Expense	\$52,500.00	\$52,500.00	\$52,500.00	\$52,500.00	\$52,500.00	\$52,500.00	\$52,500.00		
58599-620	2010 WSB	Interest Expense	\$18,906.04	\$16,965.68	\$14,938.00	\$12,965.00	\$14,938.00	\$12,965.00	\$10,970.00		
	Matures 2020	Total 2010 WSB Expense	\$71,406.04	\$69,465.68	\$67,438.00	\$65,465.00	\$67,438.00	\$65,465.00	\$63,470.00	-3.047%	-\$1,973.00
58600-610	2010 Bonding or STF	Principal Redemption Expense	\$1,340.00	\$1,340.00	\$1,340.00	\$1,340.00	\$1,340.00	\$1,340.00	\$3,082.00		
58600-620	2010 Bonding or STF	Interest Expense	\$5,793.94	\$7,660.94	\$7,648.00	\$7,621.00	\$3,817.00	\$7,621.00	\$7,561.00		
	Matures 2030	Total 2010 Bonding Expense	\$7,133.94	\$9,000.94	\$8,988.00	\$8,961.00	\$5,157.00	\$8,961.00	\$10,643.00	18.770%	-\$27.00
58610-610	2012a Bonding	Principal Redemption Expense	\$0.00	\$0.00	\$53,630.00	\$51,900.00	\$51,900.00	\$51,900.00	\$51,900.00		
58610-620	2012a Bonding	Interest Expense	\$0.00	\$14,900.73	\$31,080.00	\$30,817.00	\$8,876.00	\$30,817.00	\$30,454.00		
	Matures 2032	Total 2012a Bonding Expense	\$0.00	\$14,900.73	\$84,710.00	\$82,717.00	\$60,776.00	\$82,717.00	\$82,354.00	-0.439%	-\$1,993.00
58620-610	2012b Bonding	Principal Redemption Expense	\$0.00	\$0.00	\$15,864.00	\$19,830.00	\$19,830.00	\$19,830.00	\$20,822.00		
58620-620	2012b Bonding	Interest Expense	\$0.00	\$0.00	\$11,622.00	\$7,547.00	\$7,547.00	\$7,547.00	\$7,141.00		
	Matures 2030	Total 2012b Bonding Expense	\$0.00	\$0.00	\$27,486.00	\$27,377.00	\$27,377.00	\$27,377.00	\$27,963.00	2.140%	-\$109.00
58630-610	2014a Bonding	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51,350.00		
58630-620	2014a Bonding	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,742.00		
	Matures 2034	Total 2014a Bonding Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,092.00	#DIV/0!	\$0.00
58640-610	2014 SIB	Principal Redemption Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,190.00		
58640-620	2014 SIB	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,249.00		
	Matures 2034	Total SIB Loan Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,439.00	#DIV/0!	\$0.00
59100	CDA Shortfall for Debt	Principal Redemption Expense	\$90,498.94	\$125,000.00	\$375,000.00	\$500,000.00	\$0.00	\$500,000.00	\$430,000.00		
		Total CDA Shortfall	\$90,498.94	\$125,000.00	\$375,000.00	\$500,000.00	\$0.00	\$500,000.00	\$430,000.00	-14.00%	\$125,000.00
59200	WRS Pension Pymnt	WRS Pension Liability Payment	\$180,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Total WRS Pension Liability Payment	\$180,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
		Total Debt Service	\$765,070.51	\$907,053.82	\$758,426.00	\$878,944.00	\$358,224.00	\$878,944.00	\$991,255.40	30.70%	\$120,518.00
59999-390	Unemployment Comp	Unemployment Expense	\$14,510.35	\$477.39	\$9,788.00	\$2,500.00	\$1,629.00	\$2,000.00	\$2,500.00		
		Total Unemployment Expense	\$14,510.35	\$477.39	\$9,788.00	\$2,500.00	\$1,629.00	\$2,000.00	\$2,500.00	-74.459%	-\$7,788.00
	Contingency Fund	Contingency Fund	\$15,000.00		\$23,789.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00		
		Grand Total Before WC/Conting.	\$3,996,531.04	\$4,900,629.68	\$4,801,886.44	\$6,546,377.00	\$3,504,376.00	\$5,153,832.35	\$9,319,146.41	57.743%	\$351,945.91

Account Number	Departmental Listing	Account Explanation	Audited Year Expensed 2011	Audited Year Expensed 2012	Audited Year Expensed 2013	Budget 2014	Unaudited YTD 10/19/2014	Estimated 2014 Totals	Budget 2015	% Budget Change	Est 2014 Budget 2014
	Working Capital	Working Capital Increase	\$290,214.00		\$400,000.00	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00		
		Grand Totals	\$4,286,745.04	\$4,900,629.68	\$5,201,886.44	\$6,696,377.00	\$3,504,376.00	\$5,303,832.35	\$9,469,146.41	53.303%	\$101,945.91
		Operating Expenses				\$3,932,245.00		\$3,847,322.35	\$4,050,269.01	Critical to Keep Building Working 3.00%	
									\$183,601.40		
		Non Levy Revenue	\$1,790,093.00	\$3,987,742.00	\$3,422,383.00	\$3,501,419.00			\$6,158,982.00	75.90%	
		Expenses	\$4,562,552.00	\$6,778,181.00	\$6,471,085.00	\$6,696,377.00			\$9,469,146.41	41.41%	
		Levy	\$2,772,459.00	\$2,790,439.00	\$3,048,702.00	\$3,194,958.00			\$3,310,164.41	3.61%	
		State Imposed Levy Limit	\$3,238,038.00	\$2,811,754.00	\$3,048,802.00	\$3,194,958.00		Difference \$0.00	\$3,310,164.40	3.61%	
		Tax Base - Assessed value	\$1,283,294,700	\$1,215,730,300	1,208,884,400	1,196,289,900			1,131,256,900	-5.44%	
		Mill Rate	\$2.160422699	\$2.295277991	\$2.521913592	\$2.670722205			\$2.926094334	9.56%	
		100% Tax Base - Equalized Value	\$1,251,245,100	\$1,271,088,200	\$1,178,065,800	\$1,140,655,400			\$1,163,096,700	1.97%	
		Equalized Mill Rate	\$2.22	\$2.20	\$2.59	\$2.80		Amount that needs to be cut from 2015 to meet levy limit or Revenue	\$2.85	1.61%	Mill Rate Increase from 2014 to 2015