City of Buffalo Minnesota
2016 Capital and Operating Budget
Published November, 2015

Buffalo Lake Pavilion Area

PUBLISHED ACCORDING TO DISTINGUISHED BUDGET PRESENTATION AWARD CRITERIA AS ADOPTED BY THE GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Executive Summary

It is the City's "Core Function" to provide certain services such as streets, water, wastewater, public safety, and parks to the Citizens of Buffalo. The people of Buffalo expect these services to be delivered in an efficient and effective manner. The services provided by the City should focus on and enhance the quality of life of the Citizens of Buffalo. We strive to assure a safe and peaceful environment for our citizens. The Budget can be read as a "biography" of the community. The "biography" should reflect the goals, values, and needs of the community – it should reflect its personality. To that end this budget is presented.

Budget Environment

City of Buffalo (referred to as COB from this point on) has issued 29 new single family home permits in 2015 compared to 46 in 2014. The total value of 2015 permits is $39,633,059 vs. $9,809,151 in 2014. What this means to the local property tax payer is that the tax "bill" of the city is spread to more value. This potentially results in a softening of tax burden for individual property owners. Increased values and new construction in 2015 will most likely affect pay **2017** taxes. The effect of greater values in past years means that individual homeowner property taxes *in general* went down or stayed the same in pay 2015 - assuming your value did not appreciate in a substantial way (over $15,000).

The economy continues to grow in our community. This has resulted in more commercial space in the City of Buffalo. Newly constructed commercial rental space is entirely filled suggesting a good business environment for new entrepreneurs. This results in more jobs and more commercial tax capacity. Tax capacity rates are backwards looking (the tax paid in 2016 will be based upon 2014 values). Therefore, for the most part (totaling commercial and residential value increases), property tax rates will be shown cushioned in the 2016 tax statements. Total individual property taxes are affected by value increases, improvements on the property, changes in value, and changes in property tax policy by the state legislature.

Employee Health Insurance

As with most group plans the COB anticipates a major change in the cost of the employee group health insurance plan. To make sure we are getting the most competitive plan available, we are advertising for proposals for the 2016 Plan Year. We have been successful in the past at attracting competitive rates in the market place. However, we have had high experience usage in 2015. This could adversely affect our ability to keep our typical low percentage rate increases in 2016. Continuation of the "self-insurance" option will help in that regard. The self-insurance option is "capped" (defined maximum loss) to prevent severe health care insurance utilization from becoming unmanageable.

City Actions

The City is very mindful that budget decisions impact the citizens of Buffalo. For that reason the City has chosen to continue to implement several steps to manage existing funds wisely and effectively.

Renegotiation of Contracts

The city will continue to renegotiate contracts in existence as the opportunity arises. For example, by switching to a “self-insured” option for health insurance in 2014 we only saw a moderate 4.5% increase in health insurance rates while other cities are seeing rate increases of 50% or more.

Employee Salary Component

The Council is proposing a 3% Cost of Living increase for salaries in 2015. Salary adjustments help keep the City competitive for quality employees.

Refinancing of Existing Debt

The City of Buffalo has always been aggressive in making sure it is paying the lowest rate possible for debt. We continue to look for opportunities to save. Just one typical refinancing can save several hundred thousand to millions of dollars over the term of the bond.

Protection of Existing Infrastructure

Over the history of the City many miles of roads, pipes and stationary structures have been constructed with taxpayer funds. Some cities have chosen not to protect that infrastructure investment by letting it crumble away or become obsolete. Some have even gone from bituminous streets back to gravel streets effectively wasting the original taxpayer investment. The City Council has determined that a planned approach to protecting and repairing existing infrastructure investment through a long term planning process makes more sense. In 2013, 2014 and 2015 the City improved several miles of streets and hundreds of feet of storm sewer and structures without assessments. A priority will be the completion of reconstruction of water and wastewater lines in the southeast sector of the community. This is all part of a twenty year capital improvement program established by the City. *A significant difference between COB and other communities is that infrastructure repair and maintenance is not assessed to individual property owners.*

The City of Buffalo will complete a major reconstruction project in partnership with MnDOT in 2016. This activity will occur along the State Highway 25 Corridor at the intersection of State Highway 55. Of the

$15,800,000 in project costs (along with recently completed reconstruction along the 25 corridor in the city) a majority is the responsibility of MnDOT and a total of $3,245,000 is the City of Buffalo share of those project costs. The City of Buffalo has been successful in leveraging project costs with MnDOT to help make infrastructure repair affordable to our community. The local share costs have been paid for through a Street Reconstruction Capital Improvement plan bonding program as authorized by State Statute. The local costs and resulting bond have been made a part of the 2015-16 budget. (A copy of the plan can be seen here: http://www.ci.buffalo.mn.us/wp-content/uploads/2014/03/2014-12-10-105548-Auger-CIP-2015-2019-mmo.pdf)

Using Street Reconstruction Capital Improvement Bonding can result in project cost savings of over 20% (Economies of Scale, administrative costs, funding costs) when compared to using an annual “pay as you go” strategy. Moreover, the assets created through this program will have a functional life of well over 100 years. The bond term needed to pay for these improvements runs from 10 to 15 years.

Electric Service Improvements/Rate Study/Wholesale Power Cost Increase

The City of Buffalo will be completing major service upgrades in the southern and northern service areas along the Highway 25 Corridor. The project will have the advantage of having greatly improved reliability for the southern and northern electric customers located in the upgrade areas. Approximately $1 million dollars is being spent on this improvement over two years.

The City Council engaged an outside firm to perform an Electric Rate Study in 2015. This study was necessary because of a pending wholesale rate increase of approximately 3% from our supplier Minnesota Municipal Power Agency in 2016. The COB also had to determine the effect of increased changes in the efficiency of electric use by consumers.

In order to meet the revenue requirements needed to pay for the increased wholesale rates of MMPA, the COB needs to make adjustments to the COB retail rate. Following the rate study consultant’s recommendations, the COB will be required to raise electrical rates across the board by a total of 2.65% in 2016. There will have to be an annual review of the electric rate structure to assure that the electric utility is meeting all revenue requirements needed for effective operations.

In addition the COB will have to meet changing Electric Consumption patterns and the changing operating environment of retail electric operations. The following chart will help explain some of those changes.

Electrical Demand Growth 1950 - 2035

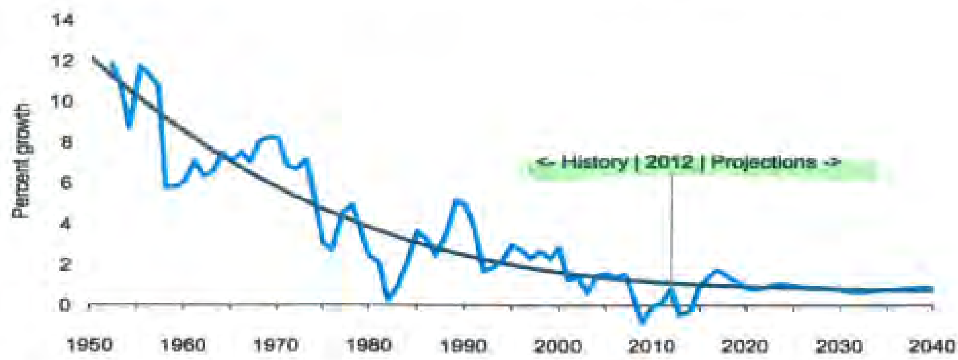


Figure 1. U.S. electricity demand growth, 1950-2035 (percent, 3-year moving average). Figures beyond 2012 are projections and not actual data. *Source:* EIA 2013a.

The chart above graphically represents one of the challenges to be experienced by the Buffalo Electric Utility going forward. Electric demand growth is leveling out and in some customer classes use is actually declining. Efficiency, renewable power sources, and more effective use of electric power are driving this decline. Reduced power consumption is not a bad thing as it drives down the amount of power plant emissions, but it can present a challenge when making sure the distribution infrastructure is sound and adequate enough to meet the demands of our customers. For example, the COB needs to make sure it can competently deliver the full power demand of commercial and residential customers even though the customer may have installed solar power at their home or business. The COB still needs to provide the connection to our system in case the customer has a failure of their home or commercial system. COB also needs to make sure that there is adequate transformer capacity at the substation to provide total load requirements as in the case of a commercial installation of solar (such a system has been installed at the CUB store in Buffalo).

To meet this challenge the COB will be raising the Customer Charge (fixed charge appearing monthly on all utility bills in the COB) $3.00 per month over two years. This will result in a Customer Charge of $8.00 per month for residential customers and $11.50 per month for commercial accounts. Current Wright Hennepin rate payers are charged $8.25 per month and Xcel Energy Customers are charged $8.00 for overhead and $10.00 underground per month for the base Customer Charge.

General Fund Overview

2016 Revenues:

The 2016 Budget has been prepared using past recorded revenues and expenditures and 2015 projected balances. Projected general fund balances (end 2015) are expected to be $4,246,090. This will enable the city to enter 2016 with cash to operate until the July tax settlements and State Aid payments.

Sources of Income	Projected 2016
Property Tax	$ 2,956,418
Local Government Aid	$ 724,949
Fees for Services/Bldg. Permits, Garbage, etc.	$2,154,923
Transfers from Enterprise Funds	$900,000

2016 Levy

The 2016 Levy has been increased to meet debt service requirements. The levy for governmental operations has not been increased. Please remember that the debt service levy is required to pay for infrastructure improvements such as the street and utility reconstruction program. In addition, because of lower rates of housing construction, a levy is needed to pay for wastewater and water plant improvements that would have otherwise been paid for by Sewer and Water Access Charges.

2016 User Fees:

There will be an increase of $.50/unit on the rate for wastewater and $.25/unit for water. Both of these increases are necessary to cover debt service deficiencies in those departments. MMPA is increasing the wholesale cost of power to the COB. We will be adjusting retail power rates accordingly. No other user fee changes are being proposed for 2016.

2016 Expenditures:

As proposed to the City Council, staff is recommending a General Fund budget that calls for total General Fund expenditures of $7,780,847**.** The following represents some of the components of this amount:

Mayor and Council	$50,460
Administration (Assessor, Bldg. Inspector, Audit, Liability INS, Attorney, Building Utilities)	$763,628
Planning and Zoning	$182,507
Engineering	$160,084
MIS	$112,805
Police Department	$2,109,485
Street Department	$1,814,340
Sanitation (Garbage Pickup)	$937,800
Transfers out (Park, Bonds, Etc.)	$615,000

General Fund Balance

Healthy general fund balances are critical in helping the City improve City Bond Ratings. To that end, the City Council stated its determination to increase General Fund Balances to achieve those objectives. The following illustrates movement towards those goals.

2015 Beginning Fund Balance: $4,088,520

2015 Ending Fund Balance: $4,246,090 (**Estimated/Un-audited)**

2016 Ending Fund Balance: $4,747,943 **(Estimated/Un-audited)**

The Standard's and Poor's rating agency has established the COB bond rating as A+ in a recent rating analysis of city bonds. The COB is constantly assessing ways to enhance its credit rating to improve interest rates on COB bonds.

Looking Forward

The housing market continues at a "weak" pace in the City. There are no prospective subdivisions coming in the door. This will have an obvious effect on provision of service and expansion of plant facilities such as a second water plant. Not only will lower growth have an impact on demand but also the capital available to pay for new physical plant.

There has been more activity in the City with the creation of new small businesses. There are more and more people wanting to become entrepreneurs by striking out on their own and creating their own businesses. There should be continued focus on small businesses. Hopefully these businesses will grow and prosper in our community. This in turn creates greater tax base.

Infrastructure improvements such as the Highway 25 Project and the SE/NW area reconstruction projects are a major cause of increased expenditures by the City. After completion of the 25 project in 2016 spending for Highway infrastructure should subside. Road and underground infrastructure will still need to be replaced, but not on the scale of the past five years.

We must also take note of the deficits in the Civic Center and Wild Marsh budgets. The City Council is undertaking a study to assess changes needed to the operations of both the Civic Center and Wild Marsh. The Civic Center and Wild Marsh are not part of any tax levy in 2016.

Quality of Life

This budget continues to focus on the quality of life for the Citizens of Buffalo. Neglect and lack of focus on infrastructure can result in expensive repairs in later years - far beyond upkeep costs in present terms. Neglect can also result in increases in crime and further reduction of property values. We have resolved to have a good safe community. Adaption of this budget allows us to preserve what we find good and of value in our community.

Thanks go to all City Staff. They are key to making budgets successful.

As always, please contact us with your questions, recommendations or concerns.

Merton Auger

City Administrator

DEMOGRAPHICS

Incorporated:

April, 1887

Population Growth

Year	*City*	*% Increase*
1970	3,275	
1980	4,560	39%
1990	6,856	44%
2000	10,097	47%
2010	15,543	54%**
2015	15,911	2.5%*

Form of Government:

Age Distribution

Statutory Type A

Age	*City*
Under 5	903
5-9	788
10-14	774
15-19	752
20-24	609
24-34	1,706
35-44	1,607
45-54	1,147
55-59	371
60-64	298
65-74	473
75-84	424
85 & over	245

Median Age: **32.1**

Area:

9.03 Square miles. Bounded by Buffalo Township to the west, and Rockford Township on the south. Total mileage of all improved roads within the City is 78.74 miles.

Population:

**Census 2000

Fire Protection:

Buffalo Volunteer Fire Department

Police Protection:

Buffalo Police Department

Persons	*City*
Household Size	
Total Households	4,516*
Avg. Household Size	2.68
Avg. Family Size	3.17

Ethnic Characteristics**

	City
White	9,768
Black	53
Asian	136
American Indian Alaska Native	49
Some other Race	31
Two or more Races	128

**State Demographer Est. as of April 1, 2015*
***Based on U.S. Census of 2000*

STATEMENT OF LEVY, TAX CAPACITY AND FUND BALANCES

Years	Certified Levy	Total Tax Capacity	Market Value	City Tax Rate
2006	$2,727,940	$10,172,262	$997,902,367	23.682
2007	$3,159,243	$13,498,574	$1,154,223,142	23.623
2008	$3,648,829	$14,365,085	$1,236,476,646	25.399
2009	$4,272,999	$14,526,980	$1,241,040,613	29.069
2010	$4,866,596	$13,522,256	$1,142,777,800	35.901
2011	$4,759,916	$12,376,480	$1,046,606,500	38.459
2012	$5,214,025	$11,185,773	$1,036,294,000	47.037
2013	$5,326,183	$10,275,800	$ 937,655,775	51.834**
2014	$5,246,724	$10,606,539	$ 963,575,700	49.976
2015	$5,839,678	$11,286,006	$1,047,609,600	51.769
2016	$6,515,502	$11,883,841	$1,080,912,800	54.847*

*Proposed
**Extraordinary increase is due to changes in valuation caused by state law and reductions due to decreases in housing valuation.

GENERAL FUND OF THE CITY OF BUFFALO AUDITED YEAR-END FUND BALANCES

	FUND BALANCE	FUND BALANCES AS A PERCENTAGE OF REVENUES
December 31, 2004	**2,264,070**	**45.4%**
December 31, 2005	**2,160,935**	**42.0%**
December 31, 2006	**1,645,412**	**27.0%**
December 31, 2007	**1,184,559**	**20.5%**
December 31, 2008	**1,232,288**	**24.7%**
December 31, 2009	**1,989,073**	**28.5%**
December 31, 2010	**2,283,780**	**37.0%**
December 31, 2011	**2,643,458**	**44.1%**
December 31, 2012	**2,555,358**	**45.0%**
December 31, 2013	**3,979,600**	**42.0%**
December 31, 2014	**4,122,060**	**57.0%***
December 31, 2015	**4,246,090**	**58.0%***
December 31, 2016	**4,747,943**	**60.0%***

***Estimated/Unaudited**

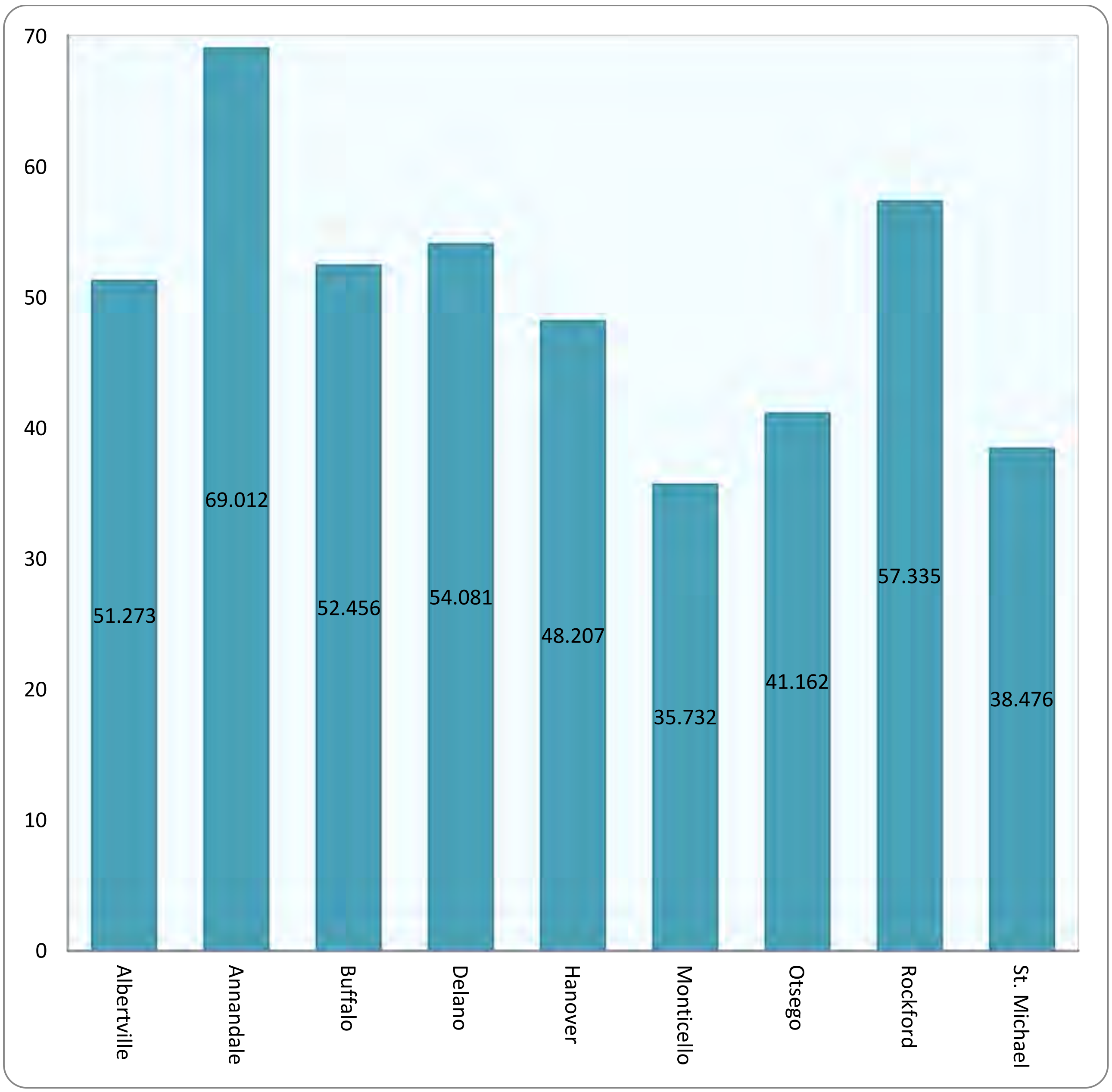
2014 Property Tax Comparisons (Other Communities and Statewide)*

$175,000 Home w/Credit

Albertville	**$784**
Buffalo	**$826**
Delano	**$870**
Elk River	**$745**
Monticello	**$686**
St. Michael	**$642**
Stillwater	**$895**
Virginia	**$1,313**
State Wide City Average	**$786**

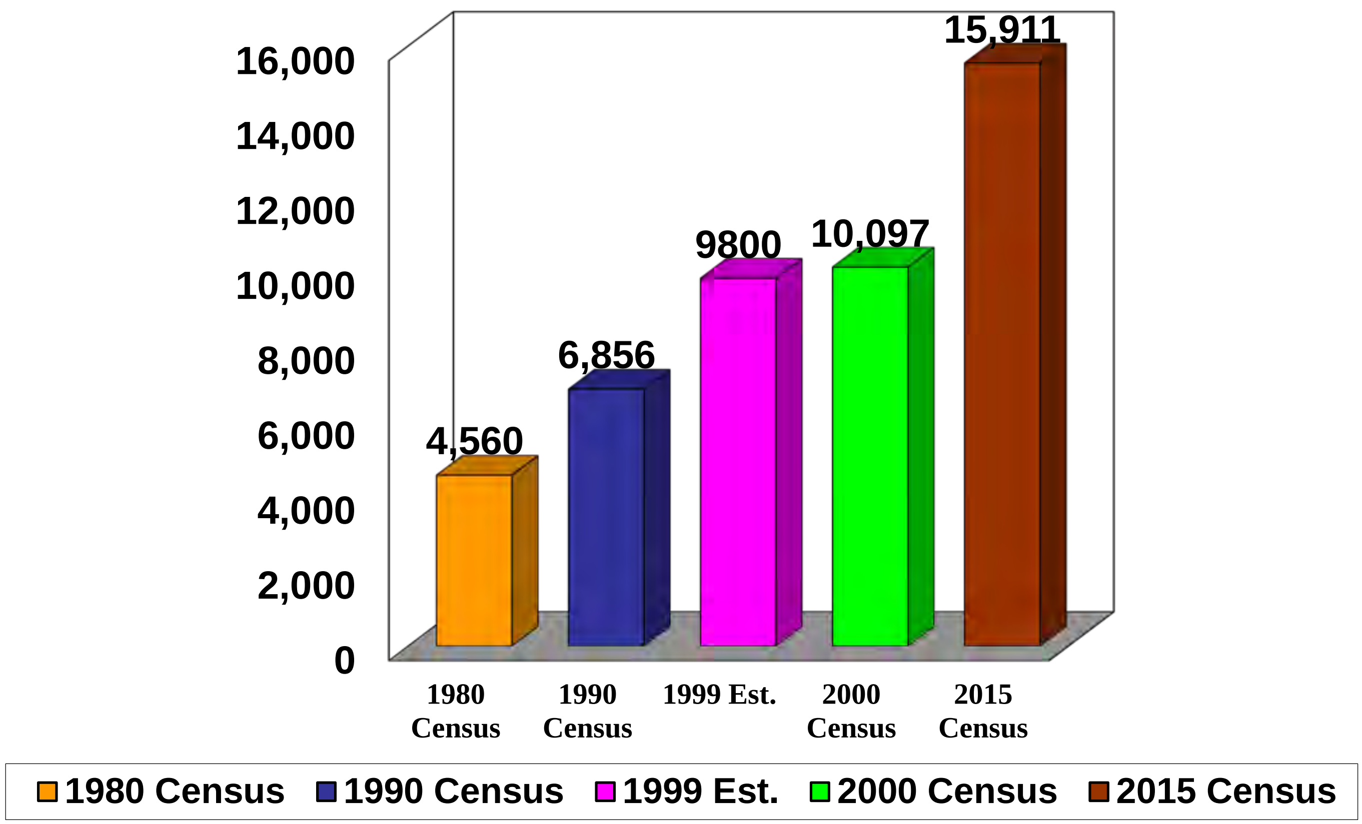
***Source, League of Minnesota Cities 2014 Property Tax Calculator**

WRIGHT COUNTY 2015 TAX RATE COMPARISON



2015 Preliminary Data from Wright County Assessor Office

Population Estimates



2015 Full and Part Time Employees by Department

	Full	Part Time
Planning & Zoning, Finance, Admin	8	
Transportation (Buffalo Allied Transit)		2
Engineering Tech/GIS	2	
MIS	1.5	
PD-Office	3	
PD-Officers/Chief/Sergeants	17	
Streets/Parks	9	9
Fire (Volunteer)		34
Community Center	1	1
Electric Department	7	
Utility Billing	4	
BWIG/Quantum Help Desk/Network	.5	
Water Department	4	
Wastewater	5	
Liquor Store	5	15
Services/Marketing/Airport Manger	1	
Civic Center	2	16
Wild Marsh Proshop/Maintenance	3	24
Total Full and Part Time	73	101

Directory of Officials and Boards and Commissions

City Council

Brad Nauman, Mayor

Scott Enter, Council Member

Teri Lachermeier, Council Member

Paul Olson, Council Member

Eric Anderson, Council Member

Boards and Commissions

Planning Commission

Parks Advisory Board

Library Advisory Board

Housing and Redevelopment Authority of Buffalo

Community Center Advisory Board

Airport Advisory Board

Wild Marsh Golf Course Advisory Board

Administration

Merton Auger, City Administrator

Laureen Bodin, Assistant Administrator

Jennifer Nash, Planning & Development Director

Pat Budke, Chief of Police

Joseph Steffel, Utilities Director

Lee Ryan, Parks and Recreation Director

Jason Swanson, Liquor Store Manager

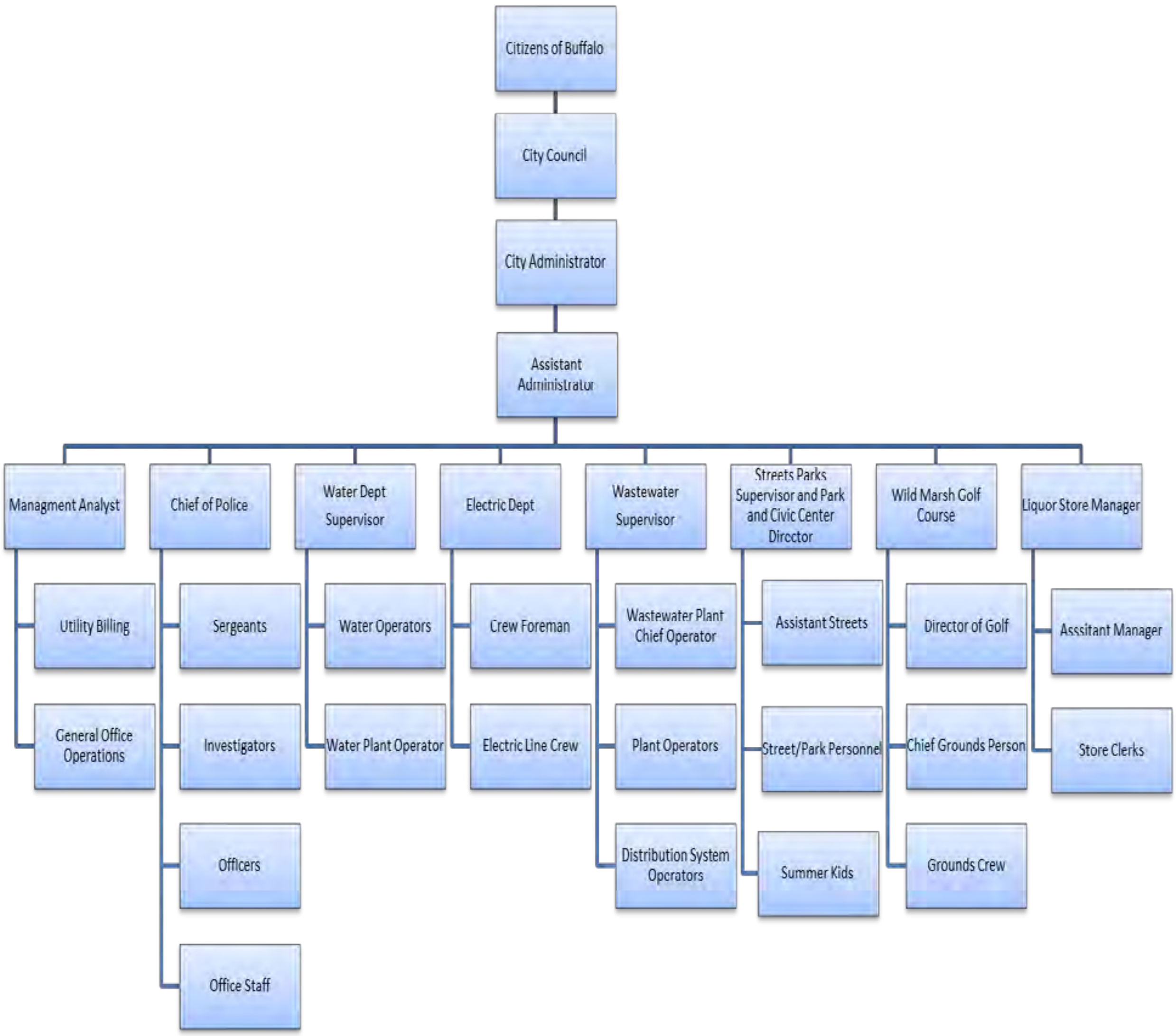
John Harnois, Fire Chief

Mary Jo Stubstad, Finance Officer

Suzanne Kolbinger, Community Center Director

Eric Ritter, Wild Marsh – Course

Organizational Chart



2016 Levy Detail

2016 Capital Improvements

2016 Budget Detail

PROPOSED 2016 LEVY

Proposed Levy Certification

STATE of MINNESOTA
COUNTY of WRIGHT
CITY of BUFFALO

Return by: September 30, 2015
City Taxes Voted

To the AUDITOR of Wright County: I hereby certify that the Council for the City of Buffalo, County of Wright, Minnesota, did at a meeting on 09/08/15 levy the following amount to be raised by taxation for the City of Buffalo for the payable year 2016.

2015 Final						2016 Proposed			
A	B	C	D			A	B	C	D
			(A-B-C=D)						(A-B-C=D)
2014 Budget Requirement	2014 LGA	2014 Other Resources	2014 Tax Levy	#	Fund	2015 Budget Requirement	2015 LGA	2015 Other Resources	2015 Certified Levy
2,956,416			2,956,416	5	Rev	2,956,418			2,956,418
2,407,679			2,407,679	19	Debt Service	3,213,421			3,213,421
43,897			43,897	23	Trans	43,897			43,897
80,628			80,628	24	Library	80,628			80,628
351,058			351,058	31	Lease Purchase	221,138			221,138
5,839,678			5,839,678		Total	6,515,502			6,515,502

Market Value Based Referendum Levy ____________
* Do not include any Disparity Reduction Aid or Fiscal Disparity taxes.

Dated this 9th day of September, 2015.

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Merton T Auger, Administrator

CITY OF BUFFALO

2016 Proposed Budget

Capital Improvement Requests By Department

= Lease Purchase

Summary

Item Description		2016	2017	2018	2019	2020	TOTAL
Mayor & Council		-	-	-	-	-	-
Election		**10,500**	-	-	-	-	10,500
Administration		-	-	-	-	-	-
Engineering		-	-	-	-	-	-
M.I.S.		**30,000**	30,000	30,000	30,000	30,000	150,000
Police		**108,000**	77,500	78,500	42,000	79,500	385,500
Civic Defense		-	15,000	-	-	-	15,000
Street		263,000	875,900	498,000	86,000	296,000	2,018,900
Park		209,235	154,100	27,900	27,900	31,100	450,235
Fire		**29,000**	15,000	15,000	15,000	15,000	89,000
Library		-	-	-	-	-	-
Airport		**70,000**	7,500	10,000	-	30,000	117,500
Senior / Community Center		**2,000**	-	10,000	-	-	12,000
Electric		**1,187,740**	305,000	1,166,000	1,010,000	-	3,668,740
BWIG / Fiber		510,000					
Water		**339,900**	-	-	-	-	339,900
Wastewater		**438,000**	8,089,000	285,000	-	-	8,812,000
Buffalo Wine & Spirits		20,000	-	-	-	-	20,000
Downtown Wine & Spirits		5,000	-	-	-	-	
Civic Center		**58,629**	-	-	-	-	58,629
Wild Marsh		**72,000**	193,500	65,000	218,500	110,000	659,000
		3,353,004	**9,762,500**	**2,185,400**	**1,429,400**	**591,600**	**16,806,904**

Mayor & Council

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
		-	-				-
		-					-
Total ~		-	-	-	-	-	-

Election

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Additional Voting Machine		10,500	-	-	-	-	10,500
TOTALS		10,500	-	-	-	-	10,500

Administration

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
		-	-	-	-	-	-
							-
		-	-	-	-	-	-

Engineering

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
		-	-	-	-	-	-
TOTALS		-	-	-	-	-	-

Civil Defense

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Civil Defense Siren Additions	1	-	15,000				15,000
		-	-	-	-	-	-
TOTALS		-	15,000	-	-	-	15,000

Street Department

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Dump Truck, Plow, Sander UB	1	187,000	-	-	-	-	187,000
Vac Trailer Unit		-	120,000	-	-	-	120,000
Pelican Unit (Trade in Vac)		-	220,000	-	-	-	220,000
Skid Steer ~ Small	2	37,000	-	-	-	-	37,000
Tool Carrier Bobcat	4		60,000	-	-	-	60,000
Heat Tent	4	2,500	-	-	-	-	2,500
Dump Truck w/trade in		-	-	165,000	-	-	165,000
Cutting Edge Holder (Under threshold ~ charge to tools)	3	600	-	-	-	-	600
4 Door Compact Truck	2	35,900	-	-	-	-	35,900
Pick Up Truck		-	-	50,000	-	-	50,000
1.5 Ton w/ Dump Box Ext Cab		-	-	70,000			70,000
Grader ~ Trade In		-	-	-		296,000	296,000
Addition to Bays	3		250,000	-			250,000
Sign Truck	3		65,000				65,000
Boom Truck		-		-	86,000		86,000
5115M JD w/Blower		-	100,000				100,000
Mini Excavator		-	60,900				60,900
Old Loader Trade In		-		213,000			213,000
Replace Concrete Steps by Library		-	-				-
TOTALS		263,000	875,900	498,000	86,000	296,000	2,018,900

Park Department

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Snow Blower for Smaller Mowers	3		7000				7,000
Zero Turn (DSL) w/Thatcher & Bagger	1	24,000					24,000
Paint Shaker 2-5 Gallons	3	9,400					9,400
5115M JD Tractor (Trade in 2600)	1	80,000					80,000
Boom for JD Loaders	3	4,000					4,000
Wood Chipper			50,000				50,000
Wing Mower	2		49,300				49,300
Paving New Park Areas		25,000	25,000	25,000	25,000	28,000	128,000
Electric Dump Trailer for Thatching	1	8,500					8,500
3/4 T 2WD Single Cab w/Tommy Gate	2	38,800					38,800
Bobcat MT55			20,000				20,000
Weed Whips & Mowers (Under threshold ~ charge to tools/equip	1	1,500	1,600	1,600	1,600	1,700	8,000
Chain Saws, Blowers & Hedge Trimmer (Under threshold ~ charge	1	1,200	1,200	1,300	1,300	1,400	6,400
Expression Swing	1	2,500					2,500
Baseball Field Fencing	1	4,000					4,000
Outboard Motors (3)	1	10,335					10,335
							-
TOTALS		209,235	154,100	27,900	27,900	31,100	450,235

Fire Department

ITEM DESCRIPTION	Priority	2016	2017	2018	2019	2020	TOTAL
Firefighter Gear	1	29,000	15,000	15,000	15,000	15,000	89,000
			-	-	-	-	-
							-
							-
							-
							-
							-
TOTALS		29,000	15,000	15,000	15,000	15,000	89,000

Library

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
							-
		-					
TOTALS		**-**	**-**	**-**	**-**	**-**	**-**

Airport

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Beacon ~ State share = 80% ~ City share = 20%		70,000	-	-	-	-	70,000
10 Unit T-Hangar ($1,060,000) ?							
Apron Crack Repair & Seal Coat ~ Federal share = 90%, State share = 5%, City share = 5%			7,500	-	-	-	7,500
Upgrade Fuel Facility to 10,000 Gallons ~ Federal share = $90%, State share = 5%, City share			-	-	-	-	-
Runway 18/36 Crack Repair ~ Federal share = 90%, State share = 5%, City share = 5%				10,000			10,000
Parking Lot & Entrance Road Rehab ~ Federal share = 90%, City share = 10%						30,000	30,000
E Hangar/Land Environmental Assessment ~ Federal share = 90%, City share = 10%							
Wildlife Site Visit ~ Federal share = 90%, City share = 10%							
TOTALS		**70,000**	**7,500**	**10,000**	**-**	**30,000**	**117,500**

Community Center

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Re-cover Pool Tables	**1**	2,000					2,000
							-
							-
							-
							-
TOTALS		**2,000**	**-**	**-**	**-**	**-**	**2,000**

Electric

Electric had Aerial Lift Truck in 2014 Budget but will not be received until end 2015.

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Highway 25 North		500,000					500,000
Highway 25 North Street Lighting		160,000					160,000
Substation SCADA Replacement		90,740					90,740
Manor West Reconductor		70,000					70,000
LED Lighting Conversion 3rd Avenue NE		35,000					35,000
Install Switch Cabinet CSAH 12 & 8th Street NW		15,000					15,000
Maple Del Apartment ~ Reconfigure		15,000					15,000
Horizontal Directional Drilling (HDD) Equipment		205,000					205,000
24,000 Tandem Trailer (HDD) Equipment		40,000					40,000
Service & Locate Truck		45,000					45,000
UG Utility Locator		6,000					6,000
Infrared Camera		6,000					6,000
Service Territory Acquisition ~ Highway 25 NW Side			50,000				50,000
Install New Distribution circuit from Substation to Highway 25/55			75,000				75,000
Phase One 2nd Avenue South OH to UG Conversion			65,000				65,000
Willow Creek OH to UG Conversion			60,000				60,000
Buffalo Heights Re-wire & Reconfiguration			55,000				55,000
Substation II Land Acquisition				450,000			450,000
Convert OH/UG 6th Avenue NE Substation/Solbakken Park				150,000			150,000
Phase Two 2nd Avenue South OH to UG Conversion				90,000			90,000
Rebuild OH 15KV Distribution CSAH 134				55,000			55,000
Install UG Distribution Feeder Tie Baker Road				350,000			350,000
Reconductor Solbakken UG				25,000			25,000
4th Avenue South URD Line Extension				25,000			25,000
Super American Loop Services				13,000			13,000
Coburns & Dry Cleaners Reconfiguration				8,000			8,000
Reconductor OH Line Montrose Blvd.					70,000		70,000
Centennial Drive UG Upgrade & LED Lighting					850,000		850,000
3rd Street & 4th Avenue NW to Lake Blvd NW Distribution Feeder Tie					90,000		90,000
							-
							-
TOTAL		1,187,740	305,000	1,166,000	1,010,000	-	3,668,740

BWIG / Fiber

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Wireless Equipment		25,000.00	25,000.00	25,000.00	25,000.00		
							-
Quantum Upgrade		460,000.00	460,000.00				
							-
Fiber Construction		50,000	50,000.00	75,000.00	75,000.00		
TOTALS		**510,000**	**510,000.00**	**75,000.00**	**75,000.00**		-

Water

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Replace Ceiling Tile @ Water Treatment Facility	1	**2,000**					**2,000**
Replace / Retrofit Robo Heads with New Alignment Kits	1	**3,000**					**3,000**
Replace Heaters in Water Towers 4 & 5 & Booster Station #1	1	**2,500**	-				**2,500**
Air Compressor with Motor	1	**1,200**					**1,200**
Fluoride Pump	**1**	**1,200**					**1,200**
Water Tower #4 ~ Inspection & Recoating	1	**200,000**					**200,000**
Tank Maintenance @ WTP	1	**90,000**					**90,000**
High Service Pump @ WTP	**1**	**40,000**					**40,000**
						-	-
							-
TOTALS		**339,900**	-	-	-	-	**339,900**

Wastewater

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Portable Hydraulic Driven Pump	3	8,000					
Skid Loader	1	30,000					30,000
F150 4x4 Standard Cab & 8' Box Pick-Up Truck	2		35,000				35,000
4x4 Utility Vehicle with Plow	3		14,000				14,000
Repair Air Line to Digesters	2	50,000					50,000
Replace Dewatered Sludge Elevator Conveyor	1	70,000					70,000
Replace #1 Dried Sludge Incline Conveyor	1	20,000					20,000
Replace Utility Water Hydrants by Digesters	3	10,000					10,000
Repave Area in front of Control Building #1 & Digesters	2	50,000					50,000
Replace Doors on Digester Buildings	4	5,000					5,000
Replace #2 Bar Screen	3	50,000					50,000
Install Mechanical Mixers in Sludge Storage Tank	2	60,000					60,000
Installation of Lift Station Communications System	1	40,000					40,000
Phase 2 of Lift Station 20 Rehab	1	30,000					30,000
Replace Lift Station 15 Control Panel	4	15,000					15,000
Rebuild Lift Station # 3	1	-	3,000,000				3,000,000
Rebuild Lift Station #4	1	-	5,000,000				5,000,000
New Mower	2	-	40,000				40,000
Jetter Replacement	2	-		250,000			250,000
4 x 4 Pick-Up Truck	2	-		35,000			35,000
TOTALS		**438,000**	**8,089,000**	**285,000**	-	-	**8,812,000**

Buffalo Wine & Spirits

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Cabinet Package	1	**45,000**				-	**45,000**
Exterior Lighting to LED	1	**15,000**					
Flagpole	1	**2,500**					
Total		**45,000**				-	**45,000**

Civic Center

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Zamboni Tires	**1**	**1,800**				-	**1,800**
Lighting Replacement ~ New Rink	**1**	**10,717**				-	**10,717**
Lighting Replacement ~ Peterson Rink	**1**	**16,725**				-	**16,725**
Scoreboard Replacement ~ Peterson Rink	**1**	**9,900**					**9,900**
R22 Refrigerant Replacement ~ Federal Law effective 2020		**19,487**					**19,487**
							-
							-
TOTALS		**58,629**	-	-	-	-	**58,629**

Wild Marsh

Item Description	Priority	2016	2017	2018	2019	2020	TOTAL
Rough Mower	**1**	65,000	-	-	-	-	**65,000**
Small Rough Mower	**2**		45,000	-	-	45,000	**90,000**
HD Utility Vehicle	**3**		25,000	30,000	-	-	**55,000**
Equipment Lift (Hoist)	**5**	7,000	-	-	-	-	**7,000**
Triplex Mowers		-	30,000	35,000	35,000	35,000	**135,000**
Bunker Machine		-	23,500	-	23,500	-	**47,000**
Reel Grinders		-	40,000	-	-	-	**40,000**
Fertilizer Spreader		-	5,000	-	-	-	**5,000**
Utility Carts		-	-	-	30,000	-	**30,000**
Golf Carts		-	-	-	130,000	-	**130,000**
Pickup Truck		-	-	-	-	30,000	**30,000**
Sand Storage Bins / Concrete Floor in New Building / Pallet Rackir	**4**		25,000				**25,000**
							-
							-
							-
							-
							-
TOTAL		**72,000**	**193,500**	**65,000**	**218,500**	**110,000**	**659,000**

Liquor Stores

ITEM DESCRIPTION	Priority	2016	2017	2018	2019	2020	TOTAL
Flagpoles (BWS & DWS)		5,000					**5,000**
Remodel Check Out Area (BWS)		45,000					**45,000**
Exterior Lighting Upgrade (BWS)		15,000					**15,000**
Sales Floor Lighting Upgrade (DWS)		5,000					**5,000**
							-
TOTAL		**70,000**	**-**	**-**	**-**	**-**	**70,000**

CITY OF BUFFALO
2016 Budget

Merton T. Auger

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
100-GENERAL FUND						
REVENUE						
100-31010-0000	PROPERTY TAX ~ CURRENT	2,788,492	2,956,418	1,497,896	2,995,792	2,956,418
100-31010-0000	PROPERTY TAX ~ CURRENT LGA SPECIAL LEVY	43,874	-			-
100-31020-0000	PROPERTY TAX ~ DELINQUENT	-	20,000	16,423	25,000	20,000
100-31030-0000	PROPERTY TAX ~ MOBILE HOME	-	-	-	-	-
100-31040-0000	TIF RE-DISTRIBUTION	-	-	-	-	-
100-31080-0000	PERA TAX LEVY	124	-	2	2	-
100-31410-0000	LODGING TAX	2,095	1,800	1,544	2,000	2,000
100-31900-0000	PENALTIES/INTEREST	24,163	10,000	10,492	20,000	10,000
100-31950-0000	LEASE PURCHASE - LEVY	127,891	226,305	115,011	230,022	208,278
100-31960-0000	EQUIPMENT CERTIFICATE LEVY	-	-	-	-	-
100-32110-0000	LICENSES ~ CLUB LIQUOR	44,333	34,200	4,300	34,200	39,200
100-32111-0000	LICENSES ~ BEER & WINE	1,697	900	297	900	1,450
100-32112-0000	LICENSES ~ SUNDAY / ON-SALE	2,000	1,800	367	1,800	2,000
100-32130-0000	LICENSES ~ CIGARETTE	650	700	-	700	600
100-32170-0000	LICENSES ~ AMUSEMENT	600	760	-	760	840
100-32180-0000	LICENSES (OTHER)	2,440	1,500	1,815	1,815	3,145
100-32190-0000	PERMIT PENALTIES	-	-	-	-	-
100-32210-0000	BUILDING PERMITS	174,764	200,000	247,870	247,870	200,000
100-32211-0000	BUILDING PERMIT SURCHARGE	11,535	14,000	15,160	15,160	12,000
100-32220-0000	MOBILE HOME PERMIT	-	-	-		-
100-32222-0000	MECHANICAL PERMIT	11,055	7,500	9,711	9,711	7,500
100-32230-0000	PLUMBING PERMITS	7,365	6,500	7,325	7,325	6,500
100-32240-0000	ANIMAL LICENSES	1,290	1,200	1,190	1,200	1,200
100-32260-0000	STREET EXCAVATION PERMITS	2,175	1,500	2,360	2,360	1,500
100-32261-0000	STREET EXCAVATION SURCHARGE	425	250	180	250	250
100-33100-0000	FEDERAL GRANT (PD)	1,318	-	2,158	2,158	-
100-33200-0000	FEDERAL GRANTS & AID	-	-	-	-	-
100-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-
100-33401-0000	LOCAL GOVERNMENT AID	636,274	703,609	351,805	703,610	724,949
100-33402-0000	MARKET VALUE CREDIT	130	-	-	-	-
100-33403-0000	PERFORMANCE AID ~ STATE	-	-	-	-	-
100-33406-0000	PERA AID	9,187	9,187	4,594	9,188	-
100-33421-0000	POLICE STATE AID	118,316	120,000	121,304	121,304	-
100-33422-0000	STATE AID (HIGHWAY)	184,696	185,000	200,266	200,266	-
100-33424-0000	STATE AID - TRAINING REIMB PD	6,384	5,500	4,998	4,998	-
100-33620-0000	COUNTY GRANTS	-	-	1,465	1,465	-
100-33630-0000	CRIMNET GRANT	-	-	-	-	-
100-34010-0000	BOND / LEASE PURCHASE PROCEEDS	319,565	211,500	91,529	91,529	362,400
100-34020-0000	EQUIP CERTIFICATE PROCEEDS	-	-	-	-	-
100-34101-0000	RENT/LEASE OF PROPERTY	17,180	2,180	36,272	36,272	2,500
100-34103-0000	ZONING & SUBDIVISION FEES	167	-	450	450	-
100-34107-0000	ASSESSMENT SEARCHES	6,450	5,000	6,600	6,600	6,000
100-34109-0000	ELECTION FILING FEES	-	-	-	-	10
100-34110-0000	CONDITIONAL USE PERMITS	1,800	1,500	4,047	4,047	1,500
100-34111-0000	VARIANCES	300	100	275	275	-
100-34112-0000	EASEMENT ADMIN FEES	-	-	-	-	-
100-34113-0000	FEE ~ CITY PROVIDED SERVICES	-	-	-	-	-
100-34114-0000	ASSESSORS REVIEW FEE	1,171	1,000	1,125	1,125	1,000
100-34115-0000	ENGINEERING SERVICES	-	-	-	-	-
100-34120-0000	ENGINEERING PLANS/SPECS	-	-	-	-	-
100-34121-0000	ANNEXATION FEE	125	150	-	-	-
100-34203-0000	POLICE REPORTS/PHOTOS	8	-	9	9	-
100-34204-0000	POLICE OTHER REVENUE	2,495	2,000	1,242	1,242	2,000
100-34207-0000	POLICE RESERVES REVENUE	-	-	-	-	-
100-34208-0000	SCHOOL RESOURCE OFFICER	50,000	50,000	25,000	50,000	58,710
100-34211-0000	MULTI-HOUSING REVENUE	936	1,500	1,048	1,500	1,500
100-34300-0000	SALE OF EQUIPMENT	-	-	9,375	9,375	-
100-34301-0000	SALE OF PROPERTY	-	-	26,276	26,276	-
100-34303-0000	SALE OF MATERIAL ~ STREET	42	-	-	-	-
100-34304-0000	SERVICE CHARGES ~ STREET	80	-	-	-	-
100-34309-0000	FINANCE CHARGES	348	150	431	431	350
100-34403-0000	REFUSE COLLECTION	719,089	715,000	553,873	738,145	755,000
100-34404-0000	RECYCLING REVENUES	157,252	148,000	101,487	135,039	148,000
100-34922-0000	COMMUNICATIONS TOWER LEASE	121,961	115,000	120,478	120,478	125,000
100-35101-0000	COURT/CIVIL FINES	32,468	35,000	22,474	30,826	30,000
100-35103-0000	ADMINISTRATIVE CITATION	-	-	-	-	-
100-35104-0000	TRANSPORTATION REVENUE	3,167	3,200	1,901	3,000	3,000

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
100-36101-0000	ASSESSMENTS LEVIED		-		-	-	-	-
100-36102-0000	INTEREST EARNED ~ ASSESSMENTS		-		-	-	-	-
100-36210-0000	INTEREST EARNED		4,463		1,800	2,268	5,000	5,000
100-36221-0000	UNDISTRIBUTED RECEIPTS		57,454		1,000	3,978	3,978	1,000
100-36222-0000	REFUNDS & REIMBURSEMENTS		94,565		-	45,103	45,103	-
100-36230-0000	CONTRIBUTIONS/DONATIONS		60		-	100	100	-
100-36231-0000	FLORA OF BUFFALO DONATIONS		9,445		9,500	8,240	8,240	9,500
100-36250-0000	STORM SEWER REVENUE		396,253		400,250	298,357	397,437	410,000
100-36255-0000	STORM WATER MANAGEMENT FEE		-		-	-		-
100-39202-0000	TRANSFER IN - BONDS		-		-	-	-	-
100-39204-0000	TRANSFER IN - WATER & SEWER				-	-		-
100-39207-0000	TRANSFER IN - DEFEASED BONDS		13,049		-	-		-
100-39209-0000	TRANSFER IN - IMPROVEMENTS				-	-		-
100-39210-0000	TRANSFER IN - ELECTRIC		900,000		900,000	-	900,000	900,000
TOTAL REVENUE --		x	**7,113,164**	x	**7,112,459**	**3,980,466**	**7,256,331**	**7,020,299**
			============		============	============	============	============

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
100- GENERAL FUND EXPENDITURES								
MAYOR & COUNCIL								
100-41110-1010	WAGES (MAYOR & COUNCIL)		22,660		22,500	15,784	22,900	23,000
100-41110-1220	FICA CONTRIBUTIONS - 6.2%		1,405		1,395	978	1,420	1,426
100-41110-1240	MEDICARE CONTRIBUTIONS - 1.45%		329		326	229	332	334
100-41110-3610	LIABILITY - PROPERTY - WC INSURANCE		87		200	91	91	200
100-41110-4380	COMPUTER EXPENSE		6,658		500	1,029	1,029	500
100-41110-4395	MISCELLANEOUS		292		5,000	695	1,000	5,000
100-41110-4404	CONTINGENCIES		831		20,000	60	60	20,000
100-41110-5550	CAPITAL OUTLAY		-		42,200	-	-	-
DEBT SERVICE								
100-41110-6038	LEASE PURCHASE (PRINCIPAL) ~ LAPTOPS		**774.11**		1,173	**782**	**1,173**	**1,192**
100-41110-6041	LEASE PURCHASE (INTEREST) ~ LAPTOPS		**58.69**		73	49	**73**	**55**
TOTAL	**MAYOR & COUNCIL**	x	**33,094**	x	**93,368**	**19,696**	**28,078**	**51,706**
			============		============	============	============	============
PLANNING & ZONING								
100-41210-1010	WAGES (PLANNING & ZONING)		77,491		79,255	53,080	86,812	121,153
100-41210-1120	PLANNING COMMISSION PAY		640		1,500	-	1,500	1,500
100-41210-1210	PERA CONTRIBUTIONS - 7.5%		5,515		5,944	3,952	6,511	9,086
100-41210-1220	FICA CONTRIBUTION - 6.20%		4,780		4,914	3,227	5,382	7,511
100-41210-1240	MEDICARE CONTRIBUTION - 1.45%		1,118		1,149	755	1,259	1,757
100-41210-3020	PROFESSIONAL FEES		15,549		20,000	28,337	35,000	20,000
100-41210-3610	LIABILITY INSURANCE		17,117		21,000	19,837	19,837	21,000
100-41210-4395	PLANNING COMMISSION MISCELLANEOUS		350		500	442	500	500
TOTAL	**PLANNING & ZONING**	x	**122,560**	x	**134,263**	**109,630**	**156,801**	**182,507**
			============		============	============	============	============
TRANSPORTATION								
100-41310-1010	WAGES		12,682		13,038	10,106	13,488	3,356
100-41310-1210	PERA CONTRIBUTION - 7.5%		455		450	430	1,012	252
100-41310-1220	FICA CONTRIBUTION ~ 6.2%		786		808	627	836	208
100-41310-1240	MEDICARE CONTRIBUTION ~ 1.45%		184		189	147	196	49
100-41310-3210	TELEPHONE		453		600	331	498	125
100-41310-3610	LIABILITY / PROPERTY / WC INSURANCE		719		880	2,734	2,734	750
100-41310-4305	WCAT / TRAILBLAZER EXPENDITURES		52,674		-	-	-	-
100-41310-4395	MISCELLANEOUS ~ INCLUDING BUS RENTAL		20,138		22,000	11,345	22,690	5,673
TOTAL TRANSPORTATION ALTERNATIVES		x	**88,091**	x	**37,965**	**25,720**	**41,453**	**10,411**
			============		============	============	============	============
ELECTION								
100-41410-4395	ELECTION MISCELLANEOUS		12,094		-	1,104	1,104	13,000
100-41410-5550	ELECTION CAPITAL OUTLAY		10,270		-	-	-	10,500
TOTAL ELECTION		x	**22,364**	x	**-**	**1,104**	**1,104**	**23,500**
			============		============	============	============	============

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
ADMINISTRATION						
100-41500-1010	WAGES (ADMINISTRATION)	240,821	243,933	178,304	241,795	274,385
100-41500-1210	PERA CONTRIBUTION - 7.5%	17,268	18,295	13,156	18,135	20,579
100-41500-1220	FICA CONTRIBUTION ~ 6.2%	14,134	15,124	10,357	14,991	17,012
100-41500-1240	MEDICARE CONTRIBUTION - 1.45%	3,306	3,537	2,422	3,506	3,979
100-41500-1310	HEALTH INSURANCE	25,254	28,580	18,820	28,230	31,759
100-41510-1120	CONTRACTED CLEANING SERVICE	7,741	7,784	6,999	9,528	9,600
100-41510-1320	EMPLOYMENT PHYSICAL	-	-	104	104	-
100-41510-2011	OFFICE SUPPLIES	12,355	11,000	7,816	10,944	11,000
100-41510-2069	EDUCATION ALLOWANCE-ALL DEPTS.	1,778	2,000	983	1,500	2,000
100-41510-2070	TRAINING	279	2,000	85	250	2,000
100-41510-2120	VEHICLE EXPENSE/FUEL	331	1,000	167	350	350
100-41510-2180	UNIFORM/CLOTHING ALLOWANCE	369	375	-	375	375
100-41510-2211	GENERATOR MAINTENANCE/REPAIRS	797	750	620	620	750
100-41510-2255	ENGINEERING FEES	38,254	35,000	20,081	31,692	35,000
100-41510-2291	MAINTENANCE CITY BUILDING	5,571	6,000	5,541	6,000	6,000
100-41510-3010	AUDITING/ACCOUNTING	9,000	9,000	9,000	9,000	9,000
100-41510-3020	PROFESSIONAL SERVICES	1,822	1,500	677	677	1,500
100-41510-3040	LEGAL/ATTORNEY FEES	23,425	25,000	9,811	9,811	15,500
100-41510-3045	TAX LEVY REIMB TO TOWNSHIPS	800	-	-	-	-
100-41510-3050	ASSESSOR	63,527	64,000	64,093	64,093	65,000
100-41510-3055	TRUTH IN TAXATION MAILING	1,906	1,000	-	1,000	1,000
100-41510-3210	TELEPHONE	3,183	3,600	2,058	3,500	3,500
100-41510-3310	MILEAGE	-	-	-	-	-
100-41510-3510	LEGAL NOTICES PUBLISHING	1,259	3,000	1,586	3,000	3,000
100-41510-3610	LIABILITY - PROPERTY - WC INSURANCE	12,046	14,500	11,576	11,576	13,500
100-41510-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
100-41510-3820	UTILITIES - % CITY CENTER	36,953	38,000	23,665	39,000	40,000
100-41510-3821	SECURITY-CITY CENTER	239	250	140	239	240
100-41510-4330	DUES & SUBSCRIPTIONS	15,873	16,500	13,703	16,000	16,500
100-41510-4341	BUILDING PERMIT SURCHARGE	11,035	16,800	5,595	15,160	12,000
100-41510-4342	BUILDING INSPECTION SERVICES	85,000	120,000	68,238	148,722	120,000
100-41510-4370	SAFETY EXPENSE	865	2,000	1,240	1,500	2,000
100-41510-4380	COMPUTER EXPENSE	23,530	25,000	20,765	25,000	25,000
100-41510-4395	MISCELLANEOUS	11,155	10,000	9,547	12,000	12,000
100-41510-4396	VISA/MASTER/DISCOVER FEES	3,284	3,100	1,620	2,932	3,100
100-41510-4398	BAD DEBT EXPENSE	2,378	-	-	-	-
100-41510-4402	ADVERTISING/MARKETING	1,322	1,000	975	975	1,000
100-41510-6125	INTEREST EXPENSE	0	-	-		
TOTAL		676,860	734,627	509,742	732,205	763,628
CAPITAL OUTLAY						
100-41510-5550	CAPITAL OUTLAY	5,549	20,000	-	-	-
DEBT SERVICE						
100-41510-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL	-	-	-	-	-
100-41510-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST	-	-	-	-	-
100-41510-6042	LEASE PAYMENT (VEHICLE)	-	-	-	-	-
TOTAL ADMINISTRATION --------------------------	x	**682,409** x	**754,627**	**509,742**	**732,205**	**763,628**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
ENGINEERING						
100-41520-1010	WAGES (ENGINEERING)	112,923	115,591	85,948	114,232	119,944
100-41520-1210	PERA CONTRIBUTION - 7.5%	10,203	8,669	4,439	8,567	8,996
100-41520-1220	FICA CONTRIBUTION - 6.20%	6,753	7,167	5,052	7,082	7,437
100-41520-1240	MEDICARE CONTRIBUTION - 1.45%	1,579	1,676	1,181	1,656	1,739
100-41520-1310	HEALTH INSURANCE	9,779	9,663	7,632	10,016	11,268
100-41520-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
100-41520-2010	OFFICE SUPPLIES	954	1,500	1,321	1,500	1,500
100-41520-2070	TRAINING	-	500	-	-	500
100-41520-2120	MOTOR FUELS/VEHICLE EXPENSE	728	1,500	1,956	1,956	1,500
100-41520-2180	CLOTHING ALLOWANCE	75	150	-	150	150
100-41520-3020	PROFESSIONAL FEES	5,097	5,200	3,636	4,848	5,200
100-41520-3210	TELEPHONE	-	-	-	-	-
100-41520-3310	MILEAGE	-	-	-	-	-
100-41520-3610	LIABILITY - PROPERTY - WC INSURANCE	1,250	1,600	1,404	1,404	1,500
100-41520-4330	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
100-41520-4370	SAFETY EXPENSE	-	150	-	150	150
100-41520-4373	MEDICAL EXAMINATIONS	-	-	-	-	-
100-41520-4380	COMPUTER EXPENSE	3,423	5,000	3,213	8,558	5,000
100-41520-4395	MISCELLANEOUS	-	1,000	-	500	2,200
TOTAL		153,765.71	160,367	116,782	161,620	168,084
CAPITAL OUTLAY						
100-41520-5550	CAPITAL OUTLAY	-	-	-	5,345	-
DEBT SERVICE						
100-41520-6030	LEASE PAYMENT (TRUCK) ~ PRINCIPAL	-	-	-	-	-
100-41510-6041	LEASE PAYMENT (TRUCK) ~ INTEREST	-	-	-	-	-
TOTAL ENGINEERING		x **153,766**	x **160,367**	**116,782**	**166,965**	**168,084**
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ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
M.I.S.								
100-41530-1010	WAGES (MIS)		77,192		62,354	41,611	56,594	65,472
100-41530-1210	PERA CONTRIBUTION - 7.5%		3,649		4,677	3,124	4,245	4,910
100-41530-1220	FICA CONTRIBUTION - 6.2%		4,528		3,866	2,366	3,509	4,059
100-41530-1240	MEDICARE CONTRIBUTION - 1.45%		1,059		904	553	821	949
100-41530-1310	HEALTH INSURANCE		18,709		19,327	7,622	9,634	10,838
100-41530-2070	TRAINING		1,598		3,000	2,185	2,185	3,000
100-41530-2120	FUEL/VEHICLE EXPENSE		280		500	203	250	250
100-41530-2160	TOOLS		55		300	-	-	-
100-41530-2180	CLOTHING ALLOWANCE		-		150	-	75	150
100-41530-3020	PROFESSIONAL FEES		13,428		10,000	7,785	12,000	12,000
100-41530-3210	TELEPHONE/PAGERS		502		850	178	178	-
100-41530-3310	MILEAGE		-		50	-	-	50
100-41530-3610	LIABILITY - PROPERTY - WC INSURANCE		663		750	770	770	750
100-41530-3820	UTILITIES		269		300	197	348	375
100-41530-4380	COMPUTER EXPENSE		9,575		10,000	14,417	14,417	10,000
100-41530-4395	MISCELLANEOUS		1,101		1,250	28	28	-
TOTAL M.I.S. OPERATING EXPENDITURES			**132,609**		**118,278**	**81,039**	**105,053**	**112,805**
CAPITAL OUTLAY								
100-41530-5550	CAPITAL OUTLAY		40,994		39,750	-	-	**30,000**
DEBT SERVICE								
100-41530-6034	LEASE PAYMENT (SAN REPLACEMENT) ~ PRINCIPAL		19,560.04		19,984	13,323	19,984	20,423
100-41530-6033	LEASE PAYMENT (SAN REPLACEMENT) ~ INTEREST		1,909.88		1,453	969	1,453	1,014
100-41530-6038	LEASE PAYMENT (PHONES/MIS) ~ PRINCIPAL		9,869		14,984	9,989	14,984	15,219
100-41530-6041	LEASE PAYMENT (PHONES/MIS) ~ INTEREST		748		938	625	938	703
TOTAL M.I.S.		x	**205,690**	**x**	**195,387**	**105,945**	**142,412**	**180,163**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
POLICE				19 Payrolls		
100-42110-1010	WAGES (PD OFFICE)	176,278	182,380	133,227	180,000	189,000
100-42110-1020	O-T WAGES (PD OFFICE)	146	-	246	246	-
100-42110-1210	OFFICE PERA CONTRIBUTION - (7.5%)	12,673	13,679	9,730	13,500	14,175
100-42110-1220	OFFICE FICA CONTRIBUTION - (6.20%)	10,366	11,308	7,581	11,160	11,718
100-42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,424	2,645	1,773	2,610	2,741
						-
100-42120-1010	WAGES - (OFFICERS)	961,925	1,117,000	739,556	1,050,000	1,102,500
100-42120-1020	OVER-TIME WAGES	18,467	21,390	8,800	13,000	21,000
100-42120-1025	CONTRACT OVER-TIME	(263)	-	1,952	1,952	-
100-42120-1030	COURT OVER-TIME	1,639	4,000	929	2,000	4,000
100-42120-1120	HOLIDAY PREMIUM PAY	6,327	7,500	4,841	7,500	7,500
100-42120-1230	POLICE PENSION -OFFICERS ~ 16.2%	147,388	180,954	123,591	175,000	180,000
100-42120-1240	MEDICARE CONTRIBUTION ~ 1.45%	12,027	16,197	9,192	12,500	13,500
100-42120-1310	HEALTH INSURANCE	166,208	176,432	131,435	177,033	200,694
100-42120-1320	EMPLOYMENT PHYSICALS	227	200	-	-	-
100-42120-1420	UNEMPLOYMENT BENEFITS	(553)	-	-	-	-
100-42120-2180	UNIFORM/CLOTHING ALLOWANCE	19,023	19,250	13,725	19,250	19,250
100-42120-2181	BP VESTS	3,180	-	-	-	-
100-42125-2070	POLICE TRAINING	4,037	10,000	6,082	10,000	10,000
100-42125-2075	POLICE FIREARMS TRAINING	67	350	111	350	350
100-42130-1120	CONTRACTED CLEANING SERVICE	7,421	8,000	6,548	8,945	9,000
100-42130-2010	OFFICE SUPPLIES	2,662	2,000	2,989	3,500	3,500
100-42130-2115	COPIER LEASE PAYMENT	1,697	2,500	1,436	1,772	2,500
100-42130-2120	VEHICLE EXPENSE	9,064	12,000	3,159	12,000	12,000
100-42130-2121	MOTOR FUELS	25,538	26,000	12,280	26,000	26,000
100-42130-2150	SUPPLIES / PATROL SUPPLIES	-	1,250	220	1,250	1,250
100-42130-2175	AMMUNITION	5,020	6,000	2,045	2,045	6,000
100-42130-2210	EQUIPMENT MAINTENANCE	2,381	3,000	1,468	3,000	3,000
100-42130-2211	GENERATOR MAINT/REPAIRS	1,087	3,000	630	1,830	1,850
100-42130-2280	BUILDING MAINTENANCE/REPAIRS	16,687	12,500	9,574	12,500	12,500
100-42130-3020	PROFESSIONAL SERVICES	2,894	750	1,125	1,125	750
100-42130-3040	LEGAL/ATTORNEY FEES	64,501	64,000	49,862	64,000	68,000
100-42130-3102	UNION ADMIN FEES	-	5,000	-	5,000	5,000
100-42130-3210	TELEPHONE	10,922	11,400	7,235	10,716	11,400
100-42130-3230	RADIO UNITS	3,429	4,150	3,776	4,150	4,150
100-42130-3610	LIABILITY - PROPERTY - WC INSURANCE	53,257	60,000	70,644	71,959	72,500
100-42130-3615	CASUALTY LOSS/DEDUCTIBLE	105	5,000	-	-	5,000
100-42130-3820	UTILITIES/FIBER CABLE	34,898	39,000	20,813	33,400	35,000
100-42130-3821	SECURITY	707	1,000	611	707	707
100-42130-4330	DUES & SUBSCRIPTIONS	859	2,000	1,145	2,000	2,000
100-42130-4356	DRUG TASK FORCE	-	-	-	-	-
100-42130-4357	INVESTIGATION EXPENSE	563	1,250	14	500	1,250
100-42130-4370	SAFETY EXPENSE	578	1,000	410	1,000	1,000
100-42130-4373	MEDICAL EXAMINATIONS	-	250	-	250	250
100-42130-4380	COMPUTER EXPENSE	33,204	32,000	31,914	32,000	32,000
100-42130-4394	ANIMAL CONTROL	2,163	3,000	230	1,000	3,000
100-42130-4395	MISCELLANEOUS	8,578	4,000	4,169	4,169	4,000
100-42130-4404	CONTINGENCIES	-	2,000	-	1,500	2,000
100-42130-4920	RESERVE EXPENSE	1,658	4,000	1,197	4,000	4,000
100-42130-4925	DRUG EDUCATION EXPENSE	-	200	-	200	200
100-42130-4926	COMMUNITY POLICING	867	2,000	836	2,000	2,000
100-42130-4927	MULTI-HOUSING EXPENSE	1,075	750	1,275	1,275	1,250
100-42130-4928	DIVERSION EXPENSE	-	250	-		-
TOTAL OPERATING EXPENDITURES		**1,833,398**	**2,082,534**	**1,428,376**	**1,989,894**	**2,109,485**

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
CAPITAL OUTLAY								
100-42130-5550	CAPITAL OUTLAY		104,695		57,250	70,544	77,294	**108,000**
100-42130-5554	CAPITAL OUTLAY-TECHNOLOGY		-		-	-		-
DEBT SERVICE								
100-42130-6032	LEASE PRINCIPAL (SQUADS & COMPUTERS)		13,685		14,045	9,531	14,296	14,520
100-42130-6033	LEASE INTEREST (SQUADS)		1,336		993	**597**	895	671
100-42130-6038	LEASE PRINCIPAL (SQUADS)		9,418		14,296	9,363	14,045	14,354
100-42130-6041	LEASE INTEREST (SQUADS)		714		895	662	993	685
100-42130-6042	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ PRINCIPAL		-			-	5,947	14,664
100-42130-6045	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ INTEREST		-			-	557	945
TOTAL POLICE --		x	**1,963,246**	x	**2,170,014**	**1,519,072**	**2,103,921**	**2,263,323**
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FIRE PROTECTION								
100-42140-3060	FIRE PROTECTION EXPENSE	x	403,182		410,000	193,206	386,412	405,733
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CIVIL DEFENSE								
EXPENDITURES								
100-42500-3610	LIABILITY / PROPERTY INSURANCE		286		400	332	332	350
100-42500-4395	CIVIL DEFENSE MISCELLANEOUS		3,618		-	-	-	-
100-42500-5550	CIVIL DEFENSE CAPITAL OUTLAY		-		-	-	-	-
TOTAL	**CIVIL DEFENSE**	x	**3,904**	x	**400**	**332**	**332**	**350**
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ACCOUNT NUMBER STREETS	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
(BENEFITS)						
100-43100-1310	HEALTH INSURANCE	87,156	85,203	67,803	90,404	101,705
(STREET MAINTENANCE)						
100-43120-1010	WAGES (STREET MAINTENANCE)	334,343	345,226	223,308	315,300	331,065
100-43120-1210	PERA CONTRIBUTION ~ 7.5%	24,139	25,892	16,204	23,648	24,830
100-43120-1220	FICA CONTRIBUTIONS ~ 6.2%	19,861	21,404	13,043	19,549	20,526
100-43120-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	4,645	5,006	3,050	4,572	4,800
100-43120-2255	ENGINERING FEES	16,694	-	1,471	1,471	2,500
100-43120-2285	MAINTENANCE STREETS	208,869	485,000	267,124	485,000	525,000
100-43120-3020	PROFESSIONAL FEES	-	-	-	-	-
100-43120-4395	MISCELLANEOUS	199	1,000	-	500	1,000
(STORM SEWER)						
100-43122-1010	WAGES (STORM SEWER)	8,779	10,789	5,285	10,000	10,500
100-43122-1210	PERA CONTRIBUTION ~ 7.5%	617	809	396	750	788
100-43122-1220	FICA CONTRIBUTIONS ~ 6.2%	512	669	306	620	651
100-43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	120	156	72	145	152
100-43122-2255	ENGINEERING FEES	17,778	15,000	17,552	17,552	15,000
100-43122-2280	MAINTENANCE & REPAIRS	65,319	65,000	71,566	75,000	80,000
100-43122-3020	PROFESSIONAL FEES	12,635	5,000	-	-	-
100-43122-3820	STORM SEWER UTILITIES	1,937	2,300	991	1,954	2,100
100-43122-4330	DUES & SUBSCRIPTIONS	1,160	1,600	400	400	-
100-43122-4388	UTILITY BILL DISCOUNT	194	194	145	194	194
100-43122-4395	STORM SEWER MISCELLANEOUS	1,235	1,500	1,698	1,698	1,500
100-43122-4398	BAD DEBT EXPENSE	181	750	-	200	200
100-43122-5550	CAPITAL OUTLAY - STORM SEWER		-	-	-	-
(TRAILS MAINTENANCE)						
100-43121-1010	WAGES	5,589	4,680	2,220	3,207	3,367
100-43121-1210	PERA CONTRIBUTION ~ 7.5%	403	351	160	241	253
100-43121-1220	FICA CONTRIBUTIONS ~ 6.2%	330	290	131	199	209
100-43121-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	77	68	31	46	49
100-43121-2285	MAINTENANCE	-	15,000	30,200	70,200	30,000
100-43121-4395	MISCELLANEOUS	-	-	-	-	-
(COMPOST)						
100-43124-1010	WAGES (COMPOST)	14,540	15,913	9,622	11,781	12,370
100-43124-1210	PERA CONTRIBUTION ~ 7.5%	761	1,193	395	884	928
100-43124-1220	FICA CONTRIBUTIONS ~ 6.2%	883	987	587	730	767
100-43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	207	231	137	171	179
100-43124-3820	COMPOST UTILITIES	231	225	135	244	250
100-43124-4395	MISCELLANEOUS	13,867	17,000	8,013	16,000	16,500
(SNOW REMOVAL)						
100-43125-1010	WAGES (SNOW REMOVAL)	94,976	108,185	25,044	100,000	105,000
100-43125-1120	OTHER PAY (SNOW REMOVAL)	-	10,000	-	-	-
100-43125-1210	PERA CONTRIBUTION ~ 7.25%	6,762	8,114	1,820	7,500	7,875
100-43125-1220	FICA CONTRIBUTION ~ 6.2%	5,538	6,707	1,484	6,200	6,510
100-43125-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,295	1,569	347	1,450	1,523
(OTHER EXPENDITURES)						
100-43135-1120	CONTRACTED CLEANING SERVICE	840	865	725	1,000	1,050
100-43135-1320	EMPLOYMENT PHYSICAL	-	-	31	31	-
100-43135-1420	UNEMPLOYMENT BENEFITS	136	-	5,511	16,533	-
100-43135-2010	OFFICE SUPPLIES	30	250	-	100	250
100-43135-2070	TRAINING	300	750	692	692	750
100-43135-2120	MOTOR FUELS/VEHICLE EXPENSE	73,381	82,000	24,764	50,000	65,000
100-43135-2150	MATERIALS/SUPPLIES	-	-	-	-	-
100-43135-2155	SHOP MATERIALS	-	100	196	196	100
100-43135-2160	TOOLS	269	1,000	-	1,000	1,000
100-43135-2180	UNIFORM/CLOTHING ALLOWANCE	1,417	1,000	50	1,250	1,500
100-43135-2210	EQUIPMENT MAINTENANCE	149,869	125,000	67,927	125,000	150,000
100-43135-2251	FLORA OF BUFFALO FLOWERS	16,460	15,000	15,798	17,500	18,000
100-43135-2290	SHOP EXPENSE	4,734	7,500	3,824	7,500	7,500
100-43135-2291	BUILDING MAINTENANCE	10,711	10,000	7,637	10,000	10,000
100-43135-3020	PROFESSIONAL SERVICES	218	1,000	257	500	1,000
100-43135-3210	TELEPHONE/PAGERS	1,157	1,300	836	1,354	1,400
100-43135-3230	RADIO UNITS	8,938	1,000	-	-	1,000
100-43135-3610	LIABILITY - PROPERTY - WC INSURANCE	48,702	55,000	60,471	60,471	55,000
100-43135-3615	CASUALTY LOSS/DEDUCTIBLE	5,507	5,000	-	5,000	5,000
100-43135-3820	UTILITIES	25,045	30,000	17,471	28,000	29,000
100-43135-3821	SECURITY	281	350	188	281	350
100-43135-3825	STREET LIGHTING - ELECTRICITY	121,191	128,000	78,129	136,373	140,000
100-43135-4330	DUES & SUBSCRIPTIONS	5	125	144	144	150
100-43135-4369	MOSQUITO CONTROL EXPENSE	10,492	10,500	8,211	8,211	11,000
100-43135-4370	SAFETY EXPENSE	1,102	2,500	1,405	2,500	2,500
100-43135-4380	COMPUTER EXPENSE	1,121	2,500	3,576	3,576	2,500
100-43135-4393	PEST CONTROL	-	500	-	-	500
100-43135-4395	MISCELLANEOUS	2,111	1,500	498	1,000	1,500
TOTAL OPERATING EXPENDITURES		**1,435,851**	**1,745,753**	**1,069,080**	**1,746,020**	**1,814,340**

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
CAPITAL OUTLAY						
100-43135-5551	CAPITAL OUTLAY-STREETS		-	-	-	-
100-43135-5559	CAPITAL OUTLAY ~ EQUIPMENT	387,891	**185,115**	74,107	74,107	**263,000**
DEBT SERVICE						
100-43135-6026	LEASE PAYMENT (D TRUCK, GATOR, SKIDSTEER.) ~ PRINCIPAL	51,152	52,100	34,733	52,100	53,168
100-43135-6028	LEASE PAYMENT (D TRUCK, GATOR, SKIDSTEER.) ~ INTEREST	3,247	2,294	1,529	2,294	1,226
100-43135-6035	LEASE PAYMENT (P.U. TRUCKS) ~ PRINCIPAL	11,723	12,096	8,064	12,096	5,077
100-43135-6036	LEASE PAYMENT (P.U. TRUCKS) ~ INTEREST	719	346	231	346	37
100-43135-6038	LEASE PAYMENT (LOADER) ~ PRINCIPAL	21,166	32,140	21,427	32,140	32,643
100-43135-6041	LEASE PAYMENT (LOADER) ~ INTEREST	1,605	2,012	1,341	2,012	1,508
100-43135-6034	LEASE PAYMENT (FALCON PATCHER) ~ PRINCIPAL	-	-	-	2,389	5,890
100-43135-6037	LEASE PAYMENT (FALCON PATCHER) ~ INTEREST	-	-	-	224	380
TOTAL STREET ---	x	**1,913,355** x	**2,031,856**	**1,210,512**	**1,923,728**	**2,177,270**
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ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
SANITATION								
100-43150-3210	TELEPHONE		1,463		1,800	1,190	1,577	1,600
100-43150-3610	LIABILITY/PROPERTY INSURANCE		427		800	485	485	500
100-43150-3826	GARBAGE COLLECTION		518,437		505,000	355,743	625,710	675,000
100-43150-3827	RECYCLING		211,030		200,000	145,378	215,217	230,000
100-43150-4380	COMPUTER EXPENSE		11,421		13,500	9,658	12,000	12,500
100-43150-4395	SANITATION MISCELLANEOUS		650		1,500	698	1,500	1,500
100-43150-4396	CREDIT / CHECK CARD FEES		13,602		13,000	7,508	15,016	15,500
100-43150-4398	BAD DEBT EXPENSE		1,062		2,500	-	1,200	1,200
100-43150-5550	CAPITAL OUTLAY - GARBAGE		-		-	-	-	-
DEBT SERVICE								
100-43150-6032	LEASE PAYMENT (FOLDING / STUFFING MACHINE) PRINCIPAL		1,200		1,278	852	1,278	1,306
100-43150-6033	LEASE PAYMENT (FOLDING / STUFFING MACHINE) INTEREST		117		93	62	93	65
TOTAL SANITATION		x	**759,409**	x	**739,471**	**521,574**	**874,076**	**939,171**
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TRANSFERS OUT								
100-49300-7210	TRANSFERS OUT- PARK		200,000		200,000	-	300,000	400,000
100-49300-7225	TRANSFERS OUT - LIBRARY		15,000		15,000	-	15,000	15,000
100-49300-7230	TRANSFERS OUT - AIRPORT		50,000		50,000	-	50,000	50,000
100-49300-7245	TRANSFERS OUT-CIVIC CENTER		-		-	-	-	-
100-49300-7250	TRANSFERS OUT - SENIOR CENTER		125,000		150,000	-	150,000	150,000
100-49300-7259	TRANSFERS OUT ~ TO BONDS		44,049		-	21,166	21,166	-
100-49300-7260	TRANSFER OUT - TO IMPROVEMENT		53,944		-	-	-	-
100-49300-7262	TRANSFER OUT - TO SS BOND		53,354		-	-	-	-
100-49300-7276	TRANSFERS OUT - STORM SEWER - 2009E		-		-	-	5,108	-
TOTAL		x	**541,347**	x	**415,000**	**21,166**	**541,274**	**615,000**
TOTAL GENERAL FUND EXPENDITURES		x	**6,892,417**	x	**7,142,717**	**4,354,481**	**7,098,760**	**7,780,847**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
PARK FUND						
REVENUE						
200-31010-0000	TAX LEVY (CURRENT)	57,237			-	-
200-31950-0000	LEASE PURCHASE LEVY	-	56,962	29,074	56,962	56,758
200-33100-0000	FEDERAL GRANTS & AIDS	-	-	-		-
200-33400-0000	STATE GRANTS & AIDS	-	-	-		-
200-33404-0000	OTHER GRANTS & AIDS	-	-	-		-
200-34010-0000	LEASE PURCHASE PROCEEDS	-	-	-		-
200-34302-0000	PRINT SALES	12	-	20	20	-
200-34300-0000	SALE OF PROPERTY / EQUIPMENT	-	-	-		-
200-34304-0000	CHARGES FOR SERVICES-PARK	480	1,000	4,440	4,440	1,000
200-36210-0000	INTEREST EARNED	-	-	-	-	-
200-36222-0000	REFUNDS & REIMBURSEMENTS	10,572	10,000	5,883	5,883	5,000
200-36230-0000	CONTRIBUTIONS/DONATIONS	21,348	15,000	16,267	16,267	15,000
200-36232-0000	PARK DEDICATION FEES	250	-	-		-
200-36240-0000	MISCELLANEOUS REVENUE	625	1,000	625	750	1,000
200-36245-0000	UTILITY ROUND-UP	912	1,000	564	791	900
200-36260-0000	VET'S MEMORIAL BRICK SALE	-	-	327	327	-
200-38064-0000	BUILDING RENT	5,085	4,500	4,477	4,500	4,500
200-38075-0000	PAVILLION & BALLPARK REVENUE	18,486	18,000	23,596	23,596	21,000
200-39201-0000	TRANSFERS IN - FROM LIQUOR	550,000	600,000	-	600,000	600,000
200-39203-0000	TRANSFERS IN-GENERAL	200,000	300,000	-	300,000	400,000
TOTAL REVENUE	x	**865,007** x	**1,007,462**	**85,273**	**1,013,535**	**1,105,158**
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EXPENDITURES						
(WAGES/BENEFITS)						
200-45200-1010	WAGES (PARK ADMINISTRATION)	37,943	38,813	31,170	36,618	38,449
200-45200-1210	PERA CONTRIBUTION ~ 7.5%	2,751	2,911	2,375	2,746	2,884
200-45200-1220	FICA CONTRIBUTION ~ 6.2%	2,217	2,406	1,833	2,270	2,384
200-45200-1240	MEDICARE CONTRIBUTION ~ 1.45%	519	563	429	531	558
200-45200-1310	HEALTH INSURANCE	-	-	-	-	-
(MAINTENANCE)						
200-45201-1010	WAGES (MAINTENANCE)	216,717	229,770	216,231	270,000	283,500
200-45201-1210	PERA CONTRIBUTION ~ 7.5%	14,029	17,233	13,058	20,250	21,263
200-45201-1220	FICA CONTRIBUTION ~ 6.2%	12,875	14,246	12,860	16,740	17,577
200-45201-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,011	3,332	3,008	3,915	4,111
200-45206-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
(BOAT LANDING ~ INSPECTIONS)						
200-45205-1010	WAGES (MAINTENANCE)	11,192	12,000	5,983	8,500	12,000
200-45205-1220	FICA CONTRIBUTION ~ 6.2%	694	744	371	527	744
200-45205-1240	MEDICARE CONTRIBUTION ~ 1.45%	162	174	87	123	174
200-45205-4395	BOAT LANDING MISCELLANEOUS	430	450	546	750	750
(OTHER EXPENDITURES)						
200-45206-1120	CONTRACTED CLEANING SERVICE	840	865	725	983	1,000
200-45206-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
200-45206-1420	PARK UNEMPLOYMENT BENEFIT	2,588	-	-	-	-
200-45206-2070	TRAINING	789	600	1,887	1,887	1,000
200-45206-2120	MOTOR FUELS/VEHICLE EXPENSE	25,586	27,000	14,511	27,000	28,000
200-45206-2160	TOOLS & SMALL EQUIPMENT	-	2,500	5,097	5,097	2,500
200-45206-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	-	-	-
200-45206-2210	PARK EQUIPMENT MAINTENANCE	45,801	45,000	45,915	50,000	50,000
200-45206-2280	MAINTENANCE & REPAIRS	110,162	125,000	161,111	165,000	150,000
200-45206-2290	SHOP EXPENSE	154	3,000	-	500	1,000
200-45206-2291	BUILDING MAINTENANCE	10,711	8,500	7,407	7,407	10,000
200-45206-2597	CONCESSION PURCHASES	2,217	3,000	2,554	3,000	3,000
200-45206-3020	PROFESSIONAL SERVICES	2,620	2,500	257	500	2,500
200-45206-3210	TELEPHONE	1,620	1,800	1,186	1,649	1,700
200-45206-3230	PARK RADIO UNITS	-	500	-	-	500
200-45206-3610	LIABILITY - PROPERTY - WC INSURANCE	30,031	36,000	33,014	33,014	34,000
200-45206-3615	CASUALTY LOSS/DEDUCTIBLE	1,507	5,000	-	5,000	5,000
200-45206-3820	UTILITIES (PARKS & PARKS FACILITY)	36,592	40,000	28,157	40,000	40,000
200-45206-3821	SECURITY	581	300	188	281	300
200-45206-4370	SAFETY EXPENSE	1,000	1,000	285	500	1,000
200-45206-4380	COMPUTER EXPENSE	776	500	1,091	1,091	1,000
200-45206-4395	MISCELLANEOUS	17,137	20,000	14,943	20,000	20,000
200-45206-6125	PARK - INTEREST EXPENSE	1,157	1,000	532	1,050	1,000

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
(SCHOOL JOINT POWERS)								
200-45209-4395	JOINT POWERS ~ REC COORDINATOR & NORTHWINDS		42,024		45,000	-	45,000	45,000
200-45209-6021	JOINT POWERS ~ TENNIS COURTS (PRINCIPAL)		34,882		36,401	18,014	36,401	37,975
200-45209-6022	JOINT POWERS ~ TENNIS COURTS (INTEREST)		6,925		5,406	2,889	5,406	3,832
(PARKSHORE PAVILLION)								
200-45211-1010	WAGES		8,282		8,500	9,269	9,269	9,732
200-45211-1210	PERA CONTRIBUTION ~ 7.5%		-		-	2	2	-
200-45211-1220	FICA CONTRIBUTION ~ 6.2%		513		527	499	575	603
200-45211-1240	MEDICARE CONTRIBUTION ~ 1.45%		120		123	117	134	141
200-45211-2170	PAVILLION SUPPLIES		-		250	107	150	250
200-45211-2280	MAINTENANCE & REPAIRS		-		1,500	1,194	1,500	1,500
200-45211-2597	CONCESSION PURCHASES		-		-	-	-	-
200-45211-2598	BOAT LEASING		1,606		2,800	6,704	6,704	2,500
200-45211-3210	TELEPHONE		468		650	378	502	550
200-45211-3820	UTILITIES		8,418		8,000	5,476	8,500	8,500
200-45211-4310	CASH OVER / SHORT		232		-	152	152	-
200-45211-4395	MISCELLANEOUS		209		1,000	1,036	1,036	1,000
200-45212-2280	SKATE PARK - MAINTENANCE & REPAIRS		-		-	-	-	-
TOTAL			**698,092**		**756,863**	**652,650**	**842,262**	**849,476**
`								
CAPITAL IMPROVEMENTS								
200-45206-5550	CAPITAL OUTLAY		26,302		266,195	97,617	97,617	**209,235**
200-45211-5550	CAPITAL OUTLAY (PAVILLION)				-	-	-	-
DEBT SERVICE								
200-45206-6042	LEASE PAYMENT (MOWER) ~ PRINCIPAL		11,869		12,096	8,064	12,096	**5,077**
200-45206-6045	LEASE PAYMENT (MOWER) ~ INTEREST		726		346	231	346	**37**
200-45206-6042	LEASE PAYMENT (CHEVY SILVERADO) ~ PRINCIPAL		-		-	346	1,728	**4,261**
200-45206-6045	LEASE PAYMENT (MOWER) ~ INTEREST		-		-	32	162	**275**
						-		
TOTAL PARK EXPENDITURES		**x**	**736,988**	**x**	**1,035,501**	**758,562**	**954,212**	**1,063,826**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
FIRE FUND						
REVENUE						
210-31950-0000	LEASE PURCHASE TAX LEVY	-	-	-		
210-33100-0000	FEDERAL GRANTS & AIDS	-	-	-		
210-33200-0000	FEDERAL AID (DISASTER)	-	-	-		
210-33400-0000	STATE GRANTS & AIDS	108,043	108,000	-	108,000	108,000
210-33404-0000	OTHER GRANTS & AIDS	2,300	-	2,500	2,500	-
210-33425-0000	STATE AID (TRAINING)	1,700	3,500	4,812	4,812	3,500
210-34010-0000	LEASE PURCHASE PROCEEDS	-	265,000	-	284,980	-
210-34202-0000	FIRE CHARGES	597,646	600,000	597,968	597,968	600,000
210-34300-0000	SALE OF EQUIPMENT	4,500	-	-	-	-
210-34307-0000	OTHER REVENUE	10	-	-	-	-
210-36210-0000	INTEREST EARNED	1,015	750	555	1,110	1,250
210-36222-0000	REFUNDS & REIMBURSEMENTS	100	-	575	575	-
210-36230-0000	CONTRIBUTIONS/DONATIONS	250	-	250	250	-
210-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
210-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
TOTAL REVENUE	x	**715,564** x	**977,250**	**606,660**	**1,000,195**	**712,750**
EXPENDITURES						
210-42200-1010	WAGES (FIREFIGHTER)	101,024	115,000	46,967	115,000	115,000
210-42200-1120	OTHER PAY	6,348	7,000	3,020	7,000	7,000
210-42200-1210	PERA CONTRIBUTIONS ~ 7.5%	10	50	16	50	50
210-42200-1220	FICA CONTRIBUTIONS ~ 6.2%	6,015	7,130	3,157	7,130	7,130
210-42200-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	1,407	1,668	739	1,668	1,668
210-42210-1120	CONTRACTED CLEANING SERVICE	1,939	2,038	1,479	2,038	2,038
210-42210-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
210-42210-2010	OFFICE SUPPLIES	29	100	79	100	100
210-42210-2070	TRAINING	7,181	8,500	6,733	8,500	8,500
210-42210-2120	MOTOR FUEL/VEHICLE EXPENSE	9,263	12,000	4,444	12,000	12,000
210-42210-2150	MATERIALS/SUPPLIES	5,168	4,000	27,202	27,202	4,000
210-42210-2160	SMALL EQUIPMENT & FIRE FIGHTING GEAR	7,152	6,000	1,224	6,000	6,000
210-42210-2180	CLOTHING ALLOWANCE	3,245	2,625	1,036	2,625	2,625
210-42210-2210	EQUIPMENT MAINTENANCE	27,746	30,000	9,703	15,000	30,000
210-42210-2211	GENERATOR MAINTENANCE / REPAIRS	767	2,000	600	2,000	2,000
210-42210-2280	BUILDING MAINTENANCE & REPAIRS	17,550	12,000	9,912	12,000	12,000
210-42210-3010	AUDITING / ACCOUNTING	4,000	4,000	4,000	4,000	4,000
210-42210-3020	PROFESSIONAL SERVICES	561	-	-	-	-
210-42210-3040	LEGAL/ATTORNEY FEES	-	-	-	-	-
210-42210-3065	FIREMAN'S RELIEF (STATE AID)	108,043	108,000	-	108,000	108,000
210-42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	27,399	33,926	33,926	33,926	-
210-42210-3210	TELEPHONE	3,153	3,400	2,455	4,296	3,400
210-42210-3230	RADIO UNITS	3,723	6,500	3,989	6,500	6,500
210-42210-3610	LIABILITY - PROPERTY - WC INSURANCE	33,875	38,000	39,480	39,500	40,000
210-42210-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
210-42210-3820	UTILITIES	20,322	20,000	10,461	20,000	20,500
210-42210-4330	DUES & SUBSCRIPTIONS	219	350	877	877	350
210-42210-4370	SAFETY EXPENSE	1,590	2,500	126	2,500	2,500
210-42210-4373	MEDICAL EXAMINATIONS	3,479	2,500	71	2,500	2,500
210-42210-4380	COMPUTER EXPENSE	2,296	2,500	3,809	3,809	2,500
210-42210-4395	MISCELLANEOUS	3,787	3,000	2,313	3,000	3,000
TOTAL		**407,289**	**439,786**	**217,819**	**447,220**	**408,361**
CAPITAL IMPROVEMENTS						
210-42210-5550	CAPITAL OUTLAY	54,678	32,000	-	284,980	**29,000**
210-42210-5550	CAPITAL OUTLAY - TECHNOLOGY	-	-	-	-	
DEBT SERVICE						
210-42210-6026	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ PRINCIPAL	111,452	113,548	75,699	113,548	115,874
210-42210-6023	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ INTEREST	7,095	4,999	3,333	4,999	2,672
210-42210-6037	LEASE PURCHASE (2015 TRUCK) ~ PRINCIPAL	-	-	-	-	-
210-42210-6037	LEASE PURCHASE (2015 TRUCK) ~ INTEREST	-	-	-	-	-
TOTAL FIRE DEPARTMENT EXPENDITURES ------------------------	x	**580,514** x	**590,333**	**296,850**	**850,747**	**555,908**

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
LIBRARY FUND								
REVENUE								
220-31010-0000	PROPERTY TX CURRENT		81,246		80,628	41,306	82,613	80,628
220-31030-0000	PROPERTY TAX MOBILE HOME		-		-	-	-	-
220-33402-0000	MARKET VALUE TAX CREDIT		-		-	-	-	-
220-36210-0000	INTEREST EARNED		157		150	88	176	200
220-36222-0000	REFUNDS & REIMBURSEMENTS		-		-	-	-	-
220-36230-0000	PRIVATE CONTRIBUTIONS/DONATIONS		-		-	-	-	-
220-36240-0000	OTHER REVENUES		-		-	-	-	-
220-39203-0000	TRANSFERS IN - GENERAL		15,000		15,000	-	15,000	15,000
TOTAL REVENUE --		x	**96,403**	x	**95,778**	**41,395**	**97,789**	**95,828**
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EXPENDITURES								
220-45500-1010	WAGES (CUSTODIAN & MAINTENANCE)		1,833		1,000	1,542	2,000	2,100
220-45500-1210	PERA CONTRIBUTION ~ 7.5%		135		75	104	150	158
220-45500-1220	FICA CONTRIBUTION ~ 6.2%		110		62	90	124	130
220-45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %		26		15	21	29	30
220-45510-1120	CONTRACTED CLEANING SERVICE		15,680		15,756	11,499	15,750	15,750
220-45510-2170	SUPPLIES		321		2,500	226	226	2,500
220-45510-2280	MAINTENANCE & REPAIRS		18,481		15,000	22,081	22,081	16,000
220-45510-3020	PROFESSIONAL FEES		27		-	120	120	-
220-45510-3210	TELEPHONE		442		600	361	479	500
220-45510-3610	LIABILITY - PROPERTY - WC INSURANCE		1,012		1,200	1,169	1,164	1,200
220-45510-3820	UTILITIES		28,959		31,000	17,670	31,000	31,500
220-45510-3821	SECURITY		1,202		1,250	898	1,258	1,250
220-45510-4370	SAFETY EXPENSE		220		100	-	-	100
220-45510-4395	MISCELLANEOUS		2,869		2,500	1,881	2,500	2,500
220-45510-5550	CAPITAL OUTLAY		-		8,300	-	-	-
TOTAL EXPENDITURES --------------------------------		x	**71,316**	x	**79,357**	**57,663**	**76,881**	**73,718**
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ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
AIRPORT								
REVENUE								
230-31010-0000	PROPERTY TX CURRENT		-		-	-	-	-
230-33100-0000	FEDERAL GRANTS & AIDS		204,089		160,128	-	-	-
230-33400-0000	STATE GRANTS & AIDS		32,235		32,978	-	-	-
230-33402-0000	MV TAX CREDIT		-		-	-	-	-
230-33422-0000	STATE AID - MAINTENANCE		9,931		9,028	21,382	21,382	9,028
230-33630-0000	LOCAL GOV'T GRANTS		-		-	-	-	-
230-34000-0000	BOND PROCEEDS		-		-	-	-	-
230-34015-0000	STATE LOAN PROCEEDS		-		-	-	-	-
230-34920-0000	RENTAL OF AIRPORT HANGARS		44,712		44,712	33,534	44,712	47,120
230-34921-0000	AIRPORT-OTHER REVENUES		-		-	-	-	-
230-34922-0000	LEASE PAYMENT		-		-	-	-	-
230-34923-0000	LOT LEASE		18,929		18,208	15,329	18,208	17,488
230-36210-0000	INTEREST EARNED		60		-	-	-	-
230-36222-0000	REFUNDS & REIMBURSEMENTS		3		-	-	-	-
230-36230-0000	CONTRIBUTIONS/DONATIONS		-		-	-	-	-
230-36240-0000	BUILDING RENT		-		-	94	94	-
230-37816-0000	FUEL SALES		251,689		265,000	177,440	230,000	245,000
230-38020-0000	AIRPORT TIEDOWN FEES		240		-	280	280	240
230-39203-0000	TRANSFERS IN - GENERAL		50,000		50,000	-	50,000	50,000
TOTAL REVENUE -----------------------------		x	**611,888**	x	**580,054**	**248,058**	**364,676**	**368,876**
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EXPENDITURES								
230-49810-1010	WAGES		25,150		25,879	20,893	27,105	28,460
230-49810-1210	PERA CONTRIBUTION ~ 7.5%		1,811		1,941	1,532	2,033	2,135
230-49810-1220	FICA CONTRIBUTION ~ 6.2%		1,465		1,605	1,212	1,681	1,765
230-49810-1240	MEDICARE CONTRIBUTION ~ 1.45%		343		375	283	393	413
230-49812-2590	PURCHASES - FUEL		218,879		235,000	172,363	204,000	225,000
230-49812-4396	VISA/MASTER/DISCOVER FEES		5,846		6,500	3,205	4,692	5,175
230-49815-1120	CONTRACTED CLEANING SERVICE		2,626		2,982	1,901	2,574	2,600
230-49815-2170	SUPPLIES		531		250	75	250	250
230-49815-2250	ENGINEERING FEES		-		-	425	425	-
230-49815-2280	MAINTENANCE & REPAIRS		14,282		12,000	3,548	12,000	12,000
230-49815-3020	PROFESSIONAL SERVICES		28,846		2,500	1,884	2,500	2,500
230-49815-3210	TELEPHONE		936		1,100	757	1,005	1,100
230-49815-3610	LIABILITY - PROPERTY - WC INSURANCE		6,409		7,000	8,597	8,597	7,200
230-49815-3820	UTILITIES		12,469		13,000	8,429	12,615	13,000
230-49815-3821	SECURITY		-		-	-	-	-
230-49815-4380	COMPUTER EXPENSE		881		500	266	500	500
230-49815-4395	MISCELLANEOUS		982		3,500	979	1,500	1,500
230-49815-4397	BOND ISSUANCE / ADMIN FEES		-		-	-	-	-
230-49815-4398	BAD DEBT EXPENSE		-		-	-	-	-
230-49815-6125	INTEREST EXPENSE		33		100	71	150	75
TOTAL			**321,488**		**314,232**	**226,420**	**282,019**	**303,672**
CAPITAL IMPROVEMENTS								
230-49815-5519	LAND ACQUISTION (2009-15)		-		-	-		
230-49815-5522	OBSTRUCTION REMOVAL (2012-4)		11,586		-	-		-
230-49815-5523	RUNWAY / TAXIWAY / APRON (2015-8)				-	13,189	63,000	-
230-49815-5550	CAPITAL OUTLAY		190,525		7,500	-	-	70,000
DEBT SERVICE								
230-40000-0000	LOAN REPAYMENT ~ INTERNAL		-		-	-	-	-
TOTAL EXPENDITURES		x	**523,599**	x	**321,732**	**239,609**	**345,019**	**373,672**
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ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
COMMUNITY CENTER								
REVENUE								
260-33400-0000	STATE GRANTS & AIDS		-		-	-	-	-
260-33404-0000	OTHER GRANTS & AIDS		-		-	-	-	-
260-33640-0000	LOCAL GRANTS & AID		-		-	-	-	-
260-34300-0000	SALE OF PROPERTY		-		-	-	-	-
260-36210-0000	INTEREST EARNED		-		-	-	-	-
260-36222-0000	REFUNDS & REIMBURSEMENTS		11,948		12,500	9,210	11,500	12,500
260-36230-0000	CONTRIBUTIONS/DONATIONS		13,945		10,000	10,964	10,964	10,000
260-38050-0000	SENIOR PROGRAM REVENUE		922		500	-	-	-
260-38064-0000	BUILDING RENT		164		-	200	200	-
260-39203-0000	TRANSFERS IN - GENERAL		125,000		150,000	-	150,000	150,000
TOTAL REVENUE --------------------------------		x	**151,979**	x	**173,000**	**20,374**	**172,664**	**172,500**
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EXPENDITURES								
260-41332-1010	WAGES		84,689		83,696	67,192	85,000	89,250
260-41332-1120	CONTRACTED CLEANING SERVICE		8,402		8,500	6,457	8,562	8,600
260-41332-1210	PERA CONTRIBUTION (7.5%)		6,140		6,277	5,046	6,375	6,694
260-41332-1220	FICA CONTRIBUTION (6.20%)		5,253		5,189	4,165	5,270	5,534
260-41332-1240	MEDICARE CONTRIBUTION (1.45%)		1,229		1,214	974	1,233	1,294
260-41332-1310	HEALTH INSURANCE		91		91	76	91	100
260-41332-2110	CLEANING SUPPLIES		-		-	-	-	-
260-41332-2150	SUPPLIES		1,085		1,200	188	500	1,000
260-41332-2180	CLOTHING ALLOWANCE		70		-	-	150	150
260-41332-2280	MAINTENANCE/REPAIRS		15,723		15,000	5,254	15,000	17,000
260-41332-3040	LEGAL / ATTORNEY FEES		41		-	-	-	-
260-41332-3210	TELEPHONE		1,643		1,700	1,280	1,724	1,800
260-41332-3610	LIABILITY - PROPERTY - WC INSURANCE		1,515		1,650	1,970	1,970	1,850
260-41332-3615	CASUALTY LOSS/DEDUCTIBLE		-		-	-	-	-
260-41332-3820	UTILITIES		14,341		15,500	9,872	14,000	15,000
260-41332-4370	SAFETY EXPENSE		136		150	-	150	150
260-41332-4380	COMPUTER EXPENSE		4,511		1,000	3,917	3,917	1,000
260-41332-4382	COMMUNITY MEALS EXPENSE		296		-	485	485	-
260-41332-4389	SENIOR PROGRAM EXPENSE		18,086		17,000	11,529	17,000	18,000
260-41332-4395	MISCELLANEOUS		4,006		4,000	2,614	4,000	4,000
260-41332-6125	INTEREST EXPENSE		60		50	26	52	60
TOTAL			**167,316**		**162,217**	**121,044**	**165,479**	**171,481**
CAPITAL IMPROVEMENTS								
260-41332-5550	CAPITAL OUTLAY		-		10,000	-	-	-
TOTAL EXPENDITURES		x	**167,316**	x	**172,217**	**121,044**	**165,479**	**171,481**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
ELECTRIC						
REVENUE						
(ELECTRIC OPERATIONS)						
600-31010-0000	TAX LEVY	103	-	5	5	-
600-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-
600-33402-0000	MARKET VALUE CREDIT - L.P.	-	-	-	-	-
600-34020-0000	EQUIPMENT CERTIFICATE / L.P. PROCEEDS	-	-	-	-	-
600-36210-0000	INTEREST EARNED	4,709	4,500	2,014	4,500	4,500
600-36222-0000	REFUNDS & REIMBURSEMENTS	28,886	15,000	29,037	29,037	15,000
600-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
600-36240-0000	OTHER REVENUES	2,586	1,000	8,757	8,757	1,000
600-37314-0000	MOBILE WIRELESS RADIO	-	-	-	-	-
600-37410-0000	ELECTRIC SALES	12,301,905	12,850,000	9,649,092	12,450,000	14,890,200
600-37411-0000	GREEN POWER	(22)	-	247	3,500	4,000
600-37412-0000	CIP REBATE	160,649	150,000	32,443	177,942	180,000
(BWIG)						
600-37415-0000	BWIG - PROVIDER SERVICE	271,974	275,000	170,445	229,205	210,000
600-37416-0000	BWIG - EQUIPMENT SALES	8,969	6,500	7,756	7,756	6,500
600-37417-0000	BWIG - CABLE SALES	-	-	-	-	-
600-37418-0000	BWIG - TECH SUPPORT	-	-	25	25	-
600-37419-0000	RACK CO-LOCATION	1,500	1,800	450	600	600
(ACCESS/MISC FEES)						
600-37420-0000	ELECTRIC ACCESS CHARGE	19,000	20,000	15,500	20,000	20,000
600-37425-0000	SECONDARY SERVICE LINE	10,950	9,500	8,470	9,500	9,500
600-37450-0000	ELECTRIC RECONNECT CHARGE	7,480	6,500	5,666	6,500	6,500
600-37451-0000	TEMPORARY ELECTRIC	-	750	-	-	-
600-37454-0000	ELECTRIC - POLE USE	4,190	4,190	4,190	4,190	4,190
600-37455-0000	JOINT TRENCHING	-	-	-	-	-
(FIBER OPTICS)						
600-37500-0000	FIBER OPTICS SALES	78,498	88,416	66,349	88,416	95,000
600-37600-0000	FIBER - INTERNET CONNECTION	49,720	49,356	36,842	49,116	52,000
600-37610-0000	FIBER - SWITCH FIBER	-	-	-	-	-
600-37611-0000	FIBER - E-BOX	2,336	2,250	2,023	2,713	2,800
600-37612-0000	FIBER - EQUIPMENT SALES	850	-	-	-	-
600-37620-0000	FIBER - NET MOTION CONNECTION	2,580	2,580	1,935	2,580	2,850
TOTAL REVENUE --	x	12,956,863 x	13,487,342	10,041,245	13,094,341	15,504,640
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
EXPENDITURES						
600-49560-3825	ELECTRICITY	8,270,839	8,800,000	5,734,992	8,491,938	8,919,932
(BENEFITS)						
600-49565-1310	HEALTH INSURANCE	69,102	77,107	54,667	82,001	92,251
(OPERATIONS)						
600-49570-1010	WAGES	477,243	474,673	350,143	470,000	558,500
600-49570-1120	CONTRACT LABOR	6,540	-	3,915	10,000	10,000
600-49570-1210	PERA CONTRIBUTION ~ 7.5%	2,171	35,601	26,834	35,250	41,888
600-49570-1220	FICA CONTRIBUTION ~ 6.20%	32,484	29,430	21,362	29,140	34,627
600-49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	28,728	6,883	4,909	6,815	8,098
600-49570-2152	METER REPLACEMENT	6,719	-	-	-	-
600-49570-2160	TOOLS	11,427	6,000	3,942	6,000	6,000
600-49570-2211	GENERATOR MAINTENANCE	823	-	974	974	1,000
600-49570-2280	MAINTENANCE & REPAIRS	50,058	50,000	31,330	50,000	50,000
600-49570-2290	SHOP EXPENSE	1,989	3,000	537	3,000	3,000
(STREET LIGHTING - NEW CONSTRUCTION)						
600-49576-1010	WAGES (NEW STREET LIGHTS)	-	1,250	2,380	3,438	3,610
600-49576-1120	CONTRACT LABOR	-	-	-	-	-
600-49576-1210	PERA CONTRIBUTION ~ 7.5%	-	94	178	258	271
600-49576-1220	FICA CONTRIBUTION ~ 6.20%	-	78	141	213	224
600-49576-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	18	33	50	52
600-49576-2150	NEW STREET LIGHT MATERIAL	-	-	-	-	-
(NEW UNDERGROUND LINES)						
600-49577-1010	WAGES	22,538	21,479	35,417	43,543	45,720
600-49577-1120	NEW U.G. CONTRACT WAGES	5,146	-	11,773	11,773	5,000
600-49577-1210	PERA CONTRIBUTION ~ 7.5%	2,029	1,611	2,262	3,266	3,429
600-49577-1220	FICA CONTRIBUTION ~ 6.2%	1,314	1,332	2,096	2,700	2,835
600-49577-1240	MEDICARE CONTRIBUTION ~ 1.45%	307	311	490	631	663
600-49577-2150	NEW U.G. MATERIAL	158,301	50,000	97,099	150,000	150,000
600-49577-4395	NEW U.G. MISCELLANEOUS	210	500	255	3,000	3,000
(ADMINISTRATIVE OFFICE)						
600-49580-1010	WAGES	314,592	324,997	221,511	285,984	300,283
600-49580-1210	PERA CONTRIBUTION ~ 7.5%	20,898	24,375	16,380	21,449	22,521
600-49580-1220	FICA CONTRIBUTION ~ 6.20%	18,038	20,150	13,107	17,731	18,618
600-49580-1240	MEDICARE CONTRIBUTION ~ 1.45%	4,218	4,712	3,066	4,147	4,354
(ENGINEERING-CITY STAFF)						
600-49581-1010	WAGES	-	-	-	-	-
600-49581-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	-
600-49581-1220	FICA CONTRIBUTION ~ 6.20%	-	-	-	-	-
600-49581-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	-
(NEW OVERHEAD)						
600-49582-1010	NEW CONSTRUCTION - WAGES	6,619	6,868	8,333	10,789	11,328
600-49582-1120	CONTRACT LABOR	-	-	8,041	8,041	10,000
600-49582-1210	PERA CONTRIBUTIONS ~ 7.5%	480	515	625	809	850
600-49582-1220	FICA CONTRIBUTIONS ~ 6.2%	389	426	499	669	702
600-49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	91	100	117	156	164
600-49582-2150	NEW CONSTRUCTION - MATERIAL	11,631	5,000	361	15,000	15,000
(WIRELESS INTERNET-BWIG)						
600-49583-1010	WAGES	115,067	142,464	67,720	86,866	166,209
600-49583-1210	PERA CONTRIBUTION ~ 7.5%	8,342	10,685	5,087	6,515	12,466
600-49583-1220	FICA CONTRIBUTION ~ 6.20%	6,502	8,833	3,843	5,386	10,305
600-49583-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,521	2,071	899	1,260	2,410
600-49583-1310	HEALTH INSURANCE	17,775	18,607	7,398	9,634	10,838
600-49583-1320	EMPLOYMENT PHYSICALS	-	-	-	-	-
600-49583-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
600-49583-2070	TRAINING	1,984	3,000	48	48	3,000
600-49583-2120	VEHICLE EXPENSE	1,102	2,500	223	350	1,000
600-49583-2150	SUPPLIES	2,995	-	450	450	500
600-49583-2180	CLOTHING ALLOWANCE	-	150	-	75	75
600-49583-2280	MAINTENANCE & REPAIRS	936	2,000	386	1,000	2,000
600-49583-2590	MERCHANDISE FOR RESALE	-	-	-	-	-
600-49583-3020	PROFESSIONAL FEES	-	5,000	668	668	5,000
600-49583-3210	TELEPHONE/ISP LINE	44,403	45,000	35,395	47,391	48,000
600-49583-3230	RADIO UNITS	6,137	-	3,377	3,377	5,000
600-49583-3310	MILEAGE	-	-	-	-	-
600-49583-3610	LIABILITY/PROPERTY INSURANCE	5,027	6,000	4,690	4,690	4,000
600-49583-3820	UTILITIES	574	650	493	846	900
600-49583-4200	DEPRECIATION EXPENSE	121,753	-	-	-	-
600-49583-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
600-48583-4330	DUES & SUBSCRIPTIONS	986	1,500	825	825	1,000
600-49583-4380	COMPUTER EXPENSE	11,965	12,500	2,999	2,999	5,000
600-49583-4392	INVENTORY ADJUSTMENT	-	-	-	-	-
600-49583-4395	MISCELLANEOUS	1,311	2,500	740	2,500	2,500
600-49583-4396	CREDIT CARD FEES	1,019	1,000	735	1,260	1,250
600-49583-4398	BAD DEBT	4,767	1,000	-	1,000	1,000
600-49583-4402	ADVERTISING	2,291	2,500	984	2,500	2,500
(FIBER OPTICS)						
600-49584-1010	WAGES	148	1,575	346	500	525
600-49584-1120	CONTRACT LABOR	30,263	-	11,183	11,183	12,000
600-49584-1210	PERA CONTRIBUTION ~ 7.25%	83	118	26	37	39
600-49584-1220	FICA CONTRIBUTION ~ 6.20%	67	98	20	31	33
600-49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	16	23	5	7	8
600-49584-2150	MATERIALS & SUPPLIES	817	1,000	-	1,000	1,000
600-49584-2280	MAINTENANCE & REPAIRS	15,663	15,000	1,576	1,576	15,000
600-49584-2590	MERCHANDISE FOR RESALE	1,331	1,500	-	-	-
600-49584-3020	PROFESSIONAL FEES	945	4,000	1,815	1,815	4,000
600-49584-3210	TELEPHONE/ISP LINE	21,314	22,500	17,152	22,867	23,000
600-49584-3610	LIABILITY/PROPERTY/WC INSURANCE	2,789	3,500	3,259	3,259	2,800
600-49584-4200	DEPRECIATION	80,614	-	-	-	-
600-49584-4330	DUES & SUBSCRIPTIONS	250	750	250	250	250
600-49584-4380	COMPUTER EXPENSE	-	5,000	-	-	-
600-49584-4395	MISCELLANEOUS	129	750	-	750	750
(OTHER EXPENDITURES)						
600-49588-3220	POSTAGE	44,082	40,000	30,297	41,580	40,000
600-49590-1120	CONTRACTED CLEANING SERVICE	2,046	2,163	1,777	2,376	2,400
600-49590-1320	EMPLOYMENT PHYSICALS	288	250	260	260	250
600-49590-2011	OFFICE SUPPLIES	12,123	13,500	7,140	10,560	12,500
600-49590-2070	TRAINING	16,800	12,000	9,020	12,000	12,000
600-49590-2120	MOTOR FUELS/VEHICLE EXPENSE	27,729	35,000	15,099	27,950	30,000
600-49590-2180	UNIFORM/CLOTHING ALLOWANCE	993	5,000	2,685	2,685	3,500
600-49590-2210	EQUIPMENT MAINTENANCE	14,596	25,000	9,283	25,000	25,000
600-49590-2211	GENERATOR MAINTENANCE	992	750	1,538	1,538	1,600
600-49590-2291	MAINTENANCE - CITY BUILDINGS	7,427	20,000	5,890	10,000	20,000
600-49590-3010	AUDITING/ACCOUNTING	9,000	9,000	9,000	9,000	9,000
600-49590-3020	PROFESSIONAL SERVICES	11,201	7,500	14,796	14,796	12,500
600-49590-3101	BOND ADMINISTRATION FEES	-	-	-	-	-
600-49590-3103	CIP EXPENDITURES	162,145	150,000	65,307	177,942	177,942
600-49590-3104	CIP PROGRAM ADDER	172,308	185,000	118,628	185,000	185,000
600-49590-3210	TELEPHONE	4,970	5,200	3,820	5,385	5,500
600-49590-3230	RADIO UNITS	643	1,000	91	91	1,000
600-49590-3310	MILEAGE ~ METER READERS	-	100	26	100	100
600-49590-3510	LEGAL NOTICES PUBLISHING	-	100	709	709	-
600-49590-3610	LIABILITY - PROPERTY - WC INSURANCE	40,045	47,000	48,218	48,218	45,000
600-49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
600-49590-3820	UTILITIES	13,139	15,000	8,496	13,770	14,500
600-49590-3821	SECURITY	1,536	1,200	800	800	1,200
600-49590-3822	MESH (IAP'S)	264	264	176	264	264
600-49590-4200	DEPRECIATION EXPENSE	765,567	-	-	-	-
600-49590-4203	LOSS ON DISPOSAL OF INVENTORY	5,940	-	8,870	8,870	-
600-49590-4315	NSF CHECKS	1,116	-	(238)	(238)	-
600-49590-4330	DUES & SUBSCRIPTIONS	22,840	25,000	20,078	25,000	25,000
600-49590-4360	GOPHER STATE ONE CALL	1,353	2,500	945	1,000	1,500
600-49590-4365	UTILITY EMERGENCY ASSISTANCE	-	2,000	606	606	2,000
600-49590-4370	SAFETY EXPENSE	2,462	8,500	5,430	8,500	8,500
600-49590-4380	COMPUTER EXPENSE	22,876	25,000	22,793	25,000	28,500
600-49590-4388	UTILITY BILL DISCOUNT	5,994	6,000	4,670	6,212	6,300
600-49590-4392	INVENTORY ADJUSTMENT	3,387	-	-	-	-
600-49590-4395	MISCELLANEOUS	7,798	10,000	6,354	6,354	10,000
600-49590-4396	VISA/MASTER/DISCOVER FEES	14,144	14,500	8,359	14,500	14,500
600-49590-4397	BOND ISSUANCE COSTS	2,449	-	34,721	34,721	-
600-49590-4398	BAD DEBT EXPENSE	31,225	35,000	-	35,000	35,000
600-49590-4401	COLLECTION AGENCY EXPENSE	-	5,000	-	-	5,000
TOTAL OPERATING		**11,465,286**	**10,983,809**	**7,296,003**	**10,747,225**	**11,408,833**

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
(CAPITAL IMPROVEMENTS)						
600-49583-5550	(BWIG) CAPITAL OUTLAY	-	-	135,785	135,785	145,000
600-49584-5550	(FIBER) CAPITAL OUTLAY	-	-	8,952	8,952	25,000
600-49590-5550	(ELECTRIC) CAPITAL OUTLAY	47,103	1,675,000	71,737	251,211	1,187,740
600-49590-5563	TERRITORY ACQUISTION	222,679	-	221,763	221,763	235,000
(TRANSFERS OUT)						
600-49600-7200	TRANSFERS OUT - TO GENERAL	900,000	900,000	-	900,000	900,000
600-49600-7245	TRANSFERS OUT - TO CIVIC CENTER	50,000	50,000	-	50,000	50,000
600-49600-7260	TRANSFER OUT - TO IMPROVEMENT FUND	-	-	-	-	-
600-49600-0000	TRANSFER OUT - TO BOND FUND	-	-	-	-	-
DEBT SERVICE (ELECTRIC / FIBER / BWIG)						
600-49583-6110	BOND INTEREST - QUANTUM	4,277	1,974	1,974	1,974	-
600-49584-6110	BOND INTEREST - $105,000 G.O.	-	-	-	-	-
600-49584-6120	LEASE PURCHASE INTEREST ~ W.F. SERIES 2006	-	-	-	-	-
600-49590-6033	LEASE INTEREST (VACUUM EXCAVATOR & REEL TRAILER)	1,268	1,070	713	1,070	746
600-49590-6041	LEASE INTEREST (VERSA TERMS)	186	-	136	233	175
600-49590-	LEASE INTEREST (FLAT BED TRUCK)	-	-	117	409	695
600-49590-6110	BOND INTEREST	117,080	179,161	167,529	162,411	135,549
TOTAL EXPENDITURES	x	**12,807,878** x	**13,791,013**	**7,904,709**	**12,481,033**	**14,088,738**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET

WATER & WASTEWATER

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
610-31010-0000	PROPERTY TAX	526,545	538,148	235,475	538,148	500,000
610-33340-0000	STATE GRANTS & AIDS	-	-	5,157	5,157	-
610-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
610-33415-0000	S&W HOOK-UP REVENUE	-	-	-	-	-
610-33415-0000	S&W SECONDARY ASSESSMENTS ~ NW AREA	-	-	1,176	1,176	-
610-33416-0000	WATER ACCESS FEE	40,320	25,000	31,600	31,600	25,000
610-33417-0000	SEWER ACCESS FEE	316,456	200,000	250,000	250,000	200,000
610-33418-0000	TRUNK ACCESS FEES (SEWER)	-	-	-	-	-
610-33419-0000	TRUNK ACCESS FEE (WATER)	-	-	-	-	-
610-34300-0000	SALE OF PROPERTY / EQUIPMENT	-	-	-	-	-
610-36222-0000	REFUNDS & REIMBURSEMENTS	5,355	-	2,050	2,050	-
610-37110-0000	WATER SALES	1,510,483	1,685,000	1,143,052	1,461,192	1,525,000
610-37120-0000	WATER METERS/FIXTURES	24,231	10,000	22,150	22,150	
610-37130-0000	WATER TAPPING FEES	5,159	4,000	4,040	4,000	4,000
610-37150-0000	WATER INTEREST EARNED	9,014	1,000	244	500	500
610-37170-0000	WATER MISCELLANEOUS	2,323	1,000	1,208	1,208	1,000
610-37190-0000	WATER-IN LIEU OF ASSESS	-	-	6,560	6,560	-
610-37210-0000	SEWER CHARGES	2,758,524	2,850,000	2,077,901	2,769,131	2,900,000
610-37215-0000	BIOSOLIDS PROCESSING	-	-	49,289	49,289	50,000
610-37220-0000	SEWER CONNECTION	4,600	4,000	3,400	4,000	4,000
610-37250-0000	INTEREST EARNED	9,255	1,500	323	500	500
610-37270-0000	SEWER MISCELLANEOUS	375	-	-	-	-
610-37290-0000	SEWER-IN LIEU OF ASSESS	-	-	31,460	31,460	-
610-38090-0000	INSURANCE RECOVERIES	-	-	1,754	1,754	-
TOTAL REVENUES		x **5,212,637** x	**5,319,648**	**3,866,839**	**5,179,875**	**5,210,000**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
610- WATER & WASTEWATER						
(WATER OPERATIONS)						
610-49400-1010	WAGES	125,960	125,819	89,249	114,484	120,208
610-49400-1210	PERA CONTRIBUTION ~ 7.5%	8,991	9,436	6,677	8,586	9,016
610-49400-1220	FICA CONTRIBUTION ~ 6.2%	7,547	7,801	5,295	7,098	7,453
610-49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,765	1,824	1,238	1,660	1,743
610-49400-2170	SUPPLIES (Including Chemicals)	75,631	82,000	34,950	80,000	82,000
610-49400-2211	GENERATOR MAINTENANCE	1,012	1,200	2,047	3,407	4,557
610-49400-2280	MAINTENANCE & REPAIRS	59,225	69,000	50,973	69,000	70,000
610-49400-3820	UTILITIES ~ WATER TREATMENT PLANT	73,584	85,000	47,631	78,000	82,000
610-49400-4331	PERMIT FEES	7,508	8,500	792	8,500	8,500
(WATER DISTRIBUTION)						
610-49401-1010	WAGES	104,223	109,179	75,825	97,538	102,414
610-49401-1210	PERA CONTRIBUTION ~ 7.5%	7,491	8,188	5,160	7,315	7,681
610-49401-1220	FICA CONTRIBUTION ~ 6.2%	6,202	6,769	4,505	6,047	6,350
610-49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,450	1,583	1,054	1,414	1,485
610-49401-2165	WATER METERS	58,385	45,000	27,151	45,000	50,000
610-49401-2211	GENERATOR MAINT/REPAIRS ~ BOOSTER STATION	917	1,200	724	1,834	1,834
610-49401-2280	MAINTENANCE & REPAIRS	138,715	118,500	91,709	140,000	145,000
610-49401-3820	UTILITIES ~ WELLS & BOOSTERS	61,325	63,000	43,410	63,333	65,000
(WATER METER READING)						
610-49402-1010	WAGES	25,412	27,729	15,014	20,545	21,573
610-49402-1210	PERA CONTRIBUTION ~ 7.5%	1,461	2,080	791	1,541	1,618
610-49402-1220	FICA CONTRIBUTION ~ 6.2%	1,557	1,719	926	1,274	1,338
610-49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	364	402	216	298	313
(WATER OTHER)						
610-49403-1010	WAGES - ADMINISTRATION	38,251	38,809	29,985	38,276	40,190
610-49403-1120	CONTRACTED CLEANING SERVICE	2,046	2,165	1,777	2,376	2,400
610-49403-1210	PERA CONTRIBUTION ~ 7.5%	2,741	2,911	2,197	2,871	3,014
610-49403-1220	FICA CONTRIBUTION ~ 6.2%	2,334	2,406	1,804	2,373	2,492
610-49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	546	563	422	555	583
610-49403-1310	HEALTH INSURANCE	36,621	35,946	27,848	32,363	36,408
610-49403-1320	EMPLOYMENT PHYSICAL	335	-	495	853	-
610-49403-2010	OFFICE SUPPLIES	585	1,250	136	500	500
610-49403-2070	TRAINING	6,148	7,500	4,799	4,799	7,500
610-49403-2120	MOTOR FUELS/VEHICLE EXPENSE	11,428	15,000	5,773	12,000	15,000
610-49403-2160	TOOLS	3,439	2,000	175	2,000	2,000
610-49403-2180	UNIFORM/CLOTHING ALLOWANCE	273	600	-	600	600
610-49403-2211	GENERATOR MAINTENANCE & REPAIRS	4,560	1,800	2,294	2,294	5,500
610-49403-2250	ENGINEERING	18,105	5,000	3,064	3,064	5,000
610-49403-2290	SHOP EXPENSE	165	1,000	118	250	500
610-49403-2291	MAINTENANCE - CITY BUILDINGS	42,436	15,000	8,493	15,000	15,000
610-49403-3010	AUDITING/ACCOUNTING	4,500	4,500	4,500	4,500	4,500
610-49403-3020	PROFESSIONAL SERVICES	12,037	2,500	6,575	6,575	5,000
610-49403-3210	TELEPHONE	4,620	5,000	3,541	5,000	5,000
610-49403-3230	RADIO EXPENSE	981	500	87	87	500
610-49403-3610	LIABILITY - PROPERTY - WC INSURANCE	22,759	26,000	22,477	22,477	22,000
610-49403-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
610-49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	10,065	13,000	5,908	8,500	10,500
610-49403-3821	SECURITY	1,054	1,200	708	1,200	1,200
610-49403-4200	DEPRECIATION	827,533	-	-	-	-
610-49403-4204	TRUNK FEES TO PROJECTS	17,159	-	-	-	-
610-49403-4330	DUES & SUBSCRIPTIONS	530	500	219	500	500
610-49403-4340	BOND PAYING AGENT FEES	-	-	185	185	-
610-49403-4360	GOPHER STATE ONE-CALL	1,352	1,500	945	1,500	1,500
610-49403-4370	SAFETY EXPENSE	867	2,500	614	1,500	1,500
610-49403-4380	COMPUTER EXPENSE	18,581	18,000	16,964	18,000	18,000
610-49403-4387	WATER CONSERVATION PROGRAMS	-	5,000	3,005	3,005	-
610-49403-4388	UTILITY BILL DISCOUNT	189	250	135	194	250
610-49403-4395	MISCELLANEOUS	7,273	7,500	1,992	5,000	7,500
610-49403-4396	CREDIT CARD FEES	13,503	12,750	7,508	12,850	13,000
610-49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	53,557	10,000	450	10,000	10,000
610-49403-4398	BAD DEBT EXPENSE	647	1,500	-	850	1,000
610-49403-6125	INTEREST EXPENSE	392	250	257	500	500
610-49403-7200	TRANSFER OUT - TO GENERAL	-	-	-	-	-
610-49403-7260	TRANSFER OUT - TO IMPR FUNDS	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
(STAFF ENGINEERING)								
610-49405-1010	WAGES (WATER ENGINEERING)		-		-	-	-	
610-49405-1210	PERA CONTRIBUTION ~ 7.5%		-		-	-	-	
610-49405-1220	FICA CONTRIBUTION ~ 6.2%		-		-	-	-	
610-49405-1240	MEDICARE CONTRIBUTION ~ 1.45%		-		-	-	-	
TOTAL WATER OPERATING EXPENDITURES					**1,025,328**	**670,787**	**979,470**	**1,034,219**
CAPITAL OUTLAY								
610-49403-5550	CAPITAL OUTLAY		50,768		317,350	-	21,905	437,059
DEBT SERVICE								
610-49403-6035	LEASE PAYMENT (FOLDING INSERTING MACHINE)		117		90	60	90	63
610-49403-6041	LEASE INTEREST (VERSA TERMS / NETWORK AUDIT)		186		233	155	233	175
610-49403-6110	BOND INTEREST		1,027,087		735,248	539,389	848,579	731,988
TOTAL WATER EXPENDITURES		**x**	**1,078,158**	**x**	**2,078,249**	**1,210,392**	**1,850,277**	**2,203,504**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
(WWTP OPERATIONS)						
610-49450-1010	WAGES	168,654	177,450	116,093	151,022	158,574
610-49450-1210	PERA CONTRIBUTION ~ 7.5%	11,919	13,309	8,745	11,327	7,136
610-49450-1220	FICA CONTRIBUTION ~ 6.2%	10,441	11,002	6,958	9,363	9,832
610-49450-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,442	2,573	1,627	2,190	2,299
610-49450-2170	SUPPLIES	726	750	461	750	750
610-49450-2172	WWTP PROCESS CHEMICALS	22,156	25,000	11,474	20,000	20,000
610-49450-2211	GENERATOR MAINT/REPAIRS	2,378	5,000	8,343	8,343	5,000
610-49450-2280	MAINTENANCE & REPAIRS	46,602	50,000	74,247	74,247	50,000
610-49450-3820	UTILITIES	171,282	180,000	100,373	175,000	175,000
610-49450-4331	PERMIT FEES	5,900	9,000	4,020	9,920	10,000
(BIOSOLIDS)						
610-49455-1010	WAGES	54,964	73,150	49,983	63,023	66,174
610-49455-1120	CONTRACTED CLEANING SERVICE	-	-	-	-	1,020
610-49455-1210	PERA CONTRIBUTION ~ 7.5%	3,978	5,303	3,749	4,727	4,963
610-49455-1220	FICA CONTRIBUTION ~ 6.2%	3,362	4,535	3,000	3,907	4,103
610-49455-1240	MEDICARE CONTRIBUTION ~ 1.45%	786	1,061	702	914	960
610-49455-2140	BIOSOLIDS DISPOSAL	2,736	5,000	775	1,500	2,000
610-49455-2146	ASH DISPOSAL	4,754	5,500	3,117	4,000	4,500
610-49455-2170	LAB SUPPLIES	19	-	120	120	
610-49455-2172	BIOSOLIDS PROCESS CHEMICALS	32,945	35,000	34,990	35,000	35,000
610-49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	34,423	75,000	42,395	50,000	60,000
610-49455-2281	BIO LAB MAINTENANCE & REPAIRS	-	1,500	-	800	1,500
610-49455-3820	UTILITIES	14,038	13,500	5,716	9,000	1,000
610-49455-4331	PERMIT FEES	330	350	236	236	350
(SLUDGE DISPOSAL)						
610-49460-1010	WAGES	-	-	-	-	
610-49460-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	
610-49460-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-	
610-49460-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	
610-49460-2140	DISPOSAL OPERATIONS	-	-	-	-	
610-49460-2210	DISPOSAL EQUIPMENT	-	-	-	-	
(LIFT STATIONS)						
610-49470-1010	WAGES	111,167	121,631	60,828	78,955	82,903
610-49470-1210	PERA CONTRIBUTION ~ 7.5%	8,036	9,122	4,568	5,922	6,218
610-49470-1220	FICA CONTRIBUTION ~ 6.2%	6,726	7,541	3,640	4,895	5,140
610-49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,573	1,764	851	1,145	1,202
610-49470-2120	FUEL EXPENSE	182	1,000	810	1,000	1,200
610-49470-2211	GENERATOR MAINT/REPAIRS	7,620	12,000	6,533	6,533	12,000
610-49470-2255	ENGINEERING	-	-	-	-	-
610-49470-2280	MAINTENANCE & REPAIRS	74,085	75,000	20,495	50,000	60,000
610-49470-3820	UTILITIES	82,692	85,000	54,142	83,000	85,000
(WWTP LAB)						
610-49480-1010	WAGES	16,432	17,325	12,913	16,192	17,002
610-49480-1125	WWTP LAB - CONTRACT LABOR	22,564	25,000	13,746	25,000	25,000
610-49480-1210	PERA CONTRIBUTION ~ 7.5%	1,176	1,299	968	1,214	1,275
610-49480-1220	FICA CONTRIBUTION ~ 6.2%	1,008	1,074	771	1,004	1,054
610-49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	236	251	180	235	247
610-49480-2170	SUPPLIES	1,774	2,000	1,727	2,000	2,500
610-49480-2280	MAINTENANCE & REPAIRS	113	1,200	1,725	3,000	3,000
(STAFF ENGINEERING)						
610-49481-1010	WAGES	-	-	-	-	
610-49481-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	
610-49481-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-	
610-49481-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	
(WASTEWATER OTHER)						
610-49485-1010	WAGES (WASTEWATER ADMINISTRATION)	39,087	38,809	29,732	38,038	39,940
610-49485-1120	CONTRACTED CLEANING SERVICE	4,019	4,326	3,232	4,062	4,100
610-49485-1210	PERA CONTRIBUTION ~ 7.5%	2,810	2,814	2,178	2,853	2,995
610-49485-1220	FICA CONTRIBUTION ~ 6.2%	2,388	2,406	1,789	2,358	2,476
610-49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	558	563	419	552	579
610-49485-1310	HEALTH INSURANCE	36,396	35,946	27,672	32,363	36,408
610-49485-1320	EMPLOYMENT PHYSICAL	90	-	155	155	-
610-49485-1420	MN UC FUND	4,258	-	4,886	10,000	-
610-49485-2010	OFFICE SUPPLIES	329	500	443	500	500
610-49485-2070	TRAINING	7,455	7,000	7,824	7,824	8,000
610-49485-2120	MOTOR FUELS/VEHICLE EXPENSE	25,914	24,000	22,647	30,000	25,000
610-49485-2160	TOOLS	6,094	3,000	7,984	7,984	5,000

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
610-49485-2180	UNIFORM/CLOTHING ALLOWANCE		367		1,200	-	500	500
610-49485-2211	GENERATOR MAINTENANCE & REPAIRS		992		1,000	1,439	2,500	1,000
610-49485-2250	ENGINEERING		21,073		-	12,911	15,000	15,000
610-49485-2290	SHOP EXPENSE		126		500	239	500	500
610-49485-2291	MAINTENANCE-CITY BUILDINGS		5,879		8,500	21,035	30,000	10,000
610-49485-3010	AUDITING/ACCOUNTING		4,500		4,500	4,500	4,500	4,500
610-49485-3020	PROFESSIONAL SERVICES		4,355		5,000	2,792	5,000	5,000
610-49485-3210	TELEPHONE		5,187		5,200	3,878	5,345	5,400
610-49485-3230	RADIO EXPENSE		536		500	87	100	500
610-49485-3610	LIABILITY - PROPERTY - WC INSURANCE		40,176		47,000	52,368	52,368	45,000
610-49485-3615	CASUALTY LOSS/DEDUCTIBLE		10,273		5,000	5,000	5,000	5,000
610-49485-3820	UTILITIES - % CITY CENTER & UTILITY CAMPUS		10,065		14,000	5,908	8,500	10,000
610-49485-3821	SECURITY		796		800	444	800	800
610-49485-4200	DEPRECIATION		1,034,078		-	-	-	-
610-49485-4204	TRUNK FEES TO PROJECT		34,308		-	-	-	-
610-49485-4330	DUES & SUBSCRIPTIONS		202		250	195	195	250
610-49485-4340	BOND PAYING AGENT FEES		450		2,000	266	266	2,000
610-49485-4370	SAFETY EXPENSE		4,389		3,500	1,986	2,500	2,500
610-49485-4380	COMPUTER EXPENSE		34,825		25,000	12,887	25,000	30,000
610-49485-4388	UTILITY BILL DISCOUNT		479		650	401	550	650
610-49485-4395	MISCELLANEOUS		2,702		5,000	27,039	28,000	5,000
610-49485-4396	CREDIT CARD FEES		13,497		13,500	7,508	13,000	13,500
610-49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE		92,748		10,000	450	10,000	10,000
610-49403-4398	BAD DEBT EXPENSE		728		3,500	-	1,000	1,000
610-49485-6125	INTEREST EXPENSE - CASH		392		300	257	500	500
610-49485-7200	TRANSFER OUT - TO GENERAL		-			-	-	
610-49485-7260	TRANSFER OUT - TO IMPR FUND		-		-	-	-	-
TOTAL WW OPERATING EXPENDITURES			**2,382,734**		**1,331,454**	**931,573**	**1,263,294**	**1,217,498**
CAPITAL OUTLAY								
610-49485-5550	CAPITAL OUTLAY		153,325		208,000	33,644	108,000	438,000
DEBT SERVICE								
610-49485-6032	LEASE INTEREST (FOLDING INSERTING MACHINE)		117		90	60	90	63
610-49485-6041	LEASE INTEREST (CRANE TRUCK/NETWORK AUDIT)		1,952		2,448	1,632	2,448	1,835
610-49485-6110	BOND INTEREST		1,829,583		1,335,708	800,788	1,208,613	1,154,231
610-49485-6110	BOND INTEREST ~ SERIES 2009B (-0- COUPON)		542,371		567,795	-	567,795	594,410
TOTAL WASTEWATER EXPENDITURES		x	**4,367,712**	x	**2,877,700**	**1,767,697**	**2,582,445**	**2,811,627**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
BUFFALO WINE & SPIRITS						
REVENUE						
620-31010-0000	TAX LEVY	33,336	-	19,233	38,466	42,977
620-34300-0000	SALE OF PROPERTY	-	-	-	-	-
620-36210-0000	INTEREST EARNED	109	-	45	100	100
620-36222-0000	REFUNDS & REIMBURSEMENTS	710	-	-	-	500
620-37811-0000	LIQUOR SALES	902,653	-	702,543	975,000	974,865
620-37812-0000	BEER SALES	1,371,191	-	1,140,175	1,500,000	1,480,886
620-37813-0000	WINE SALES	505,358	-	368,978	535,000	545,787
620-37815-0000	OTHER MERCHANDISE	54,303	-	47,151	57,000	58,648
620-37850-0000	MISCELLANEOUS REVENUE	133	-	46	100	144
TOTAL REVENUES		**2,867,794**	-	2,278,170	3,105,666	3,103,907
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
EXPENDITURES						
PURCHASES OFF-SALE						
620-49750-2510	OFF SALE LIQUOR	615,887	-	569,973	620,000	671,316
620-49750-2520	MDSE FOR RESALE - BEER	1,045,962	-	879,643	1,060,000	1,140,098
620-49750-2530	OFF SALE WINE	317,130	-	277,125	320,000	345,672
620-49750-2540	MDSE FOR RESALE- MALT SPECIALTIES	6,203	-	-	-	6,761
620-49750-2550	MDSE FOR RESALE- ICE	-	-	5,918	7,500	5,773
620-49750-2590	MDSE FOR RESALE - OTHER	27,765	-	23,406	29,000	30,264
LIQUOR DISCOUNTS/FREIGHT						
620-49765-2600	CUSTOMER DISCOUNTS	5,402.57	-	9,646	11,000	12,000
620-49765-3330	FREIGHT	17,610.98	-	15,097	18,000	19,020
LIQUOR WAGES/BENEFITS/OTHER						
620-49770-1010	SALARIES/WAGES	226,549	-	174,756	234,683	237,877
620-49770-1210	PERA CONTRIBUTIONS (7.5%)	15,641	-	12,328	16,545	19,030
620-49770-1220	FICA CONTRIBUTIONS (6.20%)	12,926	-	9,993	14,550	14,748
620-49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	3,023	-	2,337	3,403	3,449
620-49770-1310	HEALTH INSURANCE	22,012	-	19,812	23,937	23,113
620-49770-1320	EMPLOYMENT PHYSICAL	212	-	134	134	150
620-49770-1420	UNEMPLOYMENT BENEFITS	183	-	-		-
620-49775-2070	TRAINING	675	-	249	250	1,000
620-49775-2110	CLEANING SUPPLIES/EXPENSE	1,121	-	621	1,000	1,200
620-49775-2120	VEHICLE EXPENSE/FUEL	449	-	190	500	500
620-49775-2170	SUPPLIES	4,934	-	3,506	5,000	5,000
620-49775-2180	UNIFORM/CLOTHING ALLOWANCE	100	-	-	225	250
620-49775-2280	MAINTENANCE & REPAIRS	7,890	-	9,595	12,500	10,000
620-49775-3010	AUDITING/ACCOUNTING	4,500	-	4,500	4,500	4,500
620-49775-3020	PROFESSIONAL FEES	3,187	-	446	750	3,200
620-49775-3101	BOND ADMIN FEES	-	-	-	-	-
620-49775-3210	TELEPHONE	1,496	-	1,230	1,640	1,500
620-49775-3610	LIABILITY INSURANCE	10,937	-	12,996	12,996	12,830
620-49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-
620-49775-3820	UTILITIES	27,545	-	18,740	28,110	28,000
620-49775-3821	SECURITY	1,063	-	740	987	1,200
620-49775-4310	CASH OVER/SHORT	-	-	77	77	-
620-49775-4330	DUES & SUBSCRIPTIONS	1,359	-	1,317	1,317	1,500
620-49775-4370	SAFETY EXPENSE	1,417	-	80	80	1,500
620-49775-4380	COMPUTER EXPENSE	3,376	-	1,128	1,500	3,500
620-49775-4395	LIQUOR MISCELLANEOUS	1,640	-	953	1,500	1,500
620-49775-4396	VISA/MASTER ACH EXPENSE	46,633	-	29,877	51,217	53,778
620-49775-4398	BAD DEBT EXPENSE	-	-	-	-	-
620-49775-4399	ON-LINE/TELECHECK FEES	539	-	252	431	600
620-49775-4402	ADVERTISING/MARKETING	2,601	-	2,409	3,200	2,500
620-49775-6125	INTEREST EXPENSE (NEGATIVE CASH)	5	-	5	5	-
		2,437,973	-	2,089,078	2,486,531	2,663,329
620-49775-5550	CAPITAL OUTLAY	-	-	-	-	62,500
620-49775-6041	LEASE PAYMENTS ~ POS SOFTWARE	47	-	20	29	22
620-49775-6110	BOND PRINCIPAL / INTEREST	7,192	-	3,259	6,198	4,844
		7,239	-	3,278	6,228	4,866
620-49775-7210	TRANSFER OUT - TO PARK FUND	350,000	-	-	350,000	350,000
TOTAL LIQUOR EXPENDITURES		**2,795,212**	**-**	**2,092,356**	**2,842,759**	**3,018,195**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
DOWNTOWN WINE & SPIRITS						
REVENUE						
621-31010-0000	TAX LEVY	74,416	73,713	37,334	74,667	68,710
621-34101-0000	RENT / LEASE OF PROPERTY	72,742	-	-	-	-
621-34300-0000	SALE OF PROPERTY	-	-	-	-	-
621-36210-0000	INTEREST EARNED	63	-	-	-	-
621-36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-	-
621-37811-0000	LIQUOR SALES	565,814	-	413,152	575,000	594,105
621-37812-0000	BEER SALES	830,593	-	637,323	850,000	872,123
621-37813-0000	WINE SALES	366,821	-	251,676	375,000	385,162
621-37815-0000	OTHER MERCHANDISE	35,658	-	25,572	38,000	37,441
621-37850-0000	MISCELLANEOUS REVENUE	2,566	-	1,125	3,000	2,694
TOTAL REVENUES		**1,948,672**	**73,713**	1,366,181	1,915,667	1,960,235
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
EXPENDITURES						
PURCHASES OFF-SALE						
621-49750-2510	OFF SALE LIQUOR	393,984	-	366,273	395,000.00	417,623
621-49750-2520	MDSE FOR RESALE - BEER	608,182	-	507,407	610,000.00	644,673
621-49750-2530	OFF SALE WINE	245,213	-	186,555	245,000.00	259,926
621-49750-2550	MDSE FOR RESALE- ICE	-	-	2,577	3,000.00	3,248
621-49750-2590	MDSE FOR RESALE - OTHER	15,264	-	15,281	18,000.00	-
LIQUOR DISCOUNTS/FREIGHT						
621-49765-2600	CUSTOMER DISCOUNTS	5,603	-	7,656	9,000.00	9,000
621-49765-3330	FREIGHT	11,858	-	9,754	12,000.00	12,332
LIQUOR WAGES/BENEFITS/OTHER						
621-49770-1010	SALARIES/WAGES	150,373	-	128,338	171,839	157,892
621-49770-1210	PERA CONTRIBUTIONS (7.0%)	10,302	-	9,391	12,544	11,052
621-49770-1220	FICA CONTRIBUTIONS (6.20%)	9,097	-	7,699	10,654	9,789
621-49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,128	-	1,801	2,492	2,789
621-49770-1310	HEALTH INSURANCE	21,924	-	19,768	23,937	26,929
621-49770-1320	EMPLOYMENT PHYSICAL	212	-	10	10	150
621-49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
621-49775-2070	TRAINING	675	-	249	249	500
621-49775-2110	CLEANING SUPPLIES/EXPENSE	1,330	-	950	1,200	1,500
621-49775-2120	VEHICLE EXPENSE/FUEL	449	-	190	350	500
621-49775-2170	SUPPLIES	3,566	-	3,383	4,000	3,500
621-49775-2180	UNIFORM/CLOTHING ALLOWANCE	333	-	-	-	400
621-49775-2280	MAINTENANCE & REPAIRS	20,320	-	12,449	20,000	20,000
621-49775-3010	AUDITING/ACCOUNTING	4,500	-	4,500	4,500	4,500
621-49775-3020	PROFESSIONAL FEES	7,493	-	3,093	7,500	7,500
621-49775-3101	BOND ADMIN FEES	-	-	-	-	-
621-49775-3210	TELEPHONE	1,515	-	1,216	1,621	1,500
621-49775-3610	LIABILITY INSURANCE	9,359	-	12,726	12,726	12,000
621-49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-
621-49775-3820	UTILITIES	16,457	-	11,190	16,785	17,000
621-49775-3821	SECURITY	5,986	-	794	1,113	6,000
621-49775-4310	CASH OVER/SHORT	(267)	-	(287)	(287)	-
621-49775-4330	DUES & SUBSCRIPTIONS	1,359	-	1,317	1,317	1,400
621-49775-4370	SAFETY EXPENSE	66	-	1,795	1,795	100
621-49775-4380	COMPUTER EXPENSE	7,336	-	2,432	5,000	5,000
621-49775-4395	LIQUOR MISCELLANEOUS	2,553	-	11,159	17,000	15,000
621-49775-4396	VISA/MASTER ACH EXPENSE	31,183	-	19,984	34,258	35,971
621-49775-4398	BAD DEBT EXPENSE	-	-	-	-	-
621-49775-4399	ON-LINE/TELECHECK FEES	496	-	231	396	500
621-49775-4402	ADVERTISING/MARKETING	2,755	-	2,294	3,500	2,500
621-49775-6125	INTEREST EXPENSE (NEGATIVE CASH + LOAN FROM W&S)	12,519	-	28	50	-
		1,604,120	-	1,352,206	1,646,500	1,690,774
621-49775-5550	CAPITAL OUTLAY	-	-	-	-	7,500
621-49775-6041	LEASE PAYMENTS ~ POS SOFTWARE	47	-	19	29	21.99
621-49775-6110	BOND PRINCIPAL / INTEREST	11,499	-	11,607	17,410	12,744
		11,545	-	11,626	17,439	12,766
621-49775-7210	TRANSFER OUT - TO PARK FUND	200,000	-	-	150,000	150,000
TOTAL LIQUOR EXPENDITURES		**1,815,666**	**-**	**1,363,832**	**1,813,939**	**1,853,540**
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ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
CIVIC CENTER						
REVENUE						
630-34010-0000	LEASE PURCHASE PROCEEDS	-	-	29,945	29,945	58,629
630-34922-0000	LEASE PAYMENT - DIST 877	55,000	-	-	55,000	55,000
630-36222-0000	REFUNDS & REIMBURSEMENTS	1,522	-	117	117	-
630-36230-0000	CONTRIBUTION/DONATIONS	50,000	50,000	50,000	50,000	50,000
630-37821-0000	GAME/CONCESSION COMMISSION	5,542	2,000	1,729	2,500	2,500
630-38060-0000	ICE TIME	387,382	400,000	245,706	452,388	460,000
630-38062-0000	ADVERTISING	10,143	12,000	500	10,500	13,000
630-38064-0000	BUILDING RENT	12,765	14,000	10,014	12,000	12,000
630-38065-0000	GATE RECEIPTS	8,244	-	6,849	9,000	9,000
630-38067-0000	MISCELLANEOUS REVENUE	1,254	1,500	480	480	1,000
630-38068-0000	OPEN SKATING	9,060	10,000	5,000	6,000	6,500
630-38069-0000	CONCESSIONS	52,040	59,000	27,559	35,054	15,000
630-38070-0000	SPORT SHOP (SKATE RENTAL)	322	500	298	500	500
630-38076-0000	SKATE SHARPENING (SPORT SHOP)	1,494	2,000	1,045	2,000	2,000
630-38077-0000	CLOTHING - SPORT SHOP	1,372	2,000	786	1,500	1,500
630-38078-0000	CURLING REVENUE	-	-	-	-	-
630-38090-0000	INSURANCE RECOVERIES	16,315	-	-	-	-
630-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
630-39210-0000	TRANSFERS IN - FROM ELECTRIC	50,000	50,000	-	50,000	50,000
TOTAL REVENUE	x	**662,456** x	**603,000**	**350,083**	**687,039**	**678,000**

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 BUDGET	2015 ACTUAL Through 09/30/15	2015 ESTIMATED	2016 BUDGET
EXPENDITURES						
630-45122-1010	WAGES (ADMINISTRATION)	72,861	80,623	50,314	75,000	78,750
630-45122-1140	WAGES (MAINTENANCE)	89,260	95,060	66,033	95,000	99,750
630-45122-1145	WAGES (CONCESSIONS)	16,302	13,176	9,342	18,685	-
630-45122-1210	PERA CONTRIBUTION ~ 7.5%	10,360	13,176	7,860	14,151	13,388
630-45122-1220	FICA CONTRIBUTION ~ 6.2%	10,649	11,709	7,512	11,698	84,935
630-45122-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,490	2,738	1,757	2,736	2,588
630-45122-1310	HEALTH INSURANCE	29,564	28,271	22,431	29,239	32,894
630-45122-1320	EMPLOYMENT PHYSICAL	20	50	-	-	-
630-45122-1420	UNEMPLOYMENT BENEFITS		-	616	616	-
630-45122-2010	OFFICE SUPPLIES	230	250	151	250	250
630-45122-2070	TRAINING	-	150	149	149	150
630-45122-2120	VEHICLE EXPENSE	391	1,000	432	1,000	1,000
630-45122-2142	CURLING EXPENSE	-	-	-	-	-
630-45122-2143	SKATING EQUIP-SPORT SHOP	223	-	-	-	-
630-45122-2144	MERCHANDISE FOR RESALE-SPORT SHOP	812	750	-	750	750
630-45122-2150	MATERIALS/SUPPLIES	13,787	15,000	8,252	15,000	15,000
630-45122-2160	TOOLS	-	-	-	-	-
630-45122-2180	CLOTHING ALLOWANCE	75	225	-	225	225
630-45122-2210	EQUIPMENT MAINTENANCE	9,807	15,000	4,779	12,000	12,000
630-45122-2243	RENT EXPENSE	238,708	241,453	241,453	241,453	238,391
630-45122-2280	MAINTENANCE & REPAIRS	40,334	21,000	12,372	21,000	15,000
630-45122-2597	CONCESSION PURCHASES	29,366	30,000	12,266	12,266	-
630-45122-3010	AUDITING/ACCOUNTING	2,250	2,250	2,250	2,250	2,250
630-45122-3020	PROFESSIONAL SERVICES	399	-	1,870	1,870	-
630-45122-3210	TELEPHONE	2,291	2,500	1,811	2,500	2,500
630-45122-3610	LIABILITY - PROPERTY - WC INSURANCE	11,265	13,000	13,195	13,195	13,000
630-45122-3615	CASUALTY LOSS/DEDUCTIBLE	5,000	5,000	-	-	5,000
630-45122-3820	UTILITIES	179,833	180,000	98,017	170,000	175,000
630-45122-3821	SECURITY	660	1,000	1,654	1,654	1,700
630-45122-4310	CASH OVER/SHORT	-	-	92	92	-
630-45122-4370	SAFETY EXPENSE	33	-	412	412	500
630-45122-4380	COMPUTER EXPENSE	1,486	1,000	1,594	1,594	1,000
630-45122-4395	MISCELLANEOUS	2,322	2,500	4,854	4,854	2,500
630-45122-4397	BOND ADMIN FEES	450	900	-	450	450
630-45122-4398	BAD DEBT EXPENSE	-	-	-	-	-
630-45122-4402	ADVERTISING	792	1,500	236	1,500	1,500
630-45122-6125	INTEREST EXPENSE	3,828	3,200	1,941	3,328	3,500
TOTAL		x **775,848**	x **782,481**	**573,648**	**754,919**	**803,970**
CAPITAL IMPROVEMENTS						
630-45122-5550	CAPITAL OUTLAY	15,475	24,900	29,945	29,945	**58,629**
DEBT SERVICE						
630-45122-6037	LEASE PRINCIPAL ~ HEATER / CONTROL SYS / FLOOR SCRUBBER	**-**	**-**	**796**	**2,389**	**5,890**
630-45122-6038	LEASE INTEREST ~ HEATER / CONTROL SYS / FLOOR SCRUBBER	**-**	**-**	**75**	**224**	**380**
TOTAL EXPENDITURES		**791,323**	**807,381**	**604,464**	**787,476**	**868,869**
REVENUE OVER/UNDER EXPENDITURES		**(128,867)**	**(204,381)**	**(254,381)**	**(100,437)**	**(190,869)**

ACCOUNT NUMBER	DESCRIPTION		2014 ACTUAL		2015 Budget	Actual Through 10/31/15	2015 Estimated	2016 Budget
Wild Marsh Golf Course								
REVENUE								
640-34101-0000	RENT / LEASE		22,200		21,000	19,302	22,200	22,200
640-34300-0000	SALE OF PROPERTY		-		-	2,795	2,795	-
640-34710-0000	GREEN FEES		262,080		357,000	287,827	289,000	321,000
640-34711-0000	MEMBERSHIP FEES		156,062		230,000	150,380	150,380	175,000
640-34712-0000	CART RENTAL		128,663		182,000	144,501	144,501	163,000
640-34713-0000	PRO SHOP SALES		64,695		70,000	62,010	65,000	67,000
640-34725-0000	HANDICAP FEES		3,897		3,000	4,257	4,257	4,000
640-36210-0000	INTEREST EARNED		-		-	-	-	-
640-36222-0000	REFUNDS & REIMBURSMENTS		350		-	-	-	-
640-36230-0000	CONTRIBUTIONS/DONATIONS		2,900		-	-	-	-
640-36240-0000	MISCELLANEOUS REVENUE		11,604		-	-	-	-
640-37821-0000	ATM COMMISSION		413		300	299	300	300
640-38090-0000	INSURANCE RECOVERIES		-		-	5,501	5,501	-
TOTAL REVENUE		x	652,864	x	863,300	676,872	683,934	752,500

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 Budget	Actual Through 10/31/15	2015 Estimated	2016 Budget
640-WILD MARSH	GOLF COURSE					
(CITY STAFF WAGES)						
640-49814-1010	WAGES (CITY WILD MARSH)	3,324	5,000	15,317	18,500	5,000
640-49814-1210	PERA CONTRIBUTIONS ~ 7.5%	241	375	1,147	1,388	375
640-49814-1220	FICA CONTRIBUTIONS ~ 6.2%	192	310	914	1,147	310
640-49814-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	45	73	214	268	73
(MERCHANDISE FOR RESALE)						
640-49815-2592	PRO-SHOP MERCHANDISE	43,455	50,000	41,461	48,000	43,000
640-49815-3330	FREIGHT	1,801	1,750	1,847	2,200	2,500
(GOLF COURSE OPERATIONS)						
640-49816-1010	SALARIES & WAGES	207,938	203,000	202,603	203,000	213,150
640-49816-1210	PERA CONTRIBUTIONS ~ 7.5%	11,350	15,815	9,528	15,225	15,986
640-49816-1220	FICA CONTRIBUTIONS ~ 6.2%	12,833	13,074	12,505	12,586	13,215
640-49816-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	3,001	3,058	2,924	2,944	3,091
640-49816-1310	HEALTH / DENTAL / LIFE INSURANCE	13,642	10,118	10,296	16,173	18,195
640-49816-1320	EMPLOYMENT PHYSICAL	-	-	30	30	-
640-49816-1420	UNEMPLOYMENT BENEFITS	3,812	2,500	7,843	7,843	2,500
640-48916-2070	TRAINING	1,326	1,600	662	1,500	1,600
640-49816-2150	MATERIALS/SUPPLIES	5,890	6,500	6,188	6,500	6,500
640-49816-2180	UNIFORM/CLOTHING ALLOWANCE	-	150	-	150	150
640-49816-2220	GOLF COURSE OPERATIONS	13,608	4,000	1,844	3,000	3,000
640-49816-2222	CHEMICALS & FERTILIZERS	27,675	60,000	33,897	55,000	55,000
640-49816-2223	GAS/OIL/LUBE	16,668	17,000	9,144	13,000	11,000
640-49816-2224	SAND/SEED/SOD	7,109	7,500	3,967	5,000	5,000
640-49816-2280	MAINTENANCE & REPAIRS ~ GROUNDS	74,925	3,000	114,682	125,000	3,000
640-49816-2210	MAINTENANCE & REPAIRS ~ EQUIPMENT	23,089	22,000	16,721	20,000	20,000
640-49816-2291	MAINTENANCE & REPAIRS ~ BUILDINGS	514	1,500	41	1,000	1,000
640-49816-2282	IRRIGATION MAINTENANCE & REPAIRS	4,360	5,000	2,015	4,000	3,000
640-49816-2289	UNIFORMS/LAUNDRY	1,965	1,500	655	1,000	1,000
640-49816-3020	PROFESSIONAL FEES	7,474	2,000	-	-	-
640-49816-4395	MISCELLANEOUS	363	500	146	500	500
(RESTAURANT OPERATIONS)						
640-49817-2150	KITCHEN SUPPLIES/UTENSILS	-	-	-	-	-
640-49817-2200	RESTAURANT OPERATIONS	308	-	-	-	-
640-49817-2210	EQUIPMENT MAINTENANCE	472	-	2,613	2,613	-
640-49817-2280	MAINTENANCE & REPAIRS	11,125	10,000	2,762	2,762	6,000
640-49817-3020	PROFESSIONAL FEES	-	-	-	-	-
640-49817-4395	MISCELLANEOUS	-	-	-	-	-
640-49817-5550	CAPITAL OUTLAY	-	-	-	-	-
(OTHER/SHARED EXPENDITURES)						
640-49818-2011	OFFICE SUPPLIES & EXPENSE	735	750	600	750	750
640-49818-2070	TRAINING	170	-	-	-	-
640-49818-2120	VEHICLE EXPENSE / MILEAGE	1,576	1,200	522	1,000	1,000
640-49818-2291	BUILDING MAINTENANCE/REPAIRS	15,004	12,000	21,669	24,000	20,000
640-49818-3010	AUDITING/ACCOUNTING	2,250	2,250	2,250	2,250	2,250
640-49818-3020	PROFESSIONAL FEES	2,137	1,200	8,540	8,540	3,000
640-49818-3210	TELEPHONE	2,597	2,800	2,182	2,800	2,800
640-49818-3610	LIABILITY - PROPERTY - WC INSURANCE	15,582	17,500	18,473	18,473	17,500
640-49818-3615	CASUALITY LOSS / DEDUCTIBLE	-	-	5,000	5,000	5,000
640-49818-3820	UTILITIES	58,956	64,000	43,804	63,000	64,000
640-49818-3821	SECURITY	1,532	2,000	1,134	1,447	1,600
640-49818-4200	DEPRECIATION	138,313	-	-	145,000	140,000
640-49818-4330	DUES & SUBSCRIPTIONS	2,217	2,000	2,034	2,200	2,000
640-49818-4370	SAFETY EXPENSE	137	300	138	300	300
640-49818-4380	COMPUTER EXPENSE	5,052	3,500	6,308	6,308	6,000
640-49818-4392	INVENTORY ADJUSTMENT	-	-	-	-	-
640-49818-4395	MISCELLANEOUS EXPENSE	2,150	500	480	500	500
640-49818-4396	VISA/MASTER/DISCOVER FEES	10,345	16,750	10,544	10,544	9,000
640-49818-4397	BOND ADMINISTRATION FEES	1,100	2,000	2,200	2,200	2,200
640-49818-4398	BAD DEBT EXPENSE	121	2,000	-	500	500
640-49818-4402	ADVERTISING/MARKETING	18,545	20,000	7,003	9,000	12,000
640-49818-4403	COUPONS & DISCOUNTS	-	-	-	-	-
640-49818-6125	INTEREST EXPENSE	5,786	5,000	4,036	6,000	6,500

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 Budget	Actual Through 10/31/15	2015 Estimated	2016 Budget
(PRO SHOP OPERATIONS)						
640-49819-1010	SALARIES & WAGES	177,360	148,000	106,879	124,710	130,946
640-49819-1210	PERA CONTRIBUTIONS (7.5%)	9,848	7,696	3,344	9,353	9,821
640-49819-1220	FICA CONTRIBUTIONS (6.2%)	10,814	9,176	6,589	7,732	8,119
640-49819-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,529	2,146	1,541	1,808	1,899
640-49819-1310	HEALTH INSURANCE	6,535	350	4,088	5,391	6,065
640-49819-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
640-49819-1420	UNEMPLOYMENT BENEFITS	3,246	3,000	12,765	12,765	-
640-49819-2070	TRAINING	25	25	-	-	500
640-49819-2180	UNIFORM/CLOTHING ALLOWANCE	52	500	-	150	150
640-49819-2220	OPERATIONS	5,205	5,500	4,885	5,500	5,500
640-49819-2225	HANDICAP FEES	2,384	2,370	2,330	2,400	2,400
640-49819-2288	CART MAINTENANCE	6,650	5,000	217	1,000	1,500
640-49819-2289	UNIFORMS/LAUNDRY	988	1,000	-	500	500
640-49819-4395	MISCELLANEOUS	387	250	302	302	250
TOTAL		**1,008,835**	**788,086**	**781,822**	**1,051,751**	**898,693**
DEBT SERVICE (WILD MARSH)						
640-49816-5550	CAPITAL OUTLAY	71,982	257,000	69,403	124,403	72,000
640-49818-5550	CAPITAL OUTLAY	123,844	230,400	199,246	199,246	-
	Lease Purchase Proceeds (Offset Expense)				**(260,884)**	
DEBT SERVICE (WILD MARSH)						
640-49818-6111	LEASE INTEREST - WM BUILDING & GROUNDS	166,128	159,528	81,964	**159,528**	**150,384**
640-49816-6033	LEASE INTEREST - SWEEPER, ROLLERS, MOWER, SPRAYER, ETC.	2,525	1,925	1,283	**1,925**	**1,344**
640-49816-6041	LEASE INTEREST ~ MOWER/BUNKER RENOVATION	1,190	1,492	995	**1,492**	**1,118**
640-49816-6045	LEASE INTEREST - AEREATOR	275	152	101	**152**	**16**
640-49818-6026	LEASE INTEREST - IRRIGATION SYSTEM	472	328	219	**328**	**175**
640-49818-6037	LEASE INTEREST ~ GOLF CARTS / SPRAYER		-	-	**1,936**	**3,287**
TOTAL EXPENDITURES		x **1,375,250**	x **1,438,911**	**1,135,032**	**1,279,877**	**1,127,017**
TOTAL REVEN UE OVER / UNDER EXPENDITURES						
BOND / LEASE PURCHASE PRINCIPAL		**303,762.62**	**303,762.62**	**202,508.41**	**303,762.62**	**342,110.95**
TOTAL		(722,387)	(575,611)	(458,161)	(595,943)	(374,517)