

CITY OF KASSON

2018

BUDGET 2018

Council: December 13, 2017

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2018 FINAL GENERAL FUND OPERATING BUDGET LEVY BREAKDOWN

		2018	For Comparison 2017
<u>GENERAL GOVERNMENT LEVY:</u>			
GENERAL FUND	LEVY REQUIRED	1,689,287	1,863,331
LIBRARY FUND	LEVY REQUIRED	317,617	267,431
ECONOMIC DEV FUND	LEVY REQUIRED	69,488	66,838
COMMUNITY POLICING	LEVY REQUIRED	-	-
	2011A Refunding	89,000	122,902
	2012A 16TH St	74,910	73,100
	2013A Aquatic Center	218,119	220,875
	2014A Truck/Equip	117,321	116,484
	2014B TIF Debt	76,153	74,504
	2015A Refunding	128,000	128,000
	2017A Improvement	152,408	
		2,932,303	2,933,465
<u>TAX ABATEMENT LEVY</u>	Gibbs	2057	0
	1760 Millwork	2264	3159.05
		2,936,624	2,936,624
<u>GENERAL AND OTHER LEVY TOTAL</u>	2017 OVER 2016	0	
	As a Percent	0.00%	

REVENUE/EXPENDITURE SUMMARY

	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 PROPOSED	LEVY	OVER 2017	% 2018
REVENUE SUMMARY						30-Jun				
GENERAL FUND										
GOVERNMENT WIDE	2,618,424	2,683,429	2,740,061	2,744,106	2,938,220	2,991,089	1,126,091	1,689,287	(122,842)	-4.18%
PLANNING & ZONING	6,000	4,720	6,000	5,790	6,000	11,337	6,000	-	-	0.00%
CABLE TV	65,000	63,470	66,000	59,870	60,000	53,380	60,000	-	-	0.00%
GOVT BLDGS	-	-	-	-	-	-	-	-	-	#DIV/0!
POLICE	126,700	153,264	143,700	144,299	141,700	166,373	139,700	-	(2,000)	-1.41%
FIRE	87,600	114,125	97,470	108,573	111,470	122,947	111,470	-	-	0.00%
BUILDING INSPECTION	32,000	101,754	50,000	48,184	65,000	137,825	94,500	-	29,500	45.38%
ANIMAL CONTROL	4,800	4,380	4,800	2,940	4,200	3,101	4,200	-	-	0.00%
HIGHWAYS, STREETS, ROADWAY	8,640	9,034	72,640	67,296	72,640	71,585	72,640	-	-	0.00%
STREET LIGHTING	25,000	17,000	19,000	19,000	20,000	20,000	27,000	-	7,000	35.00%
WEED CONTROL	-	-	-	703	-	-	-	-	-	#DIV/0!
HEALTH	-	-	-	-	-	4,375	-	-	-	#DIV/0!
PARKS & RECREATION	2,000	2,862	2,700	3,674	2,700	9,132	2,700	-	-	0.00%
ICE ARENA	-	-	-	-	-	-	-	-	-	#DIV/0!
AQUATIC CENTER	211,000	248,187	211,000	250,910	241,000	234,508	241,000	-	-	0.00%
OTHER REC FACILITIES	6,500	5,795	6,500	5,815	6,100	6,035	6,100	-	-	0.00%
PARK AREAS	2,000	4,838	3,500	4,927	3,500	3,058	3,500	-	-	0.00%
GENERAL FUND REVENUES:	3,195,664	3,412,858	3,423,371	3,466,086	3,672,530	3,834,745	1,894,901	-	(88,342)	-2.41%
EXPENDITURE SUMMARY										
GENERAL FUND										
COUNCIL	75,767	67,382	63,678	73,902	96,557	148,852	84,821	-	(11,736)	-12.15%
LEGISLATIVE COMMITTEES	-	-	-	-	-	-	-	-	-	#DIV/0!
ORDINANCES/PROCEEDINGS	2,000	6,187	2,000	3,502	3,000	4,078	4,500	-	1,500	50.00%
MAYOR	5,167	3,331	5,167	3,489	5,167	5,215	5,167	-	-	0.00%
CITY CLERK	190,471	191,562	188,639	181,299	195,060	171,404	200,864	-	5,805	2.98%
ELECTIONS	5,264	4,278	17,766	15,926	4,497	4,537	16,920	-	12,423	276.23%
ACCOUNTING	6,400	4,994	5,900	5,343	6,050	5,585	6,050	-	-	0.00%
ASSESSING	28,300	27,619	30,124	29,824	30,169	29,869	31,675	-	1,506	4.99%
LAW-LEGAL SERVICES	63,000	86,118	63,000	51,555	63,000	38,016	50,000	-	(13,000)	-20.63%
PLANNING/ZONING	61,887	60,692	73,184	58,385	80,246	82,268	66,136	-	(14,110)	-17.58%
DATA PROCESSING	6,950	2,913	6,950	3,035	10,700	7,846	10,700	-	-	0.00%
CABLE TV	250	-	250	-	250	-	250	-	-	0.00%
GENERAL GOVT BLDGS	21,207	16,707	20,651	19,459	20,691	11,386	20,351	-	(339)	-1.64%
GENERAL ENGINEERING	13,000	14,329	13,000	32,780	13,000	18,100	15,000	-	2,000	15.38%

	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 PROPOSED	LEVY	OVER 2017	% 2018
POLICE	945,700	954,448	996,443	1,032,929	1,073,657	1,088,402	1,106,255		32,598	3.04%
FIRE	185,500	188,512	187,364	156,917	213,564	194,179	216,064		2,500	1.17%
BUILDING INSPECTIONS	30,900	51,522	31,200	48,093	31,200	52,625	48,200		17,000	54.49%
COMMUNITY PREPAREDNESS	-	-	-	-	-	-	-		-	#DIV/0!
ANIMAL CONTROL	3,325	2,380	2,325	3,296	2,325	1,297	2,325		-	0.00%
HIGHWAYS, STREETS, ROADWAY	251,929	242,578	274,016	207,128	248,716	208,341	237,060		(11,656)	-4.69%
PAVED STREETS	97,850	22,753	202,268	183,755	202,268	206,006	202,268		-	0.00%
ICE & SNOW REMOVAL	56,118	45,835	61,270	41,674	64,720	47,385	64,020		(700)	-1.08%
STREET LIGHTING	19,000	19,845	19,000	22,619	19,000	53,421	27,000		8,000	42.11%
SIDEWALKS	50,000	39,450	50,000	18,022	50,000	54,248	87,017		37,017	74.03%
WASTE COLLECTION	9,000	9,262	9,800	8,681	9,800	8,361	9,800		-	0.00%
WEED CONTROL	-	-	-	-	-	-	-		-	#DIV/0!
HEALTH	19,960	14,358	14,760	16,501	14,760	26,980	14,760		-	0.00%
PARKS & RECREATION	8,724	10,740	9,280	6,409	9,280	7,506	9,280		-	0.00%
BIKE TRAIL	-	-	-	-	-	-	-		-	
PLAYGROUNDS	5,700	4,616	8,800	9,950	7,000	3,645	3,000		(4,000)	-57.14%
ICE ARENA	-	-	-	-	-	-	-		-	#DIV/0!
AQUATIC CENTER	293,502	250,552	287,664	248,704	274,004	278,914	287,464		13,460	4.91%
OTHER REC FACILITIES	57,725	43,533	58,200	46,868	58,700	45,377	65,500		6,800	11.58%
PARK AREAS	#REF!	283,070	331,690	303,141	351,188	296,276	350,742		(447)	-0.13%
FORESTRY & NURSERY	13,375	9,702	10,475	6,647	24,475	14,311	24,475		-	0.00%
HISTORIC WATERTOWER	1,500	3,586	6,500	3,741	6,500	652	6,500		-	0.00%
ARENA ALLOCATION	21,256	7,464	54,037	42,333	10,076	9,500	7,023		(3,054)	-30.30%
CAPITAL	132,000	68,653	123,000	80,605	376,600	170,867	218,500		(158,100)	-41.98%
UNALLOCATED (INS 22, MMUA 6)	171,755	69,284	122,184	86,054	93,150	92,776	84,500		(8,650)	-9.29%
Other Financing				240,016		264,582				
GENERAL FUND TOTAL	#REF!	2,828,255	3,350,585	3,292,583	3,669,371	3,652,805	3,584,188		(85,183)	-2.3%
LIBRARY EXPENSES	303,419	288,690	299,515	299,719	328,951	339,639	386,413		57,462	17.47%
LIBRARY REVENUES	303,419	302,441	299,515	296,982	328,951	339,691	68,796	317,617	57,462	17.47%
EDA EXPENSES	72,062	74,421	66,795	62,673	66,838	52,239	71,488		4,650	6.96%
EDA REVENUES	72,062	77,590	66,795	70,260	68,838	69,545	2,000	69,488	2,650	3.85%
COMMUNITY POLICING EXPENSE	3,350	2,782	3,400	2,451	3,400	2,685	4,800		1,400	41.18%
COMMUNITY POLICING REVENUE	500	325	500	150	200	7	200	4,600	4,600	2300.00%
Use of Fund Reserves								2,850		
TOTAL GF REVENUES	1,965,897		TOTAL GF EXPENSES	4,046,889		TOTAL GF LEVY				2,078,142

PERSONNEL & OPERATIONS-2018

	PERSONNEL							OPERATIONS							18 Total Budget
	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 PROPOSED	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 PROPOSED	
COUNCIL	33,667	36,037	35,118	34,300	38,257	37,736	38,521	42,100	31,345	28,550	39,603	58,300	111,116	46,300	84,821
LEGISLATIVE COMMITTEES															
ORDINANCES/PROCEEDINGS								2,000	6,187	2,000	3,502	3,000	4,078	4,500	4,500
MAYOR	5,167	3,331	5,167	3,489	5,167	5,215	5,167								5,167
CITY CLERK	154,227	164,235	151,369	143,933	155,630	141,199	159,984	36,244	27,327	37,270	37,366	39,430	30,205	40,880	200,884
ELECTIONS	4,089	4,278	4,316	4,363	4,497	4,533	4,720	1,175		13,450	11,563		3	12,200	16,920
ACCOUNTING								6,400	4,994	5,900	5,343	6,050	5,585	6,050	6,050
ASSESSING								28,300	27,619	30,124	29,824	30,169	29,869	31,675	31,675
LAW-LEGAL SERVICES								63,000	86,118	63,000	51,555	63,000	38,016	60,000	50,000
PLANNING/ZONING	45,287	45,118	46,284	41,646	47,536	3,732	47,536	16,600	15,574	26,900	16,738	32,710	78,536	18,600	68,136
DATA PROCESSING								6,950	2,913	6,950	3,035	10,700	7,846	10,700	10,700
CABLE TV								250	-	250	-	250	-	250	250
GENERAL GOVT BLDGS	5,067	3,565	4,491	3,730	4,491	3,172	4,951	16,140	13,141	16,160	15,729	16,200	8,214	15,400	20,351
GENERAL ENGINEERING								13,000	14,329	13,000	32,780	13,000	18,100	15,000	15,000
POLICE	802,999	835,901	844,366	901,669	917,580	934,942	950,878	142,731	118,547	152,077	131,261	156,077	153,460	155,377	1,106,255
FIRE	56,964	48,489	56,964	42,447	66,424	46,534	54,324	129,800	140,640	130,400	114,470	147,140	147,645	161,740	216,064
BUILDING INSPECTIONS								30,900	51,522	31,200	48,093	31,200	52,625	48,200	48,200
COMMUNITY PREPAREDNESS															
ANIMAL CONTROL								3,325	2,380	2,325	3,296	2,325	1,297	2,325	2,325
HIGHWAYS, STREETS, ROADS	174,519	169,267	190,856	138,868	162,758	138,833	157,600	77,410	73,311	83,160	68,280	85,960	69,508	79,460	237,060
PAVED STREETS								97,850	22,753	202,268	183,755	202,268	206,006	202,268	202,268
ICE & SNOW REMOVAL	15,518	15,882	16,670	9,520	17,470	9,032	17,470	40,600	29,953	44,600	32,154	47,250	38,353	46,550	64,020
STREET LIGHTING								19,000	19,845	19,000	22,619	19,000	53,421	27,000	27,000
WASTE COLLECTION								9,000	9,262	9,800	8,681	9,800	8,361	9,800	9,800
WEED CONTROL															
EMER MGMT								19,960	14,358	14,760	16,501	14,760	26,980	14,760	14,760
PARKS & RECREATION		3,767		428		1,116		8,724	6,973	9,280	5,982	9,280	6,390	9,280	9,280
SIDEWALKS								50,000	39,450	50,000	18,022	50,000	54,248	87,017	87,017
PLAYGROUNDS								5,700	4,616	8,800	9,950	7,000	3,645	3,000	3,000
AQUATIC CENTER	164,322	146,126	151,404	150,954	151,904	147,266	155,564	129,180	104,426	136,260	97,751	122,100	131,648	131,800	287,464
OTHER REC FACILITIES	1,200	3,303	1,200	3,293	1,200	2,906	3,000	56,525	40,229	57,000	43,575	57,500	42,471	62,500	65,500
PARK AREAS	245,963	225,802	260,140	248,229	278,138	234,663	276,592	66,950	57,268	71,550	54,912	73,050	61,613	74,150	350,742
FORESTRY & NURSERY								13,375	9,702	10,475	6,647	24,475	14,311	24,475	24,475
HISTORIC WATERTOWER								1,500	3,585	6,500	3,741	6,500	652	6,500	6,500
ARENA ALLOCATION								21,256	7,464	54,037	42,333	10,076	9,500	7,023	7,023
UNALLOCATED (INS 22, MMUA B)								171,755	69,284	122,184	86,054	93,150	92,776	84,500	84,500
CAPITAL								132,000	68,653	123,000	80,605	376,600	170,867	218,500	218,500
LIBRARY BUILDINGS	8,638	8,756	8,657	9,924	12,488	10,302	12,488								12,488
LIBRARY OPERATIONS	237,436	231,244	237,864	236,256	260,434	266,567	303,731	57,344	48,690	52,994	53,539	56,028	62,771	70,194	373,925
EDA	48,387	54,826	49,745	48,527	50,428	16,749	50,578	23,675	19,595	17,050	14,146	16,410	35,489	20,910	71,488
COMMUNITY POLICING								3,350	2,782	3,400	2,451	3,400	2,685	4,800	4,800
TOTAL	2,003,421	1,990,926	2,064,611	2,021,676	2,174,401	2,004,497	2,243,105	1,644,069	1,194,839	1,666,684	1,395,635	1,894,168	1,778,289	1,803,784	4,046,889
TOTAL PERSONNEL/OPERATION:	3,547,490	3,194,765	3,720,295	3,417,410	4,068,560	3,782,786	4,046,889								

2018 PRELIMINARY BUDGET ANALYSIS **Impacts on Budget**

INITIAL ASSUMPTIONS

Payroll- 2.5% General Wage Adjustment (as per payscale and union contracts) , 2.5 % steps
 6% increase in health insurance-no change in VEBA/H.S.A. contribution
 No changes were made reflecting the Pay Study

REVENUES

Proposed Utility increases- Increase- Water- 8.0%, Electric, 0%, Storm 0%, Sewer 0%

EXPENSES

Mayor Dept	Buxton \$50,000- not budgeted to be evaluated Spring 2018
Police	PD Squad \$42,000. Replacement should be every 6 years= 1 car/year
Elections	This is an election year.
Sidewalks	ADA Transition Plan-engineering 22000
Parks	New Vehicle 27000
Library	Part time to full time position- additional 11 hrs/week
WWTP	Estimates for full year with connection from Mantorville

GENERAL FUND

GOVERNMENT WIDE	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2015	2016						
101.4000.3101 CURRENT AD VALOREM TAXES	1,533,042	1,595,242	1,640,001	1,654,131	1,863,331	1,866,785		
101.4000.3103 MOBILE HOME TAX		4,237		-		-		
101.4000.3107 ABATEMENT LEVY	27,005	24,305	31,334	28,201	3,159	2,843		
101.4000.3210 BUSINESS LICENSES/PERMITS	13,500	13,245	13,500	13,033	13,500	12,960	13,500	GARBAGE/LIQ LIC/HOUSING
101.4000.3340 STATE GRANTS & AIDS		-		-		-		
101.4000.3341 LOCAL GOVT AID	1,008,140	1,008,140	1,016,489	1,016,485	1,020,693	1,020,693	1,076,622	as of 7.31.17
101.4000.3349 MISC STATE GRANT	7,437	3,869	7,437	3,869	7,437	3,869	3,869	PERA AID
101.4000.3410 CHARGES FOR SERVICES	2,000	2,850	2,000	1,429	2,000	1,496	2,000	
101.4000.3415 CITY HALL RENT	300	47	300	14	100	70	100	
101.4000.3612 PENALTY/INTEREST		518		256		430		
101.4000.3621 INTEREST EARNED	10,000	15,014	12,000	11,394	13,000	6,085	13,000	
101.4000.3622 RENTS AND ROYALTIES						9,800		
101.4000.3624 MISC REVENUS - REFUNDS	3,000	1,962	3,000	1,291	1,000	1,696	1,000	
101.4000.3626 MONEY MARKET INTEREST	-	0	-	2	-	361	-	
101.4000.3921 TRANSFER FROM OTHER FUNDS	14,000	14,000	14,000	14,000	14,000	64,000	16,000	All from Liquor Store
Total GENERAL GOVERNMENT:	2,618,424	2,683,429	2,740,061	2,744,106	2,938,220	2,991,089	1,126,091	
PLANNING & ZONING								
101.4191.3413 ZONING/SUBDIVISION FEES	2,000	500	2,000	1,250	2,000	4,698	2,000	
101.4191.3624 MISC REVENUES - REFUNDS	4,000	4,220	4,000	4,540	4,000	6,639	4,000	
Total PLANNING & ZONING	6,000	4,720	6,000	5,790	6,000	11,337	6,000	
CABLE TV								
101.4193.3495 OTHER-CABLE TV FRANCHISE	65,000	63,470	66,000	59,870	60,000	53,380	60,000	
Total CABLE TV	65,000	63,470	66,000	59,870	60,000	53,380	60,000	
GOVT BLDGS								
101.4194.3624 MISC REVENUE - REFUNDS	-	-	-	-	-	-	-	
Total CABLE TV	-	-	-	-	-	-	-	

GENERAL FUND

		BUDGET		ACTUAL		BUDGET		ACTUAL		PROPOSED		ACTUAL		PROPOSED		COMMENTS
		2015		2016		2017		2018								
POLICE																
101.4210.3345	2% POLICE STATE AID	60,000	63,805	61,000	66,150	61,000	64,379	61,000								
101.4210.3347	OTHER FEDERAL GRANT		12,881		326		-									
101.4210.3349	MISCELLANEOUS STATE GRANTS	4,500	4,049	4,500	3,368	4,500	3,497	4,500								Post Board train
101.4210.3369	OTHER COUNTY GRANT	42,000	50,492	58,000	57,199	58,000	53,848	58,000								
101.4210.3420	PUBLIC SAFETY	200	135	200	464	200	609	200								
101.4210.3511	COURT FINES	13,000	17,321	13,000	14,584	13,000	19,205	13,000								
101.4210.3624	MISC REVENUE - REFUNDS	7,000	4,581	7,000	2,209	5,000	24,835	3,000								Restitution, towing, DIV(task Force to OT)
101.4210.3911	SALES OF FIXED ASSETS		-		-		-									
Total POLICE		126,700	153,264	143,700	144,299	141,700	166,373	139,700								
FIRE		2015		2016		2017		2018								
101.4220.3101	CURRENT AD VALOREM TAXES	-	-	-	-	-	-	-								Required Fire Relief Payment
101.4220.3340	STATE GRANTS AND AIDS	-	-	7,000	-	-	-	-								
101.4220.3346	STATE FIRE AID	37,200	40,144	39,000	41,266	40,000	42,416	40,000								Passed through to Fire Relief
101.4220.3349	MISCELLANEOUS STATE GRANT		11,261		6,000	7,000	9,439	7,000								
101.4220.3363	GRANT				500		-									
101.4220.3421	FIRE CONTRACTS	35,400	35,755	36,470	35,795	36,470	35,836	36,470								
101.4220.3422	SPECIAL FIRE PROTECTION SERV	15,000	17,873	15,000	15,043	15,000	15,467	15,000								Fire Calls
101.4220.3623	CONTR/DONATION FROM PRIVATE SOUR	-	9,002	-	9,809	8,000	19,755	8,000								Lawful Gambling Donations
101.4220.362	MISC REVENUE - REFUNDS		90		160	5,000	35	5,000								From Fire Relief
Total FIRE		87,600	114,125	97,470	108,573	111,470	122,947	111,470								
BUILDING INSPECTION																
101.4240.3220	NON-BUSINESS LICENSES & PERMITS	19,000	69,572	32,000	26,968	43,000	79,982	54,000								Building Permits
101.4240.3414	PLAN CHECK FEES	10,000	26,670	14,000	15,474	18,000	47,701	34,000								
101.4240.3416	MECHANICAL INSPECTION FEE	2,000	3,625	2,500	3,551	2,500	6,304	4,000								
101.4240.3417	PLUMBING INSPECTION FEES	1,000	1,888	1,500	2,190	1,500	3,838	2,500								
Total BUILDING INSPECTION		32,000	101,754	50,000	48,184	65,000	137,825	94,500								
ANIMAL CONTROL																
101.4270.3220	NON-BUSINESS LICENSES & PERMITS	2,300	1,749	2,300	1,515	1,700	2,055	1,700								
101.4270.3514	OTHER FINES	2,500	2,631	2,500	1,425	2,500	1,046	2,500								
Total ANIMAL CONTROL		4,800	4,380	4,800	2,940	4,200	3,101	4,200								

HIGHWAYS, STREETS, ROADWAYS

101.4310.3364 MUNICIPAL STATE AID	8,640	8,580	72,640	65,352	72,640	64,186	72,640	8640+64000 MSAS addtl
101.4310.3624 MISC REVENUE - REFUNDS		100		1,354		-		
101.4310.3911 SALES OF FIXED ASSETS	-	354	-	590	-	7,399	-	
Total HIGHWAYS, STREETS, ROADWAYS	8,640	9,034	72,640	67,296	72,640	71,585	72,640	

GENERAL FUND

	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	PROPOSED 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
STREET LIGHTING								
101.4316.3921 TRANSFER FROM OTHER FUNDS	25,000	25,000	19,000	19,000	20,000	20,000	27,000	FROM ELECTRIC
Total STREET LIGHTING	25,000	17,000	19,000	19,000	20,000	20,000	27,000	

	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	PROPOSED 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
HEALTH								
101.4417.3624 MISC REVENUES-REFUNDS	-	6,901	-	6,935	-	4,375	-	
Total STREET LIGHTING	-	-	-	6,935	-	4,375	-	

PARKS & RECREATION

101.4510.3622 RENTS & ROYALTIES	2,000	2,862	2,700	3,050	2,700	2,492	2,700	
101.4510.3624 MISC REVENUES - REFUNDS	-	-	-	624	-	-	-	
101.4510.3470 PARKLAND FEES		-		-		6,640		Parkland Dedication Fees
Total PARKS & RECREATION TOTAL	2,000	2,862	2,700	3,674	2,700	9,132	2,700	

AQUATIC CENTER

101.4514.3472 AQUATIC CENTER FEES	85,000	107,888	85,000	110,257	106,000	99,167	106,000	
101.4514.3474 CONCESSIONS	38,000	41,239	38,000	42,813	40,000	42,469	40,000	
101.4514.3475 LESSONS	20,000	21,675	20,000	19,684	20,000	20,925	20,000	
101.4514.3477 FUNBRELLA		608		748		187		
101.4514.3478 FACILITY RENTAL	1,500	2,363	1,500	3,612	3,500	2,203	3,500	
101.4514.3480 SWIM PASSES	65,000	71,542	65,000	70,506	70,000	66,429	70,000	
101.4514.3481 TINY TOTS		580		950		560		
101.4514.3482 SWIM TEAM	1,500	1,684	1,500	1,722	1,500	2,283	1,500	
101.4514.3483 Program-Other		674		168		567		
101.4514.3624 MISC REVENUE - REFUNDS		60		-		-		
101.4514.3794 CASH OVER/SHORT	-	(126)	-	449	-	(282)	-	
Total AQUATIC CENTER	211,000	248,187	211,000	250,910	241,000	234,508	241,000	

OTHER RECREATIONAL FACILITIES

101.4517.3471 OTHER ORGANIZED ACTIVITIES	500	543	500	505	500	524	500
101.4517.3473 PLAYGROUND FEES	500	620	500	164	500	108	500
101.4517.3479 SOFTBALL FEES	5,500	4,632	5,500	5,146	5,100	5,404	5,100
101.4517.3624 MISC REVENUE-REFUNDS	-	-	-	-	-	-	-
Total OTHER RECREATIONAL FACILITIES	6,500	5,795	6,500	5,815	6,100	6,035	6,100

PARK AREAS

101.4522.3474 CONCESSIONS	2,000	3,371	3,500	1,699	3,500	1,716	3,500
101.4522.3623 CONTR/DONATION FROM PRIVATE SOURCES		500		1,500		1,250	
101.4522.3624 MISC REVENUE - REFUNDS	-	556	-	1,593	-	-	-
101.4522.3794 CASH OVER		411		134		92	
Total PARK AREAS	2,000	4,838	3,500	4,927	3,500	3,058	3,500
GENERAL FUND TOTAL	3,195,664	3,412,858	3,423,371	3,465,383	3,672,530	3,834,745	1,894,901

LIBRARY

	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
211.550.3101 CURRENT AD VALOREM TAXES	239,508	239,508	235,604	235,604	267,431	267,431		
211.550.3362 COUNTY GRANTS - SELCO	56,561	55,739	56,561	54,123	54,120	58,567	61,396	
211.550.3363 GRANT	-	934	-	969	-	911	-	Interest on Investment Grant
211.550.3365 SELCO-NET LENDER		-		-		-		
211.550.3410 CHARGES FOR SERVICE-GEN GOVT	400	349	400	413	400	573	400	Copy Charges
211.550.3412 CHARGES FOR SERVICE-PRINTOUTS	400	794	400	772	400	1,058	400	
211.550.3513 LIBRARY FINES	5,000	3,314	5,000	2,931	5,000	3,847	5,000	
211.550.3621 INTEREST EARNED	150	11	150	-	150	90	150	
211.550.3623 CONTR/DONATION FROM PRIVATE SOUR	1,000	100	1,000	125	1,050	4,823	1,050	Leska-100/Chamber-500 for SRP
211.550.3624 MISC REVENUE - REFUNDS	400	1,693	400	2,045	400	2,392	400	Ins Dividend, Lost Books, Keys
Total LIBRARY:	303,419	302,441	299,515	296,982	328,951	339,691	68,796	

ECONOMIC DEVELOPMENT

	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
290.4650.3101 CURRENT AD VALOREM TAXES	70,062	70,062	64,795	64,795	66,838	66,838		
290.4650.3621 INTEREST EARNED	2,000	2,229	2,000	2,332	2,000	2,391	2,000	
290.4650.3107 Abatement Levy		2,701		3,133		316		
290.4650.3624 MISC REVENUE - REFUNDS		2,598		-		-		
Total ECONOMIC DEVELOPMENT	72,062	77,590	66,795	70,260	68,838	69,545	2,000	

COMMUNITY POLICING	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
875.4210.3101 CURRENT AD VALOREM TAXES		-		-		-		
875.4210.3624 MISC REVENUE-REFUNDS				150		-		
875.4210.3621 INTEREST EARNED	500	325	500	-	200	7	200	
Total COMMUNITY POLICING:	500	325	500	150	200	7	200	-
TOTAL - ALL FUNDS	3,571,645	3,793,213	3,790,181	3,832,775	4,070,519	4,243,988	1,965,897	

EXPENDITURES

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015	2015	2016	2016	2017	2017	2018	
COUNCIL									
101.4111.101	FULL TIME EMPLOYEES REGULAR	28000	28,484	28000	26,537	30000	29,033	30000	
101.4111.102	FULL TIME EMPLOYEES OVERTIME		335		573		848		
101.4111.121	EMPLOYER PERA CONTRIBUTIONS	1225	1,489	1626	1,468	1626	1,750	1626	
101.4111.122	EMPLOYER FICA CONTRIBUTIONS	1736	1,724	1736	1,573	1860	1,745	1860	
101.4111.123	EMPLOYER MEDICARE CONTRIBUTION	406	403	406	368	435	408	435	
101.4111.130	EMPLOYER PAID INSURANCE	2,300	3,602	3,350	3,781	4,336	3,952	4,600	
Personnel Subtotal		33,667	36,037	35,118	34,300	38,257	37,736	38,521	
101.4111.150	WORKER'S COMPENSATION	150	27	150	190	150	71	150	
101.4111.160	LIABILITY INSURANCE	3500	4,026	3960	2,680	4000	4,182	4000	Bonds, Quarterly
101.4111.210	OPERATING SUPPLIES	150	101	150	-	150	32	150	
101.4111.304	LEGAL FEES		-		16,616	3000	14,906	11000	
101.4111.333	STAFF MTGS AND CONFERENCES	2000	3,362	2000	1,674	2000	2,468	2000	
101.4111.334	MEMBERSHIP DUES AND FEES	2900	4,013	2900	4,171	4500	4,386	4500	50% LMC Dues
101.4111.351	LEGAL NOTICES PUBLISHING	300	746	300	344	400	140	400	
101.4111.352	GENERAL NOTICE/PUBLIC INFO	1100	1,730	1100	78	1100	170	1100	
101.4111.430	OTHER SERVICE/CHARGES-MISC.	32000	17,340	18000	13,850	43000	13,030	23000	FIP 10,000, SEMCAC \$5,000, CFP \$5000
101.4111.440	PROFESSIONAL SERVICES	0	-	0	-	0	71,731		\$50000 Buxton- not budgeted- to be evaluated
Operations Subtotal		42,100	31,345	28,560	39,603	58,300	111,116	46,300	Spring 2018
Total COUNCIL :		75,767	67,382	63,678	73,902	96,557	148,852	84,821	
LEGISLATIVE COMMITTEES									
101.4112.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-	-	-	-	
Total LEGISLATIVE COMMITTEES:		0	0	0	0	0	-	0	
ORDINANCES AND PROCEEDINGS									
101.4113.353	ORDINANCE PUBLICATION	2000	3,415	2000	3,198	2000	735	3500	Ordinance & Proceedings-DCI
101.4113.430	OTHER SERVICE/CHARGES-MISC.	0	2,772	0	304	1000	3,343	1000	
Total ORDINANCES AND PROCEEDINGS:		2,000	6,187	2,000	3,502	3,000	4,078	4,500	
MAYOR									
101.4131.101	FULL TIME EMPLOYEES REGULAR	4800	3,094	4800	3,241	4800	4,845	4800	Meetings/Salary
101.4131.121	EMPLOYER PERA CONTRIBUTIONS		-			0	-	0	
101.4131.122	EMPLOYER FICA CONTRIBUTIONS	298	192	298	201	298	300	298	
101.4131.123	EMPLOYER MEDICARE CONTRIBUTION	70	45	70	47	70	70	70	
Total MAYOR:		5,167	3,331	5,167	3,489	5,167	5,215	5,167	

GENERAL FUND

CITY CLERK	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2015	2015	2016	2016	2017	2017	2018	
101.4140.101 FULL TIME EMPLOYEES REGULAR	117,000	131,169	115,821	109,876	119,000	107,760	122,000	
101.4140.102 FULL-TIME EMPLOYEES-OVERTIME	-	460	-	477	-	723	-	
101.4140.103 PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
101.4140.121 EMPLOYER PERA CONTRIBUTIONS	8,776	6,908	8,688	8,268	8,926	8,110	9,151	
101.4140.122 EMPLOYER FICA CONTRIBUTIONS	7,254	7,255	7,181	6,511	7,378	6,349	7,564	
101.4140.123 EMPLOYER MEDICARE CONTRIBUTIC	1,697	1,729	1,679	1,515	1,726	1,485	1,769	
101.4140.130 EMPLOYER PAID INSURANCE	19,500	16,714	18,000	17,286	18,600	16,771	19,500	
Personnel Subtotal	154,227	164,235	151,369	143,933	155,630	141,199	159,984	
101.4140.150 WORKER'S COMPENSATION	814	891	900	773	950	524	600	
101.4140.160 LIABILITY INSURANCE	80	82	80	46	80	93	80	
101.4140.210 OPERATING SUPPLIES	3,500	3,910	3,500	3,156	4,000	3,850	4,000	
101.4140.216 PERIODICALS	220	219	220	387	220	87	220	
101.4140.220 REPAIR/MAINTENANCE SUPPLIES	1,000	646	1,000	729	1,000	811	1,000	
101.4140.240 SMALL TOOLS/MINOR EQUIPMENT	3,500	-	3,500	1,357	3,500	219	3,500	
101.4140.321 TELEPHONE	5,500	6,601	6,440	6,732	6,900	6,888	6,900	
101.4140.325 COMMUNICATION-OTHER	2,000	791	2,000	655	1,500	1,115	1,500	
TRAVEL/MILEAGE		425		482	600	1,026	600	
101.4140.332 ADMINISTRATOR MEETINGS & CONF	2,000	292	2,000	3,416	2,000	1,834	3,500	
101.4140.333 STAFF MEETINGS & CONFERENCES	7,000	3,431	7,000	4,688	7,000	4,329	5,000	
101.4140.334 MEMBERSHIP DUES AND FEES	4,900	4,774	4,900	5,139	5,100	4,651	5,400	
101.4140.343 OTHER ADVERTISING	1,200	1,042	1,200	1,015	1,200	34	1,200	
101.4140.351 LEGAL NOTICES PUBLISHING	200	45	200	40	200	-	200	
101.4140.352 GENERAL NOTICE/PUBLIC INFO	80	-	80	-	80	-	80	
101.4140.360 INSURANCE	1,250	979	1,250	3	1,300	(56)	3,300	
101.4140.400 REPAIRS & MAINTENANCE	600	1,100	600	145	1,000	460	1,000	
101.4140.430 OTHER SERVICE/CHARGES-MISC.	900	153	900	800	900	290	900	
101.4140.440 PROFESSIONAL SERVICES	1,500	1,818	1,500	7,727	1,900	1,741	1,900	
Other Contractual Services		130		76		2,309		
Total Operations	36,244	27,327	37,270	37,366	39,430	30,205	40,880	
Total CITY CLERK:	190,471	191,562	188,639	181,299	195,060	171,404	200,864	

GENERAL FUND

		BUDGET 2015		BUDGET 2016		BUDGET 2017		PROPOSED 2018	COMMENTS
ELECTIONS									
101.4141.101	FULL-TIME EMPLOYEES - REGULAR	2900	2,966	3071	3,041	3150	3,104	3300	5% PR Clerk
101.4141.102	FULL-TIME EMPLOYEES - OVERTIME		88		114		170		
101.4141.121	EMPLOYER PERA CONTRIBUTIONS	218	236	230	236	236	245	248	
101.4141.122	EMPLOYER FICA CONTRIBUTIONS	180	177	190	174	195	181	205	
101.4141.123	EMPLOYER MEDICARE CONTRIBUTIONS	42	42	45	41	46	42	48	
101.4141.130	EMPLOYER PAID INSURANCE	750	769	780	758	870	790	920	
Personnel Subtotal		4,089	4,278	4,316	4,363	4,497	4,533	4,720	
101.4141.150	WORKER'S COMPENSATION			24		-			
101.4141.210	OPERATING SUPPLIES	450	-	450	85	0	-	100	
101.4141.333	STAFF MEETINGS & CONFERENCE	0	-	0	-	0	-	0	Part of MCFOA conf and MMCT conf
101.4141.351	LEGAL NOTICES PUBLISHING	425	-	700	201	0	-	500	
101.4141.370	MAINTENANCE/SUPPORT FEES	0	-	0	-	0	-	0	County owns machines-no maintenance
101.4141.430	OTHER SERVICE/CHARGES-MISC.	300	-	1300	563	0	-	600	75% of Programming + 150 scarce referen
101.4141.444	OTHER CONTRACTUAL SERVICES	0	-	11000	10,689	0	3	11000	
Operations Subtotal		1,175	0	13,450	11,563	0	3	12,200	
Total ELECTIONS:		5,264	4,278	17,766	15,926	4,497	4,537	16,920	March 2020 Presidential elections- to be reimbursed by State of MN
ACCOUNTING									
101.4153.301	AUDITING/ACCOUNTING	4800	4,100	4300	4,260	4450	4,420	4450	
101.4153.351	LEGAL NOTICES PUBLISHING	1600	894	1600	1,083	1600	1,165	1600	Publishing Financial Report/Budget Summary
Total ACCOUNTING:		6,400	4,994	5,900	5,343	6,050	5,585	6,050	
ASSESSING									
101.4155.305	ASSESSING FEES	28000	27,619	29824	29,824	29869	29,869	31375	
101.4155.351	LEGAL NOTICES PUBLISHING	300	-	300	-	300	-	300	Board of Review Adv.
Total ASSESSING:		28,300	27,619	30,124	29,824	30,169	29,869	31,675	
LAW-LEGAL SERVICES									
101.4160.304	LEGAL FEES	63,000	86,118	63,000	51,555	63,000	38,016	50,000	
Total LAW-LEGAL SERVICES:		63,000	86,118	63,000	51,555	63,000	38,016	50,000	

GENERAL FUND

	BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
	2015	ACTUAL	2016	ACTUAL	2017	ACTUAL		
PLANNING & ZONING								
101.4191.101 FULL-TIME EMPLOYEES - REGULAR	34,900	35,279	36,200	33,135	37,200	3,353	37,200	
101.4191.102 FULL-TIME EMPLOYEES - OVERTIME		113		14		-		
101.4191.121 EMPLOYER PERA CONTRIBUTIONS	2,618	2,574	2,715	2,318	2,790	78	2,790	
101.4191.122 EMPLOYER FICA CONTRIBUTIONS	2,164	2,194	2,244	1,979	2,306	242	2,306	
101.4191.123 EMPLOYER MEDICARE CONTRIBUTIONS	506	513	525	463	539	57	539	
101.4191.130 EMPLOYER PAID INSURANCE	5100	4,445	4600	3,739	4700	2	4700	
Personnel Subtotal	45,287	45,118	46,284	41,646	47,536	3,732	47,536	
101.4191.150 WORKER'S COMPENSATION	250	298	300	178	310	141	200	
101.4191.210 OPERATING SUPPLIES	500	419	500	376	500	490	500	
101.4191.240 SMALL TOOL/MINOR EQUIPMENT	250	-	0	120	0	-	0	
101.4191.303 ENGINEERING FEES						11,875		
101.4191.304 LEGAL FEES	100	4,275	0	9,405	5000	12,547	7500	
101.4191.309 EDP, SOFTWARE & DESIGN		430		-		-		
101.4191.321 TELEPHONE	500	239	250	249	250	245	250	
101.4191.325 COMMUNICATION-OTHER	0	90	0	20	0	-	0	
101.4191.333 STAFF MEETINGS & CONFERENCES	4000	574	2000	626	2000	150	2000	
101.4191.334 MEMBERSHIP DUES & FEES	2000	-	0	125	0	1,332	1500	
101.4191.351 LEGAL NOTICES PUBLISHING	500	251	250	638	250	1,000	250	
101.4191.352 GENERAL NOTICE/PUBLIC INFO	100	-	0	-	0	-	0	
101.4191.360 INSURANCE	4400	3,823	3600	2,639	4400	6,781	4400	
101.4191.370 MAINTENANCE/SUPPORT FEES	3500	3,449	0	-	0	-	0	0
101.4191.430 OTHER SERVICE/CHARGES-MISC.	500	1,476	0	372	0	1,418	0	
101.4191.440 PROFESSIONAL SERVICES		250	20000	1,990	20000	40,824	2000	
101.4191.444 OTHER CONTRACTUAL SERVICES		-	0	-	0	1,732		
Operations Subtotal	16,600	15,574	26,900	16,738	32,710	78,536	18,600	
Total PLANNING & ZONING	61,887	60,692	73,184	58,385	80,246	82,268	66,136	

	BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
	2015	ACTUAL	2016	ACTUAL	2017	ACTUAL		
DATA PROCESSING								
101.4192.201 OFFICE SUPPLIES								
101.4192.240 SMALL TOOLS/MINOR EQUIPMENT	1,000	128	1,000	402	1,000	229	1,000	
101.4192.309 EDP, SOFTWARE & DESIGN	3,000	-	3,000	510	3,000	1,901	3,000	Hard Drive Upgrades,other
101.4192.370 MAINTENANCE/SUPPORT FEES	1,950	1,992	1,950	1,704	5,700	4,121	5,700	BMS Maintenance fees-Bal to Enterprise
101.4192.400 REPAIRS & MAINTENANCE	1,000	793	1,000	420	1,000	1,595	1,000	+addtl \$3500 PCI/security
Total DATA PROCESSING:	6,950	2,913	6,950	3,035	10,700	7,846	10,700	

GENERAL FUND

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
GENERAL GOVERNMENT BLDGS		2015	2015	2016	2016	2017	2017	2018	
101.4194.103	PART-TIME EMPLOYEES	4,400	3,084	3,900	3,246	3,900	2,771	4,300	
101.4194.121	EMPLOYER PERA CONTRIBUTIONS	330	242	293	243	293	202	323	
101.4194.122	EMPLOYER FICA CONTRIBUTIONS	273	194	242	195	242	162	267	
101.4194.123	EMPLOYER MEDICARE CONTRIBUTION	64	45	57	46	57	38	62	
Personnel Subtotal		5,067	3,565	4,491	3,730	4,491	3,172	4,951	
101.4194.150	WORKER'S COMPENSATION	990	1,007	1,010	605	1,050	81	250	
101.4194.210	OPERATING SUPPLIES	300	34	300	347	300	189	300	
101.4194.220	REPAIR/MAINTENANCE SUPPLIES	250	-	250	269	250	-	250	
101.4194.240	SMALL TOOLS/MINOR EQUIPMENT	800	-	800	-	800	-	800	
101.4194.360	INSURANCE	2,600	2,206	2,800	2,261	2,800	41	2,800	
101.4194.380	UTILITY SERVICES	6,000	5,362	6,000	5,497	6,000	5,307	6,000	
101.4194.400	REPAIRS & MAINTENANCE	4,000	3,957	4,000	5,654	4,000	1,935	4,000	
101.4194.410	RENTALS	700	576	700	632	700	661	700	Pitney Bowes
101.4194.430	OTHER SERVICE/CHARGES-MISC.	500	-	300	464	300	-	300	
Operations Subtotal		16,140	13,141	16,160	15,729	16,200	8,214	15,400	
Total GENERAL GOVT BUILDINGS:		21,207	16,707	20,651	19,459	20,691	11,386	20,351	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
GENERAL ENGINEERING		2015	2015	2016	2016	2017	2017	2018	
101.4196.303	ENGINEERING FEES	13,000	14,329	13,000	32,780	13,000	18,100	15,000	
Total GENERAL ENGINEERING:		13,000	14,329	13,000	32,780	13,000	18,100	15,000	

GENERAL FUND

POLICE	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
GOVT BLDGS	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
101.210.4195.11 PART-TIME EMPLOYEES	3,800	2,828	3,800	3,021	3,000	2,779	3,500	
EMPLOYER PERA CONTRIBUTIONS	285	219	285	225	225	214	263	
EMPLOYER FICA CONTRIBUTIONS	236	175	236	180	186	171	217	
EMPLOYER MEDICARE CONTRIBU	55	41	55	42	44	40	51	
Total GENERAL GOVT BLDGS	4,376	3,264	4,376	3,468	3,455	3,205	4,030	
101.4210.101 FULL-TIME EMPLOYEES - REGULA	540,000	552,379	571,000	583,655	611,005	599,902	630,000	
101.4210.102 FULL-TIME EMPLOYEES - OVERTIM	11,500	4,847	11,500	8,788	11,500	8,596	11,500	
101.4210.103 PART-TIME EMPLOYEES	50,000	74,416	55,000	77,865	75,000	98,861	75,000	
101.4210.104 CANINE STIPEND	3,000	3,046	3,000	3,011	3,000	2,999	3,000	
101.4210.121 EMPLOYER PERA CONTRIBUTIONS	93,093	100,023	98,490	100,155	102,271	103,167	105,348	
101.4210.122 EMPLOYER FICA CONTRIBUTIONS	7,000	4,781	7,000	5,757	8,000	8,659	8,000	
101.4210.123 EMPLOYER MEDICARE CONTRIBU	7,000	8,077	7,000	8,574	9,000	10,012	9,000	
101.4210.124 SICK CONVERSION				22,937		-		
101.4210.130 EMPLOYER PAID INSURANCE	87,000	85,068	87,000	87,459	94,350	99,541	105,000	
Personnel Subtotal	798,593	832,637	839,990	898,201	914,126	931,737	946,848	
101.4210.150 WORKER'S COMPENSATION	21,654	25,595	29,800	28,106	29,800	22,302	27,000	
101.4210.160 LIABILITY INSURANCE	350	288	350	160	350	327	350	
101.4210.210 OPERATING SUPPLIES	9,000	6,052	9,000	12,712	9,000	11,844	9,000	
101.4210.212 MOTOR FUELS	18,000	11,651	18,000	10,641	18,000	16,264	13,000	
101.4210.214 UNIFORMS	3,000	2,215	3,000	6,172	3,000	3,805	4,000	
101.4210.220 REPAIR/MAINTENANCE SUPPLIES	1,000	1,160	1,000	919	1,000	1,997	1,000	
101.4210.240 SMALL TOOLS/MINOR EQUIPMENT	1,500	-	1,500	4,088	1,500	1,388	7,000	+2500 comp for new County docking
101.4210.304 LEGAL FEES						78		+ \$3,000 vests (net of grants)
101.4210.309 EDP SOFTWARE,DESIGN		-		198		208	350	
101.4210.321 TELEPHONE	18,577	16,572	18,577	17,528	18,577	17,409	18,577	
101.4210.325 COMMUNICATION-OTHER	500	433	500	167	500	756	500	
101.4210.333 STAFF MEETINGS & CONFERENCE	8,000	6,385	8,000	7,676	8,000	6,247	8,000	POST Training-Required
101.4210.334 MEMBERSHIP DUES AND FEES	7,500	7,000	7,500	6,730	8,500	7,650	8,750	Task Force-7210, USPCA, NATW
101.4210.343 OTHER ADVERTISING	250	-	250	-	250	20	250	
101.4210.360 INSURANCE	20,400	17,001	20,400	11,630	20,400	18,914	20,400	
101.4210.370 MAINTENANCE/SUPPORT FEES	2,000	3,953	9,500	5,053	9,500	10,996	12,500	
101.4210.380 UTILITIES	6,500	7,250	7,200	7,319	7,200	7,326	7,200	
101.4210.400 REPAIRS & MAINTENANCE	5,000	10,193	10,000	6,244	10,000	19,044	10,000	
101.4210.410 RENTALS		23		23		23		
101.4210.430 OTHER SERVICE/CHARGES-MISC.	6,000	2,591	6,000	5,206	6,000	5,536	6,000	
101.4210.431 GRANTS		-		-		-		
101.4210.440 PROFESSIONAL SERVICES	1,500	186	1,500	689	4,500	1,326	1,500	
101.4210.444 OTHER CONTRACTUAL SERVICES	12,000	-	-	-	-	-	-	
Operations Subtotal	142,731	118,547	152,077	131,261	156,077	153,460	155,377	
Total POLICE:	945,700	954,448	996,443	1,032,929	1,073,657	1,088,402	1,106,255	

CITY OF KASSON - 2018 OPERATING BUDGET

FIRE DEPT		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
101.4220.101	FULL-TIME EMPLOYEES - REGULAR	55,100	47,076	55,100	41,457	62,100	43,589	50,000	+ 7,000 adm asst
101.4220.121	EMPLOYER PERA		113		-	525	406	525	
101.4220.122	EMPLOYER FICA CONTRIBUTIONS		683		-	434	434	434	
101.4220.123	EMPLOYER MEDICARE CONTRIBU	600	-	600	601	702	629	702	
101.4220.130	EMPLOYER PAID INSURANCE					1,400	1,016	1,400	
Personnel Subtotal		55,700	47,871	55,700	42,058	65,161	46,074	53,061	
101.210.4195.1	FULL-TIME EMPLOYEES - REGULAR		-		-		-		
	PART-TIME EMPLOYEES	1,100	529	1,100	339	1,100	400	1,100	
	EMPLOYER PERA CONTRIBUTION	80	45	80	25	80	30	80	
	EMPLOYER FICA CONTRIBUTIONS	68	36	68	20	68	24	68	
	EMPLOYER MEDICARE CONTRIBU	16	8	16	5	16	6	16	
	EMPLOYER PAID INSURANCE						-		
Total GENERAL GOVT BLDGS		1,264	618	1,264	389	1,264	460	1,264	
101.4220.150	WORKER'S COMPENSATION	13,150	11,594	13,150	12,313	13,150	11,200	13,150	
101.4220.160	LIABILITY INSURANCE	50	41	50	23	50	47	50	
101.4220.210	OPERATING SUPPLIES	4,500	2,878	4,500	3,157	5,320	6,485	5,320	Plus water 720 and batteries 100
	NFPWeek/Public Education		-		-	2,200	2,008	2,200	NFPW 2000 and flags 200
101.4220.212	MOTOR FUELS	2,400	1,929	2,700	1,468	2,700	-	2,700	
101.4220.214	UNIFORMS					4,500	6,760	4,500	Reg 2,000/medical 2500
101.4220.216	PERIODICALS	500	72	500	91	500	16	500	
101.4220.220	REPAIR/MAINTENANCE SUPPLIES	3,000	3,386	3,000	2,417	3,000	915	3,000	
101.4220.240	SMALL TOOLS/MINOR EQUIPMENT	20,000	42,709	20,000	13,378	20,000	23,163	30,000	+Turnout gear (4/yr=15000)+
									Replace some pagers/radios
101.4220.304	LEGAL FEES		113		58		15		
101.4220.309	EDP, SOFTWARE AND DESIGN	1,000	417	-	363	-	330	-	
101.4220.321	TELEPHONE	1,500	1,123	1,500	1,139	1,500	2,021	1,500	
101.4220.325	COMMUNICATION-OTHER		15		4		-		
101.4220.330	TRAINING	12,000	5,619	12,000	8,655	12,000	18,535	15,000	EMR/State
101.4220.333	STAFF MEETINGS & CONFERENCE	4,000	2,299	4,000	6,177	5,000	3,290	6,000	Conferences/Convention
101.4220.334	MEMBERSHIP DUES AND FEES	1,000	1,264	1,900	1,464	1,900	1,738	2,500	
101.4220.343	OTHER ADVERTISING	300	135	300	-	300	1,193	300	
101.4220.360	INSURANCE	5,800	6,830	6,400	4,647	7,620	6,792	7,620	
101.4220.370	MAINTENANCE/SUPPORT FEES	400	-	400	-	400	-	400	
101.4220.380	UTILITY SERVICES	12,000	8,081	12,000	7,367	12,000	6,811	10,000	
101.4220.400	REPAIRS & MAINTENANCE	8,000	4,673	6,000	7,067	6,000	8,160	6,000	
101.4220.430	OTHER SERVICE/CHARGES-MISC.	37,200	45,308	39,000	41,369	46,000	45,102	46,000	
101.4220.444	OTHER CONTRACTUAL SERVICES	3,000	2,155	3,000	3,314	3,000	3,064	5,000	\$5000 physicals and \$1000 grantwriting
Operations Subtotal		129,800	140,640	130,400	114,470	147,140	147,645	161,740	
Total FIRE:		185,500	188,512	187,364	156,917	213,564	194,179	216,064	

GENERAL FUND	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	
CABLE TV-CHANNEL 19	2015		2016		2017		2018	
101.4193.210 OPERATING SUPPLIES	250	-	250	-	250	-	250	
Total CABLE TV:	250	-	250	-	250	-	250	

BUILDING INSPECTION	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2015		2016		2017		2018	
101.4240.331 TRAVEL	2900	3,731	3200	3,269	3200	3,332	3200	
101.4240.444 OTHER CONTRACTUAL SERVICES	28000	47,791	28000	44,824	28000	49,294	45000	
Total BUILDING INSPECTION:	30,900	51,522	31,200	48,093	31,200	52,625	48,200	

COMMUNITY PREPAREDNESS	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2015		2016		2017		2018	
101.4250.400 REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	
Total COMMUNITY PREPAREDNESS:	-	-	-	-	-	-	-	See Emergency Management starting 2011

ANIMAL CONTROL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
	2015		2016		2017		2018	
101.4270.210 OPERATING SUPPLIES	175	102	175	1,360	175	-	175	
101.4270.352 GENERAL NOTICE/PUBLIC INFO	150	-	150	-	150	-	150	
101.4270.430 OTHER SERVICE/CHARGES	3000	2,278	2000	1,935	2000	1,297	2000	
Total ANIMAL CONTROL:	3,325	2,380	2,325	3,296	2,325	1,297	2,325	

GENERAL FUND

		BUDGET ACTUAL		BUDGET ACTUAL		BUDGET ACTUAL		PROPOSED	COMMENTS
HIGHWAYS, STREETS, ROADS		2015		2016		2017		2018	
101.4310.101	FULL-TIME EMPLOYEES - REGULAR	129,500	113,983	137,000	97,828	104,000	97,925	106,470	
101.4310.102	FULL-TIME EMPLOYEES - OVERTIME	-	407	-	138	-	130	-	
101.4310.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
101.4310.121	EMPLOYER PERA CONTRIBUTIONS	9,713	8,783	10,275	7,283	7,800	7,339	7,985	
101.4310.122	EMPLOYER FICA CONTRIBUTIONS	8,029	6,852	8,494	5,677	6,448	5,669	6,601	
101.4310.123	EMPLOYER MEDICARE CONTRIBUTION	1,878	1,603	1,987	1,328	1,508	1,326	1,544	
101.4310.124	SICK CONVERSION		1,007		-				
101.4310.130	EMPLOYER PAID INSURANCE	25,400	29,827	33,100	25,272	43,000	26,444	35,000	
101.4310.142	UNEMPLOYMENT BENEFITS	-	6,805	-	1,343	-	-	-	
Personnel Subtotal		174,519	169,267	190,856	138,868	162,756	138,833	157,600	
101.4310.150	WORKER'S COMPENSATION	7,500	12,890	13,000	9,506	13,300	4,209	7,800	
101.4310.210	OPERATING SUPPLIES	12,000	11,248	12,000	8,781	8,000	10,985	10,000	
101.4310.212	MOTOR FUELS	5,000	3,656	5,000	2,887	5,000	2,823	5,000	
101.4310.214	UNIFORMS		-		147		120	1,000	
101.4310.220	REPAIR/MAINTENANCE SUPPLIES	12,000	8,745	12,000	16,684	16,000	15,572	16,000	
101.4310.240	SMALL TOOLS/MINOR EQUIPMENT	3,000	2,721	3,000	1,806	3,000	459	3,000	
101.4310.321	TELEPHONE	2,060	2,319	2,310	1,735	2,310	1,832	2,310	
101.4310.333	STAFF MEETINGS & CONFERENCES	1,200	26	1,200	20	1,200	40	1,200	
101.4310.334	MEMBERSHIP DUES AND FEES	50	155	50	62	50	78	50	
101.4310.343	OTHER ADVERTISING	250	161	250	-	250	-	250	
101.4310.351	LEGAL NOTICES PUBLISHING						210		
101.4310.352	GENERAL NOTICE/PUBLIC INFO	250	135	250	-	250	-	250	
101.4310.360	INSURANCE	7,500	5,810	7,500	5,261	8,000	4,399	6,000	
101.4310.380	UTILITY SERVICES	16,000	12,165	16,000	10,077	16,000	10,061	14,000	
101.4310.400	REPAIRS & MAINTENANCE	8,000	11,603	8,000	9,374	10,000	15,987	10,000	
101.4310.410	RENTALS	100	81	100	105	100	41	100	
101.4310.430	OTHER SERVICE/CHARGES-MISC.	2,500	1,560	2,500	1,779	2,500	1,560	2,500	
101.4310.440	PROFESSIONAL SERVICES		25		25		1,000		
101.4310.444	OTHER CONTRACTUAL SERVICES	-	10	-	10	-	133	-	
Operation Subtotal		77,410	73,311	83,160	68,260	85,960	69,508	79,460	
Total HIGHWAY STREETS, ROADWAYS:		251,929	242,578	274,016	207,128	248,716	208,341	237,060	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
PAVED STREETS		2015		2016		2017		2018	
101.4311.220	REPAIRS/MAINTENANCE SUPPLIES	-	4,045	-	10,989	10,000	9,345	10,000	0
101.4311.400	REPAIRS & MAINTENANCE	21,000	884	202,268	155,968	192,268	15,808	192,268	
101.4311.303	ENGINEERING FEES		17,824		16,798		180,553		
101.4311.444	STREET RECONSTRUCTION	76,850	-		-				
101.4311.430	OTHER SERVICE/CHARGES-MISC					300			
Total PAVED STREETS:		97,850	22,753	202,268	183,755	202,268	206,006	202,268	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
ICE & SNOW		2015		2016		2017		2018	
101.4312.101	FULL-TIME EMPLOYEES - REGULAR								
101.4312.102	FULL-TIME EMPLOYEES - OVERTIME	12,000	11,665	13,000	7,151	13,000	6,872	13,000	
101.4312.103	PART-TIME EMPLOYEES	-		-		-		-	
101.4312.121	EMPLOYER PERA CONTRIBUTIONS	900	896	975	642	975	517	975	
101.4312.122	EMPLOYER FICA CONTRIBUTIONS	744	695	806	513	806	411	806	
101.4312.123	EMPLOYER MEDICARE CONTRIBUTION	174	163	189	120	189	96	189	
101.4312.130	EMPLOYER PAID INSURANCE	1,700	2,463	1,700	1,095	2,500	1,137	2,500	Distribution for OT wages
Personnel Subtotal		15,518	15,882	16,670	9,520	17,470	9,032	17,470	
101.4312.150	WORKER'S COMPENSATION	1,050	1,638	1,050	998	1,700	288	1,000	
101.4312.210	OPERATING SUPPLIES	4,000	6,365	8,000	4,114	8,000	4,919	8,000	
101.4312.212	MOTOR FUELS	1,000	273	1,000	-	1,000	20	1,000	
101.4312.220	REPAIR/MAINTENANCE SUPPLIES	20,000	15,339	20,000	25,423	20,000	19,045	20,000	
101.4312.240	SMALL TOOLS/MINOR EQUIPMENT	500	220	500	300	500	-	500	
101.4312.360	INSURANCE	300	225	300	189	300	228	300	
101.4312.400	REPAIRS & MAINTENANCE	8,200	4,410	8,200	721	8,200	12,939	8,200	
101.4312.410	RENTALS	50	8	50	-	50	-	50	
101.4312.430	OTHER SERVICE/CHARGES-MISC.	500	126	500	409	2,500	914	2,500	Towing 2,000
101.4312.444	OTHER CONTRACTUAL SERVICES	5,000	1,350	5,000	-	5,000	-	5,000	(outside snow removal)
Operations Subtotal		40,600	29,953	44,600	32,154	47,250	38,353	46,550	
Total ICE & SNOW REMOVAL:		56,118	45,835	61,270	41,674	64,720	47,385	64,020	

GENERAL FUND

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
STREET LIGHTING		2015	2015	2016	2016	2017	2017	2018	
101.4316.380	UTILITY SERVICES	19,000	19,845	19,000	22,619	19,000	53,421	27,000	Subsidized by Electric Fund
Total STREET LIGHTING:		19,000	19,845	19,000	22,619	19,000	53,421	27,000	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
SIDEWALKS AND TRAILS		2015	2015	2016	2016	2017	2017	2018	
101.4317.303	ENGINEERING FEES				45		-	22000	ADA Transition Plan
101.4317.343	OTHER ADVERTISING								
101.4317.400	REPAIRS & MAINTENANCE	50,000	39,391	50,000	17,425	50,000	50,248	65,017	50000 +15017
101.4317.430	OTHER SERVICE/CHARGES	-	59	-	552	-	4,000	-	
Total SIDEWALKS:		50,000	39,450	50,000	18,022	50,000	54,248	87,017	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
WASTE COLL/DISPOSAL		2015	2015	2016	2016	2017	2017	2018	
101.4323.430	OTHER SERVICE/CHARGES-MISC.	9,000	9,262	9,800	8,681	9,800	8,361	9,800	
Total WASTE COLLECTION & DISPOSAL:		9,000	9,262	9,800	8,681	9,800	8,361	9,800	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
WEED CONTROL		2015	2015	2016	2016	2017	2017	2018	
Personnel Subtotal									
101.4326.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	
Total WEED CONTROL:		0	0	0	-	-	-	-	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
HEALTH/EMER MGMT		2015	2015	2016	2016	2017	2017	2018	
101.4417.121	EMPLOYER PERA CONTRIBUTIONS					32.12			Prevention programs
101.4417.122	EMPLOYER FICA CONTRIBUTIONS					18.5			
101.4417.123	EMPLOYER MEDICARE CONTRIBUTIONS					7.33			
101.4417.130	EMPLOYER PAID INSURANCE					18.23			
101.4417.210	OPERATING SUPPLIES	2,000	100	2,000	186	2,000	-	2,000	
101.4417.360	INSURANCE	760	581	760	476	760	546	760	Ambulance Building
101.4417.370	MAINTENANCE/SUPPORT FEES		-		-		-		
101.4417.380	UTILITY SERVICES	1,700	1,414	2,000	1,542	2,000	1,816	2,000	
101.4417.400	REPAIRS AND MAINT	2,000	1,282	2,000	1,888	2,000	16,194	2,000	
101.4417.430	OTHER SERVICE/CHARGES-MISC.	12,500	6,274	7,000	6,200	7,000	6,168	7,000	Ambulance (from \$5,000 to \$35,000 in 2019?)
101.4417.431	GRANTS		4,707		6,210		2,180		
101.4417.444	OTHER CONTRACTUAL SERVICES	1,000	-	1,000	-	1,000	-	1,000	EAP
Total HEALTH :		19,960	14,358	14,760	16,501	14,760	26,980	14,760	

GENERAL FUND		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
PARKS & RECREATION		2015		2016		2017		2018	
101.4510.101	FULL-TIME EMPLOYEES - REGULAR	-	-	-	-	-	-	-	
101.4510.102	FULL-TIME EMPLOYEES - OVERTIME	-	-	-	-	-	-	-	
101.4510.121	EMPLOYER PERA CONTRIBUTIONS	-	-	-	-	-	-	-	
101.4510.122	EMPLOYER FICA CONTRIBUTIONS	-	-	-	-	-	905	-	
101.4510.123	EMPLOYER MEDICARE CONTRIBUTIONS	-	-	-	-	-	212	-	
101.4510.130	EMPLOYER PAID INSURANCE	-	-	-	-	-	-	-	
101.4510.142	UNEMPLOYMENT BENEFITS		3,767		428		-		
Personnel Subtotal		-	3,767	-	428	-	1,116	-	
101.4510.150	WORKER'S COMPENSATION	-	-	-	-	-	-	-	
101.4510.210	OPERATING SUPPLIES	500	147	500	135	500	293	500	
101.4510.240	SMALL TOOLS/MINOR EQUIPMENT	100	130	100	-	100	-	100	
101.4510.304	LEGAL FEES		-		-		-		
101.4510.321	TELEPHONE	3,944	4,280	4,500	4,119	4,500	4,114	4,500	
101.4510.325	COMMUNICATION-OTHER	100	90	100	60	100	65	100	
101.4510.333	STAFF MEETINGS & CONFERENCE	50	504	50	60	50	40	50	
101.4510.334	MEMBERSHIP DUES AND FEES	500	420	500	420	500	415	500	MN Rec & Park Assn
101.4510.400	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	
101.4510.410	RENTALS	30	-	30	-	30	-	30	
101.4510.430	OTHER SERVICE/CHARGES-MISC.	3,500	1,402	3,500	1,188	3,500	1,464	3,500	
Operations Subtotal		8,724	6,973	9,280	5,982	9,280	6,390	9,280	
Total PARKS & RECREATION:		8,724	10,740	9,280	6,409	9,280	7,506	9,280	
BIKE TRAIL									
101.4512.400	REPAIRS & MAINTENANCE	-	-	-	-	-	-	-	
101.4512.430	OTHER SERVICE/CHARGES-MISC.			-		-			
101.4512.530				-		-			
Total BIKE TRAIL:		-	-	-	-	-	-	-	
PLAYGROUNDS									
101.4513.220	REPAIR/MAINTENANCE SUPPLIES	5,700	4,616	8,800	9,950	7,000	3,645	3,000	\$1,000 + \$2,000 wood fiber/playground
101.4513.400	REPAIRS & MAINTENANCE	-							
Total PLAYGROUNDS:		5,700	4,616	8,800	9,950	7,000	3,645	3,000	

AQUATIC CENTER		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
101.4514.102	PART-TIME EMPLOYEES - OVERTIME	5,000	2,293	5,000	5,592	5,000	4,701	5,000	Start up/Shutdown/incidents
101.4514.103	PART-TIME EMPLOYEES	148,000	132,805	136,000	133,217	136,000	131,380	139,400	Mgr., Lifeguard, WSI
101.4514.121	EMPLOYER PERA CONTRIBUTIONS		164		415		166		+ 2000 labor backwash
101.4514.122	EMPLOYER FICA CONTRIBUTIONS	9,176	8,367	8,432	8,575	8,432	8,426	8,643	
101.4514.123	EMPLOYER MEDICARE CONTRIBUTIONS	2,146	1,957	1,972	2,005	1,972	1,971	2,021	
101.4514.130	EMPLOYER PAID INSURANCE		540		1,149	500	622	500	
101.4514.142	UNEMPLOYMENT BENEFIT		-		-		-		
Personnel Subtotal		164,322	146,126	151,404	150,954	151,904	147,266	155,564	
101.4514.150	WORKER'S COMPENSATION	6,820	9,283	9,300	5,241	7,300	5,182	5,800	
101.4514.210	OPERATING SUPPLIES	25,000	20,248	25,000	19,100	25,000	16,559	25,000	Chemicals, other
101.4514.214	UNIFORMS		55		107		107		
101.4514.220	REPAIR/MAINTENANCE SUPPLIES	5,000	5,735	9,000	9,320	9,000	6,741	12,000	
101.4514.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	129	1,000	350	1,000	-	1,000	
101.4514.262	Cost of Concessions	25,000	29,611	25,000	27,936	25,000	24,739	25,000	
101.4514.321	TELEPHONE	500	943	1,100	932	1,100	916	1,100	
101.4514.325	COMMUNICATION-OTHER		-		40		-		
101.4514.333	STAFF MEETINGS & CONFERENCE	-	249	-	-	-	-	-	
101.4514.334	MEMBERSHIP DUES AND FEES	800	-	800	-	-	-	800	2018 \$800
101.4514.343	OTHER ADVERTISING	-	89	-	188	150	616	150	
101.4514.344	PROMOTION-MARKETING							3,000	To be determined by City Admin
101.4514.352	GENERAL NOTICE/PUBLIC INFO	150	-	150	-		-		
101.4514.360	INSURANCE	5,160	2,326	5,160	1,668	3,000	2,050	3,300	
101.4514.370	MAINTENANCE SUPPORT AND FEES	1,500	2,050	1,500	2,281	2,500	2,456	2,500	
101.4514.380	UTILITY SERVICES	37,000	26,217	37,000	23,509	30,300	62,909	37,500	New multiplier
101.4514.400	REPAIRS & MAINTENANCE	9,000	2,507	9,000	2,343	7,000	3,321	4,000	
101.4514.410	RENTALS	750	-	750	-	750	-	750	Red Cross Equip Rental
101.4514.430	OTHER SERVICE/CHARGES-MISC.	10,000	4,983	10,000	4,734	10,000	6,053	10,000	WSI/Lifeguard Reimb, Red Cr Aff-Xtreme Fit
101.4514.444	OTHER CONTRACTUAL SERVICES	1,500	-	1,500	-		-		2019 begin set-aside for repairs
Operations Subtotal		129,180	104,426	136,260	97,751	122,100	131,648	131,900	
Total AQUATIC CENTER		293,502	250,552	287,664	248,704	274,004	278,914	287,464	

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015		2016		2017		2018	
OTHER REC FACILITIES									
101.4517.103	PART-TIME EMPLOYEES	1,200	2,852	1,200	2,798	1,200	2,390	3,000	
101.4517.122	EMPLOYER FICA CONTRIBUTIONS	-	366	-	401	-	418	-	
101.4517.123	EMPLOYER MEDICARE CONTRIBU	-	86	-	94	-	98	-	
Personnel Subtotal		1,200	3,303	1,200	3,293	1,200	2,906	3,000	
101.4517.150	WORKER'S COMPENSATION	25	-	-	-	-	-	-	
101.4517.210	OPERATING SUPPLIES	8,500	6,489	8,500	6,930	8,500	5,899	8,500	
101.4517.214	UNIFORMS	500	273	500	411	500	115	500	
101.4517.220	REPAIR/MAINTENANCE SUPPLIES	1,500	3,719	1,500	4,959	5,500	4,006	5,500	Seed \$1,500
101.4517.240	SMALL TOOLS/MINOR EQUIPMENT	350	3,031	2,850	2,226	2,850	-	2,850	set of bleachers \$2700
101.4517.333	STAFF MEETINGS & CONFERENCE	350	136	350	495	350	417	350	
101.4517.334	MEMBERSHIP DUES AND FEES	450	110	450	110	450	110	450	
101.4517.343	OTHER ADVERTISING	250	161	250	-	250	102	250	also includes ads for MIP
101.4517.360	INSURANCE	2,000	1,726	2,000	(490)	2,000	305	2,000	
101.4517.380	UTILITY SERVICES	10,000	8,232	8,000	8,614	8,000	10,496	8,000	
101.4517.400	REPAIRS & MAINTENANCE	11,000	2,248	11,000	5,384	9,500	5,342	9,500	Infield lime and 4 ballfields/annual expense
101.4517.410	RENTALS		-		-		-		Fert program-ballfields\$3000
101.4517.430	OTHER SERVICE/CHARGES-MISC.	3,000	1,042	3,000	1,006	3,000	1,749	3,000	Adult Basketball supvr-\$40/nightx10 wks + \$1000 MIP
101.4517.444	OTHER CONTRACTUAL SERVICES	18,600	13,062	18,600	13,930	16,600	13,930	21,600	\$26/game adult (250 games) Joint Rec
		-		-		-		-	Joint fee \$10,000
Operations Subtotal		56,525	40,229	57,000	43,575	57,500	42,471	62,500	+ ADDTL 5000=\$15000 FOR BALLFIELD LIGHTING
Total OTHER RECREATIONAL FACILITIES		57,725	43,533	58,200	46,868	58,700	45,377	65,500	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015		2016		2017		2018	
PARK AREAS									
101.4522.101	FULL-TIME EMPLOYEES - REGULA	158,500	153,903	176,781	172,663	192,500	158,147	185,000	
101.4522.102	FULL-TIME EMPLOYEES - OVERTIM	2,000	881	2,000	1,114	2,000	994	2,000	
101.4522.103	PART-TIME EMPLOYEES	15,000	7,026	12,000	6,575	7,500	11,524	18,000	PT Parks person + Manpower mower\$7500
101.4522.121	EMPLOYER PERA CONTRIBUTION	12,038	11,977	14,309	13,021	15,150	12,899	14,025	
101.4522.122	EMPLOYER FICA CONTRIBUTIONS	10,881	9,585	11,084	10,576	12,059	10,093	11,594	
101.4522.123	EMPLOYER MEDICARE CONTRIBU	2,545	2,241	2,766	2,474	2,929	2,360	2,973	
101.4522.124	SICK CONVERSION		1,007		-				
101.4522.130	EMPLOYER PAID INSURANCE	45,000	39,181	41,200	41,805	46,000	38,647	43,000	
Personnel Subtotal		245,963	225,802	260,140	248,229	278,138	234,663	276,592	
101.4522.150	WORKER'S COMPENSATION	5,400	7,603	8,500	8,120	8,500	7,131	8,100	
101.4522.210	OPERATING SUPPLIES	3,000	1,765	3,000	1,087	3,000	2,002	3,000	
101.4522.212	MOTOR FUELS	6,000	3,239	6,000	2,855	6,000	3,781	6,000	
101.4522.214	UNIFORMS						147	1,500	
101.4522.220	REPAIR/MAINTENANCE SUPPLIES	8,000	16,216	10,000	12,079	12,000	13,740	12,000	

101.4522.240	SMALL TOOLS/MINOR EQUIPMENT	6,000	2,638	4,000	1,491	3,000	1,112	3,000	
101.4522.262	COST OF CONCESSIONS	2,000	3,012	2,000	1,441	2,000	927	2,000	
101.4522.333	STAFF MEETINGS & CONFERENCE	400	-	400	-	400	-	400	MSTMA Workshop & State Conference
101.4522.334	MEMBERSHIP DUES AND FEES	150	-	150	-	150	-	150	MSTMA, Sports Turf Mgrs
101.4522.360	INSURANCE	16,500	8,380	16,500	8,965	15,000	9,939	15,000	
101.4522.380	UTILITY SERVICES	4,500	4,611	6,000	4,694	6,000	5,034	6,000	Includes Park Maint shed
101.4522.400	REPAIRS & MAINTENANCE	3,000	844	1,000	5,423	1,000	3,204	1,000	(savings from inhouse)
101.4522.410	RENTALS	6,500	4,739	6,500	3,945	6,500	3,671	6,500	
101.4522.430	OTHER SERVICE/CHARGES-MISC.	1,000	220	3,000	642	3,000	709	3,000	Flags etc
101.4522.444	OTHER CONTRACTUAL SERVICES	4,500	4,000	4,500	4,170	6,500	10,216	6,500	Weed control
Operations Subtotal		66,950	57,268	71,550	54,912	73,050	61,613	74,150	
Total PARK AREAS:		312,913	283,070	331,690	303,141	351,188	296,276	350,742	

FORESTRY & NURSERY	BUDGET ACTUAL		BUDGET ACTUAL		BUDGET ACTUAL		PROPOSED	COMMENTS
	2015		2016		2017			
101.4524.210 OPERATING SUPPLIES	3,500	362	600	276	600	131	600	
101.4524.240 SMALL TOOLS/MINOR EQUIPMENT	750	-	750	717	750	1,039	750	
101.4524.333 STAFF MEETINGS & CONFERENCE	300	687	300	595	300	595	300	Tree Insp School
101.4524.334 MEMBERSHIP DUES AND FEES	25	15	25	21	25	15	25	
101.4524.352 GENERAL NOTICE/PUBLIC INFO	100	-	100	78	100	-	100	
101.4524.430 OTHER SERVICE/CHARGES-MISC.	8,700	8,638	8,700	4,960	8,700	9,939	8,700	\$4000 trees Lions Park + 4700 blvd trees
101.4524.444 OTHER CONTRACTUAL SERVICES		-	3,000	-	14,000	2,592	14,000	New EAB Program
	-	-	-	-	-	-	-	\$14000 needed 2019, 2021
								2-yr program
Total FORESTRY & NURSERY:	13,375	9,702	10,475	6,647	24,475	14,311	24,475	

HISTORIC WATERTOWER		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
101.4526.430	OTHER SERVICE/CHARGES-MISC	1500	3,586	6500	3,741	6500	652	6500	Utility Services + 5000 tuck pointing
Total HISTORIC WATERTOWER:		1,500	3,586	6,500	3,741	6,500	652	6,500	

DODGE COUNTY ARENA		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
101.4527.430	OTHER SERVICE/CHARGES-MISC	21,256	7463.98	54,037	42333.16	10,076	9290.39	7,023	
101.4527.440	PROFESSIONAL SERVICES						210		
Total DODGE COUNTY ARENA:		21,256	7,464	54,037	42,333	10,076	9,500	7,023	

CAPITAL		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
COUNCIL							15240		
101.680.4111.510	LAND								
101.680.4111.580	OTHER EQUIPMENT	15000	11,920	28000	8,226	26000	-	38000	\$26000 CH Parking Lot- yr 2 of 2 + \$4000 cubicles and \$8000 safety glass
CLERK									
101.680.4140.570	OFFICE EQUIP AND FURNISHINGS	12,000	0	-	0	-	0	6,000	Yr 1 of 2 copier 4000 Yr 1 of 2 server 2000
GENL GOVT BLDGS									
101.680.4194.580	OTHER EQUIPMENT			-		-		-	
POLICE									
101.680.4210.520	BUILDINGS & STRUCTURES	-	0	-	0	-	0	-	
101.680.4210.550	MOTOR VEHICLES		-	-	-	22,500	36,258	42,000	New Squad
101.680.4210.580	OTHER EQUIPMENT					21,600	11,500		
FIRE									
101.680.4220.530	IMPR OTHER THAN BUILDINGS								
101.680.4220.550	MOTOR VEHICLES	-	-	-	-	5,000	-	5,000	Yr 2 of 5 for tanker truck
STREETS									
101.680.4310.530	IMPR OTHER THAN BUILDINGS	-	-	-	-	-	6,878	-	
101.680.4310.540	HEAVY MACHINERY	20,000	18,876	39,000	28,745	35,000	-	35,000	Sweeper yr 2 of 5-\$30,000
101.680.4310.550	MOTOR VEHICLES	-	-	-	-	20,000	-		
101.680.4310.580	OTHER EQUIPMENT	17,000	3,048				3,500		
Storm Project E Main						170,000	-		
ICE/SNOW									
101.680.4312.540	HEAVY MACHINERY	-	12,853	-	-	-	-	-	
101.680.4312.580	OTHER EQUIPMENT	12,500	-			7,500	8,200	13,000	Plow to go on 2009 truck- \$7000 Sander \$6000
Bike Trail									
101.680.4512.530	IMPR OTHER THAN BUILDINGS	-		-		-		-	
Playgrounds									
101.680.4513.530	IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	

Swimming Pool	-	-	-	-	-	-	-	-	
101.680.4514.570 OFFICE EQUIP AND FURNISHINGS									
101.680.4514.580 OTHER EQUIPMENT									
Other Rec Facilities									
101.680.4517.530 IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	
101.680.4517.580 OTHER EQUIPMENT	-	-	-	-	-	-	-	-	
Park Areas	-	-	-	-	-	-	-	-	
101.680.4522.510 LAND	-	-	-	-	-	-	-	-	
101.680.4522.520 BUILDINGS & STRUCTURES	-	-	-	-	9,000	-	-	-	
101.680.4522.530 IMPR OTHER THAN BUILDINGS	55,500	17,856	56,000	37,621	55,000	82,413	52,500		Parks
									\$7,500 New Vet's Memorial yds 2 of 2
									\$4,000 prk signage Mdwind and Prieview
									\$30000 LP Shelter
									(changed by P&R Bd from Modular Meadowland)
									\$8000 fencing repairs N1 and N2(1/3 baseline)
									\$3000 Garbage Can lids
							27,000		Park N Rec truck
101.680.4522.550 MOTOR VEHICLES									
101.680.4522.580 OTHER EQUIPMENT	-	4,100	-	-	5,000	6,878			
Forestry Nursery	-	-	-	-	-	-	-	-	
101.680.4524.530 IMPR OTHER THAN BUILDINGS	-	-	-	-	-	-	-	-	
101.680.4524.580 OTHER EQUIPMENT	-	-	-	6,013	-	-	-	-	
	-	-	-	-	-	-	-	-	
Total Capital:	132,000	68,653	123,000	80,605	376,600	170,867	218,500		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED		COMMENTS
UNALLOCATED EXPENDITURES	2015		2016		2017		2018		
101.4920.360 INSURANCE	20,000	19,211	21,500	16,078	19300	21,903	21650		
101.4920.430 OTHER SERVICE/CHARGES-MISC	24,300	44,324	31,334	11,852	4500	63,046	4500		City Abatement payments - 4500
	43,822		-				41650		
			10,000				10000		
101.4920.433 MMUA SAFETY PROGRAM	7,700	5,749	6,700	5,474	16700	5,427	6700		Safety Train & Equipment
101.4930.720 OPERATING TRANSFERS	22000		52650	52650	52650	0			
101.4930.435 UNCOLLECTIBLE	1283		0			2400			Budget change of 15017 to Sidewalks
	52650		0						
Total UNALLOCATED EXPENDITURES:	171,755	69,284	122,184	86,054	93,150	92,776	84,500		
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED		COMMENTS
OTHER FINANCING SOURCES	2015		2016		2017		2018		
101.4930.720 OPERATING TRANSFERS		258087		240016		264582			
Total OTHER FINANCING SOURCES	0	258087	0	240016	0	264582	0		

LIBRARY FUND

LIBRARY FUND		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
GOVT BLDGS & LIBRARY		2015		2016		2017		2018	
211.550.4195.101	FULL-TIME EMPLOYEES - REGULAR		-		-		-		
211.550.4195.103	PART-TIME EMPLOYEES	7,518	7,575	7,518	8,649	10,845	8,972	10,845	
211.550.4195.121	EMPLOYER PERA CONTRIBUTIONS	545	595	564	642	813	669	813	
211.550.4195.122	EMPLOYER FICA CONTRIBUTIONS	466	475	466	513	672	536	672	
211.550.4195.123	EMPLOYER MEDICARE CONTRIBU	109	111	109	120	157	125	157	
211.550.4195.130	EMPLOYER PAID INSURANCE								6664
Total GENERAL GOVT BLDGS		8,638	8,756	8,657	9,924	12,488	10,302	12,488	
211.550.4550.101	FULL-TIME EMPLOYEES - REGULA	137,310	152,045	166,321	172,585	178,477	185,239	232,506	PT employee to FT
211.550.4550.102	FULL-TIME EMPLOYEES - OVERTIM	-	564	-		-	-	-	
211.550.4550.103	PART-TIME EMPLOYEES	42,755	23,990	14,191	12,157	23,467	24,974	-	
211.550.4550.121	EMPLOYER PERA CONTRIBUTIONS	13,505	13,450	13,486	13,750	14,050	15,733	17,438	
211.550.4550.122	EMPLOYER FICA CONTRIBUTIONS	11,164	10,793	11,164	10,916	11,630	12,482	14,415	
211.550.4550.123	EMPLOYER MEDICARE CONTRIBU	2,611	2,524	2,611	2,553	2,720	2,919	3,371	
211.550.4550.130	EMPLOYER PAID INSURANCE	30,091	27,877	30,091	24,296	30,091	25,221	36,000	
UNEMPLOYMENT BENEFIT		-	-	-	-	-	-	-	
Personnel Subtotal		237,436	231,244	237,864	236,256	260,434	266,567	303,731	
211.550.4550.150	WORKER'S COMPENSATION	1,000	1,476	1,000	1,093	1,000	1,488	1,000	
211.550.4550.160	LIABILITY INSURANCE	-	41	-	23	-	47	-	
211.550.4550.210	OPERATING SUPPLIES	2,300	2,753	2,300	2,881	2,300	2,380	2,600	
211.550.4550.216	PERIODICALS	300	327	300	187	350	254	450	
211.550.4550.218	BOOKS	14,000	11,705	12,000	10,392	12,000	8,990	13,800	
211.550.4550.219	AUDIO VISUAL	3,500	3,829	2,500	5,373	2,500	5,771	6,800	
211.550.4550.220	REPAIR/MAINTENANCE SUPPLIES	300	32	300	429	300	864	600	
211.550.4550.240	SMALL TOOLS/MINOR EQUIPMENT	100	86	100	-	100	20	100	
211.550.4550.304	LEGAL FEES	1,000	-	1,000	-	1,000	309	1,000	
211.550.4550.309	EDP, SOFTWARE & DESIGN	12,700	11,895	13,000	12,304	14,200	14,855	15,200	Automation-MTHLY SELCO CHGS/PC & software
211.550.4550.321	TELEPHONE	1,200	914	1,200	1,339	1,600	1,628	1,700	Phones/WiFi/Internet/cell
211.550.4550.325	COMMUNICATION-OTHER	250	162	250	142	250	151	500	USPO & Selco-OVERDUE NOTICES
211.550.4550.331	TRAVEL/MILEAGE	500	140	500	171	500	-	500	
211.550.4550.333	STAFF MEETINGS & CONFERENCE	1,000	372	850	43	850	302	850	
211.550.4550.334	MEMBERSHIP DUES AND FEES	500	244	500	512	500	431	500	ALA, MLA
211.550.4550.343	OTHER ADVERTISING	250	39	250	273	250	257	250	
211.550.4550.352	GENERAL NOTICE/PUBLIC INFO		-		-		-		
211.550.4550.360	INSURANCE	2,000	1,951	2,000	1,568	2,000	2,300	3,500	
211.550.4550.370	MAINTENANCE/SUPPORT FEES	1,200	1,275	1,200	1,214	1,584	779	2,000	IKON-Photocopier Charges
211.550.4550.380	UTILITY SERVICES	3,500	4,118	3,500	6,786	4,500	11,093	6,700	
211.550.4550.400	REPAIRS & MAINTENANCE	2,500	20	2,000	413	2,000	480	2,900	
211.550.4550.430	OTHER SERVICE/CHARGES-MISC.	2,500	480	2,000	1,374	2,000	4,618	2,000	
211.550.4550.431	GRANTS				-				
211.550.4550.433	MMUA SAFETY PROGRAM	744	743	744	790	744	851	744	
211.550.4550.440	PROFESSIONAL SERVICES	500	200	500	150	500	210	500	Library Committee
211.550.4550.441	LIBRARY PROGRAMS	3,000	2,761	3,000	2,831	3,000	3,745	4,000	Outreach
211.550.4550.444	OTHE CONTRACTUAL SERVICES				101		398		
211.550.4550.450	OTHER-OTHER TRANSFER								
211.550.4550.570	OFFICE EQUIP AND FURNISHINGS	2,500	3,128	2,000	1,449	2,000	549	2,000	
211.550.4550.720	OPERATING TRANSFER		-		1,700		-		
Operations Subtotal		57,344	48,690	52,994	53,539	56,028	62,771	70,194	
Total LIBRARY		294,780	279,934	290,858	289,795	316,462	329,338	373,925	
GRAND TOTAL-LIBRARY		303,419	288,690	299,515	299,719	328,951	339,639	386,413	

ECONOMIC DEVELOPMENT
COMMUNITY/ECONOMIC DE

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015		2016		2017		2018	
290.4650.101	FULL-TIME EMPLOYEES - REGULA	38,200	45,961	39,900	39,087	40,450	13,906	40,450	
290.4650.121	FULL-TIME EMPLOYEES - OVRTIME		-						
290.4650.121	EMPLOYER PERA CONTRIBUTIONS	2,865	2,220	2,993	2,745	3,034	861	3,034	
290.4650.122	EMPLOYER FICA CONTRIBUTIONS	2,368	2,590	2,474	2,325	2,508	872	2,508	
290.4650.123	EMPLOYER MEDICARE CONTRIBU	554	618	579	544	587	204	587	
290.4650.130	EMPLOYER PAID INSURANCE	4,400	3,437	3,800	3,827	3,850	907	4,000	
Personnel Subtotal		48,387	54,826	49,745	48,527	50,428	16,749	50,578	
290.4650.150	WORKER'S COMPENSATION	275	304	300	247	300	165	300	
290.4650.210	OPERATING SUPPLIES	400	355	400	368	400	513	400	
290.4650.216	PERIODICALS		-		103		-		
290.4650.240	SMALL TOOLS/MINOR EQUIP		-		128		-		
290.4650.303	ENGINEERING FEES	5,000	629	-	1,248	-	4,242	3,000	
290.4650.304	LEGAL FEES	5,000	1,800	3,000	4,182	3,000	3,266	4,000	
290.4650.321	TELEPHONE	500	383	500	389	500	386	500	
290.4650.325	COMMUNICATION-OTHER	200	190	200	160	200	279	200	Postage
290.4650.333	STAFF MEETINGS & CONFERENCE	4,000	1,044	2,000	1,026	2,000	321	2,000	
290.4650.334	MEMBERSHIP DUES AND FEES	4,000	150	7,150	250	3,150	300	3,150	
290.4650.343	ADVERTISING	150	-	-	-	-	-	-	
290.4650.351	LEGAL NOTICES PUBLISHING	150	-	-	-	-	-	-	
290.4650.352	GENERAL NOTICE/PUBLIC INFO	100	-	-	-	-	-	-	
290.4650.360	INSURANCE		934	1,000	(1,427)	360	278	360	
290.4650.380	UTILITY SERVICES		2,103		69		-		
290.4650.413	Rental Expenses	2,400	-	2,000	-	2,000	-	2,000	
290.4650.430	OTHER SERVICE/CHARGES-MISC.	1,000	8,516	-	7,254	4,000	2,239	4,500	includes \$1,000 SMIF
290.4650.440	PROFESSIONAL SERVICES	500	3,187	500	150	500	210	500	
290.4650.444	OTHER CONTRACTUAL SERVICES						23,290		
Operations Subtotal		23,675	19,595	17,050	14,146	16,410	35,489	20,910	
Total ECONOMIC DEVELOPMENT		72,062	74,421	66,795	62,673	66,838	52,239	71,488	

COMMUNITY POLICING FUN

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015		2016		2017		2018	
875.4210.150	WORKER'S COMPENSATION	350	379	400	53	400	163	300	
875.4210.210	OPERATING SUPPLIES	2,000	2,153	2,000	1,747	2,000	2,422	2,000	Operating/Training supplies for community policing/
875.4210.214	UNIFORMS		-		-		-		crime watch & prevention
875.4210.240	SMALL TOOLS/MINOR EQUIPMENT		-		-		-		
875.4210.334	MEMBERSHIP DUES & FEES								
875.4210.430	OTHER SERVICE/CHARGES-MISC.	1,000	250	1,000	650	1,000	100	1,000	
875.4210.430	OPERATING SUPPLIES	-	-	-	-	-	-	1,500	NNO
Total COMMUNITY POLICING FUND:		3,350	2,782	3,400	2,451	3,400	2,685	4,800	

EXPENDITURES--CEMETERY

	BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
CEMETERY								
610.4984.101 FULL-TIME EMPLOYEES - REGULAR	9,800	8,569	10,200	10,342	9,600	9,910	9,980	
610.4984.103 PART-TIME EMPLOYEES	8,000	-	-	-	-	-	-	
610.4984.121 EMPLOYER PERA CONTRIBUTIONS	1,335	1,748	765	1,713	720	612	749	
610.4984.122 EMPLOYER FICA CONTRIBUTIONS	1,104	606	632	584	595	575	619	
610.4984.123 EMPLOYER MEDICARE CONTRIBUTI	258	142	148	137	139	135	145	
610.4984.124 SICK CONVERSION		1,343		-		-		
610.4984.130 EMPLOYER PAID INSURANCE	1,150	991	1,150	1,278	1,500	1,409	1,600	
610.4984.131 OPEB OBLIGATION		(153)		(209)		(198)		
Personnel Subtotal	21,647	13,245	12,895	13,845	12,554	12,443	13,092	
610.4984.150 WORKER'S COMPENSATION	465	895	465	92	465	335	465	
610.4984.210 OPERATING SUPPLIES	500	-	500	267	500	9	500	
610.4984.212 MOTOR FUELS	500	-	500	-	500	-	500	
610.4984.214 UNIFORMS							50	
610.4984.220 REPAIR/MAINTENANCE SUPPLIES	400	-	400	422	3,400	1,234	500	
610.4984.240 SMALL TOOLS/MINOR EQUIPMENT	3,500	1,648	3,500	540	3,500	-	3,500	Trees (\$1,500)/replant trees southside
610.4984.301 AUDITING/ACCOUNTING	1,284	820	860	852	900	884	900	
610.4984.321 TELEPHONE	336	-	336	-		-		
610.4984.333 STAFF MEETINGS & CONFERENCES	500	455	500	-	500	-	500	Cemetery Assn Annual Conference
610.4984.334 MEMBERSHIP DUES AND FEES	100	84	100	89	100	71	100	
602.4949.343 OTHER ADVERTISING	100	-	100	-	100	-	100	
610.4984.360 INSURANCE	400	259	400	468	600	429	600	
610.4984.370 MAINTENANCE/SUPPORT FEES	1,560	1,310	1,560	1,400	1,560	1,412	1,560	Pontem software + BMS
610.4984.380 UTILITY SERVICES	250	306	250	347	250	352	250	snow removal/stumps/tree removal/
610.4984.400 REPAIRS & MAINTENANCE		-		-		26		
610.4984.430 OTHER SERVICE/CHARGES	10,000	6,422	10,000	10,421	8,000	5,301	8,000	Prop Taxes/MMUA/Misc /landscaping-3000
610.4984.440 PROFESSIONAL SERVICES				150	150	210	150	
610.4984.444 OTHER CONTRACTUAL SERVICE	7,700	26,003	25,000	21,135	25,000	23,732	22,000	Grave Digging- + \$1400 weed control
610.4997.420 DEPRECIATION		480		-		1,294		plus \$3500 stone repairs+ 10,000 cont
Operations Subtotal	27,595	38,681	44,471	36,184	45,525	35,289	39,675	mowing
Total Expenses	49,242	51,927	57,366	50,029	58,079	47,732	52,767	

REVENUES--CEMETERY

	BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
610.4984.3410 CHARGES FOR SERVICES	9,000	9,400	9,000	7,450	9,000	10,225	9,000	Grave Open/Close Fees
610.4984.3411 CEMETERY LAND RENT	6,000	8,320	6,000	6,091	6,000	6,091	6,000	Ag Land Rental- due 3/1
610.4984.3621 INTEREST EARNED	4,000	4,985	4,000	3,228	4,000	1,856	4,000	
610.4984.3623 CONTRIBUTIONS		1,000		-		20		
610.4984.3624 MISC REVENUE	300	650	300	350	300	450	300	
610.4984.3626 MONEY MARKET INTEREST	-	0	-	0	-	0	-	
610.4984.3711 BURIAL LOTS	4,000	4,260	4,000	4,000	4,000	4,800	4,000	Purchase of Lots
610.4984.3911 SALE OF FIXED ASSETS	-	-	-	9,146	-	-	-	

TOTAL REVENUES	23,300	28,615	23,300	30,265	23,300	23,443	23,300	
TOTAL EXPENSES	49,242	51,927	57,366	50,029	58,079	47,732	52,767	
CAPITAL ITEMS	-	-	-	-	-	-	-	
GAIN OR (LOSS)	(25,942)	(23,311)	(34,066)	(19,764)	(34,779)	(24,290)	(29,467)	Loss

2018 CAPITAL REQUESTS:

Total \$0

EXPENDITURES--WATER FUND

WATER--DEBT SERVICE		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
601.4710.601	BOND PRINCIPAL	170,044	-	173,442	-	177,635	-	184,921	2002 Refunded Tower Bonds
601.4710.611	BOND INTEREST	39,399	41,643	36,161	22,439	24,833	37,930	49,981	& #5 Well (2005A) & Southfork(2007A)
601.4710.620	PAYING AGENT FEES	-	486	-	923	-	347	-	PUB, and W Main/6th and 11th NE/16TH
601.4710.621	BOND ISSUANCE COSTS	-	6,439	-	(1,457)	-	7,646	-	
Total DEBT SERVICE		209,443	48,569	209,603	21,905	202,468	45,922	234,903	
OTHER FINANCING USES									
Total OTHER FINANCING USES									
POWER & PUMPING									
601.4941.380	UTILITY SERVICES	25,000	25,313	25,000	24,542	27,000	37,915	27,000	
Total POWER & PUMPING		25,000	25,313	25,000	24,542	27,000	37,915	27,000	
DISTRIBUTION									
601.4943.101	FULL-TIME EMPLOYEES - REGULAR	75,000	76,985	79,000	60,658	79,000	76,537	80,900	
601.4943.102	FULL-TIME EMPLOYEES - OVERTIME	3,000	1,710	3,000	780	3,000	1,978	3,000	
601.4943.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
601.4943.121	EMPLOYER PERA CONTRIBUTIONS	5,850	20,649	6,150	19,685	6,150	5,252	6,293	
601.4943.122	EMPLOYER FICA CONTRIBUTIONS	4,836	4,916	5,084	3,857	5,084	4,830	5,202	
601.4943.123	EMPLOYER MEDICARE CONTRIBUTI	1,131	1,150	1,189	902	1,189	1,130	1,217	
601.4943.124	SICK CONVERSION	-	4,475	-	-	-	-	-	
601.4943.130	EMPLOYER PAID INSURANCE	13,500	13,784	13,500	11,105	16,100	11,609	13,000	
601.4943.131	OPEB OBLIGATION	-	(473)	-	(647)	-	(613)	-	
Personnel Subtotal		103,317	123,196	107,923	96,341	110,523	100,723	109,611	
601.4943.150	WORKER'S COMPENSATION	3,890	4,000	4,600	3,660	4,600	2,402	3,000	
601.4943.160	LIABILITY INSURANCE	40	41	40	23	40	47	40	
601.4943.210	OPERATING SUPPLIES	44,000	48,766	44,000	51,045	50,000	49,885	50,000	
601.4943.212	MOTOR FUELS	1,200	-	1,200	-	1,200	-	1,200	
601.4943.214	UNIFORMS	900	157	900	97	900	218	420	
601.4943.220	REPAIR/MAINTENANCE SUPPLIES	7,100	14,512	27,100	10,612	27,100	7,724	27,100	+20000 for fixing valves,hydrants
601.4943.240	SMALL TOOLS/MINOR EQUIPMENT	5,000	1,821	5,000	2,038	5,000	2,488	5,000	
601.4943.260	WATER/SEWER METERS	8,000	7,500	8,000	10,000	8,000	11,353	8,000	
601.4943.360	INSURANCE	5,500	4,517	5,500	3,812	6,000	4,718	6,000	
601.4943.400	REPAIRS & MAINTENANCE	50,000	37,704	120,000	31,843	120,000	62,261	120,000	+70,000 pull well #5
601.4943.410	RENTALS	2,600	29	2,600	41	2,600	-	2,600	
601.4943.430	OTHER SERVICE/CHARGES	3,600	1,368	3,600	1,184	3,600	860	3,600	
601.4943.433	MMUA SAFETY PROGRAM	4,700	1,666	4,700	1,599	4,700	1,682	4,700	
601.4943.440	PROFESSIONAL SERVICES	2,500	1,320	2,500	1,285	2,500	1,435	2,500	
601.4943.444	CONTRACTED SERVICES	-	-	-	-	-	353	-	
Operations Subtotal		139,030	123,402	229,740	117,239	236,240	145,427	234,160	
Total DISTRIBUTION		242,347	246,598	337,663	213,580	346,763	246,149	343,771	

ADMINISTRATION								
601.4944.101	FULL-TIME EMPLOYEES - REGULAR	70,700	79,531	71,800	69,811	76,500	62,692	76,500
601.4944.102	FULL-TIME EMPLOYEES - OVERTIME		329		358		524	
601.4944.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-
601.4944.121	EMPLOYER PERA CONTRIBUTIONS	5,303	4,588	5,385	5,072	5,738	4,373	5,738
601.4944.122	EMPLOYER FICA CONTRIBUTIONS	4,383	4,542	4,452	4,090	4,743	3,564	4,743
601.4944.123	EMPLOYER MEDICARE CONTRIBUTI	1,025	1,077	1,041	957	1,109	834	1,109
601.4944.124	SICK CONVERSION						1,299	
601.4944.130	EMPLOYER PAID INSURANCE	11,500	12,079	12,200	11,987	13,500	10,405	12,300
601.4944.131	OPEB OBLIGATION				-		-	
	Personnel Subtotal	92,911	102,146	94,878	92,275	101,590	83,690	100,390
601.4944.210	OPERATING SUPPLIES	1,100	687	1,100	756	1,100	873	800
601.4944.216	PERIODICALS	100	-	100	-	100	-	100
601.4944.240	SMALL TOOLS/MINOR EQUIPMENT	500	130	500	359	500	20	500
601.4944.301	AUDITING/ACCOUNTING	4,500	3,690	3,850	3,834	4,000	3,978	4,000
601.4944.303	ENGINEERING FEES	5,000	14,696	5,000	13,140	5,000	3,358	5,000
601.4944.304	LEGAL FEES		1,359		254	750	1,157	750
601.4944.309	EDP, SOFTWARE & DESIGN	500	323	500	72	500	153	500
601.4944.321	TELEPHONE	1,500	1,677	1,700	1,991	1,700	2,000	2,400
601.4944.325	COMMUNICATION-OTHER	3,000	4,848	3,000	4,749	5,000	4,938	5,000
601.4944.333	STAFF MEETINGS & CONFERENCES	1,500	912	1,500	270	1,500	1,080	1,500
601.4944.334	MEMBERSHIP DUES AND FEES	500	258	500	281	500	312	500
601.4944.343	OTHER ADVERTISING	100	161	100	-	100	-	100
601.4944.352	GENERAL NOTICE/PUBLIC INFO	1,200	1,081	1,200	910	1,200	818	1,200
601.4944.370	MAINTENANCE/SUPPORT FEES	2,725	2,037	2,725	2,160	2,725	2,181	2,725
601.4944.400	REPAIRS & MAINTENANCE						46	
601.4944.430	OTHER SERVICE/CHARGES	200	215	200	235	200	199	200
601.4944.435	UNCOLLECTIBLE						103	
601.4944.438	CREDIT CARD FEES	1,000	1,217	1,000	2,132	2,100	2,861	2,800
601.4944.440	PROFESSIONAL SERVICES	1,800	400	1,800	300	1,800	1,497	1,800
601.4944.444	OTHER CONTRACTUAL SERVICES						1,732	
	Operations Subtotal	25,225	33,691	24,775	31,442	28,775	27,305	29,875
Total ADMINISTRATION		118,136	135,837	119,653	123,718	130,365	110,995	130,265

BMS-1500, Neopost-300

ltron-925

DEPRECIATION								
601.4997.462	AMORTIZATION		(2,762)		(1,481)		(1,597)	
601.4997.630	BOND DISCOUNT PAID		-		-		-	
601.4997.420	DEPRECIATION		221,023		202,751		205,129	
Total DEPRECIATION		0	218,261	0	201,270	0	203,532	0

OTHER EXPENSE								
601.4999.720	OPERATING TRANSFERS	14,162	14,162	13,627	13,627	13,789	25,566	13,897
Total OTHER EXPENSE		14,162	14,162	13,627	13,627	13,789	25,566	13,897
Total WATER FUND EXPENSES		609,088	688,739	705,546	598,643	720,385	670,080	749,835

REVENUES--WATER FUND

WATER FUND		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
MISCELLANEOUS REVENUES									
601.4943.3347	OTHER FEDERAL GRANT		912.9		26.4		0		
601.4943.3611	Special Assessment- Prin		97.19		0		0		
601.4943.3612	SPECIAL ASSESS-PEN/INT		80.29		557.57		348.69		
601.3600.3621	INTEREST EARNED	5,000	8,326	5,000	8,500	5,000	4,865	5,000	
601.3600.3622	RENTS AND ROYALTIES	23,500	24,946	23,500	25,694	23,500	26,465	23,500	
601.3600.3624	MISC REVENUE - REFUNDS	500	1,037	500	284	500	64	500	
601.3600.3626	MONEY MARKET INTEREST	-	-	-	-	-	9	-	
Total MISCELLANEOUS REVENUES		29,000	35,399	29,000	35,062	29,000	31,753	29,000	
PROPRIETARY FUND REVENUES									
601.3700.3710	WATER SALES - CUSTOMERS	622,200	607,685	653,310	640,493	668,500	699,618	721,980	(668500*.08)
601.3700.3715	CONNECTION/RECONNECTION FEE	100	0	100	50	100	50	100	Reconnects/Water Assess-permits-350
601.3700.3716	WATER ACCESS CHARGE-BP	8,000	47,300	8,000	50,300	30,000	63,001	0	WAC
601.3700.3717	SALES - OTHER	0	0	0	0	0	0	0	
601.3700.3718	METER SALES	4,500	9,403	4,500	9,180	6,000	11,418	6,000	50/50 WATER/SEWER
601.3700.3719	WAC Fee						10,489		
601.3700.3746	PENALTIES	7,000	7,044	7,000	6,799	7,000	7,545	7,000	
Total PROPRIETARY FUND REVENUES		641,800	671,432	672,910	706,822	711,600	792,121	735,080	
OTHER FINANCING SOURCES									
	Devloper Contributed Capital		0		144673.33		0		
601.3900.3990	CAPITAL CONTRIBUTIONS		63,880		-		226,145		
Total OTHER FINANCING SOURCES		-	63,880	-	144,673	-	226,145	-	
Total WATER FUND		670,800	770,711	701,910	886,557	740,600	1,050,018	764,080	
WATER EXPENSES		609,088	688,739	705,546	598,643	720,385	670,080	749,835	
WATER REVENUES		670,800	770,711	701,910	886,557	740,600	1,050,018	764,080	
Capital Expenditures		182620		113000		30000		78,000	
GAIN OR LOSS		(120,908)	81,972	(116,636)	287,915	(9,785)	379,938	(63,755)	

2018 CAPITAL REQUESTS:

2018 Principal	68,000
Vehicle	
Vehicle yr 1 of 2	10,000
Total Equip	78,000

Budgeted in 2016 and 2017- will be purchased 2018
(shared with WW- to pull generator)

EXPENDITURES--SEWER FUND

SEWER--DEBT SERVICE		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015		2016		2017		2018	
602.4710.601	BOND PRINCIPAL	529,695	-	529,695	-	563,801	-	710,386	2002 Refunding Bond & PFA Loan
602.4710.611	BOND INTEREST	140,680	128,454	140,680	101,823	101,376	163,771	145,991	PUB, and W Main/6th and 11th NE 15th
602.4710.620	PAYING AGENT FEES	-	368	-	923	346,500	742	-	WWTP 4.2 million/15 yrs
602.4710.621	BOND ISSUANCE COSTS	-	6,187	-	20,310	(61,330)	5,020	(43,000)	less 17.7% estimated
Total DEBT SERVICE		670,375	135,010	670,375	123,055	950,347	169,533	813,378	(or less 66,000 if use SAC to pay down)
SEWER PLANT									
602.4947.101	FULL-TIME EMPLOYEES - REGULAR	140,500	144,790	138,000	86,046	136,000	158,288	165,600	SF
602.4947.102	FULL-TIME EMPLOYEES - OVERTIME	4,000	3,913	4,000	1,843	4,000	5,239	4,000	SF
602.4947.103	PART-TIME EMPLOYEES	11,440	-	11,440	-	11,440	-	11,440	SF Mower (6 mos at \$11)(ADD 11440)
602.4947.121	EMPLOYER PERA CONTRIBUTIONS	10,838	37,006	10,650	35,616	10,500	11,892	12,720	SF
602.4947.122	EMPLOYER FICA CONTRIBUTIONS	9,668	8,607	9,513	6,088	9,389	9,518	11,224	SF
602.4947.123	EMPLOYER MEDICARE CONTRIBUTION	2,261	2,013	2,225	1,424	2,196	2,226	2,625	SF
602.4947.130	EMPLOYER PAID INSURANCE	27,000	27,754	27,800	18,231	29,500	21,880	24,000	SF
602.4947.131	OPEB OBLIGATION	-	(524)	-	(716)	-	-	-	
Personnel Subtotal		205,707	223,558	203,628	148,531	203,025	209,043	231,610	
602.4947.150	WORKER'S COMPENSATION	7,650	7,174	7,650	5,810	7,650	2,744	6,000	SF
602.4947.160	LIABILITY INSURANCE	35	-	35	-	35	-	35	SF
602.4947.210	OPERATING SUPPLIES	35,000	6,657	35,000	6,891	35,000	2,655	35,000	SF
602.4947.211	CHEMICALS	38,000	33,246	38,000	44,792	38,000	39,140	60,000	FV
602.4947.212	MOTOR FUELS	2,000	-	2,000	-	2,000	-	2,000	FV estimate
602.4947.214	UNIFORMS	2,300	-	2,300	-	2,300	103	910	SF
602.4947.216	PERIODICALS	30	-	30	-	30	-	30	SF
602.4947.220	REPAIR/MAINTENANCE SUPPLIES	12,000	5,266	12,000	84,663	12,000	9,961	16,000	FV
602.4947.240	SMALL TOOLS/MINOR EQUIPMENT	3,500	940	3,500	3,356	5,000	2,241	5,000	FV
602.4947.260	WATER/SEWER METERS	1,500	-	1,500	-	1,500	-	-	
602.4947.301	AUDITING ACCOUNTING	4,200	3,173	3,400	3,408	3,450	3,536	3,450	SF
602.4947.303	ENGINEERING	15,500	-	15,500	4,857	10,000	4,080	10,000	SF
602.4947.309	EDP/SOFTWARE/DESIGN	400	-	400	-	400	-	400	SF
602.4947.321	TELEPHONE	1,700	1,355	1,700	1,512	1,700	1,517	2,400	SF
602.4947.333	STAFF MEETINGS AND CONFERENCES	2,200	3,979	2,200	1,077	2,200	1,909	2,200	SF
602.4947.334	MEMBERSHIP DUES AND FEES	130	81	130	85	130	73	130	SF
602.4947.352	GENERAL NOTICES	175	-	175	-	175	-	-	
602.4947.360	INSURANCE	9,500	4,807	9,500	4,097	7,500	7,865	12,100	SF
602.4947.370	MAINTENANCE/SUPPORT FEES	-	-	-	747	1,200	772	1,200	SF
602.4947.380	UTILITY SERVICES	-	19,766	57,500	40,027	30,000	55,340	80,000	SF
602.4947.381	PURCHASED POWER	137,500	72,891	82,000	111,118	100,000	103,664	122,000	FV add generator diesel to this
602.4947.400	REPAIRS & MAINTENANCE	30,000	7,076	50,000	17,133	50,000	8,131	50,000	FV +20,000 1 reed bed per yr for reed beds
602.4947.410	RENTALS	20	-	20	-	20	-	-	
602.4947.430	OTHER SERVICE/CHARGES-MISC.	3,200	12,658	3,200	3,103	3,200	3,093	3,200	SF
602.4947.433	MMUA SAFETY PROGRAM	2,800	3,862	2,800	3,955	3,000	3,987	3,000	SF
602.4947.440	PROFESSIONAL SERVICES	20,000	12,933	20,000	12,260	45,000	20,669	50,000	SF all testing add \$35,000 for addtl testing
602.4947.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	-	-	Permit begins June 2017- use addtl
Operations Subtotal		329,340	195,864	350,540	348,892	361,490	271,480	465,055	25,000 for 2017
Total SEWER PLANT		535,047	419,421	554,168	497,423	564,515	480,524	696,665	

SEWER DISTRIBUTION									
602.4948.101	FULL-TIME EMPLOYEES - REGULAR	59,200	58,841	62,200	56,959	61,000	39,285	42,680	
602.4948.102	FULL-TIME EMPLOYEES - OVERTIME	3,000	1,067	3,000	415	3,000	681	3,000	
602.4948.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4948.121	EMPLOYER PERA CONTRIBUTIONS	4,665	4,847	4,890	4,144	4,800	(25,815)	3,426	
602.4948.122	EMPLOYER FICA CONTRIBUTIONS	3,856	3,892	4,042	3,462	3,968	2,424	2,832	
602.4948.123	EMPLOYER MEDICARE CONTRIBUTION	902	910	945	810	928	567	662	
602.4948.124	SICK CONVERSION		4,475		-		-		
602.4948.130	EMPLOYER PAID INSURANCE	9,600	9,945	10,000	9,437	12,050	6,546	10,600	
602.4948.131	OPEB OBLIGATION		-		-		(679)		
602.4948.142	UNEMPLOYMENT BENEFIT		773		-		-		
	Personnel Subtotal	81,223	84,751	85,078	75,227	85,746	23,010	63,201	
602.4948.150	WORKER'S COMPENSATION	2,500	3,668	3,700	2,865	3,800	2,859	3,000	
602.4948.160	LIABILITY INSURANCE	40	41	40	23	40	47	40	
602.4948.210	OPERATING SUPPLIES	11,000	8,641	11,000	7,433	11,000	3,063	11,000	
602.4948.212	MOTOR FUELS	6,400	5,456	6,400	3,657	6,400	5,386	6,400	
602.4948.214	UNIFORMS	350	-	350	89	350	131	210	
602.4948.220	REPAIR/MAINTENANCE SUPPLIES	2,000	4,401	2,000	1,948	2,000	3,894	2,000	
602.4948.240	SMALL TOOLS/MINOR EQUIPMENT	1,500	191	1,500	20	1,500	1,056	1,500	
602.4948.260	WATER/SEWER METERS	8,000	7,500	8,000	10,000	8,000	11,353	8,000	
602.4948.360	INSURANCE	14,000	13,200	14,000	9,884	16,000	10,922	13,000	
602.4948.380	UTILITY SERVICES	3,500	3,211	3,500	3,087	3,500	3,449	3,500	
602.4948.400	REPAIRS & MAINTENANCE	40,000	24,690	40,000	3,249	40,000	19,927	40,000	
602.4948.410	RENTALS	100	9	100	-	100	-	100	
602.4948.430	OTHER SERVICE/CHARGES-MISC.	3,000	740	3,000	460	3,000	295	3,000	
602.4948.433	MMUA SAFETY PROGRAM	500	1,203	500	733	500	1,367	500	
602.4948.440	PROFESSIONAL SERVICES	2,000	25	2,000	25	2,000	-	2,000	
602.4948.444	OTHER CONTRACTUAL SERVICES	-	-	-	-	-	123	-	
	Operations Subtotal	94,890	72,976	96,090	43,473	98,190	63,870	94,250	
	Total SEWER DISTRIBUTION	176,113	157,727	181,168	118,700	183,936	86,879	157,451	

SAN SEWER-ADMIN/GENERAL									
602.4949.101	FULL-TIME EMPLOYEES - REGULAR	57,000	61,101	57,000	52,994	61,500	50,917	61,000	
602.4949.102	FULL-TIME EMPLOYEES - OVERTIME	1,000	256	1,000	244	1,000	351	1,000	
602.4949.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
602.4949.121	EMPLOYER PERA CONTRIBUTIONS	4,350	3,620	4,350	3,966	4,688	3,533	4,650	
602.4949.122	EMPLOYER FICA CONTRIBUTIONS	3,596	3,500	3,596	3,112	3,875	3,002	3,844	
602.4949.123	EMPLOYER MEDICARE CONTRIBUTION	841	831	841	728	906	675	899	
602.4949.124	SICK CONVERSION						1,299		
602.4949.130	EMPLOYER PAID INSURANCE	9,400	9,819	10,200	9,602	11,000	8,599	10,400	
602.4949.131	OPEB OBLIGATION		-		-		-		
	Personnel Subtotal	76,187	79,127	76,987	70,647	82,969	68,375	81,793	
602.4949.150	WORKER'S COMPENSATION						-	350	
602.4949.210	OPERATING SUPPLIES	1,500	652	1,500	477	1,500	836	1,500	
602.4949.240	SMALL TOOLS/MINOR EQUIPMENT	-	130	-	359	-	20	-	
602.4949.301	AUDITING/ACCOUNTING	650	517	650	426	530	442	530	
602.4949.303	ENGINEERING FEES	500	-	500	758	500	-	500	
602.4949.304	LEGAL FEES	-	938	-	-	-	692	-	

602.4949.309	EDA, SOFTWARE & DESIGN		323		72		153		
602.4949.321	TELEPHONE	400	2,154	2,256	1,136	2,256	1,716	2,956	
602.4949.325	COMMUNICATION-OTHER	3,000	4,805	3,000	4,407	5,000	4,899	5,000	
602.4949.333	STAFF MEETINGS & CONFERENCES	500	56	500	20	500	-	500	
602.4949.334	MEMBERSHIP DUES AND FEES	20	75	20	62	20	95	20	
602.4949.352	GENERAL NOTICE/PUBLIC INFO	25	206	25	34	25	-	25	
602.4949.370	MAINTENANCE/SUPPORT FEES	2,725	2,024	2,725	1,357	2,725	1,409	2,725	BMS-1500, neopost-300
602.4949.400	REPAIRS & MAINTENANCE						241		
602.4949.430	OTHER SERVICE/CHARGES-MISC.	50	525	50	23	50	437	50	\ ltron-975
602.4949.435	UNCOLLECTIBLE						1,977		
602.4949.438	Credit Card Fees	1,000	1,217	1,000	2,132	2,100	2,861	2,800	
602.4949.440	PROFESSIONAL SERVICES	150	400	150	300	400	1,497	400	
602.4949.444	OTHER CONTRACTUAL SERVICES						1,732		
602.4949.720	OPERATING TRANSFERS	12,458	12,458	-	11,988	12,130	36,878	12,225	2002 Main St
Operations Subtotal		22,978	26,477	12,376	23,551	27,736	55,884	29,581	
Total SAN SEWER-ADMIN/GENERAL		99,165	105,604	89,363	94,197	110,705	124,259	111,374	
602.4997.420	Depreciation		435,591		435,291		489,305		
602.4997.462	AMORTIZATION EXPENSE		(2,842)		(1,872)		(1,930)		
	Depreciation Subtotal	-	432,749	-	433,419	-	487,375	-	
Total SEWER FUND EXPENSES		1,480,700	1,250,511	1,495,074	1,266,795	1,809,503	1,348,570	1,778,867	

REVENUES--SEWER FUND

SEWER FUND	BUDGET 2015	ACTUAL 2015	BUDGET 2016	ACTUAL 2016	BUDGET 2017	ACTUAL 2017	PROPOSED 2018	COMMENTS
MISCELLANEOUS REVENUES								
602.948.3347 OTHER FEDERAL GRANT		2738.69		70.4		0		
602.4948. SPECIAL ASSESSMENTS		0		0		0		
602.3600.3621 INTEREST EARNED	14000	8,955	14000	1,541	6000	35,494	6000	
602.948.3624 MISC REVENUE				178		162		
602.3600.3626 MONEY MARKET INTEREST	0	-	0	-	0	196	0	
Total MISCELLANEOUS REVENUES	14,000	11,693	14,000	1,790	6,000	35,851	6,000	
PROPRIETARY FUND REVENUES								
602.3700.3718 METER SALES	5,000	9402.5	5,000	9180	8,000	11417.5	8,000	
602.3700.3720 SEWER SERVICE	1,536,120	1,537,212	1,612,926	1,633,862	1,750,000	1,757,863	1,750,000	
602.3700.3725 SEWER CONNECTION FEES	2,000	45,101	2,000	50,052	20,000	875,810	20,000	
602.3700.3726 SEWER ACCESS CHARGES-BP	-	-	-	-	-	-	-	
602.3700.3729 SAC Fee						9,289		
602.3700.3746 PENALTIES	18,000	17,954	18,000	17,550	18,000	19,814	18,000	
602.948.3911 SALE OF FIXED ASSETS						12,600		
602.948.3922 OTHER MISC-GOVT					100,000	16,900	96,000	
Total PROPRIETARY REVENUES	1,561,120	1,609,670	1,637,926	1,710,644	1,896,000	2,703,693	1,892,000	
OTHER FINANCING SOURCES								
602.4948.3990 CAPITAL CONTRIBUTIONS		47610		121559		119915		
DEVELOPER CONTRIB		0		0		0		
Total OTHER FINANCING SOURCES	-	47,610	-	121,559	-	119,915	-	
Total SEWER FUND REVENUES	1,575,120	1,668,973	1,651,926	1,833,993	1,902,000	2,859,459	1,898,000	
SEWER EXPENSES	1,480,700	1,250,511	1,495,074	1,266,795	1,809,503	1,348,570	1,778,867	
SEWER REVENUES	1,575,120	1,668,973	1,651,926	1,833,993	1,902,000	2,859,459	1,898,000	
Capital Expenditures	241,795		215,000		88,000		154,200	
GAIN OR (LOSS)	(147,375)	418,462	(58,148)	567,198	4,497	1,510,889	(35,067)	

2018 CAPITAL REQUESTS:

Used truck with a crane 25000

2018 Principal 44,200

Jetter Yr 5 of 5 (yr 1 was \$25,000) 50000

W jetter addtl vacuum 25000

Vehicle Budgeted in 2016 and 2017- will be purchased 2018

Vehicle yr 1 of 2 10,000 (shared with WW- to pull generator)

154,200

EXPENDITURES-ELECTRIC FUND

		BUDGET 2015		BUDGET 2016		BUDGET 2017		PROPOSED 2018	COMMENTS
604.4710.601	BOND PRINCIPAL	38,334	-	40,000	-	43,072	-	43,779	PUB
604.4710.611	BOND INTEREST	17,517	20,299	15,930	7,349	8,925	8,569	8,057	
604.4710.620	PAYING AGENT FEES		150		399		99		
604.4710.621	BOND ISSUANCE COSTS		5,169		-		-		
Total DEBT SERVICE		55,851	25,619	55,930	7,748	51,997	8,668	51,835	
POWER SUPPLY									
604.4956.381	PURCHASED POWER	2,500,000	2,657,596	2,600,000	2,296,632	2,443,557	2,280,484	2,641,704	AS PER MRES STUDY
Total POWER SUPPLY:		2,500,000	2,657,596	2,600,000	2,296,632	2,443,557	2,280,484	2,641,704	
TRANSMISSION/DISTRIBUTION									
604.4957.101	FULL-TIME EMPLOYEES - REGULAR	293,000	270,884	304,000	311,015	311,000	313,458	321,500	
604.4957.102	FULL-TIME EMPLOYEES - OVERTIME	13,100	1,936	13,100	782	13,100	4,054	13,100	+11100 for Standby(8 hrs x 52 wks
604.4957.121	EMPLOYER PERA CONTRIBUTIONS	22,958	64,998	23,783	63,965	24,308	79,728	25,095	x26.50 avg)
604.4957.122	EMPLOYER FICA CONTRIBUTIONS	18,978	18,447	19,660	18,281	20,094	19,174	20,745	
604.4957.123	EMPLOYER MEDICARE CONTRIBUT	4,438	4,314	4,598	4,275	4,699	4,484	4,852	
604.4957.124	SICK CONVERSION		25,466		-		-		
604.4957.130	EMPLOYER PAID INSURANCE	43,152	42,233	35,000	31,954	35,000	33,623	34,000	
604.4957.131	OPEB OBLIGATION		(1,010)		(1,381)		(1,309)		
Personnel Subtotal		395,626	427,269	400,141	428,892	408,201	453,212	419,292	
604.4957.150	WORKER'S COMPENSATION	13,400	12,282	13,400	12,079	13,400	10,327	12,560	
604.4957.210	OPERATING SUPPLIES	8,000	15,168	8,000	9,650	10,000	4,450	10,000	
604.4957.212	MOTOR FUELS	5,500	3,602	5,500	3,675	5,500	3,843	5,500	
604.4957.214	UNIFORMS	3,500	489	3,500	1,253	3,500	1,320	2,400	
604.4957.220	REPAIR/MAINTENANCE SUPPLIES	91,500	87,994	128,500	67,896	128,500	96,954	91,500	
604.4957.240	SMALL TOOLS/MINOR EQUIPMENT	4,000	2,518	4,000	1,604	4,000	2,484	4,000	
604.4957.260	ELECTRIC METERS	2,500	1,153	2,500	4,509	2,500	9,910	10,000	Repalce prog-residential
604.4957.270	TRANSFORMERS	25,000	33,203	75,000	16,854	75,000	1,455	25,000	
604.4957.303	ENGINEERING FEES	5,000	4,350	5,000	1,875	5,000	8,625	5,000	mapping
64.4957.325	COMMUNICATION-OTHER				100		16		
604.4957.343	OTHER ADVERTISING	250	592	250	159	250	-	250	
604.4957.360	INSURANCE	8,000	6,477	8,000	5,925	9,000	7,506	9,000	
604.4957.380	UTILITY SERVICES	13,500	11,300	13,500	9,167	13,500	9,448	13,500	
604.4957.400	REPAIRS & MAINTENANCE	5,000	5,932	5,000	2,552	5,000	2,308	5,000	
604.4957.410	RENTALS	500	366	500	515	500	551	500	
604.4957.430	OTHER SERVICE/CHARGES-MISC.	3,600	2,671	3,600	3,069	3,600	3,256	3,600	registration/licenses & PSP
604.4957.433	MMUA SAFETY PROGRAM	4,050	3,809	4,050	3,720	4,050	4,308	4,050	
604.4957.437	GOPHER STATE ONE-CALL	3,000	1,957	3,000	2,100	3,000	2,602	3,000	
604.4957.444	OTHER CONTRACTUAL SERVICES	55,000	20,177	78,000	19,340	78,000	58,967	55,000	
Operations Subtotal		251,300	214,041	361,300	166,044	364,300	228,331	259,860	
Total TRANSMISSION & DISTRIBUTION:		646,926	641,310	761,441	594,936	772,501	681,543	679,152	

GOVT BLDGS		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET	ACTUAL	PROPOSED 2018	COMMENTS
604.4195.	FULL-TIME EMPLOYEES - REGULAR	-	-	-	-	-	-	-	
	PART-TIME EMPLOYEES	2,950	2,464	2,950	2,610	2,950	2,875	2,950	
	EMPLOYER PERA CONTRIBUTIONS	221	193	221	189	221	215	221	
	EMPLOYER FICA CONTRIBUTIONS	183	154	183	151	183	172	183	
	EMPLOYER MEDICARE CONTRIBUT	43	36	43	35	43	40	43	
Total GENERAL GOVT BLDGS		3,397	2,847	3,397	2,986	3,397	3,303	3,397	

ADMINISTRATION & GENERAL		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
604.4959.101	FULL-TIME EMPLOYEES - REGULAR	138,500	157,581	138,500	131,229	148,000	124,730	146,000	
604.4959.102	FULL-TIME EMPLOYEES - OVERTIME	2,000	562	2,000	599	2,000	871	2,000	
604.4959.103	PART-TIME EMPLOYEES	-	-	-	-	-	-	-	
604.4959.121	EMPLOYER PERA CONTRIBUTIONS	10,538	8,146	10,538	9,663	11,250	8,884	11,100	
604.4959.122	EMPLOYER FICA CONTRIBUTIONS	8,711	8,811	8,711	7,681	9,300	7,121	9,176	
604.4959.123	EMPLOYER MEDICARE CONTRIBUT	2,038	2,102	2,038	1,796	2,176	1,665	2,147	
604.4959.124	SICK CONVERSION						2,886		
604.4959.130	EMPLOYER PAID INSURANCE	22,500	22,459	22,900	22,779	24,000	20,440	24,500	
604.4959.131	OPEB OBLIGATION						-		
Personnel Subtotal		184,287	199,662	184,687	173,748	196,726	166,598	194,923	
604.4959.150	WORKER'S COMPENSATION	-	-	-	-	-	-	840	
604.4959.160	LIABILITY INSURANCE	40	41	40	23	40	47	40	
604.4959.210	OPERATING SUPPLIES	2,750	1,089	2,750	1,566	2,750	1,132	2,750	
604.4959.240	SMALL TOOLS/MINOR EQUIPMENT	500	139	500	359	500	65	500	
604.4959.301	AUDITING/ACCOUNTING	4,500	3,690	3,900	3,834	4,000	3,978	4,000	
604.4959.303	ENGINEERING FEES		(5,000)		-		-		
604.4959.304	LEGAL FEES	1,500	1,964	1,500	5,522	1,500	5,331	5,000	
604.4959.309	EDP, SOFTWARE & DESIGN	1,000	643	1,000	154	1,000	327	1,000	
604.4959.321	TELEPHONE	7,200	7,737	7,920	7,026	7,920	8,468	7,920	
604.4959.325	COMMUNICATION-OTHER	6,000	9,459	6,000	8,367	10,500	9,490	10,500	Web & Postage
604.4959.333	STAFF MEETINGS & CONFERENCES	3,500	2,608	3,500	3,364	3,500	4,758	3,500	Includes JTS-\$2000 (2005-2006)
604.4959.334	MEMBERSHIP DUES AND FEES	40,000	34,990	40,000	35,003	40,000	35,186	40,000	MMUA- \$12000; MMUA \$4000;
604.4959.343	OTHER ADVERTISING		-		-		-		CMPAS- \$6000
604.4959.352	GENERAL NOTICE/PUBLIC INFO	150	250	150	68	150	-	150	
604.4959.370	MAINTENANCE/SUPPORT FEES	4,000	3,376	4,000	3,801	4,000	3,878	4,000	
604.4959.400	REPAIRS & MAINTENANCE	550	-	550	-	550	249	550	
604.4959.429	CONSERVATION IMPROVEMENT PR	89,000	163,192	91,000	94,251	95,244	62,149	95,244	
604.4959.430	OTHER SERVICE/CHARGES-MISC.	140,000	138,065	140,000	121,810	140,000	131,072	140,000	sched, tran agt, res mgmt fees
604.4959.435	Uncollectible/Collection fees		125		-		805		
604.4959.438	CREDIT CARD FEES	2,000	2,434	2,000	4,264	4,200	5,721	5,600	
604.4959.440	PROFESSIONAL SERVICES	7,500	425	7,500	375	37,500	10,307	7,500	Agency fee, Consultant-Union-3000
604.4959.444	OTHER CONTRACTUAL SERVICES						3,464		Agency fee, Consultant-Union-3000
Operations Subtotal		310,190	365,226	312,310	289,785	353,354	286,426	329,094	
Total ADMINISTRATION & GENERAL:		494,477	564,888	496,997	463,533	550,080	453,024	524,017	

CUSTOMER ACCOUNT		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
604.4958.435 UNCOLLECTIBLE ACCOUNTS							1,875		
604.4958.613 CUSTOMER INTEREST		100	56	100	272	100	412	100	
Operations Subtotal		100	56	100	272	100	2,288	100	
Total CUSTOMER ACCOUNT		100	56	100	272	100	2,288	100	
DEPRECIATION									
604.4997.420 DEPRECIATION		130,000	109,909	130,000	92,570	130,000	94,014	130,000	
604.4997.462 AMORTIZATION EXPENSE			5,483		5,120		5,120		
Total DEPRECIATION:		130,000	115,392	130,000	97,690	130,000	99,134	130,000	
OTHER EXPENSE									
Capital Contributions					-		-		
604.4999.720 OPERATING TRANSFERS		27,500	25,000	19,000	19,000	20,000	20,000	27,000	Street Lighting
Total OTHER EXPENSE:		27,500	25,000	19,000	19,000	20,000	20,000	27,000	
Total ELECTRIC FUND:		3,858,251	4,032,707	4,066,864	3,482,798	3,971,632	3,548,443	4,057,205	

REVENUES--ELECTRIC FUND

ELECTRIC FUND		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018	COMMENTS
MISCELLANEOUS REVENUE									
604.4957.3347	OTHER FEDERAL GRANT		626.34		17.6		0		
604.4957.3483	PROGRAM-OTHER						131		
604.4957.3612	SPECIAL ASSESS/PEN/INT		4207.82		1373.07		908		
604.3600.3621	INTEREST EARNED	39,000	11,602	39,000	11,048	10,000	9,086	10,000	
604.3600.3622	RENTS AND ROYALTIES	3,000	3,592	3,000	7,803	3,000	9,543	3,000	
604.3600.3624	MISC REVENUE - REFUNDS	1,000	4,673	1,000	3,233	1,000	8,845	1,000	
604.3600.3626	MONEY MARKET INTEREST	0	0	0	1	0	36	0	
Total MISCELLANEOUS REVENUES		43,000	24,700	43,000	23,476	14,000	28,549	14,000	
PROPRIETARY FUND REVENUES									
604.3700.3735	ELECTRIC ASSESSMENT	4,400	7,265	4,400	6,800	4,400	7,980	4,400	
604.3700.3740	ELECTRIC SALES	3,239,600	3,257,632	3,401,580	3,601,489	3,572,000	3,606,758	3,980,836	AS PER MRES STUDY
604.3700.3742	ELECTRIC SALES-DEMAND	263,000	238,546	276,150	270,271	276,150	296,965	405,000	AS PER MRES STUDY
604.3700.3743	ELECTRIC SALES	248,000	0	248,000	0		0		
604.3700.3745	CONNECTION/RECONNECTION FEE	4,800	3,000	4,800	3,650	4,800	2,050	4,800	
604.3700.3746	PENALTIES	40,000	39,315	40,000	41,135	40,000	48,370	40,000	
604.3700.3747	ELECTRIC METER HOOKUP FEE	0	2,475	0	2,210	0	3,085	0	
604.3700.3748	RECAPTURE/WRITEOFF		96		0		0		
604.957.3749	3.0% CIP	90,709	97,491	95,244	107,709	100,016	107,936	111,463	
604.957.3911	SALES OF FIXED ASSETS		0		8,500		0		
Total PROPRIETARY REVENUES		3,890,509	3,645,820	4,070,174	4,041,764	3,997,366	4,073,145	4,546,499	
OTHER FINANCING SOURCES									
604.3900.3911	SALES OF FIXED ASSETS								
Total OTHER FINANCING SOURCES		-	-	-	-	-	-	-	
Total ELECTRIC FUND		3,933,509	3,670,521	4,113,174	4,065,240	4,011,366	4,101,694	4,560,499	
ELECTRIC EXPENDITURES		3,858,251	4,032,707	4,066,864	3,482,798	3,971,632	3,548,443	4,057,205	
ELECTRIC REVENUES		3,933,509	3,670,521	4,113,174	4,065,240	4,011,366	4,101,694	4,560,499	
CAPITAL EXPENSES		42,000		245,000		85,000		270,000	
GAIN OR LOSS		33,258	(362,186)	(198,690)	582,442	(45,266)	553,251	233,295	

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2018 CAPITAL REQUESTS:

OK	Bucket truck-Yr 2 of 5	40,000
	Annual Territory Acquisitions	20,000
	H.S.- Excel	100,000
	H.S. City Infra	110,000
		270,000

Sub Station 2020?

EXPENDITURES—LIQUOR STORE		BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
LIQUOR STORE		2015		2016		2017		2018	
FINANCIAL ADMINISTRATION									
609.4151.101	FULL-TIME EMPLOYEES - REGULA	2,600	2,062	2,600	2,083	2,600	2,230	2,600	Part of Council Salaries
609.4151.102	FULL-TIME EMPLOYEES - OVERTIME								
609.4151.121	EMPLOYER PERA CONTRIBUTIONS	195	44	195	41	195	63	195	
609.4151.122	EMPLOYER FICA CONTRIBUTIONS	161	128	161	129	161	137	161	
609.4151.123	EMPLOYER MEDICARE CONTRIBU	38	30	38	30	38	32	38	
609.4151.130	EMPLOYER PAID INSURANCE		-		-		-		
Personnel Subtotal		2,994	2,264	2,994	2,284	2,994	2,463	2,994	
609.4151.301	AUDITING/ACCOUNTING	4,500	3,690	3,900	3,834	4,000	3,978	4,000	
609.4151.309	EDP, SOFTWARE & DESIGN								
609.4151.430	OTHER SERVICE/CHARGES-MISC.	-	-	-	-		-		
609.4151.440	PROFESSIONAL SERVICES								
Operations Subtotal		4,500	3,690	3,900	3,834	4,000	3,978	4,000	
Total FINANCIAL ADMINISTRATION		7,494	5,954	6,894	6,118	6,994	6,441	6,994	
MERCHANDISE									
609.4975.210	OPERATING SUPPLIES	1,900	2,527	1,900	2,409	2,500	3,057	2,500	
609.4975.251	LIQUOR & WINE	362,045	431,293	380,147	457,225	399,154	462,010	419,100	Increase 5%
609.4975.252	BEER	576,903	595,044	605,748	615,952	636,035	625,336	667,800	Increase 5%
609.4975.254	MISC TAXABLES (SOFT DRINKS,ET	9,971	14,524	9,971	14,722	15,000	15,758	15,000	
609.4975.257	ICE	1,845	4,518	1,845	4,358	2,000	3,319	2,000	
609.4975.259	NON-TAX MISC (O.J., ETC) NA BEE	642	601	642	533	642	594	642	
609.4975.335	FREIGHT	9,500	10,014	9,500	9,577	10,000	10,205	10,000	
609.4975.343	OTHER ADVERTISING				100		-		
609.4975.430	OTHER SERVICE/CHARGES-MISC.	50	-	50	-	50	620	50	
609.4975.438	CREDIT CARD FEES	20,000	22,657	21,500	24,735	24,000	26,847	25,000	
609.4975.439	REFUNDS AND DEPOSITS						-		
Total MERCHANDISE		982,856	1,081,178	1,031,303	1,129,612	1,089,381	1,147,746	1,142,092	

EXPENDITURES		BUDGET	ACTUAL	PROPOSED	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
LIQUOR STORE		2015		2016		2017		2018	
MANAGER									
609.4976.101	FULL-TIME EMPLOYEES - REGULA	62,500	62,874	66,200	67,300	70,050	69,874	74,000	
609.4976.102	FULL-TIME EMPLOYEES - OVERTIM	-		-		-		-	
609.4976.103	PART-TIME EMPLOYEES		-		-		-		
609.4976.121	EMPLOYER PERA CONTRIBUTIONS	4,688	4,882	4,965	4,982	5,254	5,275	5,550	
609.4976.122	EMPLOYER FICA CONTRIBUTIONS	3,875	3,922	4,104	4,003	4,343	4,240	4,588	
609.4976.123	EMPLOYER MEDICARE CONTRIBU	906	917	960	936	1,016	991	1,073	
609.4976.130	EMPLOYER PAID INSURANCE	8,400	8,782	8,400	8,620	9,400	8,954	9,400	
609.4976.131	OPEB OBLIGATION		(375)		(513)		-		
Personnel Services		80,369	81,002	84,629	85,328	90,063	89,334	94,611	
609.4976.150	WORKER'S COMPENSATION	3,650	4,066	6,000	5,041	6,000	4,213	5,000	
609.4976.210	OPERATING SUPPLIES	700	172	700	526	700	764	700	
609.4976.214	UNIFORMS		190		-		-		
609.4976.216	PERIODICALS	40	39	40	49	40	162	40	DCI SUBSCRIPTION
609.4976.240	SMALL TOOLS/MINOR EQUIPMENT	3,600	1,892	3,600	1,899	3,600	1,605	3,600	\$2,000 for computers
609.4976.304	LEGAL FEES	100	-	100	44	100	73	100	
609.4976.309	EDP, SOFTWARE & DESIGN		230		-		-		
609.4976.321	TELEPHONE	1,900	1,756	1,900	1,796	1,900	1,793	1,900	PHONES & INTERNET
609.4976.331	TRAVEL	250	-	250	-	250	34	250	
609.4976.333	STAFF MEETINGS & CONFERENCE	200	-	200	-	200	15	900	
609.4976.334	MEMBERSHIP DUES AND FEES	1,000	970	1,000	1,288	1,000	1,200	1,500	BUYER CARD, BEV ASSN, CHAMBER
609.4976.343	OTHER ADVERTISING	9,000	7,229	9,000	3,591	9,000	6,788	9,000	
609.4976.351	LEGAL NOTICES PUBLISHING	250	-	250	-	250	-	250	
609.4976.352	GENERAL NOTICE/PUBLIC INFO	25	-	25	-	25	-	25	
609.4976.370	MAINTENANCE/SUPPORT FEES	3,000	2,055	3,000	2,534	3,000	2,123	3,000	BMS and LIQ support
609.4976.430	OTHER SERVICE/CHARGES-MISC.	1,000	165	1,000	252	1,000	150	1,000	GROC, UNEMP, NSF, P CASH, FOOD LIC
609.4976.433	MMUA SAFETY PROGRAM	800	743	800	792	800	765	800	/ALCOHOL , TOBACCO ,SCHOLARSHIP-500
609.4976.439	CASH OVER SHORT		1,335		855		913		
609.4976.440	PROFESSIONAL SERVICES	525	400	525	300	525	420	525	INS AGENCY
609.4976.444	OTHER CONTRACTUAL SERVICES						257		
Operations Subtotal		26,040	21,243	28,390	18,968	28,390	21,275	28,590	
Total MANAGER		106,409	102,245	113,019	104,296	118,453	110,609	123,201	

EXPENDITURES		BUDGET		ACTUAL		PROPOSED		ACTUAL		BUDGET		ACTUAL		PROPOSED		COMMENTS
LIQUOR STORE		2015		2016		2017		2018								
CASHIERS																
609.4977.101	FULL-TIME EMPLOYEES - REGULAR	33,400	31,868	34,000	36,084	34,000	37,467	44,000								
609.4977.102	FULL-TIME EMPLOYEES - OVERTIME		23		(15)		139									
609.4977.103	PART-TIME EMPLOYEES	39,000	33,121	42,100	34,377	35,200	38,778	35,200								
609.4977.121	EMPLOYER PERA CONTRIBUTIONS	5,430	18,146	5,708	18,118	5,190	20,217	5,940								
609.4977.122	EMPLOYER FICA CONTRIBUTIONS	4,489	3,989	4,718	4,114	4,290	4,490	4,910								
609.4977.123	EMPLOYER MEDICARE CONTRIBU	1,050	933	1,103	962	1,003	1,050	1,148								
609.4977.130	EMPLOYER PAID INSURANCE	8,200	15,005	16,400	14,884	17,200	15,602	18,000								
609.4977.131	OPEB OBLIGATION		-		-		(486)									
	UNEMPLOYMENT BENEFIT	-	-	-	-	-	-	-								
	Personnel Subtotal	91,569	103,085	104,029	108,525	96,884	117,257	109,199								
609.4977.160	LIABILITY INSURANCE	40	41	40	23	40	47	40								
609.4977.333	STAFF MEETINGS & CONFERENCE	300	370	300	-	300	15	300								TRADE SHOW
609.4977.334	MEMBERSHIP DUES AND FEES	50	180	50	-	50	200	50								
	Operations Total	390	591	390	23	390	262	390								
Total CASHIERS		91,959	103,676	104,419	108,548	97,274	117,518	109,589								

JANITOR

609.4978.210	OPERATING SUPPLIES	600	824	600	258	600	546	600								
Total JANITOR:		600	824	600	258	600	546	600								

BUILDINGS & MAINTENANCE

609.4979.220	REPAIR/MAINTENANCE SUPPLIES	100	-	100	-	100	250	100								
609.4979.240	SMALL TOOLS/MINOR EQUIPMENT	1,000	1,125	1,000	1,416	1,000	1,396	1,000								
609.4979.360	INSURANCE	5,500	3,595	5,500	3,212	4,500	3,929	4,500								
609.4979.380	UTILITY SERVICES	12,500	10,356	12,500	11,174	12,500	11,492	12,500								
609.4979.400	REPAIRS & MAINTENANCE	18,000	768	11,000	1,625	11,000	9,314	11,000								
609.4979.410	RENTALS	750	860	750	1,363	750	1,675	750								
Total BUILDING MAINTENANCE		37,850	16,703	30,850	18,790	29,850	28,056	29,850								

DEPRECIATION

609.4997.420	DEPRECIATION	13,000	13,883	13,000	12,107	13,000	7,810	13,000	
Total DEPRECIATION		13,000	13,883	13,000	12,107	13,000	7,810	13,000	

OTHER EXPENSE

609.xxxx.580						-			
609.4999.720	OPERATING TRANSFERS	14,000	14,000	14,000	84,000	14,000	64,000	16,000	
Total OTHER EXPENSE		14,000	14,000	14,000	84,000	14,000	64,000	16,000	

Total LIQUOR FUND EXPENDITURES	1,254,167	1,338,462	1,314,086	1,463,729	1,369,551	1,482,726	1,441,326
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REVENUES--LIQUOR STORE		PROPOSED		BUDGET		BUDGET		PROPOSED	COMMENTS
LIQUOR FUND		2015	ACTUAL	2016	ACTUAL	2017	ACTUAL	2018	
MISCELLANEOUS REVENUES									
609.4151.3621	INTEREST EARNED	3,000	12,647	3,000	7,735	3,000	5,569	3,000	
609.4151.3624	MISC REVENUE - REFUNDS	250	0	250	6	250	350	250	INS DIV, CK FEES, TASTING CKS
609.4151.3625	INC/DEC IN FAIR VALUE OF INVESTMENT								
609.4151.3626	MONEY MARKET INTEREST		-		1		2		
TRNASFER FROM OTHER FUNDS			-		-		-		
Total MISCELLANEOUS REVENUES:		3,250	12,647	3,250	7,743	3,250	5,921	3,250	
PROPRIETARY FUND REVENUES									
609.4975.3781	SALES - LIQUOR	347,030	413,277	364,382	432,358	382,600	452,734	401,700	increase 5%
609.4975.3782	SALES - BEER	743,400	743,200	780,570	777,609	819,600	777,386	860,600	Increase 5%
609.4975.3783	SALES - WINE	160,300	203,932	168,315	218,308	176,700	225,676	185,500	Increase 5%
609.4975.3784	SALES - MISC. TAXABLE	14,603	21,218	14,603	20,601	22,000	20,460	22,000	
609.4975.3786	SALES - NON-TAXABLE	5,215	9,013	5,215	8,962	5,215	9,906	5,215	
609.4975.3794	CASH OVER		890		1,010		1,175		
Total PROPRIETARY FUND REVENUES:		1,270,548	1,391,529	1,333,085	1,458,848	1,406,115	1,487,337	1,475,015	

Total LIQUOR FUND REVENUES: 1,273,798 1,404,176 1,336,335 1,466,590 1,409,365 1,493,258 1,478,265

TOTAL REVENUES	1,273,798	1,404,176	1,336,335	1,466,590	1,409,365	1,493,258	1,478,265
TOTAL EXPENDITURES	1,254,167	1,338,462	1,314,086	1,463,729	1,369,551	1,482,726	1,425,326
CAPITAL	0		0		6,000		6,000
NET INCOME BEFORE TRANSFER:	19,631	65,714	22,249	2,861	33,814	10,532	46,939
TRANSFERS							16,000
GAIN OR LOSS	19,631	65,714	22,249	2,861	33,814	10,532	30,939

2018 CAPITAL REQUESTS:

Cooler 6000
Total 6000

EXPENDITURES--STORM SEWER

		BUDGET		BUDGET		BUDGET		PROPOSED	COMMENTS
		2015	ACTUAL	2016	ACTUAL	2017	ACTUAL	2018	
605.4710.601	BOND PRINCIPAL	45,108	0	46,590	0	48,407	0	47,634	W Main/6th and 11th NE/16TH
605.4710.611	BOND INTEREST	12,297	11,966	11,904	14,107	7,310	19,018	33,550	
605.4710.620	PAYING AGENT FEES		299		623		347		
605.4710.621	BOND ISSUANCE COSTS		2,258		-2,169		7,244		
Total DEBT SERVICE		57,405	14,523	58,494	12,560	55,717	26,608	81,184	
DISTRIBUTION									
605.4963.101	FULL-TIME EMPLOYEES - REGULAR	58,500	45,816	62,500	28,709	29,000	28,099	31,000	
605.4643.102	FULL-TIME EMPLOYEES - OVERTIME		0		0		0		
605.4963.103	PART-TIME EMPLOYEES	3,000	0	3,000	0	3,000	0	3,000	
605.4963.121	EMPLOYER PERA CONTRIBUTIONS	4,388	9,675	4,888	8,820	2,175	-11,701	2,325	
605.4963.122	EMPLOYER FICA CONTRIBUTIONS	3,813	2,813	4,061	1,620	1,984	1,660	2,108	
605.4963.123	EMPLOYER MEDICARE CONTRIBUTIONS	848	658	906	379	421	388	450	
605.4963.124	SICK CONVERSION		1,119		0		0		
605.4963.130	EMPLOYER PAID INSURANCE	13,072	10,736	13,072	6,549	17,200	6,829	8,600	
605.4963.142	UNEMPLOYMENT BENEFIT		1,636		0		0		
605.4963.131	OPEB OBLIGATION		-125		-171		-162		
Personnel Subtotal		83,621	72,327	88,227	45,906	53,780	25,114	47,483	
605.4963.150	WORKER'S COMPENSATION	1,000	0	0	0	0	0	0	
605.4963.210	OPERATING SUPPLIES	7,000	5,923	7,000	5,665	7,000	2,502	7,000	Diesel
605.4963.214	UNIFORMS	1,200	164	1,200	0	1,200	0	280	
605.4963.220	REPAIR/MAINTENANCE SUPPLIES	30,500	2,180	30,500	1,312	30,500	1,597	30,500	
605.4963.240	SMALL TOOLS/MINOR EQUIPMENT	500	581	500	63	500	379	500	
605.4963.303	ENGINEERING FEES		0		17,528		0		
605.4963.325	COMMUNICATION-OTHER	3,000	4,805	3,000	4,342	5,000	4,899	5,000	
605.4963.331	TRAVEL	100	0	100	0	100	0	100	
605.4963.352	GENERAL NOTICE/PUBLIC INFO		206		34		0		
605.4963.360	INSURANCE	600	561	600	504	800	504	800	
605.4963.370	MAINTENANCE & SUPPORT FEES	1,700	1,028	1,700	1,056	1,700	1,097	1,700	Folder/Stuffer & Handhelds
605.4963.400	REPAIRS & MAINTENANCE	25,000	4,002	25,000	1,402	25,000	7,824	25,000	
605.4963.410	RENTALS		11		2		2		
605.4963.430	OTHER SERVICE/CHARGES	75	107	75	0	75	90	75	
605.4963.440	PROFESSIONAL SERVICES	5,000	0	5,000	0	5,000	0	5,000	Storm Water Plan MS4
605.4963.433	MMUA SAFETY PROGRAM	4,050	3,081	4,050	3,120	4,050	3,101	4,050	
605.4963.444	OTHER CONTRACTUAL SERVICES		0		0		0		
Operations Subtotal		79,725	22,649	78,725	35,028	80,925	21,993	80,005	
Total STORM WATER		163,346	94,976	166,952	80,934	134,705	47,107	127,488	

ADMINISTRATION								
605.4964.101	FULL-TIME EMPLOYEES - REGULAR	18,600	19,032	18,600	16,175	19,500	16,374	19,500
605.4964.102	FULL-TIME EMPLOYEES - OVERTIME		41		5		4	
605.4964.103	PART-TIME EMPLOYEES	0	0	0	0	0	0	0
605.4964.121	EMPLOYER PERA CONTRIBUTIONS	1,395	1,009	1,395	1,212	1,463	1,184	1,463
605.4964.122	EMPLOYER FICA CONTRIBUTIONS	1,153	1,120	1,153	953	1,209	936	1,209
605.4964.123	EMPLOYER MEDICARE CONTRIBUTIONS	270	268	270	223	283	219	283
605.4964.124	SICK CONVERSION						289	
605.4964.130	EMPLOYER PAID INSURANCE	3,500	2,660	3,000	2,643	3,400	2,448	3,400
605.4964.131	OPEB OBLIGATION		0		0		0	
	Personnel Subtotal	24,918	24,129	24,418	21,211	25,854	21,453	25,854
605.4964.150	WORKER'S COMPENSATION	3,900	5,429	5,500	3,835	5,600	-579	5,600
605.4964.210	OPERATING SUPPLIES	700	95	700	65	700	133	700
605.4964.240	SMALL TOOLS/MINOR EQUIP		0		359		20	
605.4964.301	AUDITING/ACCOUNTING	1,324	820	860	852	900	884	900
605.4964.303	ENGINEERING FEES	5,000	0	5,000	0	5,000	0	5,000
605.4964.309	EDP, SOFTWARE & DESIGN		86		72		153	
605.4964.333	STAFF MEETINGS & CONFERENCES	300		300		300		300
605.4964.334	MEMBERSHIP DUES AND FEES							
605.4964.370	MAINTENANCE/SUPPORT FEES	250	415	250	166	450	115	450
605.4964.400	REPAIRS & MAINTENANCE						46	
605.4964.430	OTHER SERVICE/CHARGES	200	25	200	9	200	128	200
605.4964.435	UNCOLLECTIBLE						77	
605.4964.438	CREDIT CARD FEES	1,000	1,217	1,000	2,132	2,100	2,861	2,800
605.4964.440	PROFESSIONAL SERVICES	725	400	725	300	725	1,420	725
605.4964.444	OTHER CONTRACTUAL SERVICES						577	
	Operations Subtotal	13,399	8,487	14,535	7,790	15,975	5,835	16,675
Total ADMINISTRATION		38,317	32,616	38,953	29,001	41,829	27,288	42,529
DEPRECIATION								
605.4997.420	DEPRECIATION		81,557		84,169		89,677	
605.4997.625	AMORTIZATION		-2,868		-1,197		-1,097	
605.4997.630	BOND DISCOUNT PAID	0		0	0	0	0	
Total DEPRECIATION		0	78,689	0	82,972	0	88,580	0
605.4999.720	Operating Transfers	0	0	0	0	0	77,698	0
TOTAL STORM WATER EXPENSES		259,068	220,804	264,399	205,467	232,251	267,282	251,201

REVENUES--STORM WATER

STORM WATER FUND			2015		BUDGET 2016		BUDGET 2017		ACTUAL 2018	COMMENTS
MISCELLANEOUS REVENUES										
605.4963.3340	STATE GRANTS AND AIDS				125,002			3,854		
605.4963.3613	SPECIAL-ASSMNTS-PREPAID						-	6,250	-	
605.4963.3621	INTEREST EARNED	3000	4369	3000	2492	3000	-6608	3000		
605.4963.3624	MISC REVENUE - REFUNDS									
605.4963.3625	INC/DEC IN FAIR VALUE OF INVESTMENT									
605.4963.3626	MONEY MARKET INTEREST		0		0		0			
Total MISCELLANEOUS REVENUES			3000	4369.3	3000	127494.07	3000	3495.53	3000	
PROPRIETARY FUND REVENUES										
605.4963.3720	STORM USER CHARGE	252,000	259,874	272,538	277,303	278,000	408,591	428,000		
605.4963.3746	PENALTIES	2,200	2,831	2,200	2,884	2,200	4,236	2,200		
	DEVELOPER CONTRIBUTED		-		-		-			
605.4963.3921	TRANSFER FROM OTHER FUNDS						500,000			
605.4963.3990	CAPITAL CONTRIBUTIONS		9,050		199,346		296,491			
Total PROPRIETARY REVENUES			254200	271754.25	274738	479533.3	280200	1209318.03	430200	
Storm Expenses			259,068	220,804	264,399	205,467	232,251	267,282	251,201	
Storm Revenues			257,200	276,124	277,738	607,027	283,200	1,212,814	433,200	
Capital Expenses			82,200		107,500		12,500		65,000	
GAIN OR LOSS			(84,068)	55,319	(94,161)	401,560	38,449	945,532	116,999	

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2018 CAPITAL REQUESTS:

2018 Principal 65,000

65,000

MS4 reserve

2013	10000
2014	10000
2015	5000
2016	5000
2017	5000
	35000

EXPENDITURES

		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	PROPOSED	COMMENTS
		2015	2015	2016	2016	2017	2017	2018	
ICE ARENA									
606.4516.101	FULL-TIME EMPLOYEES -	94,900	93,824	86,700	81,830	99,500	82,861	93,000	
606.4516.102	FULL-TIME EMPLOYEES - OVERTIME		50		265		-		
606.4516.103	PART-TIME EMPLOYEES	43,500	37,536	40,100	36,998	40,100	45,127	40,100	
606.4516.121	EMPLOYER PERA CONTR	8,000	8,526	8,000	8,847	9,000	7,974	9,000	
606.4516.122	EMPLOYER FICA CONTRIB	8,581	8,136	7,862	7,103	8,655	7,616	8,252	
606.4516.123	EMPLOYER MEDICARE CO	1,377	1,903	1,258	1,661	1,444	1,781	1,349	
606.4516.130	EMPLOYER PAID INSURAN	26,000	21,797	22,000	18,718	19,000	19,505	20,000	
606.4516.142	UNEMPLOYMENT BENEFIT		-		511		738		
Personnel Subtotal		182,358	171,772	165,920	155,932	177,699	165,602	171,701	
606.4516.150	WORKER'S COMPENSATION	3,200	3,347	3,400	2,621	3,500	2,570	3,500	
606.4516.210	OPERATING SUPPLIES	5,000	3,744	5,000	2,822	5,000	1,716	4,000	
606.4516.214	UNIFORMS	600	-	600	-	600	905	950	
606.4516.220	REPAIR/MAINTENANCE SUP	7,500	7,837	7,500	9,276	7,500	5,883	7,500	
606.4516.240	SMALL TOOLS/MINOR EQUI	1,000	2,039	1,000	2,009	1,000	218	1,000	
606.4516.261	MERCH FOR RESALE- TAX	3,000	1,858	3,000	1,554	2,000	1,615	2,000	
606.4516.262	MERCH FOR RESALE-NON	-	-	-	-	-	-	-	
606.4516.301	AUDITING/ACCOUNTING	1,000	1,000	900	900	900	900	900	
606.4516.309	EDP, SOFTWARE, DESIGN		-			500		-	
606.4516.321	TELEPHONE	2,600	2,114	2,200	3,046	2,800	3,264	3,200	
606.4516.333	STAFF MEETINGS & CONF	1,000	1,040	1,000	-	1,000	-	1,000	Refrig
606.4516.334	MEMBERSHIP DUES AND	600	202	400	220	400	266	400	MIAMA, Star
606.4516.343	OTHER ADVERTISING	360	163	360	163	360	166	200	
606.4516.370	MAINTENANCE/SUPPORT	2,000	1,427	1,800	1,690	1,900	2,070	2,400	Message center contract fees
606.4516.380	UTILITIES	52,700	50,254	52,700	43,551	52,700	68,184	54,000	Use 45000 x .80 x 1.5 (20% energy savings?)
606.4516.400	REPAIRS & MAINTENANCE	18,000	13,969	18,000	18,272	22,500	31,317	22,500	new multiplier
606.4516.430	OTHER SERVICE/CHARGE	3,000	2,518	3,000	1,122	3,000	1,310	2,000	Weed control/garbage/sprinkler
606.4516.433	MMUA SAFETY	1,010	743	1,010	761	1,010	765	1,010	
606.4516.440	PROFESSIONAL SERVICE	300	618	500	113	500	-	500	Alarm
606.4516.444	OTHER CONTRACTUAL SE	4,500	-	4,500	-		289		
606.4516.530	IMPROVE OTHER THAN B		-		197,480		-		
606.4516.580	OTHER EQUIP		-		-		-		
Operations Subtotal		107,370	92,872	106,870	285,600	107,170	121,437	107,060	
Total ICE ARENA		289,728	264,644	272,790	441,532	284,869	287,039	278,761	

REVENUES

ICE ARENA		BUDGET 2015	ACTUAL	BUDGET 2016	ACTUAL	BUDGET 2017	ACTUAL	PROPOSED 2018
606.4516.3349	MISC STATE GRANT				100000		0	
606.4516.3450	SCHOOL/YOUTH ICE REN	198,000	200,841	200,000	196,957	200,000	189,360	200,000
606.4516.3451	LEAGUE HOCKEY	49,000	45,900	49,000	46,977	49,000	64,076	49,000
606.4516.3452	PUBLIC SKATE	2,500	2,701	2,500	2,083	2,500	2,040	2,500
606.4516.3453	OPEN HOCKEY/ICE TIME	5,000	5,043	5,000	4,094	5,000	4,234	5,000
606.4516.3454	LEASED SIGN REVENUE	1,000	1,200	1,000	1,900	1,000	1,355	1,000
606.4516.3455	CONCESSION RENTS	2,516	2,292	2,516	2,216	2,516	-	2,516
606.4516.3456	POP AND GUMBALL SALE	3,000	2,767	3,000	2,215	3,000	2,423	3,000
606.4516.3457	SKATE RENTS/SHARPENI	1,500	1,226	1,500	769	1,500	755	1,500
606.4516.3458	PRO SHOP SALES	200	172	200	340	200	164	200
606.4516.3623	CONTRIBUTIONS AND DO	-	-	-	1	-	-	-
606.4516.3624	MISC REVENUE-REFUNDS	-	30	-	-	-	4,562	-
	Transfer from other funds		2,472		83,980		18,072	
Total ICE ARENA		262,716	264,644	264,716	441,532	264,716	287,039	264,716

Arena Expenses	289,728	264,644	272,790	441,532	284,869	287,039	278,761
Arena Revenues	262,716	264,644	264,716	441,532	264,716	287,039	264,716
Capital Expenses	15500		100,000		0		0
GAIN OR LOSS	(42,512)	-	(108,074)	-	(20,153)	(0)	(14,045) Loss

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2018 CAPITAL REQUESTS:

phones???	-
cameras????	-
	-
	-
	-

2019- refrigerant

- required by 2020