

**City of Buffalo Minnesota
2017 Capital and Operating Budget
Published November, 2016**



Settler's Parkway Round About

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

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Executive Summary

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

2016 Strategic Planning

The City Council adopted the [2016 Strategic Plan](http://1vf4q030yqee3xa54m3w8www.wpengine.netdna-cdn.com/wp-content/uploads/2016/10/City-of-Buffalo-Goals-2016.pdf) after accomplishing significant planning exercises over the past year. The Strategic Plan clarifies the goals and values of the City of Buffalo. The document is used as a basis for planning and investment decisions made by the City Council. A copy of the Strategic Plan can be found with this link: <http://1vf4q030yqee3xa54m3w8www.wpengine.netdna-cdn.com/wp-content/uploads/2016/10/City-of-Buffalo-Goals-2016.pdf>.

Budget Environment

City of Buffalo (referred to as COB from this point on) has issued 42 new single family home permits in 2016 compared to 29 in 2015. The total value of all 2016 permits (including commercial) is \$35,380,369 vs. \$39,633,059 in 2015. 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 2016 will most likely affect pay **2018** taxes.

The economy continues to grow in our community. This has resulted in more commercial space in the City of Buffalo. Newly constructed commercial rental space is entirely filled suggesting a good business environment for new entrepreneurs. This results in more jobs and more commercial tax capacity. Tax capacity rates are backwards looking (the tax paid in 2017 will be based upon 2015 values). Total individual property taxes are affected by value increases, improvements on the property, changes in value, and changes in property tax policy by the state legislature and the local tax levy by the COB, District 877, and Wright County.

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. The City was presented with an initial 30% increase in the cost of health insurance. We were able to re-negotiate this down to 19.8%. It is contemplated that after we finish the 2017 contract year we will ask for proposals from health insurers to make sure we are getting the best rates possible. We are also adding higher deductible plans to reduce costs. Employees must pay the full cost of increases in "Cadillac" health insurance plans.

Employee Salary Component

The Council is proposing a 1% COLA and 3% overall for adjustments recommended for some positions in a recently completed salary survey. Salary adjustments help keep the City competitive for quality employees.

Refinancing of Existing Debt

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

Protection of Existing Infrastructure

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

The COB completed a major reconstruction project in partnership with MnDOT in 2016. This activity occurred along the State Highway 25 Corridor at the intersection of State Highway 55. Of the \$15,800,000 in project costs (along with recently completed reconstruction along the 25 corridor in the COB) a majority is the responsibility of MnDOT and a total of \$3,245,000 is the COB share of those project costs. The COB 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 resulting bond for those costs have been made a part of future budgets. (A copy of the plan can be seen here: <http://www.ci.buffalo.mn.us/wp-content/uploads/2014/03/2014-12-10-105548-Auger-CIP-2015-2019-mmo.pdf>)

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

Electric Service Improvements/Rate Study/Wholesale Power Cost Increase

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

The City Council engaged an outside firm to perform an Electric Rate Study in 2015. This study was necessary because of a pending wholesale rate increase of approximately 3% from our supplier Minnesota Municipal Power Agency in 2016, 2017, and 2018. The COB also had to determine the effect of increased changes in the efficiency of electric use by consumers.

To meet the revenue requirements needed to pay for the increased wholesale rates of MMA, the COB needs to make adjustments to the COB retail rate. Following the rate study consultant's recommendations, the COB will be required to raise electrical rates across the board by a total of 2.65% in 2017. There must be an annual review of the electric rate structure to assure that the electric utility is meeting all revenue requirements needed for effective operations.

In addition, the COB should meet changing electric consumption patterns and the changing operating environment of retail electric operations. The following chart will help explain some of those changes.

Electrical Demand Growth 1950 - 2035

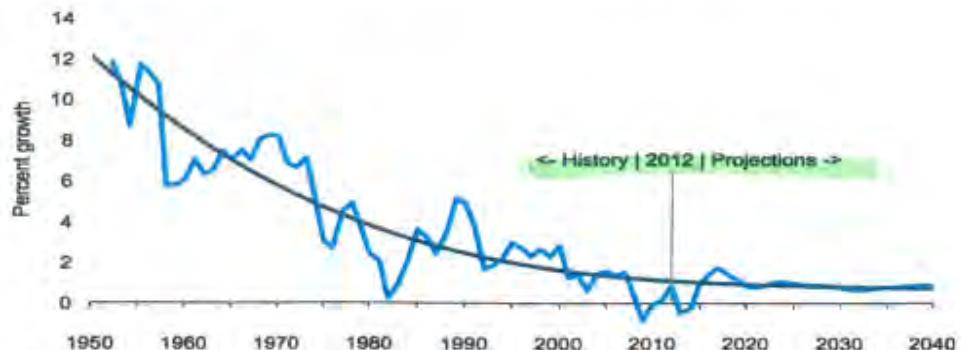


Figure 1. U.S. electricity demand growth, 1950-2035 (percent, 3-year moving average). Figures beyond 2012 are projections and not actual data. Source: EIA 2013e.

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

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

General Fund Overview

2017 Revenues:

The 2017 Budget has been prepared using past recorded revenues and expenditures and 2016 projected balances. Projected general fund balances (end 2016) are expected to be \$4,635,960. This will enable the COB to enter 2017 with cash to operate until the July tax settlements and State Aid payments.

Sources of Income	Projected 2017
Property Tax	\$ 3,645,111
Local Government Aid	\$ 734,952
Fees for Services/Bldg. Permits, Garbage, etc.	\$1,887,470
Transfers from Enterprise Funds	\$900,000

2017 Levy

The 2017 Levy has been increased to meet debt service requirements and increased operating expenses. Please remember that the debt service levy is required to pay for infrastructure improvements such as the street and utility reconstruction program. In addition, because of lower rates of housing construction, a levy is needed to pay for wastewater and water plant improvements that would have otherwise been paid for by Sewer and Water Access Charges.

2017 User Fees:

There will be an increase of \$.25/unit on the rate for wastewater and \$.25/unit for water. Both increases are to cover debt service deficiencies in those departments. The COB will also continue the programmed changes in electric rates (per 2015 Rate study) to compensate from wholesale rate increases.

2017 Expenditures:

As proposed to the City Council, staff is recommending a General Fund budget that calls for total General Fund expenditures of \$8,628,755. The following represents some of the components of this amount:

Mayor and Council	\$84,333
Administration (Assessor, Bldg. Inspector, Audit, Liability INS, Attorney, Building Utilities)	\$591,050
Planning and Zoning	\$157,952
Engineering	\$92,891
MIS	\$451,886
Police Department	\$2,232,397
Street Department	\$2,234,809
Sanitation (Garbage/Recycling Pickup)	\$837,250
Transfers out (Park, Bonds, Etc.)	\$1,257,175

General Fund Balance

Healthy general fund balances are critical in helping the City improve City Bond Ratings. To that end, the following illustrates movement towards those goals.

2016 Beginning Fund Balance: \$4,626,491

2016 Ending Fund Balance: \$4,635,960 (**Estimated/Un-audited**)

2017 Ending Fund Balance: \$4,315,856 (**Estimated/Un-audited**)

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

Looking Forward

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

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

We must also take note of the deficits in the Civic Center and Wild Marsh budgets. The deficits put pressure on the cash flow of the City. The City Council is reviewing ways 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 are key to making budgets successful.

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

Merton Auger

City Administrator

DEMOGRAPHICS

Incorporated:

April, 1887

Population Growth

<u>Year</u>	<u>City</u>	<u>% Increase</u>
1970	3,275	
1980	4,560	39%
1990	6,856	44%
2000	10,097	47%
2010	15,543	54%**
2016	16,033	2.5%*

Form of Government:

Age Distribution

Statutory Type A

<u>Age</u>	<u>City</u>
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

Population:

**Census 2000

Median Age: 32.1

Fire Protection:

Buffalo Volunteer Fire Department

Persons**

<u>Household Size</u>	<u>City</u>
Total Households	5,887*
Avg. Household Size	2.68
Avg. Family Size	3.17

Police Protection:

Buffalo Police Department

Ethnic Characteristics**

	<u>City</u>
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, 2016

**Some Data Based on U.S. Census of 2000

STATEMENT OF LEVY, TAX CAPACITY AND FUND BALANCES

<u>Years</u>	<u>Certified Levy</u>	<u>Total Tax Capacity</u>	<u>Market Value</u>	<u>City Tax Rate</u>
2007	\$3,159,243	\$13,498,574	\$1,154,223,142	23.623
2008	\$3,648,829	\$14,365,085	\$1,236,476,646	25.399
2009	\$4,272,999	\$14,526,980	\$1,241,040,613	29.069
2010	\$4,866,596	\$13,522,256	\$1,142,777,800	35.901
2011	\$4,759,916	\$12,376,480	\$1,046,606,500	38.459
2012	\$5,214,025	\$11,185,773	\$1,036,294,000	47.037
2013	\$5,326,183	\$10,275,800	\$ 937,655,775	51.834
2014	\$5,246,724	\$10,606,539	\$ 963,575,700	49.976
2015	\$5,839,678	\$11,286,006	\$1,047,609,600	51.769
2016	\$6,515,502	\$11,883,841	\$1,080,912,800	54.838
2017	\$7,336,615*	\$12,309,099	\$1,092,279,500	59.604*

*Proposed

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

	<u>FUND BALANCE</u>	<u>FUND BALANCES AS A PERCENTAGE OF REVENUES</u>
December 31, 2004	2,264,070	45.4%
December 31, 2005	2,160,935	42.0%
December 31, 2006	1,645,412	27.0%
December 31, 2007	1,184,559	20.5%
December 31, 2008	1,232,288	24.7%
December 31, 2009	1,989,073	28.5%
December 31, 2010	2,283,780	37.0%
December 31, 2011	2,643,458	44.1%
December 31, 2012	2,555,358	45.0%
December 31, 2013	3,979,600	42.0%
December 31, 2014	4,122,060	57.0%
December 31, 2015	4,246,090	58.0%*
December 31, 2016	4,747,943	59.0%*

*Estimated/Unaudited

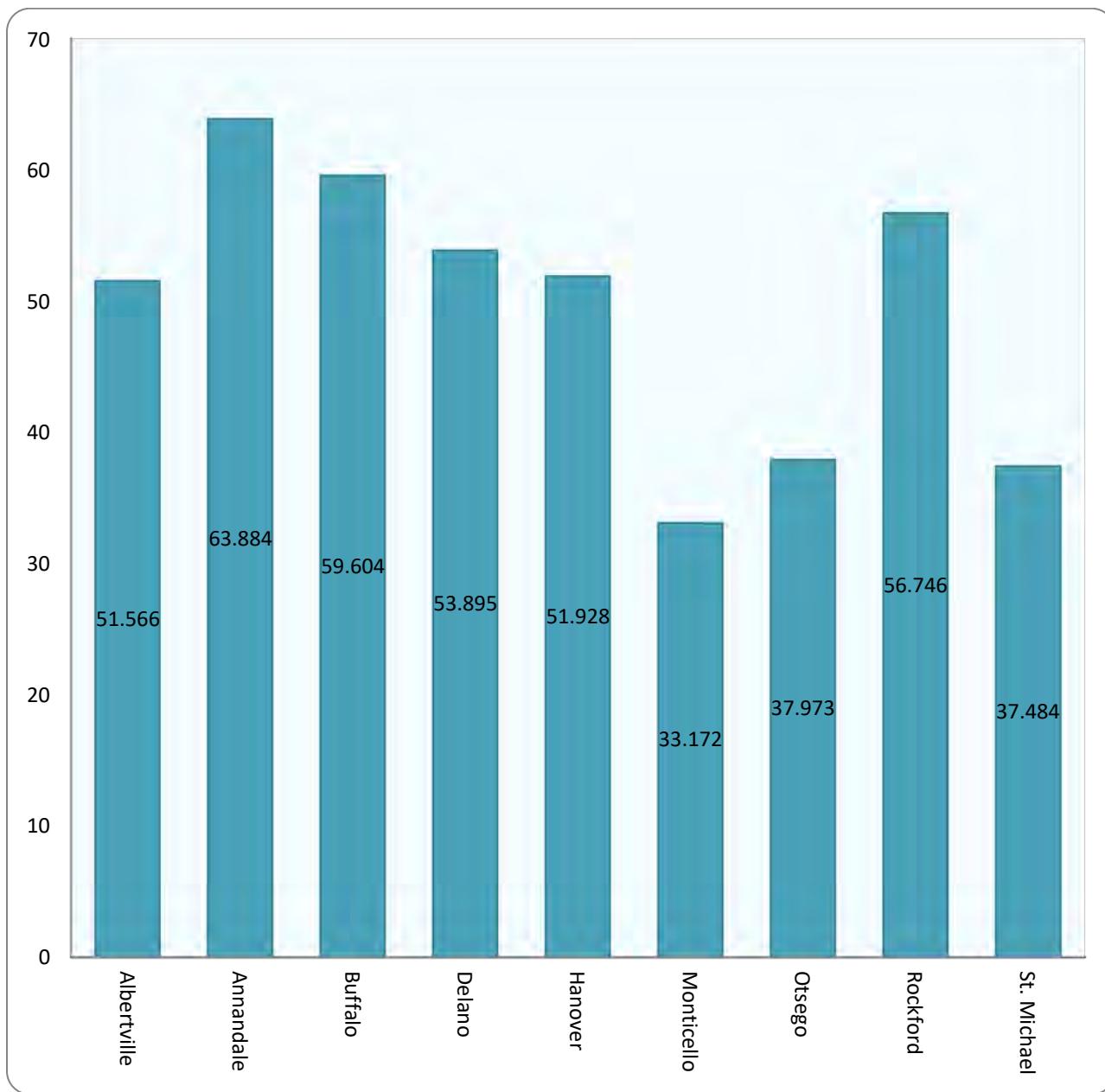
2016 Property Tax Comparisons (Other Communities and Statewide) *

\$200,000 Home

Albertville	\$947
Buffalo	\$991
Delano	\$967
Elk River	\$835
Monticello	\$623
St. Michael	\$683
Stillwater	\$1,018
Virginia	\$1,809
State Wide City Average	\$879

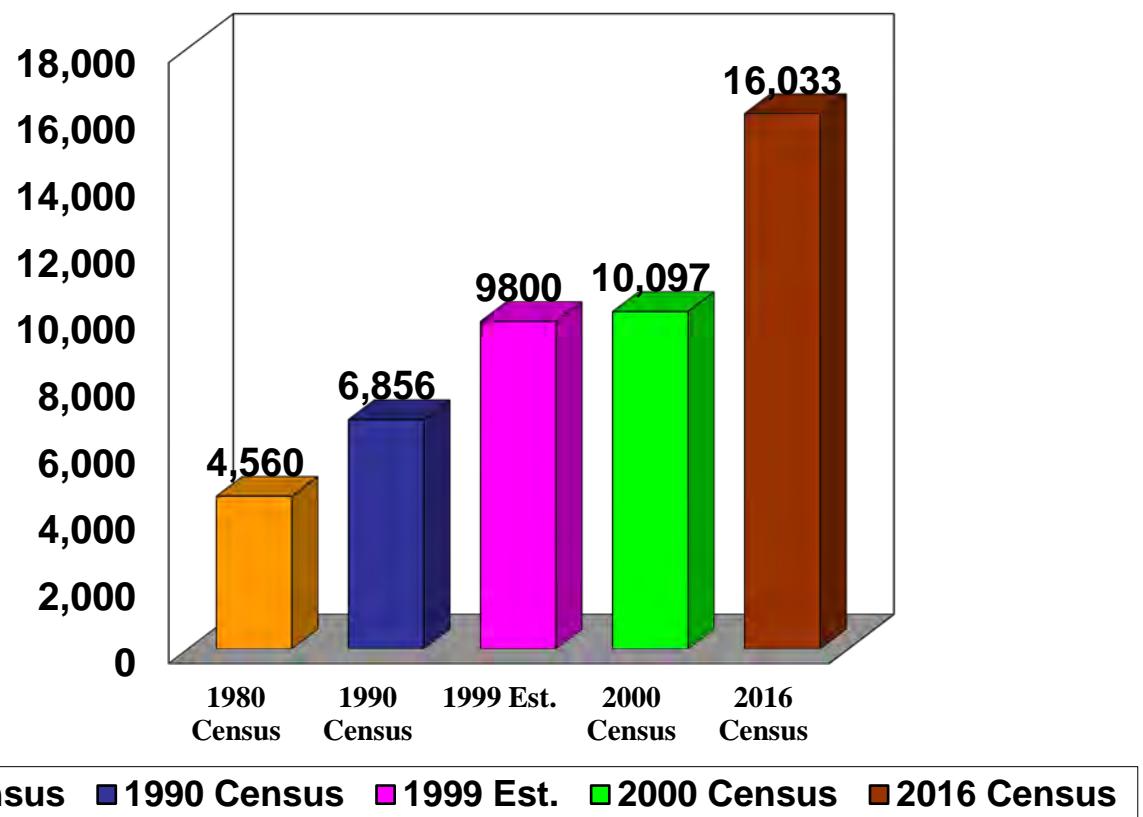
***Source, League of Minnesota Cities 2016 Property Tax Calculator**

WRIGHT COUNTY 2015 TAX RATE COMPARISON



2016 Preliminary Data from Wright County Assessor Office

Population Estimates



2017 Full and Part Time Employees by Department

	<u>Full</u>	<u>Part Time</u>
Planning & Zoning, Finance, Admin	8	
Transportation (Buffalo Allied Transit)		2
Engineering Tech/GIS	1	
MIS	1.5	
PD-Office	3	
PD-Officers/Chief/Sergeants	18	
Streets/Parks	12	6
Fire (Volunteer)		32
Community Center	1	1
Electric Department	7	
Utility Billing	4	
BWIG/Quantum Help Desk/Network	1.5	
Water Department	5	
Wastewater	5	
Liquor Store	6	15
Services/Marketing/Airport Manger	1	
Civic Center	2	9
Wild Marsh Proshop/Maintenance	3	18
Total Full and Part Time	79	84

Directory of Officials and Boards and Commissions

City Council

Brad Nauman, Mayor (Term Ends 12.31.16)

Scott Enter, Council Member

Teri Lachermeier, Council Member, Mayor Elect (01.03.17)

Paul Olson, Council Member (Term Ends 12.31.16)

Eric Anderson, Council Member

Steve Downer, Council Member Elect (01.03.17)

Linda Kittock, Council Member Elect (01.03.17)

Boards and Commissions

Planning Commission

Parks Advisory Board

Library Advisory Board

Housing and Redevelopment Authority of Buffalo

Community Center Advisory Board

Airport Advisory Board

Wild Marsh Golf Course Advisory Board

Administration

Merton Auger, City Administrator

Laureen Bodin, Assistant Administrator

Jennifer Nash, Planning & Development Director

Pat Budke, Chief of Police

Joseph Steffel, Utilities Director

Lee Ryan, Parks and Recreation Director

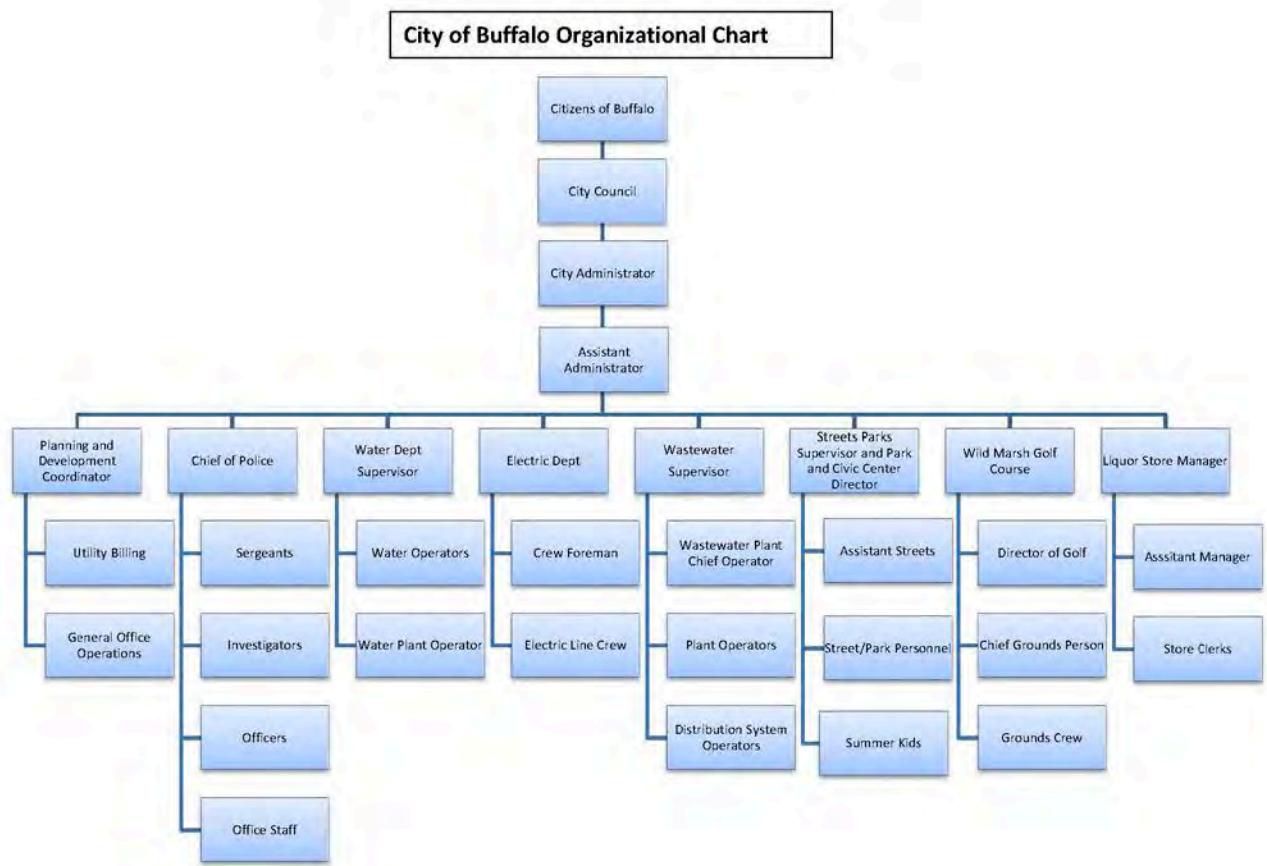
Jason Swanson, Liquor Store Manager

John Harnois, Fire Chief

Mary Jo Stubstad, Finance Officer

Suzanne Kolbinger, Community Center Director

Eric Ritter, Wild Marsh Golf Course



2017 Levy Detail

2017 Capital Improvements

2017 Budget Detail

PROPOSED 2017 LEVY

Proposed Levy Certification

STATE of MINNESOTA
COUNTY of WRIGHT
CITY of BUFFALO

Return by: September 30, 2016
City Taxes Voted

To the AUDITOR of Wright County: I hereby certify that the Council for the City of Buffalo, County of Wright, Minnesota, did at a meeting on 09/06/16 levy the following amount to be raised by taxation for the City of Buffalo for the payable year 2017.

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

Dated this _____ day of _____, 2016.

CITY OF BUFFALO
2017 Proposed Budget
Capital Improvement Requests By Department

[Blue Box] - Lease Purchase

Summary

Item Description	2017	2018	2019	2020	2021	TOTAL
Mayor & Council	22,000	119,700	37,500	-	-	179,200
Election	25,200	-	-	-	-	25,200
Administration	-	-	-	-	-	-
Engineering	-	-	-	-	-	-
M.I.S.	275,000	-	-	-	-	275,000
Police	97,271	116,500	71,500	71,500	43,500	400,271
Civil Defense	-	-	-	-	-	-
Street	352,500	973,000	296,000	296,000	50,000	1,973,500
Park	144,300	361,100	27,900	28,000	31,100	593,400
Fire	-	-	-	-	-	-
Library	-	-	-	-	-	-
Airport	21,000	-	-	-	-	21,000
Senior / Community Center	-	-	-	-	-	-
Electric	480,000	256,500	285,000	180,000	254,000	1,455,500
BWIG / Fiber	200,000	-	-	-	-	200,000
Water	410,000	100,000	250,000	100,000	-	860,000
Wastewater	445,000	349,000	-	-	-	794,000
Buffalo Wine & Spirits	100,000	27,000	-	-	-	127,000
Downtown Wine & Spirits	17,000	-	-	-	-	17,000
Civic Center	25,663	-	-	-	-	25,663
Wild Marsh	79,000	102,000	197,000	37,000	45,000	460,000
	2,699,934	2,409,800	1,164,900	712,500	428,600	7,188,734

Department Detail

Mayor & Council

Item Description	2017	2018	2019	2020	2021	TOTAL
Council Dues	1	~	32,200			32,200
Settler's Parkway Landscaping	0	~	37,500	37,500		75,000
TH25 Lakeside Improvements (W Side of 25 across from DT Commons)	1	~22,000				22,000
*Irrigation & Landscaping						
5th Street NE ROW Landscape (TH 55 W to 2nd Ave NE)	1	~	50,000			50,000
Total ~		22,000	119,700	37,500		179,200

Election

Item Description	2017	2018	2019	2020	2021	TOTAL
Election Equipment Upgrades ~ (5) DS 200 Election Machines @ \$6,300 each.	1	25,200	~	~	~	25,200
TOTALS		25,200	~	~	~	25,200

Administration

Item Description	2017	2018	2019	2020	2021	TOTAL

Engineering

Item Description	2017	2018	2019	2020	2021	TOTAL
TOTALS						

M.I.S.

Item Description	2017	2018	2019	2020	2021	TOTAL
Core Switch	1	250,000				250,000
Computer Upgrades	1	25,000				25,000
TOTALS		275,000				275,000

Police Department

Item Description		2017	2018	2019	2020	2021	TOTAL
Police Vehicles "Interceptor SUV's"	1	37,000	111,000	66,000	66,000	36,000	318,000
Break Room Re-Model	1	44,500					44,500
Flooring Replacement	2	10,271					10,271
PC & Monitor Replacements	5	5,500	5,500	5,500	5,500	5,500	27,500
							-
							-
							-
							-
							-
							-
TOTALS		97,271	118,500	71,500	71,500	45,500	400,271

Civil Defense

Item Description		2017	2018	2019	2020	2021	TOTAL
							-
							-
							-
							-
TOTALS		-	-	-	-	-	-

Street Department

Item Description	2017	2018	2019	2020	2021	TOTAL
Dump Truck, Plow, Sander U/B				210,000		210,000
Vac Trailer Unit	1	120,000				120,000
Pelican Unit (Trade in Crosswinds)	1	220,000				220,000
Addition to Bays @ Streets / Parks Facility	3	-	250,000			250,000
Tool Carrier Bobcat	2	-	60,000			60,000
5115M John Deere w/Blower	1	-	100,000			100,000
Dump Truck (With trade-in)		-	165,000			165,000
Self Propelled Paint Sprayer		-	15,000			15,000
Tar Melter for MH & Small Patches	2	15,500				15,500
Pick-Up Truck 8' Box 1 Ton	1	-	50,000			50,000
1.5 Ton Truck w/Dump Box Ex.Cab or 4			70,000			70,000
Grader (With trade-in)		-	-	-	296,000	296,000
Boom Truck		-	-	86,000	-	86,000
Loader (With trade-in)			213,000			213,000
1 Ton Ex Cab Truck		-	50,000		50,000	100,000
Laser	1	3,000				3,000
TOTALS		358,500	973,000	296,000	296,000	50,000
						1,973,500

Park Department

Item Description	2017	2018	2019	2020	2021	TOTAL
Bobcat MT55			20,000			20,000
Snow Blower for Small Mowers	2	7,000				7,000
Pull Behind Mower (Replacement)	1	20,000				20,000
5 Wheel Groomer W/Attachments			24,000			24,000
Boat Lift @ Sturges Park for 18' Boats (4)	2	10,000				10,000
Boom for John Deere Loaders	1	4,000				4,000
Wood Chipper	2	-	50,000			50,000
Toro Wing Mower (Trade in 1600)	1	62,000				62,000
Paving ** New Park Areas	1	25,000	25,000	25,000	28,000	123,000
Cameras for Parks & Garbage Dumpsters			20,000			20,000
Small Garbage Dump Truck		-	150,000			150,000
1/2 Ton Truck (With trade-in)			45,000			45,000
Weed Whips & Mowers		1,600	1,600	1,600	1,700	8,200
Chain Saws, Blowers & Hedge Trimmer	1	1,200	1,200	1,300	1,300	6,400
Hybrid Restroom Facility	1	-	24,300			24,300
Baseball / Softball Field Backstop ** Bentfield Mills Park Field 5	1	12,000				12,000
Baseball / Softball Field Backstop Netting ** Bentfield Mills Park Fields 5 & 6	1	7,500				7,500
Kayaks @ Parkshore Pavilion (2)	2	750				750
TOTALS		144,300	361,100	27,900	28,000	599,950

Fire Department

Item Description	2017	2018	2019	2020	2021	TOTAL
Firefighter Gear	10,000					10,000
Pagers	9,000					9,000
Scuba Tanks	10,000					10,000
TOTALS	29,000					29,000

Library

Item Description	2017	2018	2019	2020	2021	TOTAL
TOTALS						

Airport

Item Description	2017	2018	2019	2020	2021	TOTAL
Install Card-Toll System Upgrade	1	21,000				21,000
Tree Trimming @ Gustafson Property - 2256 10th Street NE	1	10,000				10,000
TOTALS		21,000				21,000

Community Center

Item Description	2017	2018	2019	2020	2021	TOTAL
TOTALS						

Electric

Item Description	2017	2018	2019	2020	2021	TOTAL
Reconductor East Commercial Park UG	1	95,000				95,000
Reconfigure UG Centennial Industrial Park	1	70,000				70,000
Reconductor Single Phase UG	1	50,000				50,000
Convert LED Lighting Highway 55 Roadway	1	40,000				40,000
Reconfigure UG Coburn's & Dry Cleaners	2	20,000				20,000
Combination Mini Derrick Aerial Unit	1	180,000				180,000
Mini Tool Carrier & Combination on Loader	1	-	50,000			50,000
Equipment Trailer	1	25,000				25,000
Track Skid Steer			80,000			80,000
Diesel Wood Chipper			60,000			60,000
One Ton Flat Bed 4x4 Cargo Truck			60,000			60,000
UG Utility Locator			6,500			6,500
36FT Electric/Fiber Aerial Service Unit			160,000			160,000
Mining Station Vehicle-HDD			60,000			60,000
Unit #30 Cargo / Dump			65,000			65,000
Trencher				86,000		86,000
1/2 Ton Pick Up				50,000		50,000
Equipment Trailer				30,000		30,000
Hydraulic Crimping Tool				3,000		3,000
UG Utility Locator				6,000		6,000
45 Ft. Electric / Fiber Aerial Service Unit 14					196,000	196,000
1/2 Ton Pick-Up					50,000	50,000
UG Utility Locator					8,000	8,000
TOTAL		480,000	256,500	285,000	180,000	1,455,500

BWIG / Fiber

Item Description	2017	2018	2019	2020	2021	TOTAL
CAP Upgrades		200,000				
TOTALS		200,000	-	-	-	-

Water

Item Description	2017	2018	2019	2020	2021	TOTAL
Installation of Radio Read Water Meters	1	90,000				90,000
F150 Pickup Truck 4x4	2	40,000		45,000		85,000
Water Tower #4 Paint & Top Coat Internal Repairs	3	200,000				200,000
Tower #5 Inspection	1	50,000				50,000
Contact Detention Tank Cleaning & Inspection	1	35,000				35,000
Reservoir Cleaning & Maintenance	1	15,000				15,000
Well #4 Rehab			100,000			100,000
Tower #2 Inspection			30,000			30,000
Reclaim Tank Cleaning & Inspection			15,000			15,000
Reclaim Pump Inspection & Maintenance			8,000			8,000
Filter Media Replacement				100,000		100,000
Chemical Feed Pumps & Tubing				5,000		5,000
Well #5 Rehab				100,000		100,000
Tower #3 Inspection				30,000		30,000
Well #6 Rehab					100,000	100,000
TOTALS		410,000	100,000	250,000	100,000	943,000

Wastewater

Item Description	2017	2018	2019	2020	2021	TOTAL
F150 4x4 Standard Cab & 8' Box Pick-Up Truck	2	35,000				35,000
4x4 Utility Vehicle with Plow	3	-	14,000			14,000
Replace Dehydrated Sludge Elevator or Conveyor (2016)	1	-				
Replace #1 Dried Sludge Incline Conveyor (2016)	1	-				
Replace Doors on Digester Buildings	4	5,000				5,000
Replace #2 Bar Screen	3	-	50,000			50,000
Install Pumps & Mixing System in Sludge Storage Tank	2	300,000				300,000
Phase 2 of Lift Station 30 Rehab	1	50,000				50,000
Replace Lift Station 15 Control Panel	4	15,000				15,000
Rebuild Lift Station #3 (Bond issue)	1	3,000,000	<i>Bond ** Further discussion & planning needed.</i>			3,000,000
Rebuild Lift Station #4 (Bond issue)	1	5,000,000	<i>Bond ** Further discussion & planning needed.</i>			5,000,000
New Mower	2	40,000				40,000
Letter Replacement	2		250,000			250,000
4x4 Pick-Up Truck	2		35,000			35,000
TOTALS		445,000	349,000	-	-	8,794,000

Civic Center

Item Description	2017	2018	2019	2020	2021	TOTAL
Zamboni Battery	1	9,663				9,663
Rubber Flooring Replacement	1	16,000				16,000
"Study currently underway regarding R22 replacement"		>>>				-
						-
						-
						-
TOTALS		25,663	-	-	-	25,663

Wild Marsh

Item Description	2017	2018	2019	2020	2021	TOTAL	
Small Rough Mower	2	35,000				35,000	
Triplex Mowers	1	37,000	37,000	37,000	37,000	148,000	
Sand Storage Bins / Covered Floor in Storage Building/ Pallet Racking	3	-	25,000			25,000	
Equipment Lift (Hoist)		7,000				7,000	
Reel Grinders			40,000			40,000	
Bunker Machines				15,000		15,000	
Utility Carts				15,000	15,000	30,000	
Golf Carts				130,000		130,000	
HD Utility Vehicle					30,000	30,000	
					-	-	
					-	-	
					-	-	
					-	-	
TOTAL		79,000	102,000	197,000	37,000	45,000	460,000

City of Buffalo
2017 Proposed Budget & Capital Improvement Plan
Updated through 11/16/16

Merton T. Auger

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2016			2017 Proposed			
			BUDGET	ACTUAL 11/16/16	ESTIMATED				
100-GENERAL FUND									
REVENUE									
100-31010-0000	PROPERTY TAX " CURRENT	2,940,587	2,956,418	1,529,389	2,956,418	3,045,111			
100-31010-0000	PROPERTY TAX " CURRENT SPECIAL LEVY FOR WIM / CIVIC CENTER - CA	-	-	-	-	600,000			
100-31020-0000	PROPERTY TAX " DELINQUENT	25,384	20,000	25,256	30,000	30,000			
100-31040-0000	TIF RE-DISTRIBUTION	-	-	-	-	-			
100-31080-0000	PERA TAX LEVY	-	-	10	10	-			
100-31410-0000	LODGING TAX	2,144	2,000	1,631	2,200	2,200			
100-31900-0000	PENALTIES/INTEREST	23,413	10,000	4,290	19,000	19,000			
100-31950-0000	LEASE PURCHASE - LEVY	225,188	208,278	113,891	202,278	163,930			
100-32110-0000	LICENSES " CLUB LIQUOR	46,300	39,200	3,433	46,300	46,300			
100-32111-0000	LICENSES " BEER & WINE	2,387	1,450	270	2,387	2,387			
100-32112-0000	LICENSES " SUNDAY / ON-SALE	1,767	2,000	-	1,767	1,767			
100-32130-0000	LICENSES " CIGARETTE	600	600	200	600	600			
100-32170-0000	LICENSES " AMUSEMENT	820	840	-	820	820			
100-32180-0000	LICENSES (OTHER)	2,225	3,145	2,645	2,225	2,225			
100-32190-0000	PERMIT PENALTIES	-	-	-	-	-			
100-32210-0000	BUILDING PERMITS	284,775	200,000	235,572	235,572	200,000			
100-32211-0000	BUILDING PERMIT SURCHARGE	17,117	12,000	13,619	13,619	12,000			
100-32220-0000	MOBILE HOME PERMIT	-	-	-	-	-			
100-32223-0000	MECHANICAL PERMIT	12,486	7,500	12,646	12,646	7,500			
100-32250-0000	PLUMBING PERMITS	9,375	6,500	8,889	8,889	6,500			
100-32260-0000	ANIMAL LICENSES	1,520	1,200	1,370	1,370	1,200			
100-32260-0000	STREET EXCAVATION PERMITS	5,220	1,500	1,650	1,650	1,500			
100-32261-0000	STREET EXCAVATION SURCHARGE	185	250	30	40	100			
100-33100-0000	FEDERAL GRANT (PD)	2,158	-	-	-	-			
100-33200-0000	FEDERAL GRANTS & AID	-	-	-	-	-			
100-33400-0000	STATE GRANTS & AIDS	-	-	39,237	39,237	-			
100-33401-0000	LOCAL GOVERNMENT AID	703,609	724,849	362,475	724,849	734,952			
100-33402-0000	MARKET VALUE CREDIT	168	-	-	-	-			
100-33403-0000	PERFORMANCE AID " STATE	-	-	-	-	-			
100-33406-0000	PERA AID	9,187	9,182	4,594	9,182	9,188			
100-33421-0000	POLICE STATE AID	121,304	120,000	138,803	138,803	135,000			
100-33422-0000	STATE AID (HIGHWAY)	200,266	200,000	197,290	197,290	200,000			
100-33424-0000	STATE AID - TRAINING REIMB PD	4,998	5,000	5,590	5,590	5,000			
100-33620-0000	COUNTY GRANTS	3,398	-	-	-	-			
100-34010-0000	BOND / LEASE PURCHASE PROCEEDS	97,982	362,400	184,555	363,570	627,000			
100-34020-0000	EQUIP CERTIFICATE PROCEEDS	-	-	-	-	-			
100-34101-0000	RENT/LEASE OF PROPERTY	58,772	2,500	-	-	-			
100-34103-0000	ZONING & SUBDIVISION FEES	525	-	-	-	-			
100-34107-0000	ASSESSMENT SEARCHES	8,834	6,000	8,700	8,250	7,500			
100-34109-0000	ELECTION FILING FEES	-	10	30	30	-			
100-34110-0000	CONDITIONAL USE PERMITS	4,847	1,500	4,330	4,330	1,500			
100-34111-0000	VARIANCES	275	-	475	475	-			
100-34112-0000	EASEMENT ADMIN FEES	-	-	-	-	-			
100-34113-0000	FEES & CITATIONS	-	-	6,825	6,825	2,500			
100-34114-0000	ASSESSORS REVIEW FEE	1,425	1,000	1,100	1,100	1,000			
100-34115-0000	ENGINEERING SERVICES	-	-	-	-	-			
100-34120-0000	ENGINEERING PLANS/SPECS	-	-	-	-	-			
100-34121-0000	ANNEXATION FEE	-	-	-	-	-			
100-34203-0000	POLICE REPORTS	27	-	80	80	-			
100-34204-0000	POLICE OTHER REVENUE	1,648	2,000	1,862	1,862	1,500			
100-34205-0000	POLICE CONTRACT REVENUE	-	-	100	100	-			
100-34207-0000	POLICE RESERVES REVENUE	-	-	-	-	-			
100-34208-0000	SCHOOL RESOURCE OFFICER	54,395	58,710	29,355	58,710	60,471			
100-34211-0000	MULTI-HOUSING REVENUE	1,104	1,500	1,179	1,500	1,500			
100-34300-0000	SALE OF EQUIPMENT	9,375	-	-	-	-			
100-34301-0000	SALE OF PROPERTY	26,276	-	120,911	120,911	-			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
100-34303-0000	SALE OF MATERIAL "STREET	110		5,150	5,150				
100-34304-0000	SERVICE CHARGES "STREET	2,300							
100-34309-0000	FINANCE CHARGES	618	350	880	880	500			
100-34403-0000	REFUSE COLLECTION	757,097	755,000	629,314	755,641	765,000			
100-34404-0000	RECYCLING REVENUES	158,615	148,000	114,697	137,448	146,000			
100-34922-0000	COMMUNICATIONS TOWER LEASE	150,946	125,000	73,941	150,000	150,000			
100-35101-0000	COURT/CIVIL FINES	31,486	30,000	20,897	26,018	28,000			
100-35103-0000	ADMINISTRATIVE CITATION	-	-	200	200	-			
100-35104-0000	TRANSPORTATION REVENUE	2,456	3,000	1,668	2,069	-			
100-36101-0000	ASSESSMENTS LEVIED	8,768	-	22,945	22,945	5,000			
100-36102-0000	INTEREST EARNED " ASSESSMENTS	714	-	-	-	-			
100-36210-0000	INTEREST EARNED	4,217	5,000	2,741	4,500	4,500			
100-36221-0000	UNDISTRIBUTED RECEIPTS	18,689	1,000	4,175	4,175	1,000			
100-36222-0000	REFUNDS & REIMBURSEMENTS	88,009	-	96,090	96,090	-			
100-36230-0000	CONTRIBUTIONS/DONATIONS	710	-	35	35	-			
100-36231-0000	FLORA OF BUFFALO DONATIONS	8,740	9,500	8,809	8,809	9,500			
100-36250-0000	STORM SEWER REVENUE	458,005	410,000	334,873	401,727	410,000			
100-36255-0000	STORM WATER MANAGEMENT FEE	-	-	-	-	-			
100-39202-0000	TRANSFER IN - BONDS	-	-	-	-	-			
100-39207-0000	TRANSFER IN - DEFEASED BONDS	-	-	-	-	-			
100-39209-0000	TRANSFER IN - IMPROVEMENTS	-	-	-	-	-			
100-39210-0000	TRANSFER IN - ELECTRIC	900,000	900,000	-	900,000	900,000			
TOTAL REVENUE		8	7,430,882	7,354,497	4,437,953	7,783,375			
			=====	=====	=====	=====			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND REVENUE									
100- GENERAL FUND EXPENDITURES									
MAYOR & COUNCIL									
100-41110-1010	WAGES (MAYOR & COUNCIL)	22,910	25,000	17,097	23,000	32,500			
100-41110-1220	FICA CONTRIBUTIONS - 6.2%	1,420	1,426	1,060	1,426	2,015			
100-41110-1240	MEDICARE CONTRIBUTIONS - 1.45%	332	354	248	334	471			
100-41110-3610	LIABILITY - PROPERTY / WC INSURANCE	88	200	76	76	100			
100-41110-4820	COMPUTER EXPENSE	1,029	500	534	534	1,000			
100-41110-4395	MISCELLANEOUS	780	5,000	805	805	5,000			
100-41110-4404	CONTINGENCIES	365	30,000	1,065	85,065	20,000			
100-41110-5560	CAPITAL OUTLAY	-	-	-	-	22,000			
DEBT SERVICE									
100-41110-6038	LEASE PURCHASE (PRINCIPAL) " LAPTOPS	1,174.49	1,192	1,093	1,192	1,211			
100-41110-6041	LEASE PURCHASE (INTEREST) " LAPTOPS	74.71	55	50	55	36			
TOTAL	MAYOR & COUNCIL	28,188	51,708	22,082	113,491	84,388			
PLANNING & ZONING									
100-41210-1010	WAGES (PLANNING & ZONING)	78,812	121,153	80,271	92,921	96,572			
100-41210-1120	PLANNING COMMISSION PAY	680	1,500	-	750	1,000			
100-41210-1210	PERA CONTRIBUTIONS - 7.5%	5,856	9,086	5,945	6,968	7,345			
100-41210-1220	FICA CONTRIBUTION - 6.20%	4,845	7,511	4,900	5,761	5,987			
100-41210-1240	MEDICARE CONTRIBUTION - 1.45%	1,133	1,757	1,146	1,347	1,400			
100-41210-3020	PROFESSIONAL FEES	49,588	30,000	11,291	30,000	25,000			
100-41210-3610	LIABILITY INSURANCE	13,138	21,000	19,471	19,471	20,000			
100-41210-4395	PLANNING COMMISSION MISCELLANEOUS	497	500	659	750	750			
TOTAL	PLANNING & ZONING	154,860	182,508	125,646	147,969	157,952			
TRANSPORTATION									
100-41310-1010	WAGES	18,568	3,356	12,302	14,138	7,069			
100-41310-1210	PERA CONTRIBUTION - 7.5%	578	252	517	1,060	530			
100-41310-1220	FICA CONTRIBUTION - 6.2%	341	208	756	877	436			
100-41310-1240	MEDICARE CONTRIBUTION - 1.45%	197	49	177	205	103			
100-41310-3210	TELEPHONE	476	125	68	151	186			
100-41310-3610	LIABILITY / PROPERTY / WC INSURANCE	2,702	756	2,956	2,956	1,478			
100-41310-4305	WCAT / TRAILBLAZER EXPENDITURES	-	-	359	359	-			
100-41310-4395	MISCELLANEOUS " INCLUDING BUS RENTAL	22,206	5,673	14,221	19,029	10,000			
TOTAL TRANSPORTATION ALTERNATIVES		40,568	10,411	31,258	39,756	19,806			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			2015 Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND									
REVENUE									
ELECTION									
100-41410-4395	ELECTION MISCELLANEOUS		1,146	13,000	11,164	11,164			
100-41410-5550	ELECTION CAPITAL OUTLAY			10,500	-	25,200			
TOTAL ELECTION			1,146	33,500	11,164	11,164			
			-----	-----	-----	-----			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015					
			2016 Budget	Actual 11/15/16	2015 Estimated	2017 Proposed		
100-GENERAL FUND								
REVENUE								
ADMINISTRATION								
100-41500-1010	WAGES (ADMINISTRATION)	248,492	274,388	238,420	276,505	294,461		
100-41500-1210	PERA CONTRIBUTION - 7.5%	18,402	20,579	17,570	20,738	22,085		
100-41500-1220	FICA CONTRIBUTION " 6.2%	14,457	17,012	15,554	17,143	18,257		
100-41500-1240	MEDICARE CONTRIBUTION - 1.45%	3,381	3,979	3,170	4,009	4,270		
100-41500-1810	HEALTH INSURANCE	26,418	31,798	24,697	26,264	28,888		
100-41510-1120	CONTRACTED CLEANING SERVICE	9,143	9,600	6,810	8,269	9,200		
100-41510-1320	EMPLOYMENT PHYSICAL	351	-	20	20	-		
100-41510-2011	OFFICE SUPPLIES	13,623	11,000	8,437	10,517	11,000		
100-41510-2069	EDUCATION ALLOWANCE-ALL DEPTS.	7,099	2,000	1,720	2,000	2,000		
100-41510-2070	TRAINING	205	2,000	1,137	2,000	2,000		
100-41510-2120	VEHICLE EXPENSE/FUEL	261	350	650	750	1,000		
100-41510-2180	UNIFORM/CLOTHING ALLOWANCE	-	375	-	375	375		
100-41510-2211	GENERATOR MAINTENANCE/REPAIRS	1,210	750	2,651	2,888	2,020		
100-41510-2255	ENGINEERING FEES	32,039	35,000	62,574	62,574	38,000		
100-41510-2291	MAINTENANCE CITY BUILDING	5,886	6,000	5,119	6,000	6,500		
100-41510-3010	AUDITING/ACCOUNTING	9,000	9,000	10,000	10,000	10,000		
100-41510-3020	PROFESSIONAL SERVICES	5,916	1,500	4,549	1,500	1,500		
100-41510-3040	LEGAL/ATTORNEY FEES	17,726	15,500	19,175	19,173	18,500		
100-41510-3045	TAX LEVY REIMB TO TOWNSHIPS	-	-	-	-	-		
100-41510-3050	ASSESSOR	64,093	65,000	64,190	64,130	66,000		
100-41510-3055	TRUTH IN TAXATION MAILING	-	1,000	985	985	1,000		
100-41510-3210	TELEPHONE	3,397	3,500	4,421	5,551	5,800		
100-41510-3310	MILEAGE	-	-	-	-	-		
100-41510-3510	LEGAL NOTICES PUBLISHING	1,730	3,000	401	1,500	2,000		
100-41510-3610	LIABILITY - PROPERTY - WC INSURANCE	7,918	13,500	10,816	10,817	11,000		
100-41510-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	3,278	3,278	5,000		
100-41510-3820	UTILITIES - % CITY CENTER	28,925	40,000	28,985	56,771	38,000		
100-41510-3821	SECURITY-CITY CENTER	447	240	1,002	1,041	1,000		
100-41510-4330	DUES & SUBSCRIPTIONS	14,163	16,500	16,450	16,500	16,500		
100-41510-4341	BUILDING PERMIT SURCHARGE	16,781	12,000	7,624	12,000	12,000		
100-41510-4342	BUILDING INSPECTION SERVICES	158,119	120,000	71,972	160,000	160,000		
100-41510-4370	SAFETY EXPENSE	1,740	2,000	48	2,000	2,000		
100-41510-4380	COMPUTER EXPENSE	30,657	25,000	22,233	25,000	25,000		
100-41510-4395	MISCELLANEOUS	14,452	12,000	5,124	7,500	12,000		
100-41510-4396	VISA/MASTER/DISCOVER FEES	3,062	3,100	4,156	5,679	6,000		
100-41510-4398	BAD DEBT EXPENSE	-	-	-	-	-		
100-41510-4402	ADVERTISING/MARKETING	1,447	1,000	236	236	1,000		
100-41510-6125	INTEREST EXPENSE	-	-	-	-	-		
TOTAL		761,517	765,628	660,504	842,692	833,335		
CAPITAL OUTLAY								
100-41510-5550	CAPITAL OUTLAY	10,775	-	-	-	-		
DEBT SERVICE								
100-41510-6034	LEASE PRINCIPAL	-	-	-	-	-		
100-41510-6037	LEASE INTEREST	-	-	-	-	-		
TOTAL ADMINISTRATION		772,292	765,628	660,504	842,692	833,335		

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			BUDGET	ACTUAL 11/15/16	ESTIMATED				
100-GENERAL FUND REVENUE									
ENGINEERING									
100-41520-1010	WAGES (ENGINEERING)	116,951	119,944	55,623	64,968 x	66,918			
100-41520-1220	PERA CONTRIBUTION - 7.5%	5,755	5,996	3,959	4,873	5,019			
100-41520-1220	FICA CONTRIBUTION - 6.20%	5,884	7,432	3,325	4,028	4,149			
100-41520-1240	MEDICARE CONTRIBUTION - 1.45%	1,610	1,733	777	942	970			
100-41520-1310	HEALTH INSURANCE	10,213	11,268	1,236	1,282	360			
100-41520-1420	UNEMPLOYMENT BENEFITS	-	-	1,680	1,680	-			
100-41520-2010	OFFICE SUPPLIES	1,321	1,500	373	750	1,000			
100-41520-2070	TRAINING	-	300	-	200	500			
100-41520-3120	MOTOR FUEL/VEHICLE EXPENSE	2,132	1,500	543	1,500	1,750			
100-41520-2180	CLOTHING ALLOWANCE	-	150	-	75	75			
100-41520-3020	PROFESSIONAL FEES	5,137	5,200	5,022	5,200	5,200			
100-41520-3210	TELEPHONE	-	-	603	603	-			
100-41520-3610	LIABILITY - PROPERTY - WC INSURANCE	1,234	1,500	783	783	800			
100-41520-4380	DUES & SUBSCRIPTIONS	2,000	1,000	-	1,000	1,000			
100-41520-4370	SAFETY EXPENSE	-	150	-	-	150			
100-41520-4380	COMPUTER EXPENSE	5,921	5,000	818	1,218	4,000			
100-41520-4395	MISCELLANEOUS	-	2,200	1,334	1,334	1,000			
TOTAL		160,149	169,056	79,338	90,437	92,890.94			
CAPITAL OUTLAY									
100-41520-5560	CAPITAL OUTLAY	5,845							
DEBT SERVICE									
100-41520-6030	LEASE PRINCIPAL	-	-	-	-	-			
100-41510-6011	LEASE INTEREST	-	-	-	-	-			
TOTAL ENGINEERING		8	165,994 x	169,056	79,338	90,437	92,891		

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND REVENUE									
M.J.S.									
100-41530-1010	WAGES (M15)	58,155	65,472	55,314	61,812	65,538			
100-41530-1210	PERA CONTRIBUTION - 7.5%	4,316	4,910	3,869	4,636	4,915			
100-41530-1220	FICA CONTRIBUTION - 6.2%	8,815	4,058	3,086	3,832	4,085			
100-41530-1240	MEDICARE CONTRIBUTION - 1.45%	775	943	717	896	950			
100-41530-1310	HEALTH INSURANCE	10,075	10,838	10,889	11,668	12,035			
100-41530-2070	TRAINING	2,185	3,000	-	-	5,000			
100-41530-2120	FUEL/VEHICLE EXPENSE	205	250	-	-	500			
100-41530-2160	TOOLS	-	-	36	36	300			
100-41530-2180	CLOTHING ALLOWANCE	-	150	-	75	75			
100-41530-3020	PROFESSIONAL FEES	10,299	12,000	22,039	22,039	15,000			
100-41530-3210	TELEPHONE/PAGERS	178	-	2,409	2,409	1,000			
100-41530-3310	MILEAGE	-	50	-	-	-			
100-41530-3610	LIABILITY - PROPERTY - WC INSURANCE	668	750	435	436	500			
100-41530-3820	UTILITIES	299	375	152	300	350			
100-41530-4380	COMPUTER EXPENSE	18,056	10,000	22,744	22,744	25,000			
100-41530-4395	MISCELLANEOUS	277	-	3,307	3,307	3,500			
TOTAL M.J.S. OPERATING EXPENDITURES		105,741	112,803	122,577	134,150	139,527			
CAPITAL OUTLAY									
100-41530-5550	CAPITAL OUTLAY	-	30,000	-	-	275,000			
DEBT SERVICE									
100-41530-6032	LEASE PAYMENT (SAN REPLACEMENT) "PRINCIPAL"	19,045.75	20,423	18,721	20,423	20,878			
100-41530-6033	LEASE PAYMENT (SAN REPLACEMENT) "INTEREST"	4,628.17	1,014	930	1,014	559			
100-41530-6038	LEASE PAYMENT (PHONES/MIS) "PRINCIPAL"	14,975	15,218	13,951	15,219	15,462			
100-41530-6041	LEASE PAYMENT (PHONES/MIS) "INTEREST"	952	703	644	703	460			
TOTAL M.J.S.		146,138	180,162	157,222	171,549	151,886			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND REVENUE									
POLICE									
100-42110-1010	WAGES (PD OFFICE)	176,899	189,000	154,048	179,024	185,258			
100-42110-1020	O-T WAGES (PD OFFICE)	246	-	-	-	-			
100-42110-1210	OFFICE PERA CONTRIBUTION - (7.5%)	12,999	14,175	11,478	13,902	14,369			
100-42110-1220	OFFICE FICA CONTRIBUTION - (6.20%)	10,178	11,718	9,203	11,475	11,861			
100-42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,381	2,741	2,149	2,566	2,776			
100-42120-1010	WAGES - (OFFICERS)	1,015,320	1,102,500	876,366	1,016,482	1,076,967			
100-42120-1020	OVER-TIME WAGES	12,188	21,000	23,295	26,885	22,000			
100-42120-1025	CONTRACT OVER-TIME	(57)	-	506	306	-			
100-42120-1030	COURT OVER-TIME	1,157	4,000	1,806	3,000	3,000			
100-42120-1120	HOLIDAY PREMIUM PAY	7,054	7,500	4,045	7,000	7,500			
100-42120-1230	POLICE PENSION -OFFICERS - 16.2%	164,981	180,000	143,414	175,533	185,234			
100-42120-1240	MEDICARE CONTRIBUTION - 1.45%	12,498	15,500	11,497	17,707	16,087			
100-42120-1310	HEALTH INSURANCE	175,097	200,694	171,867	184,343	202,667			
100-42120-1320	EMPLOYMENT PHYSICALS	104	-	668	668	500			
100-42120-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-			
100-42120-2180	UNIFORM/CLOTHING ALLOWANCE	13,807	18,250	10,892	11,142	18,000			
100-42120-2181	BP VESTS	-	-	4,702	4,702	-			
100-42125-2070	POLICE TRAINING	6,910	10,000	6,211	7,500	10,000			
100-42125-2075	POLICE FIREARMS TRAINING	254	350	334	350	350			
100-42130-1120	CONTRACTED CLEANING SERVICE	8,366	9,000	7,136	9,083	9,000			
100-42130-2010	OFFICE SUPPLIES	8,872	8,500	4,588	5,000	4,000			
100-42130-2115	COPIER LEASE PAYMENT	1,851	2,500	979	1,500	2,500			
100-42130-2120	VEHICLE EXPENSE	5,418	12,000	10,518	12,000	12,000			
100-42130-2121	MOTOR FUELS	17,920	26,000	12,813	20,000	20,000			
100-42130-2150	SUPPLIES / PATROL SUPPLIES	591	1,250	1,248	1,500	1,500			
100-42130-2175	AMMUNITION	4,097	6,000	3,082	5,000	5,000			
100-42130-2210	EQUIPMENT MAINTENANCE	2,118	3,000	2,905	3,000	3,000			
100-42130-2211	GENERATOR MAINT/REPAIRS	1,269	1,850	1,274	1,800	1,800			
100-42130-2280	BUILDING MAINTENANCE/REPAIRS	11,530	12,500	7,173	16,350	12,500			
100-42130-3020	PROFESSIONAL SERVICES	1,414	750	1,616	2,000	1,000			
100-42130-3040	LEGAL/ATTORNEY FEES	59,991	68,000	58,823	70,711	68,000			
100-42130-3102	UNION ADMIN FEES	-	5,000	-	5,000	5,000			
100-42130-3210	TELEPHONE	10,859	11,400	13,961	14,451	12,000			
100-42130-3290	RADIO UNITS	6,655	4,150	3,191	4,150	4,150			
100-42130-3610	LIABILITY - PROPERTY - WC INSURANCE	58,383	72,500	66,053	66,053	67,000			
100-42130-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	3,054	3,054	5,000			
100-42130-3820	UTILITIES/FIBER CABLE	29,722	35,000	26,384	33,385	35,000			
100-42130-3821	SECURITY	847	707	589	767	700			
100-42130-4330	DUES & SUBSCRIPTIONS	1,366	2,000	1,380	1,500	2,000			
100-42130-4356	DRUG TASK FORCE	-	-	-	-	-			
100-42130-4357	INVESTIGATION EXPENSE	167	1,250	1,256	1,256	1,500			
100-42130-4370	SAFETY EXPENSE	410	1,000	119	500	1,000			
100-42130-4373	MEDICAL EXAMINATIONS	-	250	-	-	250			
100-42130-4380	COMPUTER EXPENSE	34,712	52,000	30,827	32,000	32,000			
100-42130-4394	ANIMAL CONTROL	(191)	3,000	(565)	(865)	3,000			
100-42130-4395	MISCELLANEOUS	5,734	4,000	3,580	4,000	4,000			
100-42130-4404	CONTINGENCIES	-	2,000	-	2,000	2,000			
100-42130-4920	RESERVE EXPENSE	3,346	4,000	654	2,000	4,000			
100-42130-4925	DRUG EDUCATION EXPENSE	-	200	45	200	200			
100-42130-4926	COMMUNITY POLICING	1,151	2,000	1,016	2,000	2,000			
100-42130-4927	MULTI-HOUSING EXPENSE	1,500	1,250	725	1,250	1,500			
100-42130-4928	DIVERSION EXPENSE	-	-	-	-	-			
TOTAL OPERATING EXPENDITURES		1,805,569	*	2,109,485	1,696,613	1,982,728			
						2,080,170			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			2016 Budget	Actual 11/15/16	2015 Estimated				
100-GENERAL FUND REVENUE									
CAPITAL OUTLAY									
100-42130-5550	CAPITAL OUTLAY	87,634	108,000	66,583	66,583	97,271			
100-42130-5554	CAPITAL OUTLAY-TECHNOLOGY		-	-	-	-			
DEBT SERVICE									
100-42130-6032	LEASE PURCHASE PRINCIPAL "2014	15,988	14,520	13,310	14,520	14,752			
100-42130-6033	LEASE PURCHASE INTEREST "2014	1,033	671	615	671	206			
100-42130-6034	LEASE PURCHASE PRINCIPAL "2016		-	3,671	4,405	8,858			
100-42130-6037	LEASE PURCHASE INTEREST "2016		-	225	270	493			
100-42130-6038	LEASE PRINCIPAL (SQUADS)	14,290	14,354	13,158	14,354	14,674			
100-42130-6041	LEASE INTEREST (SQUADS)	908	685	628	685	365			
100-42130-6042	LEASE PRINCIPAL (PD SQUADS & COMPUTERS)	5,726	14,664	12,442	14,664	14,889			
100-42130-6045	LEASE INTEREST (PD SQUADS & COMPUTERS)	463	905	866	945	719			
TOTAL POLICE									
		8	2,010,612	2,268,324	1,809,111	2,099,826			
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FIRE PROTECTION									
100-42140-3060	FIRE PROTECTION EXPENSE	386,412	405,733	193,849	387,698	400,000			
CIVIL DEFENSE									
EXPENDITURES									
100-42500-3610	LIABILITY / PROPERTY INSURANCE	218	350	325	325	350			
100-42500-4395	CIVIL DEFENSE MISCELLANEOUS		-	-	-	-			
100-42500-5550	CIVIL DEFENSE CAPITAL OUTLAY		-	-	-	-			
TOTAL									
	CIVIL DEFENSE	218	350	325	325	350			
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ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015					
			2016 Budget	Actual 11/15/16	2015 Estimated	2017 Proposed		
100-GENERAL FUND REVENUE								
STREETS								
(BENEFITS)								
100-43100-1810	HEALTH INSURANCE	90,242	101,706	90,326	97,722	107,494		
(STREET MAINTENANCE)								
100-43120-1010	WAGES [STREET MAINTENANCE]	315,399	331,065	280,238	324,708	348,101		
100-43120-1210	PERA CONTRIBUTION " 7.5%	22,930	24,830	20,364	24,353	25,733		
100-43120-1220	FICA CONTRIBUTIONS " 6.2%	18,445	20,526	16,340	20,132	21,272		
100-43120-1240	MEDICARE CONTRIBUTIONS " 1.45%	4,914	4,800	3,821	4,702	4,875		
100-43120-2255	ENGINEERING FEES	1,471	2,500	-	-	2,500		
100-43120-2285	MAINTENANCE STREETS	278,302	525,000	191,536	525,000	525,000		
100-43120-3020	PROFESSIONAL FEES	269	-	-	-	-		
100-43120-4395	MISCELLANEOUS	14	1,000	74	250	1,000		
(STORM SEWER)								
100-43122-1010	WAGES [STORM SEWER]	7,524	10,500	2,502	10,500	10,815		
100-43122-1210	PERA CONTRIBUTION " 7.5%	563	788	185	788	811		
100-43122-1220	FICA CONTRIBUTIONS " 6.2%	436	651	147	651	671		
100-43122-1240	MEDICARE CONTRIBUTIONS " 1.45%	102	152	34	152	157		
100-43122-2255	ENGINEERING FEES	19,755	15,000	575	1,000	15,000		
100-43122-2280	MAINTENANCE & REPAIRS	71,566	80,000	35,075	80,000	80,000		
100-43122-3020	PROFESSIONAL FEES	377	-	-	-	-		
100-43122-3820	STORM SEWER UTILITIES	1,538	2,100	881	1,500	1,600		
100-43122-4390	DUES & SUBSCRIPTIONS	400	-	760	260	800		
100-43122-4388	UTILITY BILL DISCOUNT	180	184	162	184	-		
100-43122-4395	STORM SEWER MISCELLANEOUS	1,698	1,500	25	250	1,500		
100-43122-4308	BAD DEBT EXPENSE	278	200	-	200	300		
100-43122-5550	CAPITAL OUTLAY - STORM SEWER	-	-	-	-	-		
(TRAILS MAINTENANCE)								
100-43121-1010	WAGES	3,613	3,367	960	3,000	3,090		
100-43121-1210	PERA CONTRIBUTION " 7.5%	265	253	72	225	232		
100-43121-1220	FICA CONTRIBUTIONS " 6.2%	212	208	58	186	192		
100-43121-1240	MEDICARE CONTRIBUTIONS " 1.45%	50	49	14	44	45		
100-43121-2205	MAINTENANCE	39,300	30,000	1,276	30,000	30,000		
100-43121-4395	MISCELLANEOUS	-	-	-	-	-		
(COMPOST)								
100-43124-1010	WAGES [COMPOST]	15,448	12,270	14,929	16,000	16,480		
100-43124-1210	PERA CONTRIBUTION " 7.5%	819	928	799	1,200	1,236		
100-43124-1220	FICA CONTRIBUTIONS " 6.2%	938	767	905	992	1,032		
100-43124-1240	MEDICARE CONTRIBUTIONS " 1.45%	219	179	212	232	239		
100-43124-3620	COMPOST UTILITIES	236	250	172	211	250		
100-43124-4395	MISCELLANEOUS	25,284	16,500	17,550	25,000	25,000		
(SNOW REMOVAL)								
100-43125-1010	WAGES [SNOW REMOVAL]	36,934	105,000	15,696	49,006	65,000		
100-43125-1120	OTHER PAY [SNOW REMOVAL]	-	-	-	-	-		
100-43125-1210	PERA CONTRIBUTION " 7.5%	2,696	2,875	1,177	3,675	4,675		
100-43125-1220	FICA CONTRIBUTION " 6.2%	2,174	6,510	913	3,038	4,030		
100-43125-1240	MEDICARE CONTRIBUTION " 1.45%	508	1,523	214	711	943		
(OTHER EXPENDITURES)								
100-43135-1120	CONTRACTED CLEANING SERVICE	935	1,050	710	255	1,000		
100-43135-1320	EMPLOYMENT PHYSICAL	146	-	268	268	-		
100-43135-1420	UNEMPLOYMENT BENEFITS	13,026	-	-	-	-		
100-43135-2010	OFFICE SUPPLIES	248	250	106	250	250		
100-43135-2070	TRAINING	953	750	1,125	1,125	1,000		
100-43135-2120	MOTOR FUELS/VEHICLE EXPENSE	37,145	65,000	28,670	65,000	65,000		
100-43135-2150	MATERIALS/SUPPLIES	2,629	-	8,084	5,000	5,000		
100-43135-2155	SHOP MATERIALS	456	100	970	1,500	1,500		

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
100-43135-2160	TOOLS	500	1,000	4,829	5,000	5,000			
100-43135-2180	UNIFORM/CLOTHING ALLOWANCE	50	1,500	-	1,500	1,500			
100-43135-2210	EQUIPMENT MAINTENANCE	95,490	150,000	55,301	100,000	125,000			
100-43135-2251	FLORA OF BUFFALO FLOWERS	19,241	18,000	12,466	12,466	18,000			
100-43135-2290	SHOP EXPENSE	6,757	7,500	8,804	8,804	8,000			
100-43135-2291	BUILDING MAINTENANCE	11,850	10,000	18,689	19,689	10,000			
100-43135-3020	PROFESSIONAL SERVICES	257	1,000	66	250	1,000			
100-43135-3210	TELEPHONE/PAGERS	1,186	1,400	2,124	2,574	1,620			
100-43135-3280	RADIO UNITS	1	1,000	5,368	5,368	1,000			
100-43135-3610	LIABILITY - PROPERTY - WC INSURANCE	54,854	55,000	54,594	54,594	55,000			
100-43135-3615	CASUALTY LOSS/DEDUCTIBLE	4,689	5,000	5,000	5,000	5,000			
100-43135-3820	UTILITIES	20,780	29,000	19,093	24,491	25,000			
100-43135-3821	SECURITY	5,534	350	793	790	300			
100-43135-3825	STREET LIGHTING - ELECTRICITY	115,969	140,000	98,177	111,343	120,000			
100-43135-4330	DUES & SUBSCRIPTIONS	149	150	119	150	150			
100-43135-4369	MOSQUITO CONTROL EXPENSE	8,211	11,000	12,088	12,088	12,000			
100-43135-4370	SAFETY EXPENSE	1,405	2,500	987	1,500	2,500			
100-43135-4380	COMPUTER EXPENSE	4,120	2,500	3,512	3,512	2,500			
100-43135-4393	PEST CONTROL	-	500	-	-	500			
100-43135-4395	MISCELLANEOUS	661	1,500	710	1,000	1,500			
TOTAL OPERATING EXPENDITURES		1,365,776	x	1,814,342	1,035,540	1,765,581			
CAPITAL OUTLAY									
100-43135-5551	CAPITAL OUTLAY	118,395	265,000	391,519	418,619	358,500			
DEBT SERVICE									
100-43135-6026	L.P. PRINCIPAL (2012 SOVEREIGN)	47,632	53,168	48,737	53,168	31,516			
100-43135-6028	L.P. INTEREST (2012 SOVEREIGN)	2,055	1,226	1,124	1,226	214			
100-43135-6035	LEASE PURCHASE PRINCIPAL (2012)	12,079	5,077	5,057	5,057	Paid in Full Paid in Full			
100-43135-6036	LEASE PURCHASE INTEREST (2012)	363	37	37	37				
100-43135-6038	LEASE PURCHASE PRINCIPAL (2014)	32,115	32,643	29,925	34,157	33,164			
100-43135-6041	LEASE PURCHASE INTEREST (2014)	2,041	1,503	1,382	1,508	987			
100-43135-6034	LEASE PURCHASE PRINCIPAL (2016)	-	5,890	5,399	18,172	36,542			
100-43135-6035	LEASE PURCHASE INTEREST (2016)	-	360	348	1,116	2,035			
100-43135-6042	LEASE PURCHASE PRINCIPAL (2015)	2,957	-	5,399	5,399	5,981			
100-43135-6043	LEASE PURCHASE INTEREST (2015)	204	-	348	380	299			
TOTAL STREET		*	1,585,619	x	2,177,272	1,528,794			
			-----	-----	-----	2,284,809			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND REVENUE									
SANITATION									
100-43150-3210	TELEPHONE	1,555	1,600	1,426	1,711	1,750			
100-43150-3610	LIABILITY/PROPERTY INSURANCE	318	500	479	479	500			
100-43150-3826	GARBAGE COLLECTION	527,350	575,000	357,686	530,057	550,000			
100-43150-3827	RECYCLING	216,102	230,000	168,188	221,377	257,000			
100-43150-4380	COMPUTER EXPENSE	19,768	12,500	5,009	6,435	12,500			
100-43150-4395	SANITATION MISCELLANEOUS	843	1,500	720	1,500	1,500			
100-43150-4396	CREDIT / CHECK CARD FEES	13,773	15,500	7,693	12,000	13,000			
100-43150-4398	BAD DEBT EXPENSE	2,042	1,200	-	1,200	1,000			
100-43150-5580	CAPITAL OUTLAY - GARBAGE	-	-	-	-	-			
DEBT SERVICE									
100-43150-6032	LEASE PURCHASE PRINCIPAL (2015)	1,227	1,306	1,197	1,306	1,235			
100-43150-6033	LEASE PURCHASE INTEREST (2015)	90	65	60	65	56			
TOTAL SANITATION		783,111	* 839,711	582,458	776,111	838,621			
TRANSFERS OUT									
100-49300-7210	TRANSFERS OUT - PARK	300,000	400,000	-	400,000	400,000			
100-49300-7225	TRANSFERS OUT - LIBRARY	15,000	15,000	-	15,000	15,000			
100-49300-7230	TRANSFERS OUT - AIRPORT	50,000	50,000	-	50,000	50,000			
100-49300-7245	TRANSFERS OUT - CIVIC CENTER	-	-	-	-	-			
100-49300-7250	TRANSFERS OUT - SENIOR CENTER	125,000	150,000	-	175,000	175,000			
100-49300-7259	TRANSFERS OUT - TO BONDS	21,166	-	-	-	-			
100-49300-7260	TRANSFER OUT - TO IMPROVEMENT	300,000	-	251,270	251,270	-			
100-49300-7262	TRANSFER OUT - TO SS BOND	59,400	-	-	-	-			
100-49300-7276	TRANSFERS OUT - STORM SEWER - 2009E	-	-	-	-	17,175			
	TRANSFER OUT - TO WILD MARSH	-	-	-	-	600,000			
TOTAL TRANSFERS OUT		* 870,566	* 615,000	251,270	291,270	1,257,175			
TOTAL GENERAL FUND EXPENDITURES		* 6,942,925	* 7,680,850	5,445,974	7,779,906	8,628,755			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			Budget	Actual	Estimated										
100-GENERAL FUND															
REVENUE															
PARK FUND															
REVENUE															
200-31010-0000	TAX LEVY (CURRENT)														
200-31950-0000	LEASE PURCHASE LEVY	55,720	56,758	25,805	56,758		56,019								
200-33100-0000	FEDERAL GRANTS & AIDS														
200-33400-0000	STATE GRANTS & AIDS														
200-33404-0000	OTHER GRANTS & AIDS														
200-34010-0000	LEASE PURCHASE PROCEEDS	21,697		91,067	91,067		62,800								
200-34302-0000	PRINT SALES	20		17	17		20								
200-34300-0000	SALE OF PROPERTY / EQUIPMENT			2,768	2,768										
200-34304-0000	CHARGES FOR SERVICES-PARK	3,750	1,000	3,214	3,214		2,000								
200-36210-0000	INTEREST EARNED														
200-36222-0000	REFUNDS & REIMBURSEMENTS	5,883	3,000	3,995	3,995										
200-36230-0000	CONTRIBUTIONS/DONATIONS	17,117	15,000	16,721	16,721		15,000								
200-36232-0000	PARK DEDICATION FEES														
200-36240-0000	MISCELLANEOUS REVENUE	625	1,000	777	777		1,000								
200-36245-0000	UTILITY ROUND-UP	694	900	554	617		750								
200-36260-0000	VET'S MEMORIAL BRICK SALE	327		468	468										
200-38064-0000	BUILDING RENT	4,692	4,500	4,296	4,500		4,500								
200-38075-0000	PAVILLION & BALLPARK REVENUE	23,576	21,000	24,118	24,118		23,000								
200-39201-0000	TRANSFERS IN - FROM LIQUOR	500,000	600,000	-	600,000		600,000								
200-39203-0000	TRANSFERS IN-GENERAL	300,000	400,000	-	400,000		400,000								
TOTAL REVENUE		896,101	1,105,159	173,815	1,205,035		1,196,099								

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			Actual	11/15/16	Estimated										
100-GENERAL FUND															
REVENUE															
EXPENDITURES															
(WAGES/BENEFITS)															
200-45200-1010	WAGES (PARK ADMINISTRATION)	38,377	38,449	40,684	46,453				47,846						
200-45200-1210	PERA CONTRIBUTION " 7.5%	2,862	2,284	3,050	3,484				3,386						
200-45200-1220	FICA CONTRIBUTION " 6.2%	2,227	2,384	2,338	2,480				2,966						
200-45200-1240	MEDICARE CONTRIBUTION " 1.45%	521	558	547	574				694						
200-45200-1210	HEALTH INSURANCE														
(MAINTENANCE)															
200-45201-1010	WAGES (MAINTENANCE)	259,601	268,600	270,710	219,161				326,736						
200-45201-1210	PERA CONTRIBUTION " 7.5%	16,156	21,263	17,082	23,937				24,655						
200-45201-1220	FICA CONTRIBUTION " 6.2%	15,418	17,577	15,056	19,788				20,382						
200-45201-1240	MEDICARE CONTRIBUTION " 1.45%	3,606	4,111	3,750	4,628				4,767						
200-45206-1420	UNEMPLOYMENT BENEFITS														
(BOAT LANDING " INSPECTIONS)															
200-45205-1010	WAGES (MAINTENANCE)	5,903	12,000	6,979	6,979				7,500						
200-45205-1220	FICA CONTRIBUTION " 6.2%	371	244	433	433				465						
200-45205-1240	MEDICARE CONTRIBUTION " 1.45%	27	174	101	101				109						
200-45205-4395	BOAT LANDING MISCELLANEOUS	946	750	-	-				750						
(OTHER EXPENDITURES)															
200-45206-1120	CONTRACTED CLEANING SERVICE	935	1,000	710	950				950						
200-45206-1320	EMPLOYMENT PHYSICAL	115	-	233	233				-						
200-45206-1420	PARK UNEMPLOYMENT BENEFIT	-	-	-	-				-						
200-45206-2070	TRAINING	1,887	1,000	105	105				1,000						
200-45206-2120	MOTOR FUEL/VEHICLE EXPENSE	15,700	28,000	3,762	15,000				25,000						
200-45206-2160	TOOLS & SMALL EQUIPMENT	5,110	2,500	5,537	7,500				5,000						
200-45206-2180	UNIFORM/CLOTHING ALLOWANCE	-	-	-	-				-						
200-45206-2210	PARK EQUIPMENT MAINTENANCE	56,953	50,000	25,982	55,000				60,000						
200-45206-2280	MAINTENANCE & REPAIRS	203,881	150,000	149,667	200,000				225,000						
200-45206-2290	SHOP EXPENSE	-	1,000	-	-				1,000						
200-45206-2291	BUILDING MAINTENANCE	8,594	10,000	5,725	10,000				10,000						
200-45206-3597	CONCESSION PURCHASES	2,554	3,000	1,811	1,811				-						
200-45206-3020	PROFESSIONAL SERVICES	546	2,500	409	1,000				2,500						
200-45206-3210	TELEPHONE	1,667	1,700	2,117	2,404				1,800						
200-45206-3230	PARK RADIO UNITS	-	500	-	-				500						
200-45206-3610	LIABILITY - PROPERTY - WC INSURANCE	24,267	34,000	36,083	35,083				36,500						
200-45206-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-				5,000						
200-45206-3820	UTILITIES (PARKS & PARKS FACILITY)	37,298	40,000	34,215	40,974				42,000						
200-45206-3821	SECURITY	282	300	5,600	5,647				300						
200-45206-4370	SAFETY EXPENSE	285	1,000	383	383				1,000						
200-45206-4380	COMPUTER EXPENSE	1,635	1,000	175	1,000				1,000						
200-45206-4395	MISCELLANEOUS	15,712	20,000	24,623	25,000				20,000						
200-45206-6125	PARK - INTEREST EXPENSE	1,172	1,000	-	-				-						
(SCHOOL/JOINT POWERS)															
200-45206-4385	JOINT POWERS " REC COORDINATOR & NORTHWINDS	40,533	45,000	799	45,000				45,000						
200-45209-6021	JOINT POWERS " TENNIS COURTS (PRINCIPAL)	36,401	37,975	37,975	37,975				39,641						
200-45209-6022	JOINT POWERS " TENNIS COURTS (INTEREST)	5,406	3,832	3,832	3,832				3,166						

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2016			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
(PARKSHORE PAVILLION)									
200-45211-1010	WAGES	9,269	9,732	9,620	10,581	10,898			
200-45211-1210	PERA CONTRIBUTION " 7.5%	2	-	22	26	27			
200-45211-1220	FICA CONTRIBUTION " 6.2%	499	603	596	656	676			
200-45211-1240	MEDICARE CONTRIBUTION " 1.45%	117	141	139	153	158			
200-45211-2170	PAVILLION SUPPLIES	107	250	-	-	-			
200-45211-2280	MAINTENANCE & REPAIRS	1,194	1,500	94	94	1,500			
200-45211-2597	CONCESSION PURCHASES	-	-	-	-	-			
200-45211-2598	BOAT LEASING	6,704	2,500	1,899	2,199	2,500			
200-45211-3210	TELEPHONE	508	550	438	550	550			
200-45211-3820	UTILITIES	7,848	8,500	7,532	8,000	8,500			
200-45211-4310	CASH OVER / SHORT	152	-	91	91	-			
200-45211-4395	MISCELLANEOUS	1,052	1,000	15,407	15,407	1,200			
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TOTAL		834,098 x	849,477	735,292	956,172	993,824			
CAPITAL IMPROVEMENTS									
200-45206-5550	CAPITAL OUTLAY	97,617	218,600	164,124	164,124	218,600			
200-45211-5550	CAPITAL OUTLAY (PAVILLION)	-	-	-	-	-			
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DEBT SERVICE									
200-45206-6034	LEASE PURCHASE PRINCIPAL (2016)	-	-	7,422	11,133	22,386			
200-45206-6035	LEASE PURCHASE INTEREST (2016)	-	-	456	684	1,247			
200-45206-6042	LEASE PURCHASE PRINCIPAL (2012)	12,229	5,077	5,077	5,077	Paid In Full			
200-45206-6045	LEASE PURCHASE INTEREST (2012)	365	37	37	37	Paid In Full			
200-45206-6038	LEASE PAYMENT (CHEVY SILVERADO) " PRINCIPAL	2,144	4,261	3,551	4,261	4,327			
200-45206-6041	LEASE PAYMENT (MOWER) " INTEREST	148	275	229	275	209			
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TOTAL PARK EXPENDITURES		x 946,542	1,077,728	916,188	1,141,763	1,240,592			
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ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			BUDGET	ACTUAL 11/15/16	ESTIMATED				
100-GENERAL FUND REVENUE									
FIRE FUND									
REVENUE									
210-31950-0000	LEASE PURCHASE TAX LEVY	-	-	-	-	-			
210-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-			
210-33200-0000	FEDERAL AID (DISASTER)	-	-	-	-	-			
210-33400-0000	STATE GRANTS & AIDS	113,407	113,000	116,295	116,295	115,000			
210-33404-0000	OTHER GRANTS & AIDS	2,500	-	-	-	-			
210-33425-0000	STATE AID (TRAINING)	4,812	3,500	995	995	-			
210-34010-0000	LEASE PURCHASE PROCEEDS	-	-	234,990	234,990	-			
210-34202-0000	FIRE CHARGES	597,968	600,000	400,559	584,408	600,000			
210-34300-0000	SALE OF EQUIPMENT	-	-	5,000	5,000	-			
210-34307-0000	OTHER REVENUE	-	-	-	-	-			
210-36210-0000	INTEREST EARNED	1,022	1,250	668	1,000	1,250			
210-36222-0000	REFUNDS & REIMBURSEMENTS	575	-	3,220	3,220	-			
210-36250-0000	CONTRIBUTIONS/DONATIONS	760	-	718	718	-			
210-38090-0000	INSURANCE RECOVERIES	-	-	-	-	-			
210-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	-			
TOTAL REVENUE		X	721,044	X	717,750	811,434			
						1,005,616			
						716,250			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			2016 Budget	Actual 11/15/16	2015 Estimated				
100-GENERAL FUND									
REVENUE									
EXPENDITURES									
210-42200-1010	WAGES (FIREFIGHTER)	88,287	115,000	69,053	110,000	110,000			
210-42200-1120	OTHER PAY	4,099	7,000	5,484	7,312	6,512			
210-42200-1210	PERA CONTRIBUTIONS " 7.5%	16	50	20	50	50			
210-42200-1220	FICA CONTRIBUTIONS " 6.2%	5,783	7,130	4,380	6,620	6,620			
210-42200-1240	MEDICARE CONTRIBUTIONS " 1.45%	1,353	1,668	1,001	1,595	1,595			
210-42210-1120	CONTRACTED CLEANING SERVICE	1,344	2,058	1,727	2,125	2,150			
210-42210-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-			
210-42210-2010	OFFICE SUPPLIES	79	100	33	100	100			
210-42210-2070	TRAINING	8,382	8,500	4,817	4,817	7,500			
210-42210-2120	MOTOR FUEL/VEHICLE EXPENSE	4,346	12,000	5,827	8,000	12,000			
210-42210-2150	MATERIALS/SUPPLIES	27,639	4,000	2,549	4,000	4,000			
210-42210-2160	SMALL EQUIPMENT & FIRE FIGHTING GEAR	3,981	6,000	1,749	3,000	26,000			
210-42210-2180	CLOTHING ALLOWANCE	1,036	2,625	-	1,500	2,625			
210-42210-2210	EQUIPMENT MAINTENANCE	11,766	30,000	12,231	20,000	30,000			
210-42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,190	2,000	990	990	1,990			
210-42210-2280	BUILDING MAINTENANCE & REPAIRS	12,013	12,000	4,868	7,500	12,000			
210-42210-3010	AUDITING / ACCOUNTING	4,000	4,000	2,534	8,534	5,000			
210-42210-3020	PROFESSIONAL SERVICES	289	-	-	-	-			
210-42210-3040	LEGAL/ATTORNEY FEES	129	-	128	128	-			
210-42210-3065	FIREMAN'S RELIEF (STATE AID)	113,407	115,000	116,295	116,295	115,000			
210-42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	-	-	-	-	-			
210-42210-3210	TELEPHONE / PAGERS	3,377	3,400	3,111	3,806	13,000			
210-42210-3280	RADIO UNITS	4,088	6,500	6,885	6,885	7,000			
210-42210-3610	LIABILITY - PROPERTY - WC INSURANCE	35,353	40,000	36,473	36,473	39,000			
210-42210-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000			
210-42210-3820	UTILITIES	13,966	20,500	10,532	14,673	15,000			
210-42210-4330	DUES & SUBSCRIPTIONS	877	350	237	237	350			
210-42210-4370	SAFETY EXPENSE	126	2,500	1,680	2,500	2,500			
210-42210-4373	MEDICAL EXAMINATIONS	170	2,500	2,829	2,829	3,000			
210-42210-4380	COMPUTER EXPENSE	7,901	2,500	5,159	5,159	5,000			
210-42210-4395	MISCELLANEOUS	2,833	3,000	4,217	4,217	3,000			
TOTAL		361,090	415,361	313,680	381,623	436,192			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			Budget	Actual	Estimated										
100-GENERAL FUND REVENUE															
CAPITAL IMPROVEMENTS															
210-42210-5550	CAPITAL OUTLAY	98,950		29,000	186,030		186,030								
210-42210-5550	CAPITAL OUTLAY - TECHNOLOGY														
DEBT SERVICE															
210-42210-6026	LEASE PURCHASE PRINCIPAL (2012)	104,255		115,874	106,218		115,874		65,687						
210-42210-6023	LEASE PURCHASE INTEREST (2012)	4,498		2,672	2,449		2,672		466						
210-42210-6034	LEASE PURCHASE PRINCIPAL (2016)				29,046		34,056		70,089						
210-42210-6035	LEASE PURCHASE INTEREST (2016)				1,783		2,140		5,903						
TOTAL FIRE DEPARTMENT EXPENDITURES		568,773		560,908	639,216		723,195		579,536						
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ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
LIBRARY FUND									
REVENUE									
220-31010-0000	PROPERTY TX CURRENT	80,952	80,628	42,357	80,628	80,628			
220-31030-0000	PROPERTY TAX MOBILE HOME	-	-	-	-	-			
220-33402-0000	MARKET VALUE TAX CREDIT	-	-	-	-	-			
220-36210-0000	INTEREST EARNED	160	200	107	200	200			
220-36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-	-			
220-36230-0000	PRIVATE CONTRIBUTIONS/DONATIONS	-	-	-	-	-			
220-36240-0000	OTHER REVENUES	-	-	-	-	-			
220-39209-0000	TRANSFERS IN - GENERAL	15,000	15,000	-	15,000	15,000			
TOTAL REVENUE									
		95,092	95,628	42,464	95,628	95,628			
EXPENDITURES									
220-45510-1010	WAGES (CUSTODIAN & MAINTENANCE)	2,400	2,100	980	2,100	2,163			
220-45500-1210	PERA CONTRIBUTION " 7.5%	168	158	70	158	162			
220-45500-1220	FICA CONTRIBUTION " 6.2%	139	150	58	130	134			
220-45500-1240	MEDICARE CONTRIBUTION " 1.45 %	33	30	14	30	31			
220-45510-1120	CONTRACTED CLEANING SERVICE	16,391	15,750	12,480	15,047	15,250			
220-45510-2170	SUPPLIES	332	2,300	115	115	1,000			
220-45510-2280	MAINTENANCE & REPAIRS	24,242	16,000	14,333	23,602	20,000			
220-45510-3020	PROFESSIONAL FEES	409	-	98	98	-			
220-45510-3210	TELEPHONE	485	500	350	1,036	504			
220-45510-3610	LIABILITY - PROPERTY - WC INSURANCE	782	1,200	1,133	1,133	1,200			
220-45510-3820	UTILITIES	25,474	31,500	25,933	28,339	28,500			
220-45510-3821	SECURITY	1,381	1,250	1,098	1,307	1,305			
220-45510-4370	SAFETY EXPENSE	-	100	37	100	100			
220-45510-4395	MISCELLANEOUS	2,139	2,500	3,896	3,896	2,500			
220-45510-5550	CAPITAL OUTLAY	-	-	-	-	-			
TOTAL EXPENDITURE									
		74,846	75,712	59,139	82,091	72,850			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			BUDGET	ACTUAL 11/15/16	ESTIMATED				
100-GENERAL FUND									
REVENUE									
 AIRPORT									
 REVENUE									
230-31010-0000	PROPERTY TX CURRENT	261							
230-33100-0000	FEDERAL GRANTS & AIDS	51,144		230	230,449				
230-33400-0000	STATE GRANTS & AIDS	3,753			54,000				
230-33402-0000	MV TAX CREDIT								
230-33422-0000	STATE AID - MAINTENANCE	21,382	9,028	21,382	21,382	21,382			
230-33630-0000	LOCAL GOVT GRANTS								
230-34000-0000	BOND PROCEEDS								
230-34015-0000	STATE LOAN PROCEEDS								
230-34920-0000	RENTAL OF AIRPORT HANGARS	38,987	47,120	42,960	46,880	47,820			
230-34921-0000	AIRPORT-OTHER REVENUES								
230-34922-0000	LEASE PAYMENT								
230-34923-0000	LOT LEASE	16,929	17,488	16,049	17,489	17,489			
230-36210-0000	INTEREST EARNED	46		59	70	75			
230-36222-0000	REFUNDS & REIMBURSEMENTS			634	554				
230-36230-0000	CONTRIBUTIONS/DONATIONS								
230-36240-0000	BUILDING RENT	94							
230-37816-0000	FUEL SALES	226,658	245,000	188,789	226,547	230,000			
230-38020-0000	AIRPORT TIEDOWN FEES	300	240	220	220	200			
230-39203-0000	TRANSFERS IN - GENERAL	50,000	50,000		50,000	50,000			
TOTAL REVENUE		412,554	368,876	270,323	637,671	366,966			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
EXPENDITURES									
230-49810-1010	WAGES	25,928	28,460	26,433	26,119	28,963			
230-49810-1210	PERA CONTRIBUTION "7.5%	1,309	2,135	1,975	2,108	2,172			
230-49810-1220	FICA CONTRIBUTION "6.2%	1,506	1,765	1,544	1,743	1,796			
230-49810-1240	MEDICARE CONTRIBUTION "1.45%	352	413	361	408	420			
230-49812-2580	PURCHASES - FUEL	192,471	225,000	154,128	184,954	190,000			
230-49812-4396	VISA/MASTER/DISCOVER FEES	5,145	5,175	3,934	4,061	4,500			
230-49815-1120	CONTRACTED CLEANING SERVICE	3,645	2,600	2,018	2,346	2,600			
230-49815-2170	SUPPLIES	160	250	58	58	250			
230-49815-2250	ENGINEERING FEES	1,426		2,160	12,000	2,500			
230-49815-2280	MAINTENANCE & REPAIRS	66,449	12,000	12,228	29,000	12,000			
230-49815-3020	PROFESSIONAL SERVICES	2,173	2,500	185	500	2,500			
230-49815-3210	TELEPHONE	1,018	1,100	1,430	1,606	1,200			
230-49815-3610	LIABILITY - PROPERTY - WC INSURANCE	5,357	7,200	7,300	7,300	7,300			
230-49815-3820	UTILITIES	12,197	19,000	9,075	10,694	12,000			
230-49815-3821	SECURITY	240	-	699	699	500			
230-49815-4380	COMPUTER EXPENSE	304	500	1,021	1,021	1,000			
230-49815-4395	MISCELLANEOUS	1,289	1,500	1,112	1,500	1,500			
230-49815-4397	BOND ISSUANCE / ADMIN FEES	-	-	-	-	-			
230-49815-4398	BAD DEBT EXPENSE	-	-	-	-	-			
230-49815-6125	INTEREST EXPENSE	81	75	-	-	-			
TOTAL		321,151	324,672	225,592	282,118	271,200			
CAPITAL IMPROVEMENTS									
230-49815-5523	RUNWAY / TAXIWAY / APRON (2015-9)	-	-	-	-	-			
230-49815-5522	OBSTRUCTION REMOVAL (2012-4)	-	-	-	-	-			
230-49815-5524	ENTRANCE ROAD / PARKING LOT (2016-11)	-	-	35,903	244,944	-			
230-49815-5550	CAPITAL OUTLAY	-	21,000	5,749	50,000	21,000			
DEBT SERVICE									
230-30000-0000	LOAN REPAYMENT "INTERNAL"	-	-	-	-	-			
TOTAL EXPENDITURES		321,151	324,672	277,619	577,062	292,200			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND									
REVENUE									
COMMUNITY CENTER									
REVENUE									
260-33400-0000	STATE GRANTS & AIDS	-	-	-	-	-			
260-33404-0000	OTHER GRANTS & AIDS	-	-	-	-	-			
260-33640-0000	LOCAL GRANTS & AID	-	-	-	-	-			
260-34300-0000	SALE OF PROPERTY	-	-	-	-	-			
260-36210-0000	INTEREST EARNED	-	-	-	-	-			
260-36222-0000	REFUNDS & REIMBURSEMENTS	11,275	12,500	11,475	12,525	12,500			
260-36230-0000	CONTRIBUTIONS/DONATIONS	12,417	10,000	18,925	18,925	55,000			
260-38050-0000	SENIOR PROGRAM REVENUE	1,789	1,500	363	600	650			
260-38064-0000	BUILDING RENT	-	-	-	-	-			
260-39203-0000	TRANSFERS IN - GENERAL	125,000	150,000	-	175,000	175,000			
TOTAL REVENUE		150,481	174,000	30,664	206,953	245,150			
EXPENDITURES									
260-41332-1010	WAGES	91,362	89,256	90,181	89,368	95,331			
260-41332-1120	CONTRACTED CLEANING SERVICE	8,618	8,600	7,068	8,500	8,600			
260-41332-1210	PERA CONTRIBUTION (7.5%)	6,853	6,694	6,009	6,748	7,150			
260-41332-1220	FICA CONTRIBUTION (6.20%)	5,663	5,534	4,970	5,578	5,910			
260-41332-1240	MEDICARE CONTRIBUTION (1.05%)	1,325	1,294	1,162	1,305	1,382			
260-41332-1310	HEALTH INSURANCE	100	100	89	107	107			
260-41332-2110	CLEANING SUPPLIES	-	-	-	-	-			
260-41332-2150	SUPPLIES	429	1,000	224	1,000	1,000			
260-41332-2180	CLOTHING ALLOWANCE	-	150	-	150	150			
260-41332-2280	MAINTENANCE/REPAIRS	3,605	17,000	15,762	17,000	15,000			
260-41332-3040	LEGAL / ATTORNEY FEES	-	-	60	60	-			
260-41332-3210	TELEPHONE	1,806	1,800	2,137	2,487	1,850			
260-41332-3610	LIABILITY - PROPERTY - WC INSURANCE	1,757	1,650	2,094	2,094	2,100			
260-41332-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-			
260-41332-3820	UTILITIES	13,514	15,000	9,365	10,378	13,000			
260-41332-4370	SAFETY EXPENSE	-	150	138	150	150			
260-41332-4380	COMPUTER EXPENSE	5,620	1,000	4,017	4,500	4,500			
260-41332-4382	COMMUNITY MEALS EXPENSE	658	-	80	80	-			
260-41332-4389	SENIOR PROGRAM EXPENSE	17,880	18,000	14,575	18,000	18,000			
260-41332-4395	MISCELLANEOUS	4,521	4,000	2,126	4,000	4,500			
260-41332-6125	INTEREST EXPENSE	83	60	39	60	60			
TOTAL		169,244	171,482	148,693	172,262	181,790			
CAPITAL IMPROVEMENTS									
260-41332-5550	CAPITAL OUTLAY	-	-	5,000	5,000	50,000			
TOTAL EXPENDITURES		169,244	171,482	153,693	177,262	231,790			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			Budget	Actual	Estimated										
100-GENERAL FUND REVENUE															
ELECTRIC															
REVENUE															
(ELECTRIC OPERATIONS)															
600-31010-0000	TAX LEVY	33	-	33	33	-	-	-	-						
600-33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	-	-	-	-						
600-33402-0000	MARKET VALUE CREDIT - L.P. PROCEEDS	-	-	-	-	-	-	-	-						
600-34020-0000	EQUIPMENT CERTIFICATE / L.P. PROCEEDS	-	-	-	-	-	-	-	-						
600-36210-0000	INTEREST EARNED	3,904	4,500	2,063	3,500	-	4,000	-	-						
600-36222-0000	REFUNDS & REIMBURSEMENTS	48,317	15,000	50,532	50,532	-	15,000	-	-						
600-36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	-	-	-	-						
600-36240-0000	OTHER REVENUES	21,693	1,000	2,507	2,507	-	1,000	-	-						
600-37314-0000	MOBILE WIRELESS RADIO	-	-	-	-	-	-	-	-						
600-37410-0000	ELECTRIC SALES	12,198,816	14,890,200	11,415,332	13,736,813	-	14,950,000	-	-						
600-37411-0000	GREEN POWER	(26)	4,000	156	156	-	-	-	-						
600-37412-0000	CIP REBATE	136,056	180,000	136,771	160,000	-	160,000	-	-						
(BWIG)															
600-37415-0000	BWIG - PROVIDER SERVICE	220,937	210,000	143,946	172,800	-	140,500	-	-						
600-37416-0000	BWIG - EQUIPMENT RENTAL	9,621	6,500	6,137	7,470	-	6,500	-	-						
600-37417-0000	BWIG - CABLE SALES	-	-	-	-	-	-	-	-						
600-37418-0000	BWIG - TECH SUPPORT	25	-	-	-	-	-	-	-						
600-37419-0000	RACK CO-LOCATION	600	600	500	500	-	600	-	-						
(ACCESS/MISC FEES)															
600-37420-0000	ELECTRIC ACCESS CHARGE	19,000	30,000	11,500	15,000	-	20,000	-	-						
600-37425-0000	SECONDARY SERVICE LINE	10,220	9,500	6,280	6,500	-	8,500	-	-						
600-37450-0000	ELECTRIC RECONNECT CHARGE	5,986	6,500	9,640	9,640	-	7,500	-	-						
600-37454-0000	ELECTRIC - POLE USE	4,190	4,190	4,130	4,130	-	4,130	-	-						
600-37455-0000	JOINT TRENCHING	-	-	-	-	-	-	-	-						
(FIBER OPTICS)															
600-37500-0000	FIBER OPTICS SALES	89,357	85,000	82,676	98,687	-	105,500	-	-						
600-37600-0000	FIBER - INTERNET CONNECTION	49,295	52,000	42,104	50,528	-	52,000	-	-						
600-37611-0000	FIBER - E-BOX	2,693	2,800	2,458	2,894	-	2,800	-	-						
600-37612-0000	FIBER - EQUIPMENT SALES	500	-	-	-	-	-	-	-						
600-37620-0000	FIBER - NET MOTION CONNECTION	2,580	2,850	2,150	2,580	-	2,580	-	-						
TOTAL REVENUE		12,808,778	15,504,640	11,920,915	14,324,370	-	15,480,610	-	-						

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
EXPENDITURES									
600-49560-3625	ELECTRICITY	\$ 396,196	\$ 919,933	\$,801,975	9,069,167.12	9,575,000			
(BENEFITS)									
600-49565-1310	HEALTH INSURANCE	74,872	92,251	100,357	100,440	119,284			
(OPERATIONS)									
600-49570-1010	WAGES	473,184	558,500	431,240	486,850	515,831			
600-49570-1120	CONTRACT LABOR	5,915	10,000	-	-	10,000			
600-49570-1210	PERA CONTRIBUTION " 7.5%	54,016	41,688	31,994	36,514	38,357			
600-49570-1220	FICA CONTRIBUTION " 6.20%	28,065	34,627	25,662	30,185	31,657			
600-49570-1240	MEDICARE CONTRIBUTION " 1.45%	5,630	8,098	6,002	7,059	7,451			
600-49570-2152	METER REPLACEMENT	-	-	-	-	-			
600-49570-2160	TOOLS	4,852	6,000	4,025	6,000	6,000			
600-49570-2211	GENERATOR MAINTENANCE	2,289	1,000	1,304	1,304	2,103			
600-49570-2280	MAINTENANCE & REPAIRS	16,340	50,000	22,239	35,000	35,000			
600-49570-2290	SHOP EXPENSE	1,082	3,000	1,631	3,000	3,000			
(STREET LIGHTING - NEW CONSTRUCTION)									
600-49576-1010	WAGES (NEW STREET LIGHTS)	2,786	3,610	3,694	4,386	4,497			
600-49576-1120	CONTRACT LABOR	8,130	-	3,350	3,350	-			
600-49576-1210	PERA CONTRIBUTION " 7.5%	209	271	277	327	337			
600-49576-1220	FICA CONTRIBUTION " 6.20%	164	226	215	271	279			
600-49576-1240	MEDICARE CONTRIBUTION " 1.45%	38	52	50	63	65			
600-49576-2150	NEW STREET LIGHT MATERIAL	208	-	8,236	50,000	50,000			
(NEW UNDERGROUND LINES)									
600-49577-1010	WAGES	45,927	45,720	31,563	34,188	35,213			
600-49577-1120	NEW U.G. CONTRACT WAGES	20,557	5,000	8,534	8,534	5,000			
600-49577-1210	PERA CONTRIBUTION " 7.5%	8,046	3,429	2,367	2,564	2,641			
600-49577-1220	FICA CONTRIBUTION " 6.2%	2,713	2,635	1,824	2,120	2,185			
600-49577-1240	MEDICARE CONTRIBUTION " 1.45%	634	663	427	496	511			
600-49577-2150	NEW U.G. MATERIAL	175,761	150,000	135,518	150,000	150,000			
600-49577-4395	NEW U.G. MISCELLANEOUS	296	3,000	5,035	5,035	3,000			
(ADMINISTRATIVE OFFICE)									
600-49580-1010	WAGES	305,091	300,263	274,380	307,384	318,664			
600-49580-1210	PERA CONTRIBUTION " 7.5%	22,406	22,521	20,362	23,054	23,900			
600-49580-1220	FICA CONTRIBUTION " 6.20%	18,066	18,618	16,047	19,058	19,757			
600-49580-1240	MEDICARE CONTRIBUTION " 1.45%	4,225	4,354	3,753	4,457	4,621			
(NEW OVERHEAD)									
600-49582-1010	NEW CONSTRUCTION - WAGES	11,765	12,352	13,783	15,289	15,721			
600-49582-1120	CONTRACT LABOR	8,041	10,000	-	-	10,000			
600-49582-1210	PERA CONTRIBUTIONS " 7.5%	883	926	1,034	1,222	1,179			
600-49582-1220	FICA CONTRIBUTIONS " 6.2%	707	766	794	1,010	975			
600-49582-1240	MEDICARE CONTRIBUTIONS " 1.45%	165	179	186	236	228			
600-49582-2150	NEW CONSTRUCTION - MATERIAL	7,172	15,000	7,763	8,500	15,000			
(WIRELESS/INTERNET-BWG)									
600-49583-1010	WAGES	91,669	166,209	77,596	93,098	135,744			
600-49583-1210	PERA CONTRIBUTION " 7.5%	5,856	12,466	5,787	6,982	10,181			
600-49583-1220	FICA CONTRIBUTION " 6.20%	5,218	10,305	4,453	5,772	8,416			
600-49583-1240	MEDICARE CONTRIBUTION " 1.45%	1,220	2,410	1,041	1,350	1,968			
600-49583-1310	HEALTH INSURANCE	10,757	10,838	10,937	12,681	18,932			
600-49583-1320	EMPLOYMENT PHYSICALS	-	-	-	-	-			
600-49583-2070	TRAINING	48	3,000	-	-	5,000			
600-49583-2120	VEHICLE EXPENSE	309	1,000	113	113	2,000			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
600-49583-2150	SUPPLIES	460	500	290	290	2,500			
600-49583-2180	CLOTHING ALLOWANCE	-	75	-	75	150			
600-49583-2280	MAINTENANCE & REPAIRS	359	2,000	429	2,000	2,000			
600-49583-3020	PROFESSIONAL FEES	1,544	5,000	592	592	2,500			
600-49583-3210	TELEPHONE/ISP LINE	47,251	48,000	38,039	48,000	49,000			
600-49583-3280	RADIO UNITS	3,389	5,000	-	-	5,000			
600-49583-3610	LIABILITY/PROPERTY INSURANCE	3,279	4,000	4,374	4,374	3,400			
600-49583-3820	UTILITIES	668	900	570	664	800			
600-49583-4200	DEPRECIATION EXPENSE	129,741	-	-	-	-			
600-49583-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-	-			
600-49583-4330	DUES & SUBSCRIPTIONS	2,674	1,000	5,803	5,803	7,000			
600-49583-4380	COMPUTER EXPENSE	17,603	5,000	-	-	3,500			
600-49583-4392	INVENTORY ADJUSTMENT	-	-	-	-	-			
600-49583-4395	MISCELLANEOUS	740	2,500	1,429	2,000	2,500			
600-49583-4396	CREDIT CARD FEES	1,349	1,250	732	1,015	1,200			
600-49583-4398	BAD DEBT	7,624	1,000	-	1,500	1,500			
600-49583-4402	ADVERTISING	1,000	2,500	-	1,000	2,500			
(FIBER OPTICS)									
600-49584-1010	WAGES	946	525	903	903	515			
600-49584-1120	CONTRACT LABOR	15,388	12,000	3,389	3,389	12,000			
600-49584-1210	PERA CONTRIBUTION ~ 7.25%	-	35	66	68	35			
600-49584-1220	FICA CONTRIBUTION ~ 6.20%	-	33	54	56	32			
600-49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	8	15	13	7			
600-49584-2150	MATERIALS & SUPPLIES	-	1,000	-	1,000	1,000			
600-49584-2280	MAINTENANCE & REPAIRS	4,497	15,000	4,384	10,000	15,000			
600-49584-2590	MERCHANDISE FOR RESALE	-	-	-	-	-			
600-49584-3020	PROFESSIONAL FEES	3,145	4,000	6,133	6,133	5,000			
600-49584-3210	TELEPHONE/ISP LINE	22,855	23,000	18,582	23,000	23,500			
600-49584-3610	LIABILITY/PROPERTY/WC INSURANCE	2,141	2,800	2,514	2,514	2,550			
600-49584-4200	DEPRECIATION	85,642	-	-	-	-			
600-49584-4330	DUES & SUBSCRIPTIONS	500	250	-	250	250			
600-49584-4380	COMPUTER EXPENSE	264	-	-	-	-			
600-49584-4395	MISCELLANEOUS	-	750	46	750	750			
(OTHER EXPENDITURES)									
600-49588-3220	POSTAGE	49,087	40,000	38,804	48,444	48,000			
600-49590-1120	CONTRACTED CLEANING SERVICE	2,229	2,400	2,697	3,246	3,250			
600-49590-1320	EMPLOYMENT PHYSICALS	946	250	170	170	250			
600-49590-1420	UNEMPLOYMENT BENEFITS	-	-	216	216	-			
600-49590-2011	OFFICE SUPPLIES	9,290	12,500	5,213	7,500	10,000			
600-49590-2070	TRAINING	12,935	12,000	10,355	12,000	12,000			
600-49590-2120	MOTOR FUELS/VEHICLE EXPENSE	20,155	30,000	16,995	25,000	25,000			
600-49590-2180	UNIFORM/CLOTHING ALLOWANCE	3,636	3,500	-	3,500	3,500			
600-49590-2210	EQUIPMENT MAINTENANCE	11,007	25,000	17,200	25,000	25,000			
600-49590-2211	GENERATOR MAINTENANCE	1,538	1,600	660	660	1,038			
600-49590-2291	MAINTENANCE - CITY BUILDINGS	16,366	20,000	12,297	20,000	20,000			
600-49590-3010	AUDITING/ACCOUNTING	9,000	9,000	10,000	10,000	10,000			
600-49590-3020	PROFESSIONAL SERVICES	19,460	12,500	2,305	2,305	10,000			
600-49590-3101	BOND ADMINISTRATION FEES	-	-	-	-	-			
600-49590-3103	CIP EXPENDITURES	144,499	177,942	125,905	140,000	140,000			
600-49590-3104	CIP PROGRAM ADDER	176,997	185,000	134,872	185,000	185,000			
600-49590-3210	TELEPHONE	5,471	5,500	6,071	7,379	6,500			
600-49590-3230	RADIO UNITS	122	1,000	87	250	1,000			
600-49590-3310	MILEAGE ~ METER READERS	37	100	-	100	100			
600-49590-3610	LIABILITY - PROPERTY - WC INSURANCE	38,894	45,000	41,335	41,335	32,500			
600-49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000			
600-49590-3820	UTILITIES	13,864	14,500	11,355	15,564	16,000			
600-49590-3821	SECURITY	1,092	1,200	1,127	1,309	1,350			
600-49590-3822	MESH (APS)	264	264	198	264	264			
600-49590-4200	DEPRECIATION EXPENSE	-	-	-	880,000	885,000			
600-49590-4203	LOSS ON DISPOSAL OF INVENTORY	8,870	-	5,110	5,110	5,000			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
600-49590-4315	NSF CHECKS	1,219		883	883				
600-49590-4330	DUES & SUBSCRIPTIONS	24,442	25,000	24,513	24,513	25,000			
600-49590-4350	GOPHER STATE ONE CALL	1,609	1,300	1,468	1,500	1,500			
600-49590-4355	UTILITY EMERGENCY ASSISTANCE	606	2,000	1,217	1,217	2,000			
600-49590-4370	SAFETY EXPENSE	8,268	8,500	1,668	2,500	8,500			
600-49590-4380	COMPUTER EXPENSE	36,942	28,500	17,563	25,000	25,000			
600-49590-4388	UTILITY BILL DISCOUNT	5,308	6,300	5,872	6,500	6,500			
600-49590-4392	INVENTORY ADJUSTMENT	6,273	-	-	7,500	5,000			
600-49590-4395	MISCELLANEOUS	6,767	10,000	8,250	10,000	10,000			
600-49590-4396	VISA/MASTER/DISCOVER FEES	18,884	14,500	11,173	19,154	15,500			
600-49590-4397	BOND ISSUANCE COSTS	34,721	-	-	-	-			
600-49590-4398	BAD DEBT EXPENSE	53,299	35,000	-	35,000	35,000			
600-49590-4401	COLLECTION AGENCY EXPENSE	4,063	5,000	-	-	5,000			
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TOTAL OPERATING		16,905,560	11,410,013	8,667,161	12,208,733	12,888,014			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2016			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			2016 Budget	2016 Actual	2016 Estimated										
100-GENERAL FUND															
REVENUE															
(CAPITAL IMPROVEMENTS)															
600-49583-5550	(BWIG) CAPITAL OUTLAY	135,785	145,000	72,384	72,384			200,000							
600-49584-5550	(FIBER) CAPITAL OUTLAY	12,594	25,000	29,728	29,728			-							
600-49590-5550	(ELECTRIC) CAPITAL OUTLAY	259,121	530,000	206,717	206,717			480,000							
600-49590-5563	TERRITORY ACQUISITION	221,763	235,000	249,952	249,952			252,000							
(TRANSFERS OUT)															
600-49600-7200	TRANSFERS OUT - TO GENERAL	900,000	900,000	-	900,000			900,000							
600-49600-7245	TRANSFERS OUT - TO CIVIC CENTER	50,000	50,000	-	50,000			50,000							
600-49600-7260	TRANSFER OUT - TO IMPROVEMENT FUND	-	-	-	-			-							
600-49600-0000	TRANSFER OUT - TO BOND FUND	-	-	-	-			-							
DEBT SERVICE (ELECTRIC / FIBER / BWIG)															
600-49590-6033	LEASE PURCHASE INTEREST '' 2013	980	746	684	746			411							
600-49590-6037	LEASE PURCHASE INTEREST '' 2016	373	695	637	1,471			2,693							
600-49590-6038	LEASE PURCHASE INTEREST '' 2015	329	-	637	695			529							
600-49590-6041	LEASE PURCHASE INTEREST '' 2014	237	175	160	175			114							
600-49590-6110	BOND INTEREST	44,644	135,549	135,549	135,549			151,007							
TOTAL EXPENDITURES		x 12,531,387 x	13,432,177	9,363,608	13,856,149			14,924,758							
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ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			BUDGET	ACTUAL 11/15/16	ESTIMATED				
100-GENERAL FUND REVENUE									
WATER & WASTEWATER									
REVENUE									
610-31010-0000	PROPERTY TAX	460,803	500,000	260,954	500,000	500,000			
610-33940-0000	STATE GRANTS & AIDS	5,157	~	~	~	~			
610-33402-0000	MARKET VALUE TAX CREDIT	~	~	~	~	~			
610-33415-0000	S&W HOOK-UP REVENUE	~	~	~	~	~			
610-33415-0000	S&W SECONDARY ASSESSMENTS " NW AREA	~	~	941	941	~			
610-33416-0000	WATER ACCESS FEE	42,160	25,000	40,000	41,000	30,000			
610-33417-0000	SEWER ACCESS FEE	327,350	200,000	510,138	320,000	236,000			
610-33418-0000	TRUNK ACCESS FEES (SEWER)	~	~	~	~	~			
610-33419-0000	TRUNK ACCESS FEE (WATER)	~	~	~	~	~			
610-34300-0000	SALE OF PROPERTY / EQUIPMENT	~	~	~	~	~			
610-36222-0000	REFUNDS & REIMBURSEMENTS	10,527	~	1,770	1,770	~			
610-37110-0000	WATER SALES	1,595,444	1,525,000	1,326,148	1,597,529.33	1,610,000			
610-37120-0000	WATER METERS/FIXTURES	28,300	~	28,342	28,342	29,000			
610-37130-0000	WATER TAPPING FEES	4,940	4,000	5,900	5,900	5,000			
610-37150-0000	WATER INTEREST EARNED	6,928	500	233	250	~			
610-37170-0000	WATER MISCELLANEOUS	7,543	1,000	~	~	1,000			
610-37190-0000	WATER-IN LIEU OF ASSESS	19,010	~	~	~	~			
610-37210-0000	SEWER CHARGES	3,058,805	2,900,000	2,456,283	2,947,777.33	2,975,000			
610-37215-0000	BIOSOLIDS PROCESSING	55,182	50,000	34,271	25,000	25,000			
610-37220-0000	SEWER CONNECTION	4,300	4,000	5,600	5,600	4,000			
610-37250-0000	INTEREST EARNED	6,958	500	233	250	250			
610-37270-0000	SEWER MISCELLANEOUS	2,153	~	~	~	~			
610-37290-0000	SEWER-IN LIEU OF ASSESS	~	~	~	~	~			
610-38090-0000	INSURANCE RECOVERIES	~	~	~	~	~			
TOTAL REVENUES		5,618,061	5,210,000	4,468,813	5,471,360	5,415,250			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			2016	Actual	2016										
100-GENERAL FUND															
REVENUE															
610-WATER & WASTEWATER															
(WATER OPERATIONS)															
610-49400-1010	WAGES	119,362	120,208	102,497	115,026	120,640									
610-49400-1210	PERA CONTRIBUTION ** 7.5%	22,432	9,016	7,705	8,627	9,048									
610-49400-1220	FICA CONTRIBUTION ** 6.2%	7,054	7,453	8,090	7,132	7,480									
610-49400-1240	MEDICARE CONTRIBUTION ** 1.45%	1,659	1,743	1,424	1,668	1,748									
610-49400-2170	SUPPLIES (including Chemicals)	58,706	52,000	46,721	65,000	65,000									
610-49400-2211	GENERATOR MAINTENANCE	2,047	4,557	897	2,457	2,707									
610-49400-2280	MAINTENANCE & REPAIRS	61,092	70,000	53,436	70,000	70,000									
610-49400-3820	UTILITIES ** WATER TREATMENT PLANT	68,781	82,000	55,712	67,330	70,697									
610-49400-4331	PERMIT FEES	792	8,500	5,414	5,414	7,500									
(WATER DISTRIBUTION)															
610-49401-1010	WAGES	106,989	102,414	100,009	113,759	117,172									
610-49401-1210	PERA CONTRIBUTION ** 7.5%	7,446	7,681	7,136	8,532	8,788									
610-49401-1220	FICA CONTRIBUTION ** 6.2%	8,256	8,350	5,223	7,058	7,268									
610-49401-1240	MEDICARE CONTRIBUTION ** 1.45%	1,487	1,488	1,382	1,650	1,699									
610-49401-2165	WATER METERS	45,684	50,000	77,403	77,403	75,000									
610-49401-2211	GENERATOR MAINT/REPAIRS ** BOOSTER STATION	724	1,834	780	1,114	2,274									
610-49401-3280	MAINTENANCE & REPAIRS	188,621	152,400	66,189	66,159	150,000									
610-49401-3820	UTILITIES ** WELLS & BOOSTERS	59,535	65,000	49,348	58,952	61,900									
(WATER METER READING)															
610-49402-1010	WAGES	21,430	21,573	22,002	26,625	27,424									
610-49402-1210	PERA CONTRIBUTION ** 7.5%	1,103	1,618	1,494	1,997	2,057									
610-49402-1220	FICA CONTRIBUTION ** 6.2%	1,322	1,338	1,462	1,651	1,700									
610-49402-1280	MEDICARE CONTRIBUTION ** 1.45%	309	313	342	386	398									
(WATER OTHER)															
610-49403-1010	WAGES - ADMINISTRATION	41,827	40,190	40,349	47,686	49,116									
610-49403-1120	CONTRACTED CLEANING SERVICE	2,229	2,400	2,411	2,913	2,950									
610-49403-1210	PERA CONTRIBUTION ** 7.5%	3,083	3,014	3,000	3,576	3,684									
610-49403-1220	FICA CONTRIBUTION ** 6.2%	2,511	2,492	2,377	2,957	3,045									
610-49403-1240	MEDICARE CONTRIBUTION ** 1.45%	587	583	556	681	712									
610-49403-1310	HEALTH INSURANCE	38,847	36,038	38,775	42,951	55,440									
610-49403-1320	EMPLOYMENT PHYSICAL	595	-	261	261	-									
610-49403-2010	OFFICE SUPPLIES	288	500	309	500	500									
610-49403-2070	TRAINING	6,057	7,500	5,983	7,500	7,500									
610-49403-2120	MOTOR FUELS/VEHICLE EXPENSE	9,587	15,000	9,074	15,000	15,000									
610-49403-2160	TOOLS	875	2,000	1,194	2,000	2,000									
610-49403-2180	UNIFORM/CLOTHING ALLOWANCE	600	-	-	-	-									
610-49403-3211	GENERATOR MAINTENANCE & REPAIRS	8,074	8,500	1,472	1,472	1,035									
610-49403-2250	ENGINEERING	5,473	5,000	1,257	5,000	5,000									
610-49403-2290	SHOP EXPENSE	148	500	2,193	2,500	2,500									
610-49403-2291	MAINTENANCE - CITY BUILDINGS	11,507	15,000	9,858	12,000	15,000									
610-49403-3010	AUDITING/ACCOUNTING	4,500	4,500	5,000	5,000	5,000									
610-49403-3020	PROFESSIONAL SERVICES	8,826	5,000	6,250	6,500	6,500									
610-49403-3210	TELEPHONE	5,104	5,000	5,468	6,811	6,640									
610-49403-3230	RADIO EXPENSE	116	500	87	250	500									
610-49403-3610	LIABILITY - PROPERTY + WC INSURANCE	18,712	22,000	22,820	22,820	23,000									
610-49403-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000									
610-49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	9,990	10,500	8,476	11,791	12,000									
610-49403-3821	SECURITY	972	1,200	1,220	1,388	1,400									
610-49403-4200	DEPRECIATION	832,599	-	-	850,000	875,000									

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
610-49403-4204	TRUNK FEES TO PROJECTS	513	500	508	508	500			
610-49403-4330	DUES & SUBSCRIPTIONS	-	-	-	-	-			
610-49403-4360	BOND PAYING AGENT FEES	185	-	-	-	-			
610-49403-4360	GOPHER STATE ONE-CALL	1,609	1,500	1,488	1,500	1,600			
610-49403-4370	SAFETY EXPENSE	614	1,500	1,192	1,500	1,500			
610-49403-4380	COMPUTER EXPENSE	28,674	18,000	13,660	18,000	18,000			
610-49403-4388	WATER CONSERVATION PROGRAMS	3,006	5,000	300	300	-			
610-49403-4388	UTILITY BILL DISCOUNT	184	250	148	176	250			
610-49403-4395	MISCELLANEOUS	5,491	7,500	6,457	7,500	7,500			
610-49403-4396	CREDIT CARD FEES	18,773	19,000	9,137	18,000	14,000			
610-49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	450	10,000	-	-	-			
610-49403-4398	BAD DEBT EXPENSE	1,043	1,000	-	1,000	1,000			
610-49403-5125	INTEREST EXPENSE	-	500	444	600	750			
610-49403-7200	TRANSFER OUT - TO GENERAL	-	-	-	-	-			
610-49403-7250	TRANSFER OUT - TO IMPIR FUNDS	-	-	-	-	-			
 TOTAL WATER OPERATING EXPENDITURES									
		-	1,046,618	813,211	1,803,047	1,955,119			
 CAPITAL OUTLAY									
610-49403-5550	CAPITAL OUTLAY	48,455	42,255	119,144	119,144	410,000			
 DEBT SERVICE									
610-49403-6035	LEASE PURCHASE INTEREST " 2013	90	68	58	68	35			
610-49403-6037	LEASE PURCHASE INTEREST " 2015	546	-	585	588	485			
610-49403-6041	LEASE PURCHASE INTEREST " 2014	237	175	160	175	114			
610-49403-6110	BOND INTEREST	901,918	731,933	526,995	731,633	721,048			
610-49403-6110	BOND INTEREST " " SERIES 2009B (-0- COUPON)	79,491	-	-	83,217	87,118			
 TOTAL WATER EXPENDITURES									
		1,090,534	1,821,103	1,460,158	2,737,917	5,171,920			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
(WWTP OPERATIONS)									
610-49450-1010	WAGES	174,306	158,576	109,427	142,374	151,720			
610-49455-1210	PERA CONTRIBUTION ** 7.5%	12,233	7,136	7,782	10,678	11,379			
610-49455-1220	FICA CONTRIBUTION ** 6.2%	10,469	9,832	6,536	8,827	9,407			
610-49455-1240	MEDICARE CONTRIBUTION ** 1.45%	2,448	2,298	1,529	2,084	2,200			
610-49450-2170	SUPPLIES	597	750	358	600	600			
610-49455-2172	WWTP PROCESS CHEMICALS	16,734	20,000	5,967	12,000	15,000			
610-49455-2211	GENERATOR MAINT/REPAIRS	8,738	5,000	6,056	6,056	2,768			
610-49450-2280	MAINTENANCE & REPAIRS	85,843	50,000	53,831	65,000	75,000			
610-49450-3820	UTILITIES	132,900	175,000	125,540	153,572	-			
610-49450-4331	PERMIT FEES	4,020	10,000	5,900	5,900	5,900			
(BIOSOLIDS)									
610-49455-1010	WAGES	87,072	86,174	66,921	74,079	76,801			
610-49455-1210	PERA CONTRIBUTION ** 7.5%	5,011	4,963	4,995	5,556	5,725			
610-49455-1220	FICA CONTRIBUTION ** 6.2%	4,034	4,103	4,031	4,593	4,731			
610-49455-1240	MEDICARE CONTRIBUTION ** 1.45%	943	960	943	1,074	1,106			
610-49455-2140	BIOSOLIDS DISPOSAL	1,396	2,000	353	1,000	1,500			
610-49455-2146	ASH DISPOSAL	4,709	4,500	4,579	6,000	7,000			
610-49455-2170	LAB SUPPLIES	143	143	236	236	500			
610-49455-2172	BIOSOLIDS PROCESS CHEMICALS	48,505	35,000	31,125	40,000	45,000			
610-49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	75,074	60,000	51,947	80,000	75,000			
610-49455-2281	BIO LAB MAINTENANCE & REPAIRS		1,500	-	1,500	1,500			
610-49455-3820	UTILITIES	6,616	1,000	7,352	9,053	9,500			
610-49455-4331	PERMIT FEES	236	350	325	525	350			
(LIFT STATIONS)									
610-49470-1010	WAGES	75,423	82,903	65,265	77,131	79,445			
610-49470-1210	PERA CONTRIBUTION ** 7.5%	5,645	6,218	4,861	5,785	5,958			
610-49470-1220	FICA CONTRIBUTION ** 6.2%	4,520	5,140	3,096	4,782	4,826			
610-49470-1240	MEDICARE CONTRIBUTION ** 1.45%	1,057	1,202	911	1,118	1,152			
610-49470-2120	FUEL EXPENSE	310	1,200	-	-	-			
610-49470-2211	GENERATOR MAINT/REPAIRS	12,293	12,000	13,515	13,512	16,677			
610-49470-2255	ENGINEERING		-	-	-	-			
610-49470-2280	MAINTENANCE & REPAIRS	28,431	60,000	60,910	70,000	70,000			
610-49470-3820	UTILITIES	78,697	85,000	68,415	89,574	90,000			
(WWTP LAB)									
610-49480-1010	WAGES	20,169	17,002	22,217	25,203	25,960			
610-49480-1125	WWTP LAB - CONTRACT LABOR	20,976	25,000	21,406	22,000	25,000			
610-49480-1210	PERA CONTRIBUTION ** 7.5%	1,493	1,275	1,651	1,890	1,947			
610-49480-1220	FICA CONTRIBUTION ** 6.2%	1,202	1,054	1,327	1,563	1,609			
610-49480-1240	MEDICARE CONTRIBUTION ** 1.45%	281	247	310	365	376			
610-49480-2170	SUPPLIES	1,727	2,500	1,612	2,000	2,000			
610-49480-2280	MAINTENANCE & REPAIRS	3,120	3,000	4,074	4,074	4,000			
(WASTEWATER OTHER)									
610-49485-1010	WAGES (WASTEWATER ADMINISTRATION)	41,491	39,940	40,537	45,576	46,943			
610-49485-1120	CONTRACTED CLEANING SERVICE	4,264	5,120	2,347	2,921	2,950			
610-49485-1210	PERA CONTRIBUTION ** 7.5%	3,058	2,998	2,985	3,418	3,521			
610-49485-1220	FICA CONTRIBUTION ** 6.2%	2,492	2,476	2,386	2,826	2,910			
610-49485-1240	MEDICARE CONTRIBUTION ** 1.45%	583	579	553	661	681			
610-49485-1310	HEALTH INSURANCE	39,573	36,408	38,801	42,837	47,121			
610-49485-1320	EMPLOYMENT PHYSICAL	205	-	385	385	500			
610-49485-1420	MNUC FUND	8,231	-	5,519	5,519	..			
610-49485-2010	OFFICE SUPPLIES	553	500	440	600	600			
610-49485-2070	TRAINING	9,049	8,000	5,067	6,500	8,000			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015		2015 Estimated	2017 Proposed				
			2016 Budget	Actual 11/15/16						
100-GENERAL FUND										
REVENUE										
610-49485-2120	MOTOR FUELS/VEHICLE EXPENSE	28,044	25,000	16,469	20,000	25,000				
610-49485-2160	TOOLS	8,138	5,000	2,844	2,844	3,000				
610-49485-2180	UNIFORM/CLOTHING ALLOWANCE	-	300	-	500	500				
610-49485-3211	GENERATOR MAINTENANCE & REPAIRS	1,439	1,000	[30]	1,000	1,000				
610-49485-2250	ENGINEERING	22,351	15,000	19,334	19,334	-				
610-49485-2280	SHOP EXPENSE	878	500	-	-	500				
610-49485-2291	MAINTENANCE-CITY BUILDINGS	27,259	10,000	6,375	7,000	10,000				
610-49485-3010	AUDITING/ACCOUNTING	4,500	4,500	5,000	5,000	5,000				
610-49485-3020	PROFESSIONAL SERVICES	4,243	5,000	4,063	5,000	5,000				
610-49485-3210	TELEPHONE	5,597	5,400	5,400	6,537	6,800				
610-49485-3230	RADIO EXPENSE	116	300	37	250	500				
610-49485-3610	LIABILITY - PROPERTY - WC INSURANCE	38,699	45,000	51,438	51,438	52,000				
610-49485-3615	CASUALTY LOSS/DEDUCTIBLE	5,000	5,000	-	-	5,000				
610-49485-3620	UTILITIES-% CITY CENTER & UTILITY CAMPUS	8,990	10,000	5,885	11,791	-				
610-49485-3821	SECURITY	610	800	521	662	696				
610-49485-4200	DEPRECIATION	1,306,467	-	-	1,350,000	1,325,000				
610-49485-4204	TRUNK FEES TO PROJECT	-	-	-	-	-				
610-49485-4330	DUES & SUBSCRIPTIONS	258	250	65	65	-				
610-49485-4340	BOND PAYING AGENT FEES	266	2,000	-	450	450				
610-49485-4370	SAFETY EXPENSE	2,105	2,500	3,925	4,000	4,000				
610-49485-4380	COMPUTER EXPENSE	29,404	30,000	11,420	30,000	30,000				
610-49485-4388	UTILITY BILL DISCOUNT	544	650	478	658	650				
610-49485-4395	MISCELLANEOUS	32,825	5,000	4,328	5,000	5,000				
610-49485-4396	CREDIT CARD FEES	13,773	13,500	9,137	13,500	13,500				
610-49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE	450	10,000	-	500	450				
610-49403-4398	BAD DEBT EXPENSE	1,206	1,000	-	1,000	1,000				
610-49485-6125	INTEREST EXPENSE - CASH	368	500	450	550	650				
610-49485-7200	TRANSFER OUT - TO GENERAL	-	-	-	-	-				
610-49485-7250	TRANSFER OUT - TO IMPR FUND	-	-	-	-	-				
TOTAL WWW OPERATING EXPENDITURES		2,562,674	1,217,500	1,013,357	2,577,815	2,440,156				
CAPITAL OUTLAY										
610-49485-5550	CAPITAL OUTLAY	69,156	438,000	59,957	59,957	445,000				
DEBT SERVICE										
610-49485-6032	LEASE PURCHASE INTEREST ** 2013	90	63	58	63	35				
610-49485-6034	LEASE PURCHASE INTEREST ** 2014	-	-	188	225	419				
610-49485-6038	LEASE PURCHASE INTEREST ** 2015	305	-	1,362	1,486	1,131				
610-49485-6041	LEASE PURCHASE INTEREST ** 2014	2,483	1,835	1,682	1,835	1,201				
610-49485-6110	BOND INTEREST	1,314,754	1,154,251	598,301	1,150,454	1,096,564				
610-49485-6110	BOND INTEREST ** SERIES 2009B (-0-COUPON)	204,406	594,410	196,156	213,988	224,018				
TOTAL WASTEWATER EXPENDITURES		3,949,960	3,106,039	1,674,904	3,791,035	3,954,497				

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			2016 Budget	Actual 11/15/16	2015 Estimated				
100-GENERAL FUND REVENUE									
BUFFALO WINE & SPIRITS									
REVENUE									
620-31010-0000	TAX LEVY	37,901	42,977	19,810	42,977	42,977			
620-34300-0000	SALE OF PROPERTY	-	-	-	-	-			
620-36210-0000	INTEREST EARNED	208	100	20	20	30			
620-36222-0000	REFUNDS & REIMBURSEMENTS	-	300	12	12	-			
620-37011-0000	LIQUOR SALES	908,710	974,865	829,790	1,015,000	1,010,000			
620-37812-0000	BEER SALES	1,506,897	1,480,886	1,242,037	1,475,000	1,520,000			
620-37813-0000	WINE SALES	547,629	545,787	435,428	570,000	580,000			
620-37815-0000	OTHER MERCHANDISE	64,224	58,648	64,684	70,000	75,000			
620-37850-0000	MISCELLANEOUS REVENUE	46	144	145	145	-			
TOTAL REVENUES		3,146,617	3,103,907	2,591,916	3,173,154	3,258,007			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015					
			BUDGET	ACTUAL 11/15/16	2015 ESTIMATED	2017 PROPOSED		
100-GENERAL FUND								
REVENUE								
EXPENDITURES								
PURCHASES OFF-SALE								
620-49750-2510	OFF SALE LIQUOR	706,905	671,516	569,833	585,000	700,000		
620-49750-2520	MDSE FOR RESALE - BEER	1,125,355	1,140,098	980,271	1,100,000	1,150,000		
620-49750-2530	OFF SALE WINE	357,366	345,672	357,252	357,252	380,000		
620-49750-2540	MDSE FOR RESALE- MALT SPECIALTIES	-	6,761	-	-	-		
620-49750-2550	MDSE FOR RESALE- ICE	6,888	5,773	6,407	7,500	8,000		
620-49750-2590	MDSE FOR RESALE - OTHER	92,571	30,264	29,438	32,000	34,000		
LIQUOR DISCOUNTS/FREIGHT								
620-49765-2600	CUSTOMER DISCOUNTS	13,459.26	12,000	13,264	14,000	15,000.00		
620-49765-3330	FREIGHT	19,219.52	19,020	19,504	20,000	21,000.00		
LIQUOR WAGE/BENEFITS/OTHER								
620-49770-1010	SALARIES/WAGES	239,500	237,577	224,409	260,896	262,284		
620-49770-1210	PERA CONTRIBUTIONS (7.5%)	25,720	19,030	16,597	19,567	19,671		
620-49770-1220	FICA CONTRIBUTIONS (6.20%)	13,720	14,748	12,925	16,176	16,262		
620-49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	3,209	3,449	3,024	3,783	3,803		
620-49770-1310	HEALTH INSURANCE	28,055	23,113	26,461	30,578	30,578		
620-49770-1320	EMPLOYMENT PHYSICAL	183	150	354	354	150		
620-49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-		
620-49775-2070	TRAINING	249	1,000	55	55	500		
620-49775-2110	CLEANING SUPPLIES/EXPENSE	995	1,200	1,392	1,743	1,750		
620-49775-2120	VEHICLE EXPENSE/FUEL	276	500	695	750	1,000		
620-49775-2170	SUPPLIES	7,262	5,000	3,993	5,000	6,000		
620-49775-2190	UNIFORM/CLOTHING ALLOWANCE	-	250	-	250	250		
620-49775-2280	MAINTENANCE & REPAIRS	10,634	10,000	9,359	10,000	12,000		
620-49775-3010	AUDITING/ACCOUNTING	4,500	4,500	5,500	5,500	5,000		
620-49775-3020	PROFESSIONAL FEES	735	3,200	6	6	-		
620-49775-3101	BOND ADMIN FEES	-	-	-	-	-		
620-49775-3210	TELEPHONE	1,647	1,500	2,026	2,258	1,620		
620-49775-3610	LIABILITY INSURANCE	11,290	12,850	13,596	13,596	13,650		
620-49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-		
620-49775-3820	UTILITIES	26,549	28,000	20,942	27,275	28,000		
620-49775-3821	SECURITY	1,148	1,200	2,919	2,919	1,200		
620-49775-4200	DEPRECIATION	37,146	-	-	36,000	35,500		
620-49775-4310	CASH OVER/SHORT	287	-	(55)	(55)	-		
620-49775-4330	DUES & SUBSCRIPTIONS	1,452	1,500	1,370	1,500	1,500		
620-49775-4370	SAFETY EXPENSE	80	1,500	525	350	500		
620-49775-4380	COMPUTER EXPENSE	2,288	3,500	3,027	3,500	3,500		
620-49775-4395	LIQUOR MISCELLANEOUS	2,387	1,500	546	1,000	3,000		
620-49775-4396	VISA/MASTER ACH EXPENSE	55,594	73,840	45,631	55,175	59,920		
620-49775-4398	BAD DEBT EXPENSE	-	-	-	-	-		
620-49775-4399	ON-LINE/TELECHECK FEES	451	600	359	545	600		
620-49775-4402	ADVERTISING/MARKETING	2,826	2,500	3,046	4,000	5,000		
620-49775-6125	INTEREST EXPENSE (NEGATIVE CASH)	5	-	16	16	-		
		2,729,949	2,693,391	2,474,113	2,721,489	2,801,238		
620-49775-5550	CAPITAL OUTLAY	-	62,600	41,552	55,000	-		

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND									
REVENUE									
620-49775-5041	LEASE INTEREST " POS SOFTWARE		59	22	20	14			
620-49775-6110	BOND INTEREST		5,868	4,840	4,440	3,407			
			5,927	4,866	4,461	3,421			
620-49775-7210	TRANSFER OUT - TO PARK FUND	450,000	350,000	—	400,000	350,000			
TOTAL LIQUOR EXPENDITURES		3,195,876	3,038,257	2,478,574	3,181,354	3,154,660			
		=====	=====	=====	=====	=====			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Proposed			
			Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND REVENUE									
DOWNTOWN WINE & SPIRITS									
REVENUE									
621-31010-0000	TAX LEVY	74,162	68,710	38,454	68,710	68,710			
621-34101-0000	RENT / LEASE OF PROPERTY	-	-	-	-	-			
621-34300-0000	SALE OF PROPERTY	-	-	-	-	-			
621-36210-0000	INTEREST EARNED	-20	-	-	-	-			
621-36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-	-			
621-37911-0000	LIQUOR SALES	590,079	594,105	453,309	575,000	595,000			
621-37812-0000	BEER SALES	840,867	872,123	692,580	920,000	825,000			
621-37813-0000	WINE SALES	568,225	385,162	275,002	365,000	370,000			
621-37815-0000	OTHER MERCHANDISE	33,905	37,441	32,561	35,000	40,000			
621-37850-0000	MISCELLANEOUS REVENUE	1,150	2,694	-	-	-			
621-38062-0000	ADVERTISING	-	-	145	145	-			
TOTAL REVENUES		X	1,898,408 X	1,960,255	1,692,132	1,866,855			

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2018			2019 Proposed			
			2018 Budget	Actual 11/15/18	2018 Estimated				
100-GENERAL FUND									
REVENUE									
EXPENDITURES									
PURCHASES OFF-SALE									
621-49750-2510	OFF SALE LIQUOR	420,598	417,623	348,157	385,000	385,000			
621-49750-2520	MDSE FOR RESALE - BEER	653,870	644,673	537,594	620,000	625,000			
621-49750-2530	OFF SALE WINE	229,087	259,926	219,998	290,000	295,000			
621-49750-2550	MDSE FOR RESALE- ICE	8,100	3,348	3,088	3,088	3,000			
621-49750-2560	MDSE FOR RESALE - OTHER	20,683	-	17,596	18,000	20,000			
LIQUOR DISCOUNTS/FREIGHT									
621-49765-2600	CUSTOMER DISCOUNTS	10,740	9,000	12,099	13,000	14,000			
621-49765-3390	FREIGHT	11,642	12,322	12,654	14,500	15,500			
LIQUOR WAGES/BENEFITS/OTHER									
621-49770-1010	SALARIES/WAGES	176,137	157,892	161,576	184,172	195,580			
621-49770-1210	PERA CONTRIBUTIONS (7.0%)	12,943	11,052	11,882	13,813	14,668			
621-49770-1220	FICA CONTRIBUTIONS (6.20%)	10,571	9,789	9,683	11,419	12,126			
621-49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,472	2,788	2,285	2,670	2,638			
621-49770-1310	HEALTH INSURANCE	27,357	26,928	28,482	30,578	30,578			
621-49770-1320	EMPLOYMENT PHYSICAL	59	150	-	-	-			
621-49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	-			
621-49775-2070	TRAINING	249	500	120	120	250			
621-49775-2110	CLEANING SUPPLIES/EXPENSE	1,502	1,500	1,296	1,583	1,650			
621-49775-2120	VEHICLE EXPENSE/FUEL	357	500	25	500	500			
621-49775-2170	SUPPLIES	5,738	3,500	2,937	3,000	3,500			
621-49775-2180	UNIFORM/CLOTHING ALLOWANCE	-	400	-	-	-			
621-49775-2280	MAINTENANCE & REPAIRS	15,776	20,000	15,910	17,000	18,000			
621-49775-3010	AUDITING/ACCOUNTING	4,500	4,500	5,500	5,500	4,500			
621-49775-3020	PROFESSIONAL FEES	3,382	7,500	6	25	5,000			
621-49775-3210	TELEPHONE	1,633	1,500	2,023	2,309	1,800			
621-49775-3610	LIABILITY INSURANCE	11,113	12,000	15,324	13,324	15,500			
621-49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	-			
621-49775-3820	UTILITIES	16,146	17,000	15,264	20,046	20,000			
621-49775-3821	SECURITY	1,452	5,000	1,287	1,812	1,900			
621-49775-4200	DEPRECIATION EXPENSE	38,879	-	-	24,250	24,000			
621-49775-4310	CASH OVER/SHORT	[274]	-	153	153	500			
621-49775-4330	DUES & SUBSCRIPTIONS	1,357	1,400	1,793	1,923	2,000			
621-49775-4370	SAFETY EXPENSE	1,795	100	259	500	1,000			
621-49775-4380	COMPUTER EXPENSE	8,505	5,000	3,414	3,500	5,000			
621-49775-4385	LIQUOR MISCELLANEOUS	11,540	15,000	10,622	12,000	12,000			
621-49775-4396	VISA/MASTER ACH EXPENSE	94,515	35,971	26,726	35,635	36,000			
621-49775-4398	BAD DEBT EXPENSE	-	-	-	-	-			
621-49775-4399	ON-LINE/TELECHECK FEES	424	500	550	550	550			
621-49775-4402	ADVERTISING/MARKETING	2,860	2,500	950	2,000	2,500			
621-49775-6125	INTEREST EXPENSE (NEGATIVE CASH)	32	-	43	100	100			
		1,721,667	1,690,774	1,468,064	1,671,951	1,707,538			
621-49775-5580	CAPITAL OUTLAY	-	7,500	11,810	11,810	17,000			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	2016 Estimated				
100-GENERAL FUND REVENUE									
621-49775-5041 LEASE PAYMENTS FOR POS SOFTWARE									
621-49775-6110	BOND & LOAN PRINCIPAL / INTEREST (4,LOAN FROM W&S)	59 9,381 9,440	22 12,740 12,766	20 4,152 4,172	22 70,244 70,266	14 62,967 62,961			
621-49775-7210	TRANSFER OUT - TO PARK FUND	50,000	150,000	-	100,000	75,000			
TOTAL LIQUOR EXPENDITURES		1,761,107	1,855,540	1,472,235	1,842,217	1,845,499			

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2016 Budget	2016 Actual 11/15/16	2016 Estimated	2017 Proposed						
			Budget	Actual	11/15/16										
100-GENERAL FUND REVENUE															
CIVIC CENTER															
REVENUE															
630-34010-0000	LEASE PURCHASE PROCEEDS	25,945.00	58,629	-	-										
630-34922-0000	LEASE PAYMENT - DIST 877 & BYHA	55,000	55,000	-	55,000		55,000								
630-36222-0000	REFUNDS & REIMBURSEMENTS	1,175	-	508	508										
630-36230-0000	CONTRIBUTION/DONATIONS	59,400	50,000	49,100	49,100		50,000								
630-37821-0000	GAME/CONCESSION COMMISSION	3,162	2,500	2,050	3,000		3,000								
630-38060-0000	ICE TIME	442,564	460,000	242,932	463,926		480,000								
630-38062-0000	ADVERTISING	14,115	15,000	(490)	12,000		13,000								
630-38064-0000	BUILDING RENT	10,438	12,000	16,130	24,345		25,000								
630-38065-0000	GATE RECEIPTS	3,099	3,000	8,976	8,976		8,000								
630-38067-0000	MISCELLANEOUS REVENUE	1,080	1,000	976	1,000		1,000								
630-38068-0000	OPEN SKATING	6,174	6,500	2,343	4,000		5,000								
630-38069-0000	CONCESSIONS	43,191	15,000	26,575	26,575		BYHA								
630-38070-0000	SPORT SHOP (SKATE RENTAL)	479	500	258	238		BYHA								
630-38076-0000	SKATE SHARPENING (SPORT SHOP)	1,610	2,000	883	884		BYHA								
630-38077-0000	CLOTHING - SPORT SHOP	871	1,500	370	370		BYHA								
630-38078-0000	CURLING REVENUE	-	-	-	-		-								
630-38090-0000	INSURANCE RECOVERIES	-	-	-	-		-								
630-39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-		-								
630-39210-0000	TRANSFERS IN - FROM ELECTRIC	50,000	50,000	-	50,000		50,000								
TOTAL REVENUE			727,597	736,629	357,630		(59,921)	691,000							

ACCOUNT NUMBER	DESCRIPTION	2019 ACTUAL	2018					
			BUDGET	ACTUAL 11/15/18	2018 ESTIMATED	2017 PROPOSED		
100-GENERAL FUND								
REVENUE								
EXPENDITURES								
630-45122-1010	WAGES (ADMINISTRATION)	74,233	78,750	55,031	78,750 *	81,113		
630-45122-1140	WAGES (MAINTENANCE)	92,626	99,750	78,704	99,750 *	102,743		
630-45122-1145	WAGES (CONCESSIONS)	14,509	-	8,525	8,525 *	-		
630-45122-1210	PERA CONTRIBUTION ** 7.5%	11,059	13,388	8,814	13,388	13,789		
630-45122-1220	FICA CONTRIBUTION ** 6.2%	10,824	11,067	8,364	11,596	11,399		
630-45122-1240	MEDICARE CONTRIBUTION ** 1.45%	2,531	2,583	1,956	2,712	2,666		
630-45122-1310	HEALTH INSURANCE	29,758	32,894	32,295	34,666	34,666		
630-45122-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-		
630-45122-1420	UNEMPLOYMENT BENEFITS	516	-	622	622	650		
630-45122-2010	OFFICE SUPPLIES	151	250	111	250	250		
630-45122-2070	TRAINING	299	150	7	150	150		
630-45122-2120	VEHICLE EXPENSE	544	1,000	352	400	500		
630-45122-2142	CURLING EXPENSE	-	-	-	-	-		
630-45122-2143	SKATING EQUIP-SPORT SHOP	306	-	-	-	-		
630-45122-2144	MERCHANDISE FOR RESALE-SPORT SHOP	373	750	-	BYHA	BYHA		
630-45122-2150	MATERIALS/SUPPLIES	10,769	15,000	9,211	12,000	12,000		
630-45122-2160	TOOLS	5	-	17	17	-		
630-45122-2180	CLOTHING ALLOWANCE	75	225	-	225	225		
630-45122-2210	EQUIPMENT MAINTENANCE	29,979	12,000	14,036	15,000	15,000		
630-45122-2243	RENT EXPENSE	281,053	238,391	238,391	239,448	239,448		
630-45122-2280	MAINTENANCE & REPAIRS	16,222	15,000	24,095	24,095	15,000		
630-45122-3597	CONCESSION PURCHASES	23,097	-	13,284	13,284	BYHA		
630-45122-3010	AUDITING/ACCOUNTING	2,250	2,250	2,500	2,500	2,500		
630-45122-3020	PROFESSIONAL SERVICES	2,159	-	6,547	10,747	10,000		
630-45122-3210	TELEPHONE	2,501	-	2,763	3,179	2,502		
630-45122-3610	LIABILITY - PROPERTY - WC INSURANCE	10,072	13,000	12,472	12,472	13,000		
630-45122-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	-	5,000		
630-45122-3820	UTILITIES	153,470	175,000	112,175	161,470	170,000		
630-45122-3821	SECURITY	1,989	1,700	1,245	1,371	635		
630-45122-4310	CASH OVER/SHORT	149	-	-	-	-		
630-45122-4370	SAFETY EXPENSE	675	500	61	300	400		
630-45122-4380	COMPUTER EXPENSE	2,220	1,000	1,248	1,243	1,000		
630-45122-4395	MISCELLANEOUS	6,658	3,500	5,431	10,000	5,000		
630-45122-4397	BOND ADMIN FEES	-	450	-	-	-		
630-45122-4398	BAD DEBT EXPENSE	-	-	-	-	-		
630-45122-4402	ADVERTISING	2,504	1,500	906	1,100	1,000		
630-45122-6125	INTEREST EXPENSE	3,559	3,500	2,138	3,800	4,000		
TOTAL		747,637	730,103	644,316	762,003	744,635		
CAPITAL IMPROVEMENTS								
630-45122-5550	CAPITAL OUTLAY	55,765	58,629	10,683	10,688	25,663		
DEBT SERVICE								
630-45122-6037	LEASE PRINCIPAL ** HEATER / CONTROL SYS / FLOOR SCRUBBER	2,360	5,690	5,389	5,360	5,981		
630-45122-6038	LEASE INTEREST ** HEATER / CONTROL SYS / FLOOR SCRUBBER	204	380	348	380	289		
TOTAL EXPENDITURES		806,965 *	795,002	660,751	778,961	776,566		
REVENUE OVER/UNDER EXPENDITURES		(78,969)	(56,373)	(305,121)	(79,040)	(85,568)		

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2016		2016 Budget 11/15/16	2016 Estimated	2017 Proposed
			2016 Budget	Actual 11/15/16			
100-GENERAL FUND							
REVENUE							
640-31010-0000	TAX LEVY "DEBT SERVICE	-	-	-	-	-	254,865
640-34101-0000	RENT / LEASE	21,152	22,200	21,542	23,500	-	-
640-34300-0000	SALE OF PROPERTY						
640-34710-0000	GREEN FEES	291,414	337,000	306,096	306,692	310,000	
640-34711-0000	MEMBERSHIP FEES	150,249	202,000	176,772	182,186	180,000	
640-34712-0000	CART RENTAL	145,808	120,000	100,810	111,667	115,000	
640-34713-0000	PRO SHOP SALES	64,804	67,000	59,452	59,803	60,000	
640-34725-0000	HANDICAP FEES	4,662	4,000	3,818	3,818	4,000	
640-36210-0000	INTEREST EARNED	-	-	-	-	-	
640-36222-0000	REFUNDS & REIMBURSEMENTS	-	-	161	161	-	
640-36230-0000	CONTRIBUTIONS/DONATIONS	2,795	-	-	-	-	
640-36240-0000	MISCELLANEOUS REVENUE	-	-	-	-	-	
640-37821-0000	ATM COMMISSION	323	300	216	300	300	
640-38090-0000	INSURANCE RECOVERIES	5,501	-	-	-	-	
	TRANSFER IN "FROM GENERAL	-	-	-	-	-	
TOTAL REVENUE			686,708 x	752,500	668,896	688,127	903,665

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2016			2016 Budget	2016 11/15/16	2016 Estimated	2017 Proposed						
			2016 Budget	2016 Actual	2016 11/15/16										
100-GENERAL FUND															
REVENUE															
 [CITY STAFF WAGES]															
640-49814-1010	WAGES (CITY WILD MARSH)	15,347	5,000	3,996	5,000	x	5,150								
640-49814-1210	PERA CONTRIBUTIONS " 7.5%	1,150	375	299	375		386								
640-49814-1220	FICA CONTRIBUTIONS " 6.2%	916	310	293	310		319								
640-49814-1240	MEDICARE CONTRIBUTIONS " 1.45%	214	73	54	73		75								
 [MERCHANDISE FOR RESALE]															
640-49815-2592	PRO-SHOP MERCHANDISE	51,597	43,000	39,274	42,000		45,000								
640-49815-3330	FREIGHT	2,019	2,500	1,609	1,700		2,000								
 [GOLF COURSE OPERATIONS]															
640-49816-1010	SALARIES & WAGES	230,412	237,909	183,889	207,741		213,973								
640-49816-1210	PERA CONTRIBUTIONS " 7.5%	16,043	17,843	10,596	15,581		16,048								
640-49816-1220	FICA CONTRIBUTIONS " 6.2%	14,217	14,750	11,339	12,880		13,266								
640-49816-1240	MEDICARE CONTRIBUTIONS " 1.45%	3,325	3,450	2,652	3,012		3,103								
640-49816-1310	HEALTH / DENTAL / LIFE INSURANCE	14,476	11,660	13,741	14,681		16,149								
640-49816-1320	EMPLOYMENT PHYSICAL	30	-	-	-		-								
640-49816-1420	UNEMPLOYMENT BENEFITS	9,990	2,500	4,330	10,000		10,000								
640-49816-2070	TRAINING	1,247	1,600	450	1,000		1,600								
640-49816-2150	MATERIALS/SUPPLIES	6,639	6,500	2,523	3,000		6,500								
640-49816-2180	UNIFORM/CLOTHING ALLOWANCE	-	150	-	150		150								
640-49816-2210	MAINTENANCE & REPAIRS " EQUIPMENT	18,997	20,000	10,757	14,000		18,000								
640-49816-2220	GOLF COURSE OPERATIONS	2,194	3,000	2,463	2,500		3,000								
640-49816-2222	CHEMICALS & FERTILIZERS	62,611	55,000	26,537	55,000		55,000								
640-49816-2223	GAS/OIL/LUBE	13,357	11,000	7,112	6,000		9,000								
640-49816-2224	SAND/SEED/SCD	3,967	5,000	4,987	5,000		5,000								
640-49816-2280	MAINTENANCE & REPAIRS " GROUNDS	148,008	3,000	12,600	13,000		4,000								
640-49816-2282	IRRIGATION MAINTENANCE & REPAIRS	2,015	3,000	1,712	3,000		3,000								
640-49816-2289	UNIFORMS/LAUNDRY	655	1,000	-	-		1,000								
640-49816-2291	MAINTENANCE & REPAIRS " BUILDINGS	142	1,000	152	1,000		1,000								
640-49816-3020	PROFESSIONAL FEES	289	-	6	6		-								
640-49816-4395	MISCELLANEOUS	291	500	170	250		500								
 [RESTAURANT OPERATIONS]															
640-49817-2210	EQUIPMENT MAINTENANCE	2,613	-	-	-		-								
640-49817-2280	MAINTENANCE & REPAIRS	2,884	6,000	6,291	6,500		6,000								
640-49817-3020	PROFESSIONAL FEES	-	-	-	-		-								
640-49817-4395	MISCELLANEOUS	-	-	-	-		-								
640-49817-5550	CAPITAL OUTLAY	-	-	-	-		-								
 [OTHER/SHARED EXPENDITURES]															
640-49818-2011	OFFICE SUPPLIES & EXPENSE	600	750	445	750		750								
640-49818-2070	TRAINING	-	-	-	-		-								
640-49818-2120	VEHICLE EXPENSE / MILEAGE	575	1,000	1,552	1,650		1,000								
640-49818-2291	BUILDING MAINTENANCE/REPAIRS	25,738	20,000	15,466	20,000		55,000								
640-49818-3010	AUDITING/ACCOUNTING	2,250	2,250	2,500	2,500		2,500								
640-49818-3020	PROFESSIONAL FEES	8,716	3,000	54	54		2,500								
640-49818-3210	TELEPHONE	2,727	2,800	3,361	3,911		2,900								
640-49818-3610	LIABILITY - PROPERTY - WC INSURANCE	15,377	17,500	14,427	14,427		15,500								
640-49818-3615	CASUALTY LOSS / DEDUCTIBLE	5,000	5,000	-	-		5,000								
640-49818-3820	UTILITIES	60,028	64,000	49,027	98,053		62,000								
640-49818-3821	SECURITY	1,375	1,600	1,206	1,447		1,600								
640-49818-4200	DEPRECIATION	140,283	140,000	-	145,000		150,000								
640-49818-4330	DUES & SUBSCRIPTIONS	2,144	2,000	1,550	2,000		2,000								
640-49818-4370	SAFETY EXPENSE	138	300	1,382	1,382		500								

ACCOUNT NUMBER	DESCRIPTION	2015 ACTUAL	2015			2017 Proposed			
			2016 Budget	Actual 11/15/16	Estimated				
100-GENERAL FUND									
REVENUE									
640-49818-4380	COMPUTER EXPENSE	6,962	6,000	4,460	5,000	6,000			
640-49818-4392	INVENTORY ADJUSTMENT	-	-	-	-	-			
640-49818-4395	MISCELLANEOUS EXPENSE	480	300	623	623	500			
640-49818-4396	VISA/MASTER/DISCOVER FEES	13,080	9,000	11,107	12,546	12,500			
640-49818-4397	BOND ADMINISTRATION FEES	2,200	2,200	47,498	47,498	2,000			
640-49818-4398	BAD DEBT EXPENSE	-	500	-	-	500			
640-49818-4402	ADVERTISING/MARKETING	7,151	12,000	5,360	6,000	8,000			
640-49818-4403	COUPONS & DISCOUNTS	-	-	-	-	-			
640-49818-6125	INTEREST EXPENSE	5,820	6,500	3,582	6,500	7,000			
 (PRO SHOP OPERATIONS)									
640-49819-1010	SALARIES & WAGES	117,399	121,711	97,726	109,030	112,301			
640-49819-1210	PERA CONTRIBUTIONS (7.5%)	3,939	9,128	3,907	8,177	8,425			
640-49819-1220	FICA CONTRIBUTIONS (6.2%)	7,252	7,546	5,975	6,760	6,965			
640-49819-1240	MEDICARE CONTRIBUTIONS (1.45%)	1,691	1,765	1,398	1,581	1,628			
640-49819-1310	HEALTH INSURANCE	6,747	4,837	5,673	6,155	6,771			
640-49819-1320	EMPLOYMENT PHYSICAL	-	-	-	-	-			
640-49819-1420	UNEMPLOYMENT BENEFITS	12,765	-	-	-	-			
640-49819-2070	TRAINING	-	500	-	-	-			
640-49819-2180	UNIFORM/CLOTHING ALLOWANCE	-	150	-	150	150			
640-49819-2220	OPERATIONS	5,308	5,500	3,230	5,500	5,500			
640-49819-2225	HANDICAP FEES	2,330	2,400	2,010	2,010	2,000			
640-49819-2288	CART MAINTENANCE	499	1,500	1,653	1,700	1,500			
640-49819-2289	UNIFORMS/LAUNDRY	-	500	-	-	800			
640-49819-4385	MISCELLANEOUS	301	250	507	507	350			
 TOTAL:		1,064,475	908,807	632,973	934,670	925,354			
 DEBT SERVICE (WILD MARSH)									
640-49818-5550	CAPITAL OUTLAY	-	72,000	60,900	60,900	79,000			
640-49818-5550	CAPITAL OUTLAY	184,960	-	-	-	-			
Lease Purchase Proceeds (Officer Expense)									
 DEBT SERVICE (WILD MARSH)									
640-49816-6035	LEASE PURCHASE INTEREST - 2013	1,955	1,344	1,232	1,344	741			
640-49816-6034	LEASE PURCHASE INTEREST - 2016	-	-	407	488	690			
640-49816-6041	LEASE PURCHASE INTEREST - 2014	1,513	1,118	1,025	1,119	732			
640-49816-6045	LEASE PURCHASE INTEREST - 2012	122	16	15	16	-			
640-49818-6026	LEASE PURCHASE INTEREST - 2013	947	175	160	175	81			
640-49818-6037	LEASE PURCHASE INTEREST - 2015	1,697	3,237	3,013	3,237	2,501			
640-49818-6111	LEASE INTEREST - WILDLIFE BUILDING & GROUNDS	158,061	61,423	77,782	77,782	79,355			
 TOTAL EXPENDITURES		x	1,433,750	x	1,048,171	777,506	1,079,780	1,056,604	
 TOTAL REVENUE OVER / UNDER EXPENDITURES									
BOND / LEASE PURCHASE PRINCIPAL			305,762.62		179,474	-	139,541	179,475	
 TOTAL:			(747,022)		(295,671)	(105,610)	(391,653)	(182,939)	