City of Buffalo Minnesota
2014 Capital and Operating Budget
Published November, 2013

Downtown Commons

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 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 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 31 new single family home permits in 2013 compared to 30 in 2012. The total value of 2013 permits is $6,917,586 vs. $5,662,431 in 2012. 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 will most likely affect pay **2015** 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 2014 - assuming your value did not appreciate in a substantial way (over $15,000).

The past decade has presented economic challenges to Federal, State, and Local Governments. Federal and state budget problems quickly become the problems of local government. Bad economic news runs downhill. Anxious to cure federal and state budget woes, the federal and state governments turn programs and mandates over to local government without the corresponding financing to run those programs or comply with the mandates. There are changes in what the state will be providing the City in 2014. The amount of $636,274 will be received by the City in 2014 from the State. The 2014 Local Government Aid represents an increase of $490,388 over amounts received in 2013.

The economy of the state and of the City of Buffalo is on the path to slow improvement. Tax capacity rates are backwards looking (the tax paid in 2014 will be based upon 2012 values). There are signs of stability in value. The economy that the tax capacity rate is based upon is one that is showing improvement. Therefore, for the most part, most tax capacity values of homeowners will be shown stabilizing in the 2014 tax statements.

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 renegotiate contracts in existence as the opportunity arises. In addition, we will look at different ways of managing those contracts such as switching to a “self-insured” option saving more than 75% over anticipated 2014 renewal costs.

Employee Salary Component

Salaries were frozen for city employees in 2010 and 2011. Salaries were adjusted 1.75% in 2013. This action saved the City approximately $200,000 over 2010 and 2011 budget years. The Council is proposing a 1.2% Cost of Living increase for salaries in 2014. 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 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 money. 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 2010, 2011 and 2012 the City improved several miles of streets and hundreds of feet of storm sewer and structures without assessments. It did do so again in 2013. 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 is* <u>*not*</u> *assessed to individual property owners.*

General Fund Overview

2014 Revenues:

The 2014 Budget has been prepared using past recorded revenues and expenditures and 2013 projected balances. Projected general fund balances (end 2013) are expected to be $3,979,600. This will enable the city to enter 2014 with cash to operate until the July tax settlements and State Aid payments.

Sources of Income	Projected 2014
Property Tax	$2,806,418
Local Government Aid	$636,274
Fees for Services/Bldg. Permits, Garbage, etc.	$2,154,923
Transfers from Enterprise Funds	$900,000

2014 User Fees:

There will be an increase of $.25/unit on the rate for wastewater. No other user fee changes are being proposed for 2014.

2014 Expenditures:

As proposed to the City Council, staff is recommending a General Fund budget that calls for total General Fund expenditures of $ 6,936,034**.** The following represents some of the components of this amount:

Mayor and Council	$58,221
Administration (Assessor, Bldg. Inspector, Audit, Liability INS, Attorney, Building Utilities)	$711,308
Planning and Zoning	$116,595
Engineering	$157,491
MIS	$99,724
Police Department	$1,942,992
Street Department	$1,358,708
Sanitation (Garbage Pickup)	$735,800
Transfers out (Park, Bonds, Etc.)	$420,215

General Fund Balance

The City of Buffalo has a financial goal of maintaining a General Fund Reserve Balance that is between 18 and 25%. Healthy general fund balances will help 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.

2013 Beginning Fund Balance: $2,555,358

2013 Ending Fund Balance: $3,372,721 **(Estimated/Un-audited)**

2014 Ending Fund Balance: $3,959,523 **(Estimated/Un-audited)**

The Standard's and Poor's rating agency has established the COB bond rating as AA- 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.

Personnel

Personnel changes include re-posting the position of Lieutenant (there will be a reduction in one sergeant position) in the PD and adding back a position in the finance department that was also unfilled.

Looking Forward

The City continues to be affected in very significant ways by the recession. Even though there are signs of growth, one of the most troubling issues is the downturn in the housing economy. The City depended upon the growth in this sector to fund debt service for the water and sewer facilities by way of "sewer access charges" and "water access charges." When no or few permits are issued no SAC and WAC fees are paid. While the City restructured wastewater and water debt service to deal with this problem on a short term basis, it was not a sustainable solution. As I have stated before in prior budget messages, this will have to be addressed by new levies for debt service for the water and wastewater facility debt. 2012 was the first year of a levy for this purpose.

The housing market continues to slump. There are not prospective subdivisions coming in the door. Keep in mind that the City of Buffalo issued over 300 housing permits at the height of the housing boom. There have been 31 issued in 2013 (one more than last year) for a total value of $6,917,586 (One Million Dollars more than last year). When the City planned for the expansion of the wastewater treatment facility it was calculated that the City needed an absorption rate of at least 65 units per year to keep up with the income needed for bond payments. Decade's worth of housing permits demonstrated that 65 permits was a conservative outlook. While the housing market has shown signs of improvement, the City of Buffalo needs to find other revenue sources to make bond payments. These resources could include treatment of waste from other communities, increased user fees, and a levy for bond payments.

We must also take note of the deficits in the Civic Center and Wild Marsh budgets. The economy and weather – with ten lost greens in 2012 (in the case of Wild Marsh) have played havoc with revenues.

Steps have been taken to deal with both revenue and expenditure issues; they remain, however, a drag on COB cash flow.

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 make budgets successful.

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

Merton Auger

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%

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

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

Median Age: **32.1**

Fire Protection:
Buffalo Volunteer Fire Department

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

Police Protection:
Buffalo Police Department

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, 2005*
***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
2005	$2,358,200	$8,583,144	$850,092,900	24.221
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*

*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, 2002	**662,259**	**18.9%**
December 31, 2003	**1,557,882**	**38.0%**
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	**3,372,721**	**42.0%***
December 31, 2014	**3,959,523**	**46.4%***

***Estimated/Unaudited**

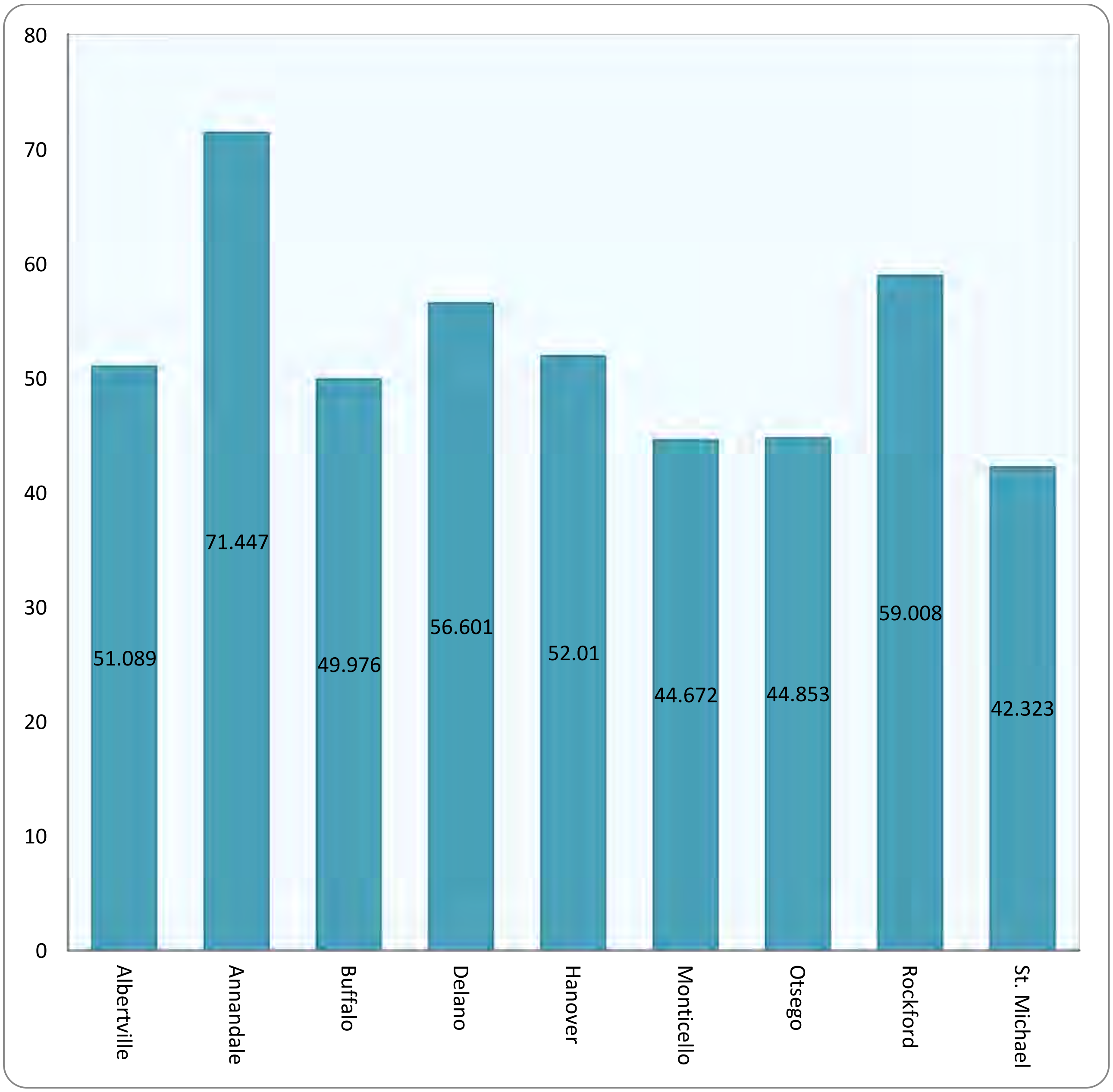
2013 Property Tax Comparisons (Other Communities and Statewide)*

$175,000 Home w/Credit

Albert Lea	**$931**
Buffalo	**$856**
Delano	**$868**
Elk River	**$773**
Monticello	**$649**
St. Michael	**$675**
Stillwater	**$943**
Virginia	**$1,502**
State Wide City Average	**$765**

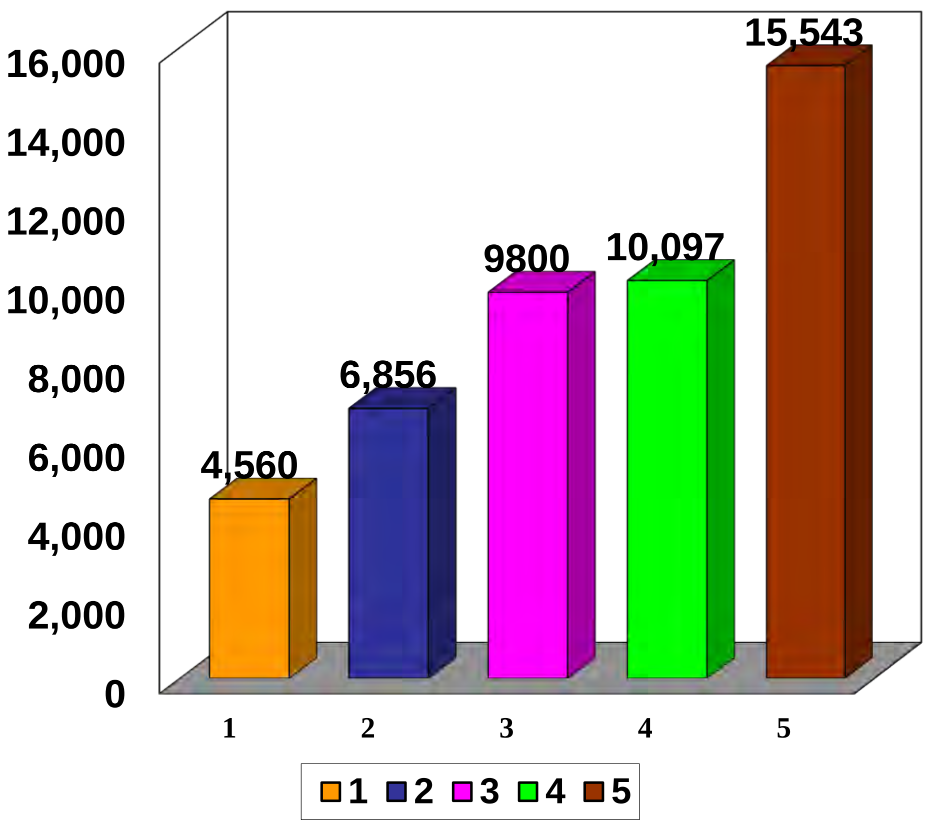
***Source, League of Minnesota Cities 2013 Property Tax Calculator**

WRIGHT COUNTY 2014 TAX RATE COMPARISON



2014 Preliminary Data from Wright County Assessor Office

Population Estimates



2014 Full and Part Time Employees by Department

	Full	Part Time
Planning & Zoning, Finance, Admin	7	
Transportation (Buffalo Area Transit)		2
Engineering Tech/GIS	2	
MIS	2	
PD-Office	3	1
PD-Officers/Chief/Sergeants	17	
Streets/Parks	11	4
Fire (Volunteer)		33
Community Center	1	1
Electric Department	7	
Utility Billing	3	
BWIG/Quantum Help Desk/Network	2	
Water Department	4	
Wastewater	6	1
Liquor Store	4	16
Services/Marketing/Airport Manger	1	
Civic Center	2	17
Wild Marsh Proshop/Maintenance	4	27
Total Full and Part Time	76	102

Directory of Officials and Boards and Commissions

City Council

Brad Nauman, Mayor

Steve Downer, Council Member

Scott Enter, Council member

Teri Lachermeier, Council member

Paul Olson, 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

Mitch Weinzetl, Chief of Police

Joseph Steffel, Utilities Director

Lee Ryan, Parks and Recreation Director

Jason Swanson, Liquor Store Manager

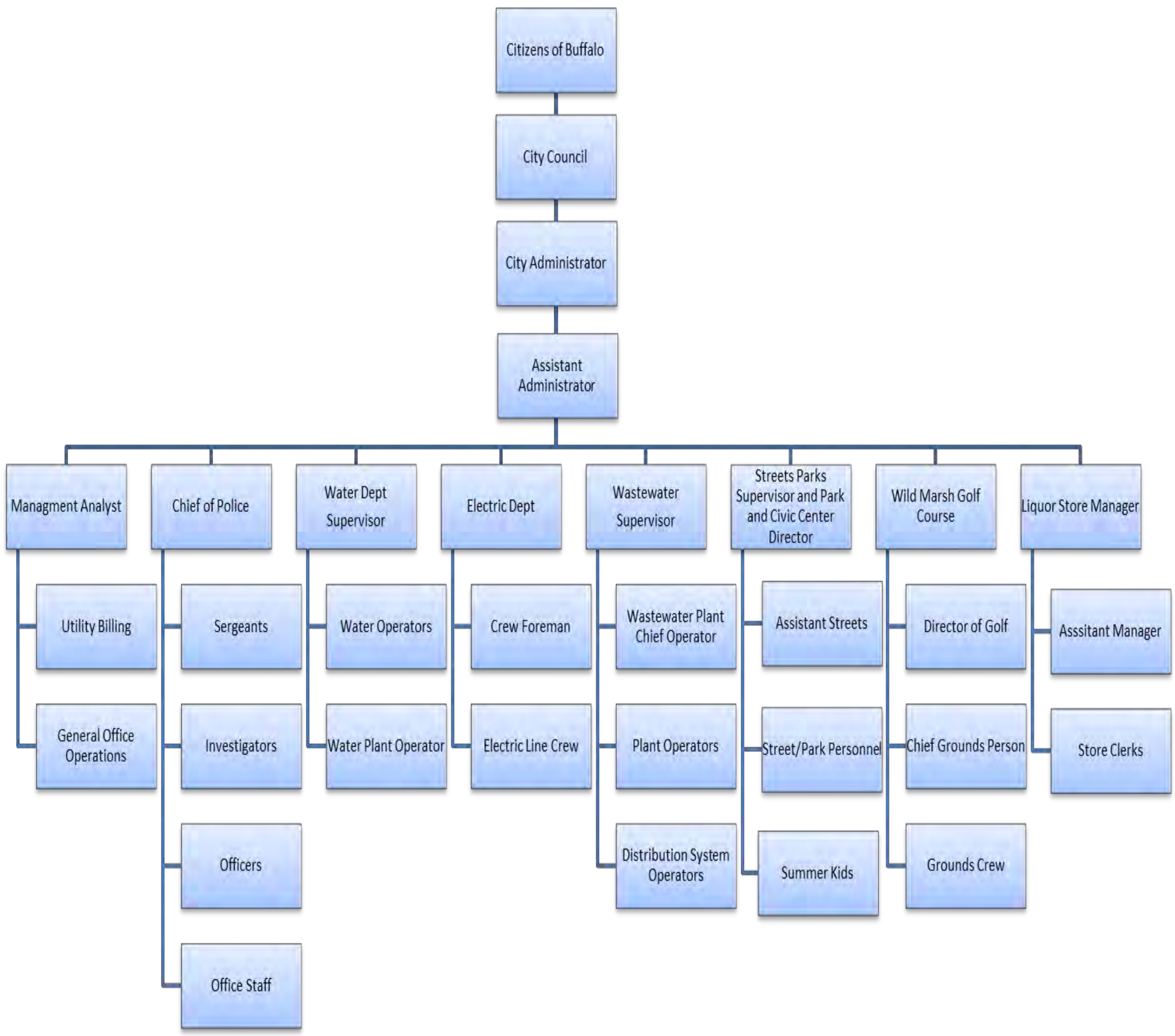
John Harnois, Fire Chief

Mary Jo Stubstad, Finance Officer

Suzanne Kolbinger, Community Center Director

Joe Malone, Wild Marsh - Director of Golf

Organizational Chart



2013 Levy Detail

2013 Capital Improvements

2013 Budget Detail

Proposed Levy Certification

STATE of MINNESOTA
COUNTY of WRIGHT
CITY of BUFFALO

Return by: September 15, 2013
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 September 3, 2013 levy the following amount to be raised by taxation for the City of Buffalo for the payable year 2014.

2013 Final						**2014 Proposed**			
2013 Budget Requirement	2013 LGA	2013 Other Resources	2013 Tax Levy	#	Fund	2014 Budget Requirement	2014 LGA	2014 Other Resources	2014 Certified Levy
3,183,707			3,183,707	5	Rev				**2,806,418**
				77	Unallotment				
43,897			43,897	23	Trans ~ Dist 877				**43,897**
80,628			80,628	24	Library				**80,625**
43,550			43,550	18	Equip				
31,273			31,273	39	St/Pk/PD				
53,209			53,209	90	Bond 90				
380,200			380,200	69	Bonds - 69				
				97	Bonds - 97				
97,030			97,030	98	Bonds - 98				
23,000			23,000	99	Bonds - 99				
91,681			91,681	66	Hwy 35				
9,197			9,197	12	PERA				
103,950			103,950	73	Pub Fa				
27,400			27,400	83	Bond #83				
108,990			108,990	64	Hwy 55				
80,886			80,886	43	Ind Com				
72,569			72,569	31	Lease				
				40	Sewer & Water				
111,687			111,687	25	Bldg Imp				
164,509			164,509	38	Str Imp				
211,578			211,578	27	Comm Ctr				
229,675			229,675	26	Cap Imp				
177,567			177,567	40	Sewer				
					Bonded Debt				**2,369,784**
				40	Sewer				
5,326,183			5,326,183		Total				**5,300,724**

Market Value Based Referendum Levy **328,650**
* Do not include any Disparity Reduction Aid or Fiscal Disparity taxes.

Dated this 9th day of September, 2013

Merton T. Auger

Merton T Auger, Administrator

CITY OF BUFFALO
2014 Proposed Budget
Capital Improvement Requests By Department

Summary

Item Description		2014	2015	2016	2017	2018	TOTAL
Mayor & Council		6,000	32,200	-	-	-	38,200
Election		12,000	-	-	-	-	12,000
Administration		20,000	-	95,000	-	-	115,000
Engineering		-	-	-	-	-	-
M.I.S.		148,000	-	-	-	-	148,000
Police		139,100	77,600	42,000	73,900	73,900	406,500
Civic Defense		3,500	-	15,000	-	-	18,500
Street		447,625	460,115	497,000	192,000	425,000	2,021,740
Park		62,800	87,695	189,500	46,200	2,900	389,095
Fire		55,000	6,262,000	12,000	562,000	12,000	6,903,000
Library		2,500	-	-	-	-	2,500
Airport		-	-	-	-	-	-
Senior / Community Center		8,400	-	-	-	-	8,400
Electric		1,050,500	532,833	323,000	430,000	205,000	2,541,333
Water		250,900	370,343	-	-	-	621,243
Wastewater		300,000	-	-	-	-	300,000
Bufalo Wine & Spirits		94,600	63,000	-	-	-	157,600
Downtown Wine & Spirits		20,000	-	-	-	-	
Civic Center		16,680	-	-	-	-	16,680
Wild Marsh		300,500	328,500	270,000	50,000	1,120,000	2,069,000
		2,938,105	**8,214,286**	**1,443,500**	**1,354,100**	**1,838,800**	**15,768,791**

Department Detail

Mayor & Council

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Council Dias Replacement	1		32,200				**32,200**
							-
Laptop Replacement	1	6,000					**6,000**
							-
							-
							-
							-
							-
		6,000	**32,200**	**-**	**-**	**-**	**38,200**

Election

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
(2) Ballot Counters	1	**12,000**					**12,000**
TOTALS		**12,000**	**-**	**-**	**-**	**-**	**12,000**

Administration

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Repair WPA Wall ~ Buffalo Lakeshore near Library		$16,000 (if grant funded)		80,000			**80,000**
							-
Replace Concrete Steps by Library				15,000			**15,000**
							-
Laserfiche Software Upgrade	**1**	20,000					**20,000**
							-
		20,000	**-**	**95,000**	**-**	**-**	**115,000**

Engineering

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
		-	-	-	-	-	-
							-
TOTALS		-	-	-	-	-	-

M.I.S.

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Computer Replacement	**1**	25,000					**25,000**
Backup System ~ carried over from 2013	**1**	30,000					
Datacenter Fire Suppression	**1**	15,000					**15,000**
Laserfiche Upgrade	**1**	20,000					**20,000**
Phone System Upgrade	**1**	22,000					**22,000**
Server Memory Upgrades	**1**	3,500					**3,500**
Server Replacement	**1**	11,000					**11,000**
Vmware Virtual Center Upgrade	**1**	3,500					**3,500**
Network/Server Technology Improvements	**1**	18,000					**18,000**
TOTALS		**148,000**	**-**	**-**	**-**	**-**	**118,000**

Police Department

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Training Room ~ Carried over from 2013	**1**	**50,000**	**-**	**-**	**-**	**-**	**50,000**
Squad Replacement	**1**	**66,000**	67,000	35,000	68,000	68,000	**304,000**
Office PC & Monitor Replacement	**1**	**7,000**	7,000	7,000	5,900	5,900	**32,800**
Radar Units ~ Purchased with Forfeiture Funds	**3**	**3,600**	**3,600**	-	-	-	**7,200**
Police Rifle	**2**	**1,500**	-	-	-	-	**1,500**
Solid State Hard Drives	**3**	**4,000**	-	-	-	-	**4,000**
Security Upgrade for Squad Cars	**1**	**3,000**	-	-	-	-	**3,000**
No Parking Signs	**2**	**1,500**	-	-	-	-	**1,500**
Projector	**2**	**2,500**	-	-	-	-	**2,500**
TOTALS		**139,100**	**77,600**	**42,000**	**73,900**	**73,900**	**406,500**

Civil Defense

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Battery Back-Up for Sirens	1	**3,500**					**3,500**
Civil Defense Siren Additions		-	-	15,000	-	-	**15,000**
TOTALS		**3,500**	**-**	**15,000**	**-**	**-**	**18,500**

Street Department

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Street Sweeper	**1**	**207,900**					**207,900**
Vac Sweeper						210,000	**210,000**
Patch Trailer	**3**		31,500				**31,500**
Skid Steer ~ Small					36,000		**36,000**
Tool Carrier Bobcat	**3**		38,000				**38,000**
Trackless	**5**		132,000				**132,000**
Front End Loader (Carried over from 2013 ~ 2014 = no sales tax)		**180,000**					
Dump Truck, Plow, Sander, Underbody				187,000			**187,000**
Dump Truck ~ with Trade In						165,000	**165,000**
Blower ~ with Trade In			110,000				**110,000**
Forks for Cat & JD Loader	**5**	**8,225**					**8,225**
4 Dr 1 Ton Dump Truck			35,000				**35,000**
Pick Up Truck						50,000	**50,000**
Pick Up Truck ~ 4 Door			25,000				**25,000**
Snow Pusher ~ Airport		**12,000**					**12,000**
Bigger Portable Air Compressor	**2**	**1,500**					**1,500**
WPA Retaining Wall			80,000				**80,000**
Addition to Bays	**5**			250,000			**250,000**
Sign Truck				60,000			**60,000**
Generator/Welder (Diesel)	**5**		8,615				**8,615**
Hoist for Shop	**4**				156,000		**156,000**
Boom for JD Loaders	**1**	8,000					**8,000**
Roller Packer	**2**	30,000					**30,000**
TOTALS		**447,625**	**460,115**	**497,000**	**192,000**	**425,000**	**1,841,740**

Park Department

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL

Pul Behind Mower Replacement ~ carried over from 2013	1	17,000					17,000
Baseball Fencing	2	4,000					4,000
Swing Set ~ Gary Mattson Park	4		5,000				5,000
Small Used Pick-Up Truck	2	10,000					10,000
Electric Trolling Motor	2	400					400
Tank CZ 48" Zero Turn Mower			7,645				7,645
Used Trailer Tree Spade	3		11,000				11,000
1600 Enclosed Cab Mower				65,000			65,000
Stump Chipper	5				7,500		7,500
Tommy Lift Gate	1	3,800					3,800
Replace 1145	4		29,000				29,000
Cement Barrel Mixer			2,500				2,500
Paving ~ New Parking Areas		25,000	25,000	25,000			75,000
Single Axel Smaller Trailer			1,650				1,650
Boom for Docks				4,000			4,000
Wing Mower				49,300			49,300
Weed Whips & Mowers	1	1,500	1,500	1,500	1,600	1,600	7,700
Electric Dump Trailer for Thatching				8,500			8,500
Pick Up Truck				35,000			35,000
6' Mower 1565	5				35,800		35,800
Sander for Truck ~ Allys			3,200				3,200
Chain Saws, Blowers & Hedge Trimers	1	1,100	1,200	1,200	1,300	1,300	6,100
							-
TOTALS		62,800	87,695	189,500	46,200	2,900	389,095

Fire Department

ITEM DESCRIPTION	Priority	2014	2015	2016	2017	2018	TOTAL
Firefighter Gear	3	12,000	12,000	12,000	12,000	12,000	60,000
Replace Truck T21			250,000				250,000
Replace Truck E11					550,000		550,000
New Fire Station			6,000,000				6,000,000
Highway Safety Warning Signs		3,000					3,000
4x4 4 Door Pickup Truck with Emergency Lights		40,000					40,000
							-
TOTALS		55,000	6,262,000	12,000	562,000	12,000	6,903,000

Library

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Shelving	3	2,500					2,500

		-					
TOTALS		**2,500**	**-**	**-**	**-**	**-**	**2,500**

Airport

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
TOTALS		**-**	**-**	**-**	**-**	**-**	**-**

Community Center

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Padded Chairs (100)	**1**	5,000					5,000
Square Tables (4)	**2**	1,400					1,400
Reception Desks (2)	**3**	2,000	2,000				4,000
Window Air Conditioner & Dust Collector (Toy Workshop)	**4**	-					-
Patio Set ~ Front Entry	**5**		1,500				1,500
TOTALS		**8,400**	**3,500**	**-**	**-**	**-**	**11,900**

Electric

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
55 Ft Aerial Lift Unit with Chassis	**1**	**215,000**					**215,000**
Department Vehicle	**1**	**35,000**					**35,000**
Walk Behind Snow Thrower	**1**	**2,000**					**2,000**
One Ton Flat Bed 4x4 Cargo Truck	**1**		50,000				**50,000**
Crimping Tool	**1**	**7,500**					**7,500**
Automatic Meter Reading ~ Shared with Water & WW			83,333				**83,333**
Horizontal Directional Drilling Equipment	**1**	**-**	175,000				**175,000**
Service & Locate Truck		**-**	50,000				**50,000**
Trencher		**-**	-	90,000			**90,000**
Track Skid Steer		**-**	-	50,000		50,000	**100,000**
Maxi Sneaker Trencher		**-**	-	-	75,000		**75,000**
1/2 Ton Pick-Up		**-**	-	-	40,000		**40,000**
Ditch Witch Trenching Equipment		**-**	-	-	-	65,000	**65,000**
Highway 25 S Distribution Improvement	**1**	**200,000**					**200,000**

Settlers Point Parkway Distribution Improvement	1	350,000					350,000
Settlers Point Parkway Street Lighting	1	160,000					160,000
4th Avenue S URD Line Extension	1	25,000					25,000
LED Lighting conversion 3rd Avenue NE	2	56,000					56,000
Myrtle Street OH to UG Conversion II			45,000				45,000
Manor East Reconductor			65,000				65,000
Coburns & Dry Cleaners Reconfiguraton			8,000				8,000
Dialysis Center Loop Service			11,500				11,500
Rebuild Overhead Switch 15 KV Distribution CSAH 35			10,000				10,000
Reconductor Overhead Line Montrose			35,000				35,000
Street Light Replacement State Highway 25 North				45,000			45,000
Super American Loop Services				13,000			13,000
Rebuild OH 15 KV Distribution CSAH 134				45,000			45,000
3rd St & 4th Ave NW to Lake Blvd NW Distribution Feeder Tie				80,000			80,000
4th Avenue South OH to UG Conversion II					60,000		60,000
Street Light Replacement Centennial Industrial Park					45,000		45,000
Install URD Distribution Feeder 2nd Avenue NE to CSAH 134					135,000		135,000
Rebuild OH 15 KV Distribution State HWY 25 North					75,000		75,000
Install URD Distribution Feeder CSAH 134 to Pulaski Road						90,000	90,000
TOTAL		1,050,500	532,833	323,000	430,000	205,000	2,541,333

BWIG / Fiber

Item Description	Priority	2013	2014	2015	2016	2017	TOTAL
							-
							-
		-	-	-	-	-	
TOTALS		-	-	-	-	-	-

Water

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Water Circulation System to Towers 2 & 3	1	2,400					2,400
Exterior Lighting @ Water Plant	1	10,000					
Installation of AMI System & 900 Meters ~ Moved from 2013	1	-	370,343				370,343
Flow Meter Upgrade ~ Moved from 2013	1	95,000					95,000
Roof Replacement @ Water Treatment Plant	1	125,000					
Improve As Built Storage	2	3,500					3,500
Lighting at Water Treatment Plant	1	3,500					3,500

Dehumidifier for Water Treatment Plant	**1**	**3,500**					**3,500**
Hydrant Repalcement ~ Phoenix Larning Center	1	**8,000**				-	**8,000**
Automatic Meter Reading ~ Shared with Water & WW			83,333				**83,333**
TOTALS		**250,900**	**370,343**	**-**	**-**	**-**	**569,576**

Wastewater

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Crane Service Truck ~ Moved from 2013	**2**	**125,000**					125,000
Used 4x4 Pick Up	**2**	**32,000**					32,000
Automatic Meter Reading ~ Shared with Water & WW			83,333				83,333
Replace Degritter Classifier ~ Pretreatment Building	**1**	**55,000**	WWTP Bond Proceeds				55,000
Upgrade Computer Control of Hard & Soft Water	**1**	**65,000**	WWTP Bond Proceeds				65,000
Backup & Replacement Pumps ~ Lift Stations 7, 10 & 24	**3**	**23,000**					23,000
							-
TOTALS		**300,000**	**-**	**-**	**-**	**-**	**300,000**

Civic Center

Item Description	Priority	2014	2015	2016	2017	2018	TOTAL
Electric Ice Edger	**1**	**6,680**				-	**6,680**
Peterson Rink Restroom Remodel	**1**	**10,000**				-	**10,000**
						-	**-**
TOTALS		**16,680**	**-**	**-**	**-**	**-**	**16,680**

Wild Marsh

ITEM DESCRIPTION	Priority	2014	2015	2016	2017	2018	TOTAL
Deck Replacement		30,000					**30,000**
Fariway Mower		50,000				60,000	**110,000**
Fairway Aerator		30,500					**30,500**
Tractor with Loader		50,000					**50,000**
Fairway Dethatcher		17,000					**17,000**
Bunker Machine			23,500				**23,500**
GPS Controls for Sprayer		23,000					**23,000**
Reel Grinders			40,000				**40,000**
Small Rough Mower			35,000				**35,000**
Rough Mower				50,000			**50,000**
Utility Carts (4)			30,000			30,000	**60,000**
HD Utility Vehicle			25,000			30,000	**55,000**

Intermediate Cut Mower				20,000			**20,000**
Triplex Mowers (x2)			60,000	60,000			**120,000**
Walk Greens Mowers (x5)					50,000		**50,000**
Lely Fertilizer Spreader			5,000				**5,000**
Bunker Renovations	**1**	50,000	50,000	100,000			**200,000**
New Tee Box Construction	**1**	25,000					**25,000**
Irrigation System						1,000,000	**1,000,000**
Cold Storage Buildings (2)	**2**	25,000	25,000				**50,000**
Cart Path Improvements				40,000			**40,000**
Irrigation Pond Liner	**3**		35,000				**35,000**
TOTAL		**300,500**	**328,500**	**270,000**	**50,000**	**1,120,000**	**2,069,000**

Liquor Stores

ITEM DESCRIPTION	Priority	2014	2015	2016	2017	2018	TOTAL
Exterior Signage / Reader Board ~ BWS	**4**		63,000.00				**63,000**
Beer Cooler Refurbishment ~ BWS	**1**	**N/A**					**-**
Interior Floors, Counters, Shelving Office Space & Cooler		**94,600**					**94,600**
Video Surveilance System	**2**	**20,000**					**20,000**
Parking Lot Resurfacting ~ DWS	**3**	**N/A**					**-**
TOTAL		**114,600**	**63,000**	**-**	**-**	**-**	**177,600**

CITY OF BUFFALO
2014 Proposed Budget

Need from ~
MTA
MJS
Dept Head

Merton T. Auger

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
100-GENERAL FUND						
REVENUE						
100-31010-0000	PROPERTY TAX (CURRENT)	3,028,657	3,163,424	1,659,727	3,100,156	2,806,418
100-31010-0000	PROPERTY TAX (CURRENT) - LGA SPECIAL LEVY	-	-	-	-	-
100-31020-0000	PROPERTY TAX (DELINQUENT)	41,118	20,000	-	20,000	20,000
100-31030-0000	PROPERTY TAX (MOBILE HOME)	-	-	-	-	-
100-31040-0000	TIF RE-DISTRIBUTION	(1,408)	-	-	-	-
100-31080-0000	PERA TAX LEVY	9,223	9,197	4,771	9,197	-
100-31410-0000	LODGING TAX	1,484	1,650	1,973	1,973	1,500
100-31900-0000	PENALTIES/INTEREST	10,825	3,500	6,859	12,000	7,500
100-31935-0000	LEASE PURCHASE - LGA	-	-	-	-	-
100-31940-0000	LEASE PURCHASE-MV TAX CREDIT	-	-	-	-	-
100-31945-0000	LEASE PURCHASE - EQUALIZATION AID	-	-	-	-	-
100-31950-0000	LEASE PURCHASE - LEVY	113,827	175,230	90,843	171,725	117,558
100-31960-0000	EQUIPMENT CERTIFICATE LEVY	-	-	-	-	-
100-32110-0000	LICENSES (CLUB LIQUOR)	31,600	39,100	11,683	34,200	34,200
100-32111-0000	LICENSES (BEER & WINE)	770	570	4,090	900	900
100-32112-0000	LICENSES (SUNDAY/ONSALE)	1,600	2,000	997	1,800	1,800
100-32130-0000	LICENSES (CIGARETTE)	1,004	800	450	700	700
100-32170-0000	LICENSES (AMUSEMENT)	640	820	340	760	760
100-32180-0000	LICENSES (OTHER)	1,570	1,355	1,400	1,800	1,800
100-32190-0000	PERMIT PENALTIES	200	-	600	600	-
100-32210-0000	BUILDING PERMITS	137,770	100,000	163,744	175,000	200,000
100-32211-0000	BUILDING PERMIT SURCHARGE	8,878	6,500	11,485	12,250	14,000
100-32220-0000	MOBILE HOME PERMIT	-	-	-	-	-
100-32222-0000	MECHANICAL PERMIT	7,192	3,500	9,250	10,000	5,000
100-32230-0000	PLUMBING PERMITS	5,797	3,500	7,398	8,000	5,000
100-32240-0000	ANIMAL LICENSES	1,340	1,200	1,040	1,200	1,200
100-32260-0000	STREET EXCAVATION PERMITS	2,270	1,500	2,350	2,350	1,500
100-32261-0000	STREET EXCAVATION SURCHARGE	275	175	345	345	200
100-33100-0000	FEDERAL GRANT (PD)	2,430	-	172	172	-
100-33200-0000	FEDERAL GRANTS & AID	-	-	2,640	2,640	-
100-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-
100-33401-0000	LOCAL GOVERNMENT AID	145,886	145,886	72,943	145,886	636,274
100-33402-0000	MARKET VALUE CREDIT	104	-	-	-	-
100-33403-0000	PERFORMANCE AID ~ STATE	2,163	-	-	-	-
100-33406-0000	PERA AID	9,187	9,187	4,594	9,187	9,187
100-33421-0000	POLICE STATE AID	105,765	103,000	120,852	120,852	120,037
100-33422-0000	STATE AID (HIGHWAY)	175,377	150,000	177,648	177,648	177,648
100-33424-0000	STATE AID - TRAINING REIMB PD	5,646	5,600	5,126	5,126	5,000
100-33620-0000	COUNTY GRANTS	-	-	-	-	-
100-33630-0000	CRIMNET GRANT	-	-	-	-	-
100-34010-0000	BOND / LEASE PURCHASE PROCEEDS	305,188	362,000	178,894	178,894	776,225
100-34020-0000	EQUIP CERTIFICATE PROCEEDS	-	-	-	-	-
100-34101-0000	RENT/LEASE OF PROPERTY	1,299	2,180	1,998	2,180	2,180
100-34103-0000	ZONING & SUBDIVISION FEES	-	100	225	225	-
100-34107-0000	ASSESSMENT SEARCHES	7,352	5,000	5,850	5,800	5,000
100-34109-0000	ELECTION FILING FEES	8	-	-	-	8
100-34110-0000	CONDITIONAL USE PERMITS	1,000	1,000	2,829	2,829	1,000
100-34111-0000	VARIANCES	175	100	125	125	100
100-34112-0000	EASEMENT ADMIN FEES	-	-	-	-	-
100-34113-0000	FEE ~ CITY PROVIDED SERVICES	-	-	-	-	-
100-34114-0000	ASSESSORS REVIEW FEE	950	500	725	725	500
100-34115-0000	ENGINEERING SERVICES	-	500	-	-	500
100-34120-0000	ENGINEERING PLANS/SPECS	-	100	-	-	100
100-34121-0000	ANNEXATION FEE	-	150	-	-	150
100-34203-0000	POLICE REPORTS/PHOTOS	13	-	1	1	-
100-34204-0000	POLICE OTHER REVENUE	20,501	2,000	1,622	2,000	2,000
100-34207-0000	POLICE RESERVES REVENUE	-	-	-	-	-
100-34208-0000	SCHOOL RESOURSE OFFICER	50,000	50,000	50,000	50,000	50,000
100-34209-0000	DIVERSION REVENUE	-	-	-	-	-
100-34211-0000	MULTI-HOUSING REVENUE	1,339	1,200	1,575	1,575	1,500
100-34300-0000	SALE OF EQUIPMENT	-	-	-	-	-
100-34301-0000	SALE OF PROPERTY	4,650	-	-	-	-
100-34303-0000	SALE OF MATERIAL ~ STREET	-	100	-	-	100
100-34304-0000	SERVICE CHARGES ~ STREET	-	1,000	-	-	500
100-34309-0000	FINANCE CHARGES	584	1,000	213	213	150
100-34403-0000	REFUSE COLLECTION	702,751	705,000	591,408	709,725	695,000

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
100-34404-0000	RECYCLING REVENUES	151,446	140,000	121,621	145,945	137,000
100-34922-0000	COMMUNICATIONS TOWER LEASE	96,164	96,164	96,048	99,698	103,345
100-35101-0000	COURT/CIVIL FINES	30,756	35,000	22,977	31,604	30,000
100-35103-0000	ADMINISTRATIVE CITATION	-	-	-	-	-
100-35104-0000	TRANSPORTATION REVENUE	2,564	3,000	2,857	3,000	3,000
100-35105-0000	IMPOUNDING FEES	-	50	-	-	-
100-36101-0000	ASSESSMENTS LEVIED	-	-	-	-	-
100-36102-0000	INTEREST EARNED ~ ASSESSMENTS	-	-	-	-	-
100-36210-0000	INTEREST EARNED	3,055	1,500	1,830	1,830	1,800
100-36221-0000	UNDISTRIBUTED RECEIPTS	13,529	1,000	10,562	10,562	1,000
100-36222-0000	REFUNDS & REIMBURSEMENTS	74,892	-	41,647	41,647	-
100-36223-0000	BOND ADMIN FEES	-	-	-	-	-
100-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
100-36231-0000	FLORA OF BUFFALO DONATIONS	8,570	8,500	9,790	9,790	9,500
100-36250-0000	STORM SEWER REVENUE	391,501	395,550	327,396	392,875	405,000
100-36255-0000	STORM WATER MANAGEMENT FEE	-	-	-	-	-
100-39202-0000	TRANSFER IN - BONDS	-	-	-	-	-
100-39204-0000	TRANSFER IN - WATER & SEWER	300,000	-	-	-	-
100-39207-0000	TRANSFER IN - DEFEASED BONDS	7,142	-	-	-	-
100-39209-0000	TRANSFER IN - IMPROVEMENTS	-	-	-	-	-
100-39210-0000	TRANSFER IN - ELECTRIC	900,000	900,000	-	900,000	900,000
TOTAL REVENUE --		x **6,926,617**	x **6,660,388**	**3,833,515**	**6,617,711**	**7,293,840**
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ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
100- GENERAL FUND EXPENDITURES								
MAYOR & COUNCIL								
100-41110-1010	WAGES (MAYOR & COUNCIL)		22,500		22,000	15,334	22,500	22,500
100-41110-1220	FICA CONTRIBUTIONS - 6.2%		1,395		1,364	951	1,395	1,395
100-41110-1240	MEDICARE CONTRIBUTIONS - 1.45%		326		319	223	326	326
100-41110-3610	LIABILITY - PROPERTY - WC INSURANCE		6,294		11,607	8,734	8,734	9,000
100-41110-4395	MISCELLANEOUS		247		10,000	230	1,000	5,000
100-41110-4404	CONTINGENCIES		5,909		20,000	269	7,500	20,000
100-41110-5550	CAPITAL OUTLAY		-		-	1,385	1,385	6,000
TOTAL	**MAYOR & COUNCIL**	x	**36,671**	x	**65,290**	**27,125**	**42,841**	**64,221**
PLANNING & ZONING								
100-41210-1010	WAGES (PLANNING & ZONING)		71,556		74,460	60,208	70,482	74,006
100-41210-1120	PLANNING COMMISSION PAY		719		1,500	104	1,000	1,000
100-41210-1210	PERA CONTRIBUTIONS - 7.25%		5,154		5,398	4,112	5,110	5,365
100-41210-1220	FICA CONTRIBUTION - 6.20%		4,383		4,617	3,634	4,432	4,650
100-41210-1240	MEDICARE CONTRIBUTION - 1.45%		1,025		1,080	851	1,036	1,073
100-41210-3020	PROFESSIONAL FEES		7,683		10,000	9,427	10,000	20,000
100-41210-3610	LIABILITY INSURANCE		473		497	9,606	9,606	10,000
100-41210-4395	PLANNING COMMISSION MISCELLANEOUS		868		150	517	517	500
TOTAL	**PLANNING & ZONING**	x	**91,861**	x	**97,702**	**88,460**	**102,184**	**116,595**
TRANSPORTATION								
100-41310-1010	WAGES		12,685		13,260	10,321	12,098	12,703
100-41310-1210	PERA CONTRIBUTION - 7.25%		472		663	370	877	921
100-41310-1220	FICA CONTRIBUTION ~ 6.2%		787		822	640	750	788
100-41310-1240	MEDICARE CONTRIBUTION ~ 1.45%		184		192	150	175	184
100-41310-3210	TELEPHONE		256		300	520	698	1,068
100-41310-3610	LIABILITY / PROPERTY / WC INSURANCE		568		596	808	808	900
100-41310-4395	MISCELLANEOUS ~ INCLUDING BUS RENTAL		20,429		21,000	16,016	20,958	22,000
TOTAL TRANSPORTATION ALTERNATIVES		x	**35,381**	x	**36,833**	**28,824**	**36,365**	**38,564**
ELECTION								
100-41410-4395	ELECTION MISCELLANEOUS		13,190		-	1,510	1,510	12,000
100-41410-5550	ELECTION CAPITAL OUTLAY		-		5,000	-	-	12,000
TOTAL ELECTION		x	**13,190**	x	**5,000**	**1,510**	**1,510**	**24,000**

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
ADMINISTRATION						
100-41500-1010	WAGES (ADMINISTRATION)	268,047	273,360	211,349	276,900	294,505
100-41500-1210	PERA CONTRIBUTION - 7.25%	19,338	19,819	15,231	20,075	21,352
100-41500-1220	FICA CONTRIBUTION - 6.20%	16,264	16,948	12,659	17,168	18,259
100-41500-1240	MEDICARE CONTRIBUTION - 1.45%	3,804	3,964	2,961	4,015	4,270
100-41500-1310	HEALTH INSURANCE	16,899	15,721	14,747	14,747	20,988
100-41510-1120	CONTRACTED CLEANING SERVICE	2,143	2,142	1,632	2,117	2,159
100-41510-1320	EMPLOYMENT PHYSICAL	-	-	115	115	-
100-41510-2069	EDUCATION ALLOWANCE-ALL DEPTS.	2,200	1,500	1,649	1,649	2,000
100-41510-2070	TRAINING	465	2,000	478	750	2,000
100-41510-2120	VEHICLE EXPENSE/FUEL	829	1,000	523	1,000	1,000
100-41510-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	397	397	375
100-41510-2211	GENERATOR MAINTENANCE/REPAIRS	-	750	-	750	750
100-41510-2255	ENGINEERING FEES	12,934	-	19,545	19,545	15,000
100-41510-2291	MAINTENANCE CITY BUILDING	3,187	5,000	1,704	2,500	5,000
100-41510-3010	AUDITING/ACCOUNTING	9,030	9,200	8,150	8,150	8,500
100-41510-3020	PROFESSIONAL SERVICES	1,657	15,000	218	1,500	1,500
100-41510-3040	LEGAL/ATTORNEY FEES	10,885	20,000	12,041	18,061	20,000
100-41510-3045	TAX LEVY REIMB TO TOWNSHIPS	800	800	800	800	-
100-41510-3050	ASSESSOR	63,294	65,000	63,601	63,601	64,000
100-41510-3055	TRUTH IN TAXATION MAILING	917	900	-	950	1,000
100-41510-3210	TELEPHONE	3,275	3,500	2,505	3,447	3,500
100-41510-3310	MILEAGE	-	100	-	-	100
100-41510-3510	LEGAL NOTICES PUBLISHING	2,510	5,000	1,934	3,171	3,500
100-41510-3610	LIABILITY - PROPERTY - WC INSURANCE	10,249	14,279	11,563	11,563	12,000
100-41510-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
100-41510-3820	UTILITIES - % CITY CENTER	9,366	10,500	7,374	9,669	10,000
100-41510-3821	SECURITY-CITY CENTER	588	200	665	750	250
100-41510-4330	DUES & SUBSCRIPTIONS	17,024	17,000	14,441	17,041	17,500
100-41510-4341	BUILDING PERMIT SURCHARGE	8,873	9,000	9,928	13,755	16,800
100-41510-4342	BUILDING INSPECTION SERVICES	89,875	70,000	44,319	98,246	120,000
100-41510-4370	SAFETY EXPENSE	2,223	2,250	883	1,000	2,000
100-41510-4380	COMPUTER EXPENSE	22,452	35,000	19,118	25,000	25,000
100-41510-4395	MISCELLANEOUS	7,731	10,000	7,557	10,000	10,000
100-41510-4396	VISA/MASTER/DISCOVER FEES	1,866	2,200	2,212	2,212	2,000
100-41510-4398	BAD DEBT EXPENSE	-	-	-	-	-
100-41510-4402	ADVERTISING/MARKETING	619	500	907	1,000	1,000
100-41510-6125	INTEREST EXPENSE	-	-			
TOTAL		609,345	637,633	491,204	651,644	711,308
CAPITAL OUTLAY						
100-41510-5550	CAPITAL OUTLAY	16,384	3,125	5,158	5,158	20,000
DEBT SERVICE						
100-41510-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL	516	403	336	403	-
100-41510-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST	27	7	6	7	-
100-41510-6042	LEASE PAYMENT (VEHICLE)	-	-	-	-	-
TOTAL ADMINISTRATION --------------------------		x **626,272**	x **641,168**	**496,704**	**657,212**	**731,308**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
ENGINEERING						
100-41520-1010	WAGES (ENGINEERING)	108,343	111,180	90,374	107,493	112,868
100-41520-1210	PERA CONTRIBUTION - 7.25%	7,855	8,061	6,552	7,793	8,183
100-41520-1220	FICA CONTRIBUTION - 6.20%	6,428	6,893	5,409	6,665	6,998
100-41520-1240	MEDICARE CONTRIBUTION - 1.45%	1,503	1,612	1,265	1,559	1,637
100-41520-1310	HEALTH INSURANCE	9,730	9,730	9,083	10,691	10,359
100-41520-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
100-41520-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
100-41520-2010	OFFICE SUPPLIES	781	500	1,124	1,200	1,500
100-41520-2070	TRAINING	247	500	-	300	500
100-41520-2120	MOTOR FUELS/VEHICLE EXPENSE	820	870	1,170	1,170	1,500
100-41520-2180	CLOTHING ALLOWANCE	-	-	150	150	150
100-41520-3020	PROFESSIONAL FEES	4,848	4,848	4,848	4,848	4,848
100-41520-3210	TELEPHONE	639	700	155	155	-
100-41520-3310	MILEAGE	-	-	-	-	-
100-41520-3610	LIABILITY - PROPERTY - WC INSURANCE	949	1,193	1,739	1,739	1,800
100-41520-4330	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
100-41520-4370	SAFETY EXPENSE	-	150	-	-	150
100-41520-4373	MEDICAL EXAMINATIONS	-	-	-	-	-
100-41520-4380	COMPUTER EXPENSE	4,922	5,000	2,526	3,000	5,000
100-41520-4395	MISCELLANEOUS	219	1,000	84	250	1,000
TOTAL		148,283.17	153,237	125,481	148,012	157,491
CAPITAL OUTLAY						
100-41520-5550	CAPITAL OUTLAY	845	-	-	-	-
DEBT SERVICE						
100-41520-6030	LEASE PAYMENT (TRUCK) ~ PRINCIPAL	2,389	-	-	-	-
100-41510-6041	LEASE PAYMENT (TRUCK) ~ INTEREST	21	-	-	-	-
TOTAL ENGINEERING		x **151,538**	x **153,237**	**125,481**	**148,012**	**157,491**
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ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
M.I.S.								
100-41530-1010	WAGES (MIS)		47,121		46,897	41,045	47,225	59,385
100-41530-1210	PERA CONTRIBUTION - 7.25%		3,392		3,400	2,982	3,424	4,305
100-41530-1220	FICA CONTRIBUTION - 6.2%		2,769		2,908	2,324	2,928	3,682
100-41530-1240	MEDICARE CONTRIBUTION - 1.45%		648		680	544	685	861
100-41530-1310	HEALTH INSURANCE		15,498		19,363	18,083	19,203	20,620
100-41530-2070	TRAINING		865		3,000	1,628	2,000	3,000
100-41530-2120	FUEL/VEHICLE EXPENSE		2		-	-	-	-
100-41530-2160	TOOLS		58		300	229	229	300
100-41530-2180	CLOTHING ALLOWANCE		-		-	142	142	150
100-41530-3210	TELEPHONE/PAGERS		701		750	882	1,009	720
100-41530-3310	MILEAGE		-		50	-	-	50
100-41530-3610	LIABILITY - PROPERTY - WC INSURANCE		763		981	398	398	450
100-41530-4380	COMPUTER EXPENSE		4,300		7,000	3,922	4,000	5,000
100-41530-4381	MESH EXPENSE		-		-	-	-	-
100-41530-4395	MISCELLANEOUS		2,665		1,000	1,118	1,200	1,200
TOTAL M.I.S. OPERATING EXPENDITURES			**78,781**		**86,329**	**73,296**	**82,442**	**99,724**
CAPITAL OUTLAY								
100-41530-5550	CAPITAL OUTLAY		3,569		227,000	141,463	141,463	148,000
DEBT SERVICE								
100-41530-6034	LEASE PAYMENT (SAN REPLACEMENT) ~ PRINCIPAL		-		-	-	6,414	19,551
100-41530-6033	LEASE PAYMENT (SAN REPLACEMENT) ~ INTEREST		-		-	-	731	1,885
100-41530-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL		41,267		32,044	32,044	32,044	-
100-41530-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST		2,120		522	522	522	-
TOTAL M.I.S.		x	**125,737**	**x**	**345,895**	**247,325**	**263,616**	**269,160**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
POLICE DEPARTMENT						
100-42110-1010	WAGES (PD OFFICE)	168,580	169,320	147,258	174,334	183,051
100-42110-1020	O-T WAGES (PD OFFICE)	133	-	181	181	-
100-42110-1210	OFFICE PERA CONTRIBUTION - (7.25%)	12,232	12,276	10,482	12,639	13,271
100-42110-1220	OFFICE FICA CONTRIBUTION - (6.20%)	9,909	10,498	8,628	10,809	11,349
100-42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,317	2,455	2,018	2,528	2,654
100-42120-1010	WAGES - (OFFICERS)	940,305	1,008,000	789,364	1,008,000	1,012,000
100-42120-1020	OVER-TIME WAGES	12,817	20,000	11,914	15,000	20,000
100-42120-1025	CONTRACT OVER-TIME	(1,283)	-	(2,059)	(2,059)	-
100-42120-1030	COURT OVER-TIME	1,979	4,000	2,272	4,000	4,000
100-42120-1120	HOLIDAY PREMIUM PAY	5,075	7,000	3,351	6,000	7,000
100-42120-1230	POLICE PENSION -OFFICERS ~ 14.40%	137,085	149,616	114,042	148,456	159,579
100-42120-1240	MEDICARE CONTRIBUTION ~ 1.45%	11,750	15,066	9,898	12,603	15,124
100-42120-1310	HEALTH INSURANCE	160,206	164,761	145,652	166,139	182,264
100-42120-1320	EMPLOYMENT PHYSICALS	-	200	430	430	200
100-42120-1420	UNEMPLOYMENT BENEFITS	-	-	14,386	14,386	-
100-42120-2180	UNIFORM/CLOTHING ALLOWANCE	18,573	19,300	22,701	25,000	16,000
100-42120-2181	BP VESTS	3,411	-	3,515	3,515	-
100-42125-2070	POLICE TRAINING	5,515	7,000	3,884	7,000	7,500
100-42125-2075	POLICE FIREARMS TRAINING	222	500	204	500	200
100-42130-1120	CONTRACTED CLEANING SERVICE	7,829	8,000	6,318	7,509	8,000
100-42130-2010	OFFICE SUPPLIES	1,525	1,500	2,525	2,525	1,500
100-42130-2115	COPIER LEASE PAYMENT	2,319	2,500	2,260	2,500	2,500
100-42130-2120	VEHICLE EXPENSE	14,504	14,000	13,338	15,000	12,000
100-42130-2121	MOTOR FUELS	27,396	26,000	19,801	26,000	26,000
100-42130-2150	SUPPLIES / PATROL SUPPLIES	709	1,250	299	500	1,250
100-42130-2175	AMMUNITION	3,854	5,000	3,886	5,000	5,500
100-42130-2210	EQUIPMENT MAINTENANCE	2,671	2,500	1,911	2,500	2,500
100-42130-2211	GENERATOR MAINT/REPAIRS	1,752	3,000	1,407	1,407	3,000
100-42130-2280	BUILDING MAINTENANCE/REPAIRS	12,817	11,750	14,732	15,000	12,000
100-42130-3020	PROFESSIONAL SERVICES	3,100	500	1,425	1,425	750
100-42130-3040	LEGAL/ATTORNEY FEES	66,034	61,500	50,860	61,665	61,500
100-42130-3102	UNION ADMIN FEES	-	5,000	-	-	5,000
100-42130-3210	TELEPHONE	8,895	9,000	11,546	14,219	9,000
100-42130-3230	RADIO UNITS	3,113	3,850	3,383	3,850	4,000
100-42130-3610	LIABILITY - PROPERTY - WC INSURANCE	32,914	38,196	54,791	54,791	55,000
100-42130-3615	CASUALTY LOSS/DEDUCTIBLE	1,230	5,000	1,360	3,000	5,000
100-42130-3820	UTILITIES/FIBER CABLE	37,620	39,000	28,174	36,484	39,000
100-42130-3821	SECURITY	555	5,500	-	252	5,500
100-42130-4330	DUES & SUBSCRIPTIONS	1,198	1,800	1,463	1,800	1,800
100-42130-4356	DRUG TASK FORCE	-	-	-	-	-
100-42130-4357	INVESTIGATION EXPENSE	1,310	1,250	246	750	1,250
100-42130-4370	SAFETY EXPENSE	1,489	300	530	530	300
100-42130-4373	MEDICAL EXAMINATIONS	-	250	-	-	250
100-42130-4380	COMPUTER EXPENSE	30,517	30,000	22,548	30,000	30,000
100-42130-4394	ANIMAL CONTROL	1,832	3,000	1,380	1,500	3,000
100-42130-4395	MISCELLANEOUS	5,173	4,000	3,702	4,000	4,000
100-42130-4404	CONTINGENCIES	-	2,000	-	-	2,000
100-42130-4920	RESERVE EXPENSE	2,449	4,000	877	2,500	4,000
100-42130-4925	DRUG EDUCATION EXPENSE	-	200	-	-	200
100-42130-4926	COMMUNITY POLICING	1,302	1,500	905	1,200	2,000
100-42130-4927	MULTI-HOUSING EXPENSE	904	750	1,670	1,670	750
100-42130-4928	DIVERSION EXPENSE	-	250	-	-	250
TOTAL OPERATING EXPENDITURES		**1,763,834**	**1,882,338**	**1,539,458**	**1,907,038**	**1,942,992**
CAPITAL OUTLAY						
100-42130-5550	CAPITAL OUTLAY	30,105	114,100	82,808	82,808	139,100
100-42130-5554	CAPITAL OUTLAY-TECHNOLOGY	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
DEBT SERVICE								
100-42130-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL		45,092		35,013	35,013	35,013	-
100-42130-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST		2,317		570	570	570	-
100-42130-6042	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ PRINCIPAL		10,379		7,299	9,462	12,932	13,741
100-42130-6045	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ INTEREST		477		159	512	792	1,297
TOTAL POLICE --		x	**1,852,204**	x	**2,039,479**	**1,667,824**	**2,039,153**	**2,097,131**
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FIRE PROTECTION								
100-42140-3060	FIRE PROTECTION EXPENSE	x	314,591	x	393,543	196,771	393,543	393,543
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CIVIL DEFENSE								
EXPENDITURES								
100-42500-3610	LIABILITY / PROPERTY INSURANCE		221		329	315	315	325
100-42500-4395	CIVIL DEFENSE MISCELLANEOUS		-		-	-	-	
100-42500-5550	CIVIL DEFENSE CAPITAL OUTLAY		1,750		-	-	-	3,500
TOTAL	**CIVIL DEFENSE**	x	**1,970**	x	**329**	**315**	**315**	**3,825**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
STREET DEPARTMENT						
(BENEFITS)						
100-43100-1310	HEALTH INSURANCE	102,899	101,349	89,484	96,325	90,855
(STREET MAINTENANCE)						
100-43120-1010	WAGES (STREET MAINTENANCE)	341,363	336,527	267,558	322,473	338,597
100-43120-1210	PERA CONTRIBUTION ~ 7.25%	24,207	24,398	18,897	23,379	24,548
100-43120-1220	FICA CONTRIBUTIONS ~ 6.2%	19,489	20,865	15,405	19,993	20,993
100-43120-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	4,558	4,880	3,603	4,676	4,910
100-43120-2255	ENGINERING FEES	9,638	5,000	240	240	-
100-43120-2285	MAINTENANCE STREETS	167,331	175,000	136,132	175,000	185,000
100-43120-3020	PROFESSIONAL FEES	-	-	-	-	-
100-43120-4395	MISCELLANEOUS	10,614	1,000	39	500	1,000
(STORM SEWER)						
100-43122-1010	WAGES (STORM SEWER)	8,758	9,043	3,357	4,364	7,875
100-43122-1210	PERA CONTRIBUTION ~ 7.25%	635	656	229	316	571
100-43122-1220	FICA CONTRIBUTIONS ~ 6.2%	505	561	200	271	488
100-43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	118	131	47	63	114
100-43122-2255	ENGINEERING FEES	7,416	15,000	808	2,000	15,000
100-43122-2280	MAINTENANCE & REPAIRS	22,555	33,000	22,998	25,000	35,000
100-43122-3020	PROFESSIONAL FEES	-	1,500	-	-	1,500
100-43122-3820	STORM SEWER UTILITIES	1,461	2,200	1,306	2,239	2,200
100-43122-4330	DUES & SUBSCRIPTIONS	1,160	1,200	1,160	1,200	1,200
100-43122-4388	UTILITY BILL DISCOUNT	194	200	162	194	194
100-43122-4395	STORM SEWER MISCELLANEOUS	605	3,000	609	1,000	1,500
100-43122-4398	BAD DEBT EXPENSE	450	175	-	175	200
100-43122-5550	CAPITAL OUTLAY - STORM SEWER	-	-	-	-	-
(TRAILS MAINTENANCE)						
100-43121-1010	WAGES	2,241	5,666	1,006	1,307	5,250
100-43121-1210	PERA CONTRIBUTION ~ 7.25%	162	411	73	95	381
100-43121-1220	FICA CONTRIBUTIONS ~ 6.2%	126	351	59	81	326
100-43121-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	29	82	14	19	76
100-43121-2285	MAINTENANCE	-	15,000	-	-	15,000
100-43121-4395	MISCELLANEOUS	-	-	-	-	-
(COMPOST)						
100-43124-1010	WAGES (COMPOST)	24,789	25,500	11,332	18,105	19,425
100-43124-1210	PERA CONTRIBUTION ~ 7.25%	1,725	1,849	524	1,313	1,350
100-43124-1220	FICA CONTRIBUTIONS ~ 6.2%	1,427	1,581	686	1,123	1,204
100-43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	334	370	161	263	282
100-43124-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
100-43124-3820	COMPOST UTILITIES	121	114	150	185	200
100-43124-4395	MISCELLANEOUS	25,498	18,000	7,868	18,000	20,000
(SNOW REMOVAL)						
100-43125-1010	WAGES (SNOW REMOVAL)	45,833	66,300	52,732	85,000	78,750
100-43125-1120	OTHER PAY (SNOW REMOVAL)	3,731	10,000	-	2,500	10,000
100-43125-1210	PERA CONTRIBUTION ~ 7.25%	3,311	4,807	3,809	6,163	5,709
100-43125-1220	FICA CONTRIBUTION ~ 6.2%	2,660	4,111	3,006	5,270	4,883
100-43125-1240	MEDICARE CONTRIBUTION ~ 1.45%	622	961	703	1,233	1,142
(OTHER EXPENDITURES)						
100-43135-1120	CONTRACTED CLEANING SERVICE	965	1,000	748	1,150	1,173
100-43135-1320	EMPLOYMENT PHYSICAL	-	-	-	115	-
100-43135-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
100-43135-2010	OFFICE SUPPLIES	176	300	113	200	300
100-43135-2070	TRAINING	569	1,500	-	500	750
100-43135-2120	MOTOR FUELS/VEHICLE EXPENSE	68,261	80,000	40,097	80,000	80,000
100-43135-2150	MATERIALS/SUPPLIES	-	-	-	-	-
100-43135-2155	SHOP MATERIALS	354	**100**	-	100	100
100-43135-2160	TOOLS	546	1,200	180	500	1,200
100-43135-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	1,050	1,050	1,000
100-43135-2210	EQUIPMENT MAINTENANCE	112,317	80,000	103,817	107,000	100,000
100-43135-2251	FLORA OF BUFFALO FLOWERS	12,935	15,000	10,775	10,775	15,000
100-43135-2290	SHOP EXPENSE	6,788	8,750	4,787	8,750	8,800
100-43135-2291	BUILDING MAINTENANCE	6,324	10,000	7,976	10,000	10,000
100-43135-3020	PROFESSIONAL SERVICES	99	1,000	-	-	1,000
100-43135-3210	TELEPHONE/PAGERS	1,344	1,400	1,084	1,400	1,450
100-43135-3230	RADIO UNITS	-	1,000	119	500	1,000
100-43135-3610	LIABILITY - PROPERTY - WC INSURANCE	46,036	54,196	49,200	49,200	50,000
100-43135-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	160	5,000	5,000

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
100-43135-3820	UTILITIES	20,491	25,000	17,708	25,136	26,000
100-43135-3821	SECURITY	263	300	193	193	563
100-43135-3825	STREET LIGHTING - ELECTRICITY	119,427	120,000	95,958	126,475	128,000
100-43135-4330	DUES & SUBSCRIPTIONS	58	150	101	101	150
100-43135-4369	MOSQUITO CONTROL EXPENSE	7,161	8,500	10,035	10,035	10,000
100-43135-4370	SAFETY EXPENSE	1,486	2,500	1,444	1,444	2,500
100-43135-4380	COMPUTER EXPENSE	1,930	2,000	1,346	1,346	2,000
100-43135-4393	PEST CONTROL	-	500	-	500	500
100-43135-4395	MISCELLANEOUS	1,068	1,500	411	1,500	1,500
TOTAL OPERATING EXPENDITURES		**1,245,159**	**1,311,684**	**991,658**	**1,263,032**	**1,343,708**
CAPITAL OUTLAY						
100-43135-5551	CAPITAL OUTLAY-STREETS	24,726	-	-	-	-
100-43135-5559	CAPITAL OUTLAY ~ EQUIPMENT	257,515	192,000	10,283	10,283	447,625
100-43135-5554	CAPITAL OUTLAY - TECHNOLOGY		-	-	-	-
DEBT SERVICE						
100-43135-6026	LEASE PAYMENT (TRUCKS & W/PLOW) ~ PRINCIPAL	49,603	80,323	66,936	91,723	51,054
100-43135-6028	LEASE PAYMENT (TRUCKS & W/PLOW) ~ INTEREST	3,967	5,025	4,187	6,068	3,340
100-43135-6035	LEASE PAYMENT (P.U. TRUCKS) ~ PRINCIPAL	7,499	11,400	9,500	11,400	11,743
100-43135-6036	LEASE PAYMENT (LOADER) ~ INTEREST	786	1,043	869	1,043	700
100-43135-6043	LEASE PAYMENT (SNOW BLOWER) ~ PRINCIPAL	9,922	-	-	-	-
100-43135-0000	LEASE PAYMENT (SNOW BLOWER) ~ INTEREST	87	-	-	-	-
100-43135-6120	LOAN INTEREST - STREET SWEEPER (FROM W&S)	-	-			
100-43135-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL	774	601	501	601	-
100-43135-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST	40	10	8	10	-
TOTAL STREET --	x	**1,600,079** x	**1,602,086**	**1,083,943**	**1,384,160**	**1,858,170**
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ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
SANITATION								
100-43150-3210	TELEPHONE		1,802		1,900	1,536	2,369	2,500
100-43150-3610	LIABILITY/PROPERTY INSURANCE		-		-	772	772	800
100-43150-3826	GARBAGE COLLECTION		531,564		537,000	370,173	492,777	495,000
100-43150-3827	RECYCLING		199,343		198,150	153,505	201,983	200,000
100-43150-4380	COMPUTER EXPENSE		10,575		12,500	10,726	12,667	13,000
100-43150-4395	SANITATION MISCELLANEOUS		2,107		16,500	5,619	7,500	10,000
100-43150-4396	CREDIT / CHECK CARD FEES		13,325		14,000	8,073	10,186	13,000
100-43150-4398	BAD DEBT EXPENSE		1,520		750	-	1,500	1,500
100-43150-5550	CAPITAL OUTLAY - GARBAGE		-		-	6,665	6,665	-
DEBT SERVICE								
	LEASE PAYMENT (FOLDING / STUFFING MACHINE) PRINCIPAL		**-**		**-**	**110**	**410**	**1,250**
	LEASE PAYMENT (FOLDING / STUFFING MACHINE) INTEREST		**-**		**-**	**-**	**47**	**121**
TOTAL SANITATION		x	**760,236**	x	**780,800**	**557,179**	**736,876**	**737,171**
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CHAMBER OF COMMERCE								
100-47100-4395	**CHAMBER OF COMMERCE BUILDING**	x	-		**-**	**-**	**-**	**-**
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TRANSFERS OUT								
100-49300-7210	TRANSFERS OUT- PARK		200,000		200,000	-	200,000	200,000
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		135,000		145,000	-	145,000	150,000
100-49300-7259	TRANSFERS OUT ~ TO BONDS		-		-	-	-	-
100-49300-7260	TRANSFER OUT - TO IMPROVEMENT		123,022		-	-	-	-
100-49300-7262	TRANSFER OUT - TO SS BOND		8,469		-	-	-	-
100-49300-7276	TRANSFERS OUT - STORM SEWER - 2009E		-		5,315	-	5,315	5,215
TOTAL		**x**	**531,492**	**x**	**415,315**	**-**	**415,315**	**420,215**
TOTAL GENERAL FUND EXPENDITURES		**x**	**6,141,221**	**x**	**6,576,677**	**4,521,460**	**6,221,102**	**6,911,395**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
200-PARK FUND						
REVENUE						
200-31010-0000	TAX LEVY (CURRENT)	-	-	-	-	-
200-31950-0000	LEASE PURCHASE LEVY	-	21,775	33,744	64,359	48,095
200-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-
200-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-
200-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
200-33404-0000	OTHER GRANTS & AIDS	-	-	-	-	-
200-34010-0000	LEASE PURCHASE PROCEEDS	48,264	-	-	-	62,800
200-34101-0000	RENT/LEASE OF PROPERTY - GRIFFING PARK	-	-	-	-	-
200-34302-0000	PRINT SALES	-	-	-	-	-
200-34300-0000	SALE OF PROPERTY / EQUIPMENT	-	-	360	360	-
200-34304-0000	CHARGES FOR SERVICES-PARK	2,040	-	1,380	1,380	1,000
200-36210-0000	INTEREST EARNED	-	-	-	-	-
200-36222-0000	REFUNDS & REIMBURSEMENTS	1,897	-	21,612	23,000	10,000
200-36230-0000	CONTRIBUTIONS/DONATIONS	22,850	20,000	32,471	32,471	20,000
200-36232-0000	PARK DEDICATION FEES	-	-	-	-	-
200-36240-0000	MISCELLANEOUS REVENUE	720	1,000	477	477	1,000
200-36245-0000	UTILITY ROUND-UP	1,189	1,250	829	1,089	1,200
200-36260-0000	VET'S MEMORIAL BRICK SALE	233	-	125	125	-
200-38064-0000	BUILDING RENT	4,795	3,000	4,079	4,079	4,000
200-38075-0000	PAVILLION & BALLPARK REVENUE	12,018	15,000	16,163	16,163	15,000
200-39201-0000	TRANSFERS IN - FROM LIQUOR	500,000	600,000	-	500,000	600,000
200-39203-0000	TRANSFERS IN-GENERAL	200,000	200,000	-	300,000	300,000
TOTAL	**REVENUE** --	x **794,007**	x **862,025**	**111,240**	**943,503**	**1,063,095**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
EXPENDITURES						
(WAGES/BENEFITS)						
200-45200-1010	WAGES (PARK ADMIN)	36,504	39,780	30,216	35,000	36,750
200-45200-1210	PERA CONTRIBUTION ~ 7.25%	2,647	2,884	2,189	2,538	2,664
200-45200-1220	FICA CONTRIBUTION ~ 6.2%	2,116	2,466	1,763	2,170	2,279
200-45200-1240	MEDICARE CONTRIBUTION ~ 1.45%	495	577	412	508	533
200-45200-1310	HEALTH INSURANCE	-	-	-	-	-
(MAINTENANCE)						
200-45201-1010	WAGES (MAINTENANCE)	250,817	261,473	193,593	219,216	230,177
200-45201-1210	PERA CONTRIBUTION ~ 7.25%	16,078	18,957	12,416	15,893	16,688
200-45201-1220	FICA CONTRIBUTION ~ 6.2%	14,521	16,211	11,323	13,591	14,271
200-45201-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,396	3,791	2,648	3,179	3,338
200-45206-1420	UNEMPLOYMENT BENEFITS	-	-	9,152	9,152	-
(BOAT LANDING ~ INSPECTIONS)						
200-45205-1010	WAGES (MAINTENANCE)	-	-	9,436	9,436	12,000
200-45205-1220	FICA CONTRIBUTION ~ 6.2%	-	-	585	585	744
200-45205-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	137	137	174
200-45205-4395	BOAT LANDING MISCELLANEOUS	-	-	293	293	350
(OTHER EXPENDITURES)						
200-45206-1120	CONTRACTED CLEANING SERVICE	965	1,000	748	1,148	1,171
200-45206-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
200-45206-1420	PARK UNEMPLOYMENT BENEFIT	-	-	-	-	-
200-45206-2070	TRAINING	454	250	270	270	250
200-45206-2120	MOTOR FUELS/VEHICLE EXPENSE	29,165	33,000	21,145	30,500	32,000
200-45206-2160	TOOLS & SMALL EQUIPMENT	-	2,500	-	1,000	2,500
200-45206-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	-	-	-
200-45206-2210	PARK EQUIPMENT MAINTENANCE	46,933	40,000	16,342	40,000	45,000
200-45206-2280	MAINTENANCE & REPAIRS	105,499	125,000	105,249	110,000	125,000
200-45206-2290	SHOP EXPENSE	104	3,000	-	250	3,000
200-45206-2291	BUILDING MAINTENANCE	6,324	7,500	7,911	8,075	8,200
200-45206-2597	CONCESSION PURCHASES	2,965	3,000	2,709	3,000	3,000
200-45206-3020	PROFESSIONAL SERVICES	299	-	-	-	-
200-45206-3210	TELEPHONE	1,797	1,800	1,591	1,921	2,200
200-45206-3230	PARK RADIO UNITS	-	500	119	119	500
200-45206-3610	LIABILITY - PROPERTY - WC INSURANCE	26,366	36,065	34,980	34,980	36,000
200-45206-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	160	160	5,000
200-45206-3820	UTILITIES (PARKS & PARKS FACILITY)	32,438	33,000	27,404	35,000	36,000
200-45206-3821	SECURITY	263	300	193	300	301
200-45206-4370	SAFETY EXPENSE	234	750	447	750	750
200-45206-4380	COMPUTER EXPENSE	305	1,000	304	500	1,000
200-45206-4395	MISCELLANEOUS	15,386	20,000	19,251	22,000	22,000
200-45206-6125	PARK - INTEREST EXPENSE	1,661	2,000	619	1,000	1,200
(SCHOOL JOINT POWERS)						
200-45209-4395	JOINT POWERS ~ REC COORDINATOR & NORTHWINDS	40,571	50,000	-	42,000	45,000
200-45209-6021	JOINT POWERS ~ TENNIS COURTS (PRINCIPAL)	32,004	33,426	33,426	33,426	34,882
200-45209-6022	JOINT POWERS ~ TENNIS COURTS (INTEREST)	9,803	8,381	8,381	8,381	6,925
(PARKSHORE PAVILLION)						
200-45211-1010	WAGES	7,285	8,005	8,027	8,027	8,500
200-45211-1210	PERA CONTRIBUTION ~ 7.25%	-	45	-	-	-
200-45211-1220	FICA CONTRIBUTION ~ 6.2%	452	580	498	498	527
200-45211-1240	MEDICARE CONTRIBUTION ~ 1.45%	106	116	116	116	123
200-45211-2170	PAVILLION SUPPLIES	157	250	68	250	250
200-45211-2280	MAINTENANCE & REPAIRS	229	1,500	364	1,500	1,500
200-45211-2597	CONCESSION PURCHASES	-	-	-	-	-
200-45211-2598	BOAT LEASING	3,244	2,000	3,108	3,108	2,500
200-45211-3210	TELEPHONE	518	575	463	600	650
200-45211-3820	UTILITIES	7,975	8,200	6,780	7,800	8,000
200-45211-4310	CASH OVER / SHORT	24	-	47	47	-
200-45211-4395	MISCELLANEOUS	418	1,000	127	250	1,000
200-45212-2280	SKATE PARK - MAINTENANCE & REPAIRS	-	-	-		

ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
TOTAL			**700,518**		**775,882**	**575,010**	**708,674**	**754,895**
CAPITAL IMPROVEMENTS								
200-45206-5550	CAPITAL OUTLAY		63,565		21,150	3,764	3,764	62,800
200-45211-5550	CAPITAL OUTLAY (PAVILLION)		-		4,500	5,232	5,232	-
DEBT SERVICE								
200-45206-6042	LEASE PAYMENT (MOWER) ~ PRINCIPAL		7,593		11,400	9,500	11,400	11,743
200-45206-6045	LEASE PAYMENT (MOWER) ~ INTEREST		796		1,043	869	1,043	700
TOTAL PARK EXPENDITURES		x	**772,470**	x	**813,975**	**594,374**	**730,112**	**830,138**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
210- FIRE FUND						
REVENUE						
210-31010-0000	PROPERTY TAX - CURRENT		-	-	-	-
210-31950-0000	LEASE PURCHASE TAX LEVY		-	-	-	-
210-33100-0000	FEDERAL GRANTS & AIDS	1,700	-	-	-	-
210-33200-0000	FEDERAL AID (DISASTER)	-	-	-	-	-
210-33400-0000	STATE GRANTS & AIDS	77,862	75,000	108,459	108,459	85,000
210-33401-0000	LOCAL GOVERNMENT AID	-	-	-	-	-
210-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
210-33404-0000	OTHER GRANTS & AIDS	2,500	-	2,970	2,970	-
210-33425-0000	STATE AID (TRAINING)	4,145	2,500	3,200	3,200	3,500
210-34010-0000	LEASE PURCHASE PROCEEDS	563,529	-	-	-	-
210-34202-0000	FIRE CHARGES	462,566	575,731	575,731	575,731	575,731
210-34300-0000	SALE OF EQUIPMENT	-	-	2,480	2,480	-
210-34307-0000	OTHER REVENUE	2,470	-	2,500	2,500	-
210-36210-0000	INTEREST EARNED	846	500	380	500	650
210-36222-0000	REFUNDS & REIMBURSEMENTS	1,255	-	65	65	-
210-36230-0000	CONTRIBUTIONS/DONATIONS	1,000	-			
210-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
210-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
TOTAL REVENUE		x **1,117,873** x	**653,731**	**695,786**	**695,905**	**664,881**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
EXPENDITURES						
210-42200-1010	WAGES (FIREFIGHTER)	72,588	110,000	70,066	95,060	115,000
210-42200-1120	OTHER PAY	5,799	7,000	4,419	5,846	7,000
210-42200-1210	PERA CONTRIBUTIONS ~ 7.25%	43	40	27	40	50
210-42200-1220	FICA CONTRIBUTIONS ~ 6.2%	4,498	6,820	4,342	5,894	7,130
210-42200-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	1,052	1,595	1,015	1,378	1,668
210-42210-1120	CONTRACTED CLEANING SERVICE	2,333	2,550	1,657	2,242	2,287
210-42210-1420	UNEMPLOYMENT BENEFITS	426	-	(77)	(77)	-
210-42210-2010	OFFICE SUPPLIES	103	100	-	100	100
210-42210-2070	TRAINING	8,548	12,000	7,228	7,228	8,500
210-42210-2120	MOTOR FUEL/VEHICLE EXPENSE	10,366	12,000	8,690	12,000	12,000
210-42210-2150	MATERIALS/SUPPLIES	3,398	5,000	1,084	1,084	3,500
210-42210-2160	SMALL EQUIPMENT & FIRE FIGHTING GEAR	1,228	5,000	956	956	5,000
210-42210-2180	CLOTHING ALLOWANCE	40	3,500	716	716	2,625
210-42210-2210	EQUIPMENT MAINTENANCE	10,517	30,000	20,490	30,000	30,000
210-42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,830	2,000	1,548	2,000	1,000
210-42210-2280	BUILDING MAINTENANCE & REPAIRS	9,031	15,000	3,259	3,259	15,000
210-42210-3010	AUDITING / ACCOUNTING	4,000	4,200	4,000	4,000	4,000
210-42210-3020	PROFESSIONAL SERVICES	-	-	-	-	-
210-42210-3040	LEGAL/ATTORNEY FEES	378	-	-	-	-
210-42210-3065	FIREMAN'S RELIEF (STATE AID)	77,862	75,000	107,159	107,159	75,000
210-42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	34,425	43,816	43,816	43,816	36,210
210-42210-3210	TELEPHONE	1,548	1,500	1,887	2,301	2,280
210-42210-3230	RADIO UNITS	4,769	7,000	3,221	3,221	5,000
210-42210-3610	LIABILITY - PROPERTY - WC INSURANCE	31,674	40,000	33,677	33,677	35,000
210-42210-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000	5,000
210-42210-3820	UTILITIES	17,682	23,000	13,017	18,000	18,000
210-42210-4330	DUES & SUBSCRIPTIONS	339	750	204	204	750
210-42210-4370	SAFETY EXPENSE	989	2,500	2,689	2,689	2,500
210-42210-4373	MEDICAL EXAMINATIONS	-	2,500	2,645	2,645	2,500
210-42210-4380	COMPUTER EXPENSE	3,229	3,000	2,021	2,100	3,000
210-42210-4395	MISCELLANEOUS	2,201	5,000	2,342	2,500	2,500
TOTAL		**310,895**	**425,871**	**342,095**	**395,036**	**402,599**
CAPITAL IMPROVEMENTS						
210-42210-5550	CAPITAL OUTLAY	880,304	58,000	1,756	10,756	55,000
210-42210-5550	CAPITAL OUTLAY - TECHNOLOGY	-	-	-	-	-
DEBT SERVICE						
210-42210-6026	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ PRINCIPAL	44,827	109,034	90,862	109,034	111,268
	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ INTEREST	4,615	9,513	7,928	9,513	7,279
210-42210-6037	LEASE PURCHASE (TECHNOLOGY) ~ PRINCIPAL	1,032	801	668	801	-
210-42210-6037	LEASE PURCHASE (TECHNOLOGY) ~ INTEREST	53	13	11	13	-
TOTAL FIRE DEPARTMENT EXPENDITURES -------------------------		x **1,241,727**	x **603,232**	**443,319**	**525,153**	**576,146**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
220-LIBRARY FUND						
REVENUE						
220-31010-0000	PROPERTY TX CURRENT	81,115	80,628	42,050	79,015	80,628
220-31030-0000	PROPERTY TAX MOBILE HOME	-	-	-	-	-
220-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
220-36210-0000	INTEREST EARNED	125	125	70	125	125
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 **96,240**	x **95,753**	**42,120**	**94,140**	**95,753**
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EXPENDITURES						
220-45500-1010	WAGES (CUSTODIAN & MAINTENANCE)	10,370	1,000	766	766	1,000
220-45500-1210	PERA CONTRIBUTION ~ 7.25%	698	73	55	56	73
220-45500-1220	FICA CONTRIBUTION ~ 6.2%	572	62	45	48	62
220-45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %	134	15	10	11	15
220-45510-1120	CONTRACTED CLEANING SERVICE	9,341	14,840	12,917	15,629	15,942
220-45510-2170	SUPPLIES	833	2,500	177	500	2,500
220-45510-2280	MAINTENANCE & REPAIRS	18,844	15,000	11,459	12,000	15,000
220-45510-3020	PROFESSIONAL FEES	176	-	662	662	-
220-45510-3210	TELEPHONE	586	650	411	525	650
220-45510-3610	LIABILITY - PROPERTY - WC INSURANCE	1,523	2,100	864	864	1,000
220-45510-3820	UTILITIES	27,689	30,000	22,081	30,045	30,500
220-45510-3821	SECURITY	1,095	925	402	419	1,258
220-45510-4370	SAFETY EXPENSE	13	100	-	100	100
220-45510-4395	MISCELLANEOUS	1,577	2,500	1,593	2,000	2,500
220-45510-5550	CAPITAL OUTLAY	-	9,460	13,146	13,146	2,500
TOTAL EXPENDITURES --------------------------------		x **73,447**	x **79,225**	**64,587**	**76,771**	**73,099**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
230-AIRPORT						
REVENUE						
230-31010-0000	PROPERTY TX CURRENT	20,373	20,284	-	19,878	20,284
230-33100-0000	FEDERAL GRANTS & AIDS	263,688	310,828	330,939	529,198	-
230-33400-0000	STATE GRANTS & AIDS	29,252	-	-	-	-
230-33402-0000	MV TAX CREIDT	-	-	-	-	-
230-33422-0000	STATE AID - MAINTENANCE	9,028	9,028	9,028	9,028	9,028
230-33630-0000	LOCAL GOV'T GRANTS	-	-	-	-	-
230-34000-0000	BOND PROCEEDS	-	-	-	-	-
230-34015-0000	STATE LOAN PROCEEDS	-	-	-	-	-
230-34050-0000	BOND PREMIUM	-	-	-	-	-
230-34920-0000	RENTAL OF AIRPORT HANGARS	44,369	44,712	40,836	44,712	44,712
230-34921-0000	AIRPORT-OTHER REVENUES	2	-	-	-	-
230-34922-0000	LEASE PAYMENT	1,700	600	-		
230-34923-0000	LOT LEASE	17,489	17,489	17,489	18,209	18,208
230-36210-0000	INTEREST EARNED	-	-	-	-	-
230-36222-0000	REFUNDS & REIMBURSEMENTS	126	-	-	-	-
230-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
230-37816-0000	FUEL SALES	350,782	340,000	270,875	330,000	365,000
230-38020-0000	AIRPORT TIEDOWN FEES	20	-	-	-	-
230-39203-0000	TRANSFERS IN - GENERAL	50,000	50,000	-	50,000	50,000
TOTAL REVENUE ------------------------------		x **786,828**	x **792,941**	**669,167**	**1,001,025**	**507,232**
EXPENDITURES						
230-49810-1010	WAGES	18,717	18,360	16,674	19,728	20,714
230-49810-1210	PERA CONTRIBUTION ~ 7.25%	1,357	1,331	1,207	1,430	1,502
230-49810-1220	FICA CONTRIBUTION ~ 6.2%	1,078	1,138	965	1,223	12,843
230-49810-1240	MEDICARE CONTRIBUTION ~ 1.45%	252	266	226	286	300
230-49812-2590	PURCHASES - FUEL	314,102	300,000	249,536	300,000	325,000
230-49812-4396	VISA/MASTER/DISCOVER FEES	7,820	7,500	6,083	7,500	8,125
230-49815-1120	CONTRACTED CLEANING SERVICE	2,763	2,900	2,099	2,726	2,781
230-49815-2170	SUPPLIES	56	250	-	100	250
230-49815-2280	MAINTENANCE & REPAIRS	12,221	12,000	4,247	6,000	12,000
230-49815-3020	PROFESSIONAL SERVICES	1,815	2,500	2,136	2,500	2,500
230-49815-3210	TELEPHONE	1,041	1,200	917	1,140	1,200
230-49815-3610	LIABILITY - PROPERTY - WC INSURANCE	7,200	10,426	6,708	6,708	6,800
230-49815-3820	UTILITIES	11,318	12,000	7,728	11,750	12,000
230-49815-3821	SECURITY	-	-	-	-	-
230-49815-4395	MISCELLANEOUS	3,975	5,000	1,800	2,500	5,000
230-49815-4397	BOND ISSUANCE / ADMIN FEES	-	-	-	-	-
230-49815-4398	BAD DEBT EXPENSE	-	-	-	-	-
230-49815-6125	INTEREST EXPENSE	1,238	1,500	351	500	300
230-49815-7259	TRANSFER OUT ~ TO BOND SERIES 2010A	-	-	-		
TOTAL		**384,952**	**376,371**	**300,677**	**364,091**	**411,315**
CAPITAL IMPROVEMENTS						
230-49815-5517	RUNWAY EXT., LIGHTING , TAXIWAY (2009-11)	4,584	-	2,480	2,480	-
230-49815-5518	2010 STATE PROJECTS (2009-)	-	-	-	-	-
230-49815-5519	LAND ACQUISTION (2009-15)	97,281	-	7,256	7,256	-
230-49815-5522	OBSTRUCTION REMOVAL (2012-4)	33,921	-	18,800	18,800	-
230-49815-5550	CAPITAL OUTLAY	-	-	1,234	1,234	-
DEBT SERVICE						
230-49815-6022	HANGAR LEASE PAYMENT (STATE OF MN)	20,284	16,903	16,903	16,903	-
TOTAL EXPENDITURES		x **541,021**	x **393,274**	**347,350**	**410,764**	**411,315**

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
260-COMMUNITY CENTER						
REVENUE						
260-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-
260-33404-0000	OTHER GRANTS & AIDS	800	-	400	400	-
260-33640-0000	LOCAL GRANTS & AID	-	-	-	-	-
260-34300-0000	SALE OF PROPERTY	-	-	-	-	-
260-36210-0000	INTEREST EARNED	2	-	-	-	-
260-36222-0000	REFUNDS & REIMBURSEMENTS	12,786	11,500	10,373	14,000	12,500
260-36230-0000	CONTRIBUTIONS/DONATIONS	4,234	4,500	2,008	2,008	2,000
260-38050-0000	SENIOR PROGRAM REVENUE	1,747	2,000	1,873	1,873	2,000
260-38064-0000	BUILDING RENT	1,176	1,000	597	1,000	1,000
260-39203-0000	TRANSFERS IN - GENERAL	135,000	145,000	-	145,000	150,000
TOTAL REVENUE ---------------------------------		x **155,746**	x **164,000**	**15,250**	**164,280**	**167,500**
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EXPENDITURES						
260-41332-1010	WAGES	73,033	77,138	64,175	81,386	86,170
260-41332-1120	CONTRACTED CLEANING SERVICE	8,655	9,500	6,925	8,620	8,792
260-41332-1210	PERA CONTRIBUTION (7.25%)	5,054	5,592	4,651	5,900	6,247
260-41332-1220	FICA CONTRIBUTION (6.20%)	4,443	4,783	3,941	5,046	5,343
260-41332-1240	MEDICARE CONTRIBUTION (1.45%)	1,039	1,118	922	1,180	1,249
260-41332-1310	HEALTH INSURANCE	3,711	50	49	57	91
260-41332-1420	UNEMPLOYMENT BENEFITS	14,170	-	-	-	-
260-41332-2110	CLEANING SUPPLIES	7	250	-	-	-
260-41332-2150	SUPPLIES	1,077	1,000	537	1,000	1,100
260-41332-2180	CLOTHING ALLOWANCE	-	-	133	150	150
260-41332-2280	MAINTENANCE/REPAIRS	13,492	7,500	22,968	10,000	15,000
260-41332-3040	LEGAL / ATTORNEY FEES	738	-	162	162	-
260-41332-3210	TELEPHONE	1,862	2,280	1,737	2,175	2,219
260-41332-3610	LIABILITY - PROPERTY - WC INSURANCE	1,520	2,020	943	943	1,000
260-41332-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-
260-41332-3820	UTILITIES	15,075	14,500	11,875	15,000	15,500
260-41332-4370	SAFETY EXPENSE	175	150	-	-	150
260-41332-4380	COMPUTER EXPENSE	2,318	2,000	525	525	1,000
260-41332-4382	COMMUNITY MEALS EXPENSE	92	-	188	-	-
260-41332-4389	SENIOR PROGRAM EXPENSE	14,277	13,500	13,719	15,000	15,000
260-41332-4395	MISCELLANEOUS	3,245	3,500	3,597	4,000	4,000
260-41332-6125	INTEREST EXPENSE	79	75	25	25	50
TOTAL		**164,062**	**144,956**	**137,070**	**151,169**	**163,061**
CAPITAL IMPROVEMENTS						
260-41332-5550	CAPITAL OUTLAY	-	24,900	14,399	14,399	8,400
TOTAL EXPENDITURES		x **164,062**	x **169,856**	**151,469**	**165,568**	**171,461**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
600-ELECTRIC						
REVENUE						
(ELECTRIC OPERATIONS)						
600-31010-0000	TAX LEVY	-	-	-	-	-
600-33100-0000	FEDERAL GRANTS & AIDS	240	-	-	-	-
600-33402-0000	MARKET VALUE CREDIT - L.P.	-	-	-	-	-
600-34000-0000	BOND / LEASE PURCHASE PROCEEDS	-	170,000	-	-	1,050,500
600-34020-0000	EQUIPMENT CERTIFICATE PROCEEDS	-	-	-	-	-
600-36210-0000	INTEREST EARNED	4,463	7,000	2,268	3,888	4,500
600-36222-0000	REFUNDS & REIMBURSEMENTS	151,769	50,000	18,862	18,862	15,000
600-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
600-36240-0000	OTHER REVENUES	2,267	1,000	3,246	3,246	1,000
600-37314-0000	MOBILE WIRELESS RADIO	-	-	-	-	-
600-37410-0000	ELECTRIC SALES	11,880,486	12,101,000	10,354,598	12,373,761	12,800,000
600-37411-0000	GREEN POWER	(5)	-	265	265	-
600-37412-0000	CIP REBATE	105,646	127,570	39,358	52,477	180,500
(BWIG)						
600-37415-0000	BWIG - PROVIDER SERVICE	318,046	324,371	249,659	300,201	310,000
600-37416-0000	BWIG - EQUIPMENT SALES	5,067	6,142	6,327	7,327	6,500
600-37417-0000	BWIG - CABLE SALES	40	150	22	50	50
600-37418-0000	BWIG - TECH SUPPORT	275	250	150	250	250
600-37419-0000	RACK CO-LOCATION	1,800	1,800	1,500	1,800	1,800
(ACCESS/MISC FEES)						
600-37420-0000	ELECTRIC ACCESS CHARGE	14,000	10,000	14,000	14,000	15,000
600-37425-0000	SECONDARY SERVICE LINE	10,442	5,000	7,964	8,000	9,000
600-37450-0000	ELECTRIC RECONNECT CHARGE	7,960	10,250	6,210	6,500	6,500
600-37451-0000	TEMPORARY ELECTRIC	575	500	650	750	750
600-37454-0000	ELECTRIC - POLE USE	4,190	4,190	1,453	4,190	4,190
600-37455-0000	JOINT TRENCHING		-	-	-	-
(FIBER OPTICS)						
600-37500-0000	FIBER OPTICS SALES	55,791	63,189	50,971	61,147	63,000
600-37600-0000	FIBER - INTERNET CONNECTION	47,215	47,981	41,128	49,353	50,000
600-37610-0000	FIBER - SWITCH FIBER	-	-	-	-	-
600-37611-0000	FIBER - E-BOX	1,491	1,493	1,588	1,903	2,000
600-37612-0000	FIBER - EQUIPMENT SALES	-	-	-	-	-
600-37620-0000	FIBER - NET MOTION CONNECTION	2,700	2,700	2,180	2,620	2,700
TOTAL REVENUE --		x **12,614,456**	x **12,934,586**	**10,802,400**	**12,910,590**	**14,523,240**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
EXPENDITURES						
600-49560-3825	ELECTRICITY	7,749,048	8,000,000	6,304,448	8,405,931	8,704,000
(BENEFITS)						
600-49565-1310	HEALTH INSURANCE	80,299	78,898	62,419	68,110	72,985
(OPERATIONS)						
600-49570-1010	WAGES	455,805	448,670	362,272	440,299	465,206
600-49570-1120	CONTRACT LABOR	-	-	-	-	-
600-49570-1210	PERA CONTRIBUTION ~ 7.25%	32,681	32,529	26,097	31,922	33,727
600-49570-1220	FICA CONTRIBUTION ~ 6.20%	27,455	27,818	21,828	27,299	28,843
600-49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	6,421	6,506	5,105	6,384	6,745
600-49570-2152	METER REPLACEMENT	3,321	-	-	-	
600-49570-2160	TOOLS	6,058	6,000	1,516	2,500	6,000
600-49570-2211	GENERATOR MAINTENANCE	1,291	1,500	899	1,500	1,500
600-49570-2280	MAINTENANCE & REPAIRS	33,865	50,000	24,946	40,000	50,000
600-49570-2290	SHOP EXPENSE	170	5,000	1,571	3,000	3,500
(STREET LIGHTING - NEW CONSTRUCTION)						
600-49576-1010	WAGES (NEW STREET LIGHTS)	2,844	3,592	1,087	1,200	1,260
600-49576-1120	CONTRACT LABOR	-	-	-	-	-
600-49576-1210	PERA CONTRIBUTION ~ 7.25%	206	260	79	87	91
600-49576-1220	FICA CONTRIBUTION ~ 6.20%	168	223	64	74	78
600-49576-1240	MEDICARE CONTRIBUTION ~ 1.45%	39	52	15	17	18
600-49576-2150	NEW STREET LIGHT MATERIAL	842	22,000	-	5,000	
(NEW UNDERGROUND LINES)						
600-49577-1010	WAGES	16,644	18,340	24,345	30,569	32,097
600-49577-1120	NEW U.G. CONTRACT WAGES	-	-	2,007	22,972	-
600-49577-1210	PERA CONTRIBUTION ~ 7.25%	1,207	1,330	1,765	2,216	2,327
600-49577-1220	FICA CONTRIBUTION ~ 6.2%	977	1,137	1,428	1,895	1,990
600-49577-1240	MEDICARE CONTRIBUTION ~ 1.45%	229	266	334	443	465
600-49577-2150	NEW U.G. MATERIAL	92,605	117,200	63,769	117,200	
600-49577-4395	NEW U.G. MISCELLANEOUS	96	500	197	500	500
(ADMINISTRATIVE OFFICE)						
600-49580-1010	WAGES	283,009	284,427	232,706	281,237	295,299
600-49580-1210	PERA CONTRIBUTION ~ 7.25%	20,273	20,621	16,719	20,621	21,409
600-49580-1220	FICA CONTRIBUTION ~ 6.20%	16,901	17,634	13,952	17,634	18,309
600-49580-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,953	4,124	3,263	4,124	4,282
(ENGINEERING-CITY STAFF)						
600-49581-1010	WAGES	-	-	-	-	-
600-49581-1210	PERA CONTRIBUTION ~ 7.25%	-	-	-	-	-
600-49581-1220	FICA CONTRIBUTION ~ 6.20%	-	-	-	-	-
600-49581-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	-
(NEW OVERHEAD)						
600-49582-1010	NEW CONSTRUCTION - WAGES	21,850	20,149	7,723	9,562	10,040
600-49582-1120	CONTRACT LABOR	-	-	-	-	-
600-49582-1210	PERA CONTRIBUTIONS ~ 7.25%	1,584	1,461	560	693	728
600-49582-1220	FICA CONTRIBUTIONS ~ 6.2%	1,258	1,249	446	593	622
600-49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	294	292	104	139	146
600-49582-2150	NEW CONSTRUCTION - MATERIAL	15,560	30,000	6,640	30,000	-
(WIRELESS INTERNET-BWIG)						
600-49583-1010	WAGES	146,141	152,874	106,815	132,909	153,726
600-49583-1210	PERA CONTRIBUTION ~ 7.25%	10,495	11,083	7,711	9,636	11,145
600-49583-1220	FICA CONTRIBUTION ~ 6.20%	8,367	9,478	6,003	8,240	9,531
600-49583-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,957	2,217	1,404	1,927	2,229
600-49583-1310	HEALTH INSURANCE	17,792	19,363	16,546	17,576	20,450

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
600-49583-1320	EMPLOYMENT PHYSICALS	-	-	115	115	-
600-49583-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
600-49583-2070	TRAINING	250	-	174	174	3,000
600-49583-2120	VEHICLE EXPENSE	2,292	2,000	2,405	2,405	2,000
600-49583-2150	SUPPLIES	5,244	5,000	2,955	5,000	4,000
600-49583-2180	CLOTHING ALLOWANCE	71	-	70	70	150
600-49583-2280	MAINTENANCE & REPAIRS	6,547	500	506	506	2,000
600-49583-2590	MERCHANDISE FOR RESALE	165	500	-	500	500
600-49583-3020	PROFESSIONAL FEES	4,399	10,000	300	1,500	7,500
600-49583-3210	TELEPHONE/ISP LINE	46,854	-	36,204	41,123	45,000
600-49583-3230	RADIO UNITS	2,132	2,500	417	2,500	10,000
600-49583-3310	MILEAGE	-	-	-	-	
600-49583-3610	LIABILITY/PROPERTY INSURANCE	3,516	4,786	4,718	4,718	5,000
600-49583-3820	UTILITIES	583	-	424	567	650
600-49583-4200	DEPRECIATION EXPENSE	124,447	-	-	-	
600-49583-4202	LOSS ON DISPOSAL OF EQUIPEMENT	-	-	-	-	
600-48583-4330	DUES & SUBSCRIPTIONS	1,609	1,800	1,590	1,590	1,800
600-49583-4380	COMPUTER EXPENSE	13,863	12,000	8,764	8,764	12,000
600-49583-4395	MISCELLANEOUS	1,135	3,000	956	1,200	2,500
600-49583-4396	CREDIT CARD FEES	1,407	1,500	863	1,204	1,500
600-49583-4398	BAD DEBT	4,739	-	-	1,000	1,000
600-49583-4402	ADVERTISING	3,270	2,500	1,805	1,805	2,500
600-49583-5550	(BWIG) CAPITAL OUTLAY	7,914	5,000	8,670	8,670	-
DEBT SERVICE (BWIG)						
600-49583-6037	LEASE INTEREST - TECHNOLOGY	563	138	115	138	-
600-49583-6110	BOND INTEREST - QUANTUM	13,489	9,788	9,788	9,788	5,922
(FIBER OPTICS)						
600-49584-1010	WAGES	967	2,500	323	2,500	1,575
600-49584-1210	PERA CONTRIBUTION ~ 7.25%	70	181	23	181	114
600-49584-1220	FICA CONTRIBUTION ~ 6.20%	55	155	19	155	98
600-49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	13	36	4	36	23
600-49584-2150	MATERIALS & SUPPLIES	11,046	1,000	-	1,000	1,000
600-49584-2280	MAINTENANCE & REPAIRS	11,695	2,500	11,432	11,432	12,000
600-49584-2590	MERCHANDISE FOR RESALE	935	500	-	500	500
600-49584-3020	PROFESSIONAL FEES	2,661	6,000	806	6,000	4,000
600-49584-3210	TELEPHONE/ISP LINE	22,646	22,646	17,235	20,503	22,500
600-49584-3610	LIABILITY/PROPERTY/WC INSURANCE	2,171	3,228	3,084	3,084	3,200
600-49584-4200	DEPRECIATION	93,907	-	-	-	-
600-49584-4330	DUES & SUBSCRIPTIONS	754	754	754	754	754
600-49584-4380	COMPUTER EXPENSE	519	7,500	1,530	1,530	5,000
600-49584-4395	MISCELLANEOUS	668	750	19	19	750
600-49584-5550	CAPITAL OUTLAY	9,726	-	-	-	-
DEBT SERVICE (FIBER)						
600-49584-6110	BOND INTEREST - $105,000 G.O.	500	-	-	-	-
600-49584-6120	LEASE PURCHASE INTEREST ~ W.F. SERIES 2006	-	-	-	-	-
(OTHER EXPENDITURES)						
600-49588-3220	POSTAGE	41,187	30,000	34,264	38,231	38,000
600-49590-1120	CONTRACTED CLEANING SERVICE	4,205	4,200	3,306	4,222	4,300
600-49590-1320	EMPLOYMENT PHYSICALS	115	50	-	-	115
600-49590-2011	OFFICE SUPPLIES	21,821	23,000	17,209	22,555	23,000
600-49590-2070	TRAINING	6,260	15,000	8,178	8,178	8,500
600-49590-2120	MOTOR FUELS/VEHICLE EXPENSE	28,769	28,000	21,291	28,385	30,000
600-49590-2180	UNIFORM/CLOTHING ALLOWANCE	4,194	3,000	3,846	3,846	4,200
600-49590-2210	EQUIPMENT MAINTENANCE	8,279	25,000	11,334	25,000	25,000

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
600-49590-2211	GENERATOR MAINTENANCE	1,590	1,200	682	1,136	1,500
600-49590-2291	MAINTENANCE - CITY BUILDINGS	24,897	20,000	5,569	10,000	20,000
600-49590-3010	AUDITING/ACCOUNTING	9,030	9,200	8,000	8,000	8,000
600-49590-3020	PROFESSIONAL SERVICES	1,553	5,000	1,131	1,131	5,000
600-49590-3101	BOND ADMINISTRATION FEES	1,923	2,000	-	2,000	2,000
600-49590-3103	CIP EXPENDITURES	111,192	127,574	34,956	40,578	45,000
600-49590-3104	CIP PROGRAM ADDER	142,740	157,670	122,064	149,212	150,000
600-49590-3210	TELEPHONE	5,454	6,000	5,399	6,139	6,300
600-49590-3230	RADIO UNITS	118	1,000	209	209	1,000
600-49590-3310	MILEAGE	-	100	-	-	100
600-49590-3510	LEGAL NOTICES PUBLISHING	-	100	-	-	100
600-49590-3610	LIABILITY - PROPERTY - WC INSURANCE	45,864	60,299	44,937	44,937	46,000
600-49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
600-49590-3820	UTILITIES	19,312	22,000	14,888	19,984	21,000
600-49590-3821	SECURITY	942	1,000	666	1,000	1,500
600-49590-3822	MESH (IAP'S)	264	264	198	264	264
600-49590-4200	DEPRECIATION EXPENSE	750,291	-	-	-	-
600-49590-4203	LOSS ON DISPOSAL OF INVENTORY	203	-	40	40	-
600-49590-4315	NSF CHECKS	538	-	1,386	1,386	-
600-49590-4330	DUES & SUBSCRIPTIONS	20,441	25,000	17,632	17,632	25,000
600-49590-4360	GOPHER STATE ONE CALL	2,734	4,000	2,143	3,000	4,000
600-49590-4365	UTILITY EMERGENCY ASSISTANCE	-	2,000	-	2,000	2,000
600-49590-4370	SAFETY EXPENSE	8,899	7,500	7,989	7,989	8,500
600-49590-4380	COMPUTER EXPENSE	22,891	25,000	18,103	20,000	25,000
600-49590-4383	DOE GRANT EXPENDITURES	1,440	-	-	-	-
600-49590-4388	UTILITY BILL DISCOUNT	5,802	6,000	4,951	6,000	6,000
600-49590-4392	INVENTORY ADJUSTMENT	7,513	-	-	-	-
600-49590-4395	MISCELLANEOUS	6,888	10,000	3,962	6,000	10,000
600-49590-4396	VISA/MASTER/DISCOVER FEES	13,108	14,000	9,401	12,353	13,500
600-49590-4397	BOND ISSUANCE COSTS	19,639	-	1,800	1,800	1,800
600-495904399	E-CHECK FEES	-	-	59	59	
600-49590-4398	BAD DEBT EXPENSE	34,082	-	-	-	500
600-49590-4401	COLLECTION AGENCY EXPENSE	-	-	4,796	4,796	-
600-49590-5550	CAPITAL OUTLAY	84,502	462,000	80,203	80,203	1,050,500
600-49590-5554	CAPITAL OUTLAY - TECHNOLOGY	-	-	-	-	-
600-49590-5563	TERRITORY ACQUISTION	288,127	240,000	286,233	286,233	289,000
(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	-	-		-	-
TOTAL		**12,161,334**	**11,797,712**	**8,219,680**	**11,699,539**	**12,949,464**
DEBT SERVICE (ELECTRIC)						
600-49590-6031	LEASE PAYMENT (AERIAL LIFT)		-	-	-	-
600-49590-6034	LEASE INTEREST (VACUUM EXCAVATOR & REEL TRAILER)		-	276	538	1,388
600-49590-6037	LEASE INTEREST (TECHNOLOGY)	40	10	8	10	-
600-49590-6110	BOND INTEREST	212,503	175,840	175,840	175,840	134,371
TOTAL EXPENDITURES		x **12,373,876**	x **11,973,562**	**8,395,804**	**11,875,928**	**13,085,224**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
610- WATER & WASTEWATER						
REVENUE						
610-31010-0000	PROPERTY TAX	-	-	91,249.79	177,567.00	195,605.00
610-33340-0000	STATE GRANTS & AIDS	584	-			
610-33402-0000	MARKET VALUE TAX CREDIT	-	-			
610-33415-0000	S&W HOOK-UP REVENUE	-	-			
610-33415-0000	S&W SECONDARY ASSESSMENTS ~ NW AREA	37,077	20,000	11,458	13,749.92	5,000
610-33416-0000	WATER ACCESS FEE	22,899	19,500	23,363	23,363	25,000
610-33417-0000	SEWER ACCESS FEE	215,048	179,801	192,063	192,063	200,000
610-33418-0000	TRUNK ACCESS FEES (SEWER)	-	-	-	-	-
610-33419-0000	TRUNK ACCESS FEE (WATER)	-	-	-	-	-
610-34000-0000	BOND / LEASE PURCHASE PROCEEDS	-	-	-	-	540,900
610-34300-0000	SALE OF PROPERTY / EQUIPMENT	3,500	-	2,500	2,500	-
610-36222-0000	REFUNDS & REIMBURSEMENTS	6,215	-	5,087	5,087	-
610-37110-0000	WATER SALES	1,774,700	1,623,500	1,490,983	1,744,543	1,700,000
610-37120-0000	WATER METERS/FIXTURES	10,328	7,500	8,450	8,450	8,500
610-37130-0000	WATER TAPPING FEES	6,200	3,000	4,000	4,000	3,500
610-37150-0000	WATER INTEREST EARNED	4,433	1,500	945	1,200	1,000
610-37170-0000	WATER MISCELLANEOUS	1,010	-	3,300	3,300	1,000
610-37190-0000	WATER-IN LIEU OF ASSESS	-	-	-	-	-
610-37210-0000	SEWER CHARGES	2,460,931	2,488,000	2,167,555	2,602,733	2,600,000
610-37215-0000	BIOSOLIDS PROCESSING	-	-	14,358	14,358	-
610-37220-0000	SEWER CONNECTION	5,300	2,500	3,600	3,600	3,500
610-37250-0000	INTEREST EARNED	4,583	1,500	1,331	1,500	1,500
610-37270-0000	SEWER MISCELLANEOUS	1,852	-	-	-	-
610-37290-0000	SEWER-IN LIEU OF ASSESS	-	-	-	-	-
610-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
TOTAL REVENUES		x **4,554,660**	x **4,346,801**	**4,020,242**	**4,798,013**	**5,285,505**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
610- WATER & WASTEWATER						
(WATER OPERATIONS)						
610-49400-1010	WAGES	88,227	88,233	84,069	103,831	109,707
610-49400-1210	PERA CONTRIBUTION ~ 7.25%	6,262	6,397	6,076	7,528	7,954
610-49400-1220	FICA CONTRIBUTION ~ 6.2%	5,108	5,470	4,950	6,438	6,802
610-49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,195	1,279	1,158	1,506	1,591
610-49400-2170	SUPPLIES (Including Chemicals)	79,059	126,000	52,152	100,000	100,000
610-49400-2211	GENERATOR MAINTENANCE	1,431	1,200	964	964	1,200
610-49400-2280	MAINTENANCE & REPAIRS	89,186	35,000	32,120	35,000	35,000
610-49400-3820	UTILITIES ~ WATER TREATMENT PLANT	74,513	80,000	67,124	88,694	90,000
610-49400-4331	PERMIT FEES	9,404	-	200	200	200
(WATER DISTRIBUTION)						
610-49401-1010	WAGES	82,650	80,535	67,400	92,441	127,892
610-49401-1210	PERA CONTRIBUTION ~ 7.25%	5,989	5,839	4,870	6,702	9,272
610-49401-1220	FICA CONTRIBUTION ~ 6.2%	4,848	4,993	4,002	5,731	7,929
610-49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,134	1,168	936	1,340	1,854
610-49401-2165	WATER METERS	22,563	25,000	12,018	15,000	25,000
610-49401-2211	GENERATOR MAINT/REPAIRS ~ BOOSTER STATION	1,029	1,200	1,033	1,033	1,200
610-49401-2280	MAINTENANCE & REPAIRS	34,613	125,000	66,721	90,000	100,000
610-49401-3820	UTILITIES ~ WELLS & BOOSTERS	62,754	65,000	47,645	62,304	65,000
(WATER METER READING)						
610-49402-1010	WAGES	23,977	25,013	24,796	29,996	32,760
610-49402-1210	PERA CONTRIBUTION ~ 7.25%	1,738	1,813	1,790	2,175	2,375
610-49402-1220	FICA CONTRIBUTION ~ 6.2%	1,418	1,551	1,477	1,860	2,031
610-49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	332	363	346	435	475
(WATER OTHER)						
610-49403-1010	WAGES - ADMINISTRATION	35,826	35,228	30,365	36,901	38,746
610-49403-1120	CONTRACTED CLEANING SERVICE	4,205	4,000	3,306	3,972	4,051
610-49403-1210	PERA CONTRIBUTION ~ 7.25%	2,568	2,554	2,199	2,675	2,809
610-49403-1220	FICA CONTRIBUTION ~ 6.2%	2,180	2,184	1,858	2,288	2,402
610-49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	510	511	434	535	562
610-49403-1310	HEALTH INSURANCE	30,159	29,710	29,351	30,515	31,393
610-49403-1320	EMPLOYMENT PHYSICAL	-	-	311	311	-
610-49403-2010	OFFICE SUPPLIES	687	750	241	250	750
610-49403-2070	TRAINING	677	1,000	4,319	7,027	7,500
610-49403-2120	MOTOR FUELS/VEHICLE EXPENSE	14,957	22,000	7,305	15,000	20,000
610-49403-2160	TOOLS	2,524	2,000	575	575	2,000
610-49403-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	549	549	600
610-49403-2211	GENERATOR MAINTENANCE & REPAIRS	1,365	1,800	773	1,136	1,800
610-49403-2250	ENGINEERING	10,396	5,000	1,393	1,393	5,000
610-49403-2290	SHOP EXPENSE	435	1,000	86	500	1,000
610-49403-2291	MAINTNENACE - CITY BUILDINGS	33,410	10,000	6,462	8,380	10,000
610-49403-3010	AUDITING/ACCOUNTING	5,415	5,600	4,000	4,000	4,200
610-49403-3020	PROFESSIONAL SERVICES	449	2,500	733	733	1,500
610-49403-3210	TELEPHONE	5,050	5,500	4,832	5,278	55,000
610-49403-3230	RADIO EXPENSE	118	500	209	209	500
610-49403-3610	LIABILITY - PROPERTY - WC INSURANCE	19,974	27,134	19,101	19,101	20,000
610-49403-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
610-49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	18,652	19,500	14,353	19,358	19,500
610-49403-3821	SECURITY	2,849	1,500	1,703	1,703	1,800
610-49403-4200	DEPRECIATION	857,078	-	-	-	-
610-49403-4330	DUES & SUBSCRIPTIONS	879	1,000	329	329	1,000
610-49403-4340	BOND PAYING AGENT FEES	-	-	-	-	-
610-49403-4370	SAFETY EXPENSE	6,552	6,500	2,374	2,374	2,500
610-49403-4380	COMPUTER EXPENSE	19,532	18,000	16,044	18,000	18,000
610-49403-4387	WATER CONSERVATION PROGRAMS	1,723	5,400	200	200	200
610-49403-4388	UTILITY BILL DISCOUNT	222	250	205	250	250
610-49403-4395	MISCELLANEOUS	10,113	15,000	2,755	5,000	7,500
610-49403-4396	CREDIT CARD FEES	12,626	13,500	7,974	10,260	12,500
610-49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	13,498	-	1,411	1,411	-
610-49403-4398	BAD DEBT EXPENSE	860	350	-	750	750
610-49403-4399	ON-LINE PAYMENT FEES	-	-	-	-	-
610-49403-6125	INTEREST EXPENSE	-	-	-	-	-
610-49403-7200	TRANSFER OUT - TO GENERAL	150,000	-	-	-	-
610-49403-7260	TRANSFER OUT - TO IMPR FUNDS	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
(STAFF ENGINEERING)						
610-49405-1010	WAGES (WATER ENGINEERING)	-	-	-	-	-
610-49405-1210	PERA CONTRIBUTION ~ 7.25%	-	-	-	-	-
610-49405-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-	-
610-49405-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	-
TOTAL WATER OPERATING EXPENDITURES		**1,862,919**	**926,025**	**647,596**	**854,139**	**1,007,056**
CAPITAL OUTLAY						
610-49403-5550	CAPITAL OUTLAY	8,610	622,864	8,324	8,324	240,900
DEBT SERVICE						
610-49403-6035	LEASE PAYMENT (FOLDING INSERTING MACHINE)	-	-	-	58	117
610-49403-6037	LEASE INTEREST (TECHNOLOGY)	53	13	13	13	-
610-49403-6110	BOND INTEREST	763,222	465,956	584,264	584,264	527,204
TOTAL WATER EXPENDITURES		x **2,634,804**	x **2,014,858**	**1,240,197**	**1,446,798**	**1,775,277**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
(WWTP OPERATIONS)						
610-49450-1010	WAGES	159,329	162,628	125,638	150,599	162,118
610-49450-1210	PERA CONTRIBUTION ~ 7.25%	9,987	11,791	9,089	10,918	11,754
610-49450-1220	FICA CONTRIBUTION ~ 6.2%	8,835	10,083	7,699	9,337	10,051
610-49450-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,066	2,358	1,801	2,184	2,351
610-49450-2170	SUPPLIES	417	500	362	500	500
610-49450-2172	WWTP PROCESS CHEMICALS	37,978	38,000	20,142	38,000	39,000
610-49450-2211	GENERATOR MAINT/REPAIRS	6,772	7,500	3,901	6,384	5,000
610-49450-2280	MAINTENANCE & REPAIRS	41,751	75,000	18,029	25,000	50,000
610-49450-3820	UTILITIES	179,473	175,000	128,839	175,949	180,000
610-49450-4331	PERMIT FEES	8,939	9,000	-	9,000	9,000
(BIOSOLIDS)						
610-49455-1010	WAGES	64,003	66,856	51,956	64,642	67,874
610-49455-1120	LAB WORK ~ CONTRACTED	-	-	420	420	-
610-49455-1210	PERA CONTRIBUTION ~ 7.25%	4,640	4,847	3,749	4,687	4,921
610-49455-1220	FICA CONTRIBUTION ~ 6.2%	3,925	4,145	3,173	4,008	4,208
610-49455-1240	MEDICARE CONTRIBUTION ~ 1.45%	918	969	742	937	984
610-49455-2140	BIOSOLIDS DISPOSAL	1,537	7,500	1,138	2,500	5,000
610-49455-2146	ASH DISPOSAL	4,508	5,500	3,896	5,500	5,500
610-49455-2170	LAB SUPPLIES	-	-	1,136	1,136	2,000
610-49455-2172	BIOSOLIDS PROCESS CHEMICALS	36,661	35,000	21,010	35,000	35,000
610-49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	53,029	35,000	65,231	75,000	75,000
610-49455-2281	BIO LAB MAINTENANCE & REPAIRS	479	500	1,097	1,097	1,500
610-49455-3820	UTILITIES	9,412	15,000	6,753	8,472	8,700
610-49455-3821	SECURITY	171	-	-	-	-
(SLUDGE DISPOSAL)						
610-49460-1010	WAGES	-	-	-	-	-
610-49460-1210	PERA CONTRIBUTION ~ 7.25%	-	-	-	-	-
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	92,916	91,313	85,984	102,286	107,400
610-49470-1210	PERA CONTRIBUTION ~ 7.25%	6,736	6,620	6,202	7,416	7,787
610-49470-1220	FICA CONTRIBUTION ~ 6.2%	5,655	5,661	5,232	6,342	6,659
610-49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,322	1,324	1,224	1,483	1,557
610-49470-2120	FUEL EXPENSE	-	-	656	656	1,000
610-49470-2211	GENERATOR MAINT/REPAIRS	11,624	12,000	13,475	15,032	12,000
610-49470-2255	ENGINEERING	-	1,000	-	-	-
610-49470-2280	MAINTENANCE & REPAIRS	62,442	90,000	38,215	50,000	75,000
610-49470-3820	UTILITIES	74,148	80,000	61,023	82,799	85,000
(WWTP LAB)						
610-49480-1010	WAGES	16,705	17,194	12,370	15,103	15,859
610-49480-1125	WWTP LAB - CONTRACT LABOR	22,231	22,000	18,254	24,339	25,000
610-49480-1210	PERA CONTRIBUTION ~ 7.25%	1,211	1,247	894	1,095	1,150
610-49480-1220	FICA CONTRIBUTION ~ 6.2%	1,026	1,066	756	936	983
610-49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	240	249	177	219	230
610-49480-2170	SUPPLIES	690	1,000	1,565	1,800	1,800
610-49480-2280	MAINTENANCE & REPAIRS	89	250	1,055	1,200	1,200
(STAFF ENGINEERING)						
610-49481-1010	WAGES	-	-	-	-	-
610-49481-1210	PERA CONTRIBUTION ~ 7.25%	-	-	-	-	-
610-49481-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-	-
610-49481-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
(WASTEWATER OTHER)						
610-49485-1010	WAGES (WASTEWATER ADMINISTRATION)	36,726	36,123	31,060	37,762	39,650
610-49485-1120	CONTRACTED CLEANING SERVICE	5,847	5,800	4,752	5,736	5,900
610-49485-1210	PERA CONTRIBUTION ~ 7.25%	2,634	2,619	2,291	2,738	2,875
610-49485-1220	FICA CONTRIBUTION ~ 6.2%	2,234	2,240	1,936	2,341	2,458
610-49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	552	524	453	548	575
610-49485-1310	HEALTH INSURANCE	30,220	29,710	29,351	30,517	31,393
610-49485-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
610-49485-2010	OFFICE SUPPLIES	453	500	343	500	500
610-49485-2070	TRAINING	5,361	5,000	5,491	5,491	5,500
610-49485-2120	MOTOR FUELS/VEHICLE EXPENSE	21,012	23,000	16,922	23,000	23,000
610-49485-2160	TOOLS	2,178	3,000	5,324	5,324	3,000
610-49485-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	1,150	1,150	1,200
610-49485-2211	GENERATOR MAINTENANCE & REPAIRS	1,365	1,800	712	1,000	1,800
610-49485-2250	ENGINEERING	6,224	-	681	681	-
610-49485-2290	SHOP EXPENSE	637	700	-	-	500
610-49485-2291	MAINTENANCE-CITY BUILDINGS	22,966	8,500	6,857	8,500	8,500
610-49485-3010	AUDITING/ACCOUNTING	5,415	5,600	4,000	4,000	4,200
610-49485-3020	PROFESSIONAL SERVICES	2,233	5,000	1,733	1,733	5,000
610-49485-3210	TELEPHONE	5,929	5,800	5,450	6,655	6,800
610-49485-3230	RADIO EXPENSE	118	500	209	209	500
610-49485-3610	LIABILITY - PROPERTY - WC INSURANCE	25,245	34,626	43,759	43,759	45,000
610-49485-3615	CASUALTY LOSS/DEDUCTIBLE	5,000	5,000	-	-	5,000
610-49485-3820	UTILITIES - % CITY CENTER & UTILITY CAMPUS	18,652	21,000	14,353	19,262	21,000
610-49485-3821	SECURITY	3,158	3,200	1,026	1,026	-
610-49485-4200	DEPRECIATION	1,304,958	-	-	-	-
610-49485-4330	DUES & SUBSCRIPTIONS	209	250	83	83	250
610-49485-4370	SAFETY EXPENSE	8,677	6,500	2,874	2,874	-
610-49485-4373	MEDICAL EXAMINATIONS	-	-	-	-	-
610-49485-4380	COMPUTER EXPENSE	22,764	20,005	16,793	20,000	20,000
610-49485-4388	UTILITY BILL DISCOUNT	448	500	471	572	650
610-49485-4395	MISCELLANEOUS	4,612	5,000	2,700	3,000	5,000
610-49485-4396	CREDIT CARD FEES	12,625	13,000	8,835	11,552	12,500
610-49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE	23,492	-	763	763	-
610-49403-4398	BAD DEBT EXPENSE	1,500	-	-	-	-
610-49485-4399	ON-LINE PAYMENT FEES	-	-	-	-	-
610-49485-6125	INTEREST EXPENSE - CASH	-	-	217	350	450
610-49485-7200	TRANSFER OUT - TO GENERAL	150,000	-	-	-	-
610-49485-7260	TRANSFER OUT - TO IMPR FUND	-	-	-	-	-
TOTAL WW OPERATING EXPENDITURES		**2,665,310**	**1,243,598**	**933,470**	**1,183,096**	**1,276,285**
CAPITAL OUTLAY						
610-49485-5550	CAPITAL OUTLAY	57,982	378,125	8,890	8,890	300,000
DEBT SERVICE						
610-49485-6032	LEASE INTEREST (FOLDING INSERTING MACHINE)	-	-	11	45	117
610-49485-6035	LEASE INTEREST (W&S TRUCK 1/2)	11	-	-	-	-
610-49485-6110	BOND INTEREST	1,802,483	894,281	772,261	894,281	938,903
TOTAL WASTEWATER EXPENDITURES	x	**4,525,785** x	**2,516,004**	**1,714,632**	**2,086,312**	**2,515,305**
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ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
630-CIVIC CENTER						
REVENUE						
630-34922-0000	LEASE PAYMENT - DIST 877	55,000	55,000	55,000	55,000	55,000
630-36222-0000	REFUNDS & REIMBURSEMENTS	1,558	-	400		
630-36230-0000	CONTRIBUTION/DONATIONS	50,000	50,000	50,000	50,000	50,000
630-37821-0000	GAME/CONCESSION COMMISSION	2,327	3,200	1,463	2,500	2,500
630-38060-0000	ICE TIME	380,333	390,000	212,153	409,181	414,910
630-38062-0000	ADVERTISING	10,647	11,000	10,060	10,060	12,000
630-38064-0000	BUILDING RENT	14,976	15,000	13,981	15,000	15,000
630-38065-0000	GATE RECEIPTS	6,957	-	-	-	-
630-38067-0000	MISCELLANEOUS REVENUE	1,253	1,000	540	1,000	1,500
630-38068-0000	OPEN SKATING	4,852	2,500	8,746	8,746	8,000
630-38069-0000	CONCESSIONS	52,284	60,000	27,450	55,000	55,000
630-38070-0000	SPORT SHOP (SKATE RENTAL)	468	350	336	500	500
630-38076-0000	SKATE SHARPENING (SPORT SHOP)	2,472	2,800	1,218	2,500	2,500
630-38077-0000	CLOTHING - SPORT SHOP	3,290	1,000	2,478	3,000	3,000
630-38078-0000	CURLING REVENUE	356	500	-	-	-
630-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
630-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
630-39210-0000	TRANSFERS IN - FROM ELECTRIC	50,000	50,000	50,000	50,000	50,000
TOTAL REVENUE		x **636,773**	x **642,350**	**433,824**	**662,487**	**669,910**
EXPENDITURES						
630-45122-1010	WAGES (ADMINISTRATION)	72,558	74,956	57,379	74,437	78,159
630-45122-1120	ANNOUNCER/SCOREKEEPER REIMBURSEMENT	-	-	-	-	-
630-45122-1140	WAGES (MAINTENANCE)	84,749	87,720	65,401	81,548	85,625
630-45122-1145	WAGES (CONCESSIONS)	15,792	16,570	8,190	15,681	16,465
630-45122-1210	PERA CONTRIBUTION (7.25%)	10,478	10,755	8,065	11,309	11,874
630-45122-1220	FICA CONTRIBUTION (6.20%)	10,257	11,113	7,765	10,643	11,175
630-45122-1240	MEDICARE CONTRIBUTION (1.45%)	2,399	2,599	1,816	2,489	2,614
630-45122-1310	HEALTH INSURANCE	29,045	29,045	26,986	28,474	30,589
630-45122-1320	EMPLOYMENT PHYSICAL	-	-	210	210	-
630-45122-1420	UNEMPLOYMENT BENEFITS	389	-	-	-	-
630-45122-2010	OFFICE SUPPLIES	30	150	-	150	150
630-45122-2070	TRAINING	150	150	-	150	150
630-45122-2120	VEHICLE EXPENSE	1,023	1,000	617	1,000	1,000
630-45122-2142	CURLING EXPENSE	90	200	-	-	-
630-45122-2143	SKATING EQUIP-SPORT SHOP	80	-	481	481	-
630-45122-2144	MERCHANDISE FOR RESALE-SPORT SHOP	740	750	-	250	750
630-45122-2150	MATERIALS/SUPPLIES	11,470	10,000	11,243	15,000	15,000
630-45122-2160	TOOLS	-	-	-	-	-
630-45122-2180	CLOTHING ALLOWANCE	-	-	150	225	225
630-45122-2210	EQUIPMENT MAINTENANCE	18,668	15,000	3,965	15,000	15,000
630-45122-2243	RENT EXPENSE	272,180	240,395	240,395	240,395	238,708
630-45122-2280	MAINTENANCE & REPAIRS	21,568	15,000	12,937	20,000	20,000
630-45122-2597	CONCESSION PURCHASES	30,283	30,000	15,186	26,000	28,000
630-45122-3010	AUDITING/ACCOUNTING	2,258	2,300	2,000	2,000	2,000
630-45122-3020	PROFESSIONAL SERVICES	-	-	-	-	-
630-45122-3210	TELEPHONE	3,925	4,800	2,558	3,085	3,200
630-45122-3610	LIABILITY - PROPERTY - WC INSURANCE	11,176	15,765	12,248	12,248	12,500
630-45122-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
630-45122-3820	UTILITIES	149,607	165,000	114,369	164,153	168,000
630-45122-3821	SECURITY	1,996	1,910	1,175	1,500	2,000
630-45122-4310	CASH OVER/SHORT	61	-	54	75	-
630-45122-4370	SAFETY EXPENSE	557	600	769	769	750
630-45122-4380	COMPUTER EXPENSE	1,160	1,000	470	470	1,000
630-45122-4395	MISCELLANEOUS	2,687	2,500	8,057	8,500	2,500
630-45122-4398	BAD DEBT EXPENSE	-	-	-	-	-
630-45122-4402	ADVERTISING	1,400	2,500	800	1,500	1,500
630-45122-5550	CAPITAL OUTLAY	15,545	9,670	3,152	21,152	16,680
630-45122-6125	INTEREST EXPENSE	4,106	4,500	1,902	2,800	3,000
630-45122-7259	TRANSFER TO BOND - SERIES 2011A	-	-			
TOTAL EXPENDITURES		x **776,424**	x **760,948**	**608,342**	**761,695**	**773,614**
REVENUE OVER/UNDER EXPENDITURES		**(139,651)**	**(118,598)**	**(174,518)**	**(99,208)**	**(103,704)**

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
640- WILD MARSH GOLF COURSE						
REVENUE						
640-34010-0000	LEASE PURCHASE PROCEEDS	-	148,076	-	134,327	300,500
640-34101-0000	RENT / LEASE	13,242	13,242	10,677	11,671	11,931
640-34710-0000	GREEN FEES	242,729	360,000	252,332	253,280	275,000
640-34711-0000	MEMBERSHIP FEES	155,938	215,000	156,368	156,368	160,000
640-34712-0000	CART RENTAL	123,416	184,000	129,265	129,838	135,000
640-34713-0000	PRO SHOP SALES	83,330	86,000	65,168	66,608	80,000
640-34714-0000	EVENTS	-	-	-	-	-
640-34725-0000	HANDICAP FEES	5,928	6,000	3,921	3,921	4,000
640-36210-0000	INTEREST EARNED	-	-	-	-	-
640-36222-0000	REFUNDS & REIMBURSMENTS	-	-	670	670	-
640-36230-0000	CONTRIBUTIONS/DONATIONS	-	-			-
640-36240-0000	MISCELLANEOUS REVENUE	236	-	-	-	-
640-37821-0000	ATM COMMISSION	148	200	166	166	200
TOTAL REVENUE		x **624,967**	x **1,012,518**	**618,566**	**756,849**	**966,631**

ACCOUNT NUMBER	DESCRIPTION	2012 ACTUAL	2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
640-WILD MARSH	**GOLF COURSE**					
(CITY STAFF WAGES)						
640-49814-1010	WAGES (CITY WILD MARSH)	20,329	12,000	23,597	24,597	10,000
640-49814-1210	PERA CONTRIBUTIONS ~ 7.25%	1,406	870	1,549	1,783	725
640-49814-1220	FICA CONTRIBUTIONS ~ 6.2%	1,097	744	1,389	1,525	620
640-49814-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	257	174	325	357	145
(MERCHANDISE FOR RESALE)						
640-49815-2592	PRO-SHOP MERCHANDISE	58,278	66,000	54,881	54,881	60,775
640-49815-3330	FREIGHT	2,153	2,500	1,772	1,772	1,800
(GOLF COURSE OPERATIONS)						
640-49816-1010	SALARIES & WAGES	182,890	190,000	172,376	188,000	191,760
640-49816-1210	PERA CONTRIBUTIONS ~ 7.25%	9,093	9,500	7,627	8,310	8,476
640-49816-1220	FICA CONTRIBUTIONS ~ 6.2%	11,216	11,780	10,643	11,656	11,889
640-49816-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	2,623	2,755	2,489	2,726	2,781
640-49816-1310	HEALTH / DENTAL / LIFE INSURANCE	9,372	8,620	11,514	12,497	15,632
640-49816-1320	EMPLOYMENT PHYSICAL	-	500	-	-	-
640-49816-1420	UNEMPLOYMENT BENEFITS	12,870	9,000	471	471	-
640-48916-2070	TRAINING	-	-	1,782	1,782	1,500
640-49816-2150	MATERIALS/SUPPLIES	6,348	10,000	7,155	10,000	10,000
640-49816-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	150	150	150
640-49816-2220	GOLF COURSE OPERATIONS	5,640	4,000	3,667	4,500	5,000
640-49816-2222	CHEMICALS & FERTILIZERS	64,084	70,000	61,881	66,000	70,000
640-49816-2223	GAS/OIL/LUBE	16,823	20,000	14,658	18,000	20,000
640-49816-2224	SAND/SEED/SOD	8,616	9,000	6,937	8,000	9,000
640-49816-2280	MAINTENANCE & REPAIRS ~ GROUNDS	25,154	2,000	1,087	1,087	3,000
640-49816-2210	MAINTENANCE & REPAIRS ~ EQUIPMENT	1,760	25,000	18,246	22,000	25,000
640-49816-2291	MAINTENANCE & REPAIRS ~ BUILDINGS	-	1,500	1,076	1,500	1,500
640-49816-2282	IRRIGATION MAINTENANCE & REPAIRS	-	5,000	4,090	6,000	6,000
640-49816-2289	UNIFORMS/LAUNDRY	-	2,500	1,965	2,500	3,000
640-49816-3020	PROFESSIONAL FEES	-	1,500	175	175	2,000
640-49816-4395	MISCELLANEOUS	3,093	1,500	408	408	1,500
640-49816-5550	CAPITAL OUTLAY	-	148,076	133,538	133,538	300,500
(RESTAURANT OPERATIONS)						
640-49817-1010	SALARIES & WAGES	-	-	-	-	-
640-49817-1210	PERA CONTRIBUTIONS (7.25%)	-	-	-	-	-
640-49817-1220	FICA CONTRIBUTIONS (6.2%)	-	-	-	-	-
640-49817-1240	MEDICARE CONTRIBUTIONS (1.45%)	-	-	-	-	-
640-49817-1310	HEALTH INSURANCE	-	-	-	-	-
640-49817-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
640-49817-2150	KITCHEN SUPPLIES/UTENSILS	(3)	-	-	-	-
640-49817-2200	RESTAURANT OPERATIONS	-	-	-	-	-
640-49817-2210	EQUIPMENT MAINTENANCE	-	-	4,083	4,083	3,500
640-49817-2280	MAINTENANCE & REPAIRS	966	3,500	2,997	2,997	3,500
640-49817-2289	UNIFORMS & LAUNDRY	-	-	-	-	-
640-49817-3020	PROFESSIONAL FEES	-	-	-	-	-
640-49817-4395	MISCELLANEOUS	92	-	-	-	-
640-49817-5550	CAPITAL OUTLAY	-	-	-	-	-
(OTHER/SHARED EXPENDITURES)						
640-49818-2011	OFFICE SUPPLIES & EXPENSE	835	750	607	750	750
640-49818-2070	TRAINING	415	325	375	375	375
640-49818-2120	VEHICLE EXPENSE / MILEAGE	896	1,000	730	1,000	1,000
640-49818-2291	BUILDING MAINTENANCE/REPAIRS	15,394	10,000	43,315	43,315	10,000
640-49818-3010	AUDITING/ACCOUNTING	2,258	2,300	2,000	2,000	2,000
640-49818-3020	PROFESSIONAL FEES	2,523	1,000	7,332	7,332	1,000
640-49818-3210	TELEPHONE	2,610	2,500	2,401	2,996	3,145
640-49818-3220	POSTAGE	-	-	-	-	-
640-49818-3610	LIABILITY - PROPERTY - WC INSURANCE	31,511	48,251	14,939	14,939	16,000
640-49818-3820	UTILITIES	36,516	38,500	33,503	40,488	42,000
640-49818-3821	SECURITY	1,599	1,600	1,963	2,140	1,403
640-49818-4330	DUES & SUBSCRIPTIONS	2,432	2,100	1,903	1,903	2,100
640-49818-4370	SAFETY EXPENSE	1,042	645	238	238	300
640-49818-4380	COMPUTER EXPENSE	5,639	3,500	3,351	3,500	3,500
640-49818-4392	INVENTORY ADJUSTMENT	-	-	231	231	-
640-49818-4395	MISCELLANEOUS EXPENSE	1,581	500	497	500	-
640-49818-4396	VISA/MASTER/DISCOVER FEES	9,013	10,000	7,891	8,163	9,000
640-49818-4397	BOND ADMINISTATION FEES	3,974	2,000	2,000	2,000	2,000

ACCOUNT NUMBER	DESCRIPTION		2012 ACTUAL		2013 BUDGET	2013 ACTUAL 11/07/2013	2013 ESTIMATED YEAR END	2014 BUDGET
640-49818-4398	BAD DEBT EXPENSE		235		500	-	500	500
640-49818-4402	ADVERTISING/MARKETING		15,740		16,500	12,432	14,000	14,000
640-49818-4403	COUPONS & DISCOUNTS		-		-	-	-	-
640-49818-5550	CAPITAL OUTLAY		-		163,076	36,929	36,929	30,000
640-49818-6125	INTEREST EXPENSE		4,846		5,000	2,453	4,000	5,000
(PRO SHOP OPERATIONS)								
640-49819-1010	SALARIES & WAGES		180,917		170,000	155,885	176,000	179,520
640-49819-1210	PERA CONTRIBUTIONS (7.25%)		9,267		-	7,809	8,800	8,976
640-49819-1220	FICA CONTRIBUTIONS (6.2%)		10,999		10,540	9,533	10,912	11,130
640-49819-1240	MEDICARE CONTRIBUTIONS (1.45%)		2,572		2,465	2,229	2,552	2,603
640-49819-1310	HEALTH INSURANCE		5,520		5,520	4,733	5,151	5,773
640-49819-1320	EMPLOYMENT PHYSICAL		-		-	230	230	50
640-49819-1420	UNEMPLOYMENT BENEFITS		2,727		3,300	2,770	2,770	3,000
640-49819-2070	TRAINING		100		75	25	25	25
640-49819-2180	UNIFORM/CLOTHING ALLOWANCE		-		-	150	150	150
640-49819-2220	OPERATIONS		4,966		4,500	5,193	5,500	5,400
640-49819-2225	HANDICAP FEES		4,155		4,200	2,315	2,315	2,300
640-49819-2288	CART MAINTENANCE		21,986		5,000	6,168	6,300	8,000
640-49819-2289	UNIFORMS/LAUNDRY		1,152		1,500	879	879	2,000
640-49819-4395	MISCELLANEOUS		565		300	44	44	200
TOTAL			**828,141**		**1,135,466**	**925,580**	**1,000,222**	**1,142,954**
DEBT SERVICE (WILD MARSH)								
640-49818-6037	LEASE INTEREST - TECHNOLOGY - LAPTOP		13		3	3	3	-
640-49818-6111	LEASE INTEREST - WM BULDING & GROUNDS		175,686		172,684	143,903	172,684	167,228
640-49819-6044	LEASE INTEREST - SWEEPER, ROLLERS, MOWER, SPRAYER, ETC.		-		-	485	969	2,499
640-49816-6045	LEASE INTEREST - AEREATOR		338		458	382	458	307
640-49818-6026	LEASE INTEREST - IRRIGATION SYSTEM		307		624	520	624	477
TOTAL EXPENDITURES		x	**1,004,484**	x	**1,309,235**	**1,070,873**	**1,174,960**	**1,313,464**
REVENUE OVER/UNDER EXPENDITURES			**(379,518)**		**(296,717)**	**(452,306)**	**(418,111)**	**(346,833)**