Common Council
Special Meeting – Budget Presentation
Tuesday, September 22, 2015, 6:00 p.m.
City Hall
31 S. Madison Street, Evansville, Wisc.

1. Call to order.

2. Roll call.

3. Approval of agenda.

4. Citizen appearances.

5. 2016 Capital and Operating Budget Presentations. Each department head and/or committee will present their preliminary capital and operating budgets. Presentations will include revenues and expenditures; **each presentation is expected to run about 2 to 10 minutes depending on complexity and Q&A.** The page listings refer to the Budget Worksheet in the packet; all capital projects are on pages 27-30 and a separate handout that will be distributed at the meeting.

A. General Fund Revenues pg. 1-3
B. Library pg. 19-20
C. General Government and Miscellaneous: Council (pg 4), Mayor (pg 4), Legal Services (pg 4), Accounting/Auditing & Assessor (pg 5), Municipal Buildings (pg 5), General Miscellaneous (pg 5-6), Support for Outside Programs (pg 11), Baseball (pg 13), Preservation/Restoration (pg 14).
D. Municipal Court pg. 4
E. Fire District pg. 7
F. Police Department pg. 7-8
G. EMS pg. 17-18
H. Pool and Park Store pg. 12
I. Youth Center pg. 13
J. Community Development pg. 14
K. Tourism pg. 16
L. Miscellaneous: Public Works
    1. Building Inspector pg. 8
    2. Public Works, general pg. 9
    3. Recycling & Disposal pg. 9-10
M. Parks Department (maintenance) pg. 12-13
N. Cemetery pg. 21
O. Wastewater Utility pg. 31-33
P. Stormwater Utility pg. 34
Q. Electric Utility pg.35-38
R. Water Utility pg. 39-41
S. Health and Human Services pg. 11
T. Finance pg. 5
U. Fund Transfers pg. 15
V. TID #5-8 pg. 22-25
W. Debt Service pg. 26

6. City Administrator/Finance Director budget comments.

7. Adjourn.

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Fund 10 Revenues

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-41110-000	GENERAL PROPERTY TAXES	$ (1,060,672)	$ (1,146,349)	$ (1,030,723)	$ (1,030,723)	$ (1,224,065)	$ (1,224,065)	$ (1,270,845)
10-41210-000	CONVERT FARMLAND TAX PENALTY	$ -	$ -	$ (1,088)	$ -	$ -	$ -	$ -
10-41220-000	DELINQUENT GEN PROP TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-41230-000	OCCUPATIONAL TAX - GRAIN	$ (1,811)	$ (3,450)	$ -	$ -	$ -	$ -	$ -
10-41240-000	~~ROOM TAX~~	$ (9,047)	$ (16,875)	$ (15,060)	$ (9,000)	$ (6,703)	$ (13,500)	$ -
10-41310-000	PYMT IN LIEU TAXES-MUN UTILITY	$ (423,695)	$ (448,197)	$ (439,023)	$ (413,000)	$ -	$ (445,000)	$ (455,000)
10-41320-000	PYMT IN LIEU TAXES-HOUSING AUT	$ (3,300)	$ (3,300)	$ (3,300)	$ (3,300)	$ (3,300)	$ (3,300)	$ (3,300)
10-41800-000	INTEREST ON TAXES PP & RE	$ -	$ -	$ (1,915)	$ -	$ (728)	$ -	$ -
10-41810-000	REFUNDED TAX CHARGEBACK	$ 1,107	$ -	$ -	$ -	$ -	$ -	$ -
10-43211-520	FED AID - PD BODY ARMOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-43212-530	FEDERAL AID - FEMA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-43400-530	STATE AID GEN TRANSPORTATION	$ (267,987)	$ (253,152)	$ (245,571)	$ (245,624)	$ (165,760)	$ (221,014)	$ (209,963)
10-43410-000	SHARED REVENUE FROM STATE	$ (405,839)	$ (406,039)	$ (406,744)	$ (405,838)	$ (61,581)	$ (406,000)	$ (410,538)
10-43411-000	SHARED REVENUE-STATE ADJ EMS	$ (4,700)	$ (4,500)	$ (3,800)	$ (4,700)	$ -	$ (5,000)	$ (5,000)
10-43420-000	STATE EXPEND RESTRAINT	$ (51,603)	$ (47,238)	$ (45,954)	$ (45,954)	$ (47,115)	$ (47,115)	$ (46,567)
10-43420-520	FIRE INS FROM STATE 2%	$ (11,623)	$ (11,652)	$ (13,441)	$ (11,000)	$ (12,448)	$ (12,000)	$ (13,000)
10-43425-510	STATE INCENTIVE - GAB PROGRAM	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-43430-000	STATE AID EXEMPT COMPUTERS	$ (5,422)	$ (6,652)	$ (7,054)	$ (7,056)	$ (6,217)	$ (7,054)	$ (7,100)
10-43520-520	POLICE-STATE AID	$ -	$ (1,600)	$ -	$ -	$ -	$ -	$ -
10-43530-520	STATE GRANT-POLICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-43530-530	STATE AID - CONNECTING STREET	$ (30,782)	$ (30,834)	$ (30,897)	$ (31,058)	$ (23,329)	$ (31,106)	$ (31,100)
10-43530-550	STATE GRANT- VOTE EQUIP REIMB	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-43545-530	RECYCLING REVENUE FROM STATE	$ (17,104)	$ (17,122)	$ (17,114)	$ (17,081)	$ (17,112)	$ (17,100)	$ (13,680)
10-43690-530	STATE AID - URBAN FORESTRY	$ -	$ -	$ -	$ -	$ -	$ -	
10-44110-510	LIQUOR & MALT BEVERAGE LIC	$ (5,313)	$ (5,980)	$ (5,485)	$ (5,870)	$ (5,725)	$ (5,900)	$ (6,900)
10-44111-510	OPERATORS/PROV LICENSE	$ (1,605)	$ (1,835)	$ (1,630)	$ (1,350)	$ (1,935)	$ (1,400)	$ (1,600)
10-44112-510	CIGARETTE LICENSE	$ (400)	$ (350)	$ (250)	$ (300)	$ (300)	$ (300)	$ (700)
10-44114-510	TELEVISION FRANCHISE	$ (52,612)	$ (55,378)	$ (58,381)	$ (40,000)	$ (30,118)	$ (55,000)	$ (55,000)
10-44115-510	WEIGHTS AND MEASURES	$ -	$ -	$ -	$ (1,600)	$ -	$ (1,600)	$ (1,600)
10-44120-510	ANIMAL PERMIT/LICENSE	$ (3,936)	$ (3,627)	$ (4,040)	$ (3,500)	$ (4,074)	$ (4,000)	$ (4,800)
10-44121-510	BICYCLE LICENSE	$ (20)	$ (35)	$ (10)	$ (15)	$ (5)	$ (15)	$ (15)
10-44122-510	MISC LICENSES (SUNDRY)	$ (2,160)	$ (1,288)	$ (1,915)	$ (2,000)	$ (1,650)	$ (2,000)	$ (1,750)
10-44123-510	VEHICLE REGISTRATION FEE	$ 1,076	$ -	$ 80	$ -	$ (3,666)	$ -	$ -
10-44124-510	DNR REGISTRATION FEE	$ 39	$ (164)	$ -	$ -	$ -	$ -	$ -
10-44300-520	BUILDING PERMITS	$ (19,638)	$ (19,257)	$ (28,745)	$ (15,000)	$ (11,650)	$ (25,000)	$ (6,000)

Fund 10 Revenues

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-44300-530	ST OPEN/C&G/DRWY/TERACE PERMIT	$ (625)	$ (2,400)	$ (2,245)	$ (1,000)	$ (510)	$ (1,000)	$ (1,000)
10-44400-560	ZONING PERMITS & FEES	$ (2,773)	$ (4,303)	$ (4,320)	$ (2,500)	$ (2,453)	$ (4,000)	$ (4,000)
10-45110-510	ADMINISTRATIVE PENALTY/FINE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-45110-520	COURT PENALTIES & COSTS	$ (98,121)	$ (86,133)	$ (98,708)	$ (100,000)	$ (55,836)	$ (92,872)	$ (90,000)
10-45130-520	PARKING VIOLATIONS	$ (13,301)	$ (11,872)	$ (14,386)	$ (15,000)	$ (11,548)	$ (15,000)	$ (20,500)
10-45140-550	RESTITUTION - POOL	$ -	$ (85)	$ -	$ -	$ -	$ -	$ -
10-46042-100	LEGAL SERVICES REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46110-510	RECORD SEARCH/COPY REVENUE	$ (2,635)	$ (2,281)	$ (2,404)	$ (1,500)	$ (2,440)	$ (1,500)	$ (2,400)
10-46111-510	LICENSE PUBLICATION FEES	$ (225)	$ (195)	$ (180)	$ (210)	$ (195)	$ (210)	$ (210)
10-46120-000	CURB/GUTTER SPEC ASSESS REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46123-510	VEHICLE REGIST AGENT FEE	$ (5,112)	$ (4,497)	$ (5,008)	$ (5,000)	$ (3,611)	$ (5,000)	$ (5,000)
10-46124-520	AGENT FEE-DNR	$ (39)	$ (26)	$ (36)	$ (10)	$ (44)	$ -	$ -
10-46125-510	POLICE DEPT - NSF SERVICE FEE	$ -	$ -	$ (25)	$ -	$ (50)	$ -	$ -
10-46130-000	SIDEWALK SPEC ASSESS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46210-520	PD VEH INSPEC & MISC REVENUE	$ (15,258)	$ (11,998)	$ (13,688)	$ (11,350)	$ (10,728)	$ (14,000)	$ (14,000)
10-46220-000	SANITARY SEWER/STORM SEWER	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46230-000	DRIVEWAY SPEC ASSESS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46240-000	WATERMAINS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46310-000	HWY MAINT & CONSTRUCTION	$ (100)	$ -	$ -	$ -	$ (100)	$ -	$ -
10-46414-530	CONTRIBUTED CAPITAL-DEVELOPERS	$ -	$ (500)	$ (300)	$ -	$ -	$ -	$ -
10-46420-530	REF/RECYC SPEC CHARGE REVENUE	$ (251,830)	$ (257,193)	$ (289,451)	$ (283,050)	$ (294,002)	$ (288,000)	$ (299,000)
10-46435-530	DISPOSAL TAGS/RECYCLING BINS	$ (11,140)	$ (9,250)	$ (268)	$ -	$ -	$ -	$ -
10-46720-550	PARK STORE REVENUE	$ (16,021)	$ (14,416)	$ (8,904)	$ (13,600)	$ (9,587)	$ (13,600)	$ (11,000)
10-46721-550	PICNIC TABLE REVENUE	$ (85)	$ (195)	$ (205)	$ (150)	$ (95)	$ (150)	$ (150)
10-46722-550	PARK SHELTER RENTAL REVENUE	$ (2,927)	$ (2,463)	$ (2,022)	$ (2,400)	$ (2,261)	$ (2,400)	$ (2,000)
10-46750-550	SWIMMING POOL REVENUE	$ (63,427)	$ (53,264)	$ (54,512)	$ (62,000)	$ (54,798)	$ (55,000)	$ (60,500)
10-46752-550	FIELD LIGHTS REVENUE	$ -	$ (280)	$ (220)	$ -	$ (220)	$ -	$ -
10-46753-550	BASEBALL REVENUE-YOUTH	$ (10,557)	$ (10,495)	$ (11,079)	$ (10,457)	$ (9,260)	$ (10,500)	$ (10,000)
10-46754-550	SOFTBALL REVENUE-YOUTH TRAVLNG	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46755-550	A LEAGUE OF OUR OWN-YOUTH	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46756-550	SOCCER REVENUE	$ (1,000)	$ (1,000)	$ (1,000)	$ (1,000)	$ (1,100)	$ (1,100)	$ (1,100)
10-46757-550	ATHLETIC FIELD RENTAL-NONYOUTH	$ (375)	$ -	$ -	$ (440)	$ -	$ (440)	$ -
10-46758-550	PRESSBOX/CONCESSION/SCOREBOX	$ (40)	$ (40)	$ (40)	$ (60)	$ -	$ (60)	$ (60)
10-46810-560	TREE REFORESTATION REVENUE	$ (935)	$ (440)	$ (1,320)	$ (1,000)	$ (1,165)	$ (1,000)	$ (1,500)
10-46842-100	COMMUNITY PLANNING REVENUE	$ -	$ -	$ -	$ -	$ (130)	$ -	$ -

Fund 10 Revenues

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10-46862-100	ENGINEERING P&D REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-46882-100	ANNEX TAX COLLECTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-48030-512	INSUR DIVIDEND/AUDIT ADJ-COURT	$ -	$ -	$ -	$ -	$ (117)	$ -	$ -
10-48110-510	INT ON TEMP INVESTMENTS	$ (7,489)	$ (8,163)	$ (6,483)	$ (7,200)	$ (5,390)	$ (7,800)	$ (7,800)
10-48130-530	INT ON SPEC ASSESS/SPEC CHRGS	$ (1,293)	$ (483)	$ (1,192)	$ (200)	$ (2,138)	$ (400)	$ (400)
10-48140-512	INSUR DIVIDEND/AUDIT ADJ-GEN	$ -	$ -	$ -	$ -	$ (3,161)	$ -	$ -
10-48200-000	STORMWATER UTILITY OVERHEAD RE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-48200-510	RENT OF CITY BLDGS & OFFICE	$ (36,501)	$ (36,500)	$ (36,500)	$ (36,500)	$ (23,375)	$ (36,500)	$ (36,500)
10-48200-512	INSUR DIVIDEND/AUDIT ADJ-POLIC	$ -	$ -	$ -	$ -	$ (5,549)	$ -	$ -
10-48300-000	SALE OF EQUIPMENT & PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-48300-512	INSUR DIVIDEND/AUDIT ADJ-DPW	$ -	$ -	$ -	$ -	$ (1,902)	$ -	$ -
10-48400-000	INSURANCE RECOVERIES-GEN	$ (250)	$ (85)	$ -	$ -	$ -	$ -	$ -
10-48500-000	DONATIONS	$ -	$ (300)	$ -	$ -	$ -	$ -	$ -
10-48501-510	SENIOR CENTER DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-48530-510	BIKE RODEO REVENUE	$ (1,615)	$ -	$ -	$ -	$ -	$ -	$ -
10-48720-512	INSUR DIVIDEND/AUDIT ADJ-PARK	$ -	$ -	$ -	$ -	$ (575)	$ -	$ -
10-48730-512	INSUR DIVIDEND/AUDIT ADJ-POOL	$ -	$ -	$ -	$ -	$ (449)	$ -	$ -
10-48750-512	INSUR DIVIDEND/AUDIT ADJ-YOUTH	$ -	$ -	$ -	$ -	$ (93)	$ -	$ -
10-48803-510	INTEREST ON INTERFUND LOAN	$ (5,373)	$ (7,422)	$ (6,764)	$ (7,422)	$ (4,551)	$ (7,422)	$ (7,422)
10-48900-530	PUBLIC WORKS REVENUE	$ (250)	$ -	$ -	$ (100)	$ (400)	$ (100)	$ (100)
10-48900-550	MISC REVENUE (GF)	$ (398)	$ (754)	$ (38)	$ -	$ (40)	$ (100)	$ (100)
10-48901-550	YOUTH CENTER REVENUE	$ (12,838)	$ (14,979)	$ (10,481)	$ (7,500)	$ (8,215)	$ (5,900)	$ (6,900)
10-49221-000	TRANSFER FROM LIBRARY FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-49950-410	TRANSFER FROM TIF #4	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-49950-510	TRANSFER FROM TIF #5	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-49950-520	TRANSFER FROM EMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ (175,000)	$ -	$ -	$ -
		$ (2,939,580)	$ (3,026,886)	$ (2,933,838)	$ (3,038,618)	$ (2,143,569)	$ (3,091,523)	$ (3,126,100)

Government and Administration

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-51010-110	COUNCIL SALARY	$ 16,168	$ 16,169	$ 15,220	$ 17,280	$ 5,468	$ 12,600	$ 12,600
10-51010-150	COUNCIL FICA	$ 1,237	$ 1,237	$ 1,164	$ 1,321	$ 418	$ 963	$ 964
10-51010-300	COUNCIL EXPENSES & SUPPLIES	$ 4,854	$ 2,404	$ 3,649	$ 5,000	$ 243	$ 4,000	$ 4,000
10-51020-110	MAYOR SALARY & BENEFITS	$ 4,320	$ 4,423	$ 5,182	$ 5,760	$ 2,325	$ 4,200	$ 4,200
10-51020-150	MAYOR FICA	$ 330	$ 338	$ 396	$ 441	$ 205	$ 321	$ 321
10-51020-300	MAYOR EXPENSES	$ 1,686	$ 1,283	$ 1,785	$ 1,650	$ 805	$ 1,650	$ 1,650
10-51030-110	MUNI COURT SALARY	$ 17,808	$ 18,271	$ 18,096	$ 18,134	$ 11,586	$ 18,033	$ 24,935
10-51030-132	MUNICIPAL COURT DENTAL INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51030-133	MUNICIPAL COURT HEALTH INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51030-134	MUNI COURT INCOME CONTINUATION	$ 16	$ -	$ -	$ 86	$ -	$ 86	$ -
10-51030-136	MUNICIPAL COURT LIFE INS	$ 73	$ 77	$ 99	$ 74	$ 77	$ 74	$ -
10-51030-138	MUNICIPAL COURT RETIREMENT	$ 1,152	$ 1,240	$ 1,328	$ 1,347	$ 850	$ 1,316	$ 1,768
10-51030-150	MUNICIPAL COURT FICA	$ 1,347	$ 1,382	$ 1,369	$ 1,387	$ 890	$ 1,379	$ 1,908
10-51030-210	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51030-251	MUNI COURT - TECH/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,400
10-51030-280	MUNI CT JAIL CONFINEMENT FEE	$ 2,846	$ 1,768	$ 1,196	$ 2,500	$ -	$ 1,500	$ 1,500
10-51030-281	MUNI COURT FINES/ASSESS	$ 33,334	$ 32,909	$ 36,296	$ 21,000	$ 11,602	$ 33,000	$ 23,000
10-51030-300	MUNICIPAL COURT EXPENSES	$ 6,209	$ 9,213	$ 6,760	$ 6,900	$ 5,895	$ 6,900	$ 4,600
10-51030-305	MUNICIPAL JUDICIAL SUBSTITUTE	$ -	$ -	$ 200	$ 600	$ 200	$ 600	$ 300
10-51030-511	MUNI COURT LIABILITY INSURANCE	$ 349	$ 319	$ 217	$ 226	$ 218	$ 237	$ 237
10-51030-512	MUNI COURT WORKERS COMP INS	$ 102	$ 32	$ (19)	$ 46	$ 33	$ 47	$ 67
10-51030-513	COURT UNEMPLOYMENT INSURANCE	$ 4	$ -	$ -	$ -	$ -	$ -	$ -
10-51040-210	LEGAL SERVICES	$ 27,267	$ 25,545	$ 37,523	$ 26,502	$ 26,110	$ 27,000	$ 30,000
10-51040-215	LEGAL SERVICES MUNI COURT	$ 24,966	$ 22,947	$ 27,842	$ 24,400	$ 11,279	$ 26,000	$ 24,000
10-51050-110	CITY ADMIN SALARY	$ 56,885	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-132	CITY ADMIN DENTAL INS	$ 321	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-133	CITY ADMIN HEALTH INS	$ 5,349	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-134	CITY ADMIN INCOME CONT	$ 22	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-136	CITY ADMIN LIFE INS	$ 71	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-138	CITY ADMIN RETIREMENT	$ 3,373	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-150	CITY ADMIN FICA	$ 4,349	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-251	COMPUTER SOFTWARE/MTN/UPGRADES	$ 203	$ -	$ -	$ -	$ -	$ -	$ -
10-51050-300	CITY ADMIN EXPENSES	$ 3,125	$ -	$ 1,041	$ -	$ -	$ -	$ -
10-51070-210	ELECTION EQUIP MAINT/SUPPLIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51070-300	CLERK ELECTION EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Government and Administration

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-51090-210	ACCOUNTING/AUDITING	$ 11,525	$ 11,750	$ 12,460	$ 12,000	$ 14,105	$ 12,000	$ 12,500
10-51100-210	ASSESSOR SERVICES	$ 29,197	$ 38,370	$ 20,500	$ 20,500	$ 12,017	$ 20,600	$ 20,700
10-51100-310	ASSESSOR SUPPLIES	$ 0	$ 2	$ 0	$ -	$ -	$ -	$ -
10-51100-342	BOARD OF REVIEW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51100-350	BOARD OF REVIEW - FICA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51110-110	FINANCE SALARY	$ 114,100	$ 140,393	$ 137,989	$ 152,415	$ 82,433	$ 147,115	$ 125,485
10-51110-132	FINANCE DENTAL INSURANCE	$ 1,890	$ 2,437	$ 3,052	$ 3,942	$ 2,206	$ 2,946	$ 3,053
10-51110-133	FINANCE HEALTH INSURANCE	$ 26,412	$ 30,666	$ 40,277	$ 48,188	$ 31,439	$ 51,680	$ 46,942
10-51110-134	FINANCE INCOME CONTINUATION	$ 41	$ -	$ -	$ 695	$ -	$ 651	$ 540
10-51110-136	FINANCE LIFE INSURANCE	$ 368	$ 457	$ 248	$ 465	$ 145	$ 364	$ -
10-51110-138	FINANCE RETIREMENT	$ 6,503	$ 10,278	$ 7,640	$ 10,604	$ 5,883	$ 9,960	$ 8,282
10-51110-150	FINANCE FICA	$ 8,302	$ 10,548	$ 9,696	$ 11,660	$ 6,445	$ 11,253	$ 9,600
10-51110-210	FINANCE PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ 150
10-51110-250	FINANCE OFFICE EQUIP CONTRACTS	$ 2,271	$ 1,276	$ 1,287	$ 1,000	$ 639	$ 1,300	$ 1,450
10-51110-251	COMPUTER SOFTWARE/MTN/UPGRADES	$ 220	$ 370	$ 556	$ 370	$ -	$ 370	$ 500
10-51110-252	FINANCE COMPUTER EQUIPMENT	$ 375	$ 1,517	$ 2,833	$ 250	$ -	$ 500	$ 500
10-51110-280	FINANCE CO TAX COLLECTION	$ 1,250	$ 1,370	$ 1,385	$ 1,350	$ 1,377	$ 1,390	$ 1,400
10-51110-290	FINANCE PUBLISHING CONTRACT	$ 8,100	$ 8,100	$ 8,100	$ 8,100	$ 5,400	$ 8,100	$ 8,100
10-51110-300	FINANCE ADMIN EXPENSE	$ 500	$ 444	$ 4,012	$ 500	$ 64	$ 1,000	$ 1,000
10-51110-310	FINANCE OFFICE SUPPLIES & EXP	$ 7,299	$ 8,035	$ 8,690	$ 8,000	$ 4,440	$ 8,000	$ 9,500
10-51110-330	FINANCE TRAINING	$ 935	$ 1,458	$ 2,197	$ 4,800	$ 2,004	$ 6,000	$ 6,000
10-51110-361	FINANCE TELEPHONE	$ 2,727	$ 1,776	$ 2,255	$ 1,500	$ 1,711	$ 1,800	$ 2,000
10-51110-370	FINANCE ELECTION EXPENSES	$ 8,601	$ 2,741	$ 4,400	$ 6,000	$ 1,625	$ 3,000	$ 6,000
10-51110-512	FINANCE WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 384
10-51110-740	UNCOLLECTIBLE ACCTS/ADJUST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51120-355	MUNICIPAL BUILDINGS	$ 25,842	$ 28,843	$ 25,349	$ 25,000	$ 11,315	$ 27,000	$ 27,500
10-51140-150	CITIZEN COMMITTEE- FICA	$ 101	$ 124	$ 109	$ 230	$ 303	$ 220	$ 306
10-51140-160	CITIZEN COMMITTEE STIPENDS	$ 1,310	$ 1,640	$ 1,460	$ 3,000	$ 4,040	$ 3,000	$ 4,000
10-51140-180	RECOGNITION PROGRAM	$ -	$ -	$ 900	$ 1,000	$ -	$ 1,000	$ 1,000
10-51140-205	PROFESSIONAL SERVICES	$ -	$ -	$ 6,921	$ 8,000	$ -	$ -	$ -
10-51140-210	COMMUNITY WEB PAGE	$ -	$ -	$ -	$ -	$ -	$ 3,500	$ -
10-51140-220	MANUFACTURING ASSESSMENT FEE	$ 794	$ 726	$ 712	$ 1,000	$ -	$ 1,000	$ 1,000
10-51140-251	SOFTWARE MAINT AGREEMENT	$ 4,350	$ 6,360	$ 2,120	$ 4,240	$ 2,188	$ 4,240	$ 4,600
10-51140-280	SENIOR CENTER PROJ EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-285	DOG & CAT LICENSE EXPENSE	$ 3,161	$ 2,735	$ 4,235	$ 3,500	$ 2,990	$ 3,700	$ 4,000

Government and Administration

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-51140-291	CODE LEGAL UPDATE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-380	CONVERT FARMLAND PENALTY DIST	$ 60	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-385	BIKE RODEO EXPENSE	$ 1,157	$ 458	$ -	$ -	$ -	$ -	$ -
10-51140-389	CASH SHORT & OVER	$ (10)	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-390	SUNDRY UNCLASSIFIED	$ -	$ 15	$ 3	$ -	$ -	$ -	$ -
10-51140-399	LOSS ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-505	WEIGHTS AND MEASURES	$ -	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600	$ 1,600
10-51140-510	PROPERTY INSURANCE	$ 1,797	$ 2,075	$ 2,180	$ 2,102	$ 1,563	$ 2,342	**$ 2,693**
10-51140-511	LIABILITY INSURANCE	$ 4,745	$ 6,607	$ 4,155	$ 6,234	$ 4,027	$ 6,546	**$ 6,873**
10-51140-512	WORKERS COMPENSATION INSURANCE	$ 2,501	$ 425	$ (711)	$ 635	$ 739	$ 1,092	$ -
10-51140-513	UNEMPLOYMENT INSURANCE ASSESSM	$ 45	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-640	TRANSFER TO CAPITAL PROJECTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-710	ANNEX TAX REIMBURSEMENT	$ 443	$ -	$ -	$ -	$ -	$ -	$ -
10-51140-740	ILLEGAL TAXES & TAX REFUNDS	$ -	$ -	$ 131	$ -	$ -	$ -	$ -
10-51140-741	JUDGEMENTS & LOSSES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 494,677	$ 463,151	$ 476,086	$ 483,534	$ 278,899	$ 483,175	$ 457,108

Public Safety: Police, Fire and Building Inspection

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-52200-110	POLICE SALARY	$ 540,267	$ 593,122	$ 587,700	$ 581,625	$ 395,260	$ 593,719	$ 620,632
10-52200-131	POLICE CLOTHING ALLOW	$ 508	$ -	$ 5,400	$ 5,400	$ 5,850	$ 5,400	$ 6,750
10-52200-132	POLICE DENTAL INS	$ 9,779	$ 10,616	$ 9,544	$ 10,487	$ 7,457	$ 9,338	$ 9,338
10-52200-133	POLICE HEALTH INS	$ 106,055	$ 121,831	$ 132,642	$ 128,733	$ 110,468	$ 150,870	$ 161,431
10-52200-134	POLICE INCOME CONT	$ 198	$ -	$ -	$ 2,763	$ -	$ 2,820	$ 2,625
10-52200-136	POLICE LIFE INS	$ 575	$ 591	$ 620	$ 583	$ 566	$ 574	$ -
10-52200-137	POLICE LONGEVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52200-138	POLICE RETIREMENT	$ 78,534	$ 86,449	$ 78,377	$ 77,200	$ 46,783	$ 65,625	$ 58,339
10-52200-150	POLICE FICA	$ 40,081	$ 44,647	$ 44,503	$ 44,497	$ 32,124	$ 45,421	$ 47,478
10-52200-205	Investigative Expenses	$ 50	$ 618	$ 300	$ 500	$ 140	$ 500	$ 500
10-52200-210	PROFESSIONAL SERVICES							$ -
10-52200-251	Police Software/Mtn/Upgrades	$ 1,202	$ 746	$ 1,000	$ 1,000	$ 898	$ 1,000	$ 1,000
10-52200-260	ACCREDITATION	$ 3,150	$ 2,744	$ 1,687	$ 1,100	$ 728	$ 1,100	$ 800
10-52200-290	POLICE 911 SERVICE	$ 3,679	$ 1,468	$ 1,019	$ 3,793	$ 872	$ 3,793	$ 3,793
10-52200-310	POLICE OFFICE SUPPLIES	$ 7,970	$ 10,480	$ 8,641	$ 7,000	$ 5,907	$ 7,000	$ 7,000
10-52200-314	RECORDS ARCHIVE EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52200-330	POLICE TRAINING	$ 8,033	$ 5,239	$ 6,998	$ 5,000	$ 1,043	$ 4,500	$ 4,500
10-52200-331	POLICE AMMUNITION	$ -	$ -	$ -	$ -	$ 168	$ 3,500	$ 3,500
10-52200-340	POLICE EQUIPMENT	$ 6,511	$ 2,928	$ 4,708	$ 2,500	$ 2,563	$ 2,000	$ 2,000
10-52200-342	POLICE COMMISSION	$ -	$ -	$ 375	$ 500	$ 211	$ 500	$ 500
10-52200-343	POLICE VEHICLE FUEL	$ 23,871	$ 20,165	$ 19,370	$ 20,000	$ 7,336	$ 20,000	$ 17,820
10-52200-350	POLICE EQUIP MAINTENANCE	$ 9,131	$ 16,059	$ 11,291	$ 8,000	$ 7,527	$ 8,000	$ 8,000
10-52200-355	POLICE BLDG MAINT	$ 8,919	$ 8,547	$ 8,294	$ 8,640	$ 6,006	$ 7,440	$ 7,440
10-52200-360	POLICE BLDG UTILITIES EXPENSE	$ 9,073	$ 10,356	$ 11,271	$ 12,000	$ 6,195	$ 13,000	$ 13,000
10-52200-361	POLICE TELEPHONES	$ 7,741	$ 6,539	$ 9,222	$ 7,000	$ 5,550	$ 7,500	$ 7,500
10-52200-380	POLICE BODY ARMOR	$ 6,503	$ -	$ -	$ -	$ -	$ -	$ -
10-52200-390	POLICE PUBLIC RELATIONS	$ 35	$ -	$ -	$ -	$ 46	$ -	$ -
10-52200-510	POLICE PROPERTY INSURANCE	$ 1,024	$ 1,215	$ 1,325	$ 1,345	$ 906	$ 1,360	$ 1,564
10-52200-511	POLICE LIABILITY INSURANCE	$ 8,256	$ 7,615	$ 6,377	$ 8,166	$ 6,790	$ 8,574	$ 9,003
10-52200-512	POLICE WORKERS COMP INSURANCE	$ 13,556	$ 16,712	$ 19,118	$ 22,678	$ 16,304	$ 24,040	$ 23,540
10-52200-513	POLICE UNEMPLOYMENT INSURANCE	$ 96	$ -	$ -	$ -	$ -	$ -	$ -
10-52210-209	FIRE DISTRICT CONTRIB-INTERGOV	$ 11,623	$ 11,652	$ 13,441	$ 11,000	$ 12,448	$ 12,000	$ 13,000
10-52210-210	FIRE DISTRICT CONTRIBUTION	$ 209,520	$ 208,271	$ 212,851	$ 212,851	$ 152,073	$ 217,247	$ 225,000
10-52210-340	PUBLIC FIRE PROT (HYDRANTS)	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ -	$ 175,000	$ 175,000
10-52230-110	PT - POLICE SALARY	$ 29,642	$ 39,953	$ 37,840	$ 30,070	$ 35,774	$ 35,625	$ 43,540

Public Safety: Police, Fire and Building Inspection

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-52230-132	POLICE DENTAL INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52230-133	POLICE HEALTH INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52230-134	POLICE INCOME CONTINUATION	$ -	$ -	$ -	$ -	$ -	$ -	$ 123
10-52230-136	POLICE LIFE INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52230-138	POLICE RETIREMENT	$ 362	$ -	$ -	$ -	$ 2,065	$ -	$ 3,674
10-52230-150	PT - POLICE FICA	$ 2,301	$ 3,049	$ 2,895	$ 2,301	$ 2,900	$ 2,726	$ 3,331
10-52230-512	PT - POLICE WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,190
10-52240-110	BLDG INSPECTOR SALARY	$ 13,295	$ 12,847	$ 11,133	$ 12,154	$ 6,671	$ 12,143	$ -
10-52240-132	BLDG INSP DENTAL INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-52240-133	BLDG INSP HEALTH INS	$ -	$ 2,507	$ 9	$ -	$ -	$ -	$ -
10-52240-134	BLDG INSP INCOME CONT	$ 4	$ -	$ -	$ 58	$ -	$ 58	$ -
10-52240-136	BLDG INSP LIFE INS	$ 70	$ 85	$ 1	$ 83	$ -	$ 83	$ -
10-52240-138	BLDG INSP RETIREMENT	$ 540	$ 813	$ 462	$ 851	$ 487	$ 826	$ -
10-52240-150	BLDG INSP FICA	$ 720	$ 942	$ 850	$ 930	$ 548	$ 929	$ -
10-52240-300	BLDG INSP EXPENSES & TRAINING	$ 2,107	$ 1,296	$ 1,860	$ 2,521	$ 1,610	$ 1,800	$ 1,800
		$ 1,339,982	$ 1,425,102	$ 1,426,124	$ 1,408,329	$ 882,272	$ 1,446,011	$ 1,484,710

Public Works - Public Works, Recycling, & Fleet

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-53300-110	DPW SALARY	$ 109,933	$ 125,358	$ 194,307	$ 159,535	$ 94,546	$ 160,722	$ 166,057
10-53300-131	DPW CLOTHING ALLOWANCE	$ 1,590	$ 325	$ 1,208	$ 1,942	$ 750	$ 1,900	$ 1,900
10-53300-132	DPW DENTAL INS	$ 3,686	$ 4,374	$ 3,557	$ 4,444	$ 2,347	$ 4,155	$ 4,244
10-53300-133	DPW HEALTH INS	$ 30,534	$ 24,774	$ 27,070	$ 41,103	$ 28,188	$ 48,202	$ 45,662
10-53300-134	DPW INCOME CONT	$ 42	$ -	$ -	$ 758	$ -	$ 763	$ 714
10-53300-136	DPW LIFE INS	$ 224	$ 381	$ 291	$ 408	$ 158	$ 336	$ -
10-53300-138	DPW RETIREMENT	$ 4,789	$ 9,863	$ 10,084	$ 11,066	$ 6,548	$ 10,818	$ 10,960
10-53300-150	DPW FICA	$ 5,283	$ 9,643	$ 12,778	$ 12,205	$ 7,347	$ 12,295	$ 12,703
10-53300-210	PROFESSIONAL SERVICES	$ 1	$ 800	$ 2,300	$ 5,000	$ 2,000	$ 1,500	$ 1,500
10-53300-251	Computer Software/Mtn/Upgrades	$ -	$ 848	$ -	$ 1,000	$ 1,899	$ 3,000	$ 500
10-53300-280	DPW DRUG & ALCOHOL TESTING	$ -	$ 107	$ 442	$ 525	$ 200	$ 525	$ 525
10-53300-300	DPW STREET MAINT& REPAIRS	$ 46,057	$ 45,187	$ 29,916	$ 66,000	$ 19,431	$ 60,000	**$ 70,000**
10-53300-310	DPW OFFICE SUPPLIES & EXP	$ 543	$ 487	$ 2,302	$ 1,000	$ 847	$ 1,000	$ 1,000
10-53300-330	DPW TRAINING & SAFETY EXP	$ 5,922	$ 2,977	$ 2,790	$ 4,000	$ 8,138	$ 6,000	$ 9,000
10-53300-343	DPW VEHICLE FUEL	$ 18,309	$ 22,578	$ 22,318	$ 20,000	$ 7,230	$ 25,000	$ 25,000
10-53300-355	DPW BLDG MAINT & SUPPLIES	$ 3,940	$ 3,033	$ 9,153	$ 3,000	$ 8,136	$ 6,000	**$ 10,000**
10-53300-360	DPW BLDG UTILITIES EXP-HEAT, W	$ 6,926	$ 8,472	$ 12,412	$ 10,500	$ 7,970	$ 10,500	$ 10,500
10-53300-361	DPW TELEPHONE/INTERNET	$ 2,125	$ 1,505	$ 934	$ 2,000	$ 549	$ 1,500	$ 1,500
10-53300-385	DPW GRANT EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-53300-390	DPW UNCLASSIFIED PW PROJECTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-53300-510	DPW PROPERTY INSURANCE	$ 3,914	$ 3,900	$ 4,168	$ 4,244	$ 2,677	$ 4,016	$ 4,618
10-53300-511	DPW LIABILITY INSURANCE	$ 3,475	$ 3,108	$ 5,736	$ 2,707	$ 5,652	$ 2,842	$ 2,984
10-53300-512	DPW WORKERS COMP INSURANCE	$ 5,583	$ 5,298	$ 6,643	$ 7,426	$ 5,234	$ 7,701	$ 6,401
10-53300-513	DPW UNEMPLOYMENT INSURANCE	$ 57	$ -	$ -	$ -	$ -	$ -	
10-53310-110	RECYCLING SALARY	$ 56,852	$ 46,336	$ 60,132	$ 43,468	$ 35,945	$ 43,288	$ 35,765
10-53310-132	RECYCLING DENTAL INS	$ 1,542	$ 1,131	$ 966	$ 1,141	$ 743	$ 1,048	$ 805
10-53310-133	RECYCLING HEALTH INS	$ 11,536	$ 7,942	$ 12,974	$ 10,664	$ 11,803	$ 12,146	$ 8,546
10-53310-134	RECYCLING INCOME CONT	$ 33	$ -	$ -	$ 207	$ -	$ 206	$ 141
10-53310-136	RECYCLING LIFE INS	$ 87	$ 80	$ 58	$ 98	$ 54	$ 75	$ -
10-53310-138	RECYCLING RETIREMENT	$ 2,655	$ 3,491	$ 3,756	$ 2,814	$ 2,649	$ 2,719	$ 2,160
10-53310-150	RECYCLING FICA	$ 3,077	$ 3,520	$ 4,328	$ 3,326	$ 3,064	$ 3,312	$ 2,736
10-53310-290	Recycling & Refuse Collection	$ 209,517	$ 214,549	$ 236,402	$ 234,712	$ 138,563	$ 238,500	$ 243,500
10-53310-300	RECYCLING EXPENSE	$ 859	$ 1,853	$ 1,542	$ 1,000	$ 374	$ 1,000	$ 1,000
10-53310-310	RECYCLING ADVERT & PROMOTIONS	$ -	$ -	$ -	$ 200	$ -	$ 200	$ 200
10-53310-512	RECYCLING WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,358

Public Works - Public Works, Recycling, & Fleet

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-53420-300	DPW FLEET MAINTENANCE	$ 15,330	$ 16,799	$ 21,353	$ 23,000	$ 9,332	$ 21,000	$ 21,000
10-53430-300	DPW SANITARY LANDFILL	$ -	$ -	$ -	$ 337	$ -	$ -	$ -
10-53460-300	DPW BRIDGES & CULVERTS EXP	$ -	$ -	$ -	$ 500	$ 680	$ -	$ -
10-53470-300	DPW STREET LIGHTING EXP	$ 55,632	$ 58,665	$ 62,455	$ 58,000	$ 33,832	$ 60,000	$ 58,000
		$ 610,056	$ 627,382	$ 752,376	$ 738,330	$ 446,887	$ 752,269	$ 760,980

Health and Human Services

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-54600-720	AWARE AGENCY	$ 6,500	$ 7,000	$ 8,000	$ 8,000	$ 8,500	$ 8,500	$ 8,500
10-54600-721	CREEKSIDE MEMBERSHIP	$ -	$ -	$ -	$ -	$ -	$ -	$ 150
10-54620-210	SENIOR CITIZENS PROGRAM	$ 4,000	$ 4,000	$ 4,500	$ 4,500	$ 2,250	$ 4,500	$ 4,500
10-54620-212	SENIOR TRANS & SERVICES	$ 21,610	$ 21,610	$ 23,110	$ 23,110	$ 11,555	$ 23,110	$ 23,110
		$ 32,110	$ 32,610	$ 35,610	$ 35,610	$ 22,305	$ 36,110	$ 36,260

Parks and Recreation: Park Maintenance, Pool, and Youth Center

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-55720-110	PARK MAINT SALARY	$ 56,957	$ 58,980	$ 62,856	$ 57,178	$ 49,382	$ 55,479	$ 60,912
10-55720-131	PARK MAINT CLOTHING ALLOW	$ 150	$ -	$ 150	$ 412	$ 150	$ 412	$ 150
10-55720-132	PARK MAINT DENTAL INS	$ 1,393	$ 1,451	$ 1,642	$ 1,793	$ 1,340	$ 1,620	$ 1,624
10-55720-133	PARK MAINT HEALTH INS	$ 12,864	$ 15,315	$ 15,936	$ 17,620	$ 14,887	$ 18,842	$ 18,926
10-55720-134	PARK MAINT INCOME CONT	$ 18	$ -	$ -	$ 272	$ -	$ 264	$ 235
10-55720-136	PARK MAINT LIFE INS	$ 136	$ 182	$ 167	$ 213	$ 136	$ 169	$ -
10-55720-138	PARK MAINT RETIREMENT	$ 3,426	$ 4,446	$ 3,907	$ 3,688	$ 3,275	$ 3,467	$ 3,603
10-55720-150	PARK MAINT FICA	$ 3,932	$ 4,484	$ 4,614	$ 4,374	$ 3,890	$ 4,244	$ 4,660
10-55720-300	PARK MAINT EXPENSES	$ 17,677	$ 14,776	$ 17,055	$ 14,000	$ 16,351	$ 18,000	$ 18,000
10-55720-320	LAKE LEOTA FISH STOCKING	$ -	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000
10-55720-330	LK LEOTA/ALLEN CREEK MAINT EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-55720-340	PARK PLAYGROUND EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ 2,500	$ 2,500
10-55720-360	PARK UTILITIES EXPENSE	$ 9,788	$ 6,811	$ 7,939	$ 6,000	$ 4,348	$ 6,000	$ 6,000
10-55720-362	BALLFIELD LIGHTING EXP	$ 3,798	$ 3,977	$ 4,532	$ 3,600	$ 2,364	$ 3,600	$ 4,000
10-55720-510	PARK PROPERTY INSURANCE	$ 1,889	$ 2,399	$ 2,643	$ 2,686	$ 1,730	$ 2,593	$ 2,982
10-55720-511	PARK LIABILITY INSURANCE	$ 693	$ 729	$ 262	$ 753	$ 469	$ 791	$ 831
10-55720-512	PARK WORKERS COMP INSURANCE	$ 1,202	$ 1,535	$ 1,804	$ 2,081	$ 1,323	$ 1,969	$ 2,295
10-55720-513	PARK UNEMPLOYMENT INSURANCE	$ 8	$ -	$ -	$ -	$ -	$ -	$ -
10-55720-720	CITY CELEBRATION/EVENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,000
10-55730-110	SWIMMING POOL SALARY	$ 47,424	$ 42,664	$ 41,890	$ 49,394	$ 42,443	$ 45,348	$ 51,983
10-55730-134	SWIMMING POOL INCOME CONT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-55730-136	SWIMMING POOL LIFE INS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-55730-138	SWIMMING POOL RETIREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ 868
10-55730-150	SWIMMING POOL FICA	$ 3,628	$ 3,264	$ 3,205	$ 3,778	$ 3,270	$ 3,471	$ 3,977
10-55730-251	Computer Software/Mtn/Upgrades	$ -	$ -	$ 500	$ -	$ -	$ -	$ -
10-55730-300	SWIMMING POOL EXPENSES	$ 21,834	$ 19,908	$ 19,417	$ 25,000	$ 13,176	$ 20,000	$ 22,000
10-55730-350	POOL/PARK STORE MAINT EXPENSES	$ 15,044	$ 11,792	$ 4,545	$ 15,000	$ 18,366	$ 12,000	$ 15,000
10-55730-510	SWIMMING POOL PROPERTY INS	$ 398	$ 509	$ 551	$ 564	$ 350	$ 525	$ 604
10-55730-511	POOL LIABILITY INSURANCE	$ 962	$ 860	$ 695	$ 627	$ 385	$ 658	$ 691
10-55730-512	POOL WORKERS COMP INSURANCE	$ 949	$ 1,412	$ 1,555	$ 1,864	$ 1,090	$ 1,950	$ 2,064
10-55730-513	POOL UNEMPLOYMENT INSURANCE	$ 33	$ -	$ -	$ -	$ -	$ -	$ -
10-55740-110	PARK STORE SALARY	$ 4,175	$ 3,453	$ 3,261	$ 4,587	$ 2,765	$ 4,587	$ 5,001
10-55740-150	PARK STORE FICA	$ 319	$ 264	$ 249	$ 351	$ 212	$ 351	$ 383
10-55740-300	PARK STORE EXPENSES	$ 9,898	$ 8,543	$ 8,731	$ 8,000	$ 4,633	$ 8,500	$ 5,000
10-55740-512	PARK STORE WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 199

Parks and Recreation: Park Maintenance, Pool, and Youth Center

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-55750-110	YOUTH CENTER SALARY	$ 13,832	$ 15,837	$ 15,081	$ 15,983	$ 9,002	$ 16,260	$ 16,313
10-55750-150	YOUTH CENTER FICA	$ 1,058	$ 1,212	$ 1,154	$ 1,223	$ 738	$ 1,244	$ 1,248
10-55750-210	YOUTH CNTR SERV CNTRT/OPER EXP	$ 10,744	$ 12,609	$ 9,794	$ 7,500	$ 4,467	$ 8,550	
10-55750-300	YOUTH CENTER OPER EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,500
10-55750-355	YOUTH CNTR REPAIRS& MAINT/BLDG	$ 4,186	$ 3,475	$ 4,138	$ 4,200	$ 2,505	$ 5,475	$ 5,500
10-55750-510	YOUTH CENTER PROPERTY INS	$ 18	$ -	$ 5	$ 30	$ -	$ 27	$ 31
10-55750-511	YOUTH CENTER LIABILITY INS	$ 67	$ 222	$ 342	$ 184	$ 138	$ 275	$ 289
10-55750-512	YOUTH CENTER WORK COMP INS	$ 66	$ 36	$ (14)	$ -	$ 28	$ 40	$ 44
10-55760-110	BASEBALL SALARY	$ 1,980	$ 1,745	$ 1,700	$ 3,000	$ 1,030	$ 3,000	$ 2,500
10-55760-150	BASEBALL FICA	$ 151	$ 134	$ 130	$ 230	$ 79	$ 230	$ 191
10-55760-300	BASEBALL EXPENSES	$ 4,352	$ 6,705	$ 7,820	$ 7,342	$ 6,127	$ 7,500	$ 7,500
		$ 255,049	$ 249,725	$ 248,256	$ 263,527	$ 210,449	$ 264,941	$ 287,602

Economic and Community Development

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-56820-210	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,500
10-56820-300	ECONOMIC DEVELOPMENT EXP	$ 3,287	$ 1,276	$ 3,209	$ 8,500	$ 3,461	$ 8,500	$ 500
10-56820-305	MEMBERSHIP DUES	$ -	$ -	$ -	$ -	$ -	$ -	$ 500
10-56820-400	PLAN IMPLEMENTATION	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000
10-56820-410	ECONOMIC DEVELOPMENT MARKETING	$ 11,910	$ 6,960	$ 6,033	$ 9,000	$ 4,112	$ 13,500	$ 1,000
10-56820-420	PRINT MATERIALS	$ -	$ 4,420	$ -	$ -	$ -	$ -	$ -
10-56820-720	BLDG IMPROVEMENT GRANT FUND EC	$ -	$ -	$ -	$ -	$ 1,200	$ -	$ 1,200
10-56840-110	COMMUNITY DEVELOP SALARY	$ -	$ 42,159	$ 34,671	$ 42,821	$ 25,694	$ 42,715	$ 50,616
10-56840-132	COMMUNITY DEVELOP DENTAL INS	$ -	$ 163	$ 676	$ 349	$ 844	$ 1,325	$ 1,325
10-56840-133	COMMUNITY DEVELOP HEALTH INSUR	$ -	$ 4,872	$ 8,258	$ 5,233	$ 9,374	$ 14,566	$ 15,586
10-56840-134	COMMUNITY DEVELOP INCOME CONT	$ -	$ -	$ -	$ 203	$ -	$ 203	$ 194
10-56840-136	COMMUNITY DEVELOP LIFE INSUR	$ -	$ 35	$ 20	$ 37	$ 18	$ 37	$ -
10-56840-138	COMMUNITY DEVELOP RETIREMENT	$ -	$ 2,732	$ 2,372	$ 2,997	$ 1,859	$ 2,904	$ 2,971
10-56840-150	COMMUNITY DEVELOP FICA	$ -	$ 3,149	$ 3,300	$ 3,276	$ 2,591	$ 3,267	$ 3,872
10-56840-210	PROFESSIONAL SERVICES	$ 27,450	$ 361	$ 569	$ -	$ 253	$ -	$ 1,500
10-56840-211	IMPACT FEE STUDY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-56840-212	COMPREHENSIVE PLAN UPDATE	$ -	$ -	$ 17,630	$ 16,969	$ 6,286	$ 7,000	$ -
10-56840-240	GIS DATA	$ -	$ -	$ -	$ -	$ -	$ -	
10-56840-251	TECHNOLOGY/COMPUTER/ SOFTWARE							$ 1,500
10-56840-300	COMMUNITY DEVELOP EXPENSES	$ -	$ 7,773	$ 7,986	$ 10,000	$ 3,987	$ 8,000	$ 8,000
10-56840-342	BOARD OF APPEALS EXP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-56840-512	COMMUNITY DEVLP WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 137
10-56860-210	ENGINEERING - PLANNING & DEV	$ 644	$ 295	$ 2,916	$ 5,000	$ 2,512	$ 4,000	$ 4,000
10-56880-300	HISTORIC PRESERVATION EXP	$ 1,119	$ 1,366	$ 1,034	$ 1,500	$ 41	$ 1,500	$ 3,040
10-56880-340	TREE REFORESTATION EXP	$ 755	$ 687	$ 1,501	$ 1,500	$ 929	$ 1,500	$ 1,500
		$ 45,165	$ 76,248	$ 90,176	$ 107,385	$ 63,162	$ 109,017	$ 99,440

Fund Transfers

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
10-57900-000	OPERATING TRANSFERS	$ -	$ 142,525	$ -	$ -	$ -	$ -	
10-57900-600	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
10-59990-999	PAYROLL CLEARING TRANSACTIONS	$ -	$ -	$ -	$ 1,903	$ -	$ -	
		$ -	$ 142,525	$ -	$ 1,903	$ -	$ -	$ -

Tourism

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
11-41110-000	GENERAL PROPERTY TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-41240-000	ROOM TAX	$ -	$ -	$ -	$ -	$ -	$ -	$ (13,750)
11-48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-48900-550	MISC REVENUE (GF)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ (20,000)
11-56820-210	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	$ 21,000
11-56820-300	TOURISM EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11-56820-410	ECONOMIC DEVELOPMENT MARKETING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ (12,750)

TBD

EMS

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
20-41110-520	GEN PROPERTY TAXES (CITY)	$ (105,693)	$ (106,071)	$ (101,400)	$ (101,400)	$ (64,255)	$ (97,356)	$ (102,480)
20-43520-520	ACT 102 REVENUES	$ (4,652)	$ (4,947)	$ (4,562)	$ (4,000)	$ (182)	$ (4,000)	$ (4,000)
20-43525-520	WIH&FS - EMS Funding Assistanc	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-46230-520	EMS SERVICE CHARGE	$ (285,453)	$ (330,580)	$ (292,454)	$ (256,417)	$ (200,699)	$ (215,000)	$ (330,000)
20-47324-520	TOWNSHIP SERVICE AGREEMENT	$ (64,806)	$ (61,960)	$ (62,820)	$ (61,640)	$ (40,814)	$ (62,820)	$ (62,820)
20-48110-000	MISC - INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-48220-512	INSUR DIVIDEND/AUDIT ADJ-EMS	$ -	$ -	$ -	$ -	$ (1,753)	$ -	$ -
20-48900-520	MISC REVENUE	$ (13,040)	$ -	$ (48)	$ -	$ -	$ -	$ -
20-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ (14,495)	$ -	$ -	$ -
20-52220-110	EMS SALARY	$ 131,899	$ 150,963	$ 145,502	$ 146,307	$ 94,819	$ 158,936	$ 175,050
20-52220-111	UNEMPLOYMENT COMPENSTATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20-52220-131	EMS CLOTHING & CLEANING	$ 4,613	$ 5,679	$ 5,135	$ 9,000	$ 4,282	$ 9,000	$ 9,000
20-52220-132	EMS DENTAL INS	$ 939	$ 942	$ 966	$ 1,028	$ 654	$ 981	$ 1,105
20-52220-133	EMS HEALTH INS	$ 19,046	$ 16,148	$ 17,802	$ 17,774	$ 12,798	$ 20,151	$ 22,187
20-52220-134	EMS INCOME CONTINUATION	$ 20	$ -	$ -	$ 241	$ -	$ 256	$ 257
20-52220-135	EMS LENGTH OF SERV AWARD PR	$ 4,623	$ 4,332	$ 4,928	$ 7,000	$ -	$ 7,000	$ 5,000
20-52220-136	EMS LIFE INS	$ 153	$ 159	$ 149	$ 159	$ 98	$ 159	$ -
20-52220-138	EMS RETIREMENT	$ 5,148	$ 5,772	$ 4,938	$ 6,650	$ 2,903	$ 4,932	$ 5,347
20-52220-150	EMS FICA	$ 9,901	$ 11,219	$ 10,663	$ 11,191	$ 7,486	$ 12,159	$ 13,391
20-52220-210	EMS PROFESSIONAL SERVICES	$ 28,607	$ 31,906	$ 30,593	$ 36,000	$ 14,419	$ 21,500	$ 23,100
20-52220-251	Computer Software/Mtn/Upgrades	$ 2,598	$ 4,565	$ 1,647	$ 4,700	$ 2,659	$ 4,700	$ 6,000
20-52220-290	EMS INTERCEPT EXPENSE	$ 3,234	$ 4,181	$ -	$ 4,000	$ -	$ -	$ -
20-52220-295	EMS ADMIN SERVICES	$ 75	$ -	$ 699	$ -	$ -	$ -	$ -
20-52220-310	EMS OFFICE SUPPLIES	$ 3,162	$ 3,226	$ 2,616	$ 2,500	$ 2,366	$ 2,500	$ 3,000
20-52220-330	EMS TRAINING	$ 4,899	$ 4,896	$ 6,162	$ 5,000	$ 1,811	$ 5,000	$ 5,000
20-52220-340	EMS MED SUPPLIES & EQUIP	$ 9,396	$ 12,791	$ 13,299	$ 11,719	$ 7,554	$ 11,719	$ 13,000
20-52220-341	EMS MED EQUIP MAINT	$ 5,996	$ 3,666	$ 4,187	$ 5,000	$ 591	$ 5,000	$ 5,000
20-52220-343	EMS AMBULANCE FUEL	$ 5,703	$ 8,226	$ 5,382	$ 6,800	$ 1,929	$ 6,800	$ 6,800
20-52220-350	EMS AMBULANCE MAINTENANCE	$ 2,849	$ 7,181	$ 2,189	$ 3,500	$ 4,801	$ 3,500	$ 7,500
20-52220-355	EMS BUILDING MAINT & REPAIRS	$ 647	$ 839	$ 1,054	$ 500	$ 483	$ 1,500	$ 1,500
20-52220-361	EMS COMMUNICATIONS	$ 5,648	$ 4,870	$ 7,279	$ 8,500	$ 2,367	$ 8,500	$ 6,500
20-52220-362	EMS UTILITIES	$ 4,671	$ 5,120	$ 6,038	$ 5,100	$ 2,646	$ 5,100	$ 5,100
20-52220-380	EMS ACT 102 EXPENSES	$ 3,196	$ 1,400	$ 7,863	$ 4,000	$ 530	$ 4,000	$ 4,000
20-52220-510	EMS PROPERTY INSURANCE	$ 1,127	$ 1,503	$ 1,474	$ 1,476	$ 979	$ 1,469	$ 1,600
20-52220-511	EMS LIABILITY INSURANCE	$ 5,028	$ 2,222	$ 5,275	$ 1,776	$ 5,452	$ 1,865	$ 1,900

EMS

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
20-52220-512	EMS WORKERS COMP INSURANCE	$ 7,068	$ 6,979	$ 9,303	$ 10,572	$ 8,188	$ 12,207	
20-52220-513	EMS UNEMPLOYMENT INSURANCE	$ 58	$ -	$ -	$ -	$ -	$ -	
20-52220-530	EMS BUILDING RENT	$ 12,500	$ 12,500	$ 12,500	$ 12,500	$ 9,375	$ 12,500	$ 12,500
20-52220-600	TRANSFER TO DEBT SERVICE	$ 90	$ -	$ -	$ -	$ -	$ -	$ -
20-52220-640	Transfer to Capital Projects	$ 72,250	$ 126,197	$ 14,385	$ 14,495	$ 14,190	$ 21,500	$ 26,000
20-52220-660	TRANSFER TO GENERAL FUND	$ -	$ -	$ -	$ 20,863	$ 13,770	$ 20,863	$ 20,863
20-52220-740	EMS BAD DEBT EXPENSE	$ 18,174	$ 30,120	$ 26,600	$ 11,206	$ 16,484	$ -	$ 23,000
20-52220-741	Medicare/Medicaid Write Offs	$ 66,607	$ 83,343	$ 70,580	$ 68,395	$ 63,417	$ -	$ 82,000
20-55220-900	EMS INTEREST ON ADVANCE	$ -	$ 4,574	$ 3,916	$ -	$ 1,703	$ -	
20-58940-620	INTEREST PAYMENTS	$ 2,526	$ -	$ -	$ -	$ -	$ -	
		$ (31,194)	$ 51,962	$ (38,160)	$ -	$ (8,949)	$ (15,379)	$ (13,600)

Library

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
21-41110-550	GENERAL CITY APPRORIATIONS	$ (186,395)	$ (188,920)	$ (186,395)	$ (186,395)	$ (213,858)	$ (213,858)	$ (224,155)
21-43720-550	COUNTY GRANT	$ (61,184)	$ (61,811)	$ (55,394)	$ (55,374)	$ (52,709)	$ (53,709)	$ (54,552)
21-43800-550	OTHER GRANTS & AIDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-43900-550	LSTA GRANT FROM ALS	$ -	$ (780)	$ (597)	$ -	$ (580)	$ -	$ -
21-46710-550	LIBRARY BOOK SALES	$ (1,855)	$ (24)	$ (71)	$ -	$ (93)	$ (16)	$ -
21-46711-550	LIBRARY COPIER REVENUES	$ (3,590)	$ (4,088)	$ (4,818)	$ (3,400)	$ (2,995)	$ (3,925)	$ (4,852)
21-46712-550	LIBRARY FINES	$ (7,215)	$ (5,909)	$ (6,243)	$ (6,800)	$ (4,235)	$ (7,020)	$ (6,757)
21-46713-550	OTHER RECEIPTS	$ (5,798)	$ (4,662)	$ (9,159)	$ (8,262)	$ (11,234)	$ (7,448)	$ (8,650)
21-48110-550	INTEREST INCOME	$ (46)	$ (6)	$ (1,229)	$ -	$ -	$ -	$ -
21-48111-550	DIVIDEND INCOME	$ (502)	$ (11,071)	$ -	$ -	$ -	$ -	$ -
21-48112-550	LIBRARY MUTUAL FUND	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-48113-550	LOSS ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-48400-000	INSURANCE RECOVERIES	$ -	$ -	$ -	$ -	$ -	$ -	
21-48500-550	LIBRARY GIFTS	$ (562)	$ (5)	$ -	$ -	$ (1)	$ -	$ -
21-48700-512	INSUR DIVIDEND/AUDIT ADJ-LIBRA	$ -	$ -	$ -	$ -	$ (926)	$ -	$ -
21-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-55700-110	LIBRARY SALARIES	$ 134,165	$ 139,045	$ 150,596	$ 152,154	$ 96,644	$ 153,540	$ 159,928
21-55700-132	LIBRARY DENTAL INS	$ 429	$ 818	$ 813	$ 808	$ 515	$ 808	$ 808
21-55700-133	LIBRARY HEALTH INS	$ 6,340	$ 944	$ 9,685	$ -	$ 14,387	$ 20,965	$ 22,433
21-55700-134	LIBRARY INCOME CONT	$ 40	$ -	$ -	$ 674	$ -	$ 701	$ 352
21-55700-136	LIBRARY LIFE INS	$ 274	$ 191	$ 180	$ 187	$ 131	$ 216	$ -
21-55700-138	LIBRARY RETIREMENT	$ 10,722	$ 12,461	$ 9,034	$ 9,932	$ 5,986	$ 10,033	$ 10,027
21-55700-150	LIBRARY FICA	$ 9,538	$ 10,598	$ 11,225	$ 11,357	$ 7,600	$ 11,744	$ 12,234
21-55700-210	LIBRARY PROFESSIONAL SERVICES					$ -		$ -
21-55700-250	LIBRARY COPIER LEASE/MAINT	$ 699	$ -	$ 1,157	$ 1,240	$ 722	$ 1,240	$ 1,240
21-55700-251	LIBRARY Comp Softwar/Main/Upgr	$ 14,767	$ 15,943	$ 17,503	$ 16,000	$ 16,398	$ 17,170	$ 17,840
21-55700-252	READER/SCANNER LEASE EXP	$ -	$ 450	$ 496	$ -	$ -	$ -	$ -
21-55700-280	LIBRARY OUTSIDE SERVICES	$ 1,394	$ 440	$ 1,008	$ -	$ -	$ -	$ -
21-55700-310	LIBRARY OFFICE SUPPLIES	$ 2,526	$ 2,023	$ 1,809	$ 1,500	$ 1,031	$ 2,000	$ 2,000
21-55700-311	LIBRARY BOOK PROCESS SUPPLIES	$ 2,032	$ 2,231	$ 2,737	$ 1,800	$ 621	$ 2,000	$ 2,000
21-55700-312	LIBRARY COPIER SUPPLIES	$ 1,659	$ 1,306	$ 1,835	$ 1,000	$ 708	$ 1,500	$ 2,000
21-55700-313	LIBRARY POSTAGE	$ 742	$ 772	$ 746	$ 600	$ 363	$ 600	$ 600
21-55700-330	LIBRARY TRAINING/TRAVEL	$ 493	$ 300	$ 663	$ 500	$ 245	$ 500	$ 500
21-55700-355	BLDG MAINTENANCE & REPAIR	$ 11,357	$ 11,479	$ 11,882	$ 9,600	$ 10,870	$ 11,000	$ 14,000
21-55700-361	LIBRARY INTERNET/TELEPHONE EXP	$ 3,136	$ 1,516	$ 1,386	$ 3,000	$ 777	$ 2,000	$ 2,000

Library

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
21-55700-362	LIBRARY UTILITIES	$ 5,659	$ 5,827	$ 7,691	$ 5,200	$ 3,140	$ 5,800	$ 6,500
21-55700-363	LIBRARY FUEL	$ 3,024	$ 2,892	$ 3,391	$ 3,500	$ 1,674	$ 3,700	$ 3,700
21-55700-371	LIBRARY ADULT BOOKS	$ 20,796	$ 19,758	$ 22,078	$ 21,000	$ 12,398	$ 21,000	$ 21,000
21-55700-372	LIBRARY CHILDREN'S BOOKS	$ 8,741	$ 8,950	$ 9,549	$ 9,000	$ 5,520	$ 9,000	$ 9,000
21-55700-373	LIBRARY REFERENCE BOOKS	$ 1,170	$ 994	$ 1,305	$ 1,000	$ 1,718	$ 1,456	$ 1,456
21-55700-374	LIBRARY - PERIODICALS	$ 3,628	$ 3,509	$ 415	$ 3,466	$ 3,396	$ 3,466	$ 3,200
21-55700-376	LIBRARY PROGRAMMING SUPPLIES	$ 1,093	$ 813	$ 2,915	$ 1,458	$ 3,262	$ 1,000	$ 2,000
21-55700-380	LIBRARY GIFT EXPENDITURES	$ 1,646	$ 1,795	$ 1,809	$ -	$ -	$ -	$ -
21-55700-385	LIBRARY GRANT EXPENDITURES	$ -	$ 848	$ 583	$ -	$ 249	$ -	$ -
21-55700-389	CASH SHORT & OVER	$ 9	$ 2	$ -	$ -	$ 1	$ -	$ -
21-55700-390	LIBRARY ADVERTISING & PROMOS	$ 479	$ 279	$ 451	$ 600	$ 246	$ 400	$ 300
21-55700-510	LIBRARY PROPERTY INSURANCE	$ 1,146	$ 1,491	$ 1,530	$ 1,698	$ 797	$ 1,195	$ 1,374
21-55700-511	LIBRARY LIABILITY INSURANCE	$ 2,344	$ 2,061	$ 1,530	$ 1,852	$ 1,621	$ 1,945	$ 2,042
21-55700-512	WORKERS COMPENSATION INSURANCE	$ 837	$ 250	$ (136)	$ 374	$ 275	$ 400	$ 432
21-55700-513	LIBRARY UNEMPLOYMENT INSURANCE	$ 59	$ -	$ -	$ -	$ -	$ -	$ -
21-55700-550	LIBRARY REPAYMENT TO CITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21-55700-640	TRANSFER TO CAPITAL PROJECTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ (16,203)	$ (27,291)	$ 11,960	$ (731)	$ (95,337)	$ (597)	$ 0

Cemetery

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
22-41110-540	TAXES	$ (67,353)	$ (72,217)	$ (73,392)	$ (73,392)	$ (73,802)	$ (73,802)	$ (74,384)
22-46541-540	LOT SALES & PERPETUAL CARE	$ (8,675)	$ (3,225)	$ (5,250)	$ (15,000)	$ (675)	$ (10,000)	$ (10,000)
22-46542-540	INTERMENT RECEIPTS	$ (20,175)	$ (18,400)	$ (21,400)	$ (20,000)	$ (8,950)	$ (20,000)	$ (20,000)
22-48110-540	INTEREST INCOME	$ (481)	$ (413)	$ (334)	$ (500)	$ (176)	$ (400)	$ (400)
22-48200-540	MISCELLANEOUS RENT	$ (1,515)	$ (1,515)	$ (1,515)	$ (1,515)	$ (758)	$ (1,515)	$ (1,515)
22-48640-512	INSUR DIVIDEND/AUDIT ADJ-CEMET	$ -	$ -	$ -	$ -	$ (587)	$ -	$ -
22-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-54640-110	CEMETERY SALARY	$ 67,801	$ 59,119	$ 67,551	$ 64,305	$ 39,321	$ 62,526	$ 64,356
22-54640-131	CEMETERY CLOTHING ALLOWANCE	$ 150	$ -	$ 270	$ 400	$ 150	$ 400	$ 400
22-54640-132	CEMETERY DENTAL INS	$ 732	$ 558	$ 680	$ 816	$ 466	$ 642	$ 511
22-54640-133	CEMETERY HEALTH INS	$ 8,159	$ 8,709	$ 9,313	$ 11,137	$ 7,432	$ 11,591	$ 8,839
22-54640-134	CEMETERY INCOME CONT	$ 16	$ -	$ -	$ 305	$ -	$ 297	$ 250
22-54640-136	CEMETERY LIFE INS	$ 233	$ 216	$ 160	$ 235	$ 100	$ 192	$ -
22-54640-138	CEMETERY RETIREMENT	$ 4,219	$ 4,494	$ 4,222	$ 4,108	$ 2,696	$ 3,882	$ 3,839
22-54640-150	CEMETERY FICA	$ 4,924	$ 4,515	$ 4,999	$ 4,920	$ 3,204	$ 4,783	$ 4,923
22-54640-210	PROFESSIONAL SERVICES	$ -	$ -	$ 2,475	$ -	$ -	$ -	$ -
22-54640-251	Computer Software/Mtn/Upgrades	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22-54640-340	CEM PURCHASE OF EQUIPMENT	$ 281	$ -	$ -	$ -	$ 2	$ -	$ -
22-54640-350	CEMETERY MAINT EXP	$ 10,904	$ 9,325	$ 13,216	$ 12,273	$ 8,524	$ 12,273	$ 13,500
22-54640-360	CEMETERY UTILITIES EXPENSE	$ 986	$ 902	$ 1,055	$ 1,200	$ 471	$ 1,000	$ 1,000
22-54640-510	CEMETERY PROPERTY INSURANCE	$ 245	$ 212	$ 300	$ 218	$ 310	$ 465	$ 465
22-54640-511	CEMETERY LIABILITY INSURANCE	$ 756	$ 826	$ 756	$ 794	$ 733	$ 834	$ 834
22-54640-512	CEMETERY WORKERS COMP INS	$ 1,325	$ 1,572	$ 1,768	$ 2,169	$ 1,297	$ 1,832	$ 2,383
22-54640-513	CEMETERY UNEMPLOYMENT INSURANC	$ 10	$ -	$ -	$ 27	$ -	$ -	$ -
22-54640-660	TRANSFER TO TRUST FUND	$ -	$ -	$ -	$ 7,500	$ -	$ 5,000	$ 5,000
		$ 2,544	$ (5,323)	$ 4,875	$ -	$ (20,240)	$ -	$ -

TID 5

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
25-41110-000	GENERAL PROPERTY TAXES	$ (128,582)	$ (119,634)	$ (103,988)	$ (103,988)	$ (137,886)	$ (137,886)	$ (24,859)
25-41120-570	TIF #5 INCREMENT	$ (97,721)	$ (88,879)	$ (99,220)	$ (98,396)	$ (120,066)	$ (121,147)	$ (109,526)
25-43430-000	STATE AID EXEMPT COMPUTERS	$ (2,151)	$ (1,645)	$ (1,470)	$ (1,457)	$ -	$ (1,460)	$ (1,460)
25-43531-520	State 80/20 Enhancement Grant	$ -	$ -	$ -	$ -	$ (222)	$ -	$ -
25-43531-530	EAGER BUILDING RESTOR CDBG	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-48150-570	DEVELOPMENT AGREEMENT REVENUE	$ -	$ (14,488)	$ (25,707)	$ (25,992)	$ (14,049)	$ (25,489)	$ (25,000)
25-48500-000	DONATIONS - ENHANCEMENT PROG	$ (250)	$ -	$ -	$ -	$ -	$ -	$ -
25-49100-530	Proceeds from Long-term Debt	$ -	$ (450,000)	$ -	$ -	$ -	$ -	$ -
25-49270-000	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-49999-990	Fund Balance Applied	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-210	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-801	Land Acquisition/Right of Way	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-802	Landscaping	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-847	BRIDGE REPLACEMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-850	Sewer & Water Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-57900-860	Road Construction	$ 93,118	$ -	$ -	$ -	$ -	$ -	$ -
25-57950-210	ADMINISTRATIVE SERVICES	$ 3,050	$ 875	$ 900	$ 875	$ 400	$ -	$ 1,400
25-57950-600	TRANSFER TO DEBT SERVICE	$ 220,495	$ 700,489	$ 291,184	$ 228,958	$ -	$ 285,982	$ 159,445
25-57950-751	Development Assistance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
25-58940-620	INTEREST PAYMENTS	$ 84,666	$ 90,508	$ -	$ -	$ -	$ -	$ -
		$ 172,625	$ 117,225	$ 61,699	$ -	$ (271,822)	$ -	$ -
	Levy applied to TID	**$ (27.70000)**						

TID 6

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
26-41110-000	GENERAL PROPERTY TAXES	$ -	$ (4,012)	$ (28,693)	$ (28,693)	$ (12,121)	$ (12,121)	$ (40,221)
26-41120-570	TIF #6 INCREMENT	$ (79,429)	$ (57,659)	$ (54,181)	$ (53,731)	$ (67,620)	$ (68,229)	$ (62,502)
26-43430-000	STATE AID EXEMPT COMPUTERS	$ (2,039)	$ (2,251)	$ (1,625)	$ (1,611)	$ -	$ (1,625)	$ (1,625)
26-46120-000	SPEC ASSESS REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-46882-100	ANNEX TAX COLLECTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-48110-510	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-48110-540	INTEREST ON ADVANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-48150-570	DEVELOPMENT AGREEMENT REVENUE	$ -	$ (6,366)	$ (6,604)	$ (5,541)	$ (8,060)	$ (8,433)	$ (10,000)
26-48500-000	DONATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-49100-570	PROCEEDS FROM LONG TERM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-49270-000	TRANSFER IN	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-49999-990	Fund Balance Applied	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57900-210	Professional Services	$ -	$ 10,992	$ 12,810	$ -	$ 1,311	$ -	$ 1,500
26-57900-802	Landscaping -Drainage	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57900-850	Sewer & Water Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57900-855	Storm Sewer/Pond	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57900-860	Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57900-885	Electric Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-57950-210	ADMINISTRATIVE SERVICES	$ 3,178	$ 850	$ 900	$ 850	$ 375	$ -	$ 1,400
26-57950-600	TRANSFER TO DEBT SERVICE	$ 74,877	$ 86,876	$ 88,726	$ 88,726	$ -	$ 90,408	$ 111,448
26-57950-610	TRANSFER OUT TO CAPITAL	$ -	$ 432,353	$ -	$ -	$ -	$ -	$ -
26-57950-710	ANNEX TAX REIMBURSEMENT	$ 84	$ -	$ -	$ -	$ -	$ -	$ -
26-57950-751	Development Assistance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
26-58940-620	INTEREST	$ 5,788	$ 6,078	$ 6,381	$ -	$ -	$ -	$ -
		$ 2,459	$ 466,862	$ 17,714	$ -	$ (86,115)	$ -	$ -

Levy applied to TID **$ (27.70000)**

TID 7

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
27-41110-000	GENERAL PROPERTY TAXES	$ (2,992)	$ (13,800)	$ -	$ -	$ (16,714)	$ (16,714)	$ -
27-41120-570	TIF #7 INCREMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ (60,447)
27-41210-000	CONVERT FARMLAND TAX PENALTY	$ -	$ -	$ -	$ -	$ -	$ -	
27-46120-000	SPEC ASSESS REV	$ (26,203)	$ (26,203)	$ (26,203)	$ (26,203)	$ -	$ (26,203)	$ (26,203)
27-46415-570	DEVELOPER REIMBURSEMENT	$ -	$ (8,930)	$ -	$ -	$ -	$ -	$ -
27-46882-100	ANNEX TAX COLLECTION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-48110-510	INTEREST INCOME	$ -	$ (446)	$ -	$ -	$ -	$ -	$ -
27-48110-540	INTEREST ON ADVANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-48130-530	INT SPEC ASSESS & SPEC CHARGES	$ (7,861)	$ (6,551)	$ (5,241)	$ (6,551)	$ -	$ (5,241)	$ (3,841)
27-49100-570	PROCEEDS FROM LONG TERM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-49999-990	Fund Balance Applied	$ -	$ -	$ -	$ (15,637)	$ -	$ -	$ -
27-57900-210	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-802	Landscaping	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-840	Sewer Lift Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-850	Sewer & Water Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-855	Storm Sewer/Pond	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-860	Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57900-885	Electric Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57950-210	ADMINISTRATIVE SERVICES	$ 850	$ 850	$ 900	$ 850	$ 375	$ -	$ 1,400
27-57950-380	CONVERT FARMLAND PENALTY DIST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57950-600	TRANSFER TO DEBT SERVICE	$ 47,538	$ 46,868	$ 47,541	$ 47,541	$ -	$ 48,158	$ 67,559
27-57950-710	ANNEX TAX REIMBURSEMENT	$ 6,868	$ -	$ -	$ -	$ -	$ -	$ -
27-57950-751	Development Assistance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-57960-600	TRANSFER OUT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
27-58940-620	INTEREST	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ 18,200	$ (8,211)	$ 16,998	$ -	$ (16,339)	$ -	$ (21,532)

Levy applied to TID **$ (27.70000)**

TID 8

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
28-41120-570	TIF #8 INCREMENT	$ (51,949)	$ (51,099)	$ (56,259)	$ (55,792)	$ (87,859)	$ (84,329)	$ (74,355)
28-43430-000	STATE AID EXEMPT COMPUTERS	$ (1,192)	$ (1,398)	$ (1,272)	$ (1,262)	$ -	$ (1,270)	$ (1,270)
28-46120-000	SPEC ASSESS REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-48110-510	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-48150-570	DEVELOPMENT AGREEMENT REVENUE	$ -	$ (14,542)	$ (12,279)	$ (12,746)	$ -	$ -	$ -
28-49100-570	PROCEEDS FROM LONG TERM DEBT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-49999-990	Fund Balance Applied	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-210	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-802	Landscaping	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-840	Sewer Lift Station	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-850	Sewer & Water Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-855	Storm Sewer/Pond	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-860	Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57900-885	Electric Construction	$ 1,022	$ 850	$ 900	$ 850	$ 400	$ -	$ 1,400
28-57950-210	ADMINISTRATIVE SERVICES	$ 34,969	$ 56,231	$ 58,044	$ 58,044	$ -	$ 59,681	$ 58,085
28-57950-600	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-57950-751	Development Assistance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
28-58940-620	INTEREST	$ (17,150)	$ (9,958)	$ (10,866)	$ (10,906)	$ (87,459)	$ (25,918)	$ (16,140)

Levy applied to TID **$ (27.70000)**

Debt Fund

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
30-41110-580	TAXES	$ (386,113)	$ (341,454)	$ (315,223)	$ (315,223)	$ (256,134)	$ (256,134)	$ (309,528)
30-42000-000	SPEC ASSESS/SPEC CHRGS	$ (16,980)	$ (52,646)	$ (10,008)	$ (8,213)	$ -	$ (8,300)	$ (10,500)
30-42215-000	STORM SEWER SP ASSESS REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-42220-000	SANITARY & STORM SEWER SA REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-42225-000	CURB/GUTTER SPEC ASSESS REV	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-42230-000	DRIVEWAY SPEC ASSESS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-42235-000	SIDEWALK SPEC ASSESS REVENUE	$ -	$ (375)	$ -	$ -	$ -	$ -	$ -
30-42240-000	WATERMAINS SPEC ASSESS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-42400-530	STREET RELATED FACILITIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-48130-530	INT SPEC ASSESS & SPEC CHARGES	$ (3,561)	$ (2,598)	$ (1,698)	$ (1,492)	$ (1)	$ (1,200)	$ (1,200)
30-48900-000	MISC REVENUES	$ (18,600)	$ (18,600)	$ (18,600)	$ (18,600)	$ (14,816)	$ (18,600)	$ (18,600)
30-49100-580	PROCEEDS FROM LONG-TERM DEBT	$ (441,283)	$ (410,000)	$ -	$ -	$ -	$ -	$ -
30-49210-100	TRANSFER FROM GENERAL FUND	$ (90)	$ -	$ -	$ -	$ -	$ -	$ -
30-49240-580	TRANS FROM CAPITAL PROJ FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-49241-580	TRANSFER FROM TIFS	$ (378,228)	$ (890,464)	$ (485,495)	$ (423,269)	$ -	$ (484,229)	$ (396,537)
30-49950-210	Transfer from EMS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
30-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ (62,226)	$ -	$ (46,670)	$ -
30-58940-210	PROFESSIONAL SERVICES							
30-58940-610	PRINCIPAL PAYMENT	$ 956,743	$ 1,398,849	$ 631,641	$ 606,641	$ 601,096	$ 602,513	$ 528,412
30-58940-620	INTEREST PAYMENTS	$ 297,064	$ 255,599	$ 227,610	$ 222,382	$ 110,033	$ 212,620	$ 203,454
30-58940-630	DEBT ISSUANCE COST	$ 1,050	$ 18,772	$ 1,400	$ -	$ 700	$ -	$ 4,500
30-58940-650	TRANSFER TO CAPITAL PROJ FUND	$ -	$ 579,706	$ -	$ -	$ -	$ -	$ -
		$ 10,002	$ 536,788	$ 29,627	$ -	$ 440,878	$ -	$ (0)

Cadman Purchase through loan
2016 Costs = $30,000 p + $10,500 i

Capital Improvement Projects

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
40-41110-570	PROPERTY TAX LEVY	$ (209,866)	$ (172,981)	$ (367,761)	$ (367,761)	$ (179,400)	$ (179,400)	$ (160,400)
40-42422-002	TRANSFER FROM OTHER	$ -	$ -	$ -	$ -	$ -	$ -	
40-43484-570	Historic Preservation Grants	$ -	$ -	$ -	$ -	$ -	$ -	
40-43530-570	GRANTS/INCENTIVES/AID	$ (50,000)	$ (4,000)	$ -	$ -	$ (4,000)	$ (12,000)	$ (20,500)
40-43531-520	State 80/20 Enhancement Grant	$ -	$ -	$ -	$ -	$ -	$ -	
40-43581-570	COMPREHENSIVE PLANNING GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
40-43582-570	LAKE PLANNING GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
40-43583-570	SHORELINE STABILIZATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
40-43584-570	State Historical Society Grant	$ -	$ -	$ -	$ -	$ -	$ -	
40-43585-570	Community Development Block G	$ (6,000)	$ -	$ -	$ -	$ -	$ -	
40-43710-570	COUNTY ROAD AIDS GRANT	$ -	$ -	$ -	$ -	$ -	$ -	
40-46130-570	SIDEWALK SPEC ASSESS REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	
40-46324-570	STORM WATER FEE	$ -	$ -	$ -	$ -	$ -	$ -	
40-46720-570	PARK LAND FEE	$ -	$ -	$ (68)	$ -	$ -	$ -	
40-46721-570	PARK SHELTER RENTAL REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	
40-46722-570	BIKE PATH FUND	$ -	$ -	$ -	$ -	$ -	$ -	
40-48110-570	INTEREST INCOME	$ (157)	$ (98)	$ (85)	$ -	$ (80)	$ -	
40-48300-570	SALE OF CITY PROPERTY	$ -	$ -	$ (10,028)	$ (1,000)	$ (723)	$ (10,000)	
40-48500-650	Wahlen Foundation Grant	$ -	$ -	$ -	$ -	$ -	$ -	
40-48501-650	Donations	$ (616)	$ (24,365)	$ (19,382)	$ (25,000)	$ (350)	$ -	$ (4,800)
40-48502-650	Courtier Foundation Grant	$ -	$ -	$ -	$ -	$ -	$ -	
40-48900-000	REFUND OF PRIOR YEAR EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -	
40-49100-570	PROCEEDS FROM NOTES ISSUANCE	$ -	$ (255,000)	$ -	$ -	$ (277,169)	$ (250,027)	$ (144,000)
40-49150-570	PROCEEDS OF CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
40-49200-570	TRANSFER FROM OTHER FUNDS	$ (72,250)	$ (1,138,256)	$ (14,385)	$ (14,495)	$ -	$ (21,500)	$ (38,500)
40-49210-100	TRANSFER FROM GENERAL FUND	$ -	$ (140,000)	$ -	$ -	$ -	$ -	
40-49300-570	TRANSFERS FROM UNDESIGNATED FB	$ -	$ -	$ -	$ -	$ -	$ -	
40-49950-700	Transfer from W&L	$ -	$ -	$ -	$ -	$ -	$ (15,000)	$ (15,000)
40-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ -	$ -	$ (94,054)	$ (40,000)
40-51030-840	Court Equipment Purchase	$ -	$ -	$ -	$ -	$ -	$ -	
40-51070-840	City Clerk Equipment Purchase	$ -	$ -	$ 6,603	$ 7,007	$ -	$ -	
40-52200-821	Police Building Improvements	$ 1,402	$ 1,280	$ -	$ -	$ 2,712	$ 2,400	$ 8,000
40-52200-830	Police Vehicle Purchase	$ 23,264	$ -	$ 32,700	$ 32,700	$ 28,330	$ 28,500	$ 2,900
40-52200-840	Police Equipment Purchase	$ 33,772	$ 4,000	$ -	$ -	$ 3,869	$ 4,000	$ 26,550
40-52200-860	Police Road Construction	$ -	$ -	$ -	$ -	$ -	$ -	

Capital Improvement Projects

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
40-52210-840	Fire Equipment Purchase	$ 20,000	$ -	$ -	$ -	$ -	$ -	
40-52220-821	EMS Building Improvements	$ -	$ -	$ -	$ -	$ -	$ -	
40-52220-830	EMS Vehicle Purchase	$ 194,287	$ -	$ -	$ -	$ -	$ -	
40-52220-840	EMS Equipment Purchase	$ 41,478	$ 6,704	$ 14,385	$ 14,495	$ 14,385	$ 21,500	$ 36,000
40-53300-802	DPW Landscaping/Sidewalk Prog	$ -	$ 10,321	$ -	$ 35,000	$ -	$ 40,000	$ 35,000
40-53300-821	DPW Building Improvements	$ -	$ -	$ 2,131	$ 5,000	$ 755	$ 5,000	
40-53300-840	DPW Equipment Purchase	$ 82,038	$ 151,657	$ 9,936	$ -	$ 114,236	$ 45,000	$ 7,000
40-53300-860	DPW Road Construction	$ 6,043	$ 259,977	$ 77,222	$ 105,000	$ 64,909	$ 183,877	$ 144,000
40-54640-803	Cemetery Improvements	$ -	$ 14,082	$ 25,719	$ -	$ 2,300	$ 6,500	
40-54640-840	Cemetery Equipment Purchase	$ -	$ -	$ 14,999	$ 15,000	$ -	$ -	
40-55700-821	Library Building Improvements	$ (500)	$ -	$ -	$ -	$ 7,500	$ 66,150	$ 40,000
40-55700-840	Library Equipment Purchase	$ -	$ -	$ -	$ -	$ -	$ -	
40-55720-803	Park Improvements	$ 33,572	$ 40,273	$ 4,044	$ -	$ 3,769	$ -	$ 29,000
40-55720-821	Building Improvements	$ 15,813	$ 20,901	$ 9,341	$ 25,000	$ 45,601	$ 30,000	$ 7,250
40-55720-840	Equipment Purchase	$ -	$ 13,280	$ -	$ -	$ -	$ -	$ 10,000
40-55720-890	Park Planning & Mapping	$ -	$ -	$ -	$ -	$ -	$ -	
40-55730-803	POOL Improvements	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,000
40-55730-840	POOL Equipment Purchase	$ -	$ 6,501	$ -	$ -	$ -	$ -	
40-55750-821	Dean Com Ctr Building Imp	$ -	$ -	$ -	$ -	$ -	$ -	
40-56820-890	COMPREHENSIVE PLAN	$ -	$ -	$ -	$ -	$ -	$ -	
40-56820-891	Creekside Place	$ 6,000	$ -	$ -	$ -	$ -	$ -	
40-56880-890	Historic Pres Intensive Survey	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-210	PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-642	Transfer to TIF #5	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-643	TRANSFER TO TIF #6	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-700	TRANSFER TO WATER & LIGHT	$ -	$ -	$ -	$ 94,054	$ -	$ 94,054	
40-57960-810	DEBT ISSUANCE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-813	FIRE DIST CAPITAL SET ASIDE	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-814	POLICE VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-815	DPW EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-816	ROUGH MOWER ATTACHMENT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-817	POLICE EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-818	PURCHASE OF CEMETERY EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-819	Building Construction - Cem	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-820	Building Purchase	$ -	$ -	$ -	$ -	$ -	$ -	

Capital Improvement Projects

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
40-57960-821	City Hall Building Improvement	$ -	$ -	$ -	$ -	$ 24,527	$ 25,000	
40-57960-822	LED STREETLIGHT UPGRADE	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-823	Sale of City Property	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-824	Property Acquisition	$ -	$ -	$ 77,087	$ 75,000	$ 3,200	$ -	
40-57960-830	CITY HALL BUILDING	$ 6,150	$ 11,204	$ 2,470	$ -	$ 15,400	$ 15,000	$ 17,500
40-57960-831	VOTING BOOTHS	$ -	$ -	$ -	$ -	$ 45	$ -	
40-57960-832	FINANCE SOFTWARE UPGRADE	$ 61,550	$ -	$ -	$ -	$ -	$ -	
40-57960-833	CITY WEBSITE	$ -	$ -	$ -	$ -	$ -	$ -	$ 25,000
40-57960-840	ROAD RESURFACING	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-841	HWY 14/E MAIN/UNION ST PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-842	HWY 59/MADISON STREET PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-843	FAIR STREET RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-844	VISION DRIVE	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-845	ABEY DR DEVEL (JOSHUA LTD)	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-846	COMMUNITY CENTER REMODELING	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-847	CTH M IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-850	ENG/CONST DENTENTION IND PARK	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-851	LINCOLN ST STORM SEWER	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-852	LINCOLN ST RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-853	WATER STREET RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-860	LIBRARY CAPITAL	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-870	PARK & POOL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-871	PARK PLAYGROUND IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-872	PARK SHELTER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-873	PIZZA PALACE	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-874	LAKE LEOTA RESTORATION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-875	SHORELINE STABILIZATION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-876	LAKE LEOTA DREDGING PROJECT	$ 8,552	$ -	$ -	$ -	$ 1,354	$ -	
40-57960-880	PARK LAND ACQUISITION	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-885	SOUTHGATE POND RELOCATE-STRMWT	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-886	GREENWAY PROJECT-STORMWATER	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-887	DITCH PROJECT-STORMWATER	$ -	$ -	$ -	$ -	$ -	$ -	
40-57960-890	COMPREHENSIVE PLAN	$ -	$ -	$ -	$ -	$ 1,640	$ 15,000	$ 15,000
40-57960-891	MAPPING	$ -	$ 7,557	$ -	$ -	$ -	$ -	
40-57960-895	Designate FB for Playground Eq	$ -	$ -	$ -	$ -	$ -	$ -	

Capital Improvement Projects

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
40-57960-896	Designate FB for Skate Park	$ -	$ -	$ -	$ -	$ -	$ -	
40-58940-020	INTEREST ON ADVANCE	$ -	$ -	$ -	$ -	$ -	$ -	
40-58940-600	TRANSFER TO DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	
40-58940-630	DEBT ISSUANCE COST	$ -	$ 27,073	$ -	$ -	$ -	$ -	
40-58940-800	PRINCIPAL CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
40-58940-900	INTEREST CAPITAL LEASE	$ -	$ -	$ -	$ -	$ -	$ -	
		$ 194,533	$ (1,159,890)	$ (135,069)	$ -	$ (127,190)	$ -	$ -

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
60-42220-530	Lift Station #6 SA Revenues	$ -	$ (27,944)	$ -	$ -	$ -	$ -	$ -
60-42400-530	PRINCIPAL LINCOLN ST SPECIALS	$ (1,741)	$ -	$ -	$ (1,741)	$ -	$ -	$ -
60-46408-530	Industrial Sewer Fees	$ (24,501)	$ (23,717)	$ (22,261)	$ (25,000)	$ (12,844)	$ (24,000)	$ (23,493)
60-46409-530	Outside Muni Sewer Fees	$ (84)	$ (90)	$ (108)	$ -	$ (66)	$ -	$ (94)
60-46410-530	RESIDENTIAL SEWER FEES	$ (552,146)	$ (529,492)	$ (515,620)	$ (540,000)	$ (342,039)	$ (524,000)	$ (532,419)
60-46411-530	COMMERCIAL SEWER FEES	$ (79,590)	$ (79,707)	$ (73,370)	$ (85,000)	$ (53,609)	$ (76,000)	$ (77,556)
60-46412-530	MISC OPERATING REVENUE	$ (4,245)	$ (4,153)	$ (3,815)	$ -	$ (2,172)	$ -	$ (4,071)
60-46413-530	SEWER NEW CONNECT HOOK UP FEE	$ (22,500)	$ (28,750)	$ (25,000)	$ (15,000)	$ (35,000)	$ (27,500)	$ (25,000)
60-46414-530	CAPITAL CONTRIBUTIONS-SEWER	$ -	$ -	$ -	$ (10,000)	$ -	$ (10,000)	$ -
60-47341-530	Public Authorities Sewer Fees	$ (19,406)	$ (19,779)	$ (17,456)	$ (22,189)	$ (11,561)	$ (22,200)	$ (22,000)
60-47412-530	WIND TURBINE	$ (15,189)	$ (19,800)	$ (12,427)	$ (19,800)	$ (11,550)	$ (19,800)	$ (19,800)
60-48110-530	INTEREST INCOME	$ (15,931)	$ (16,285)	$ (895)	$ (1,000)	$ (712)	$ (1,000)	$ (1,000)
60-48130-530	Special Assessment Int Income	$ (108)	$ (5,015)	$ -	$ (72)	$ (5,546)	$ -	
60-48300-530	Sale of WWTP Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-48500-512	INSUR DIVIDEND/AUDIT ADJ-WWTP	$ -	$ -	$ -	$ -	$ (937)	$ -	$ -
60-48850-530	Gain on Sale of Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-48900-530	MISC REVENUE	$ (688)	$ -	$ -	$ -	$ -	$ -	$ -
60-49000-000	GRANT REVENUE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-49100-530	PROCEEDS FROM LONG TERM DEBT	$ -	$ -	$ -	$ -	$ (227,612)	$ (158,150)	$ (96,652)
60-49200-100	DNR REPLACEMENT FUND DEPOSITS	$ -	$ -	$ -	$ (43,170)	$ -	$ (43,170)	$ (43,170)
60-49990-000	DNR REPLACEMENT FUNDS APPLIED	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-49991-000	RETAINED EARNINGS APPLIED	$ -	$ -	$ -	$ -	$ -	$ (36,356)	$ -
60-52540-010	DNR REPLACEMENT FUND DEPOSITS	$ -	$ -	$ -	$ 43,170	$ -	$ 43,170	$ 43,170
60-53500-110	WWTP SALARY	$ 102,274	$ 98,672	$ 106,023	$ 90,708	$ 60,254	$ 90,967	$ 124,834
60-53500-131	WWTP CLOTHING ALLOWANCE	$ 150	$ 187	$ 150	$ 150	$ 150	$ 150	$ 150
60-53500-132	WWTP DENTAL INS	$ 2,536	$ 2,556	$ 2,351	$ 2,183	$ 1,556	$ 2,010	$ 2,959
60-53500-133	WWTP HEALTH INS	$ 21,032	$ 26,427	$ 24,027	$ 21,451	$ 19,884	$ 24,827	$ 35,392
60-53500-134	WWTP INCOME CONT	$ 41	$ -	$ -	$ 331	$ -	$ 331	$ 227
60-53500-136	WWTP LIFE INS	$ 362	$ 404	$ 279	$ 304	$ 143	$ 261	$ -
60-53500-138	WWTP RETIREMENT	$ 5,731	$ 7,792	$ 6,617	$ 6,303	$ 4,326	$ 6,134	$ 8,027
60-53500-150	WWTP FICA	$ 6,369	$ 7,638	$ 7,436	$ 6,939	$ 4,956	$ 6,958	$ 9,550
60-53500-160	Compensated Absences Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-180	RECOGNITION PROGRAM	$ -	$ -	$ 250	$ 250	$ -	$ 250	$ 250
60-53500-210	WWTP PROFESSIONAL SERVICES	$ 22,270	$ 20,047	$ 49,542	$ 18,000	$ 41,591	$ 20,000	$ 50,000
60-53500-251	Computer Software/Mtn/Upgrades	$ 6,903	$ -	$ 925	$ 4,000	$ 16,040	$ 4,000	$ 1,000

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
60-53500-295	WWTP ACCOUNTING & COLLECTIONS	$ -	$ -	$ -	$ 45,000	$ -	$ -	$ 2,500
60-53500-310	WWTP GEN OFFICE SUPPLIES & EXP	$ 3,822	$ 2,703	$ 4,456	$ 5,150	$ 1,052	$ 5,000	$ 5,000
60-53500-330	WWTP TRAINING	$ 1,682	$ 3,102	$ 2,960	$ 4,000	$ 4,577	$ 4,000	$ 6,000
60-53500-340	WWTP GENERAL PLANT SUPPLIES	$ 8,336	$ 7,439	$ 15,921	$ 10,000	$ 11,569	$ 13,500	$ 13,500
60-53500-355	WWTP PLANT MAINT & REPAIR	$ 12,077	$ 23,677	$ 52,280	$ 3,500	$ 4,767	$ 8,000	$ 8,000
60-53500-361	WWTP TELEPHONE EXP	$ 3,082	$ 3,004	$ 3,249	$ 3,000	$ 1,777	$ 3,000	$ 3,000
60-53500-362	WWTP ELECTRIC/WATER EXP	$ 48,142	$ 46,748	$ 54,275	$ 45,000	$ 33,592	$ 45,000	$ 45,000
60-53500-363	WWTP NATURAL GAS EXP	$ 1,915	$ 2,573	$ 2,986	$ 5,000	$ -	$ 5,000	$ 3,000
60-53500-390	WWTP MISCELLANEOUS EXP	$ 45,388	$ 48,842	$ 52,397	$ 2,000	$ 1,133	$ 2,000	$ 2,000
60-53500-391	WWTP READING & COLLECTION EXP							$ 7,000
60-53500-510	WWTP PROPERTY INSURANCE	$ 5,167	$ 6,175	$ 6,776	$ 6,922	$ 4,323	$ 6,485	$ 7,458
60-53500-511	WWTP LIABILITY INSURANCE	$ 827	$ 1,557	$ 2,042	$ 748	$ 2,003	$ 785	$ 824
60-53500-512	WORKERS COMPENSATION INSURANCE	$ 1,386	$ 1,431	$ 3,408	$ 4,025	$ 2,709	$ 3,979	$ 4,468
60-53500-530	DEBT PRINCIPAL PAYMENT	$ -	$ -	$ -	$ -	$ -	$ 243,249	$ 254,070
60-53500-540	DEPRECIATION-EXPENSE	$ -	$ 416,814	$ 416,887	$ 415,881	$ -	$ -	$ 416,887
60-53500-541	DEPRECIATION-METERS							$ 11,000
60-53500-620	WWTP INT ON LONG TERM DEBT	$ 110,161	$ 102,093	$ 96,875	$ 97,820	$ 47,491	$ 80,129	$ 90,479
60-53500-630	AMORTIZATION OF BOND DISCOUNT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-740	Bad Debt Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-820	WWTP UPGRADES	$ 20,718	$ -	$ -	$ -	$ -	$ 50,000	$ -
60-53500-821	WWTP WIND TURBINE	$ 1,698	$ -	$ -	$ -	$ 786	$ -	$ -
60-53500-822	WWTP WIND TURBINE RECONCILIATI	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-830	WWTP FINE SCREEN	$ -	$ -	$ 270	$ 3,000	$ -	$ 3,000	$ 3,000
60-53500-840	Equipment Purchases	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-850	Sanitary Sewer Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-860	WWTP BILLING EQUIP	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53500-865	Road Remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-110	SANITARY SEWER SALARY	$ 7,580	$ 9,766	$ 10,041	$ 23,998	$ 4,259	$ 26,183	$ 40,426
60-53510-132	SAN SEWER DENTAL INS	$ 187	$ 310	$ 255	$ 678	$ 71	$ 631	$ 1,012
60-53510-133	SANITARY SEWER HEALTH INS	$ 1,402	$ 2,518	$ 2,273	$ 5,669	$ 941	$ 7,089	$ 13,844
60-53510-134	SANITARY SEWER INCOME CONT	$ (1)	$ -	$ -	$ 111	$ -	$ 118	$ 164
60-53510-136	SANITARY SEWER LIFE INS	$ 18	$ 19	$ 15	$ 57	$ 5	$ 57	$ -
60-53510-138	SANITARY SEWER RETIREMENT	$ 303	$ 763	$ 645	$ 1,659	$ 273	$ 1,660	$ 2,511
60-53510-150	SANITARY SEWER FICA	$ 321	$ 732	$ 752	$ 1,836	$ 363	$ 2,003	$ 3,093
60-53510-310	SAN SEWER OFFICE SUPPLIES -EXP	$ 10	$ -	$ 17	$ -	$ -	$ 100	$ 100

Sewer: WWTP, Sanitary Sewer and Lift Stations

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
60-53510-350	SAN SEWER MAINT & REPAIRS	$ 29,514	$ 6,628	$ 24,373	$ 30,000	$ 6,488	$ 30,000	$ 30,000
60-53510-512	SAN SEWER WORK COMP INS	$ -	$ -	$ -	$ -	$ -	$ -	$ 976
60-53510-540	DEPRECIATION-COLLECTING SEWERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-840	MAPLE STREET PROJECT	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -
60-53510-850	STREET RECONSTRUCTION	$ -	$ -	$ -	$ -	$ -	$ -	$ 96,652
60-53510-860	LINCOLN STREET SEWER PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-870	PARK & POOL OUTLAY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-880	PARK LAND ACQUISITION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-890	HWY 14/E.MAIN/UNION ST PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-900	GARFIELD STREET PROJECT	$ 1,298	$ -	$ -	$ -	$ -	$ -	$ -
60-53510-910	4TH STREET PROJECT	$ -	$ -	$ 2,120	$ -	$ 73,304	$ 158,150	$ -
60-53520-340	WWTP LIFT STATION OPER EXP	$ 37	$ -	$ -	$ 500	$ -	$ -	$ -
60-53520-355	LIFT STATION MAINT & REPAIRS	$ 12,878	$ 22,831	$ 5,398	$ 14,000	$ 8,732	$ 14,000	$ 14,000
60-53520-360	LIFT STATION UTILITIES	$ 13,951	$ 21,223	$ 22,787	$ 20,000	$ 13,874	$ 21,000	$ 20,500
60-53520-540	DEPRECIATION-LIFT STATIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53520-810	LIFT STATION - SCADA UPGRADE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53530-300	WWTP COMPUTERS	$ -	$ -	$ -	$ -	$ 2,731	$ 3,000	$ -
60-53530-310	WWTP REPAIRS	$ -	$ -	$ -	$ 5,000	$ -	$ -	$ -
60-53530-350	EQUIP MAINT & REPAIRS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
60-53530-540	DEPRECIATION-EQUIPMENT	$ 9,719	$ 10,179	$ 10,565	$ -	$ -	$ -	$ -
60-53530-810	PUMPING/JETTER TRUCK	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,200
60-53530-820	WWTP VEHICLES	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,000
60-53540-355	WIND TURBINE MAINT & REPAIR	$ 2,940	$ 2,940	$ 5,592	$ 2,940	$ 3,155	$ 6,000	$ 6,000
		$ (223,901)	$ 153,054	$ 326,265	$ 268,311	$ (324,771)	$ -	$ 547,967

Cash Balance $ *131,080*

Accrual Balance $ *293,897*

Stormwater

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
61-41110-610	TAXES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61-46409-610	RESIDENTIAL STORMWATER FEES	$ (82,563)	$ (83,584)	$ (85,094)	$ (82,563)	$ (56,910)	$ (83,900)	$ (86,000)
61-46411-610	NON-RESIDENTIAL STRMWATER FEES	$ (87,960)	$ (88,226)	$ (90,282)	$ (87,960)	$ (69,818)	$ (88,300)	$ (91,000)
61-46412-610	MISC OPERATING REVENUE	$ (1,544)	$ (1,771)	$ (1,697)	$ -	$ (873)	$ (1,000)	$ (1,000)
61-48000-610	OTHER FINANCING SOURCE	$ -	$ -	$ (29,224)	$ -	$ -	$ -	$ -
61-48110-610	INTEREST INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61-48300-610	SALE OF CITY PROPERTY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61-48580-512	INSUR DIVIDEND/AUDIT ADJ-STORM	$ -	$ -	$ -	$ -	$ (389)	$ -	$ -
61-49100-610	PROCEEDS FROM LONG TERM DEBT	$ -	$ -	$ -	$ -	$ (103,078)	$ (160,105)	$ (182,793)
61-49999-990	FUND BALANCE APPLIED	$ -	$ -	$ -	$ (150,946)	$ -	$ (128,903)	$ -
61-53580-110	STORMWATER SALARY	$ 39,516	$ 41,261	$ 44,176	$ 36,948	$ 19,911	$ 33,622	$ 36,134
61-53580-131	STORMWATER CLOTHING ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61-53580-132	STORMWATER DENTAL INS	$ 439	$ 500	$ 484	$ 872	$ 256	$ 595	$ 768
61-53580-133	STORMWATER HEALTH INS	$ 6,230	$ 8,365	$ 6,791	$ 10,900	$ 4,426	$ 11,602	$ 10,896
61-53580-134	STORMWATER INCOME CONT	$ 7	$ -	$ -	$ 174	$ -	$ 160	$ 151
61-53580-136	STORMWATER LIFE INS	$ 94	$ 126	$ 64	$ 126	$ 37	$ 62	$ -
61-53580-138	STORMWATER RETIREMENT	$ 1,926	$ 3,007	$ 2,353	$ 2,587	$ 1,408	$ 2,286	$ 2,323
61-53580-150	STORMWATER FICA	$ 2,251	$ 3,142	$ 2,832	$ 2,827	$ 1,574	$ 2,572	$ 2,764
61-53580-180	RECOGNITION PROGRAM	$ -	$ -	$ 225	$ 250	$ -	$ -	
61-53580-200	MAINTENANCE AND REPAIRS	$ 5,899	$ 766	$ -	$ 8,000	$ -	$ 4,000	$ 4,000
61-53580-210	PROFESSIONAL SERVICES	$ 220	$ 234	$ 4,206	$ 4,000	$ 1,440	$ 1,000	$ 1,000
61-53580-251	TECHNOLOGY/COMPUTER/SOFTWARE	$ -	$ -	$ -	$ -	$ -	$ -	
61-53580-340	STORMWATER SUPPLIES & EQUIP	$ 323	$ 188	$ 2,288	$ 3,000	$ 850	$ -	$ 17,000
61-53580-350	STORMWATER EQUIP MAINT & REPAI	$ 2,730	$ 5,877	$ 4,506	$ 1,200	$ 503	$ -	$ 2,000
61-53580-510	STORMWATER PROPERTY INSURANCE	$ 341	$ 286	$ 275	$ 288	$ 166	$ 250	$ -
61-53580-511	STORMWATER LIABILITY INSURANCE	$ 794	$ 579	$ 211	$ 609	$ 148	$ 639	$ -
61-53580-512	STORMWATER WORKERS COMP INS	$ 1,401	$ (3)	$ 794	$ 1,533	$ 389	$ 628	$ 859
61-53580-530	PRINCIPAL DEBT PAYMENT	$ -	$ -	$ -	$ -	$ -	$ 38,625	$ 53,622
61-53580-540	DEPRECIATION-EXPENSE	$ -	$ 20,764	$ -	$ -	$ -	$ -	$ -
61-53580-620	INTEREST ON LONG-TERM DEBT	$ 2,848	$ 4,515	$ -	$ 5,228	$ 4,013	$ 5,116	$ 6,468
61-53580-840	STORMWATER EQUIPMENT PURCHASE	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000
61-53580-850	STORMWATER MISC PROJECTS	$ 20,280	$ 700	$ 112,843	$ 115,000	$ 40,458	$ 235,105	$ 207,793
61-53580-851	SOUTH GATE POND RELOCATE	$ 395	$ -	$ -	$ -	$ -	$ -	$ -
61-53580-900	GARFIELD STREET PROJECT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
61-58940-700	TRANSFER TO WATER & LIGHT	$ -	$ -	$ -	$ 125,946	$ -	$ 125,946	$ -
		$ (86,374)	$ (83,275)	$ (24,252)	$ (1,981)	$ (155,490)	$ -	$ (14)

Electric Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-41400-001	OPERATING & OTHER REVENUES	$ (70)	$ (625)	$ (1,011)	$ -	$ (352)	$ (300,000)	$ (700,000)
62-41415-001	JOBBING SALES	$ (2,132)	$ (16,402)	$ (1,075)	$ (2,000)	$ (34)	$ (2,000)	$ (2,000)
62-41419-001	Interest & Dividends	$ (55,010)	$ (54,177)	$ (5,065)	$ -	$ (6,390)	$ -	$ (5,000)
62-41421-001	Capital Contributions - Electr	$ (28,969)	$ (18,372)	$ (26,461)	$ (25,000)	$ (13,547)	$ (25,000)	$ (25,000)
62-41425-001	Amortization of Reg Liability	$ (21,872)	$ (21,872)	$ (21,872)	$ (21,872)	$ -	$ (21,872)	$ (21,872)
62-41426-001	OTHER INCOME DEDUCTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-41434-001	Gain on Sale of Property	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-41435-001	MISCELLANEOUS DEBIT TO SURPLUS	$ -	$ -	$ -	$ -	$ -	$ (144,600)	$ -
62-41439-001	APPROPRIATIONS ON INCOME	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-41440-011	URBAN RESIDENTIAL RG1	$ (2,233,657)	$ (2,375,421)	$ (2,288,049)	$ (2,587,904)	$ (1,320,897)	$ (2,344,150)	$ (2,303,640)
62-41440-101	YARD LIGHTS URBAN RESIDENTIAL	$ (1,136)	$ (1,208)	$ (1,219)	$ (1,376)	$ (738)	$ (1,200)	$ (1,188)
62-41441-011	RURAL RESIDENTIAL RG1	$ (1,234,822)	$ (1,305,180)	$ (1,286,454)	$ (1,452,409)	$ (739,939)	$ (1,307,300)	$ (1,300,995)
62-41441-021	RURAL COMMERCIAL S-PH GS1	$ (394,328)	$ (400,238)	$ (406,553)	$ (470,099)	$ (230,507)	$ (438,300)	$ (408,381)
62-41441-031	RURAL COMMERCIAL 3-PH GS2	$ (43,683)	$ (49,370)	$ (45,239)	$ (45,900)	$ (19,202)	$ (55,500)	$ (47,019)
62-41441-041	RURAL SMALL POWER CP1	$ (149,810)	$ (135,681)	$ (134,025)	$ (170,252)	$ (72,799)	$ (116,900)	$ (142,635)
62-41441-051	RURAL LARGE POWER CP2	$ (479,909)	$ (503,958)	$ (238,369)	$ (508,287)	$ (21,742)	$ (442,300)	$ (415,560)
62-41441-101	YARD LIGHTS RURAL	$ (19,794)	$ (21,993)	$ (21,113)	$ (22,907)	$ (11,951)	$ (22,000)	$ (21,386)
62-41442-011	URBAN COMMERCIAL S-PH GS1	$ (326,482)	$ (309,617)	$ (326,842)	$ (391,771)	$ (201,877)	$ (331,400)	$ (327,400)
62-41442-021	MUNICIPAL COMMERCIAL S-PH GS2	$ (17,621)	$ (18,665)	$ (18,275)	$ (16,815)	$ (10,532)	$ (18,600)	$ (18,551)
62-41442-031	URBAN COMMERCIAL 3-PH GS2	$ (389,555)	$ (441,983)	$ (456,412)	$ (451,205)	$ (274,971)	$ (471,750)	$ (437,903)
62-41442-041	MUNICIPAL COMMERCIAL 3-PH GS2	$ (36,149)	$ (43,143)	$ (44,783)	$ (39,175)	$ (28,497)	$ (46,250)	$ (42,186)
62-41442-051	MUNICIPAL ATHLETIC FIELD MIS	$ (3,654)	$ (3,858)	$ (3,874)	$ (3,630)	$ (2,290)	$ (3,800)	$ (3,795)
62-41442-062	MUNICIPAL GREEN POWER	$ (120)	$ (1,170)	$ 1,251	$ (2,563)	$ (1,023)	$ -	$ (13)
62-41442-101	YARD LIGHTS URBAN COMMERCIAL	$ (3,123)	$ (3,415)	$ (3,424)	$ (3,628)	$ (1,993)	$ (3,400)	$ (3,320)
62-41443-011	URBAN LARGE POWER CP2	$ (858,291)	$ (841,373)	$ (1,134,269)	$ (980,925)	$ (713,450)	$ (1,079,000)	$ (944,645)
62-41443-021	MUNICIPAL LARGE POWER CP2	$ (2,520)	$ (2,520)	$ (2,520)	$ (2,583)	$ (1,470)	$ (2,600)	$ (2,520)
62-41443-031	INDUSTRIAL CP4	$ (1,248,855)	$ (1,070,976)	$ (1,155,408)	$ (1,521,776)	$ (678,564)	$ (1,052,300)	$ (1,158,413)
62-41443-041	URBAN SMALL POWER CP1	$ (261,310)	$ (270,041)	$ (264,367)	$ (302,139)	$ (205,188)	$ (264,300)	$ (265,240)
62-41443-051	MUNICIPAL SMALL POWER CP1	$ (51,326)	$ (45,855)	$ (48,792)	$ (52,609)	$ (33,897)	$ (48,300)	$ (48,658)
62-41443-101	YARD LIGHTS LARGE POWER	$ (5,157)	$ (5,656)	$ (5,656)	$ (5,638)	$ (3,299)	$ (5,800)	$ (5,490)
62-41444-001	MUNICIPAL STREET LIGHTING MS1	$ (53,458)	$ (57,423)	$ (56,724)	$ (54,795)	$ (33,053)	$ (58,200)	$ (55,868)
62-41448-001	INTERDEPARTMENTAL SALES	$ (49,892)	$ (51,049)	$ (48,476)	$ (46,200)	$ (29,264)	$ (53,400)	$ (49,806)
62-41450-001	PENALTIES	$ (29,092)	$ (34,314)	$ (29,003)	$ (15,000)	$ (14,923)	$ (26,000)	$ (30,803)
62-41451-001	MISCELLANEOUS SERVICE REVENUES	$ (7,098)	$ (3,780)	$ (3,846)	$ (5,000)	$ (1,270)	$ (5,000)	$ (4,908)
62-41452-001	OVERHEAD - ELECTRIC	$ -	$ -	$ (6,024)	$ -	$ (5,028)	$ -	$ -

Electric Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-41454-001	RENT ELECTRIC PROPERTY	$ (6,888)	$ (6,888)	$ (6,888)	$ (6,888)	$ -	$ (6,888)	$ (6,888)
62-41456-001	OTHER ELECTRIC REVENUE	$ (4,251)	$ (5,655)	$ (16,456)	$ (1,000)	$ (210)	$ (5,000)	$ (50,500)
62-41457-001	INSUR DIVIDEND/AUDIT ADJ-ELECT	$ -	$ -	$ -	$ -	$ (3,166)	$ -	
62-51403-001	DEPRECIATION EXPENSE	$ 418,021	$ 428,198	$ 445,504	$ 419,742	$ -	$ -	$ 467,800
62-51403-101	Depreciation Expense - CIAC	$ 56,825	$ 57,999	$ 59,174	$ 56,824	$ -	$ -	$ 62,150
62-51408-001	FICA TAX EXPENSE	$ 27,521	$ 29,712	$ 32,295	$ 34,531	$ 21,785	$ 37,970	$ 39,799
62-51408-011	LICENSE FEES & OTHER TAX	$ 82,003	$ 72,204	$ 98,874	$ 82,000	$ 37,155	$ 85,000	$ 85,000
62-51408-021	PROPERTY TAX EQUIVALENT	$ 243,453	$ 259,075	$ 241,070	$ 243,453	$ -	$ 260,000	$ 260,000
62-51416-001	COST OF JOBBING SALES	$ 42	$ 1,721	$ 763	$ 1,000	$ (6)	$ 1,000	$ 1,000
62-51426-001	OTHER INCOME DEDUCTIONS	$ -	$ -	$ 129	$ -	$ 2,206	$ 1,000	$ 1,000
62-51427-000	DEBT PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ 372,135	$ 425,990
62-51427-001	INTEREST EXPENSE	$ 182,980	$ 170,947	$ 197,429	$ 172,440	$ 73,477	$ 124,316	$ 131,830
62-51428-001	AMORTIZATION OF DEBT DISC	$ -	$ -	$ 5,721	$ 6,185	$ -	$ -	$ -
62-51545-001	OPER POWER PURCHASED	$ 5,932,888	$ 5,689,664	$ 5,821,113	$ 6,348,771	$ 2,798,040	$ 5,750,000	$ 6,047,137
62-51545-011	OPER PURCHASED POWER EARLY/LAT	$ -	$ -	$ -	$ -	$ -	$ -	
62-51560-001	OPER SUPERVISION EXPENSE	$ 56,089	$ 41,380	$ 19,784	$ 47,604	$ 16,422	$ 26,506	$ 20,000
62-51560-110	OPER SUPERVISION SALARY			$ 27,820				$ 41,959
62-51561-001	OPER LINE & STATION LABOR	$ 30,845	$ 28,661	$ 64	$ 20,200	$ 22,689	$ 78,384	$ 100
62-51561-110	OPER LINE & STATION SALARY			$ 37,122				$ 52,146
62-51562-001	OPER LINE & STATION EXPENSES	$ 11,209	$ 3,690	$ 13,461	$ 2,830	$ 244	$ 2,340	$ 2,340
62-51565-001	Street Lighting Expense	$ 823	$ 880	$ 1,327	$ 1,150	$ 333	$ 1,650	
62-51566-001	OPER METER EXPENSE	$ 3,325	$ 5,375	$ 450	$ 6,430	$ 1,303	$ 5,023	$ 500
62-51566-110	OPER METER SALARY			$ 2,805				$ 3,373
62-51566-021	OPER BAKER METER EXPENSE	$ 105	$ -	$ -	$ -	$ -	$ -	
62-51567-001	OPER CUSTOMER INSTALLATIONS EX	$ 1,779	$ 1,625	$ 100	$ 1,670	$ 356	$ 1,876	$ 100
62-51567-110	OPER CUSTOMER INSTALL SALARY			$ 759				$ 913
62-51567-011	OPER CUSTOMER STRAY VOLTAGE	$ -	$ -	$ 17,229	$ 2,000	$ -	$ 2,000	$ 100
62-51567-021	OPER DEMAND SIDE MANAGEMENT	$ -	$ 210	$ -	$ -	$ -	$ -	
62-51569-001	OPER DISTRIBUTION EXPENSES	$ 14,990	$ 28,509	$ 21,116	$ 19,000	$ 4,989	$ 25,000	$ 20,000
62-51571-001	MAINT STRUCTURES & EQUIPMENT	$ 30,203	$ 51,990	$ 11,991	$ 50,000	$ 40,149	$ 83,700	$ 12,000
62-51571-011	MAINT SUBSTATION	$ 7,048	$ 3,282	$ 1,254	$ 14,000	$ 3,089	$ 14,000	$ 7,000
62-51571-021	MAINT BAKER SUBSTATION	$ -	$ 381	$ -	$ 500	$ -	$ 500	$ 500
62-51571-110	MAINT STRUCTURES & EQMT SALARY			$ 54,845				$ 77,210
62-51572-001	MAINT LINES	$ 194,896	$ 166,145	$ 121,225	$ 224,000	$ 111,133	$ 270,000	$ 880,000
62-51572-021	MAINT STORM 08/05/00	$ -	$ 273	$ -	$ -	$ -	$ -	$ -

Electric Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-51572-110	MAINT LINES SALARY			$ 108,021				$ 144,919
62-51573-001	MAINT LINE TRANSFORMERS	$ 7,397	$ 11,783	$ 5,880	$ 8,500	$ (618)	$ 8,500	$ 7,000
62-51573-021	MAINT BAKER TRANSFORMERS	$ -	$ 80	$ -	$ -	$ -	$ -	
62-51573-110	MAINT LINE TRANSFORMERS SALARY			$ 735				$ 883
62-51574-001	MAINT STREET LIGHTING	$ 3,915	$ 10,769	$ (8,171)	$ 3,000	$ 3,357	$ 7,000	$ 1,000
62-51574-110	MAINT STREET LIGHTING SALARY			$ 4,141				$ 6,597
62-51575-001	MAINT METERS	$ 6,762	$ 7,419	$ (140)	$ 10,500	$ 71,992	$ 432,100	$ 100
62-51575-110	MAINT METERS SALARY			$ 4,924				$ 5,923
62-51901-001	OPER METER READING LABOR	$ 26,555	$ 26,570	$ (368)	$ 22,264	$ 15,672	$ 22,498	$ 100
62-51901-110	OPER METER READING SALARY			$ 30,099				$ 34,433
62-51902-001	OPER ACCOUNTING & COLLECTING L	$ 46,454	$ 56,704	$ (10,907)	$ 42,500	$ 27,846	$ 49,126	$ 11,000
62-51902-110	OPER ACCOUNT & COLLECT SALARY			$ 45,765				$ 38,471
62-51903-001	OPER READING & COLLECTING EXPE	$ 19,342	$ 19,418	$ 18,064	$ 22,500	$ 11,039	$ 22,500	$ 22,500
62-51904-001	OPER UNCOLLECTABLE ACCOUNTS EX	$ 25,018	$ 3,079	$ 12,327	$ 5,000	$ 9,520	$ 12,000	$ 12,000
62-51920-001	OPER ADMINISTRATIVE SALARIES	$ 72,435	$ 69,421	$ 9,344	$ 74,022	$ 51,364	$ 82,844	$ -
62-51920-110	OPER ADMINISTRATIVE SALARY			$ 68,841				$ 88,331
62-51921-001	OPER OFFICE SUPPLIES & EXPENSE	$ 7,660	$ 8,201	$ 13,307	$ 8,000	$ 11,089	$ 8,000	$ 11,000
62-51922-001	OPER ADMIN EXPENSE TRANSFERRED	$ -	$ -	$ -	$ -	$ -	$ 9,750	$ 9,750
62-51923-001	OPER OUTSIDE SERVICES EMPLOYED	$ 16,642	$ 18,684	$ 12,248	$ 21,200	$ 11,519	$ 21,200	$ 20,000
62-51924-001	OPER PROPERTY INSURANCE	$ 3,904	$ 6,463	$ 7,097	$ 7,205	$ 4,588	$ 6,882	$ 7,000
62-51925-001	OPER INJURIES & DAMAGES	$ 16,011	$ 9,737	$ 13,352	$ 17,284	$ 14,506	$ 9,400	$ 10,017
62-51925-011	OPER SAFETY COMMITTEE	$ -	$ -	$ 42	$ 500	$ 270	$ -	$ 500
62-51926-001	OPER PENSIONS & BENEFITS	$ 89,757	$ 99,965	$ 110,317	$ 136,808	$ 80,625	$ 162,430	$ 168,406
62-51926-011	Pensions & Other Benefits	$ 1,112	$ 203	$ 442	$ -	$ 620	$ -	$ -
62-51926-021	Pension & Other Benefits	$ 8	$ 113	$ -	$ -	$ -	$ -	$ -
62-51926-041	Pension & Other Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-51926-081	Pension & Other Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-51928-001	OPRE REGULATORY COMMISSION EXP	$ 11,907	$ 8,175	$ 3,247	$ 7,000	$ 1,292	$ 7,000	$ 7,000
62-51930-001	OPER MISC GENERAL EXPENSES	$ 42,417	$ 39,161	$ 48,418	$ 37,900	$ 28,913	$ 40,000	$ 44,600
62-51930-011	RECOGNITION PROGRAM	$ 3,295	$ 2,358	$ 975	$ 750	$ -	$ 750	$ 750
62-51930-110	OPER MISC GENERAL SALARY			$ 3,924				$ 6,043
62-51933-001	OPER TRANSPORTATION EXPENSE	$ 25,642	$ 40,076	$ 23,535	$ 36,900	$ 10,780	$ 36,900	$ 25,000
62-51933-110	OPER TRANSPORTATION SALARY			$ 3,815				$ 4,589
62-51935-001	MAINT GENERAL PLANT	$ 18,589	$ 23,127	$ 9,232	$ 42,000	$ 15,137	$ 42,000	$ 28,000
62-51935-110	MAINT GENERAL PLANT SALARY	$ -	$ -	$ 12,018	$ -	$ -	$ -	$ 14,455

Electric Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
		$ (280,168)	$ (618,451)	$ (323,347)	$ (953,183)	$ (1,179,189)	$ (579,830)	$ 518,731
						Cash Balance		*$ (11,219)*
						Accrual Balance		*$ 92,741*

Water Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-42400-002	OPERATING & OTHER REVENUE	$ -	$ -	$ -	$ -	$ (316,606)	$ (582,474)	$ (401,740)
62-42419-002	INTEREST INCOME	$ (329)	$ (219)	$ (181)	$ (250)	$ (106)	$ (250)	$ (250)
62-42421-002	Capital Contributions - Water	$ -	$ -	$ -	$ (10,000)	$ -	$ (1,000)	$ -
62-42425-002	Amortization of Reg Liability	$ (6,498)	$ (6,498)	$ (6,498)	$ (6,500)	$ -	$ (6,500)	$ (6,500)
62-42434-002	Gain on Sale of Property	$ -	$ -	$ (1,689)	$ -	$ -	$ -	$ -
62-42435-002	MISCELLANEOUS DEBIT TO SURPLUS	$ -	$ -	$ -	$ -	$ -	$ (239,400)	$ -
62-42452-002	OVERHEAD - WATER	$ -	$ -	$ (1,326)	$ -	$ (1)	$ -	$ -
62-42457-002	INSUR DIVIDEND/AUDIT ADJ-WATER	$ -	$ -	$ -	$ -	$ (1,815)	$ -	$ (500)
62-42461-012	RESIDENTIAL WATER SALES	$ (449,814)	$ (437,241)	$ (421,352)	$ (359,040)	$ (242,184)	$ (549,500)	$ (545,170)
62-42461-022	COMMERCIAL WATER SALES	$ (60,555)	$ (60,449)	$ (42,466)	$ (48,970)	$ (25,269)	$ (57,850)	$ (53,083)
62-42461-032	INDUSTRIAL WATER SALES	$ (18,807)	$ (17,732)	$ (14,147)	$ (14,300)	$ (7,897)	$ (18,600)	$ (21,119)
62-42461-042	SUBURBAN WATER SALES	$ (6,681)	$ (7,107)	$ (7,504)	$ (5,630)	$ (3,731)	$ (7,400)	$ (8,872)
62-42461-062	MULTI-FAMILY RESIDENT WTR SALE	$ -	$ -	$ (23,571)	$ -	$ (15,079)	$ -	$ (29,464)
62-42462-002	PRIVATE FIRE PROTECTION	$ (11,243)	$ (11,243)	$ (11,243)	$ (9,560)	$ (6,558)	$ (12,500)	$ (12,500)
62-42463-002	HYDRANT RENTAL	$ (175,000)	$ (175,000)	$ (175,000)	$ (175,000)	$ -	$ (175,000)	$ (175,000)
62-42463-012	PUBLIC FIRE PROTECTION RENTAL	$ (111,683)	$ (112,407)	$ (113,194)	$ (94,370)	$ (66,616)	$ (115,150)	$ (115,150)
62-42464-002	PUBLIC AUTHORITY SALES	$ (19,383)	$ (18,369)	$ (17,133)	$ (13,050)	$ (10,333)	$ (18,300)	$ (18,300)
62-42470-002	PENALTIES	$ (4,423)	$ (4,555)	$ (4,040)	$ (3,265)	$ (1,860)	$ (3,700)	$ (3,700)
62-42470-003	PENALTIES	$ (602)	$ (788)	$ (412)	$ -	$ -	$ -	$ -
62-42470-004	PENALTIES-STORMWATER RESIDENTI	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-42470-005	PENALTIES-STORMWATER NON-RESID	$ -	$ -	$ -	$ -	$ -	$ -	$ -
62-42471-002	MISC. SERVICE REVENUES	$ (4,613)	$ (2,493)	$ (7,316)	$ (1,250)	$ (23,866)	$ (2,000)	$ (2,000)
62-42472-002	RENTS FROM WATER PROPERTY	$ (11,259)	$ (11,259)	$ (11,259)	$ (11,485)	$ (7,506)	$ (9,600)	$ (9,600)
62-42474-002	OTHER WATER REVENUES	$ (12,240)	$ (12,107)	$ (12,442)	$ (1,375)	$ (219)	$ (1,500)	$ (12,500)
62-52403-002	DEPRECIATION EXPENSES	$ 126,086	$ 117,310	$ 117,467	$ 135,570	$ -	$ -	$ 123,340
62-52403-102	Depreciation Exp - CIAC Plant	$ 41,622	$ 41,622	$ 41,622	$ 41,627	$ -	$ -	$ 43,703
62-52408-001	TAXES	$ (2,597)	$ (3,953)	$ (4,224)	$ 3,000	$ -	$ 4,000	$ 4,000
62-52408-002	FICA TAX EXPENSE	$ 13,928	$ 14,693	$ 16,904	$ 16,756	$ 10,340	$ 16,751	$ 16,654
62-52408-012	LICENSE FEES & OTHER TAX	$ -	$ -	$ -	$ -	$ 7	$ -	$ -
62-52408-022	PROPERTY TAX EQUIVALENT-WATER	$ 180,242	$ 189,122	$ 197,953	$ 180,242	$ -	$ 185,000	$ 195,000
62-52427-000	DEBT PAYMENTS	$ -	$ -	$ -	$ -	$ -	$ 217,865	$ 249,010
62-52427-002	INTEREST EXPENSE	$ 96,462	$ 93,114	$ 115,852	$ 91,500	$ 35,587	$ 68,409	$ 67,215
62-52428-002	AMORTIZATION OF DEBT DISC	$ -	$ -	$ 4,680	$ 4,100	$ -	$ -	$ -
62-52605-002	MAINT WATER SOURCE PLANT	$ 373	$ 2,524	$ 17,577	$ 3,000	$ 13,906	$ 366,474	$ 403,740
62-52620-002	OPER PUMPING LABOR	$ 9,478	$ 8,243	$ (269)	$ 10,000	$ 5,039	$ 18,417	$ -

Water Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-52620-110	OPER PUMPING SALARY			$ 11,098				$ 12,264
62-52622-002	OPER POWER PURCHASED FOR PUMPI	$ 46,197	$ 46,880	$ 50,450	$ 48,000	$ 25,454	$ 51,350	$ 48,000
62-52623-002	OPER PUMP SUPPLIES & EXPENSES	$ -	$ 158	$ 268	$ 1,000	$ 12	$ 1,000	$ 1,000
62-52625-002	MAINT PUMP BUILDINGS & EQUIPME	$ 26,592	$ 12,878	$ 486	$ 20,000	$ 11,320	$ 20,000	$ 500
62-52625-110	MAINT PUMP BLDG & EQPMT SALARY			$ 13,456				$ 18,465
62-52630-002	OPER WATER TREATMENT LABOR	$ 19,439	$ 21,428	$ 7,209	$ 20,581	$ 13,596	$ 33,148	$ -
62-52630-110	OPER WATER TREATMENT SALARY			$ 18,266				$ 25,824
62-52631-002	OPER WATER TREATMENT CHEMICALS	$ 25,078	$ 24,048	$ 18,769	$ 24,400	$ 10,493	$ 24,400	$ 20,000
62-52632-002	OPER WATER TREATMENT SUPPLIES	$ 51	$ -	$ -	$ 100	$ -	$ 100	$ 100
62-52635-002	MAINT TREATMENT EQUIPMENT	$ 3,540	$ 2,388	$ 305	$ 4,300	$ 302	$ 4,300	$ 500
62-52635-110	MAINT TREATMENT EQPMNT SALARY			$ 735				$ 1,226
62-52640-002	OPER SUPERVISION & LABOR	$ 40,259	$ 35,095	$ (5,020)	$ 25,633	$ 13,882	$ 14,272	$ -
62-52640-110	OPER SUPERVISION SALARY			$ 30,058				$ 21,602
62-52641-002	OPER SUPPLIES & EXPENSES	$ 2,956	$ 2,537	$ 3,267	$ 6,000	$ 1,106	$ 6,000	$ 3,000
62-52650-002	MAINT STANDPIPE & RESERVOIRS	$ 286	$ 1,783	$ 5,951	$ 224,400	$ 207,610	$ 224,400	$ 500
62-52651-002	MAINT MAINS	$ 15,876	$ 21,153	$ (39)	$ 34,300	$ 2,391	$ 34,300	$ 1,000
62-52651-110	MAINT MAINS SALARY			$ 9,446				$ 12,264
62-52652-002	MAINT SERVICES	$ 26,351	$ 28,465	$ 19,076	$ 40,000	$ 15,867	$ 40,000	$ 15,000
62-52652-110	MAINT SERVICES SALARY			$ 28,974				$ 48,037
62-52653-002	MAINT METERS	$ 6,777	$ 8,322	$ (4,568)	$ 15,500	$ 8,253	$ 242,512	**$ 1,500**
62-52653-110	MAINT METERS SALARY			$ 12,148				$ 7,359
62-52654-002	MAINT HYDRANTS	$ 12,952	$ 23,102	$ 295	$ 40,000	$ 5,671	$ 40,000	$ 20,000
62-52654-110	MAINT HYDRANTS SALARY			$ 3,645				$ 4,906
62-52655-002	MAINT MAINTENANCE OF OTHER PLA	$ 1,686	$ 1,883	$ 3,192	$ 3,350	$ -	$ 3,350	$ 3,350
62-52901-002	OPER METER READING LABOR	$ 7,192	$ 6,834	$ (8,213)	$ 14,370	$ 8,057	$ 14,526	$ 2,000
62-52901-110	OPER METER READING SALARY			$ 16,310				$ 9,270
62-52902-002	OPER ACCOUNTING & COLLECTING	$ 10,311	$ 10,592	$ (6,433)	$ 19,199	$ 16,759	$ 22,106	$ 7,000
62-52902-110	OPER ACCOUNT & COLLLECT SALARY			$ 20,211				$ 11,485
62-52903-002	OPER READING & COLLECTING EXPE	$ 6,526	$ 6,998	$ 6,469	$ 12,500	$ 5,584	$ 12,500	$ 7,000
62-52904-002	OPER UNCOLLECTABLE ACCOUNTS	$ 282	$ 292	$ 100	$ 300	$ 135	$ 300	$ 300
62-52904-003	OPER UNCOLLECTABLE ACCOUNTS	$ -	$ -	$ (4)	$ -	$ 0	$ -	$ -
62-52904-004	OPER UNCOLLECTABLE ACCT-STORMW	$ -	$ -	$ (1)	$ -	$ 0	$ -	$ -
62-52920-002	OPER ADMINISTRATIVE SALARIES	$ 39,239	$ 33,809	$ 13	$ 36,136	$ 21,469	$ 40,987	$ -
62-52920-110	OPER ADMINISTRATIVE SALARY			$ 34,225				$ 39,643
62-52921-002	OPER OFFICE SUPPLIES & EXPENSE	$ 3,956	$ 4,523	$ 8,101	$ 3,000	$ 13,772	$ 3,000	$ 3,000

Water Utility

Account Numbers	Account Titles	FY 2012 Actual 12/31/2012	FY 2013 Actual 12/31/2013	FY 2014 Actual 12/31/2014	FY 2014 Budget 12/31/2014	FY 2015 Current 12/31/2015	FY 2015 Budget 12/31/2015	FY 2016 Budget
62-52922-002	OPER ADMIN EXPENSE TRANSFERRED	$ -	$ -	$ -	$ -	$ -	$ 5,250	$ 5,250
62-52923-002	OPER OUTSIDE SERVICES EMPLOYED	$ 8,746	$ 11,864	$ 16,884	$ 12,000	$ 12,041	$ 12,000	$ 12,000
62-52924-002	OPER PROPERTY INSURANCE	$ 2,102	$ 3,487	$ 3,821	$ 3,879	$ 2,470	$ 3,706	$ 5,000
62-52925-002	OPER INJURIES & DAMAGE	$ 8,621	$ 6,456	$ 8,116	$ 10,606	$ 8,136	$ 6,142	$ 6,179
62-52925-012	OPER SAFETY COMMITTEE	$ 53	$ 63	$ -	$ -	$ 89	$ -	$ -
62-52926-001	OPER PENSIONS & BENEFITS	$ 21,158	$ 3,244	$ 17,426	$ -	$ 505	$ -	$ -
62-52926-002	OPER PENSIONS & BENEFITS	$ 52,474	$ 59,097	$ 54,239	$ 83,513	$ 49,121	$ 92,552	$ 83,020
62-52928-002	OPER REGULATORY COMMISSION EXP	$ 125	$ 125	$ 125	$ 125	$ 1,358	$ 125	$ 125
62-52930-002	OPER MISC GENERAL EXPENSE	$ 16,154	$ 18,580	$ 17,979	$ 20,200	$ 14,636	$ 20,200	$ 20,200
62-52930-110	OPER MISC GENERAL SALARY			$ 3,303				$ 1,680
62-52930-012	OPER CITY FAVORS	$ 302	$ 55	$ -	$ -	$ -	$ -	$ -
62-52930-022	RECOGNITION PROGRAM	$ -	$ -	$ 225	$ 250	$ -	$ 250	$ 250
62-52933-002	OPER TRANSPORTATIONS EXPENSE	$ 2,571	$ 2,650	$ 2,614	$ 4,100	$ 2,229	$ 4,100	$ 4,200
62-52935-002	MAINT MAINTENANCE OF GENERAL P	$ 4,882	$ 8,216	$ 4,571	$ 8,200	$ 5,517	$ 9,600	$ 6,000
62-52935-110	MAINTENANCE OF GEN PLNT SALARY	$ -	$ -	$ 3,549	$ -	$ -	$ -	$ 3,679
		$ (14,801)	$ (7,785)	$ 67,889	$ 467,692	$ (186,931)	$ 62,668	$ 180,895

Cash Balance $ *13,851*

Accrual Balance $ *194,746*