City of Buffalo Minnesota
2015 Capital and Operating Budget
Published November, 2014

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

Budget Environment

City of Buffalo (referred to as COB from this point on) has issued 46 new single family home permits in 2014 compared to 31 in 2013. The total value of 2014 permits is $9,809,151 vs. $6,917,586 in 2013. What this means to the local property tax payer is that the tax "bill" of the city is spread to more value. This potentially results in a softening of tax burden for individual property owners. Increased values and new construction in 2014 will most likely affect pay **2016** taxes. The effect of greater values in past years means that individual homeowner property taxes *in general* went down or stayed the same in pay 2015 - assuming your value did not appreciate in a substantial way (over $15,000).

The economy 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 2015 will be based upon 2013 values). There are signs of stability or growth 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 2015 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 continue to renegotiate contracts in existence as the opportunity arises. By switching to a "self-insured" option for health insurance in 2014 we will only see a moderate 4.5% increase in health insurance rates while other cities are seeing rate increases of 50% or more.

Employee Salary Component

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

Refinancing of Existing Debt

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

Protection of Existing Infrastructure

Over the history of the City many miles of roads, pipes and stationary structures have been constructed with taxpayer funds. Some cities have chosen not to protect that infrastructure investment by letting it crumble away or become obsolete. Some have even gone from bituminous streets back to gravel streets effectively wasting the original taxpayer investment. The City Council has determined that a planned approach to protecting and repairing existing infrastructure investment through a long term planning process makes more sense. In 2012, 2013 and 2014 the City improved several miles of streets and hundreds of feet of storm sewer and structures without assessments. A priority will be the completion of reconstruction of water and wastewater lines in the southeast sector of the community. This is all part of a twenty year capital improvement program established by the City. *A significant difference between COB and other communities is that infrastructure repair and maintenance is not assessed to individual property owners.*

The City of Buffalo will undertake a major reconstruction project in partnership with MnDOT. This activity will occur along the State Highway 25 Corridor and the new Settler's Parkway connection with State Highway 55. A majority of the construction will be complete in the fall of 2015. Of the $15,800,000 in project costs a majority is the responsibility of MnDOT and a total of $3,245,000 is the City of Buffalo share of those project costs. The City of Buffalo has been successful in leveraging project costs with MnDOT to help make infrastructure repair affordable to our community. The local share costs have been paid for through a Street Reconstruction Capital Improvement plan bonding program as authorized by State Statute. The local costs and resulting bond have been made a part of the 2015 budget. (A copy of the plan can be seen here: http://www.ci.buffalo.mn.us/wp-content/uploads/2014/03/2014-12-10-105548-Auger-CIP-2015-2019-mmo.pdf)

Using Street Reconstruction Capital Improvement Bonding can result in project cost savings of over 20% (Economies of Scale, administrative costs, funding costs) when compared to using an annual "pay as you go" strategy.

Electric Service Territory Expansion

The City of Buffalo added the Rodeo Hills subdivision to its electric service territory. The residents of this subdivision will be getting their electric utilities from the City of Buffalo rather than Wright Hennepin. There are approximately 80 current customers in this area with a total potential customer count of 160 customer accounts. The City uses electric revenues in excess of costs to reduce local property taxes.

General Fund Overview

2015 Revenues:

The 2015 Budget has been prepared using past recorded revenues and expenditures and 2014 projected balances. Projected general fund balances (end 2014) are expected to be $4,129,883. This will enable the city to enter 2015 with cash to operate until the July tax settlements and State Aid payments.

Sources of Income	**Projected 2015**
Property Tax	$ 2,956,418
Local Government Aid	$ 703,609
Fees for Services/Bldg. Permits, Garbage, etc.	$2,154,923
Transfers from Enterprise Funds	$900,000

2015 User Fees:

There will be an increase of $.50/unit on the rate for wastewater. No other user fee changes are being proposed for 2015.

2015 Expenditures:

As proposed to the City Council, staff is recommending a General Fund budget that calls for total General Fund expenditures of $7,142,717. The following represents some of the components of this amount:

Mayor and Council	$49,921
Administration (Assessor, Bldg. Inspector, Audit, Liability INS, Attorney, Building Utilities)	$734,627
Planning and Zoning	$134,263
Engineering	$160,367
MIS	$118,278
Police Department	$2,170,014
Street Department	$2,031,856
Sanitation (Garbage Pickup)	$739,471
Transfers out (Park, Bonds, Etc.)	$415,000

General Fund Balance

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

2014 Beginning Fund Balance: $3,868,266

2014 Ending Fund Balance: $4,129,883 (**Estimated/Un-audited)**

2015 Ending Fund Balance: $4,115,911 **(Estimated/Un-audited)**

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

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 "great 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 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 signs of improvement at a "weak" pace. 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 46 issued in 2014 (15 more than last year) for a total value of $9,809,151 (Three 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 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. The City Council is undertaking a study to assess changes needed to the operations of both the Civic Center and Wild Marsh.

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. Adoption 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:
Statutory Type A

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

Age Distribution

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

Median Age: **32.1**

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
2015	$5,839,678	$11,286,006	$1,047,609,600	52.456*

*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, 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	**3,979,600**	**42.0%**
December 31, 2014	**4,129,883**	**57.0%***
December 31, 2015	**4,115,911**	**58.0%***

***Estimated/Unaudited**

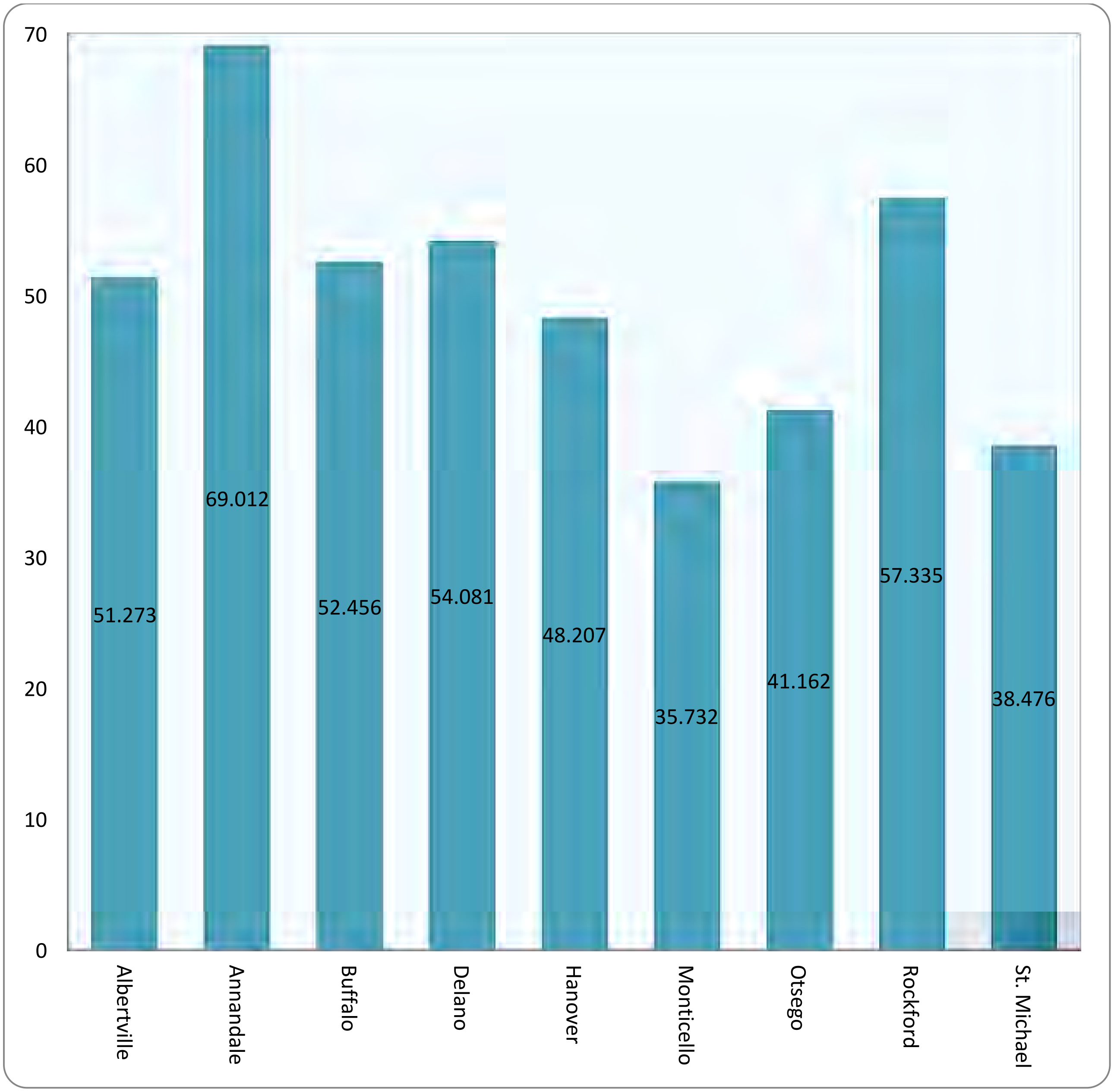
2014 Property Tax Comparisons (Other Communities and Statewide)*

$175,000 Home w/Credit

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

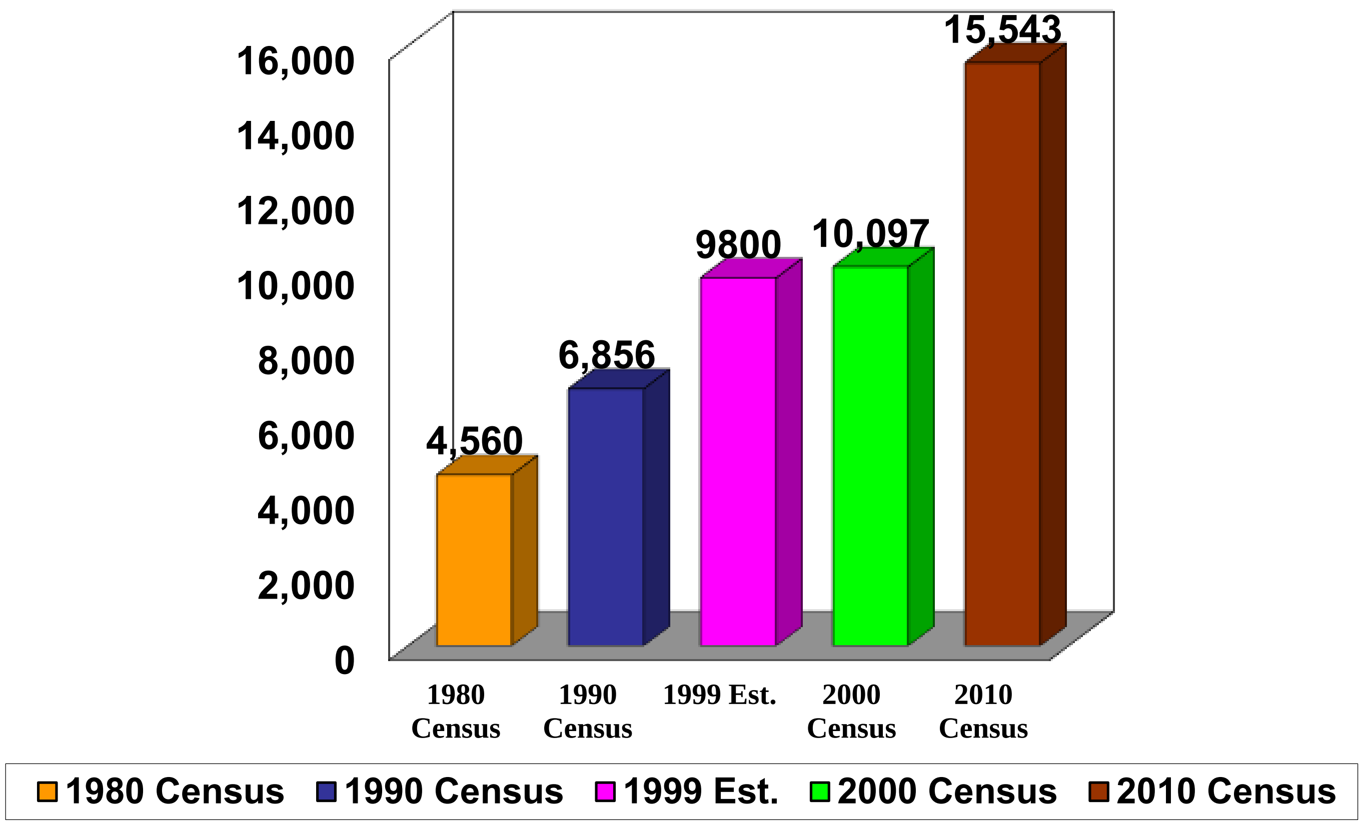
*Source, League of Minnesota Cities 2014 Property Tax Calculator

WRIGHT COUNTY 2015 TAX RATE COMPARISON



2015 Preliminary Data from Wright County Assessor Office

Population Estimates



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	1.5	
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	.5	
Water Department	4	
Wastewater	6	
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

Eric Anderson, Council Member elect

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

Pat Budke, Chief of Police

Joseph Steffel, Utilities Director

Lee Ryan, Parks and Recreation Director

Jason Swanson, Liquor Store Manager

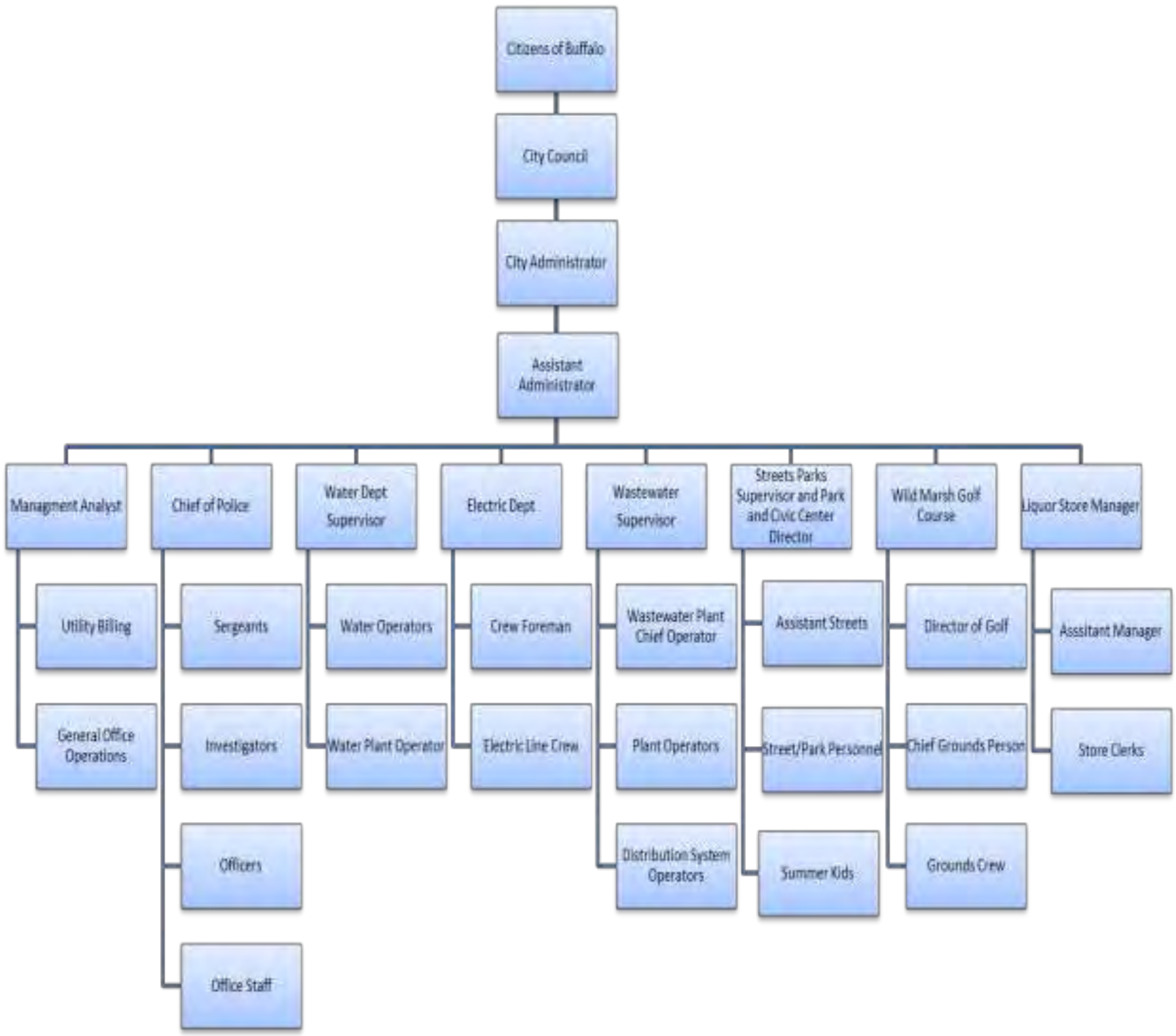
John Harnois, Fire Chief

Mary Jo Stubstad, Finance Officer

Suzanne Kolbinger, Community Center Director

Joe Malone, Wild Marsh - Director of Golf

Organizational Chart



2015 Levy Detail

2015 Capital Improvements

2015 Budget Detail

Proposed Levy Certification

STATE of MINNESOTA
COUNTY of WRIGHT
CITY of BUFFALO

Return by: September 30, 2014
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 ________________levy the following amount to be raised by taxation for the City of Buffalo for the payable year 2015.

2014 Final						**2015 Proposed**			
2014 Budget Requirement	2014 LGA	2014 Other Resources	2014 Tax Levy	#	Fund	2015 Budget Requirement	2015 LGA	2015 Other Resources	2015 Certified Levy
3,442,692	636,274		2,806,418	5	Rev	2,956,416			2,956,416
2,369,784			2,369,784	19	Debt Service	2,407,679			2,407,679
43,897			43,897	23	Trans	43,897			43,897
80,625			80,625	24	Library	80,628			80,628
				31	Lease Purchase	351,058			351,058
5,936,998	636,274		5,300,724		Total	5,839,678			5,839,678

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

Dated this _____________ day of ________________, 2014.

____
Merton T Auger, Administrator

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

Summary

Item Description		2015	2016	2017	2018	2019	TOTAL
Mayor & Council		42,200	-	-	-	-	42,200
Election		-	-	-	-	-	-
Administration		20,000	-	-	-	-	20,000
Engineering		-	-	-	-	-	-
M.I.S.		39,750	-	-	-	-	39,750
Police		57,250	44,000	73,900	73,900	73,900	322,950
Civic Defense		-	15,000	-	-	-	15,000
Street		185,115	827,000	255,000	425,000	-	1,692,115
Park		266,195	576,300	63,500	27,900	27,900	961,795
Fire		32,000	15,000	15,000	15,000	15,000	92,000
Library		8,300	-	-	-	-	8,300
Airport		7,500	10,000	-	82,500	17,000	117,000
Senior / Community Center		10,000	-	-	-	-	10,000
Electric		1,675,000	490,000	745,000	400,500	300,000	3,610,500
BWIG / Fiber		37,000					
Water		317,350	-	-	-	-	317,350
Wastewater		208,000	-	-	-	-	208,000
Buffalo Wine & Spirits		-	-	-	-	-	-
Downtown Wine & Spirits		-	-	-	-	-	
Civic Center		24,900	-	-	-	-	24,900
Wild Marsh		577,640	133,500	100,000	1,065,000	53,500	1,929,640
		3,508,200	**2,110,800**	**1,252,400**	**2,089,800**	**487,300**	**9,448,500**

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

Department Detail

Mayor & Council

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Council Dais Replacement	1	32,200	-				32,200
Welcome Home Sign ~ Highway 55	1	10,000					10,000
Total ~		42,200	-	-	-	-	42,200

Election

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
		-					-
TOTALS		-	-	-	-	-	-

Administration

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Laserfiche Upgrade		20,000					20,000
							-
		20,000	-	-	-	-	20,000

Engineering

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
		-	-	-	-	-	-
TOTALS		-	-	-	-	-	-

M.I.S.

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Data Backup Equipment	1	17,000					17,000
BWIG Laptop Replacement	1	3,250					
Computer Replacement	1	16,000					16,000
Server Memory Upgrades	1	3,500					3,500
		-					-
		-					-
		-					-
TOTALS		39,750	-	-	-	-	36,500

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

Police Department

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Squad Replacement	1	35,000	35,000	68,000	68,000	68,000	274,000
Office PC & Monitor Replacement	1	7,000	7,000	5,900	5,900	5,900	31,700
Computer Software	1	5,000	-	-	-	-	5,000
Taser Replacement & Upgrade	1	6,750	-	-	-	-	6,750
Ballistic Shield	3		2,000	-	-	-	2,000
Tactical Bags	2	3,500	-	-	-	-	3,500
			-	-	-	-	-
			-	-	-	-	-
TOTALS		57,250	44,000	73,900	73,900	73,900	322,950

Civil Defense

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Civil Defense Siren Additions	1	-	15,000				15,000
		-	-	-	-	-	-
TOTALS		-	15,000	-	-	-	15,000

Street Department

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Dump Truck, Plow, Sander UB		-	187,000	-	-	-	187,000
Vac Sweeper		-	-	-	210,000	-	210,000
Patch Trailer	3	31,500	-	-	-	-	31,500
Skid Steer ~ Small		-	-	36,000	-	-	36,000
Tool Carrier Bobcat	2		38,000	38,000	-	-	76,000
Trackless	5		132,000	-	-	-	132,000
Dump Truck w/trade in		-	-	-	165,000	-	165,000
Blower ~ with Trade In	2	110,000	110,000	-	-	-	220,000
4 Door Compact Truck	1	35,000	35,000	-	-	-	70,000
Pick Up Truck		-	-	-	50,000	-	50,000
Pick Up Truck ~ 4 Door		-	-	25,000			25,000
Addition to Bays		-	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
Repair WPA Wall ~ Buffalo Lakeshore near Library ~ Bond Issue	1	80,000					80,000
CSAH 35 Retaining Wall ~ Bond Issue	1	270,000					270,000
Hillside Lane Retaining Wall ~ Bond Issue	1	65,000					65,000
Replace Concrete Steps by Library	1	-	15,000				15,000
TOTALS		185,115	827,000	255,000	425,000	-	2,107,115

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

(colour swatch) = Lease Purchase

Park Department

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Tank CZ 48" Zero Turn with Bagger	1	7,645					7,645
Used Trailer Tree Spade	1	11,000					11,000
1600 Enclosed Cab Mower		-	65,000				65,000
Pull Behind Mower Replacement	2	17,000					17,000
Tommy Lift Gate	4		3,800				3,800
Replace 1145	2	29,000	-				29,000
Paving ~ New Park Areas		25,000	25,000	25,000	25,000	25,000	125,000
Single Axel Small Trailer	3	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		-	-	35,800			35,800
Sander for Truck to do Alleys		3,200	-	-			3,200
Chain Saws, Blowers & Hedge Trimmers	1	1,200	1,200	1,200	1,300	1,300	6,200
Bentfield Mills Trail Repairs	1	25,000					25,000
Swing Set ~ Gary Mattson Park	3		5,000				5,000
Pontoon Boat & Lift	1	19,000					19,000
Powered Speakers @ Bandshell	4		3,000				3,000
Pave Parking Lot @ Bentfield Mills Park	1	-	250,000				250,000
Pave Parking Lot @ Family Rec Area	1	125,000	125,000				250,000
							-
TOTALS		266,195	576,300	63,500	27,900	27,900	961,795

Fire Department

ITEM DESCRIPTION	Priority	2015	2016	2017	2018	2019	TOTAL
Firefighter Gear	1	32,000	15,000	15,000	15,000	15,000	92,000
Tanker Truck	2	265,000	-	-	-	-	265,000
							-
							-
							-
							-
							-
TOTALS		297,000	15,000	15,000	15,000	15,000	357,000

= Lease Purchase

Updated 11/24/14

Library

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Remove & Rebuild Retaining Wall ~ Front (lake side) Lawn	3	6,800					6,800
Revolving DVD Displayer		1,500					
		-					
TOTALS		8,300	-	-	-	-	6,800

Airport

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Beacon ~ State share = 70% ~ City share = 30%		-	-	-	52,500	-	52,500
10 Unit T-Hangar ($1,060,000) ?							
Apron Crack Repair & Seal Coat ~ Federal share = 90%, State share = 5%, City share = 5%		7,500	-	-	-	-	7,500
Upgrade Fuel Facility to 10,000 Gallons ~ Federal share = $90%, State share = 5%, City share = 5%		-	-	-	-	-	-
Runway 18/36 Crack Repair ~ Federal share = 90%, State share = 5%, City share = 5%			10,000				10,000
Parking Lot & Entrance Road Rehab ~ Federal share = 90%, City share = 10%					30,000		30,000
E Hangar/Land Environmental Assessment ~ Federal share = 90%, City share = 10%						16,500	16,500
Wildlife Site Visit ~ Federal share = 90%, City share = 10%						500	500
TOTALS		7,500	10,000	-	82,500	17,000	117,000

Community Center

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Replace Roll-Away Banquet Tables	1	10,000					10,000
							-
							-
							-
							-
TOTALS		10,000	-	-	-	-	10,000

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department

= Lease Purchase

Updated 11/24/14

Electric

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Line Extension E Hwy 55/Settlers Parkway & Settlers Parkway/Hwy 25 5o Rodeo Hills		655,000					655,000
Line Extension Settlers Parkway/Hwy25/Rodeo Hills		475,000					475,000
Street Lighting Settlers Parkway		375,000					375,000
Manor East Reconductor		70,000	-				70,000
Install Switch Cabinet CSAH 34 & 12th Avenue		25,000					25,000
4th Street South OH to UG Conversion			45,000				45,000
Phase One 2nd Avenue South OH to UG Conversion		-	75,000				75,000
Install Switch Cabinet Anderson Ave/Hospital-Single Phase Loop		-	25,000				25,000
Willow Creek OH to UG Conversion		-	75,000	-			75,000
Buffalo Heights Rewire & Reconfiguration		-	75,000	-		-	75,000
Centennial Drive UG Upgrade & LED Lighting		-	-	100,000	-		100,000
Phase II 2nd Avenue South OH to UG Conversion		-	-	90,000	-		90,000
Rebuild OH 15 KV Distribution State Hwy 25 North		-	-	65,000	-	-	65,000
Rebuild OH 15 KV Distribution CSAH 134		-		55,000			55,000
4th Avenue South URD Line Extension		-	-	25,000			25,000
Street Light Replacement State Hwy 25 North		-	-	-	75,000		75,000
Reconductor OH Line Montrose Blvd.		-	-	-	70,000		70,000
Super American Loop Services		-	-	-	13,000		13,000
Dialysis Center Loop Service		-	-	-	11,500		11,500
Super America Loop Services		-	-	-	13,000		13,000
Coborns & Dry Cleaners Reconfiguration		-	-	-	8,000		8,000
Install URD Distribution Feeder CSAH 134 to Pulaski Road		-	-	-	-	90,000	90,000
3rd Street & 4th Avenue NW to Lake Blvd NW Distribution Feeder Tie		-	-	-	-	80,000	80,000
Horizontal Directional Drilling (HDD) Equipment			-	180,000	-	-	180,000
24,000 Tandem Trailer (HDD) Equipment		20,000	-	-	-	-	20,000
One Ton Flat Bed 4x4 Cargo Truck		55,000	-	-	-	-	55,000
36 Ft. Electric / Fiber Aerial Service Unit		-	150,000	-	-	-	150,000
Service & Locate Truck		-	45,000	-	-	-	45,000
Track Skid Steer		-	-	80,000	-	-	80,000
Diesel Wood Chipper		-	-	60,000	-	-	60,000
Trencher		-	-	90,000	-	-	90,000
MiniDerrick Aerial Unit (Backyard Unit)		-	-		160,000	-	160,000
1/2 Ton Pick-Up		-	-	-	50,000	-	
Maxi Sneaker Trencher		-	-	-	-	80,000	
Equipment Trailer		-	-	-	-	50,000	50,000
TOTAL		1,675,000	490,000	745,000	400,500	300,000	3,480,500

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

BWIG / Fiber

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Communications Testing Equipment ~ BWIG / Fiber	2	15,000					15,000
Core Switch & Router Replacement ~ BWIG / Fiber	1	22,000					22,000
		-	-	-	-	-	
TOTALS		37,000	-	-	-	-	37,000

Water

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Chemical Feed Pump	1	1,100					1,100
Re-Circulating Pump	1	950					950
Line Tracer Locator	1	3,800	-				3,800
Clow Valve	1	8,500					8,500
Disinfection System	2	300,000					300,000
Lighting @ Booster Station #2	1	3,000					3,000
Meter Program ?							-
							-
						-	-
							-
TOTALS		317,350	-	-	-	-	317,350

Wastewater

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Backup & Replacement Pumps ~ Lift Stations 7, 10 & 24 (Carried over from 2014 Budget)	1	23,000					
Upgrade Communication System for Collection System for (21) Lift Stations	1	20,000					20,000
Duel Pump Lift Station Sump of RAS Pump House ~ Bond Funds	1	10,000					10,000
Replace existing HI Pole Lights with LED ~ Bond Funds	3	15,000					15,000
Upgrade Lift Station 14 Control Panel, Pumps & Rails	3	20,000					20,000
Rehab Lift Station 20	2	50,000					50,000
Install Utility Water Continuous Backwash Filtration System	1	35,000					35,000
Upgrade UV Controller ~ Bond Funds	2	25,000					25,000
Remodel Vac/Truck Dump Station ~ Bond Funds	3	10,000					
TOTALS		208,000	-	-	-	-	208,000

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

Civic Center

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Floor Scrubber	1	7,500				-	7,500
Hot Water Reclaim	1	8,700				-	8,700
Zamboni Battery	1	8,700				-	8,700
Zamboni Tires	1	1,657					1,657
Bleacher Heaters	1	5,000					5,000
Zamboni Tires	1	1,657					1,657
							-
TOTALS		24,900	-	-	-	-	24,900

Wild Marsh

Item Description	Priority	2015	2016	2017	2018	2019	TOTAL
Bunker Renovations		125,000					125,000
Triplex Mowers		-	30,000	35,000	35,000	-	100,000
Bunker Machine		-	23,500			23,500	47,000
Reel Grinders		-	40,000				40,000
Cart Path Improvements		-	40,000				40,000
Irrigation Pond Replace Liner		55,000					55,000
Fairway Dethatcher / Flail Mower		42,000					42,000
Rough Mower		65,000					65,000
HD Toro Workman		25,000			30,000		55,000
Small Rough Mower		-	-	45,000			45,000
Intermediate Cut Mower		-		20,000			
64 Golf Carts		230,400					230,400
Electric Service to new building		3,240					3,240
Sand Storage Bins, Concrete Floor in new building, Pallet Racking		25,000					25,000
Lift Hoist		7,000					7,000
Irrigation System		-	-	-	1,000,000		1,000,000
Utility Carts		-	-	-	-	30,000	30,000
TOTAL		577,640	133,500	100,000	1,065,000	53,500	1,909,640

CITY OF BUFFALO
2015 Proposed Budget
Capital Improvement Requests By Department
Updated 11/24/14

= Lease Purchase

Liquor Stores

ITEM DESCRIPTION	Priority	2015	2016	2017	2018	2019	TOTAL
							-
							-
							-
							-
							-
TOTAL		-	-	-	-	-	-

CITY OF BUFFALO
2015 Proposed Budget
Updated 11/24/14

Merton T. Auger

Need from ~
MTA
MJS
Dept Head

100-GENERAL FUND
REVENUE

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
100-31010-0000	PROPERTY TAX ~ CURRENT	3,161,646	2,806,418	1,459,190	2,918,380	2,956,418
100-31010-0000	PROPERTY TAX ~ CURRENT LGA SPECIAL LEVY	35,566	-	-	-	-
100-31020-0000	PROPERTY TAX ~ DELINQUENT	-	20,000	-	20,000	20,000
100-31030-0000	PROPERTY TAX ~ MOBILE HOME	-	-	-	-	-
100-31040-0000	TIF RE-DISTRIBUTION	-	-	-	-	-
100-31080-0000	PERA TAX LEVY	9,190	-	65	65	-
100-31410-0000	LODGING TAX	1,830	1,500	2,501	1,800	1,800
100-31900-0000	PENALTIES/INTEREST	11,078	7,500	5,759	10,000	10,000
100-31950-0000	LEASE PURCHASE - LEVY	175,420	117,558	65,893	131,786	226,305
100-31960-0000	EQUIPMENT CERTIFICATE LEVY	-	-	-	-	-
100-32110-0000	LICENSES ~ CLUB LIQUOR	39,143	34,200	21,333	34,200	**34,200**
100-32111-0000	LICENSES ~ BEER & WIND	1,040	900	1,597	1,597	**900**
100-32112-0000	LICENSES ~ SUNDAY / ON-SALE	1,997	1,800	800	1,800	**1,800**
100-32130-0000	LICENSES ~ CIGARETTE	600	700	550	700	**700**
100-32170-0000	LICENSES ~ AMUSEMENT	700	760	80	760	**760**
100-32180-0000	LICENSES (OTHER)	1,495	1,800	2,410	2,410	**1,500**
100-32190-0000	PERMIT PENALTIES	600	-	-	-	**-**
100-32210-0000	BUILDING PERMITS	180,246	200,000	153,070	185,000	200,000
100-32211-0000	BUILDING PERMIT SURCHARGE	12,620	14,000	10,149	13,000	14,000
100-32220-0000	MOBILE HOME PERMIT	-	-	-	-	**-**
100-32222-0000	MECHANICAL PERMIT	10,600	5,000	9,493	9,493	7,500
100-32230-0000	PLUMBING PERMITS	8,398	5,000	6,575	6,575	6,500
100-32240-0000	ANIMAL LICENSES	1,200	1,200	1,200	1,200	1,200
100-32260-0000	STREET EXCAVATION PERMITS	2,625	1,500	1,950	1,950	1,500
100-32261-0000	STREET EXCAVATION SURCHARGE	400	200	305	305	250
100-33100-0000	FEDERAL GRANT (PD)	2,812	-	1,318	1,318	-
100-33200-0000	FEDERAL GRANTS & AID	-	-	-	-	-
100-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-
100-33401-0000	LOCAL GOVERNMENT AID	145,886	636,274	636,274	636,274	703,609
100-33402-0000	MARKET VALUE CREDIT	134	-	-	-	-
100-33403-0000	PERFORMANCE AID ~ STATE	-	-	-	-	-
100-33406-0000	PERA AID	9,187	9,187	4,594	9,187	9,187
100-33421-0000	POLICE STATE AID	121,715	120,037	118,316	118,316	120,000
100-33422-0000	STATE AID (HIGHWAY)	177,648	177,648	184,696	184,696	185,000
100-33424-0000	STATE AID - TRAINING REIMB PD	5,126	5,000	5,471	5,471	5,500
100-33620-0000	COUNTY GRANTS	-	-	-	-	-
100-33630-0000	CRIMNET GRANT	-	-	-	-	-
100-34010-0000	BOND / LEASE PURCHASE PROCEEDS	178,894	776,225	319,565	319,565	211,500
100-34020-0000	EQUIP CERTIFICATE PROCEEDS	-	-	-	-	-
100-34101-0000	RENT/LEASE OF PROPERTY	2,180	2,180	1,998	2,180	2,180
100-34103-0000	ZONING & SUBDIVISION FEES	225	-	167	167	-
100-34107-0000	ASSESSMENT SEARCHES	6,750	5,000	5,850	5,850	5,000
100-34109-0000	ELECTION FILING FEES	-	8	8	8	-
100-34110-0000	CONDITIONAL USE PERMITS	2,979	1,000	1,750	1,750	1,500
100-34111-0000	VARIANCES	125	100	300	300	100
100-34112-0000	EASEMENT ADMIN FEES	-	-	-	-	-
100-34113-0000	FEE ~ CITY PROVIDED SERVICES	-	-	-	-	-
100-34114-0000	ASSESSORS REVIEW FEE	825	500	1,096	1,096	1,000
100-34115-0000	ENGINEERING SERVICES	-	500	-	-	-
100-34120-0000	ENGINEERING PLANS/SPECS	-	100	-	-	-
100-34121-0000	ANNEXATION FEE	-	150	125	125	150
100-34203-0000	POLICE REPORTS/PHOTOS	1	-	8	8	-
100-34204-0000	POLICE OTHER REVENUE	3,657	2,000	2,458	2,458	2,000
100-34207-0000	POLICE RESERVES REVENUE	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
100-34208-0000	SCHOOL RESOURCE OFFICER		50,000		50,000	25,000	50,000	50,000
100-34209-0000	DIVERSION REVENUE		-		-	-	-	-
100-34211-0000	MULTI-HOUSING REVENUE		1,678		1,500	758	1,500	1,500
100-34300-0000	SALE OF EQUIPMENT		-		-	-	-	-
100-34301-0000	SALE OF PROPERTY		-		-	-	-	-
100-34303-0000	SALE OF MATERIAL ~ STREET		-		100	-	-	-
100-34304-0000	SERVICE CHARGES ~ STREET		-		500	-	-	-
100-34309-0000	FINANCE CHARGES		153		150	261	261	150
100-34403-0000	REFUSE COLLECTION		709,322		695,000	599,086	719,869	715,000
100-34404-0000	RECYCLING REVENUES		154,653		137,000	123,190	149,107	148,000
100-34922-0000	COMMUNICATIONS TOWER LEASE		99,698		103,345	118,788	118,788	115,000
100-35101-0000	COURT/CIVIL FINES		32,703		30,000	27,209	35,717	35,000
100-35103-0000	ADMINISTRATIVE CITATION		-		-	-	-	-
100-35104-0000	TRANSPORTATION REVENUE		3,306		3,000	2,809	3,204	3,200
100-36101-0000	ASSESSMENTS LEVIED		-		-	-	-	-
100-36102-0000	INTEREST EARNED ~ ASSESSMENTS		-		-	-	-	-
100-36210-0000	INTEREST EARNED		3,284		1,800	2,151	2,151	1,800
100-36221-0000	UNDISTRIBUTED RECEIPTS		14,810		1,000	7,622	7,622	1,000
100-36222-0000	REFUNDS & REIMBURSEMENTS		41,647		-	88,357	88,357	-
100-36223-0000	BOND ADMIN FEES		-		-	-	-	-
100-36230-0000	CONTRIBUTIONS/DONATIONS		-		-	60	60	-
100-36231-0000	FLORA OF BUFFALO DONATIONS		9,790		9,500	9,445	9,445	9,500
100-36250-0000	STORM SEWER REVENUE		393,925		405,000	329,354	395,041	400,250
100-36255-0000	STORM WATER MANAGEMENT FEE		-		-	-	-	-
100-39202-0000	TRANSFER IN - BONDS		-		-	-	-	-
100-39204-0000	TRANSFER IN - WATER & SEWER				-	-	-	-
100-39207-0000	TRANSFER IN - DEFEASED BONDS		80		-	13,049	13,049	-
100-39209-0000	TRANSFER IN - IMPROVEMENTS				-	-	-	-
100-39210-0000	TRANSFER IN - ELECTRIC		900,000		900,000	-	900,000	900,000
TOTAL REVENUE --		x	**6,729,588**	x	**7,293,840**	**4,374,052**	**7,123,960**	**7,112,459**
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ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
100- GENERAL FUND								
EXPENDITURES								
MAYOR & COUNCIL								
100-41110-1010	WAGES (MAYOR & COUNCIL)		22,400		22,500	16,867	22,500	22,500
100-41110-1220	FICA CONTRIBUTIONS - 6.2%		1,389		1,395	1,046	1,395	1,395
100-41110-1240	MEDICARE CONTRIBUTIONS - 1.45%		325		326	245	326	326
100-41110-3610	LIABILITY - PROPERTY - WC INSURANCE		105		9,000	107	107	200
100-41110-4380	COMPUTER EXPENSE		-		-	6,658	6,658	500
100-41110-4395	MISCELLANEOUS		230		5,000	219	1,000	5,000
100-41110-4404	CONTINGENCIES		589		20,000	741	2,500	20,000
100-41110-5550	CAPITAL OUTLAY		1,385		6,000	-	-	42,200
DEBT SERVICE								
100-41110-6038	LEASE PURCHASE (PRINCIPAL) ~ LAPTOPS		**-**		**-**	**625**	**775**	**1,173**
100-41110-6041	LEASE PURCHASE (INTEREST) ~ LAPTOPS		**-**		**-**	-	**58**	**73**
TOTAL	**MAYOR & COUNCIL**	x	**26,423**	x	**64,221**	**26,507**	**35,318**	**93,368**
			============		============	============	============	============
PLANNING & ZONING								
100-41210-1010	WAGES (PLANNING & ZONING)		72,850		74,006	66,772	75,481	79,255
100-41210-1120	PLANNING COMMISSION PAY		1,308		1,000	100	1,500	1,500
100-41210-1210	PERA CONTRIBUTIONS - 7.5%		5,029		5,365	4,759	5,472	5,944
100-41210-1220	FICA CONTRIBUTION - 6.20%		4,466		4,650	4,089	4,680	4,914
100-41210-1240	MEDICARE CONTRIBUTION - 1.45%		1,047		1,073	956	1,094	1,149
100-41210-3020	PROFESSIONAL FEES		17,530		20,000	6,402	7,500	20,000
100-41210-3610	LIABILITY INSURANCE		14,512		10,000	20,448	20,448	21,000
100-41210-4395	PLANNING COMMISSION MISCELLANEOUS		785		500	350	500	500
TOTAL	**PLANNING & ZONING**	x	**117,527**	x	**116,595**	**103,877**	**116,676**	**134,263**
			============		============	============	============	============
TRANSPORTATION								
100-41310-1010	WAGES		12,405		12,703	10,984	12,417	13,038
100-41310-1210	PERA CONTRIBUTION - 7.5%		453		921	393	410	450
100-41310-1220	FICA CONTRIBUTION ~ 6.2%		769		788	681	770	808
100-41310-1240	MEDICARE CONTRIBUTION ~ 1.45%		180		184	159	180	189
100-41310-3210	TELEPHONE		641		1,068	330	435	600
100-41310-3610	LIABILITY / PROPERTY / WC INSURANCE		790		900	731	731	880
100-41310-4305	WCAT / TRAILBLAZER EXPENDITURES		-		-	1,550	-	-
100-41310-4395	MISCELLANEOUS ~ INCLUDING BUS RENTAL		21,139		22,000	15,299	21,000	22,000
TOTAL TRANSPORTATION ALTERNATIVES		x	**36,377**	x	**38,564**	**30,126**	**35,943**	**37,965**
			============		============	============	============	============
ELECTION								
100-41410-4395	ELECTION MISCELLANEOUS		1,510		12,000	11,543	12,000	-
100-41410-5550	ELECTION CAPITAL OUTLAY		-		12,000	10,270	10,270	-
TOTAL ELECTION		x	**1,510**	x	**24,000**	**21,813**	**22,270**	**-**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
ADMINISTRATION						
100-41500-1010	WAGES (ADMINISTRATION)	254,076	294,505	205,511	232,317	243,933
100-41500-1210	PERA CONTRIBUTION - 7.5%	18,357	21,352	14,733	16,843	18,295
100-41500-1220	FICA CONTRIBUTION ~ 6.2%	15,204	18,259	12,042	14,404	15,124
100-41500-1240	MEDICARE CONTRIBUTION - 1.45%	3,556	4,270	2,816	3,369	3,537
100-41500-1310	HEALTH INSURANCE	15,958	20,988	20,634	27,748	28,580
100-41510-1120	CONTRACTED CLEANING SERVICE	1,993	2,159	6,295	7,557	7,784
100-41510-1320	EMPLOYMENT PHYSICAL	115	-	-	-	-
100-41510-2011	OFFICE SUPPLIES	-	-	10,007	11,000	11,000
100-41510-2069	EDUCATION ALLOWANCE-ALL DEPTS.	83	2,000	750	1,000	2,000
100-41510-2070	TRAINING	1,649	2,000	84	84	2,000
100-41510-2120	VEHICLE EXPENSE/FUEL	500	1,000	305	500	1,000
100-41510-2180	UNIFORM/CLOTHING ALLOWANCE	563	375	328	375	375
100-41510-2211	GENERATOR MAINTENANCE/REPAIRS	397	750	797	797	750
100-41510-2255	ENGINEERING FEES	38,053	15,000	29,376	35,000	35,000
100-41510-2291	MAINTENANCE CITY BUILDING	2,574	5,000	5,064	6,000	6,000
100-41510-3010	AUDITING/ACCOUNTING	8,150	8,500	9,000	9,000	9,000
100-41510-3020	PROFESSIONAL SERVICES	328	1,500	1,822	1,822	1,500
100-41510-3040	LEGAL/ATTORNEY FEES	19,205	20,000	19,778	27,831	25,000
100-41510-3045	TAX LEVY REIMB TO TOWNSHIPS	800	-	800	800	-
100-41510-3050	ASSESSOR	63,601	64,000	63,527	63,527	64,000
100-41510-3055	TRUTH IN TAXATION MAILING	-	1,000	938	938	1,000
100-41510-3210	TELEPHONE	2,927	3,500	2,800	3,509	3,600
100-41510-3310	MILEAGE	-	100	-	-	-
100-41510-3510	LEGAL NOTICES PUBLISHING	2,215	3,500	1,069	2,000	3,000
100-41510-3610	LIABILITY - PROPERTY - WC INSURANCE	9,387	12,000	14,161	14,161	14,500
100-41510-3615	CASUALTY LOSS/DEDUCTIBLE	1,000	5,000	-	-	5,000
100-41510-3820	UTILITIES - % CITY CENTER	11,406	10,000	27,705	37,074	38,000
100-41510-3821	SECURITY-CITY CENTER	696	250	180	239	250
100-41510-4330	DUES & SUBSCRIPTIONS	14,541	17,500	15,873	15,873	16,500
100-41510-4341	BUILDING PERMIT SURCHARGE	12,011	16,800	8,510	15,540	16,800
100-41510-4342	BUILDING INSPECTION SERVICES	83,406	120,000	79,533	111,000	120,000
100-41510-4370	SAFETY EXPENSE	921	2,000	803	1,000	2,000
100-41510-4380	COMPUTER EXPENSE	20,598	25,000	23,205	25,000	25,000
100-41510-4395	MISCELLANEOUS	10,639	10,000	7,206	10,000	10,000
100-41510-4396	VISA/MASTER/DISCOVER FEES	2,657	2,000	3,032	3,032	3,100
100-41510-4398	BAD DEBT EXPENSE	203	-	-	-	-
100-41510-4402	ADVERTISING/MARKETING	1,539	1,000	855	1,000	1,000
100-41510-6125	INTEREST EXPENSE	-	-	-	-	-
TOTAL		619,303	711,308	589,539	700,338	734,627
CAPITAL OUTLAY						
100-41510-5550	CAPITAL OUTLAY	5,158	20,000	5,549	5,549	20,000
DEBT SERVICE						
100-41510-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL	399	-	-	-	-
100-41510-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST	8	-	-	-	-
100-41510-6042	LEASE PAYMENT (VEHICLE)	-	-	-	-	-
TOTAL ADMINISTRATION -------------------------	x	**624,868** x	**731,308**	**595,088**	**705,887**	**754,627**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
ENGINEERING						
100-41520-1010	WAGES (ENGINEERING)	110,413	112,868	96,500	110,087	115,591
100-41520-1210	PERA CONTRIBUTION - 7.5%	8,005	8,183	6,996	7,981	8,669
100-41520-1220	FICA CONTRIBUTION - 6.20%	6,612	6,998	5,766	6,825	7,167
100-41520-1240	MEDICARE CONTRIBUTION - 1.45%	1,547	1,637	1,348	1,596	1,676
100-41520-1310	HEALTH INSURANCE	9,648	10,359	8,254	9,382	9,663
100-41520-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
100-41520-2010	OFFICE SUPPLIES	1,124	1,500	915	1,200	1,500
100-41520-2070	TRAINING	-	500	-	500	500
100-41520-2120	MOTOR FUELS/VEHICLE EXPENSE	1,310	1,500	641	1,000	1,500
100-41520-2180	CLOTHING ALLOWANCE	150	150	75	150	150
100-41520-3020	PROFESSIONAL FEES	4,848	4,848	5,097	5,097	5,200
100-41520-3210	TELEPHONE	155	-	-	-	-
100-41520-3310	MILEAGE	-	-	-	-	-
100-41520-3610	LIABILITY - PROPERTY - WC INSURANCE	1,599	1,800	1,419	1,419	1,600
100-41520-4330	DUES & SUBSCRIPTIONS	1,000	1,000	1,000	1,000	1,000
100-41520-4370	SAFETY EXPENSE	-	150	-	150	150
100-41520-4373	MEDICAL EXAMINATIONS	-	-	-	-	-
100-41520-4380	COMPUTER EXPENSE	2,646	5,000	3,400	3,400	5,000
100-41520-4395	MISCELLANEOUS	84	1,000	-	250	1,000
TOTAL		149,140.72	157,491	131,412	150,038	160,367
CAPITAL OUTLAY						
100-41520-5550	CAPITAL OUTLAY	-	-	-	-	-
DEBT SERVICE						
100-41520-6030	LEASE PAYMENT (TRUCK) ~ PRINCIPAL	-	-	-		
100-41510-6041	LEASE PAYMENT (TRUCK) ~ INTEREST	-	-	-		
TOTAL ENGINEERING		x **149,141**	x **157,491**	**131,412**	**150,038**	**160,367**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
M.I.S.						
100-41530-1010	WAGES (MIS)	52,013	59,385	69,665	72,314	62,354
100-41530-1210	PERA CONTRIBUTION - 7.5%	3,777	4,305	3,103	5,243	4,677
100-41530-1220	FICA CONTRIBUTION - 6.2%	2,955	3,682	4,093	4,483	3,866
100-41530-1240	MEDICARE CONTRIBUTION - 1.45%	691	861	957	1,049	904
100-41530-1310	HEALTH INSURANCE	19,204	20,620	16,980	18,764	19,327
100-41530-2070	TRAINING	1,863	3,000	1,598	1,598	3,000
100-41530-2120	FUEL/VEHICLE EXPENSE	-	-	280	500	500
100-41530-2160	TOOLS	229	300	55	300	300
100-41530-2180	CLOTHING ALLOWANCE	142	150	-	150	150
100-41530-3020	PROFESSIONAL FEES	-	-	13,323	13,323	10,000
100-41530-3210	TELEPHONE/PAGERS	1,014	720	502	780	850
100-41530-3310	MILEAGE	-	50	-	-	50
100-41530-3610	LIABILITY - PROPERTY - WC INSURANCE	345	450	697	697	750
100-41530-3820	UTILITIES	10	-	200	274	300
100-41530-4380	COMPUTER EXPENSE	5,838	5,000	8,834	8,834	10,000
100-41530-4395	MISCELLANEOUS	1,237	1,200	1,101	1,200	1,250
TOTAL M.I.S. OPERATING EXPENDITURES		**89,319**	**99,724**	**121,389**	**129,508**	**118,278**
CAPITAL OUTLAY						
100-41530-5550	CAPITAL OUTLAY	136,154	148,000	40,994	40,994	39,750
DEBT SERVICE						
100-41530-6034	LEASE PAYMENT (SAN REPLACEMENT) ~ PRINCIPAL	6,407.98	19,551	17,892	**19,551**	**19,984**
100-41530-6033	LEASE PAYMENT (SAN REPLACEMENT) ~ INTEREST	748.66	1,885	**-**	**1,885**	**1,453**
100-41530-6038	LEASE PAYMENT (PHONES/MIS) ~ PRINCIPAL	-	-	7,963	**9,877**	**14,984**
100-41530-6041	LEASE PAYMENT (PHONES/MIS) ~ INTEREST	-	-	-	**738**	**938**
TOTAL M.I.S.		x **232,629**	x **269,160**	**188,239**	**202,553**	**195,387**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
POLICE DEPARTMENT						
100-42110-1010	WAGES (PD OFFICE)	177,894	183,051	151,616	176,392	182,380
100-42110-1020	O-T WAGES (PD OFFICE)	362	-	416	416	-
100-42110-1210	OFFICE PERA CONTRIBUTION - (7.5%)	12,727	13,271	10,885	12,788	13,679
100-42110-1220	OFFICE FICA CONTRIBUTION - (6.20%)	10,447	11,349	8,906	10,936	11,308
100-42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,441	2,654	2,083	2,558	2,645
100-42120-1010	WAGES - (OFFICERS)	959,958	1,012,000	822,862	960,192	1,117,000
100-42120-1020	OVER-TIME WAGES	18,105	20,000	16,224	20,000	21,390
100-42120-1025	CONTRACT OVER-TIME	(1,782)	-	(1,009)	(1,009)	-
100-42120-1030	COURT OVER-TIME	2,709	4,000	1,377	4,000	4,000
100-42120-1120	HOLIDAY PREMIUM PAY	5,189	7,000	4,226	7,000	7,500
100-42120-1230	POLICE PENSION -OFFICERS ~ 16.2%	140,166	159,579	128,395	159,579	180,954
100-42120-1240	MEDICARE CONTRIBUTION ~ 1.45%	12,165	15,124	10,264	15,124	16,197
100-42120-1310	HEALTH INSURANCE	157,302	182,264	141,174	165,468	176,432
100-42120-1320	EMPLOYMENT PHYSICALS	563	200	-	200	200
100-42120-1420	UNEMPLOYMENT BENEFITS	14,386	-	(553)	(553)	-
100-42120-2180	UNIFORM/CLOTHING ALLOWANCE	23,301	16,000	14,270	15,000	19,250
100-42120-2181	BP VESTS	4,445	-	1,135	1,135	-
100-42125-2070	POLICE TRAINING	3,884	7,500	3,513	6,800	10,000
100-42125-2075	POLICE FIREARMS TRAINING	204	200	67	200	350
100-42130-1120	CONTRACTED CLEANING SERVICE	8,245	8,000	5,970	7,500	8,000
100-42130-2010	OFFICE SUPPLIES	2,937	1,500	1,680	1,700	2,000
100-42130-2115	COPIER LEASE PAYMENT	2,564	2,500	1,499	2,500	2,500
100-42130-2120	VEHICLE EXPENSE	15,827	12,000	7,860	12,000	12,000
100-42130-2121	MOTOR FUELS	26,145	26,000	21,206	26,000	26,000
100-42130-2150	SUPPLIES / PATROL SUPPLIES	910	1,250	-	1,250	1,250
100-42130-2175	AMMUNITION	4,241	5,500	5,020	5,500	6,000
100-42130-2210	EQUIPMENT MAINTENANCE	2,809	2,500	2,292	2,500	3,000
100-42130-2211	GENERATOR MAINT/REPAIRS	1,407	3,000	1,087	1,200	3,000
100-42130-2280	BUILDING MAINTENANCE/REPAIRS	15,987	12,000	11,853	12,000	12,500
100-42130-3020	PROFESSIONAL SERVICES	1,425	750	1,994	1,994	750
100-42130-3040	LEGAL/ATTORNEY FEES	63,035	61,500	58,464	61,500	64,000
100-42130-3102	UNION ADMIN FEES	-	5,000	-	-	5,000
100-42130-3210	TELEPHONE	13,684	12,000	9,307	11,400	11,400
100-42130-3230	RADIO UNITS	4,141	4,000	3,319	4,000	4,150
100-42130-3610	LIABILITY - PROPERTY - WC INSURANCE	48,870	55,000	58,220	58,220	60,000
100-42130-3615	CASUALTY LOSS/DEDUCTIBLE	3,810	5,000	105	5,000	5,000
100-42130-3820	UTILITIES/FIBER CABLE	36,491	39,000	27,409	36,664	39,000
100-42130-3821	SECURITY	252	5,500	589	707	1,000
100-42130-4330	DUES & SUBSCRIPTIONS	1,463	1,800	859	1,800	2,000
100-42130-4356	DRUG TASK FORCE	-	-	-	-	-
100-42130-4357	INVESTIGATION EXPENSE	(84)	1,250	563	1,250	1,250
100-42130-4370	SAFETY EXPENSE	1,107	300	561	561	1,000
100-42130-4373	MEDICAL EXAMINATIONS	-	250	-	250	250
100-42130-4380	COMPUTER EXPENSE	24,511	27,000	32,658	32,658	32,000
100-42130-4394	ANIMAL CONTROL	1,407	3,000	1,649	1,649	3,000
100-42130-4395	MISCELLANEOUS	4,343	4,000	3,756	4,000	4,000
100-42130-4404	CONTINGENCIES	-	2,000	-	2,000	2,000
100-42130-4920	RESERVE EXPENSE	2,761	4,000	73	200	4,000
100-42130-4925	DRUG EDUCATION EXPENSE	-	200	-	200	200
100-42130-4926	COMMUNITY POLICING	1,264	2,000	867	1,500	2,000
100-42130-4927	MULTI-HOUSING EXPENSE	1,870	750	975	975	750
100-42130-4928	DIVERSION EXPENSE	-	250	-	250	250
TOTAL OPERATING EXPENDITURES		**1,835,888**	**1,942,992**	**1,575,687**	**1,855,154**	**2,082,534**

ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
CAPITAL OUTLAY								
100-42130-5550	CAPITAL OUTLAY		83,391		139,100	71,310	121,310	57,250
100-42130-5554	CAPITAL OUTLAY-TECHNOLOGY		-		-	-	-	-
DEBT SERVICE								
100-42130-6032	LEASE PRINCIPAL (SQUADS & COMPUTERS)		4,483		13,741	12,518	**13,741**	**14,045**
100-42130-6033	LEASE INTEREST (SQUADS)		524		1,297	**-**	**1,297**	**993**
100-42130-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL		34,991		-	-	-	-
100-42130-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST		565		-	-	-	-
100-42130-6042	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ PRINCIPAL		7,293		-	7,599	**9,424**	**14,296**
100-42130-6045	LEASE PAYMENT (PD SQUADS & COMPUTERS) ~ INTEREST		158		-	-	**704**	**895**
TOTAL POLICE --		x	**1,967,293**	**x**	**2,097,130**	**1,667,113**	**2,001,630**	**2,170,014**
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FIRE PROTECTION								
100-42140-3060	FIRE PROTECTION EXPENSE	x	393,543		403,182	201,591	403,182	410,000
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CIVIL DEFENSE								
EXPENDITURES								
100-42500-3610	LIABILITY / PROPERTY INSURANCE		250		325	342	355	400
100-42500-4395	CIVIL DEFENSE MISCELLANEOUS		-		-	201	201	-
100-42500-5550	CIVIL DEFENSE CAPITAL OUTLAY		-		3,500	-	3,000	-
TOTAL	**CIVIL DEFENSE**	x	**250**	**x**	**3,825**	**542**	**3,555**	**400**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
STREET DEPARTMENT						
(BENEFITS)						
100-43100-1310	HEALTH INSURANCE	94,429	90,855	73,371	82,722	85,203
(STREET MAINTENANCE)						
100-43120-1010	WAGES (STREET MAINTENANCE)	328,225	338,597	281,796	333,552	345,226
100-43120-1210	PERA CONTRIBUTION ~ 7.5%	23,353	24,548	20,357	24,183	25,892
100-43120-1220	FICA CONTRIBUTIONS ~ 6.2%	19,031	20,993	16,738	20,680	21,404
100-43120-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	4,451	4,910	3,915	4,837	5,006
100-43120-2255	ENGINERING FEES	240	-	-	-	-
100-43120-2285	MAINTENANCE STREETS	141,390	185,000	178,974	190,000	485,000
100-43120-3020	PROFESSIONAL FEES	-	-	-	-	-
100-43120-4395	MISCELLANEOUS	39	1,000	199	250	1,000
(STORM SEWER)						
100-43122-1010	WAGES (STORM SEWER)	4,424	7,875	8,779	10,424	10,789
100-43122-1210	PERA CONTRIBUTION ~ 7.5%	306	571	617	756	809
100-43122-1220	FICA CONTRIBUTIONS ~ 6.2%	263	488	512	646	669
100-43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	62	114	120	151	156
100-43122-2255	ENGINEERING FEES	9,165	15,000	14,928	15,000	15,000
100-43122-2280	MAINTENANCE & REPAIRS	23,448	35,000	63,834	68,000	65,000
100-43122-3020	PROFESSIONAL FEES	-	1,500	10,028	10,028	5,000
100-43122-3820	STORM SEWER UTILITIES	1,976	2,200	1,292	2,200	2,300
100-43122-4330	DUES & SUBSCRIPTIONS	1,560	1,200	400	1,600	1,600
100-43122-4388	UTILITY BILL DISCOUNT	194	194	162	194	194
100-43122-4395	STORM SEWER MISCELLANEOUS	609	1,500	1,235	1,500	1,500
100-43122-4398	BAD DEBT EXPENSE	771	200	-	750	750
100-43122-5550	CAPITAL OUTLAY - STORM SEWER		-	-	-	-
(TRAILS MAINTENANCE)						
100-43121-1010	WAGES	2,326	5,250	4,457	4,457	4,680
100-43121-1210	PERA CONTRIBUTION ~ 7.5%	169	381	323	323	351
100-43121-1220	FICA CONTRIBUTIONS ~ 6.2%	138	326	264	276	290
100-43121-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	32	76	62	65	68
100-43121-2285	MAINTENANCE	-	15,000	-	-	15,000
100-43121-4395	MISCELLANEOUS	-	-	-	-	-
(COMPOST)						
100-43124-1010	WAGES (COMPOST)	14,929	19,425	13,544	15,375	15,913
100-43124-1210	PERA CONTRIBUTION ~ 7.5%	776	1,350	701	1,115	1,193
100-43124-1220	FICA CONTRIBUTIONS ~ 6.2%	899	1,204	825	953	987
100-43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	210	282	193	223	231
100-43124-3820	COMPOST UTILITIES	228	200	165	225	225
100-43124-4395	MISCELLANEOUS	12,869	20,000	319	20,000	17,000
(SNOW REMOVAL)						
100-43125-1010	WAGES (SNOW REMOVAL)	82,845	78,750	69,527	104,527	108,185
100-43125-1120	OTHER PAY (SNOW REMOVAL)	-	10,000	-	10,000	10,000
100-43125-1210	PERA CONTRIBUTION ~ 7.25%	5,992	5,709	4,930	7,578	8,114
100-43125-1220	FICA CONTRIBUTION ~ 6.2%	4,780	4,883	4,029	6,481	6,707
100-43125-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,118	1,142	942	1,516	1,569
(OTHER EXPENDITURES)						
100-43135-1120	CONTRACTED CLEANING SERVICE	959	1,173	700	840	865
100-43135-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
100-43135-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
100-43135-2010	OFFICE SUPPLIES	140	300	-	100	250
100-43135-2070	TRAINING	-	750	300	500	750
100-43135-2120	MOTOR FUELS/VEHICLE EXPENSE	63,627	80,000	58,080	79,726	82,000
100-43135-2150	MATERIALS/SUPPLIES	-	-	-	-	-
100-43135-2155	SHOP MATERIALS	-	100	-	100	100
100-43135-2160	TOOLS	180	1,200	269	500	1,000
100-43135-2180	UNIFORM/CLOTHING ALLOWANCE	1,125	1,000	461	1,000	1,000
100-43135-2210	EQUIPMENT MAINTENANCE	124,510	115,000	126,735	135,000	125,000
100-43135-2251	FLORA OF BUFFALO FLOWERS	12,766	15,000	13,884	15,000	15,000
100-43135-2290	SHOP EXPENSE	6,021	8,800	3,919	6,000	7,500
100-43135-2291	BUILDING MAINTENANCE	10,273	10,000	8,174	10,000	10,000

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
100-43135-3020	PROFESSIONAL SERVICES	-	1,000	218	218	1,000
100-43135-3210	TELEPHONE/PAGERS	1,293	1,450	968	1,200	1,300
100-43135-3230	RADIO UNITS	877	1,000	8,938	8,938	1,000
100-43135-3610	LIABILITY - PROPERTY - WC INSURANCE	45,566	50,000	52,525	52,525	55,000
100-43135-3615	CASUALTY LOSS/DEDUCTIBLE	160	5,000	5,507	5,507	5,000
100-43135-3820	UTILITIES	24,156	26,000	18,309	29,258	30,000
100-43135-3821	SECURITY	266	563	211	281	350
100-43135-3825	STREET LIGHTING - ELECTRICITY	126,158	128,000	90,575	125,000	128,000
100-43135-4330	DUES & SUBSCRIPTIONS	101	150	-	125	125
100-43135-4369	MOSQUITO CONTROL EXPENSE	10,035	10,000	10,492	10,492	10,500
100-43135-4370	SAFETY EXPENSE	1,616	2,500	860	1,500	2,500
100-43135-4380	COMPUTER EXPENSE	1,471	2,000	1,101	1,101	2,500
100-43135-4393	PEST CONTROL	-	500	-	500	500
100-43135-4395	MISCELLANEOUS	1,285	1,500	1,266	1,500	1,500
TOTAL OPERATING EXPENDITURES		**1,213,832**	**1,358,708**	**1,181,031**	**1,427,497**	**1,745,753**
CAPITAL OUTLAY						
100-43135-5551	CAPITAL OUTLAY-STREETS	10,283	-	-	-	-
100-43135-5559	CAPITAL OUTLAY ~ EQUIPMENT	-	447,625	387,891	447,625	185,115
100-43135-5554	CAPITAL OUTLAY - TECHNOLOGY	-	-	-	-	-
DEBT SERVICE						
100-43135-6026	LEASE PAYMENT (D TRUCK, GATOR, SKIDSTEER.) ~ PRINCIPAL	84,352	51,054	45,328	**51,054**	**52,100**
100-43135-6028	LEASE PAYMENT (D TRUCK, GATOR, SKIDSTEER.) ~ INTEREST	5,529	3,340	-	**3,340**	**2,294**
100-43135-6035	LEASE PAYMENT (P.U. TRUCKS) ~ PRINCIPAL	11,378	11,743	10,369	**11,743**	**12,096**
100-43135-6036	LEASE PAYMENT (P.U. TRUCKS) ~ INTEREST	1,064	700	-	**700**	**346**
100-43135-6038	LEASE PAYMENT (LOADER) ~ PRINCIPAL	-	-	17,078	**21,186**	**32,140**
100-43135-6041	LEASE PAYMENT (LOADER) ~ INTEREST	-	-	-	**1,582**	**2,012**
100-43135-6034	LEASE PAYMENT (TECHNOLOGY) ~ PRINCIPAL	599	-	-	-	-
100-43135-6037	LEASE PAYMENT (TECHNOLOGY) ~ INTEREST	12	-	-	-	-
TOTAL STREET --	x	**1,327,050** x	**1,873,170**	**1,641,698**	**1,964,727**	**2,031,856**
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ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
SANITATION								
100-43150-3210	TELEPHONE		1,847		2,500	1,212	1,800	1,800
100-43150-3610	LIABILITY/PROPERTY INSURANCE		624		800	632	800	800
100-43150-3826	GARBAGE COLLECTION		495,626		495,000	391,542	523,862	505,000
100-43150-3827	RECYCLING		201,893		200,000	160,214	213,755	200,000
100-43150-4380	COMPUTER EXPENSE		11,890		13,000	9,977	13,500	13,500
100-43150-4395	SANITATION MISCELLANEOUS		5,705		10,000	650	1,000	1,500
100-43150-4396	CREDIT / CHECK CARD FEES		11,932		13,000	9,607	12,750	13,000
100-43150-4398	BAD DEBT EXPENSE		2,310		1,500	-	2,500	2,500
100-43150-5550	CAPITAL OUTLAY - GARBAGE		6,665		-	-	-	-
DEBT SERVICE								
100-43150-6032	LEASE PAYMENT (FOLDING / STUFFING MACHINE) PRINCIPAL		393		1,250	988	**1,250**	**1,278**
100-43150-6033	LEASE PAYMENT (FOLDING / STUFFING MACHINE) INTEREST		46		121	-	**121**	**93**
TOTAL SANITATION		x	**738,931**	x	**737,171**	**574,822**	**771,337**	**739,471**
CHAMBER OF COMMERCE								
100-47100-4395	**CHAMBER OF COMMERCE BUILDING**	x	-		-	-	-	-
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		160,000		150,000	-	150,000	150,000
100-49300-7259	TRANSFERS OUT ~ TO BONDS		-		-	44,049	44,049	-
100-49300-7260	TRANSFER OUT - TO IMPROVEMENT		157,103		-	-	-	-
100-49300-7262	TRANSFER OUT - TO SS BOND		5,315		-	-	-	-
100-49300-7276	TRANSFERS OUT - STORM SEWER - 2009E		-		5,215	-	5,215	-
TOTAL		x	**587,418**	x	**420,215**	**44,049**	**464,264**	**415,000**
TOTAL GENERAL FUND EXPENDITURES		x	**6,202,959**	x	**6,936,032**	**5,226,878**	**6,877,381**	**7,142,717**

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
200-PARK FUND						
REVENUE						
200-31010-0000	TAX LEVY (CURRENT)	-	-	-	-	-
200-31950-0000	LEASE PURCHASE LEVY	65,044	48,095	29,284	58,568	56,962
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	-	62,800	-	-	-
200-34101-0000	RENT/LEASE OF PROPERTY - GRIFFING PARK	-	-	-	-	-
200-34302-0000	PRINT SALES	-	-	11	11	-
200-34300-0000	SALE OF PROPERTY / EQUIPMENT	360	-	-	-	-
200-34304-0000	CHARGES FOR SERVICES-PARK	1,380	1,000	480	480	1,000
200-36210-0000	INTEREST EARNED	-	-	-	-	-
200-36222-0000	REFUNDS & REIMBURSEMENTS	21,612	10,000	10,544	10,544	10,000
200-36230-0000	CONTRIBUTIONS/DONATIONS	32,471	20,000	21,348	21,348	15,000
200-36232-0000	PARK DEDICATION FEES	-	-	250	250	-
200-36240-0000	MISCELLANEOUS REVENUE	477	1,000	625	625	1,000
200-36245-0000	UTILITY ROUND-UP	977	1,200	805	933	1,000
200-36260-0000	VET'S MEMORIAL BRICK SALE	117	-	-	-	-
200-38064-0000	BUILDING RENT	4,079	4,000	4,968	4,968	4,500
200-38075-0000	PAVILLION & BALLPARK REVENUE	16,163	15,000	18,486	18,486	18,000
200-39201-0000	TRANSFERS IN - FROM LIQUOR	550,000	600,000	-	600,000	600,000
200-39203-0000	TRANSFERS IN-GENERAL	200,000	300,000	-	300,000	300,000
TOTAL	**REVENUE** -- x	**892,680** x	**1,063,095**	**86,801**	**1,016,214**	**1,007,462**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
EXPENDITURES						
(WAGES/BENEFITS)						
200-45200-1010	WAGES (PARK ADMIN)	34,034	36,750	34,662	37,500	38,813
200-45200-1210	PERA CONTRIBUTION ~ 7.5%	2,454	2,664	2,513	2,719	2,911
200-45200-1220	FICA CONTRIBUTION ~ 6.2%	1,987	2,279	2,024	2,325	2,406
200-45200-1240	MEDICARE CONTRIBUTION ~ 1.45%	465	533	473	544	563
200-45200-1310	HEALTH INSURANCE	-	-	-	-	-
(MAINTENANCE)						
200-45201-1010	WAGES (MAINTENANCE)	225,288	230,177	193,579	210,000	229,770
200-45201-1210	PERA CONTRIBUTION ~ 7.5%	14,680	16,688	12,375	15,225	17,233
200-45201-1220	FICA CONTRIBUTION ~ 6.2%	13,174	14,271	11,492	13,020	14,246
200-45201-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,081	3,338	2,688	3,045	3,332
200-45206-1420	UNEMPLOYMENT BENEFITS	9,969	-	-	-	-
(BOAT LANDING ~ INSPECTIONS)						
200-45205-1010	WAGES (MAINTENANCE)	9,436	12,000	11,192	11,192	12,000
200-45205-1220	FICA CONTRIBUTION ~ 6.2%	585	744	694	694	744
200-45205-1240	MEDICARE CONTRIBUTION ~ 1.45%	137	174	162	162	174
200-45205-4395	BOAT LANDING MISCELLANEOUS	293	350	430	430	450
(OTHER EXPENDITURES)						
200-45206-1120	CONTRACTED CLEANING SERVICE	959	1,171	700	840	865
200-45206-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
200-45206-1420	PARK UNEMPLOYMENT BENEFIT	-	-	2,588	2,588	-
200-45206-2070	TRAINING	270	250	789	789	600
200-45206-2120	MOTOR FUELS/VEHICLE EXPENSE	25,051	32,000	25,586	26,000	27,000
200-45206-2160	TOOLS & SMALL EQUIPMENT	-	2,500	-	1,000	2,500
200-45206-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	-	-	-
200-45206-2210	PARK EQUIPMENT MAINTENANCE	26,125	45,000	38,682	45,000	45,000
200-45206-2280	MAINTENANCE & REPAIRS	124,328	125,000	91,076	125,000	125,000
200-45206-2290	SHOP EXPENSE	-	3,000	154	1,000	3,000
200-45206-2291	BUILDING MAINTENANCE	9,741	8,200	8,174	8,200	8,500
200-45206-2597	CONCESSION PURCHASES	2,709	3,000	2,717	2,717	3,000
200-45206-3020	PROFESSIONAL SERVICES	660	-	2,620	2,620	2,500
200-45206-3210	TELEPHONE	1,895	2,200	1,353	1,700	1,800
200-45206-3230	PARK RADIO UNITS	877	500	-	500	500
200-45206-3610	LIABILITY - PROPERTY - WC INSURANCE	29,658	36,000	35,061	35,061	36,000
200-45206-3615	CASUALTY LOSS/DEDUCTIBLE	160	5,000	1,507	1,507	5,000
200-45206-3820	UTILITIES (PARKS & PARKS FACILITY)	35,528	36,000	27,541	39,206	40,000
200-45206-3821	SECURITY	266	301	211	300	300
200-45206-4370	SAFETY EXPENSE	619	750	891	891	1,000
200-45206-4380	COMPUTER EXPENSE	429	1,000	756	756	500
200-45206-4395	MISCELLANEOUS	20,778	22,000	15,694	18,000	20,000
200-45206-6125	PARK - INTEREST EXPENSE	1,260	1,200	521	900	1,000
(SCHOOL JOINT POWERS)						
200-45209-4395	JOINT POWERS ~ REC COORDINATOR & NORTHWINDS	42,614	45,000	500	45,000	45,000
200-45209-6021	JOINT POWERS ~ TENNIS COURTS (PRINCIPAL)	33,426	34,882	38,521	38,521	36,401
200-45209-6022	JOINT POWERS ~ TENNIS COURTS (INTEREST)	8,381	6,925	3,286	3,286	5,406

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
(PARKSHORE PAVILLION)						
200-45211-1010	WAGES	8,027	8,500	8,282	8,282	8,500
200-45211-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	-
200-45211-1220	FICA CONTRIBUTION ~ 6.2%	498	527	513	513	527
200-45211-1240	MEDICARE CONTRIBUTION ~ 1.45%	116	123	120	120	123
200-45211-2170	PAVILLION SUPPLIES	68	250	-	-	250
200-45211-2280	MAINTENANCE & REPAIRS	2,960	1,500	-	-	1,500
200-45211-2597	CONCESSION PURCHASES	-	-	-	-	-
200-45211-2598	BOAT LEASING	3,678	2,500	1,606	1,606	2,800
200-45211-3210	TELEPHONE	557	650	390	600	650
200-45211-3820	UTILITIES	8,437	8,000	6,863	8,000	8,000
200-45211-4310	CASH OVER / SHORT	47	-	232	232	-
200-45211-4395	MISCELLANEOUS	127	1,000	209	250	1,000
200-45212-2280	SKATE PARK - MAINTENANCE & REPAIRS	-	-	-	-	-
TOTAL		**705,831**	**754,895**	**589,427**	**717,841**	**756,863**
CAPITAL IMPROVEMENTS						
200-45206-5550	CAPITAL OUTLAY	23,398	62,800	26,302	26,302	266,195
200-45211-5550	CAPITAL OUTLAY (PAVILLION)	-	-	-	-	-
DEBT SERVICE						
200-45206-6042	LEASE PAYMENT (MOWER) ~ PRINCIPAL	1,075	11,743	10,495	**11,743**	**12,096**
200-45206-6045	LEASE PAYMENT (MOWER) ~ INTEREST	11,520	700	-	**700**	**346**
TOTAL PARK EXPENDITURES		x **741,824**	x **830,138**	**626,224**	**756,585**	**1,035,501**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
210- FIRE FUND						
REVENUE						
210-31010-0000	PROPERTY TAX - CURRENT	-	-	-	-	-
210-31950-0000	LEASE PURCHASE TAX LEVY	-	-	-	-	-
210-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-
210-33200-0000	FEDERAL AID (DISASTER)	-	-	-	-	-
210-33400-0000	STATE GRANTS & AIDS	108,159	85,000	108,043	108,043	108,000
210-33401-0000	LOCAL GOVERNMENT AID	-	-	-	-	-
210-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
210-33404-0000	OTHER GRANTS & AIDS	2,970	-	2,300	2,300	-
210-33425-0000	STATE AID (TRAINING)	4,600	3,500	1,100	1,100	3,500
210-34010-0000	LEASE PURCHASE PROCEEDS	-	-	-	-	265,000
210-34202-0000	FIRE CHARGES	575,731	575,731	597,646	597,646	600,000
210-34300-0000	SALE OF EQUIPMENT	-	-	4,500	4,500	-
210-34307-0000	OTHER REVENUE	4,980	-	10	10	-
210-36210-0000	INTEREST EARNED	735	650	497	650	750
210-36222-0000	REFUNDS & REIMBURSEMENTS	65	-	100	100	-
210-36230-0000	CONTRIBUTIONS/DONATIONS	-		-	-	-
210-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
210-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
TOTAL REVENUE		x **697,240**	x **664,881**	**714,196**	**714,349**	**977,250**
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EXPENDITURES						
210-42200-1010	WAGES (FIREFIGHTER)	100,716	115,000	71,393	105,000	115,000
210-42200-1120	OTHER PAY	5,751	7,000	4,881	7,000	7,000
210-42200-1210	PERA CONTRIBUTIONS ~ 7.5%	29	50	6	8	50
210-42200-1220	FICA CONTRIBUTIONS ~ 6.2%	6,242	7,130	4,426	6,510	7,130
210-42200-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	1,460	1,668	1,035	1,523	1,668
210-42210-1120	CONTRACTED CLEANING SERVICE	1,988	2,287	1,629	1,979	2,038
210-42210-1420	UNEMPLOYMENT BENEFITS	(77)	-	-	-	-
210-42210-2010	OFFICE SUPPLIES	-	100	29	100	100
210-42210-2070	TRAINING	9,131	8,500	4,823	7,000	8,500
210-42210-2120	MOTOR FUEL/VEHICLE EXPENSE	10,462	12,000	7,631	12,000	12,000
210-42210-2150	MATERIALS/SUPPLIES	1,109	3,500	5,168	5,300	4,000
210-42210-2160	SMALL EQUIPMENT & FIRE FIGHTING GEAR	1,051	5,000	6,728	6,728	6,000
210-42210-2180	CLOTHING ALLOWANCE	716	2,625	3,245	3,245	2,625
210-42210-2210	EQUIPMENT MAINTENANCE	22,159	30,000	27,312	29,000	30,000
210-42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,548	1,000	767	1,000	2,000
210-42210-2280	BUILDING MAINTENANCE & REPAIRS	3,913	15,000	11,891	17,300	12,000
210-42210-3010	AUDITING / ACCOUNTING	4,000	4,000	4,000	4,000	4,000
210-42210-3020	PROFESSIONAL SERVICES	-	-	561	561	-
210-42210-3040	LEGAL/ATTORNEY FEES	-	-	-	-	-
210-42210-3065	FIREMAN'S RELIEF (STATE AID)	107,159	75,000	108,043	108,043	108,000
210-42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	43,816	36,210	27,399	27,399	33,926
210-42210-3210	TELEPHONE	2,260	2,280	2,711	3,338	3,400
210-42210-3230	RADIO UNITS	4,461	5,000	2,950	3,500	6,500
210-42210-3610	LIABILITY - PROPERTY - WC INSURANCE	30,924	35,000	36,934	36,934	38,000
210-42210-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000	5,000
210-42210-3820	UTILITIES	18,581	18,000	15,578	22,123	20,000
210-42210-4330	DUES & SUBSCRIPTIONS	204	750	219	219	350
210-42210-4370	SAFETY EXPENSE	2,689	2,500	465	465	2,500
210-42210-4373	MEDICAL EXAMINATIONS	2,645	2,500	643	643	2,500
210-42210-4380	COMPUTER EXPENSE	2,386	3,000	2,244	2,500	2,500
210-42210-4395	MISCELLANEOUS	2,378	2,500	3,320	3,320	3,000
TOTAL		**387,701**	**402,599**	**356,030**	**421,734**	**439,786**

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
CAPITAL IMPROVEMENTS						
210-42210-5550	CAPITAL OUTLAY	11,942	55,000	41,953	45,000	297,000
210-42210-5550	CAPITAL OUTLAY - TECHNOLOGY	-	-	-	-	-
DEBT SERVICE						
210-42210-6026	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ PRINCIPAL	118,291	111,268	98,789	**111,268**	**113,548**
210-42210-6023	LEASE PURCHASE (FIRE PUMPER & TANKER) ~ INTEREST	10,135	7,279	-	**7,279**	**4,999**
210-42210-6037	LEASE PURCHASE (TECHNOLOGY) ~ PRINCIPAL	810	-	-	-	-
210-42210-6037	LEASE PURCHASE (TECHNOLOGY) ~ INTEREST	16	-	-	-	-
TOTAL FIRE DEPARTMENT EXPENDITURES -------------------------	x	**528,894** x	**576,146**	**496,771**	**585,281**	**855,333**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
220-LIBRARY FUND						
REVENUE						
220-31010-0000	PROPERTY TX CURRENT	80,992	**80,628**	41,862	80,628	**80,628**
220-31030-0000	PROPERTY TAX MOBILE HOME	-	-	-	-	-
220-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
220-36210-0000	INTEREST EARNED	124	**125**	77	125	**150**
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 **96,116**	x **95,753**	**41,938**	**95,753**	**95,778**
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EXPENDITURES						
220-45500-1010	WAGES (CUSTODIAN & MAINTENANCE)	856	1,000	952	997	1,000
220-45500-1210	PERA CONTRIBUTION ~ 7.5%	62	73	69	72	75
220-45500-1220	FICA CONTRIBUTION ~ 6.2%	50	62	56	62	62
220-45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %	12	15	13	14	15
220-45510-1120	CONTRACTED CLEANING SERVICE	15,669	15,942	12,767	15,297	15,756
220-45510-2170	SUPPLIES	460	5,000	254	254	2,500
220-45510-2280	MAINTENANCE & REPAIRS	19,676	15,000	10,641	12,000	15,000
220-45510-3020	PROFESSIONAL FEES	662	-	27	27	-
220-45510-3210	TELEPHONE	495	650	367	500	600
220-45510-3610	LIABILITY - PROPERTY - WC INSURANCE	629	1,000	1,252	1,252	1,200
220-45510-3820	UTILITIES	29,363	30,500	21,586	30,500	31,000
220-45510-3821	SECURITY	464	1,258	888	1,202	1,250
220-45510-4370	SAFETY EXPENSE	13	100	100	100	100
220-45510-4395	MISCELLANEOUS	1,769	2,500	1,462	1,462	2,500
220-45510-5550	CAPITAL OUTLAY	19,222	-	-	-	8,300
TOTAL EXPENDITURES --------------------------------		x **89,402**	x **73,099**	**50,433**	**63,739**	**79,357**
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ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
230-AIRPORT								
REVENUE								
230-31010-0000	PROPERTY TX CURRENT		171		-	239	239	-
230-33100-0000	FEDERAL GRANTS & AIDS		480,577		-	11,992	42,622	160,128
230-33400-0000	STATE GRANTS & AIDS		-		-	-	-	32,978
230-33402-0000	MV TAX CREDIT		-		-	-	-	-
230-33422-0000	STATE AID - MAINTENANCE		9,028		9,028	9,931	9,931	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		44,562		44,712	40,986	44,712	44,712
230-34921-0000	AIRPORT-OTHER REVENUES		-		-	-	-	-
230-34922-0000	LEASE PAYMENT		-		-	-	-	-
230-34923-0000	LOT LEASE		17,489		18,208	18,929	18,929	18,208
230-36210-0000	INTEREST EARNED		-		-	20	20	-
230-36222-0000	REFUNDS & REIMBURSEMENTS		-		-	-	-	-
230-36230-0000	CONTRIBUTIONS/DONATIONS		-		-	-	-	-
230-37816-0000	FUEL SALES		335,175		365,000	221,665	267,776	265,000
230-38020-0000	AIRPORT TIEDOWN FEES		-		-	200	200	-
230-39203-0000	TRANSFERS IN - GENERAL		50,000		50,000	-	50,000	50,000
TOTAL REVENUE ------------------------------		x	**937,002**	x	**486,948**	**303,961**	**434,428**	**580,054**
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EXPENDITURES								
230-49810-1010	WAGES		20,932		20,714	21,803	24,647	25,879
230-49810-1210	PERA CONTRIBUTION ~ 7.5%		1,515		1,502	1,569	1,787	1,941
230-49810-1220	FICA CONTRIBUTION ~ 6.2%		1,215		1,284	1,268	1,528	1,605
230-49810-1240	MEDICARE CONTRIBUTION ~ 1.45%		284		300	297	357	375
230-49812-2590	PURCHASES - FUEL		288,378		325,000	192,875	236,481	235,000
230-49812-4396	VISA/MASTER/DISCOVER FEES		8,183		8,125	4,811	6,245	6,500
230-49815-1120	CONTRACTED CLEANING SERVICE		2,562		2,781	2,236	2,895	2,982
230-49815-2170	SUPPLIES		-		250	531	531	250
230-49815-2280	MAINTENANCE & REPAIRS		4,755		12,000	9,785	12,000	12,000
230-49815-3020	PROFESSIONAL SERVICES		3,825		2,500	24,209	24,209	2,500
230-49815-3210	TELEPHONE		1,106		1,200	780	1,050	1,100
230-49815-3610	LIABILITY - PROPERTY - WC INSURANCE		5,424		6,800	7,629	7,676	7,000
230-49815-3820	UTILITIES		10,507		12,000	8,942	12,412	13,000
230-49815-3821	SECURITY		-		-	-	-	-
230-49815-4380	COMPUTER EXPENSE		-		-	875	1,000	500
230-49815-4395	MISCELLANEOUS		1,807		5,000	962	2,000	3,500
230-49815-4397	BOND ISSUANCE / ADMIN FEES		-		-	-	-	-
230-49815-4398	BAD DEBT EXPENSE		-		-	-	-	-
230-49815-6125	INTEREST EXPENSE		579		300	33	75	100
TOTAL			**351,073**		**399,756**	**278,605**	**334,893**	**314,232**
CAPITAL IMPROVEMENTS								
230-49815-5517	RUNWAY EXT., LIGHTING , TAXIWAY (2009-11)		-		-	-		
230-49815-5518	2010 STATE PROJECTS (2009-)		-		-	-		
230-49815-5519	LAND ACQUISTION (2009-15)		11,286		-	-		
230-49815-5522	OBSTRUCTION REMOVAL (2012-4)		49,458		-	1,770	41,770	-
230-49815-5550	CAPITAL OUTLAY		1,234		-	-	14,919	7,500
DEBT SERVICE								
230-40000-0000	LOAN REPAYMENT ~ INTERNAL		-		90,000.00	-	-	-
230-49815-6022	HANGAR LEASE PAYMENT (STATE OF MN)		18,594		-	-	-	-
TOTAL EXPENDITURES		x	**431,644**	x	**489,756**	**280,375**	**391,582**	**321,732**
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ACCOUNT NUMBER	DESCRIPTION		2013 ACTUAL		2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
260-COMMUNITY CENTER								
REVENUE								
260-33400-0000	STATE GRANTS & AIDS		-		-	-	-	-
260-33404-0000	OTHER GRANTS & AIDS		400		-	-	-	-
260-33640-0000	LOCAL GRANTS & AID		-		-	-	-	-
260-34300-0000	SALE OF PROPERTY		-		-	-	-	-
260-36210-0000	INTEREST EARNED		-		-	1	1	-
260-36222-0000	REFUNDS & REIMBURSEMENTS		13,249		12,500	9,956	12,500	12,500
260-36230-0000	CONTRIBUTIONS/DONATIONS		2,407		2,000	11,209	12,000	10,000
260-38050-0000	SENIOR PROGRAM REVENUE		2,006		2,000	802	802	500
260-38064-0000	BUILDING RENT		784		1,000	164	164	-
260-39203-0000	TRANSFERS IN - GENERAL		160,000		150,000	-	150,000	150,000
TOTAL REVENUE ---------------------------------		x	**178,846**	x	**167,500**	**22,133**	**175,467**	**173,000**
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EXPENDITURES								
260-41332-1010	WAGES		78,786		86,170	72,306	81,737	83,696
260-41332-1120	CONTRACTED CLEANING SERVICE		8,340		8,792	6,774	8,238	8,500
260-41332-1210	PERA CONTRIBUTION (7.5%)		5,710		6,247	5,242	5,926	6,277
260-41332-1220	FICA CONTRIBUTION (6.20%)		4,847		5,343	4,485	5,068	5,189
260-41332-1240	MEDICARE CONTRIBUTION (1.45%)		1,133		1,249	1,049	1,185	1,214
260-41332-1310	HEALTH INSURANCE		57		91	84	91	91
260-41332-2110	CLEANING SUPPLIES		-		-	-	-	-
260-41332-2150	SUPPLIES		786		1,100	961	1,200	1,200
260-41332-2180	CLOTHING ALLOWANCE		133		150	70	150	
260-41332-2280	MAINTENANCE/REPAIRS		10,456		15,000	15,160	16,500	15,000
260-41332-3040	LEGAL / ATTORNEY FEES		162		-	41	41	-
260-41332-3210	TELEPHONE		2,035		2,219	1,382	1,650	1,700
260-41332-3610	LIABILITY - PROPERTY - WC INSURANCE		800		1,000	1,669	1,669	1,650
260-41332-3615	CASUALTY LOSS/DEDUCTIBLE		-		-	-	-	-
260-41332-3820	UTILITIES		15,383		15,500	10,943	15,000	15,500
260-41332-4370	SAFETY EXPENSE		60		150	-	150	150
260-41332-4380	COMPUTER EXPENSE		973		1,000	2,905	2,905	1,000
260-41332-4382	COMMUNITY MEALS EXPENSE		184		-	234	234	-
260-41332-4389	SENIOR PROGRAM EXPENSE		16,442		15,000	13,294	16,500	17,000
260-41332-4395	MISCELLANEOUS		5,178		4,000	3,577	4,000	4,000
260-41332-6125	INTEREST EXPENSE		87		50	23	25	50
TOTAL			**151,552**		**163,061**	**140,198**	**162,269**	**162,217**
CAPITAL IMPROVEMENTS								
260-41332-5550	CAPITAL OUTLAY		14,399		8,400	-	-	10,000
TOTAL EXPENDITURES		x	**165,951**	x	**171,461**	**140,198**	**162,269**	**172,217**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
600-ELECTRIC						
REVENUE						
(ELECTRIC OPERATIONS)						
600-31010-0000	TAX LEVY	-	-	17	17	-
600-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-
600-33402-0000	MARKET VALUE CREDIT - L.P.	-	-	-	-	-
600-34020-0000	EQUIPMENT CERTIFICATE / L.P. PROCEEDS	-	-	-	-	1,763,835
600-36210-0000	INTEREST EARNED	4,485	4,500	1,993	3,200	4,500
600-36222-0000	REFUNDS & REIMBURSEMENTS	33,293	15,000	25,966	25,966	15,000
600-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	
600-36240-0000	OTHER REVENUES	3,336	1,000	2,239	2,239	1,000
600-37314-0000	MOBILE WIRELESS RADIO	-	-	-	-	-
600-37410-0000	ELECTRIC SALES	12,131,777	12,800,000	10,489,159	12,301,595	12,850,000
600-37411-0000	GREEN POWER	(6)	-	(22)	-	-
600-37412-0000	CIP REBATE	96,242	180,500	159,723	159,723	150,000
(BWIG)						
600-37415-0000	BWIG - PROVIDER SERVICE	297,890	310,000	228,899	275,884	275,000
600-37416-0000	BWIG - EQUIPMENT SALES	7,248	6,500	7,380	8,840	6,500
600-37417-0000	BWIG - CABLE SALES	22	50	-	-	-
600-37418-0000	BWIG - TECH SUPPORT	150	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	14,500	15,000	17,500	18,000	20,000
600-37425-0000	SECONDARY SERVICE LINE	8,214	9,000	10,200	10,200	9,500
600-37450-0000	ELECTRIC RECONNECT CHARGE	6,210	6,500	7,480	7,480	6,500
600-37451-0000	TEMPORARY ELECTRIC	650	750	-	-	750
600-37454-0000	ELECTRIC - POLE USE	4,190	4,190	4,190	4,190	4,190
600-37455-0000	JOINT TRENCHING	-	-	-		
(FIBER OPTICS)						
600-37500-0000	FIBER OPTICS SALES	60,980	63,000	63,740	75,151	88,416
600-37600-0000	FIBER - INTERNET CONNECTION	49,357	50,000	41,512	49,739	49,356
600-37610-0000	FIBER - SWITCH FIBER	-	-	-	-	-
600-37611-0000	FIBER - E-BOX	1,929	2,000	1,939	2,294	2,250
600-37612-0000	FIBER - EQUIPMENT SALES	-	-	850	850	-
600-37620-0000	FIBER - NET MOTION CONNECTION	2,610	2,700	2,150	2,580	2,580
TOTAL REVENUE --		x **12,724,877**	x **13,472,740**	**11,066,416**	**12,949,747**	**15,251,177**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
EXPENDITURES						
600-49560-3825	ELECTRICITY	8,122,187	8,704,000	7,005,964	8,614,589	8,800,000
(BENEFITS)						
600-49565-1310	HEALTH INSURANCE	67,024	72,985	59,153	74,861	77,107
(OPERATIONS)						
600-49570-1010	WAGES	444,836	465,206	399,908	452,070	474,673
600-49570-1120	CONTRACT LABOR	-	-	2,570	2,570	-
600-49570-1210	PERA CONTRIBUTION ~ 7.5%	32,072	33,727	28,339	32,775	35,601
600-49570-1220	FICA CONTRIBUTION ~ 6.20%	26,856	28,843	24,029	28,028	29,430
600-49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	6,281	6,745	5,620	6,555	6,883
600-49570-2152	METER REPLACEMENT	-	-	-	-	-
600-49570-2160	TOOLS	1,859	6,000	5,739	6,000	6,000
600-49570-2211	GENERATOR MAINTENANCE	899	1,500	823	1,200	
600-49570-2280	MAINTENANCE & REPAIRS	34,137	50,000	57,712	57,712	50,000
600-49570-2290	SHOP EXPENSE	1,730	3,500	1,989	2,000	3,000
(STREET LIGHTING - NEW CONSTRUCTION)						
600-49576-1010	WAGES (NEW STREET LIGHTS)	2,261	1,260	-	-	1,250
600-49576-1120	CONTRACT LABOR	164	-	-	-	-
600-49576-1210	PERA CONTRIBUTION ~ 7.5%	133	91	-	-	94
600-49576-1220	FICA CONTRIBUTION ~ 6.20%	31	78	-	-	78
600-49576-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,383	18	-	-	18
600-49576-2150	NEW STREET LIGHT MATERIAL	28,497	-	-	-	-
(NEW UNDERGROUND LINES)						
600-49577-1010	WAGES	22,849	32,097	18,096	20,456	21,479
600-49577-1120	NEW U.G. CONTRACT WAGES	-	-	5,146	5,146	-
600-49577-1210	PERA CONTRIBUTION ~ 7.5%	2,057	2,327	1,312	1,483	1,611
600-49577-1220	FICA CONTRIBUTION ~ 6.2%	1,664	1,990	1,059	1,268	1,332
600-49577-1240	MEDICARE CONTRIBUTION ~ 1.45%	359	465	248	297	311
600-49577-2150	NEW U.G. MATERIAL	165,728	-	62,186	62,186	50,000
600-49577-4395	NEW U.G. MISCELLANEOUS	297	500	210	250	500
(ADMINISTRATIVE OFFICE)						
600-49580-1010	WAGES	283,802	295,299	273,870	309,521	324,997
600-49580-1210	PERA CONTRIBUTION ~ 7.5%	20,423	21,409	17,973	22,440	24,375
600-49580-1220	FICA CONTRIBUTION ~ 6.20%	17,019	18,309	15,565	19,190	20,150
600-49580-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,980	4,282	3,640	4,488	4,712
(ENGINEERING-CITY STAFF)						
600-49581-1010	WAGES	-	-	-	-	
600-49581-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	
600-49581-1220	FICA CONTRIBUTION ~ 6.20%	-	-	-	-	
600-49581-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	
(NEW OVERHEAD)						
600-49582-1010	NEW CONSTRUCTION - WAGES	7,840	10,040	5,786	6,541	6,868
600-49582-1120	CONTRACT LABOR	-	-	-	-	-
600-49582-1210	PERA CONTRIBUTIONS ~ 7.5%	568	728	419	474	515
600-49582-1220	FICA CONTRIBUTIONS ~ 6.2%	453	622	339	406	426
600-49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	106	146	79	95	100
600-49582-2150	NEW CONSTRUCTION - MATERIAL	6,949	-	69	69	5,000
(WIRELESS INTERNET-BWIG)						
600-49583-1010	WAGES	135,680	153,726	101,779	110,672	142,464
600-49583-1210	PERA CONTRIBUTION ~ 7.5%	9,803	11,145	7,379	8,024	10,685
600-49583-1220	FICA CONTRIBUTION ~ 6.20%	7,658	9,531	5,726	6,862	8,833
600-49583-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,791	2,229	1,339	1,605	2,071
600-49583-1310	HEALTH INSURANCE	17,576	20,450	15,559	18,065	18,607
600-49583-1320	EMPLOYMENT PHYSICALS	115	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
600-49583-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
600-49583-2070	TRAINING	374	3,000	1,984	1,984	3,000
600-49583-2120	VEHICLE EXPENSE	3,128	2,000	990	2,000	2,500
600-49583-2150	SUPPLIES	7,530	4,000	2,631	2,631	
600-49583-2180	CLOTHING ALLOWANCE	70	150	-	75	150
600-49583-2280	MAINTENANCE & REPAIRS	506	2,000	929	1,500	2,000
600-49583-2590	MERCHANDISE FOR RESALE	-	500	-	-	-
600-49583-3020	PROFESSIONAL FEES	314	7,500	-	-	5,000
600-49583-3210	TELEPHONE/ISP LINE	43,106	45,000	36,455	44,183	45,000
600-49583-3230	RADIO UNITS	417	10,000	6,137	6,137	-
600-49583-3310	MILEAGE	-	-	-	-	-
600-49583-3610	LIABILITY/PROPERTY INSURANCE	3,857	5,000	5,870	5,870	6,000
600-49583-3820	UTILITIES	587	650	453	650	650
600-49583-4200	DEPRECIATION EXPENSE	123,598	-	-	-	-
600-49583-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-	-
600-48583-4330	DUES & SUBSCRIPTIONS	1,590	1,800	986	986	1,500
600-49583-4380	COMPUTER EXPENSE	12,161	12,000	11,690	12,500	12,500
600-49583-4392	INVENTORY ADJUSTMENT	1,377	-	-	-	-
600-49583-4395	MISCELLANEOUS	961	2,500	1,152	1,500	2,500
600-49583-4396	CREDIT CARD FEES	1,093	1,500	758	800	1,000
600-49583-4398	BAD DEBT	4,518	1,000	-	1,000	1,000
600-49583-4402	ADVERTISING	2,312	2,500	2,259	2,259	2,500
600-49583-5550	(BWIG) CAPITAL OUTLAY		-	33,392	33,392	-
DEBT SERVICE (BWIG)						
600-49583-6037	LEASE INTEREST - TECHNOLOGY	139	-	-	-	-
600-49583-6110	BOND INTEREST - QUANTUM	9,788	5,922	5,922	5,922	1,974
(FIBER OPTICS)						
600-49584-1010	WAGES	323	1,575	1,125	1,272	1,575
600-49584-1120	CONTRACT LABOR	14,533	-	30,263	30,263	-
600-49584-1210	PERA CONTRIBUTION ~ 7.25%	23	114	82	92	118
600-49584-1220	FICA CONTRIBUTION ~ 6.20%	19	98	65	79	98
600-49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	4	23	15	18	23
600-49584-2150	MATERIALS & SUPPLIES	23	1,000	774	1,000	1,000
600-49584-2280	MAINTENANCE & REPAIRS	11,495	12,000	14,044	15,000	15,000
600-49584-2590	MERCHANDISE FOR RESALE	-	500	1,331	1,331	1,500
600-49584-3020	PROFESSIONAL FEES	806	4,000	945	1,200	4,000
600-49584-3210	TELEPHONE/ISP LINE	20,503	22,500	17,509	20,809	22,500
600-49584-3610	LIABILITY/PROPERTY/WC INSURANCE	2,449	3,200	3,380	3,380	3,500
600-49584-4200	DEPRECIATION	76,056	-	-	-	-
600-49584-4330	DUES & SUBSCRIPTIONS	754	754	250	250	750
600-49584-4380	COMPUTER EXPENSE	1,530	5,000	-	-	5,000
600-49584-4395	MISCELLANEOUS	19	750	129	129	750
600-49584-5550	CAPITAL OUTLAY	-	-	29,149	49,149	-
DEBT SERVICE (FIBER)						
600-49584-6110	BOND INTEREST - $105,000 G.O.	-	-	-	-	-
600-49584-6120	LEASE PURCHASE INTEREST ~ W.F. SERIES 2006	-	-	-	-	-

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
(OTHER EXPENDITURES)						
600-49588-3220	POSTAGE	42,019	38,000	35,980	39,243	40,000
600-49590-1120	CONTRACTED CLEANING SERVICE	4,001	4,300	1,712	2,100	2,163
600-49590-1320	EMPLOYMENT PHYSICALS	-	115	288	288	250
600-49590-2011	OFFICE SUPPLIES	22,133	23,000	10,438	13,432	13,500
600-49590-2070	TRAINING	10,535	8,500	15,700	15,700	12,000
600-49590-2120	MOTOR FUELS/VEHICLE EXPENSE	25,990	30,000	24,974	37,461	35,000
600-49590-2180	UNIFORM/CLOTHING ALLOWANCE	5,096	4,200	631	631	5,000
600-49590-2210	EQUIPMENT MAINTENANCE	17,228	25,000	13,508	25,000	25,000
600-49590-2211	GENERATOR MAINTENANCE	682	1,500	992	992	750
600-49590-2291	MAINTENANCE - CITY BUILDINGS	8,356	20,000	5,734	5,734	20,000
600-49590-3010	AUDITING/ACCOUNTING	8,000	8,000	9,000	9,000	9,000
600-49590-3020	PROFESSIONAL SERVICES	1,131	5,000	8,211	8,211	7,500
600-49590-3101	BOND ADMINISTRATION FEES	-	2,000	-	-	-
600-49590-3103	CIP EXPENDITURES	86,094	45,000	159,697	159,697	150,000
600-49590-3104	CIP PROGRAM ADDER	162,785	150,000	143,590	172,308	185,000
600-49590-3210	TELEPHONE	6,302	6,300	4,158	4,955	5,200
600-49590-3230	RADIO UNITS	998	1,000	612	612	1,000
600-49590-3310	MILEAGE	-	100	-	-	100
600-49590-3510	LEGAL NOTICES PUBLISHING	-	100	-	-	100
600-49590-3610	LIABILITY - PROPERTY - WC INSURANCE	39,377	46,000	45,927	45,927	47,000
600-49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000
600-49590-3820	UTILITIES	19,895	21,000	9,725	13,471	15,000
600-49590-3821	SECURITY	969	1,500	1,243	1,243	1,200
600-49590-3822	MESH (IAP'S)	264	264	198	264	264
600-49590-4200	DEPRECIATION EXPENSE	754,478	-	-	-	-
600-49590-4203	LOSS ON DISPOSAL OF INVENTORY	712	-	-	-	-
600-49590-4315	NSF CHECKS	2,150	-	1,684	1,684	-
600-49590-4330	DUES & SUBSCRIPTIONS	21,629	25,000	22,840	22,840	25,000
600-49590-4360	GOPHER STATE ONE CALL	2,564	4,000	1,124	1,500	2,500
600-49590-4365	UTILITY EMERGENCY ASSISTANCE	-	2,000	-	2,000	2,000
600-49590-4370	SAFETY EXPENSE	8,071	8,500	2,381	2,381	8,500
600-49590-4380	COMPUTER EXPENSE	20,693	25,000	20,117	22,500	25,000
600-49590-4388	UTILITY BILL DISCOUNT	5,903	6,000	5,093	6,000	6,000
600-49590-4392	INVENTORY ADJUSTMENT	-	-	-	-	-
600-49590-4395	MISCELLANEOUS	7,171	10,000	7,573	10,000	10,000
600-49590-4396	VISA/MASTER/DISCOVER FEES	13,563	13,500	11,526	13,620	14,500
600-49590-4397	BOND ISSUANCE COSTS	-	-	37,099	37,099	-
600-49590-4398	BAD DEBT EXPENSE	48,554	500	-	35,000	35,000
600-49590-4401	COLLECTION AGENCY EXPENSE	4,796	-	-	-	5,000
600-49590-5550	CAPITAL OUTLAY	80,243	1,050,500	47,055	47,055	1,675,000
600-49590-5563	TERRITORY ACQUISTION	286,568	289,000	328,236	328,236	-
(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		**12,493,982**	**12,947,664**	**9,317,340**	**12,161,441**	**13,610,783**
DEBT SERVICE (ELECTRIC)						
600-49590-6033	LEASE INTEREST (VACUUM EXCAVATOR & REEL TRAILER)	497	1,388	11,877	**1,388**	**1,070**
600-49590-6037	LEASE INTEREST (TECHNOLOGY)	10	-	-	-	-
600-49590-6041	LEASE INTEREST (VERSA TERMS)	-	-	1,979	**183**	**233**
600-49590-6110	BOND INTEREST	178,453	134,371	175,494	175,494	179,161
TOTAL EXPENDITURES		x **12,672,941**	x **13,083,423**	**9,506,691**	**12,338,507**	**13,791,246**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
610- WATER & WASTEWATER						
REVENUE						
610-31010-0000	PROPERTY TAX	176,472	195,605.00	101,121	195,605.00	538,148
610-33340-0000	STATE GRANTS & AIDS	-	-	-	-	-
610-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-
610-33415-0000	S&W HOOK-UP REVENUE	-	-	-	-	-
610-33415-0000	S&W SECONDARY ASSESSMENTS ~ NW AREA	-	5,000	5,170	5,170	-
610-33416-0000	WATER ACCESS FEE	26,363	25,000	36,570	36,570	25,000
610-33417-0000	SEWER ACCESS FEE	215,863	200,000	286,706	286,706	200,000
610-33418-0000	TRUNK ACCESS FEES (SEWER)	-	-	-	-	-
610-33419-0000	TRUNK ACCESS FEE (WATER)	-	-	-	-	-
610-34000-0000	BOND / LEASE PURCHASE PROCEEDS	-	-	-	-	-
610-34300-0000	SALE OF PROPERTY / EQUIPMENT	32,500	-	-		-
610-36222-0000	REFUNDS & REIMBURSEMENTS	5,087	-	538	538	-
610-37110-0000	WATER SALES	1,703,467	1,700,000	1,300,240	1,561,662	1,685,000
610-37120-0000	WATER METERS/FIXTURES	9,530	8,500	22,541	22,541	10,000
610-37130-0000	WATER TAPPING FEES	4,300	3,500	4,859	4,859	4,000
610-37150-0000	WATER INTEREST EARNED	11,535	1,000	572	750	1,000
610-37170-0000	WATER MISCELLANEOUS	5,447	1,000	340	500	1,000
610-37190-0000	WATER-IN LIEU OF ASSESS	-	-	-	-	-
610-37210-0000	SEWER CHARGES	2,604,505	2,600,000	2,294,820	2,753,411	2,850,000
610-37215-0000	BIOSOLIDS PROCESSING	14,358	-	-	-	-
610-37220-0000	SEWER CONNECTION	3,900	3,500	4,300	4,300	4,000
610-37250-0000	INTEREST EARNED	11,977	1,500	798	1,000	1,500
610-37270-0000	SEWER MISCELLANEOUS	-	-	375	375	-
610-37290-0000	SEWER-IN LIEU OF ASSESS	-	-	-	-	-
610-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-
TOTAL REVENUES		x **4,825,304**	x **4,744,605**	**4,058,948**	**4,873,985**	**5,319,648**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
610- WATER & WASTEWATER						
(WATER OPERATIONS)						
610-49400-1010	WAGES	105,086	109,707	106,001	119,827	125,819
610-49400-1210	PERA CONTRIBUTION ~ 7.5%	7,600	7,954	7,598	8,687	9,436
610-49400-1220	FICA CONTRIBUTION ~ 6.2%	6,200	6,802	6,346	7,429	7,801
610-49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,450	1,591	1,484	1,737	1,824
610-49400-2170	SUPPLIES (Including Chemicals)	58,800	100,000	60,645	78,941	82,000
610-49400-2211	GENERATOR MAINTENANCE	964	1,200	952	1,000	1,200
610-49400-2280	MAINTENANCE & REPAIRS	42,656	35,000	55,465	55,465	69,000
610-49400-3820	UTILITIES ~ WATER TREATMENT PLANT	83,583	90,000	58,563	80,000	85,000
610-49400-4331	PERMIT FEES	8,157	200	1,018	8,500	8,500
(WATER DISTRIBUTION)						
610-49401-1010	WAGES	82,091	127,892	91,982	103,980	109,179
610-49401-1210	PERA CONTRIBUTION ~ 7.25%	5,935	9,272	6,615	7,539	8,188
610-49401-1220	FICA CONTRIBUTION ~ 6.2%	4,876	7,929	5,474	6,447	6,769
610-49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,140	1,854	1,280	1,508	1,583
610-49401-2165	WATER METERS	11,918	25,000	41,337	42,000	45,000
610-49401-2211	GENERATOR MAINT/REPAIRS ~ BOOSTER STATION	1,033	1,200	917	1,200	1,200
610-49401-2280	MAINTENANCE & REPAIRS	74,838	100,000	113,974	115,000	118,500
610-49401-3820	UTILITIES ~ WELLS & BOOSTERS	59,621	65,000	46,913	61,000	63,000
(WATER METER READING)						
610-49402-1010	WAGES	29,435	32,760	23,341	26,385	27,729
610-49402-1210	PERA CONTRIBUTION ~ 7.25%	2,126	2,375	1,365	1,913	2,080
610-49402-1220	FICA CONTRIBUTION ~ 6.2%	1,758	2,031	1,431	1,636	1,719
610-49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	411	475	335	383	402
(WATER OTHER)						
610-49403-1010	WAGES - ADMINISTRATION	36,806	38,746	32,696	36,961	38,809
610-49403-1120	CONTRACTED CLEANING SERVICE	4,001	4,051	1,712	2,100	2,165
610-49403-1210	PERA CONTRIBUTION ~ 7.5%	2,666	2,809	2,345	2,680	2,911
610-49403-1220	FICA CONTRIBUTION ~ 6.2%	2,239	2,402	1,992	2,292	2,406
610-49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	524	562	446	536	563
610-49403-1310	HEALTH INSURANCE	31,537	31,393	30,486	34,899	35,946
610-49403-1320	EMPLOYMENT PHYSICAL	377	-	335	335	-
610-49403-2010	OFFICE SUPPLIES	910	750	280	500	1,250
610-49403-2070	TRAINING	5,691	7,500	6,116	6,116	7,500
610-49403-2120	MOTOR FUELS/VEHICLE EXPENSE	9,707	20,000	10,420	13,095	15,000
610-49403-2160	TOOLS	836	2,000	3,279	3,279	2,000
610-49403-2180	UNIFORM/CLOTHING ALLOWANCE	549	600	198	198	600
610-49403-2211	GENERATOR MAINTENANCE & REPAIRS	773	1,800	4,560	4,560	1,800
610-49403-2250	ENGINEERING	2,139	5,000	15,463	18,000	5,000
610-49403-2290	SHOP EXPENSE	86	1,000	165	250	1,000
610-49403-2291	MAINTNENACE - CITY BUILDINGS	13,294	10,000	42,026	45,000	15,000
610-49403-3010	AUDITING/ACCOUNTING	4,000	4,200	4,500	4,500	4,500
610-49403-3020	PROFESSIONAL SERVICES	2,862	1,500	9,610	10,000	2,500
610-49403-3210	TELEPHONE	5,781	55,000	3,867	5,000	5,000
610-49403-3230	RADIO EXPENSE	998	500	952	952	500
610-49403-3610	LIABILITY - PROPERTY - WC INSURANCE	16,146	20,000	25,477	25,477	26,000
610-49403-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000	5,000
610-49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	19,161	19,500	7,637	12,000	13,000
610-49403-3821	SECURITY	1,988	1,800	789	1,080	1,200
610-49403-4200	DEPRECIATION	804,713	-	-	-	-
610-49403-4204	TRUNK FEES TO PROJECTS	-	-	17,159	17,159	-
610-49403-4330	DUES & SUBSCRIPTIONS	-	1,000	507	507	500
610-49403-4340	BOND PAYING AGENT FEES	-	-	-	-	-
610-49403-4360	GOPHER STATE ONE-CALL	-	-	1,124	1,200	1,500
610-49403-4370	SAFETY EXPENSE	3,309	2,500	666	1,000	2,500

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
610-49403-4380	COMPUTER EXPENSE	17,896	18,000	16,950	18,000	18,000
610-49403-4387	WATER CONSERVATION PROGRAMS	200	200	-	-	5,000
610-49403-4388	UTILITY BILL DISCOUNT	243	250	154	164	250
610-49403-4395	MISCELLANEOUS	4,455	7,500	7,112	7,500	7,500
610-49403-4396	CREDIT CARD FEES	11,851	12,500	10,972	12,500	12,750
610-49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	7,601	-	53,557	53,557	10,000
610-49403-4398	BAD DEBT EXPENSE	1,305	750	(47)	1,500	1,500
610-49403-6125	INTEREST EXPENSE	492	-	126	200	250
610-49403-7200	TRANSFER OUT - TO GENERAL	-	-	-	-	-
610-49403-7260	TRANSFER OUT - TO IMPR FUNDS	259,754	-	-	-	-
(STAFF ENGINEERING)						
610-49405-1010	WAGES (WATER ENGINEERING)	-	-	-	-	-
610-49405-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-	-
610-49405-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-	-
610-49405-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-	-
TOTAL WATER OPERATING EXPENDITURES		**1,864,564**	**1,007,056**	**946,665**	**1,078,673**	**1,025,328**
CAPITAL OUTLAY						
610-49403-5550	CAPITAL OUTLAY	8,324	250,900	64,205	64,205	317,350
DEBT SERVICE						
610-49403-6035	LEASE PAYMENT (FOLDING INSERTING MACHINE)	46	117	1,098	**117**	**90**
610-49403-6037	LEASE INTEREST (TECHNOLOGY)	13	-	-	-	-
610-49403-6041	LEASE INTEREST (VERSA TERMS / NETWORK AUDIT)	-	-	1,979	**183**	**233**
610-49403-6110	BOND INTEREST	875,065	527,204	875,720	875,720	735,248
TOTAL WATER EXPENDITURES		x **2,748,011**	x **1,785,277**	**1,889,666**	**2,018,897**	**2,078,249**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
(WWTP OPERATIONS)						
610-49450-1010	WAGES	158,456	162,118	147,853	174,040	177,450
610-49450-1210	PERA CONTRIBUTION ~ 7.25%	11,469	11,754	10,415	12,618	13,309
610-49450-1220	FICA CONTRIBUTION ~ 6.2%	9,716	10,051	9,145	10,791	11,002
610-49450-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,272	2,351	2,139	2,524	2,573
610-49450-2170	SUPPLIES	362	500	660	850	750
610-49450-2172	WWTP PROCESS CHEMICALS	20,142	39,000	22,156	22,156	25,000
610-49450-2211	GENERATOR MAINT/REPAIRS	3,901	5,000	2,378	2,500	5,000
610-49450-2280	MAINTENANCE & REPAIRS	24,586	50,000	37,097	50,370	50,000
610-49450-3820	UTILITIES	164,448	180,000	133,915	178,493	180,000
610-49450-4331	PERMIT FEES	5,900	9,000	-	9,000	9,000
(BIOSOLIDS)						
610-49455-1010	WAGES	5,801	67,874	48,202	69,667	73,150
610-49455-1120	LAB WORK ~ CONTRACTED	420	-	-	-	-
610-49455-1210	PERA CONTRIBUTION ~ 7.25%	4,188	4,921	3,488	5,051	5,303
610-49455-1220	FICA CONTRIBUTION ~ 6.2%	3,544	4,208	2,949	4,319	4,535
610-49455-1240	MEDICARE CONTRIBUTION ~ 1.45%	829	984	690	1,010	1,061
610-49455-2140	BIOSOLIDS DISPOSAL	1,395	5,000	2,254	5,000	5,000
610-49455-2146	ASH DISPOSAL	4,394	5,500	4,097	5,500	5,500
610-49455-2170	LAB SUPPLIES	1,136	2,000	-	-	-
610-49455-2172	BIOSOLIDS PROCESS CHEMICALS	21,702	35,000	28,082	35,000	35,000
610-49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	72,171	75,000	22,568	35,000	75,000
610-49455-2281	BIO LAB MAINTENANCE & REPAIRS	1,097	1,500	-	1,500	1,500
610-49455-3820	UTILITIES	8,382	8,700	8,898	13,347	13,500
610-49455-4331	PERMIT FEES	201	-	330	330	350
(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	107,150	107,400	98,198	115,839	121,631
610-49470-1210	PERA CONTRIBUTION ~ 7.25%	7,737	7,787	7,103	8,398	9,122
610-49470-1220	FICA CONTRIBUTION ~ 6.2%	6,518	6,659	5,940	7,182	7,541
610-49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,524	1,557	1,389	1,680	1,764
610-49470-2120	FUEL EXPENSE	1,944	2,500	182	182	1,000
610-49470-2211	GENERATOR MAINT/REPAIRS	13,475	12,000	7,577	9,500	12,000
610-49470-2255	ENGINEERING	-	-	-	-	-
610-49470-2280	MAINTENANCE & REPAIRS	42,391	75,000	61,999	63,568	75,000
610-49470-3820	UTILITIES	79,405	85,000	62,238	85,121	85,000
(WWTP LAB)						
610-49480-1010	WAGES	15,156	15,859	14,037	16,500	17,325
610-49480-1125	WWTP LAB - CONTRACT LABOR	21,988	25,000	18,775	25,000	25,000
610-49480-1210	PERA CONTRIBUTION ~ 7.25%	1,096	1,150	1,006	1,196	1,299
610-49480-1220	FICA CONTRIBUTION ~ 6.2%	927	983	860	1,023	1,074
610-49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	217	230	201	239	251
610-49480-2170	SUPPLIES	1,899	1,800	1,611	2,000	2,000
610-49480-2280	MAINTENANCE & REPAIRS	1,055	1,200	113	500	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	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
(WASTEWATER OTHER)						
610-49485-1010	WAGES (WASTEWATER ADMINISTRATION)	37,486	39,650	33,606	37,989	38,809
610-49485-1120	CONTRACTED CLEANING SERVICE	5,693	5,900	3,311	4,200	4,326
610-49485-1210	PERA CONTRIBUTION ~ 7.25%	2,757	2,875	2,420	2,754	2,814
610-49485-1220	FICA CONTRIBUTION ~ 6.2%	2,316	2,458	2,051	2,355	2,406
610-49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	542	575	479	551	563
610-49485-1310	HEALTH INSURANCE	31,537	31,393	30,552	34,899	35,946
610-49485-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
610-49485-2010	OFFICE SUPPLIES	429	500	259	500	500
610-49485-2070	TRAINING	6,989	5,500	7,455	7,455	7,000
610-49485-2120	MOTOR FUELS/VEHICLE EXPENSE	22,031	23,000	22,143	23,000	24,000
610-49485-2160	TOOLS	5,861	3,000	5,665	5,665	3,000
610-49485-2180	UNIFORM/CLOTHING ALLOWANCE	1,150	1,200	313	313	1,200
610-49485-2211	GENERATOR MAINTENANCE & REPAIRS	712	1,800	992	1,000	1,000
610-49485-2250	ENGINEERING	934	-	9,989	9,989	-
610-49485-2290	SHOP EXPENSE	318	500	126	500	500
610-49485-2291	MAINTENANCE-CITY BUILDINGS	10,977	8,500	4,684	5,000	8,500
610-49485-3010	AUDITING/ACCOUNTING	4,000	4,200	4,500	4,500	4,500
610-49485-3020	PROFESSIONAL SERVICES	1,814	5,000	3,164	5,000	5,000
610-49485-3210	TELEPHONE	6,326	6,800	4,380	5,000	5,200
610-49485-3230	RADIO EXPENSE	998	500	87	87	500
610-49485-3610	LIABILITY - PROPERTY - WC INSURANCE	36,947	45,000	45,938	45,938	47,000
610-49485-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	5,000	5,000	5,000
610-49485-3820	UTILITIES - % CITY CENTER & UTILITY CAMPUS	19,161	21,000	7,637	13,500	14,000
610-49485-3821	SECURITY	1,208	-	630	720	800
610-49485-4200	DEPRECIATION	1,315,412	-	-	-	-
610-49485-4204	TRUNK FEES TO PROJECT	-	-	34,308	34,308	-
610-49485-4330	DUES & SUBSCRIPTIONS	83	250	202	202	250
610-49485-4370	SAFETY EXPENSE	4,209	-	2,263	2,500	3,500
610-49485-4340	MEDICAL EXAMINATIONS	-	-			
610-49485-4373	PAYING AGENT FEES	-	-	450	450	2,000
610-49485-4380	COMPUTER EXPENSE	18,462	20,000	33,222	35,000	25,000
610-49485-4388	UTILITY BILL DISCOUNT	555	650	402	650	650
610-49485-4395	MISCELLANEOUS	3,735	5,000	2,541	5,000	5,000
610-49485-4396	CREDIT CARD FEES	12,675	12,500	10,966	16,449.24	13,500
610-49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE	38,394	-	92,748	92,748	10,000
610-49403-4398	BAD DEBT EXPENSE	3,044	-	-	3,500	3,500
610-49485-4399	ON-LINE PAYMENT FEES	-	-	-	-	-
610-49485-6125	INTEREST EXPENSE - CASH	386	450	126	250	300
610-49485-7200	TRANSFER OUT - TO GENERAL	-	-	-	-	-
610-49485-7260	TRANSFER OUT - TO IMPR FUND	-	-	-	-	-
TOTAL WW OPERATING EXPENDITURES		**2,426,132**	**1,277,785**	**1,141,154**	**1,383,967**	**1,331,454**
CAPITAL OUTLAY						
610-49485-5550	CAPITAL OUTLAY	8,890	300,000	153,325	153,325	208,000
DEBT SERVICE						
610-49485-6032	LEASE INTEREST (FOLDING INSERTING MACHINE)	46	117	1,098	**117**	**90**
	LEASE INTEREST (CRANE TRUCK/NETWORK AUDIT)	-	-	20,777	**1,925**	**2,448**
610-49485-6110	BOND INTEREST	1,878,057	957,650	1,383,349	1,383,349	1,335,708
TOTAL WASTEWATER EXPENDITURES		x **4,313,124** x	**2,535,552**	**2,699,702**	**2,922,683**	**2,877,700**
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ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
630-CIVIC CENTER						
REVENUE						
630-34922-0000	LEASE PAYMENT - DIST 877	55,000	55,000	55,000	55,000	-
630-36222-0000	REFUNDS & REIMBURSEMENTS	400	-	90	90	-
630-36230-0000	CONTRIBUTION/DONATIONS	50,000	50,000	50,000	50,000	50,000
630-37821-0000	GAME/CONCESSION COMMISSION	2,274	2,500	1,374	2,000	2,000
630-38060-0000	ICE TIME	380,423	414,910	236,560	386,482	400,000
630-38062-0000	ADVERTISING	10,845	12,000	10,093	10,093	12,000
630-38064-0000	BUILDING RENT	13,556	15,000	12,965	12,965	14,000
630-38065-0000	GATE RECEIPTS	7,363	-	6,624	6,624	-
630-38067-0000	MISCELLANEOUS REVENUE	1,200	1,500	654	1,500	1,500
630-38068-0000	OPEN SKATING	10,541	8,000	7,746	10,000	10,000
630-38069-0000	CONCESSIONS	49,525	55,000	28,059	57,000	59,000
630-38070-0000	SPORT SHOP (SKATE RENTAL)	444	500	215	500	500
630-38076-0000	SKATE SHARPENING (SPORT SHOP)	1,890	2,500	969	2,000	2,000
630-38077-0000	CLOTHING - SPORT SHOP	3,067	3,000	763	2,000	2,000
630-38078-0000	CURLING REVENUE	-	-	-		
630-38090-0000	INSURANCE RECOVERIES	-	-	16,315	16,315	-
630-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-
630-39210-0000	TRANSFERS IN - FROM ELECTRIC	50,000	50,000	-	50,000	50,000
TOTAL REVENUE		x **636,528**	x **669,910**	**427,426**	**662,569**	**603,000**

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
EXPENDITURES						
630-45122-1010	WAGES (ADMINISTRATION)	74,019	78,159	59,860	76,783	80,623
630-45122-1140	WAGES (MAINTENANCE)	83,827	85,625	74,097	90,533	95,060
630-45122-1145	WAGES (CONCESSIONS)	14,946	16,465	9,164	16,465	13,176
630-45122-1210	PERA CONTRIBUTION (7.25%)	10,204	11,874	8,527	12,130	13,176
630-45122-1220	FICA CONTRIBUTION (6.20%)	10,275	11,175	8,521	11,394	11,709
630-45122-1240	MEDICARE CONTRIBUTION (1.45%)	2,403	2,614	1,992	2,664.84	2,738
630-45122-1310	HEALTH INSURANCE	28,486	30,589	24,208	27,447	28,271
630-45122-1320	EMPLOYMENT PHYSICAL	507	-	20	20	50
630-45122-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-
630-45122-2010	OFFICE SUPPLIES	-	150	230	230	250
630-45122-2070	TRAINING	135	150	-	-	150
630-45122-2120	VEHICLE EXPENSE	662	1,000	359	1,000	1,000
630-45122-2142	CURLING EXPENSE	-	-	-	-	-
630-45122-2143	SKATING EQUIP-SPORT SHOP	481	-	-	-	-
630-45122-2144	MERCHANDISE FOR RESALE-SPORT SHOP	706	750	812	812	750
630-45122-2150	MATERIALS/SUPPLIES	16,943	15,000	10,603	15,000	15,000
630-45122-2160	TOOLS	-	-	-	-	-
630-45122-2180	CLOTHING ALLOWANCE	150	225	75	75	225
630-45122-2210	EQUIPMENT MAINTENANCE	8,123	15,000	7,964	15,000	15,000
630-45122-2243	RENT EXPENSE	243,535	238,708	194,823	238,708	241,453
630-45122-2280	MAINTENANCE & REPAIRS	19,308	20,000	15,658	25,000	21,000
630-45122-2597	CONCESSION PURCHASES	27,495	28,000	16,934	29,000	30,000
630-45122-3010	AUDITING/ACCOUNTING	2,000	2,000	2,250	2,250	2,250
630-45122-3020	PROFESSIONAL SERVICES	54	-	399	399	-
630-45122-3210	TELEPHONE	3,041	3,200	1,938	2,343	2,500
630-45122-3610	LIABILITY - PROPERTY - WC INSURANCE	10,359	12,500	13,024	13,024	13,000
630-45122-3615	CASUALTY LOSS/DEDUCTIBLE	7,208	5,000	5,000	5,000	5,000
630-45122-3820	UTILITIES	165,212	168,000	127,238	180,000	180,000
630-45122-3821	SECURITY	1,175	2,000	502	978	1,000
630-45122-4310	CASH OVER/SHORT	93	-	(16)	(16)	-
630-45122-4370	SAFETY EXPENSE	1,100	750	-		
630-45122-4380	COMPUTER EXPENSE	720	1,000	1,254	1,254	1,000
630-45122-4395	MISCELLANEOUS	4,236	2,500	2,032	2,500	2,500
630-45122-4397	BOND ADMIN FEES	-	-	450	900	900
630-45122-4398	BAD DEBT EXPENSE	-	-	-	-	-
630-45122-4402	ADVERTISING	800	1,500	173	500	1,500
630-45122-5550	CAPITAL OUTLAY	17,316	16,680	5,619	16,680	24,900
630-45122-6125	INTEREST EXPENSE	3,364	3,000	1,954	3,000	3,200
TOTAL EXPENDITURES		x **758,883**	x **773,614**	**595,662**	**791,076**	**807,381**
REVENUE OVER/UNDER EXPENDITURES		**(122,355)**	**(103,704)**	**(168,236)**	**(128,508)**	**(204,381)**

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
640- WILD MARSH GOLF C(						
REVENUE						
640-34010-0000	LEASE PURCHASE PROCEEDS	-	300,500	-	121,652	320,400
640-34101-0000	RENT / LEASE	11,671	11,931	20,350	21,000	21,000
640-34710-0000	GREEN FEES	252,026	275,000	260,994	260,994	357,000
640-34711-0000	MEMBERSHIP FEES	165,790	160,000	156,062	156,062	230,000
640-34712-0000	CART RENTAL	130,119	135,000	127,990	127,990	182,000
640-34713-0000	PRO SHOP SALES	66,959	80,000	62,177	62,177	70,000
640-34714-0000	EVENTS	-	-	-	-	-
640-34725-0000	HANDICAP FEES	4,245	4,000	3,897	3,897	3,000
640-36210-0000	INTEREST EARNED	-	-	-	-	-
640-36222-0000	REFUNDS & REIMBURSMENTS	670	-	350	350	-
640-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-
640-36240-0000	MISCELLANEOUS REVENUE	5,893	-	-	-	-
640-37821-0000	ATM COMMISSION	51	200	413	413	300
TOTAL REVENUE		x **637,424**	x **966,631**	**632,232**	**754,534**	**1,183,700**

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
640-WILD MARSH	**GOLF COURSE**					
(CITY STAFF WAGES)						
640-49814-1010	WAGES (CITY WILD MARSH)	24,323	10,000	3,177	5,000	5,000
640-49814-1210	PERA CONTRIBUTIONS ~ 7.5%	1,601	725	230	363	375
640-49814-1220	FICA CONTRIBUTIONS ~ 6.2%	1,430	620	183	310	310
640-49814-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	334	145	43	73	73
(MERCHANDISE FOR RESALE)						
640-49815-2592	PRO-SHOP MERCHANDISE	49,727	60,775	37,009	49,600	50,000
640-49815-3330	FREIGHT	1,802	1,800	1,717	1,717	1,750
(GOLF COURSE OPERATIONS)						
640-49816-1010	SALARIES & WAGES	197,850	191,760	190,616	214,981	225,730
640-49816-1210	PERA CONTRIBUTIONS ~ 7.5%	9,444	8,476	10,108	15,586	16,930
640-49816-1220	FICA CONTRIBUTIONS ~ 6.2%	12,214	11,889	11,761	13,329	13,995
640-49816-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	2,857	2,781	2,751	3,117	3,273
640-49816-1310	HEALTH / DENTAL / LIFE INSURANCE	12,497	15,632	11,857	13,236	13,633
640-49816-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-
640-49816-1420	UNEMPLOYMENT BENEFITS	1,561	-	2,509	2,509	2,500
640-48916-2070	TRAINING	1,807	1,500	1,326	1,500	1,600
640-49816-2150	MATERIALS/SUPPLIES	7,279	10,000	5,545	7,500	8,000
640-49816-2180	UNIFORM/CLOTHING ALLOWANCE	150	150	-	-	150
640-49816-2220	GOLF COURSE OPERATIONS	4,303	5,000	4,960	4,960	5,000
640-49816-2222	CHEMICALS & FERTILIZERS	105,510	70,000	13,995	35,000	65,000
640-49816-2223	GAS/OIL/LUBE	17,212	20,000	16,621	18,000	20,000
640-49816-2224	SAND/SEED/SOD	6,937	9,000	7,197	7,500	9,000
640-49816-2280	MAINTENANCE & REPAIRS ~ GROUNDS	1,353	3,000	74,925	77,000	3,000
640-49816-2210	MAINTENANCE & REPAIRS ~ EQUIPMENT	20,014	25,000	16,330	20,000	23,000
640-49816-2291	MAINTENANCE & REPAIRS ~ BUILDINGS	1,251	1,500	387	1,000	1,500
640-49816-2282	IRRIGATION MAINTENANCE & REPAIRS	5,748	6,000	2,713	5,000	6,000
640-49816-2289	UNIFORMS/LAUNDRY	2,354	3,000	2,394	2,394	1,500
640-49816-3020	PROFESSIONAL FEES	175	2,000	7,474	7,474	2,000
640-49816-4395	MISCELLANEOUS	408	1,500	363	1,000	1,500
640-49816-5550	CAPITAL OUTLAY	134,171	300,500	71,982	71,982	257,000
(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	-	-	-	-	-
640-49817-2200	RESTAURANT OPERATIONS	-	-	149	149	-
640-49817-2210	EQUIPMENT MAINTENANCE	4,083	-	465	465	-
640-49817-2280	MAINTENANCE & REPAIRS	4,915	7,000	8,670	10,000	10,000
640-49817-2289	UNIFORMS & LAUNDRY	-	-	-	-	-
640-49817-3020	PROFESSIONAL FEES	365	-	-	-	-
640-49817-4395	MISCELLANEOUS	-	-	-	-	-
640-49817-5550	CAPITAL OUTLAY	-	-	-	-	-
(OTHER/SHARED EXPENDITURES)						
640-49818-2011	OFFICE SUPPLIES & EXPENSE	675	750	681	750	750
640-49818-2070	TRAINING	460	375	170	170	-
640-49818-2120	VEHICLE EXPENSE / MILEAGE	955	1,000	1,295	1,295	1,200
640-49818-2291	BUILDING MAINTENANCE/REPAIRS	44,400	10,000	14,412	14,412	12,000
640-49818-3010	AUDITING/ACCOUNTING	2,000	2,000	2,250	2,250	2,250
640-49818-3020	PROFESSIONAL FEES	10,142	1,000	1,635	1,635	1,200
640-49818-3210	TELEPHONE	2,804	3,145	2,213	2,629	2,800

ACCOUNT NUMBER	DESCRIPTION	2013 ACTUAL	2014 BUDGET	2014 ACTUAL 11/14/2014	2014 ESTIMATED YEAR END	2015 BUDGET
640-49818-3610	LIABILITY - PROPERTY - WC INSURANCE	13,195	16,000	17,094	17,094	17,500
640-49818-3820	UTILITIES	39,558	42,000	48,450	63,840	64,000
640-49818-3821	SECURITY	2,324	1,403	1,171	1,947	2,000
640-49818-4200	DEPRECIATION	157,781	-	-	-	-
640-49818-4330	DUES & SUBSCRIPTIONS	1,903	2,100	2,217	2,217	2,000
640-49818-4370	SAFETY EXPENSE	270	300	-	-	300
640-49818-4380	COMPUTER EXPENSE	3,781	3,500	4,964	4,964	3,500
640-49818-4392	INVENTORY ADJUSTMENT	231	-	-	-	-
640-49818-4395	MISCELLANEOUS EXPENSE	558	-	1,288	1,500	500
640-49818-4396	VISA/MASTER/DISCOVER FEES	9,809	9,000	9,524	9,524	16,750
640-49818-4397	BOND ADMINISTRATION FEES	2,000	2,000	1,100	2,000	2,000
640-49818-4398	BAD DEBT EXPENSE	13,013	500	-	2,000	2,000
640-49818-4402	ADVERTISING/MARKETING	12,681	14,000	18,384	18,500	20,000
640-49818-4403	COUPONS & DISCOUNTS	-	-	-	-	-
640-49818-5550	CAPITAL OUTLAY	36,371	30,000	123,844	123,844	230,400
640-49818-6125	INTEREST EXPENSE	4,433	5,000	2,852	4,500	5,000
(PRO SHOP OPERATIONS)						
640-49819-1010	SALARIES & WAGES	179,858	179,520	158,425	175,000	183,750
640-49819-1210	PERA CONTRIBUTIONS (7.5%)	9,529	8,976	8,475	9,100	9,555
640-49819-1220	FICA CONTRIBUTIONS (6.2%)	10,993	11,130	9,659	10,850	11,393
640-49819-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,571	2,603	2,259	2,538	2,664
640-49819-1310	HEALTH INSURANCE	5,151	5,773	4,651	4,841	4,987
640-49819-1320	EMPLOYMENT PHYSICAL	230	50	-	-	-
640-49819-1420	UNEMPLOYMENT BENEFITS	3,914	3,000	2,334	2,334	3,000
640-49819-2070	TRAINING	93	25	25	25	25
640-49819-2180	UNIFORM/CLOTHING ALLOWANCE	150	150	52	52	500
640-49819-2220	OPERATIONS	5,277	5,400	5,205	5,205	5,500
640-49819-2225	HANDICAP FEES	2,315	2,300	2,384	2,384	2,370
640-49819-2288	CART MAINTENANCE	6,168	8,000	6,406	8,000	8,000
640-49819-2289	UNIFORMS/LAUNDRY	879	2,000	988	988	1,000
640-49819-4395	MISCELLANEOUS	44	200	326	326	250
TOTAL		**1,220,191**	**1,142,954**	**962,187**	**1,087,456**	**1,366,961**
DEBT SERVICE (WILD MARSH)						
640-49818-6037	LEASE INTEREST - TECHNOLOGY - LAPTOP	5	-	-	-	-
640-49818-6111	LEASE INTEREST - WM BUILDING & GROUNDS	171,965	167,228	167,228	**167,228**	**159,528**
640-49816-6033	LEASE INTEREST - SWEEPER, ROLLERS, MOWER, SPRAYER, ETC.	991	2,499	23,660	**2,499**	**1,925**
640-49816-6041	LEASE INTEREST ~ MOWER/BUNKER RENOVATION	-	-	12,663	**1,173**	**1,492**
640-49816-6045	LEASE INTEREST - AEREATOR	423	307	4,426	**307**	**152**
640-49818-6026	LEASE INTEREST - IRRIGATION SYSTEM	551	477	6,475	**477**	**328**
TOTAL EXPENDITURES	x	**1,394,125** x	**1,313,464**	**1,176,639**	**1,259,139**	**1,530,386**
REVENUE OVER/UNDER EXPENDITURES		**(756,701)**	**(346,833)**	**(544,407)**	**(504,605)**	**(346,686)**