ABDO EICK & MEYERS LLP
AEM Financial Solutions™

November 30, 2016

November 30, 2016

Honorable Mayor and City Council
City of Pine City
315 Main Street S. Suite 100
Pine City, MN 55063-1619

Introduction

Enclosed is the 2017 proposed final budget as prepared by city staff and AEM Financial Solutions. The budget and tax levy will be approved and certified with the County before December 31, 2016. As you are aware, the construction of the 2017 budget is a year-long process which includes Mayor, City Council, and staff input, budget work sessions, and culminating with a final document to be approved by City Council.

Levy Summary

Overall City-wide levy increase is 12.63 percent, slightly lower than the 13.14% approved at the September meeting. The proposal considered at the September meeting was to increase the General Fund levy to an amount that would result in a 3% increase in the overall tax rate. This proposal was incorporated into the budget and levy figures and, as shown in the following table, the resulting General Fund levy would be $741,107 with a projected City tax rate of 60.6%, an increase of 3% over the 2016 tax rate. Another change made was to increase the Capital levy by $250,000 and decrease the Debt Service levy by the same amount. It is proposed to utilize the residual balance in debt service fund 407 to cover the balance of the debt service costs in 2017. This reallocation of levy dollars has no impact on the overall levy being requested. Based on the proposed 2017 budget and levy, as presented, the General Fund reserve would increase $85,980.

	2016 Budget	2017 Proposed Budget	Increase (Decrease)	% Change
General Fund	$ 667,228	$ 741,107	$ 73,879	11.07%
Capital Improvement Fund	130,000	380,000	250,000	192.31%
Total General Government	797,228	1,121,107	323,879	
Debt Service				
JOBZ Exempt	55,000	-	(55,000)	-100.00%
JOBZ Nonexempt	304,330	182,327	(122,003)	-40.09%
Total Debt Service Levy	359,330	182,327	(177,003)	
Total City Operating Levy	1,156,558	1,303,434	146,876	12.70%
Economic Development	32,976	36,369	3,393	10.29%
Total City Wide Levy	$ 1,189,534	$ 1,339,803	$ 150,269	12.63%

Levy Limits

At this time there are no levy limits.

Tax Rate and Tax Capacity

The final 2016 City tax rate was 57.63% based on a net tax capacity of $2,086,202. Projected tax capacity for the payable 2017 year increased $125,471 to $2,211,673. Based on the increase in tax capacity and the City's 2016 tax rate, the city could levy an additional $72,585 while still maintaining a tax rate of 57.63%. Summary information for the past three years and proposed 2017 is as follows:

City of Pine City
Property Type - Tax Capacities

	2013 Pay 2014	2014 Pay 2015	2015 Pay 2016	2016 Pay 2017	% Change
Rural	$ 8,367	$ 8,648	$ 4,198	$ 9,696	130.97%
Residential	870,303	891,163	903,090	951,538	5.36%
Apartments	161,966	161,535	162,044	168,243	3.83%
Manufactured Home Park	14,485	14,485	14,484	14,809	2.24%
Commercial/Industrial	963,229	939,861	938,358	999,202	6.48%
Other	64,071	63,519	64,028	68,185	6.49%
Total	$ 2,082,421	$ 2,079,211	$ 2,086,202	$ 2,211,673	6.01%

Impact on Residents and Businesses

The current proposed levy of $1,339,803 would result in an estimated tax rate of 60.6% for the 2017 payable year. At that tax rate, the estimated impact to homes and businesses in the City would be:

Property Type	Market Value		Taxable MV	2016 Actual	2017 Estimated	2017 Monthly	$ Increase / (Decrease)	% Increase / (decrease)
Homestead Residential	$ 106,968	*	$ 79,400	$ 458	$ 481	$ 40	$ 24	5.18%
Homestead Residential	150,000		126,300	728	766	64	38	5.18%
Non-Homestead Residential	150,000		150,000	864	909	76	45	5.18%
Commercial	150,000		150,000	864	909	76	45	5.18%
Commercial	500,000		500,000	2,882	3,031	253	149	5.18%

* Median Home Value - Pine City 2016

The table above only accounts for the change in tax rate from 2016 to 2017 by assuming a constant property value year over year. The actual dollar increase (or decrease) will also depend on any change in a property's value. Per the Pine County Assessor, Pine City's median home value increased 6.01% from the prior year. Assuming a 6% property value increase for a home assessed at $150,000 for the 2016 payable year, the dollar increase in property taxes attributable to the *increase in value* would be approximately $52. When added to the $24 increase attributable to the *increased tax rate*, the total *dollar* increase in taxes on a home assessed at $150,000 in 2015 (payable 2016 year; $159,000 for the payable 2017 year) would be $76, or $6.33 per month.

Wages, Salaries, and Benefits

Wages and salaries for 2017 have been preliminarily calculated with a 2.5% COLA increase. Health, life, and dental insurances were calculated using known rates and increased between approximately 2-10%. There was no increase in PERA or FICA contribution percentages. In total, 2017 budgeted wages, salaries, and benefits amount to approximately $1,403,800, an increase of just under $38,800 from 2016's budget.

Another significant change to the 2017 budgeted wages, salaries, and benefits is the allocation methodology. The City Administrator reviewed current time and effort spent by Staff servicing the various departments and funds. The new allocations represent substantial shifts among the General fund departments as well as between the General fund and the Liquor, Water, and Sewer funds. The combined impact of salary and benefit adjustments and the new allocation methodology resulted in a net decrease of $79,000 of salaries and benefits expense in the General fund between 2017 and 2016 budgets. The opposite was true of the Liquor, Water, and Sewer funds which saw a net increase of $112,000.

Also as a result of these allocations, administrative fees charged by the General fund to the Water and Sewer funds of approximately $30,000 were eliminated from the 2017 budget. The allocations of salaries and benefits accomplish a similar outcome.

Capital Improvement Plan

Significant capital purchases for 2017 include a dump truck for Streets and a ladder truck for Fire, both of which are expected to cost approximately $165,000 and to be financed over five years. Two payments of $32,500 each are budgeted for those items in the Capital Improvement fund. Also budgeted in that fund are a pickup ($30,000) and a mower ($16,000). Both are funded by transfers from the General, Water, and Sewer funds according to the approximate utility provided to each by the equipment. The net impact of the budgeted purchases to the Capital Improvement fund is estimated to be zero.

Other capital purchases will be added based on input from future Council Budget Workshops and, potentially, from the results of the Long-term Plan once completed by Ehlers. As noted above, the Capital levy is increasing by $250,000 because of a one-time reallocation of the debt service levy.

Debt Service

Debt service levies were calculated based on levy schedules prepared by AEM in the 2015 Debt Management Analysis and related bond documents. The 2016A Series G.O. Crossover Refunding Bond does not have budgeted debt service for 2017 as all interest due until the 2018 crossover date is paid through escrow at Northland Trust. Until that time, the 2011A G.O. Building Bonds debt service will continue to be paid out of fund 411 according to the bond's original maturity schedule.

Of the approximate $316,000 of excess debt service reserves in fund 407 at the end of 2015, $63,257 was earmarked to reduce the 2016 payable debt service levy. For 2017, $250,000 is being earmarked to reduce the 2017 payable debt service levy.

For debt related to the Water and Sewer funds, principal expense is not budgeted since they have a different basis of accounting and carry the debt on the balance sheet as a liability. AEMFS has made note on the line item budget next to the "Net Revenue Over Expenditures" amounts for Water and Sewer what those principal payments will be for 2017. Both funds are currently budgeted to just cover those principal payments. From a cash flow perspective, the funds are in a slightly better position as the "Net Revenue Over Expenditures" calculation includes depreciation, which is a non-cash expense.

New Departments

City Staff have added several new departments to the budget for 2017 to better track certain services provided by the City. The new departments are all in the General fund and are as follows:

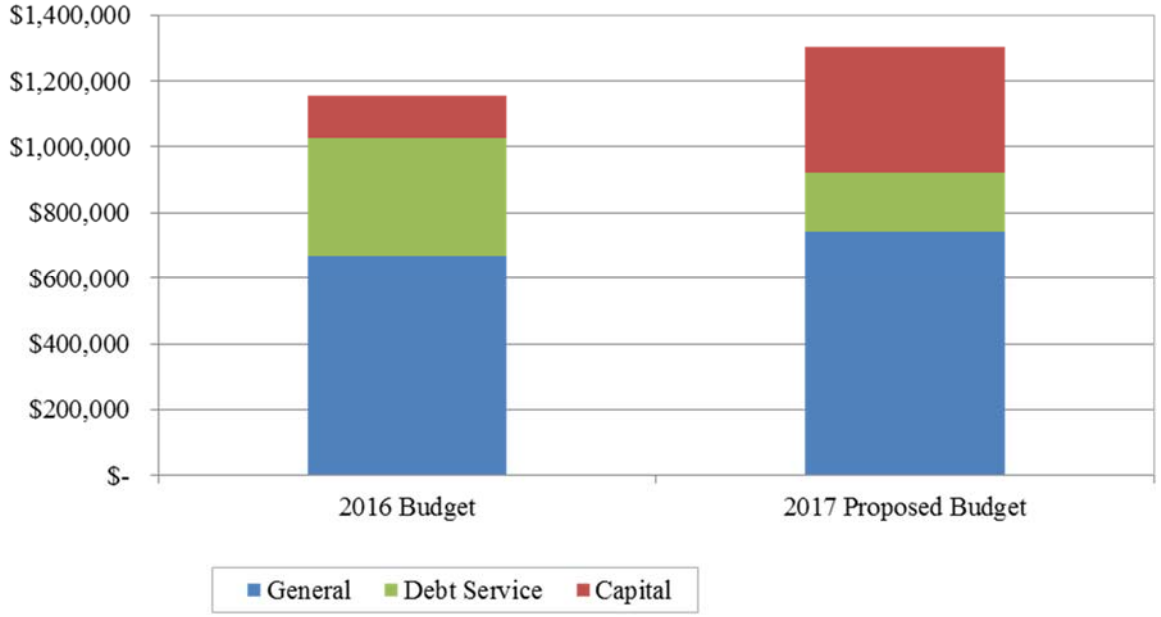
- 413.300 - Skating Rink/Warming House
- 413.900 - Softball Fields
- 421.000 - Dog Pound (previously budgeted under Administration)
- 422.000 - Library (previously budgeted under Administration)

The Parks and Playground department heads have reallocated some of the salaries and benefits from Parks and Playgrounds' (department 413.000) 2017 salaries and benefits budget to Skating, but no wages were budgeted for Softball. The current Softball budget shows $10,000 for professional services to reflect the anticipated renewal of the Softball Fields' maintenance contract. Expenditures for gas & oil, repairs & maintenance, and rentals were also reallocated from Parks and Playgrounds' 2017 budget to the new departments.

Deadline for Certification

The final budget and levy must be certified by December 28th, so the final 2017 budget and levy must be adopted at the November 30th or the December 7th Council meeting unless a special meeting is held.

Levy Summary 2016 to 2017 Projected



Conclusion

The purpose of the summary overview was to give a high level perspective of the overall budget. The remainder of this budget document outlines each fund and the proposed changes. As a reminder, once the preliminary 2017 levy was set the Council can decrease the levy but cannot increase it. The final levy must be approved and submitted to the County no later than December 28, 2016.

Summary of Budgets by Fund - General Fund

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - GENERAL FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2015, PERIOD TO DATE MAY 31, 2016 AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2017

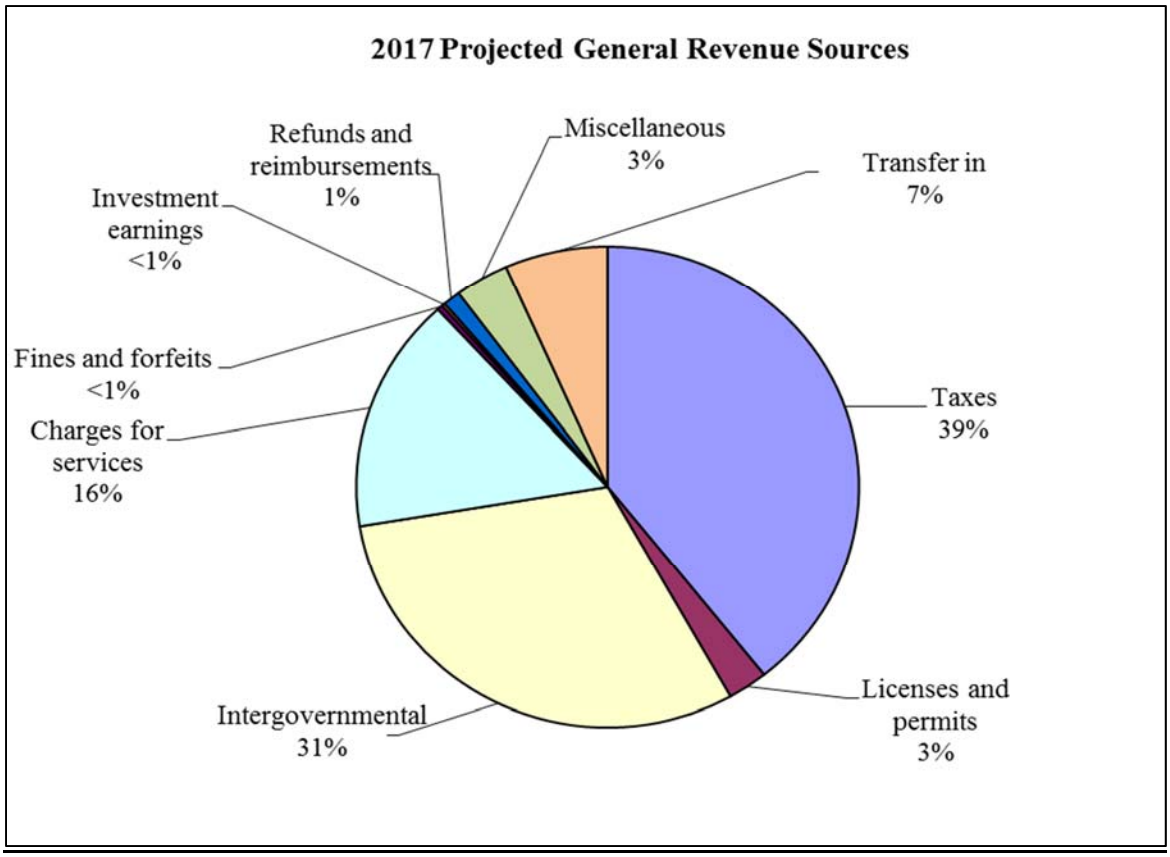
	Actual		YTD Actual	Budget		Dollar	Percent
	2014	2015	5/31/16	2016	2017	Change	Change
REVENUE							
Taxes	$ 621,780	$ 578,470	$ -	$ 667,228	$ 741,107	$ 73,879	11%
Special assessments	261	1,309	314	-	600	600	N/A
Intergovernmental revenues	552,231	606,251	-	573,321	575,631	2,310	0%
Licenses and permits	46,946	62,393	35,515	48,292	48,436	144	0%
Charges for services	321,207	339,650	64,310	356,889	298,316	(58,573)	-16%
Fines and forfeitures	11,189	4,767	800	11,000	7,000	(4,000)	-36%
Interest earnings	5,640	6,762	(769)	2,000	4,000	2,000	100%
Refunds and reimbursements	47,547	20,617	15,019	12,775	21,205	8,430	66%
Grants	97,538	69,884	20,818	40,000	51,000	11,000	28%
Miscellaneous revenue	17,250	22,135	8,270	14,200	14,700	500	4%
Transfer in	125,000	125,000	-	125,000	125,000	-	0%
TOTAL REVENUES	1,846,589	1,837,240	144,276	1,850,705	1,886,995	36,290	2%
EXPENDITURES							
City Council	25,312	25,706	8,110	28,365	25,996	2,369	-8%
City Administration	286,274	239,346	179,933	289,891	223,439	66,452	-23%
Elections	3,733	165	165	4,280	165	4,115	-96%
City Treasurer	88,107	104,030	10,556	99,974	97,637	2,337	-2%
City Assessor	15,417	15,401	17,260	15,417	17,778	(2,361)	15%
Planning	82,151	98,025	41,854	89,118	99,719	(10,601)	12%
Building Inspection	66,202	79,530	32,362	102,356	83,854	18,502	-18%
Legal	18,814	8,763	9,625	15,000	11,000	4,000	-27%
Police Protection	163,338	165,162	69,578	166,988	168,813	(1,825)	1%
Fire Protection	312,762	363,948	92,785	360,749	395,423	(34,674)	10%
Street Department	378,323	458,208	134,858	456,815	448,611	8,204	-2%
Capital Outlay	198,610	(56,927)	-	-	-	-	0%
Library	25,465	27,942	11,759	29,500	29,500	-	0%
Parks and Playgrounds	83,812	96,166	18,178	97,950	56,170	41,780	-43%
Swimming beach	60,363	50,612	1,542	56,500	62,750	(6,250)	11%
Recreation/Education/Social	28,476	34,876	22,168	25,550	26,750	(1,200)	5%
Miscellaneous expense	46,294	45,223	21,793	550	-	550	-100%
Softball Fields	-	-	-	-	23,500	(23,500)	N/A
Skating Rink/Warming House	-	-	-	-	13,509	(13,509)	N/A
Transfer out	33,813	-	-	-	16,400	(16,400)	N/A
TOTAL EXPENDITURES	1,917,263	1,756,176	672,525	1,839,003	1,801,014	37,989	-2%
NET REVENUE OVER (UNDER) EXPENSE	$ (70,674)	$ 81,063	$ (528,249)	$ 11,702	$ 85,980		

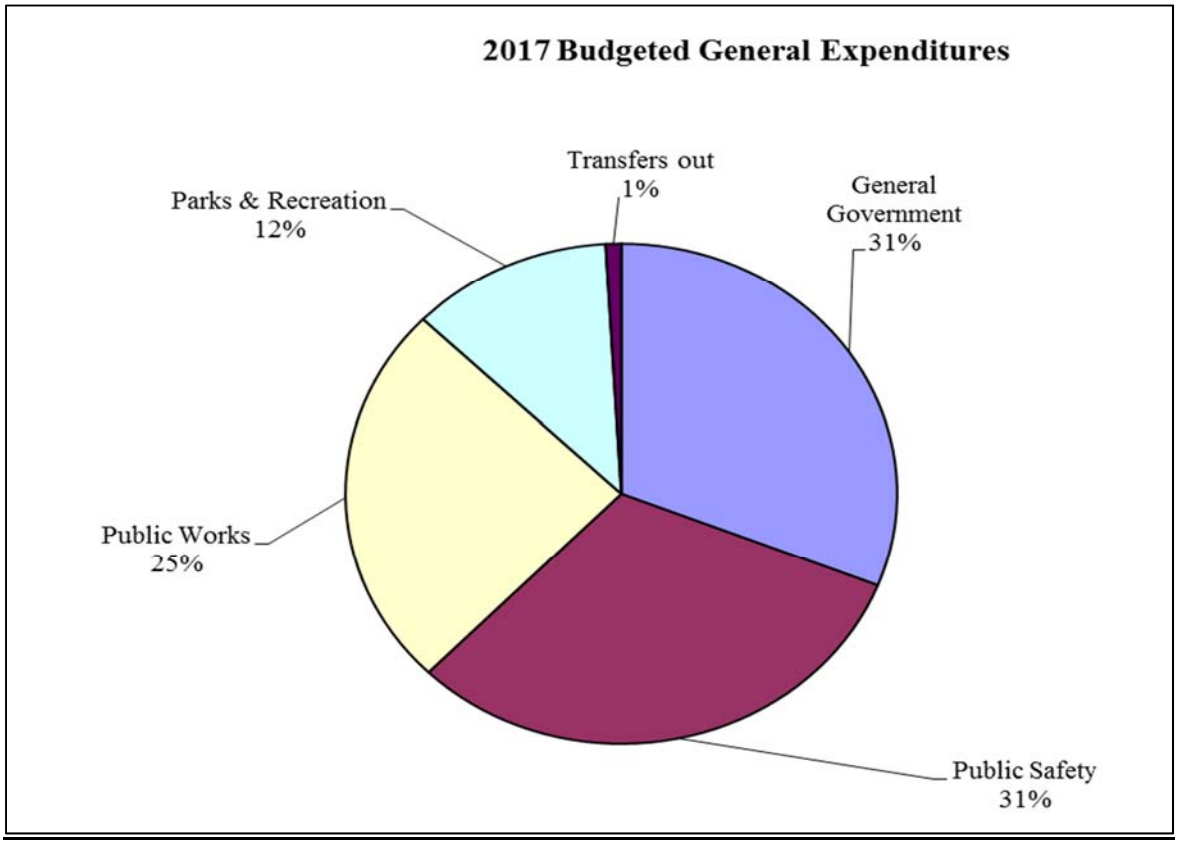
General Fund Revenue

- Decrease in Charges for Services due to new salary allocations and elimination of interfund administrative fees.
- Decrease in Charges for Services due to reduction in building inspection fees from other cities.
- Increase in Grants revenue due to Fire State Aid. These funds are passed on to the Fire Relief, so you will also see an increase in fire pension costs.
- Increase in intergovernmental revenues due to increase in LGA of $2,310.

General Fund Expenditures

- Decrease in City Administration due to reallocation of wages and benefits and reduction in computer/internet maintenance and support.
- Increase in Planning due to employee benefit costs.
- Decrease in Building Inspection due to not hiring a building inspector. Only budgeted for a building official.
- Increase in Fire due to new salary allocations.
- Decrease in Parks and Playgrounds due to new salary allocations and transferring costs for softball and skating to new programs.
- Added new programs to account for Softball and Skating costs.
- Added transfer out of $16,400 for purchase of mower and truck.


2017 Projected General Revenue Sources
Refunds and reimbursements 1%
Miscellaneous 3%
Transfer in 7%
Investment earnings <1%
Fines and forfeits <1%
Charges for services 16%
Taxes 39%
Licenses and permits 3%
Intergovernmental 31%


2017 Budgeted General Expenditures
Transfers out 1%
Parks & Recreation 12%
General Government 31%
Public Works 25%
Public Safety 31%

Summary of Budget by Fund - Capital Improvement Fund

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - CAPITAL FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2015, PERIOD TO DATE MAY 31, 2016
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2017

	Actual		YTD Actual	Budget		Percent
	2014	2015	5/31/16	2016	2017	Change
REVENUES						
Taxes	$ 87,632	$ 86,000	$ -	$ 130,000	$ 380,000	192%
Interest earnings	8,601	7,878	(536)	8,000	8,000	0%
Refunds and reimbursements	1,921	110,602	-	-	-	N/A
Miscellaneous revenue	-	6,000	-	6,000	6,000	0%
Transfer in	-	-	-	-	46,000	N/A
TOTAL REVENUES	98,155	210,480	(536)	144,000	440,000	206%
EXPENSES						
Fire Improvement	28,801	7,929	-	25,000	32,500	30%
Fire Equipment	-	124,730	-	-	-	N/A
Park Improvement	5,500	-	-	-	62,500	N/A
Administration Improvement	-	2,947	5,208	-	-	N/A
General Government	-	44,981	19,331	-	-	N/A
Street Improvement	422,734	-	-	-	-	N/A
Street Equipment	41,206	-	-	-	16,000	N/A
Miscellaneous expense	-	11,704	-	-	-	N/A
TOTAL EXPENSES	498,241	192,290	24,539	25,000	111,000	344%
CHANGE IN NET POSITION	$(400,086)	$ 18,190	$ (25,075)	$ 119,000	$ 329,000	100%

Summary of Budgets by Fund - Liquor Fund

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - LIQUOR FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2015, PERIOD TO DATE MAY 31, 2016
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2017

	Actual		YTD Actual	Budget		Percent
	2014	2015	5/31/16	2016	2017	Change
OPERATING REVENUES						
Charges for services	$ 1,687,303	$ 1,702,765	$ 325,609	$ 1,700,900	$ 1,700,900	0%
Cost of sales	(1,207,603)	(1,215,419)	(456,671)	(1,233,950)	(1,233,950)	0%
Total Operating Income	479,700	487,346	(131,061)	466,950	466,950	
OPERATING EXPENSES						
Operations and maintenance	315,853	352,267	118,473	327,850	334,641	2%
Depreciation	9,184	16,838	-	9,000	9,000	0%
Total Operating Expenses	325,037	369,106	118,473	336,850	343,641	2%
OPERATING INCOME	154,663	118,241	(249,534)	130,100	123,309	-5%
NON-OPERATING REVENUES (EXPENSES)						
Interest earnings	475	733	(250)	400	400	0%
Refunds and reimbursements	3,239	4,376	972	3,500	3,500	0%
Total Non-Operating Revenues (Expenses)	3,715	5,109	722	3,900	3,900	0%
INCOME BEFORE TRANSFERS	158,377	123,350	(248,812)	134,000	127,209	-5%
Transfers in	-	-	-	-	-	
Transfer out	(125,000)	(125,000)	-	(134,000)	(125,000)	-7%
CHANGE IN NET POSITION	33,377	(1,650)	(248,812)	-	2,209	N/A
BEG. NET POSITION	613,302	646,679	645,029	645,029	645,029	0%
ENDING NET POSITION	$ 646,679	$ 645,029	$ 396,217	$ 645,029	$ 647,238	0%

Summary of Budgets by Fund - Water Fund

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - WATER FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2015, PERIOD TO DATE MAY 31, 2016
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2017

	Actual		YTD Actual	Budget		Percent
	2014	2015	5/31/16	2016	2017	Change
OPERATING REVENUES						
Charges for services	$ 950,047	$ 1,093,615	$ 486,265	$ 1,030,800	$ 1,075,000	4%
Rental Income	19,874	21,280	10,355	20,000	20,000	0%
Total Operating Income	969,921	1,114,896	496,620	1,050,800	1,095,000	
OPERATING EXPENSES						
Operations and maintenance	267,283	258,522	94,083	309,645	308,768	0%
Depreciation	199,432	281,890	-	199,000	115,696	-42%
Total Operating Expenses	466,716	540,412	94,083	508,645	424,464	
OPERATING INCOME	503,205	574,484	402,537	542,155	670,536	24%
NON-OPERATING REVENUES (EXPENSES)						
Sale of asset	2,305	2,195	1,893	500	2,000	300%
Interest expense	(309,251)	(175,770)	(98,718)	(166,931)	(160,121)	-4%
Federal Grants	-	-	-	-	-	0%
Interest earnings	4,949	10,416	(1,387)	5,200	3,200	-38%
Refunds and reimbursements	1,677	740	646	200	250	0%
Total Non-Operating Revenues (Expenses)	(300,321)	(162,419)	(97,566)	(161,031)	(154,671)	-4%
INCOME BEFORE TRANSFERS	202,885	412,065	304,971	381,124	515,865	35%
Transfer out	(59,590)	(176,960)	-	(96,916)	(53,540)	-45%
Transfer in	231,236	-	-	120,000	-	-100%
CHANGE IN NET POSITION	374,530	235,105	304,971	404,208	462,325	14%
BEG. NET POSITION	2,542,141	2,916,671	3,151,776	3,151,776	3,555,984	13%
ENDING NET POSITION	$ 2,916,671	$ 3,151,776	$ 3,456,747	$ 3,555,984	$ 4,018,308	13%

Summary of Budgets by Fund - Sewer Fund

STATEMENT OF REVENUES AND EXPENDITURES -
SUMMARY BUDGET - SEWER FUND
ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2014 AND 2015, PERIOD TO DATE MAY 31, 2016
AND BUDGET FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2017

	Actual		YTD Actual	Budget		Percent
	2014	2015	5/31/16	2016	2017	Change
OPERATING REVENUES						
Charges for services	$ 619,304	$ 745,567	$ 315,158	$ 679,700	$ 700,800	3%
OPERATING EXPENSES						
Operations and maintenance	269,218	251,751	96,440	299,255	304,604	2%
Depreciation	118,402	298,101	-	119,400	199,432	67%
Total Operating Expenses	387,620	549,852	96,440	418,655	504,036	20%
OPERATING INCOME	231,684	195,715	218,718	261,045	196,764	-25%
NON-OPERATING REVENUES (EXPENSES)						
Interest expense	(33,391)	(31,877)	(26,784)	(30,821)	(28,985)	-6%
Interest earnings	32,319	30,097	(1,030)	10,000	15,000	50%
Refunds and reimbursements	2,899	1,303	646	-	-	
Total Non-Operating Revenues (Expenses)	1,827	(477)	(27,168)	(20,821)	(13,985)	-33%
INCOME BEFORE TRANSFERS	233,511	195,238	191,549	240,224	182,779	-24%
Transfer out	(180,629)	(171,410)	-	(221,066)	(57,690)	-74%
Transfer in	99,402	-	-	-	-	0%
CHANGE IN NET POSITION	152,283	23,828	191,549	19,158	125,089	553%
BEG. NET POSITION	4,961,930	5,114,213	5,138,041	5,138,041	5,157,199	0%
ENDING NET POSITION	$ 5,114,213	$ 5,138,041	$ 5,329,590	$ 5,157,199	$ 5,282,288	2%

City of Pine City
November 30, 2016

City of Pine City
Schedule of Debt Service Tax Levies
Actual Tax Levies Collectible in 2017 and Tax Levies Schedule per Bond Resolutions for 2017 through 2032

Collection Year	2008B	2010A	2011A	2012A	2012B	2013A	2013B	2015A	Total Levy
	No levies per resolution					Paid from Net Rev.			
2015	$ 29,663	$ 141,288	$ 121,555	$ 25,000	$ 70,000	$ -	$ 4,655	$ -	$ 392,161
2016		$ 109,000	$ 123,000	$ 76,000	$ 72,000		$ 10,500	$ 32,087	$ 422,587
2017		$ 104,000	$ 124,000	$ 78,000	$ 73,000		$ 11,500	$ 41,827	$ 432,327
2018		$ 104,000	$ 125,000	$ 80,000	$ 74,000		$ 12,500	$ 41,854	$ 437,354
2019		$ 90,708	$ 126,000	$ 82,000	$ 75,000		$ 13,500	$ 41,882	$ 429,090
2020		$ 54,000	$ 127,000	$ 85,000	$ 76,500		$ 14,500	$ 41,507	$ 398,507
2021		$ 53,298	$ 128,000	$ 87,000	$ 78,000		$ 15,500	$ 41,133	$ 402,931
2022			$ 129,000	$ 89,000	$ 79,000		$ 16,500	$ 40,759	$ 354,259
2023			$ 129,000		$ 80,000		$ 17,500	$ 40,385	$ 266,885
2024			$ 129,000				$ 18,500	$ 45,001	$ 192,501
2025			$ 129,000				$ 19,500	$ 44,223	$ 192,723
2026			$ 129,000				$ 20,500	$ 43,444	$ 192,944
2027			$ 129,000				$ 21,500	$ 42,666	$ 193,166
2028			$ 130,000				$ 22,500	$ 41,704	$ 194,204
2029			$ 130,000				$ 23,500	$ 45,992	$ 199,492
2030			$ 130,000				$ 24,500	$ 44,867	$ 199,367
2031			$ 126,000				$ 25,500	$ -	$ 151,500
2032							$ 26,500	$ -	$ 26,500
	$ 29,663	$ 656,294	$ 2,164,555	$ 602,000	$ 677,500		$ 319,155	$ 629,331	$ 5,078,498

** Levy amounts come from approved council minutes for suggested levy payments.

2017 Line Item Budget

			Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
FUND 100 REVENUE GENERAL FUND								
R 100-000.000-301.100	100	COUNTY REAL ESTATE TAX	$ -	$ 578,470	$ -	$ -	$ -	See 100-404.000-301.100
R 100-000.000-301.300	100	SPEC. ASSESS. BY CITY	-	-	314	-	-	Special Assessment Revenue will code through capital and Debt Service Fund
R 100-000.000-301.400	100	SPEC. ASSESS. BY COUNTY	-	1,309	-	-	-	
R 100-000.000-381.000	100	INTEREST	-	769	(769)	-	-	
R 100-000.000-381.100	100	UNREALIZED GAIN ON INVESTMENTS	-	2,753	-	-	-	
R 100-000.000-382.500	100	STATE LEASE PAYMENT	-	-	275	-	1,100	MN State Public Safety Lease Payment (Settles Quarterly)
TOTAL DEPT. 000.000 UNASSIGNED			-	583,301	(179)	-	1,100	
DEPT. 401.000 LEGISLATIVE, MAYOR, AND COUNCIL								
R 100-401.000-395.000	100	LEGISLATIVE-MAYOR & COUNCIL	20	400	-	-	-	Special Council Meeting Fees
TOTAL DEPT. 401.000 LEGISLATIVE, MAYOR, AND COUNCIL			20	400	-	-	-	
DEPT. 402.000 CITY ADMINISTRATION								
R 100-402.000-320.000	100	ADMINISTRATIVE FEES	31,000	24,200	2,500	31,000	-	No longer budgeted due to new salary allocations.
R 100-402.000-322.000	100	RENTAL REGISTRATION	4,055	4,135	1,145	4,000	4,000	
R 100-402.000-322.500	100	RENTAL INSPECTION FEES	73	133	414	600	600	
R 100-402.000-346.000	100	BAD CHECK FEE FOR SERVICES	280	140	70	-	-	
R 100-402.000-351.000	100	MAPS AND PHOTOCOPIES	212	287	623	300	250	
R 100-402.000-353.000	100	STREET SERVICES	84	-	-	-	-	Impoundment Revenue from Pine County to Hold Vehicles
R 100-402.000-355.000	100	ASSESSMENT RESEARCH FEES	1,800	2,370	810	1,500	2,000	
R 100-402.000-363.500	100	LATE PAYMENT FEE ON AR ACCTS	(3)	2	0	-	-	
R 100-402.000-382.100	100	RENTAL OF COMMUNITY ROOM	1,115	955	575	800	800	Library Community Room Rental
R 100-402.000-382.150	100	CHAMBER OFFICE SPACE RENT	1,298	1,298	649	1,298	-	Chamber Lease Costs have been offset in lieu of services
R 100-402.000-382.300	100	AUTO EXAMINER'S RENTAL	1,100	550	-	1,040	1,040	MNDOT Driver's License Exam Rental Site Revenue
R 100-402.000-395.000	100	CITY ADMINISTRATION	3,425	340	2,219	2,550	250	LMC Insurance Dividend, See 100-404.000-395.000 for COBRA/TASC
R 100-000.000-399.000	100	TRANSFER IN	125,000	125,000	-	125,000	125,000	Liquor Store Revenue Transfer to General Fund
TOTAL DEPT. 402.000 CITY ADMINISTRATION			169,439	159,410	9,005	168,088	133,940	
DEPT. 403.000 ELECTIONS								
R 100-403.000-312.900	100	ELECTION FILING FEE	14	-	-	-	-	Revenues for Filing for City Elected Offices
TOTAL DEPT. 403.000 ELECTIONS			14	-	-	-	-	
DEPT. 404.000 CITY TREASURER								
R 100-404.000-301.100	100	GENERAL PROPERTY TAX	621,780	-	-	667,228	741,107	General Fund tax levy - reduce by $6,000 to get close to 3% tax rate increase
R 100-404.000-301.305	100	SPECIAL ASSESSMENTS	-	-	-	-	600	This Line is for Fire Call and other AP certified to Taxes
R 100-404.000-301.400	100	SPECIAL ASSESSMENTS	261	-	-	-	-	
R 100-404.000-302.100	100	LOCAL GOVERNMENT AID	551,992	606,040	-	573,321	575,631	Certified LGA for 2017
R 100-404.000-302.600	100	MARKET VALUE CREDIT	239	211	-	-	-	
R 100-404.000-302.850	100	PERA RATE INCREASE AID	2,846	2,846	-	2,846	2,846	Same for 2017
R 100-404.000-311.200	100	BEER LICENSE - ON SALE	438	400	-	500	400	
R 100-404.000-311.400	100	LIQUOR LICENSE - ON SALE	10,233	9,400	500	8,000	8,000	
R 100-404.000-311.410	100	FINES FOR LICENSE HOLDERS	-	-	-	-	-	
R 100-404.000-311.600	100	WINE LICENSE - ON SALE	575	600	-	300	300	
R 100-404.000-311.900	100	LIQUOR INVESTIGATION FEE	100	-	-	-	-	
R 100-404.000-312.100	100	DOG LICENSE	140	235	20	160	160	
R 100-404.000-312.150	100	KENNEL LICENSE	75	150	-	-	-	
R 100-404.000-312.700	100	PEDDLER'S LICENSE	1,680	1,922	670	500	800	Anticipated Fireworks
R 100-404.000-313.500	100	SOLID WASTE DISPOSAL LICENSE	1,039	1,036	-	1,000	1,036	
R 100-404.000-315.000	100	GAME LICENSE	165	140	-	100	100	
R 100-404.000-319.200	100	FORFEITED TAX	333	-	-	-	-	
R 100-404.000-320.000	100	ADMINISTRATIVE FEES	12,000	2,000	500	12,000	-	No longer budgeted due to new salary allocations.
R 100-404.000-339.000	100	PAYMENT IN LIEU OF TAXES	-	-	-	-	-	
R 100-404.000-374.000	100	CABLE T.V. FEES	21,087	22,221	11,137	20,800	20,800	
R 100-404.000-381.000	100	INTEREST EARNINGS	3,923	3,273	-	1,000	3,000	
R 100-404.000-381.010	100	INTEREST AND PENALTY	2,172	-	-	1,000	1,000	
R 100-404.000-381.100	100	INTEREST EARNINGS	(457)	(35)	-	-	-	
R 100-404.000-384.000	100	ASSETS SOLD	2	-	1	-	-	
R 100-404.000-395.000	100	CITY TREASURER	56	4,874	7,936	-	10,155	Tasc Health Insurance Settlements for COBRA Program
TOTAL DEPT. 404.000 CITY TREASURER			1,230,676	655,312	20,763	1,288,755	1,365,935	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
DEPT. 405.500 PLANNING									
R	100-405.500-312.250	100	VARIANCE, PUD, PLAT FEES, CUP :	3,750	3,260	2,075	4,000	3,500	
R	100-405.500-312.251	100	RECORDING FEES	46	-	-	92	-	
R	100-405.500-312.252	100	INTERIM USE PERMIT	-	-	-	-	-	
R	100-405.500-330.100	100	INITIATIVE FOUNDATION GRANT :	1,500	-	-	-	-	No anticipated Grants for 2017 as non have been applied for.
R	100-405.500-385.000	100	ESCROW ACCOUNT	6,000	12,000	7,000	6,000	7,000	Escrow Earnings are the reserve for professional services for projects
R	100-405.500-388.000	100	RECEIVED FROM EDA FUNDS	5,000	5,000	-	5,000	5,000	Regular contribution from EDA for City Staff
R	100-405.500-395.000	100	PLANNING	430	1,418	18	-	-	Planning Commission Special Meeting Fees and Reimbursements
TOTAL DEPT. 405.500 PLANNING				16,725	21,678	9,093	15,092	15,500	
DEPT. 405.750 BUILDING INSPECTOR									
R	100-405.750-312.200	100	BUILDING PERMIT	42,936	57,135	34,307	45,800	45,800	Fee revenue projected to be stable in 2017
R	100-405.750-312.300	100	SEWER PERMIT/INSPECTION	350	-	300	300	300	Fee revenue for inspections of Septic Systems (currently contracted out)
R	100-405.750-363.500	100	LATE PAYMENT FEE ON AR ACCTS	0	1	-	-	-	
R	100-405.750-373.000	100	BLDG INSP. FEES FROM OTHER CITIES	20,466	15,510	7,609	39,909	15,000	
R	100-405.750-381.000	100	INTEREST EARNINGS	3	3	-	-	-	
R	100-405.750-387.000	100	MISCELLANEOUS	-	-	-	-	-	
R	100-405.750-395.000	100	BUILDING INSPECTOR	56	-	-	-	-	
TOTAL DEPT. 405.750 BUILDING INSPECTOR				63,811	72,648	42,216	86,009	61,100	
DEPT. 406.000 LEGAL									
R	100-406.000-361.000	100	COUNTY TRAFFIC FINES	11,189	4,767	800	11,000	7,000	Based on historical trend
R	100-406.000-395.000	100	REFUNDS AND REIMBURSEMENTS	-	-	-	-	-	
TOTAL DEPT. 406.000 LEGAL				11,189	4,767	800	11,000	7,000	
DEPT. 407.000 POLICE PROTECTION									
R	100-407.000-302.900	100	POLICE SERVICE AID : POLICE PROTECTION	11,903	13,233	-	10,000	10,000	
TOTAL DEPT. 407.000 POLICE PROTECTION				11,903	13,233	-	10,000	10,000	
DEPT. 408.000 FIRE PROTECTION									
R	100-408.000-302.200	100	FIRE DEPARTMENT AID	55,194	57,789	-	40,000	50,000	
R	100-408.000-334.000	100	STATE GRANTS	-	113	1,546	-	1,000	
R	100-408.000-322.500	100	RENTAL INSPECTION FEES	622	732	2,341	600	600	
R	100-408.000-338.000	100	PRIVATE GRANTS	-	-	-	-	-	
R	100-408.000-352.100	100	FIRE CALLS	25,183	60,460	26,370	40,000	40,000	
R	100-408.000-352.200	100	FIRE CONTRACTS W/TOWNSHIPS	146,697	154,033	-	161,734	169,820	
R	100-408.000-363.500	100	LATE PAYMENT FEE ON AR ACCTS	(7)	1,011	537	-	-	
R	100-408.000-386.000	100	DONATIONS AND CONTRIBUTIONS	800	500	850	-	800	
R	100-408.000-395.000	100	FIRE PROTECTION	35,581	10,415	3,475	7,200	7,200	Based on 2015 actual and 2016 budget
TOTAL DEPT. 408.000 FIRE PROTECTION				264,070	285,052	35,119	249,534	269,420	
DEPT 410.000 STREET DEPARTMENT									
R	100-410.000-312.400	100	STREET OPENING	500	500	-	500	500	
R	100-410.000-353.000	100	STREET SERVICES	4,285	3,837	1,334	3,500	3,500	
R	100-410.000-354.000	100	TOWING FEES	560	1,500	-	1,500	1,000	
R	100-410.000-363.500	100	LATE PAYMENT FEE ON AR ACCTS	0	30	8	-	-	
R	100-410.000-382.250	100	COMPOST SITE LEASE/USER CHARGE	240	300	180	300	300	
R	100-410.000-395.000	100	STREET DEPARTMENT	4,276	2,060	1,371	1,500	3,000	
R	100-410.000-395.001	100	HEALTH INSURANCE REIMBURSEMENT	731	588	-	775	600	
TOTAL DEPT 410.000 STREET DEPARTMENT				10,592	8,814	2,893	8,075	8,900	
DEPT. 413.000 PARKS AND PLAYGROUNDS									
R	100-413.000-316.000	100	BALLFIELD USE	2,700	2,500	1,750	3,500	2,500	
R	100-413.100-330.100	100	INITIATIVE FOUNDATION GRANT	-	-	2,000	-	-	
R	100-413.000-353.100	100	PARK SERVICES	-	-	-	-	-	
R	100-413.000-382.000	100	RENTALS	250	1,130	150	150	1,500	Park Reservations
E	100-413.000-386.000	100	DONATIONS AND CONTRIBUTIONS	-	400	-	-	-	
R	100-413.000-395.000	100	PARKS AND PLAYGROUNDS	2,718	502	-	750	-	
TOTAL DEPT. 413.000 PARKS AND PLAYGROUNDS				5,668	4,532	3,900	4,400	4,000	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
DEPT. 413.100 SWIMMING BEACH									
R	100-413.100-358.100	100	SWIMMING LESSON FEES	8,375	9,375	2,050	8,000	8,500	
R	100-413.100-360.000	100	CONCESSION REVENUES	1,332	1,378	-	1,452	1,300	
R	100-413.100-395.000	100	REFUNDS AND REIMBURSEMENTS	234	20	-	-	-	
TOTAL DEPT. 413.100 SWIMMING BEACH				9,941	10,773	2,050	9,452	9,800	
DEPT. 422.000 DOG POUND									
R	100-422.000-352.300	100	DOG IMPOUNDMENT	383	626	94	300	300	
TOTAL DEPT. 422.000 DOG POUND				383	626	94	300	300	
DEPT. 450.000 CITY AS FISCAL AGENT									
R	100-450.000-334.000	100	Other County Grants - Recycling	42,344	10,983	10,272	-	-	Pass-through for the Pine City/Hinckley Flames Snowmobile Club Trail
TOTAL DEPT. 450.000 CITY AS FISCAL AGENT				42,344	10,983	10,272	-	-	
DEPT. 451.000 PASS THRU FROM NON-PROFITS									
R	100-451.000-387.000	100	MISCELLANEOUS PASS THRU	3,950	1,950	1,250	-	-	
TOTAL DEPT. 451.000 PASS THRU FROM NON-PROFITS				3,950	1,950	1,250	-	-	
DEPT. 452.000 FARMERS MARKET									
R	100-452.000-382.400	100	FARMERS MARKET BOOTH RENTAL :	1,765	460	-	-	-	
R	100-452.000-382.410	100	FARMERS MARKET MEMBERSHIP FEES :	2,173	-	-	-	-	
R	100-452.000-386.000	100	DONATIONS AND CONTRIBUTIONS :	1,905	2,300	-	-	-	
R	100-452.000-395.000	100	FARMERS MARKET	21	-	-	-	-	
R	100-452.000-338.000	100	PRIVATE GRANTS	-	1,000	7,000	-	-	Pass-through Revenue Line
TOTAL DEPT. 452.000 FARMERS MARKET				5,864	3,760	7,000	-	-	
DEPT. 453.000 PARK DEDICATION FEES									
R	100-453.000-347.900	100	PARK DEDICATION REVENUE	-	-	-	-	-	
TOTAL DEPT. 453.000 PARK DEDICATION FEES				-	-	-	-	-	
TOTAL REVENUE FUND 100 GENERAL FUND				$ 1,846,589	$ 1,837,240	$ 144,276	$ 1,850,705	$ 1,886,995	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
EXPENDITURES									
DEPT. 450.00 MISCELLANEOUS EXPENSE									
E	100-450.000-440.000	100	MISCELLANEOUS EXPENSE : GRANTS-CITY	$ 42,344	$ 42,651	$ 20,543	$ -	$ -	
E	100-452.000-482.000	100	REFUNDS AND REIMBURSEMENTS	-	622	-	550	-	
E	100-451.000-440.000	100	MISCELLANEOUS EXPENSE : PASS THRUS	3,950	1,950	1,250	-	-	
	TOTAL DEPT. 450.00 MISCELLANEOUS EXPENSE			46,294	45,223	21,793	550	-	
DEPT. 401.000 LEGISLATIVE, MAYOR, AND COUNCIL									
E	100-401.000-410.000	100	SALARY & WAGES	15,591	15,752	5,786	15,600	15,600	
E	100-401.000-410.100	100	PER DIEM	3,900	2,800	1,000	6,000	4,000	Meeting Pay non regular meeting = $50 per meeting.
E	100-401.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	150	158	56	151	159	No Change in 5% rate - applies to Steve O.
E	100-401.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	1,297	1,297	450	1,200	1,200	
E	100-401.000-420.000	100	OFFICE SUPPLIES	76	27	-	-	-	
E	100-401.000-433.000	100	ADVERTISING AND PROMOTION	-	16	-	-	-	
E	100-401.000-434.000	100	PRINTING AND BINDING	137	-	-	200	200	Promotions/Programing
E	100-401.000-435.000	100	INSURANCE - LIABILITY/WORKERS	390	367	-	564	218	
E	100-401.000-440.000	100	MISCELLANEOUS EXPENSE	-	234	-	100	100	Promotions/Programing
E	100-401.000-441.000	100	DUES AND SUBSCRIPTIONS	3,179	3,415	-	3,300	3,270	
E	100-401.000-442.000	100	CONFERENCES AND SEMINARS	450	1,090	750	750	750	LMC Conference Registration (2 Council Members)
E	100-401.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	142	550	69	500	500	Mayor and Council Travel (Conference/Community Development)
	TOTAL DEPT. 401.000 LEGISLATIVE, MAYOR, AND COUNCIL			25,312	25,706	8,110	28,365	25,996	
DEPT. 402.000 CITY ADMINISTRATION									
E	100-402.000-410.000	100	SALARY & WAGES	113,796	50,884	34,432	120,500	74,500	Reallocation of wages & benefits based on CA estimate
E	100-402.000-410.050	100	EMPLOYEE FRINGE BENEFIT	677	-	-	-	-	
E	100-402.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	7,973	3,872	2,582	9,000	5,600	Reallocation of wages & benefits based on CA estimate
E	100-402.000-416.000	100	UNEMPLOYMENT COMPENSATION	-	-	-	-	-	
E	100-402.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	8,722	3,905	2,592	7,500	4,800	Reallocation of wages & benefits based on CA estimate
E	100-402.000-418.000	100	DEFERRED COMP PAID BY CITY	-	420	-	-	-	
E	100-402.000-420.000	100	OFFICE SUPPLIES	2,648	2,544	1,902	5,650	3,000	
E	100-402.000-420.500	100	OFFICE EXPENSE	9,413	9,734	4,088	6,000	6,000	
E	100-402.000-420.600	100	OFFICE FURNITURE - NON F.A.	-	739		-	-	
E	100-402.000-720.600	100	OFFICE FURNITURE	-	-	-	-	-	
E	100-402.000-421.000	100	OPERATING SUPPLIES	216	243	-	300	300	
E	100-402.000-430.000	100	PROFESSIONAL SERVICES	33,651	61,660	671	1,500	1,000	Annual City Hall Security Monitoring
E	100-402.000-430.100	100	ENGINEERING SERVICES	2,446	-	-	-	-	No expected engineering expenses for 2017 from admin.
E	100-402.000-430.600	100	JANITORIAL FEES	-	7,200		-	-	Included in Lease w/ County Phase through Library/Streets
E	100-402.000-430.700	100	LEGAL FEES	3,977	7,345	269	-	6,000	General Legal Services
E	100-402.000-430.701	100	LABOR ATTORNEY FEES	-	-	238	-	6,750	Labor Legal
E	100-402.000-431.000	100	TELEPHONE SERVICES	2,936	3,420	1,526	3,300	3,300	
E	100-402.000-431.500	100	POSTAGE	1,396	2,859	1,473	2,000	3,000	
E	100-402.000-433.000	100	ADVERTISING AND PROMOTION	219	100	-	200	250	
E	100-402.000-434.000	100	PRINTING AND BINDING	462	3,821	1,271	600	800	
E	100-402.000-435.000	100	INSURANCE - LIABILITY/WORKERS	16,606	15,681	61	18,416	2,939	Reallocation of liability & worker's comp insurance per CA estimate
E	100-402.000-435.900	100	HSA CITY CONTRIBUTION	5,048	298	1,173	2,800	1,400	Reallocation of wages & benefits based on CA estimate
E	100-402.000-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	24,043	12,824	9,712	41,400	35,700	Reallocation of wages & benefits based on CA estimate
E	100-402.000-437.000	100	REPAIRS AND MAINTENANCE	41	105	196	100	100	City Hall Office Repair Budget
E	100-402.000-437.100	100	MAINT SUPPORT COMPUTER/INTERNE	10,661	8,883	6,615	20,000	12,500	$2,500/yr per ECMECC contract; $10,000 for server maintenance
E	100-402.000-438.000	100	RENTALS	35,000	40,000	-	45,000	50,000	2017 PGC Rent
E	100-402.000-440.000	100	MISCELLANEOUS EXPENSE	17	124	108,761	200	200	
E	100-402.000-441.000	100	DUES AND SUBSCRIPTIONS	1,847	988	240	1,125	2,000	
E	100-402.000-442.000	100	CONFERENCES AND SEMINARS	2,964	585	1,625	2,000	1,500	
E	100-402.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	1,342	1,095	508	2,000	1,500	
E	100-402.000-445.000	100	RUBBISH REMOVAL	-	-	-	-	-	
E	100-402.000-444.000	100	TAXES & LICENSES	100	-	-	100	-	
E	100-402.000-482.000	100	REFUNDS AND REIMBURSEMENTS	25	-	-	-	-	
				-					
	TOTAL DEPT. 402.000 CITY ADMINISTRATION			286,226	239,326	179,933	289,691	223,139	
DEPT. 403.000 ELECTIONS									
E	100-403.000-410.000	100	SALARY & WAGES	432	-	-	1,000	-	
E	100-403.000-430.000	100	PROFESSIONAL SERVICES	2,625	-	-	2,600	-	
E	100-403.000-434.000	100	PRINTING AND BINDING	34	-	-	-	-	
E	100-403.000-437.100	100	MAINT SUPPORT COMPUTER/INTERNE	265	165	165	300	165	Election Equipment Maintenance

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	100-403.000-440.000	100	MISCELLANEOUS EXPENSE	352	-	-	350	-	
E	100-403.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	25	-	-	30	-	
	TOTAL DEPT. 403.000 ELECTIONS			3,733	165	165	4,280	165	
DEPT. 404.000 CITY TREASURER									
E	100-404.000-410.000	100	SALARY & WAGES	54,435	29,372	-	54,700	37,100	Reallocation of wages & benefits based on CA estimate
E	100-404.000-410.050	100	EMPLOYEE FRINGE BENEFIT	-	-	-	-	-	
E	100-404.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	3,917	1,828	-	3,400	2,900	Reallocation of wages & benefits based on CA estimate
E	100-404.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	3,682	1,976	-	3,400	3,000	Reallocation of wages & benefits based on CA estimate
E	100-404.000-420.000	100	OFFICE SUPPLIES	37	-	180	-	180	
E	100-404.000-420.600	100	OFFICE FURNITURE	-	539	539	-	-	
E	100-404.000-430.000	100	PROFESSIONAL SERVICES	-	42,363	-	12,260	12,260	Two month contract for AEM
E	100-404.000-430.200	100	AUDIT	2,961	3,056	-	3,179	20,000	$9,450 cost of 2015 audit - Audit Estimate w/ new auditor approx $20k
E	100-404.000-434.000	100	PRINTING AND BINDING	1,484	1,197	-	1,215	1,100	2017 Financial Report
E	100-404.000-435.000	100	INSURANCE - LIABILITY/WORKERS	597	602	-	820	9,797	Reallocation of liability & worker's comp insurance per CA estimate
E	100-404.000-435.900	100	HSA CITY CONTRIBUTION	1,750	1,750	-	1,500	900	Based on existing HAS contribution for employee with family plan / $875
E	100-404.000-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	17,767	20,472	8,363	16,800	9,400	Reallocation of wages & benefits based on CA estimate
E	100-404.000-437.100	100	MAINT SUPPORT COMPUTER/INTERNET	832	874	919	1,000	1,000	
E	100-404.000-441.000	100	DUES AND SUBSCRIPTIONS	235	-	-	-	-	
E	100-404.000-442.000	100	CONFERENCES AND SEMINARS	30	-	-	-	-	
E	100-404.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	103	-	-	-	-	
E	100-404.000-482.000	100	REFUNDS AND REIMBURSEMENTS	-	-	555	-	-	
E	100-404.000-481.000	100	REMIT REVENUE FOR OTHER AGENCY	277	-	-	1,700	-	Tax Sharing to Pokegama Township for Annexation
	TOTAL DEPT. 404.000 CITY TREASURER			88,107	104,030	10,556	99,974	97,637	
DEPT. 405.000 CITY ASSESSOR									
E	100-405.000-430.000	100 000	PROFESSIONAL SERVICES	15,417	15,401	17,260	15,417	17,778	
	TOTAL DEPT. 405.000 CITY ASSESSOR			15,417	15,401	17,260	15,417	17,778	
DEPT. 405.500 PLANNING									
E	100-405.500-410.000	100	SALARY & WAGES	57,166	70,601	23,801	60,100	63,000	
E	100-405.500-410.050	100	EMPLOYEE FRINGE BENEFIT	-	-	-	-	-	
E	100-405.500-410.100	100	PER DIEM	1,475	1,450	450	1,000	1,475	
E	100-405.500-414.000	100	EMPLOYER PERA CONTRIBUTIONS	3,962	5,531	1,785	4,500	4,500	
E	100-405.500-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	4,062	5,606	1,811	4,600	4,900	
E	100-405.500-420.000	100	OFFICE SUPPLIES	97	502	27	200	150	
E	100-405.500-420.500	100	OFFICE EXPENSE	-	5	-	-	-	
E	100-405.500-420.600	100	OFFICE FURNITURE	-	539	539	1,700	-	
E	100-405.500-420.700	100	DATA INFORMATION - GIS	-	1,591	-	-	-	
E	100-405.500-430.000	100	PROFESSIONAL SERVICES	2,000	132	4,722	2,500	1,010	2016 =$3500 hotel study pass-through, engineering for developments
E	100-405.500-431.000	100	TELEPHONE SERVICES	455	385	105	420	420	12 month Cell Phone Reimbursement $35.00
E	100-405.500-431.500	100	POSTAGE	-	6	5	100	25	
E	100-405.500-433.000	100	ADVERTISING AND PROMOTION	89	140	189	100	150	
E	100-405.500-434.000	100	PRINTING AND BINDING	189	106	37	300	100	
E	100-405.500-435.000	100	INSURANCE - LIABILITY/WORKERS	878	634	15	923	1,089	
E	100-405.500-435.900	100	HSA CITY CONTRIBUTION	875	875	875	875	1,800	
E	100-405.500-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	4,814	5,023	2,163	7,900	17,600	
E	100-405.500-441.000	100	DUES AND SUBSCRIPTIONS	-	310	21	500	500	
E	100-405.500-442.000	100	CONFERENCES AND SEMINARS	955	-	345	2,400	2,000	
E	100-405.500-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	3,090	1,796	637	1,000	1,000	
E	100-405.500-453.000	100	MACHINERY AND EQUIPMENT	999	-	-	-	-	
E	100-405.500-455.000	100	ESCROW PAY OUT : PLANNING	1,000	2,000	4,000	-	-	
E	100-405.500-482.000	100	REFUNDS AND REIMBURSEMENTS	46	793	325	-	-	
	TOTAL DEPT. 405.500 PLANNING			82,151	98,025	41,854	89,118	99,719	
DEPT. 405.750 BUILDING INSPECTOR									
E	100-405.750-410.000	100	SALARY & WAGES : BUILDING INSPECTOR	48,630	57,255	20,231	78,700	60,600	Proposed inspector for 2016 not hired (budgeted $23,000 for 2016)
E	100-405.750-410.050	100	EMPLOYEE FRINGE BENEFIT	-	-	-	-	-	
E	100-405.750-414.000	100	EMPLOYER PERA CONTRIBUTIONS	3,526	4,476	1,518	4,000	4,500	
E	100-405.750-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	3,573	4,411	1,493	6,000	4,600	
E	100-405.750-420.000	100	OFFICE SUPPLIES : BUILDING INSPECTOR	3	366	98	100	100	
E	100-405.750-420.600	100	OFFICE FURNITURE	-	539	539	-	-	
E	100-405.750-430.000	100	PROFESSIONAL SERVICES	150	132	275	-	275	Septic System Inspections 1 anticipated.

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	100-405.750-431.000	100	TELEPHONE SERVICES : BUILDING	350	385	175	420	420	
E	100-405.750-433.000	100	ADVERTISING AND PROMOTION	-	140	76	-	-	2016 Coding error. No anticipated expense.
E	100-405.750-435.000	100	INSURANCE - LIABILITY/WORKERS	772	612	15	820	1,089	1% of estimated insurance total of $108,860
E	100-405.750-435.900	100	HSA CITY CONTRIBUTION : BUILDING	875	875	875	900	900	
E	100-405.750-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	5,565	6,089	2,717	6,300	7,300	
E	100-405.750-440.000	100	MISCELLANEOUS EXPENSE	-	-	2,292	-	-	2016 Office Improvements
E	100-405.750-440.100	100	UNIFORMS	-	55	-	-	-	
E	100-405.750-440.200	100	SAFETY SUPPLIES	-	53	-	-	-	
E	100-405.750-441.000	100	DUES AND SUBSCRIPTIONS	125	313	-	200	250	
E	100-405.750-442.000	100	CONFERENCES AND SEMINARS	315	305	-	800	320	
E	100-405.750-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	1,296	1,286	496	1,900	1,500	$1,300 for regular commute for contract communities/$200 for training travel
E	100-405.750-482.000	100	REFUNDS AND REIMBURSEMENTS	150	-	162	-	-	
E	100-405.850-410.000	100	SALARY & WAGES	-	200	-	200	-	Health Officer Expense
E	100-405.850-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	-	15	-	16	-	Health Officer SSI
E	100-405.750-484.000	100	BUILDING PERMIT SURCHARGE	871	2,023	1,401	2,000	2,000	
	TOTAL DEPT. 405.750 BUILDING INSPECTOR			66,202	79,530	32,362	102,356	83,854	
DEPT. 406.000 LEGAL									
E	100-406.000-430.000	100	PROFESSIONAL SERVICES	18,814	8,763	9,625	15,000	11,000	Line is Exclusively for Prosecution Contract
	TOTAL DEPT. 406.000 LEGAL			18,814	8,763	9,625	15,000	11,000	
DEPT. 407.000 POLICE PROTECTION									
E	100-407.000-430.800	100	Improv Other Than Bldg	163,338	165,162	69,578	166,988	168,813	Based on actual 2017 contract
	TOTAL DEPT. 407.000 POLICE PROTECTION			163,338	165,162	69,578	166,988	168,813	
DEPT. 408.000 FIRE PROTECTION									
E	100-408.000-410.000	100	SALARY & WAGES	23,400	27,430	9,639	25,100	40,700	Reallocation of wages & benefits based on CA estimate
E	100-408.000-410.150	100	OFFICER SALARIES	8,100	8,100	-	8,100	11,100	Reallocation of wages & benefits based on CA estimate
E	100-408.000-410.155	100	FIRE HALL CARETAKER WAGE	3,000	3,006	997	3,000	3,500	
E	100-408.000-410.160	100	FIRE CALL PAY	36,632	47,399	18,581	50,000	53,200	Reallocation of wages & benefits based on CA estimate
E	100-408.000-410.165	100	FIRE DRILL & MEETING PAY	13,932	15,246	5,274	15,000	16,200	
E	100-408.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	1,697	2,145	723	1,900	3,100	Reallocation of wages & benefits based on CA estimate
E	100-408.000-415.500	100	FIRE DEPT RELIEF ASSN. PENSION	21,000	22,000	-	23,000	24,000	
E	100-408.000-415.600	100	RELIEF ASSN STATE PORTION	55,194	57,676	-	55,000	55,000	
E	100-408.000-416.000	100	UNEMPLOYMENT COMPENSATION	996	378	2,046	550	1,000	
E	100-408.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	6,635	7,839	2,639	6,600	9,600	Reallocation of wages & benefits based on CA estimate
E	100-408.000-420.000	100	OFFICE SUPPLIES	1,444	1,036	1,462	4,000	4,000	
E	100-408.000-420.500	100	OFFICE EXPENSE	-	-	29	-	-	
E	100-408.000-420.600	100	OFFICE FURNITURE	-	539	-	-	-	
E	100-408.000-421.000	100	OPERATING SUPPLIES	20,803	22,424	14,241	20,000	22,000	
E	100-408.000-421.500	100	GAS AND OIL	8,183	7,621	2,333	10,000	9,000	
E	100-408.000-430.000	100	PROFESSIONAL SERVICES	-	132		-	-	
E	100-408.000-430.010	100	FIRE MARSHAL SERVICES	8,400	8,400	3,500	8,400	8,400	D. Hill Fire Marshall Expense
E	100-408.000-431.000	100	TELEPHONE SERVICES	1,429	1,615	675	4,000	1,720	Reduced based on historical trend
E	100-408.000-431.500	100	POSTAGE	31	-	-	50	50	
E	100-408.000-433.000	100	ADVERTISING AND PROMOTION	455	390	-	1,000	500	Reduced based on historical trend
E	100-408.000-434.000	100	PRINTING AND BINDING	-	74		-	-	
E	100-408.000-435.000	100	INSURANCE - LIABILITY/WORKERS	26,062	20,401	366	28,049	38,573	Reallocation of liability & worker's comp insurance per CA estimate
E	100-408.000-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	-	-	-	6,000	1,700	
E	100-408.000-436.100	100	ELECTRICITY	6,002	6,269	2,456	6,000	6,420	
E	100-408.000-437.000	100	REPAIRS AND MAINTENANCE	5,988	5,560	1,638	7,500	7,500	
E	100-408.000-437.500	100	EXCAVATING	675	1,000	-	1,000	1,000	
E	100-408.000-439.000	100	VEHICLE REPAIRS	22,972	29,561	4,003	25,000	25,000	
E	100-408.000-440.000	100	MISCELLANEOUS EXPENSE	106	-	-	1,000	500	
E	100-408.000-440.100	100	UNIFORMS	7,012	14,596	10,019	20,000	20,000	
E	100-408.000-440.200	100	SAFETY SUPPLIES	-	53		-	-	
E	100-408.000-440.300	100	ANNUAL PHYSICALS	5,509	3,860	6,035	6,500	7,000	
E	100-408.000-441.000	100	DUES AND SUBSCRIPTIONS	2,841	1,513	240	2,000	2,000	
E	100-408.000-442.000	100	CONFERENCES AND SEMINARS	1,510	1,095	695	2,500	2,000	
E	100-408.000-442.100	100	TRAINING	5,389	5,602	2,213	5,000	6,000	
E	100-408.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	3,588	5,527	1,530	4,000	4,000	
E	100-408.000-445.000	100	RUBBISH REMOVAL	644	654	236	500	660	
E	100-408.000-452.000	100	IMPROVEMENTS OTHER THAN BLDGS.	2,991	-	-	-	-	
E	100-408.000-453.000	100	MACHINERY AND EQUIPMENT	7,160	7,990	-	10,000	10,000	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	100-408.200-481.100	100	REMIT TO FEDERAL GOVERNMENT	-	-	-	-	-	
E	100-408.000-482.000	100	REFUNDS AND REIMBURSEMENTS	2,984	26,815	1,215	-	-	
	TOTAL DEPT. 408.000 FIRE PROTECTION			312,762	363,948	92,785	360,749	395,423	
DEPT 410.000 STREET DEPARTMENT									
E	100-410.000-410.000	100	SALARY & WAGES	138,207	173,282	57,151	154,300	145,600	Reallocation of wages & benefits based on CA estimate
E	100-410.000-410.050	100	EMPLOYEE FRINGE BENEFIT	3,500	-	-	-	-	
E	100-410.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	9,861	13,566	4,257	11,000	10,900	
E	100-410.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	10,069	13,431	4,223	11,800	11,000	
E	100-410.000-420.000	100	OFFICE SUPPLIES	125	203	153	125	125	
E	100-410.000-420.500	100	OFFICE EXPENSE	185	148	86	500	500	
E	100-410.000-420.600	100	OFFICE FURNITURE - NON F.A.	-	539		-	-	
E	100-410.000-421.000	100	OPERATING SUPPLIES	211	286	-	470	470	
E	100-410.000-421.500	100	GAS AND OIL	25,067	11,878	4,466	25,000	17,500	Lower fuel prices -$7,500
E	100-410.000-430.000	100	PROFESSIONAL SERVICES	98	1,088	180	150	150	
E	100-410.000-430.111	100	RUGS	227	270	119	200	200	
E	100-410.000-430.100	100	ENGINEERING SERVICES	-	-	-	1,000	1,000	
E	100-410.000-431.000	100	TELEPHONE SERVICES	1,121	1,147	446	1,200	1,200	
E	100-410.000-431.500	100	POSTAGE	119	-	-	100	100	
E	100-410.000-433.000	100	ADVERTISING AND PROMOTION	138	40	71	150	150	
E	100-410.000-434.000	100	PRINTING AND BINDING	308	223	-	270	270	
E	100-410.000-435.000	100	INSURANCE - LIABILITY/WORKERS	22,632	17,476	372	22,725	24,421	
E	100-410.000-435.900	100	HSA CITY CONTRIBUTION	4,158	3,658	3,658	3,700	4,200	
E	100-410.000-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	28,640	31,003	13,453	35,800	35,700	
E	100-410.000-436.100	100	ELECTRICITY	9,643	10,968	4,966	12,000	12,000	
E	100-410.000-451.000	100	BUILDINGS	-	304		-	-	
E	100-410.000-436.200	100	HEATING FUEL	7,291	3,896	2,869	7,000	7,000	
E	100-410.000-436.300	100	STREET LIGHTS ELECTRICITY	43,324	46,042	20,151	44,000	44,000	
E	100-410.000-437.000	100	REPAIRS AND MAINTENANCE	22,733	26,621	9,499	25,400	24,400	
E	100-410.000-437.010	100	SAND & GRAVEL	14,061	3,405	531	9,300	9,300	
E	100-410.000-437.100	100	MAINT SUPPORT COMPUTER/INTERNE	803	-	-	800	800	
E	100-410.000-437.250	100	BUILDING REPAIR & MAINTENANCE	1,539	9,940	302	2,000	3,300	add $1,300 for Fire Supression System Inspection
E	100-410.000-437.275	100	COMPOST SITE MAINTENANCE	-	-	-	1,000	2,000	For Yard Waste Site Attendant Shelter
E	100-410.000-437.300	100	SEAL COAT AND BLACKTOP	7,215	64,708	-	53,000	60,000	$2,000 proposed overlay increase; +$5,000
E	100-410.000-437.310	100	STREETS/SIDEWALK/CURB REPAIRS	7,349	8,504	1,370	4,700	4,700	
E	100-410.000-437.320	100	STORM SEWER MAINTENANCE	726	2,577	-	1,400	1,400	
E	100-410.000-437.400	100	CAR TOWING EXPENSE	225	1,001	-	935	935	
E	100-410.000-437.500	100	EXCAVATING	2,970	-	-	750	750	
E	100-410.000-437.550	100	TRUCK RENT FOR HAULING SNOW	3,532	-	-	7,400	7,400	
E	100-410.000-438.000	100	RENTALS	2,190	2,310	1,320	2,190	2,190	
E	100-410.000-439.000	100	VEHICLE REPAIRS	6,192	4,889	2,986	6,550	6,550	
E	100-410.000-440.100	100	UNIFORMS	1,562	2,743	1,638	3,000	3,000	
E	100-410.000-440.200	100	SAFETY SUPPLIES	185	620	292	500	500	
E	100-410.000-441.000	100	DUES AND SUBSCRIPTIONS	175	-	-	-	-	
E	100-410.000-442.000	100	CONFERENCES AND SEMINARS	-	265	-	500	500	
E	100-410.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	-	247	-	200	200	
E	100-410.000-442.100	100	TRAINING	-	-	-	3,000	3,000	
E	100-410.000-444.000	100	TAXES & LICENSES	1,085	483	160	700	700	
E	100-410.000-445.000	100	RUBBISH REMOVAL	461	446	140	500	500	
E	100-410.000-452.000	100	IMPROVEMENTS OTHER THEN BLDGS	-	-	-	-	-	
E	100-410.000-453.000	100	MACHINERY AND EQUIPMENT	400	-	-	1,500	-	$3,200 for mower and $10,000 included in transfer Capital Fund (305)
E	100-410.000-482.000	100	REFUNDS AND REIMBURSEMENTS	-	-	-	-	-	
E	100-414.000-452.000	100	MACHINERY AND EQUIPMENT	198,610	(56,927)	-	-	-	
	TOTAL DEPT 410.000 STREET DEPARTMENT			576,933	401,281	134,858	456,815	448,611	
DEPT. 413.000 PARKS AND PLAYGROUNDS									
E	100-413.000-410.000	100	SALARY & WAGES	28,485	34,060	4,758	27,400	12,300	Reallocation of wages & benefits based on CA estimate
E	100-413.000-414.000	100	EMPLOYER PERA CONTRIBUTIONS	1,553	264	88	200	400	
E	100-413.000-416.000	100	UNEMPLOYMENT COMPENSATION	-	-	399	-	-	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	100-413.000-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	2,312	2,633	364	2,100	941	Reallocation of wages & benefits based on CA estimate
E	100-413.000-420.500	100	OFFICE EXPENSE	-	-	-	150	-	
E	100-413.000-421.000	100	OPERATING SUPPLIES	622	-	-	-	-	
E	100-413.000-421.500	100	GAS AND OIL	3,747	4,327	396	4,500	2,500	Some expense transferred to Skating & Softball Fields
E	100-413.000-433.000	100	ADVERTISING AND PROMOTION	222	338	-	200	200	
E	100-413.000-434.000	100	PRINTING AND BINDING	-	-	86	-	-	
E	100-413.000-435.000	100	INSURANCE - LIABILITY/WORKERS	10,220	8,266	153	11,000	7,729	Reallocation of liability & worker's comp insurance per CA estimate
E	100-413.000-435.999	100	HEALTH, DENTAL, LIFE, LTD INSU	-	-		-	900	
E	100-413.000-436.100	100	ELECTRICITY	6,585	5,823	2,514	7,500	6,500	
E	100-413.000-436.200	100	HEATING FUEL	223	500	245	500	500	
E	100-413.000-437.000	100	REPAIRS AND MAINTENANCE	8,206	8,698	2,117	10,000	6,000	Some expense transferred to Skating & Softball Fields
E	100-413.000-437.800	100	LANDSCAPING	-	-	3,887	-	-	
E	100-413.000-438.000	100	RENTALS	13,625	13,871	1,995	12,000	10,200	Some expense transferred to Skating
E	100-413.000-439.000	100	VEHICLE REPAIRS	14	357	-	500	500	
E	100-413.000-430.000	100	PROFESSIONAL SERVICES	-	660		-	-	
E	100-413.000-440.000	100	MISCELLANEOUS EXPENSE	3,030	4,825	319	1,500	1,500	
E	100-413.000-440.050	100	TRAIL MAINTENANCE	-	-	-	-	500	
E	100-413.000-440.100	100	UNIFORMS	-	-	-	250	100	
E	100-413.000-440.200	100	SAFETY SUPPLIES	-	-	49	-	-	
E	100-413.000-440.500	100	LAB TESTING	56	38	-	2,000	-	Expense Moved to 100-413.100-440.500
E	100-413.000-441.000	100	DUES AND SUBSCRIPTIONS	-	-	-	-	-	
E	100-413.000-442.000	100	CONFERENCES AND SEMINARS	-	-	-	-	-	
E	100-413.000-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	82	-	-	100	-	
E	100-413.000-444.000	100	TAXES & LICENSES	6	-	16	50	-	
E	100-413.000-445.000	100	RUBBISH REMOVAL	2,129	2,055	792	1,500	2,000	
E	100-413.000-451.000	100	BUILDINGS	-	-	-	13,500	-	Docks?
E	100-413.000-452.000	100	IMPROVEMENTS OTHER THAN BLDGS.	2,695	9,402	-	3,000	3,400	$3,400 for mulch; $3,200 for mower included in transfer to 305 - Capital
E	100-413.000-482.000	100	REFUNDS AND REIMBURSEMENTS	-	50	-	-	-	
	TOTAL DEPT. 413.000 PARKS AND PLAYGROUNDS			83,812	96,166	18,178	97,950	56,170	
DEPT. 413.100 SWIMMING BEACH									
E	100-413.100-410.000	100	SALARY & WAGES	38,235	35,108	-	38,600	42,500	Reallocation of wages & benefits based on CA estimate
E	100-413.100-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	3,546	3,162	-	3,500	3,700	
E	100-413.100-419.000	100	SWIMMING INSTRUCTOR WAGES	8,055	6,220	-	6,800	6,200	
E	100-413.100-420.000	100	OFFICE SUPPLIES	188	-	-	-	-	
E	100-413.100-420.500	100	OFFICE EXPENSE	57	6	-	100	350	$250 increase for concessions register
E	100-413.100-421.000	100	OPERATING SUPPLIES	55	-	-	500	500	
E	100-413.100-426.000	100	CONCESSION PURCHASES	1,334	1,509	-	1,250	1,250	
E	100-413.100-430.000	100	PROFESSIONAL SERVICES	-	1,255	-	-	2,000	Weeds
E	100-413.100-431.000	100	TELEPHONE SERVICES	425	-	-	-	-	
E	100-413.100-431.500	100	POSTAGE	-	-	-	-	-	
E	100-413.100-433.000	100	ADVERTISING AND PROMOTION	302	645	65	500	500	
E	100-413.100-436.100	100	ELECTRICITY	981	961	364	1,250	1,250	
E	100-413.100-437.000	100	REPAIRS AND MAINTENANCE	2,654	660	27	2,000	2,000	
E	100-413.100-440.000	100	MISCELLANEOUS EXPENSE	712	-	228	500	500	
E	100-413.100-440.100	100	UNIFORMS	1,243	374	500	500	500	
E	100-413.100-440.200	100	SAFETY SUPPLIES	1,424	203	358	500	500	
E	100-413.100-440.500	100	LAB TESTING	-	-	-	-	250	Expense moved from 100-413.000-440.500
E	100-413.100-442.000	100	CONFERENCES AND SEMINARS	-	55	-	-	250	Training for Recent Lifeguards
E	100-413.100-442.100	100	TRAINING	1,031	300	-	300	300	Swimming Leson Red Cross Fees
E	100-413.100-443.000	100	EXP FOR MEALS, TRAVEL, LODGING	35	-	-	100	100	
E	100-413.100-482.000	100	REFUNDS AND REIMBURSEMENTS	-	77	-	-	-	
E	100-413.100-444.000	100	TAXES & LICENSES	85	77	-	100	100	Concession License
	TOTAL DEPT. 413.100 SWIMMING BEACH			60,363	50,612	1,542	56,500	62,750	
DEPT. 413.200 RECREATION/EDUCATION/SOCIAL									
E	100-413.200-413.205	100	SUMMER RECREATION	7,000	7,000	7,000	7,000	7,500	Possible Requested Increase
E	100-413.200-413.225	100	COUNTY FAIR/PARADE	1,500	1,500	1,500	1,500	1,500	
E	100-413.200-413.230	100	FUR POST	1,000	1,000	-	1,000	1,000	
E	100-413.200-413.231	100	HISTORICAL SOCIETY	-	1,000	-	1,000	1,000	
E	100-413.200-413.235	100	ARTS COUNCIL	8,080	8,250	8,250	8,250	8,950	
E	100-413.200-413.243	100	PINE CENTER FOR ARTS	1,000	1,000	1,000	1,000	1,000	
E	100-413.200-413.245	100	INITIATIVE FOUNDATION	1,000	1,100	1,100	1,100	1,100	
E	100-413.200-413.270	100	PINE CITY FREEDOM FEST	1,000	1,500	1,500	1,500	1,500	
E	100-413.200-413.281	100	NATIONAL NIGHT OUT	550	665	-	650	650	

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				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	100-413.200-413.285	100	BALLFIELD CONCESSIONS	-	750	-	750	750	
E	100-413.200-413.290	100	CITY BEAUTIFICATION	193	198	171	200	200	
E	100-413.200-413.291	100	DOCK LEASE	1,000	1,000	1,000	1,000	1,000	
E	100-413.200-413.293	100	PINE EMS	-	1,500	-	-	-	
E	100-413.200-413.294	100	A PLACE FOR YOU	600	600	-	600	600	Contribution towards Transportation
	TOTAL DEPT. 413.200 RECREATION/EDUCATION/SOCIAL			22,923	27,064	21,521	25,550	26,750	
DEPT. 413.300 SKATING RINK/WARMING HOUSE									
E	100-413.300-410.000	100	SALARY & WAGES	-	-	-	-	6,000	Rink staff, zamboni operator (removed from 100-413.000-410.000)
E	100-413.300-417.000	100	SOCIAL SECURITY CONTRIBUTIONS	-	-	-	-	459	Rink staff, zamboni operator (removed from 100-413.000-417.000)
E	100-413.300-421.000	100	OPERATING SUPPLIES	-	-	-	-	750	Per Lara
E	100-413.300-421.500	100	GAS AND OIL	-	-	-	-	1,000	Per Lara; amount removed from same account in dept 413.000
E	100-413.300-436.100	100	ELECTRICITY	-	-	-	-	500	Per Lara
E	100-413.300-436.200	100	HEATING FUEL	-	-	-	-	500	Per Lara
E	100-413.300-437.000	100	REPAIRS AND MAINTENANCE	-	-	-	-	1,500	Per Lara
E	100-413.300-438.000	100	RENTALS	-	-	-	-	1,800	Per Lara
E	100-413.300-439.000	100	VEHICLE REPAIRS	-	-	-	-	500	Per Lara
E	100-413.300-440.000	100	MISCELLANEOUS EXPENSE	-	-	-	-	100	Per Lara
E	100-413.300-440.200	100	SAFETY SUPPLIES	-	-	-	-	150	Per Lara
E	100-413.300-445.000	100	RUBBISH REMOVAL	-	-	-	-	250	Per Lara
	TOTAL DEPT. 413.300 SKATING RINK/WARMING HOUSE			-	-	-	-	13,509	
DEPT. 413.900 SOFTBALL FIELDS									
E	100-413.900-410.000	100	SALARY & WAGES	-	-	-	-	-	Contracted service
E	100-413.900-421.000	100	OPERATING SUPPLIES	-	-	-	-	1,500	Per Lara
E	100-413.900-421.500	100	GAS AND OIL	-	-	-	-	1,000	Per Lara; amount removed from same account in dept 413.000
E	100-413.900-430.000	100	PROFESSIONAL SERVICES	-	-	-	-	10,000	Contract for ballfield management
E	100-413.900-436.100	100	ELECTRICITY	-	-	-	-	1,000	Per Lara
E	100-413.900-437.000	100	REPAIRS AND MAINTENANCE	-	-	-	-	2,500	Per Lara
E	100-413.900-439.000	100	VEHICLE REPAIRS	-	-	-	-	500	Per Lara
E	100-413.900-440.000	100	MISCELLANEOUS EXPENSE	-	-	-	-	100	Per Lara
E	100-413.900-440.200	100	SAFETY SUPPLIES	-	-	-	-	150	Per Lara
E	100-413.900-445.000	100	RUBBISH REMOVAL	-	-	-	-	750	Per Lara
E	100-413.900-452.000	100	IMPROVEMENTS OTHER THAN BLDGS.	-	-	-	-	6,000	Per Lara
	TOTAL DEPT. 413.900 SOFTBALL FIELDS			-	-	-	-	23,500	
DEPT. 421.000 LIBRARY									
E	100-421.000-413.265	100	LIBRARY	-	-	-	-	-	New line for dept 421.000
E	100-421.000-421.100	100	LIBRARY AND WAGES	6,456	7,153	4,881	9,000	9,000	Changed from dept 402.000 to new dept 421.000
E	100-421.000-437.200	100	LIBRARY BUILDING EXPENSES	19,008	20,789	6,878	20,500	20,500	Changed from dept 402.000 to new dept 421.000
	TOTAL DEPT. 421.000 LIBRARY			25,465	27,942	11,759	29,500	29,500	
DEPT. 422.000 DOG POUND									
E	100-422.000-440.050	100	DOG POUND	48	20	-	200	300	Changed from dept 402.000 to new dept 422.000
	TOTAL DEPT. 422.000 DOG POUND			48	20	-	200	300	
DEPT. 452.000 FARMERS MARKET									
E	100-452.000-413.275	100	FARMERS MARKET	5,553	7,813	646	-	-	
	TOTAL DEPT. 452.000 FARMERS MARKET			5,553	7,813	646	-	-	
DEPT. 100.00 TRANSFER OUT									
E	100-000.000-499.000	100	TRANSFER OUT	33,813	-	-	-	16,400	Transfers for mower and truck to fund 305
	TOTAL DEPT. 100.00 TRANSFER OUT			33,813	-	-	-	16,400	
	TOTAL FUND 100 GENERAL FUND EXPENDITURES			1,917,263	1,756,176	672,525	1,839,003	1,801,014	
NET REVENUE OVER EXPENSE				$ (70,674)	$ 81,063	$ (528,249)	$ 11,702	$ 85,980	

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				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
FUND 305 CAPITAL IMPROVEMENTS									
R	305-000.000-301.100	305	General property taxes	$ 87,632	$ 86,000	$ -	$ 130,000	$ 380,000	Based on 2016 budget plus re-allocation of debt service levy
R	305-000.000-381.000	305	INTEREST	8,737	8,501	(536)	8,000	8,000	Based on historical trend
R	305-000.000-381.010	305	INTEREST/PENALTY DEL TAX/ASSES	317	-	-	-	-	
R	305-000.000-381.100	305	UNREALIZED GAIN ON INVESTMENTS	(453)	(623)	-	-	-	
R	305-000.000-337.000	305	GRANTS FROM OTHER GOVT'L UNITS	-	-	-	-	-	
R	305-710.000-376.200	305	FIBER IRU ANNUAL PAYMENT	-	6,000	-	6,000	6,000	Dark fiber agreement with Midco
R	305-000.000-395.000	305	REFUNDS AND REIMBURSEMENTS	1,822	-	-	-	-	
R	305-413.000-395.000	305	REFUNDS AND REIMBURSEMENTS	-	110,602	-	-	-	
R	305-410.000-395.000	305	REFUNDS AND REIMBURSEMENTS	100	-	-	-	-	
R	305-000.000-399.000	305	TRANSFER IN	-	-	-	-	46,000	Transfers in for truck and mower
	TOTAL FUND 305 REVENUE			98,155	210,480	(536)	144,000	440,000	
E	305-408.000-452.000	305	IMPROVEMENTS OTHER THAN BLDGS. : FIRE PROTECTION	28,801	7,929	-	25,000	32,500	First year of payment for new ladder truck (1 of 5)
E	305-410.000-452.000	305	IMPROVEMENTS OTHER THAN BLDGS. : STREET DEPARTMENT	5,500	-	-	-	62,500	$30,000 truck for Water, Sewer, and PW-$10,000 each transferred from those funds; $32,500 for first year of dump truck payment (1 of 5)
E	305-402.000-430.000	305	PROFESSIONAL SERVICES	-	11,704	-	-	-	
E	305-402.000-452.000	305	IMPROVEMENTS OTHER THAN BLDGS.	-	2,947	5,208	-	-	
E	305-408.000-453.000	305	MACHINERY AND EQUIPMENT: FIRE	-	124,730	-	-	-	
E	305-410.000-451.000	305	BUILDINGS	-	-	-	-	-	
E	305-000.000-452.000	305	IMPROVEMENTS OTHER THAN BLDGS.	-	44,981	19,331	-	-	
E	305-413.000-452.000	305	IMPROVEMENTS OTHER THAN BLDGS. :	422,734	-	-	-	-	
E	305-410.000-453.000	305	MACHINERY AND EQUIPMENT : STREET DEPARTMENT	41,206	-	-	-	16,000	Mower - paid for 20/20/20/40 by Water/Sewer/Cemetery/General, respectively
	TOTAL FUND 305 EXPENDITURES			498,241	192,290	24,539	25,000	111,000	
	NET REVENUE OVER EXPENSES			$ (400,086)	$ 18,190	$ (25,075)	$ 119,000	$ 329,000	
FUND 328 2009 STREET RECONCSTRUCTION FUND									
R	328-000.000-399.000	328	TRANSFER IN	$ -	$ -	$ -	$ -	$ 51,862	Twice amount per resolution 7.c.3 (7/15/15) as no transfer made in 2015; transfers out from 703 & 707
	TOTAL FUND 328 REVENUE			-	-	-	-	51,862	
E	305-410.000-453.000	328	TRANSFER OUT	-	-	-	-	-	
	TOTAL FUND 328 EXPENDITURES			-	-	-	-	-	
	NET REVENUE OVER EXPENSES			$ -	$ -	$ -	$ -	$ 51,862	
FUND 407 REFUNDING BONDS FUND									
R	407-440.100-301.100	407	$1.370K IMPROVEMENT DEBT SER S	$ 65,288	$ -	$ -	$ -	$ -	FORMER DEBT SERVICE FUND (RETIRED)
R	407-440.110-301.100	407	$560,000 TAX LEVY DEBT SER SUB	57,735	-	-	-	-	
R	407-440.405-301.100	407	2001 IMPROVEMENTS - $1,115,000	22,628	-	-	-	-	
R	407-440.415-301.100	407	COUNTY REAL ESTATE TAX : 2001A	1,489	-	-	-	-	
R	407-440.425-301.100	407	2012A G.O. REFUNDED 2007A DEBT	48,130	-	-	-	-	
R	407-440.455-301.100	407	FIRE HALL G.O. BUILDING BONDS	124,471	-	-	-	-	
R	407-440.428-301.100	407	COUNTY REAL ESTATE TAX	-	-	-	-	-	
R	407-440.100-301.300	407	SPEC. ASSESS. BY CITY : $1.370K	714	-	-	-	-	
R	407-440.405-301.300	407	SPEC. ASSESS. BY CITY : 2001	1,364	-	-	-	-	
R	407-440.415-301.300	407	SPEC. ASSESS. BY CITY : 2001A	18,642	-	-	-	-	
R	407-440.425-301.300	407	SPEC. ASSESS. BY CITY : 2012A G.O.	10,850	-	2,962	-	-	
R	407-440.100-301.400	407	SPEC. ASSESS. BY COUNTY : $1.370K	108,009	-	-	-	-	
R	407-440.405-301.400	407	SPEC. ASSESS. BY COUNTY : 2001	19,269	-	-	-	-	
R	407-440.415-301.400	407	SPEC. ASSESS. BY COUNTY : 2001A	27,461	-	-	-	-	
R	407-440.425-301.400	407	SPEC. ASSESS. BY COUNTY : 2012A G.O.	33,844	-	-	-	-	
R	407-440.428-301.400	407	SPEC. ASSESS. BY COUNTY : 2010	38,844	-	-	-	-	

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				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
R	407-440.428-301.300	407	SPEC. ASSESS. BY COUNTY	-	-	-	-	-	
R	407-000.000-381.000	407	INTEREST	-	634	(634)	-	-	
R	407-440.100-381.000	407	INTEREST : $1.370K IMPROVEMENT DEBT	362	-	-	-	-	
R	407-440.110-381.000	407	INTEREST : $560,000 TAX LEVY DEBT SER	125	-	-	-	-	
R	407-440.405-381.000	407	INTEREST : 2001 IMPROVEMENTS -	49	-	-	-	-	
R	407-440.415-381.000	407	INTEREST : 2001A IMROVEMENTS -	115	-	-	-	-	
R	407-440.425-381.000	407	INTEREST : 2012A G.O. REFUNDED 2007A	133	-	-	-	-	
R	407-440.427-381.000	407	INTEREST : 2012B REFINANCING BOND	3	-	-	-	-	
R	407-440.427-381.500	407	INTEREST	-	-	-	-	-	
R	407-440.428-381.000	407	INTEREST : 2010 RECONSTRUCTION	110	-	-	-	-	
R	407-440.455-381.000	407	INTEREST : FIRE HALL G.O. BUILDING	257	-	-	-	-	
R	407-440.100-381.010	407	INTEREST/PENALTY DEL TAX/ASSES :	401	-	-	-	-	
R	407-440.110-381.010	407	INTEREST/PENALTY DEL TAX/ASSES :	165	-	-	-	-	
R	407-440.405-381.010	407	INTEREST/PENALTY DEL TAX/ASSES : 2001	1,039	-	-	-	-	
R	407-440.415-381.010	407	INTEREST/PENALTY DEL TAX/ASSES :	18	-	-	-	-	
R	407-440.425-381.010	407	INTEREST/PENALTY DEL TAX/ASSES :	266	-	-	-	-	
R	407-440.428-381.010	407	INTEREST/PENALTY DEL TAX/ASSES : 2010	17	-	-	-	-	
R	407-440.455-381.010	407	INTEREST/PENALTY DEL TAX/ASSES : FIRE	451	-	-	-	-	
R	407-440.120-381.000	407	INTEREST/PENALTY DEL TAX/ASSES : FIRE	-	-	-	-	-	
R	407-440.427-384.500	407	BONDS SOLD	-	-	-	-	-	
R	407-440.455-395.000	407	REFUNDS AND REIMBURSEMENTS : FIRE	123	-	-	-	-	
R	407-000.000-399.000	407	TRANSFER IN	154,032	-	-	172,051	-	
R	407-000.000-399.100	407	RESIDUAL EQUITY TRANSFERS IN	68,150	-	-	-	-	
	TOTAL FUND 407 REVENUE			804,554	634	2,328	172,051	-	
E	407-440.100-430.000	407	PROFESSIONAL SERVICES : $1.370K	43	-	-	-	-	FORMER DEBT SERVICE FUND (RETIRED)
E	407-440.405-430.000	407	PROFESSIONAL SERVICES : 2001	32	-	-	-	-	
E	407-440.415-430.000	407	PROFESSIONAL SERVICES : 2001A	4	-	-	-	-	
E	407-440.428-430.000	407	PROFESSIONAL SERVICES : 2010	113	-	-	-	-	
E	407-440.425-462.000	407	AGENT FEES : 2012A G.O. REFUNDED 2007A	40	-	-	-	-	
E	407-440.110-430.000	407	PROFESSIONAL SERVICES	-	-	-	-	-	
E	407-440.405-482.000	407	REFUNDS AND REIMBURSEMENTS	-	-	-	-	-	
E	407-440.425-430.000	407	PROFESSIONAL SERVICES	-	-	-	-	-	
E	407-440.455-430.000	407	PROFESSIONAL SERVICES	-	-	-	-	-	
E	407-440.425-460.000	407	PRINCIPAL : 2012A G.O. REFUNDED 2007A	438,764	-	-	-	-	
E	407-440.428-460.000	407	PRINCIPAL : 2010 RECONSTRUCTION	21,000	-	-	-	-	
E	407-440.455-460.000	407	PRINCIPAL : FIRE HALL G.O. BUILDING	70,000	-	-	-	-	
E	407-440.100-460.230	407	PRINCIPAL ON $1.370K-435, 445 : $1.370K	150,000	-	-	-	-	
E	407-440.110-460.232	407	PRINCIPAL ON $560K - 890 : $560,000 TAX	45,000	-	-	-	-	
E	407-440.120-460.234	407	PRINCIPAL ON $295K - 446 : $295K WATER &	30,000	-	-	-	-	
E	407-440.405-460.600	407	PRINC ON $1,115,000 - 405 : 2001	35,000	-	-	-	-	
E	407-440.410-460.610	407	PRINC ON $1,115,000 - 410 : NET REVENUE -	65,000	-	-	-	-	
E	407-440.415-460.620	407	PRINC ON $1,115,000 - 415 : 2001A	25,000	-	-	-	-	
E	407-440.425-461.000	407	INTEREST 2012 A & ECE LOAN : 2012A G.O.	13,740	-	-	-	-	
E	407-440.427-461.000	407	INTEREST 2012 A & ECE LOAN : 2012B	10,893	-	-	-	-	
E	407-440.455-461.000	407	INTEREST 2012 A & ECE LOAN : FIRE HALL	52,075	-	-	-	-	
E	407-440.428-461.015	407	INTEREST EXP - 2013B BOND : 2010	20,475	-	-	-	-	
E	407-440.100-461.222	407	INTEREST EXPENSE ON $1.370K : $1.370K	22,700	-	-	-	-	
E	407-440.110-461.224	407	INTEREST EXPENSE ON $560K : $560,000	11,845	-	-	-	-	
E	407-440.120-461.228	407	INTEREST EXPENSE ON $295K : $295K	5,770	-	-	-	-	
E	407-440.405-461.600	407	INT. EXP. ON $1,115,000 -405 : 2001	5,080	-	-	-	-	
E	407-440.410-461.610	407	INT EXP ON $1,115,000 - 410 : NET REVENUE -	9,880	-	-	-	-	
E	407-440.427-430.500	407	BOND CLOSING FEES	-	-	-	-	-	
E	407-440.427-461.240	407	UNAMORITIZED DISCOUNT ON BONDS	-	-	-	-	-	
E	407-440.428-430.500	407	BOND CLOSING FEES	-	-	-	-	-	
E	407-440.415-461.620	407	INT EXP ON $1,115,000 - 415 : 2001A	4,350	-	-	-	-	
E	407-000.000-499.000	407	TRANSFER OUT	210,638	-	-	63,257	-	Transfer to 410 to cover deficit in debt service levy (budgeted 2016)
	TOTAL FUND 407 EXPENDITURES			1,247,440	-	-	-	-	
	NET REVENUE OVER EXPENDITURES			$ (442,886)	$ 634	$ 2,328	$ 172,051	$ -	

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				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
R	408-000.000-301.100	408	COUNTY REAL ESTATE TAX	$ -	$ 29,663	$ -	$ -		Per debt management analysis
R	408-000.000-301.300	408	SPEC. ASSESS. BY CITY	-	14,878	922	-	-	
R	408-000.000-301.400	408	SPEC. ASSESS. BY COUNTY	-	34,211	(1,160)	27,487	10,738	Per debt management analysis
R	408-000.000-381.000	408	INTEREST	-	166	(56)	-	-	
R	408-000.000-399.000	408	TRANSFER IN	-	-	-	83,200	-	Per debt management analysis; 1/2 each from water and sewer funds
	TOTAL FUND 408 REVENUE			-	78,918	(294)	110,687	10,738	
E	408-000.000-430.000	408	PROFESSIONAL SERVICES	-	236	-	-	-	
E	408-000.000-460.600	408	PRINC ON 1,115,000 - 405	-	35,000	140,000	140,000	145,000	Per debt management analysis
E	408-000.000-460.610	408	PRINC ON 1,115,000 - 410	-	70,000	-	-	-	
E	408-000.000-460.620	408	PRINC ON 1,115,000 - 415	-	25,000	-	-	-	
E	408-000.000-461.600	408	INT. EXP. ON 1,115,000 -405	-	3,801	6,060	9,460	3,900	Per debt management analysis
E	408-000.000-461.610	408	INT EXP ON 1,115,000 - 410	-	7,446	-	-	-	
E	408-000.000-461.620	408	INT EXP ON 1,115,000 - 415	-	3,344	-	-	-	
	TOTAL FUND 408 EXPENDITURES			-	144,826	146,060	149,460	148,900	
	NET REVENUE OVER EXPENDITURES			$ -	$ (65,908)	$ (146,354)	$ (38,773)	$ (138,162)	
R	410-000.000-301.100	410	COUNTY REAL ESTATE TAX	$ -	$ 141,288	$ -	$ 45,743	$ 104,000	Per debt management analysis
R	410-000.000-301.300	410	SPEC. ASSESS. BY CITY	-	1,983	7,294	-	-	
R	410-000.000-301.400	410	SPEC. ASSESS. BY COUNTY	-	105,760	(1,044)	111,531	106,504	Per debt management analysis
R	410-000.000-381.000	410	INTEREST	-	527	(68)	-	-	
R	410-000.000-399.000	410	TRANSFER IN	-	-	-	102,187	32,968	$32,968 - 1/2 each from water and sewer funds
	TOTAL FUND 410 REVENUE			-	249,558	6,182	259,461	243,472	
E	410-000.000-430.000	410	PROFESSIONAL SERVICES	-	723	-	-	-	
E	410-000.000-460.230	410	PRINCIPAL ON 1.370K-435, 445	-	150,000	225,000	225,000	230,000	Per debt management analysis
E	410-000.000-460.232	410	PRINCIPAL ON 560K - 890	-	45,000	-	-	-	
E	410-000.000-460.234	410	PRINCIPAL ON 295K - 446	-	35,000	-	-	-	
E	410-000.000-461.222	410	INTEREST EXPENSE ON 1.370K	-	19,970	16,733	30,765	24,903	Per debt management analysis
E	410-000.000-461.224	410	INTEREST EXPENSE ON 560K	-	10,717	-	-	-	
E	410-000.000-461.228	410	INTEREST EXPENSE ON 295K	-	5,078	-	-	-	
	TOTAL FUND 410 EXPENDITURES			-	266,488	241,733	255,765	254,903	
	NET REVENUE OVER EXPENDITURES			$ -	$ (16,929)	$ (235,551)	$ 3,696	$ (11,431)	
R	411-000.000-301.100	411	COUNTY REAL ESTATE TAX	$ -	$ 121,555	$ -	$ 123,000	$ 124,000	Per debt management analysis
R	411-000.000-381.000	411	INTEREST	-	301	(6)	-	-	
	TOTAL FUND 411 REVENUE			-	121,856	(6)	123,000	124,000	
E	411-000.000-430.000	411	PROFESSIONAL SERVICES	-	204	-	-	-	
E	411-000.000-460.000	411	PRINCIPAL	-	70,000	-	70,000	70,000	Per debt management analysis
E	411-000.000-461.000	411	INTEREST 2012 A & ECE LOAN	-	51,305	-	50,080	48,855	Per debt management analysis
	TOTAL FUND 411 EXPENDITURES			-	121,509	-	120,080	118,855	
	NET REVENUE OVER EXPENDITURES			$ -	$ 348	$ (6)	$ 2,920	$ 5,145	
R	412-000.000-301.100	412	COUNTY REAL ESTATE TAX	$ -	$ 25,000	$ -	$ 76,000	$ 78,000	Per debt management analysis
R	412-000.000-301.300	412	SPEC. ASSESS. BY CITY	-	5,079	5,445	-	-	
R	412-000.000-301.400	412	SPEC. ASSESS. BY COUNTY	-	10,491	(73)	9,776	9,388	Per debt management analysis
R	412-000.000-381.000	412	INTEREST	-	196	(22)	-	-	
R	412-000.000-399.000	412	TRANSFER IN	-	120,820	-	-	-	
	TOTAL FUND 412 REVENUE			-	161,586	5,349	85,776	87,388	

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				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
E	412-000.000-430.000	412	PROFESSIONAL SERVICES	-	433	-	-	-	
E	412-000.000-460.000	412	PRINCIPAL	-	65,000	70,000	70,000	70,000	Per debt management analysis
E	412-000.000-461.000	412	INTEREST 2012 A & ECE LOAN	-	12,952	6,220	11,740	10,340	Per debt management analysis
E	412-000.000-462.000	412	AGENT FEES	-	54	165	-	-	
	TOTAL FUND 412 EXPENDITURES			-	78,439	76,385	81,740	80,340	
NET REVENUE OVER EXPENDITURES				$ -	$ 83,147	$ (71,036)	$ 4,036	$ 7,048	
R	413-000.000-301.100	413	COUNTY REAL ESTATE TAX	$ -	$ 4,655	$ -	$ 10,500	$ 11,500	Per debt management analysis
R	413-000.000-301.300	413	SPEC. ASSESS. BY CITY	-	13,482	687	-	-	
R	413-000.000-301.400	413	SPEC. ASSESS. BY COUNTY	-	35,597	(696)	37,018	35,791	Per debt management analysis
R	413-000.000-381.000	413	INTEREST	-	131	(36)	-	-	
	TOTAL FUND 413 REVENUE			-	53,865	(45)	47,518	47,291	
E	413-000.000-430.000	413	PROFESSIONAL SERVICES	-	241	-	-	-	
E	413-000.000-460.000	413	PRINCIPAL	-	21,000	-	22,000	23,000	Per debt management analysis
E	413-000.000-461.015	413	INTEREST EXP - 2013B BOND	-	19,740	-	19,057	18,235	Per debt management analysis
	TOTAL FUND 413 EXPENDITURES			-	40,981	-	41,057	41,235	
NET REVENUE OVER EXPENDITURES				$ -	$ 12,884	$ (45)	$ 6,461	$ 6,056	
R	427-000.000-301.100	427	COUNTY REAL ESTATE TAX	$ -	$ 70,000	$ -	$ 72,000	$ 73,000	Per debt management analysis
R	427-000.000-301.400	427	SPEC. ASSESS. BY COUNTY	-	10,100	(16)	12,114	11,651	Per debt management analysis
R	427-000.000-381.000	427	INTEREST	-	36,756	(80)	-	-	
R	427-000.000-381.010	427	INTEREST/PENALTY DEL TAX/ASSES	-	-	-	-	-	
R	427-000.000-399.000	427	TRANSFER IN	-	227,550	-	-	-	
	TOTAL FUND 427 REVENUE			-	344,406	(80)	84,114	84,651	
E	427-000.000-430.000	427	PROFESSIONAL SERVICES	-	219	-	-	-	
E	427-000.000-460.000	427	PRINCIPAL	-	610,000	65,000	70,000	70,000	Per debt management analysis
E	427-000.000-461.000	427	INTEREST 2012 A & ECE LOAN	-	-	5,446	10,772	10,352	Per bond docs
E	427-000.000-461.250	427	INTEREST ON $915,000 GO IMP	-	25,911	1,045	-	-	
E	427-000.000-462.000	427	AGENT FEES	-	495	495	-	-	
	TOTAL FUND 427 EXPENDITURES			-	636,625	71,986	80,772	80,352	
NET REVENUE OVER EXPENDITURES				$ -	$ (292,219)	$ (72,067)	$ 3,342	$ 4,299	
R	460-000.000-301.100	460	COUNTY REAL ESTATE TAX	$ -	$ -	$ -	$ 32,087	$ 41,827	Per bond docs
R	460-000.000-301.300	460	SPEC. ASSESS. BY CITY	-	-	-	23,324	41,827	Per bond docs
R	460-000.000-381.000	460	INTEREST	-	4	(4)	-	-	
R	460-000.000-384.500	460	BONDS SOLD	-	15,961	-	-	-	
R	460-999.999-384.500	460	BOND PROCEEDS	-	35,067	-	-	-	
	TOTAL FUND 460 REVENUE			-	51,032	(4)	55,411	83,654	
E	460-000.000-430.500	460	BOND CLOSING FEES	-	20,955	-	-	-	
E	460-000.000-460.000	460	PRINCIPAL	-	-	-	45,000	45,000	Per bond docs
E	460-000.000-461.000	460	INTEREST 2012 A & ECE LOAN	-	6,670	-	17,655	17,048	Per bond docs
E	460-000.000-462.000	460	AGENT FEES	-	14,112	-	-	-	
	TOTAL FUND 460 EXPENDITURES			-	41,737	-	62,655	62,048	
NET REVENUE OVER EXPENDITURES				$ -	$ 9,295	$ (4)	$ (7,244)	$ 21,607	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
701- LIQUOR STORE									
R	701-000.000-344.000	701	TAP RENTAL FEES	$ 490	$ 400	$ 10	$ 500	$ 500	
R	701-000.000-370.010	701	LIQUOR RECEIPTS - OFF SALE	584,524	588,317	123,601	590,000	590,000	
R	701-000.000-370.015	701	WINE RECEIPTS - OFF SALE	201,146	205,021	44,461	195,000	195,000	
R	701-000.000-370.110	701	BEER RECEIPTS - OFF SALE	866,268	869,439	151,672	875,000	875,000	
R	701-000.000-370.210	701	POP RECEIPTS - OFF SALE	21,900	25,207	4,681	25,000	25,000	
R	701-000.000-370.315	701	ACCESSORIES RECEIPTS (LIQUOR)	3,343	2,613	518	5,000	5,000	
R	701-000.000-370.320	701	ICE & NON-TAX BEVERAGE RECEIPT	9,941	11,608	850	10,000	10,000	
R	701-000.000-370.333	701	KEG DEPOSITS & RETURNS	(470)	(200)	(160)	-	-	
R	701-000.000-370.444	701	CASH - OVER/SHORT (LIQUOR)	(207)	131	(37)	-	-	
R	701-000.000-378.200	701	ATM COMMISSIONS	368	231	14	400	400	
R	701-000.000-381.000	701	INTEREST	474	731	(250)	400	400	
R	701-000.000-381.005	701	ATM INTEREST	1	1	0	-	-	
R	701-000.000-395.000	701	REFUNDS AND REIMBURSEMENTS	3,239	4,376	972	3,500	3,500	
	TOTAL 701 REVENUE			1,691,018	1,707,874	326,331	1,704,800	1,704,800	
E	701-000.000-424.010	701	LIQUOR COG SOLD	404,262	410,531	157,790	413,000	413,000	
E	701-000.000-424.015	701	WINE COG SOLD	127,544	131,736	53,179	130,500	130,500	
E	701-000.000-424.020	701	ICE & NON-TAX BEVERAGE	4,901	4,433	1,381	5,200	5,200	
E	701-000.000-424.060	701	FREIGHT TO HAUL LIQUOR	11,765	11,508	4,435	13,000	13,000	
E	701-000.000-424.110	701	BEER COG SOLD	643,359	638,420	233,451	656,250	656,250	
E	701-000.000-424.210	701	POP COG SOLD	15,772	18,790	6,435	16,000	16,000	
E	701-000.000-410.000	701	SALARY & WAGES	165,466	193,190	67,807	180,200	188,500	Reallocation of wages & benefits based on CA estimate
E	701-000.000-410.050	701	EMPLOYEE FRINGE BENEFIT	8,609	4,419	-	-	-	
E	701-000.000-414.000	701	EMPLOYER PERA CONTRIBUTIONS	11,147	13,788	4,848	13,500	13,800	Reallocation of wages & benefits based on CA estimate
E	701-000.000-417.000	701	SOCIAL SECURITY CONTRIBUTIONS	12,508	15,459	5,161	13,800	14,100	Reallocation of wages & benefits based on CA estimate
E	701-000.000-418.000	701	DEFERRED COMP PAID BY CITY	3,360	4,620	2,100	5,500	5,640	
E	701-000.000-420.000	701	OFFICE SUPPLIES	1,063	1,069	729	-	-	
E	701-000.000-420.500	701	OFFICE EXPENSE	3,575	5,635	2,872	5,000	5,000	
E	701-000.000-420.600	701	OFFICE FURNITURE - NON F.A.	-	539	-	-	-	
E	701-000.000-421.000	701	OPERATING SUPPLIES	-	78	-	-	-	
E	701-000.000-422.600	701	SUPPLIES - OFF-SALE	2,069	2,446	1,508	3,000	3,000	
E	701-000.000-424.222	701	MISCELLANEOUS PURCHASES	1,874	3,100	535	3,000	3,000	
E	701-000.000-424.333	701	KEG DEPOSITS W/VENDOR	-	330	204	-	-	
E	701-000.000-424.400	701	TOBACCO PURCHASES	129	-	-	-	-	
E	701-000.000-430.000	701	PROFESSIONAL SERVICES	-	792	-	-	-	
E	701-000.000-430.111	701	RUGS	900	1,007	526	1,000	1,000	
E	701-000.000-430.200	701	AUDIT	2,963	3,056	-	3,000	3,000	
E	701-000.000-430.300	701	ADMINISTRATIVE SERVICES	6,000	6,000	2,500	6,000	-	No longer budgeted due to new salary allocations.
E	701-000.000-430.700	701	LEGAL FEES	3,798	3,820	-	4,000	4,000	
E	701-000.000-431.000	701	TELEPHONE SERVICES	1,927	2,121	848	2,000	2,000	
E	701-000.000-433.000	701	ADVERTISING AND PROMOTION	12,302	12,735	4,319	10,000	10,000	
E	701-000.000-433.050	701	PROMOTING EVENTS	470	775	-	2,000	2,000	
E	701-000.000-435.000	701	INSURANCE - LIABILITY/WORKERS	11,354	10,308	137	12,000	10,051	Reallocation of liability & worker's comp insurance per CA estimate
E	701-000.000-435.900	701	HSA CITY CONTRIBUTION	875	1,125	1,000	1,800	2,000	
E	701-000.000-435.999	701	HEALTH, DENTAL, LIFE, LTD INSU	13,274	11,517	4,698	10,100	13,600	
E	701-000.000-436.100	701	ELECTRICITY	15,242	14,674	5,967	15,000	15,000	
E	701-000.000-436.200	701	HEATING FUEL	1,917	1,538	816	3,000	3,000	
E	701-000.000-437.000	701	REPAIRS AND MAINTENANCE	9,746	12,438	5,453	8,000	8,000	
E	701-000.000-437.100	701	MAINT SUPPORT COMPUTER/INTERNE	1,481	359	-	1,000	1,000	
E	701-000.000-438.888	701	BANK SERVICE CHARGE	18,464	19,521	4,291	18,000	20,000	
E	701-000.000-438.890	701	ATM SERVICE CHARGE	72	72	12	100	100	
E	701-000.000-440.000	701	MISCELLANEOUS EXPENSE	-	1,261	115	-	-	
E	701-000.000-440.100	701	UNIFORMS	1,350	425	1,242	1,000	1,000	
E	701-000.000-441.000	701	DUES AND SUBSCRIPTIONS	1,440	1,786	-	1,500	1,500	
E	701-000.000-442.000	701	CONFERENCES AND SEMINARS	429	170	-	1,500	1,500	
E	701-000.000-443.000	701	EXP FOR MEALS, TRAVEL, LODGING	1,516	1,583	592	2,000	2,000	
E	701-000.000-444.000	701	TAXES & LICENSES	72	50	-	250	250	
E	701-000.000-445.000	701	RUBBISH REMOVAL	460	461	192	600	600	
E	701-000.000-449.100	701	DEPRECIATION - BUILDING-EQUIPM	9,184	16,838	-	9,000	9,000	
E	701-000.000-499.100	701	TRANSFER TO CAPITAL ACCOUNT	-	-	-	9,000	-	Transfer not actually made per Lara; for liquor capital--not budgeted 2017
E	701-000.000-499.000	701	TRANSFER OUT	125,000	125,000	-	125,000	125,000	
	TOTAL FUND 701 EXPENDITURES			1,657,640	1,709,524	575,143	1,704,800	1,702,591	
NET REVENUE OVER EXPENDITURES				$ 33,377	$ (1,650)	$ (248,812)	$ -	$ 2,209	

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
703 - WATER									
R	703-000.000-301.100	703	COUNTY REAL ESTATE TAX	$ 149	$ -	$ -	$ -	$ -	
R	703-000.000-301.305	703	SPECIAL ASSESSMENTS FROM AR	18	4,353	68	-	-	
R	703-000.000-301.400	703	SPEC. ASSESS. BY COUNTY	91	27,346	(68)	-	-	
R	703-000.000-312.600	703	WATER HOOK-UP	15,000	12,000	3,000	6,000	12,000	Based on historical trend
R	703-000.000-312.650	703	WATER METER CHARGE	1,287	1,706	-	500	1,700	
R	703-000.000-353.000	703	STREET SERVICES	2,747	2,375	525	2,500	2,300	
R	703-000.000-363.000	703	LATE PAYMENT FEE	23,925	26,771	15,891	12,000	24,000	Based on historical trend
R	703-000.000-372.100	703	CUSTOMER SERVICE FEES	906,830	1,019,065	466,849	1,009,800	1,035,000	Based on historical trend and anticipated rate increases.
R	703-000.000-382.200	703	WATER TOWER RENTAL	19,874	21,280	10,355	20,000	20,000	
R	703-000.000-384.000	703	ASSETS SOLD	2,305	2,195	1,893	500	2,000	
R	703-000.000-381.000	703	INTEREST	3,304	10,258	(1,387)	5,000	3,000	
R	703-000.000-381.100	703	UNREALIZED GAIN ON INVESTMENTS	1,644	158	-	200	200	
R	703-000.000-395.000	703	REFUNDS AND REIMBURSEMENTS	1,311	446	646	-	-	
R	703-000.000-395.001	703	HEALTH INSURANCE REIMBURSEMENT	366	294	-	200	250	
R	703-000.000-399.000	703	TRANSFER IN	231,236	-	-	120,000	-	
	TOTAL 703 REVENUE			1,210,087	1,128,247	497,772	1,176,700	1,100,450	
E	703-000.000-410.000	703	SALARY & WAGES	86,936	101,710	34,691	97,400	131,800	Reallocation of wages & benefits based on CA estimate
E	703-000.000-410.050	703	EMPLOYEE FRINGE BENEFIT	1,750	9,038	-	5,392	-	
E	703-000.000-414.000	703	EMPLOYER PERA CONTRIBUTIONS	6,206	7,982	2,602	7,000	10,000	
E	703-000.000-417.000	703	SOCIAL SECURITY CONTRIBUTIONS	6,305	7,838	2,557	7,400	10,200	
E	703-000.000-420.000	703	OFFICE SUPPLIES	243	442	302	350	350	
E	703-000.000-420.600	703	OFFICE FURNITURE - NON F.A.	-	539	-	-	-	
E	703-000.000-421.000	703	OPERATING SUPPLIES	19,940	12,377	4,584	18,800	18,800	
E	703-000.000-421.500	703	GAS AND OIL	3,327	2,132	823	2,200	2,200	
E	703-000.000-430.000	703	PROFESSIONAL SERVICES	2	846	6,418	15,550	2,000	.-$13,550 Wellhead Protection Plan Cost
E	703-000.000-430.200	703	AUDIT	2,963	3,056	-	3,200	3,200	
E	703-000.000-430.300	703	ADMINISTRATIVE SERVICES	18,500	-	-	18,500	-	No longer budgeted due to new salary allocations.
E	703-000.000-430.700	703	LEGAL FEES	-	-	119	-	1,200	Per 10/5/16 workshop
E	703-000.000-431.000	703	TELEPHONE SERVICES	1,235	1,276	515	1,290	1,290	
E	703-000.000-431.500	703	POSTAGE	2,081	2,074	902	2,000	2,000	
E	703-000.000-433.000	703	ADVERTISING AND PROMOTION	479	654	146	500	500	
E	703-000.000-434.000	703	PRINTING AND BINDING	-	-	148	-	-	
E	703-000.000-435.000	703	INSURANCE - LIABILITY/WORKERS	9,278	7,158	-	10,800	5,878	Reallocation of liability & worker's comp insurance per CA estimate
E	703-000.000-435.900	703	HSA CITY CONTRIBUTION	2,648	2,398	2,398	2,400	3,500	
E	703-000.000-435.999	703	HEALTH, DENTAL, LIFE, LTD INSU	18,119	19,843	9,107	22,800	32,600	
E	703-000.000-436.100	703	ELECTRICITY	817	1,140	633	800	800	
E	703-000.000-436.400	703	FILTER PLANT ELECTRICITY	31,959	29,914	11,440	33,000	33,000	
E	703-000.000-436.450	703	FILTER PLANT FUEL	14,036	10,218	4,902	12,700	12,700	
E	703-000.000-436.500	703	WATER PUMP ELECTRICITY	4,536	5,132	2,309	3,100	3,100	
E	703-000.000-436.550	703	WATER PUMP FUEL	875	696	708	1,000	1,000	
E	703-000.000-437.000	703	REPAIRS AND MAINTENANCE	23,689	15,790	5,203	20,000	20,000	
E	703-000.000-437.100	703	MAINT SUPPORT COMPUTER/INTERNE	5,288	4,916	980	10,913	5,000	Replacement of Itron Meter Reader Device by 2021
E	703-000.000-437.500	703	EXCAVATING	720	1,500	-	2,000	2,000	
E	703-000.000-430.700	703	LEGAL FEES	-	-	-	5,000	-	
E	703-000.000-438.888	703	BANK SERVICE CHARGE	1,536	1,784	378	1,500	1,500	
E	703-000.000-440.500	703	LAB TESTING	1,493	1,648	734	2,000	2,000	
E	703-000.000-441.000	703	DUES AND SUBSCRIPTIONS	1,180	1,354	850	850	850	
E	703-000.000-442.000	703	CONFERENCES AND SEMINARS	400	310	400	500	500	
E	703-000.000-443.000	703	EXP FOR MEALS, TRAVEL, LODGING	316	138	-	600	600	
E	703-000.000-444.000	703	TAXES & LICENSES	-	-	16	-	-	
E	703-000.000-482.000	703	REFUNDS AND REIMBURSEMENTS	426	4,619	222	100	200	
E	703-000.000-461.000	703	INTEREST 2012 A & ECE LOAN	162,763	153,419	78,347	166,931	157,721	Per debt payment schedules
E	703-000.000-461.013	703	INTEREST EXP. WA/SE 2013A BOND	8,212	18,735	18,457	-	-	
E	703-000.000-461.100	703	INTEREST EXP ON $7.425M BOND	124,057	-	-	-	-	
E	703-000.000-461.200	703	INTEREST EXPENSE ON $2.165M BO	9,695	-	-	-	-	
E	703-000.000-461.410	703	INTEREST ON $320K WA/SE 2006A	1,848	1,220	-	-	-	
E	703-000.000-462.000	703	AGENT FEES	2,676	2,396	1,915	-	2,400	
E	703-000.000-449.100	703	DEPRECIATION - BUILDING-EQUIPM	199,432	281,890	-	199,000	115,696	Based on 2015 audited depreciation (prior period adjustment accounted for)
E	703-000.000-499.000	703	TRANSFER OUT	59,590	176,960	-	96,916	53,540	Twice amount per resolution 7.c.3 as 2015 transfer not made ($23,856 to fund 328); 2010A DS ($16,484 to fund 410); $3,200 for mower and $10,000 for truck to Capial Improvement fund ($13,200 to fund 305)
	TOTAL FUND 703 EXPENDITURES			835,557	893,142	192,801	772,492	638,125	
NET REVENUE OVER EXPENDITURES				$ 374,530	$ 235,105	$ 304,971	$ 404,208	$ 462,325	$436,980 in principal payments to cover (EFs d/n budget as expense)

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
707 - SEWER									
R	707-000.000-301.100	707	COUNTY REAL ESTATE TAX	$ 179	$ -	$ -	$ -	$ -	
R	707-000.000-301.305	707	SPECIAL ASSESSMENTS FROM AR	9	5,079	-	-	-	
R	707-000.000-301.400	707	SPEC. ASSESS. BY COUNTY	73	27,351	-	-	-	
R	707-000.000-312.500	707	SEWER HOOK-UP	13,000	10,400	2,600	5,000	5,000	
R	707-000.000-353.000	707	STREET SERVICES	727	200	-	500	200	
R	707-000.000-353.900	707	CL & PL MAINT/SAMPLE FEES	900	450	300	1,000	600	
R	707-000.000-372.100	707	CUSTOMER SERVICE FEES	604,415	702,087	312,258	673,200	695,000	Based on historical trend and anticipated rate increases.
R	707-000.000-381.000	707	INTEREST	15,497	24,559	(1,030)	10,000	15,000	Includes interest and UR gains/losses.
R	707-000.000-381.100	707	UNREALIZED GAIN ON INVESTMENTS	16,822	5,538	-	-	-	Included in interest above.
R	707-000.000-395.000	707	REFUNDS AND REIMBURSEMENTS	2,534	1,008	646	-	-	
R	707-000.000-395.001	707	HEALTH INSURANCE REIMBURSEMENT	366	294	-	-	-	
R	707-000.000-399.000	707	TRANSFER IN	99,402	-	-	-	-	
	TOTAL 707 REVENUE			753,924	776,966	314,774	689,700	715,800	
E	707-000.000-410.000	707	SALARY & WAGES	86,936	101,710	34,691	97,400	131,800	Reallocation of wages & benefits based on CA estimate
E	707-000.000-410.050	707	EMPLOYEE FRINGE BENEFIT	1,750	9,038	-	5,392	-	
E	707-000.000-414.000	707	EMPLOYER PERA CONTRIBUTIONS	6,206	7,982	2,602	7,000	10,000	Reallocation of wages & benefits based on CA estimate
E	707-000.000-417.000	707	SOCIAL SECURITY CONTRIBUTIONS	6,305	7,837	2,556	7,400	10,200	Reallocation of wages & benefits based on CA estimate
E	707-000.000-420.000	707	OFFICE SUPPLIES	243	442	302	350	350	
E	707-000.000-420.600	707	OFFICE FURNITURE - NON F.A.	-	539	-	-	-	
E	707-000.000-421.000	707	OPERATING SUPPLIES	177	300	-	-	-	
E	707-000.000-421.500	707	GAS AND OIL	4,493	3,136	956	5,000	5,000	
E	707-411.100-421.500	707	GAS AND OIL : LIFT STATION	115	-	-	100	100	
E	707-411.300-421.500	707	GAS AND OIL : SEWER TREATMENT	3,066	241	-	2,000	2,000	
E	707-411.300-425.000	707	BUG TREATMENT AT LAGOON : SEWER	3,816	3,864	3,795	4,000	4,000	
E	707-000.000-430.000	707	PROFESSIONAL SERVICES	2	844	-	500	500	
E	707-411.100-430.100	707	ENGINEERING SERVICES : LIFT STATION	276	-	2,492	500	500	
E	707-000.000-430.200	707	AUDIT	2,963	3,056	-	3,200	3,200	
E	707-000.000-430.300	707	ADMINISTRATIVE SERVICES	18,500	-	-	18,500	-	No longer budgeted due to new salary allocations.
E	707-000.000-430.700	707	LEGAL FEES	-	-	169	5,000	1,200	Per 10/5 Council workshop
E	707-000.000-431.000	707	TELEPHONE SERVICES	1,330	1,469	674	1,300	1,300	
E	707-411.100-431.000	707	TELEPHONE SERVICES : LIFT STATION	462	359	75	600	600	
E	707-000.000-431.500	707	POSTAGE	2,051	2,005	842	2,000	2,000	
E	707-000.000-434.000	707	PRINTING AND BINDING	-	-	148	-	-	
E	707-000.000-435.000	707	INSURANCE - LIABILITY/WORKERS	16,882	13,904	-	18,000	6,314	Reallocation of liability & worker's comp insurance per CA estimate
E	707-000.000-435.900	707	HSA CITY CONTRIBUTION	2,648	2,398	2,398	2,400	3,500	
E	707-000.000-435.999	707	HEALTH, DENTAL, LIFE, LTD INSU	18,119	19,843	9,107	22,800	32,600	
E	707-411.100-436.100	707	ELECTRICITY : LIFT STATION	15,560	13,184	6,312	15,000	15,000	
E	707-411.300-436.100	707	ELECTRICITY : SEWER TREATMENT	41,283	33,227	18,755	40,000	40,000	
E	707-411.300-436.200	707	HEATING FUEL : SEWER TREATMENT	1,813	975	876	2,300	2,300	
E	707-000.000-437.000	707	REPAIRS AND MAINTENANCE	6,153	4,687	484	8,000	8,000	
E	707-411.100-437.000	707	REPAIRS AND MAINTENANCE : LIFT	9,289	2,835	2,420	6,500	6,500	
E	707-411.300-437.000	707	REPAIRS AND MAINTENANCE : SEWER	759	753	419	1,000	1,000	
E	707-000.000-437.100	707	MAINT SUPPORT COMPUTER/INTERNE	905	936	980	8,213	1,000	Upgrade Completed - Line Expenses lowered to support costs
E	707-411.100-437.100	707	MAINT SUPPORT COMPUTER/INTERNE :	2,461	-	-	3,200	3,200	
E	707-000.000-438.500	707	LEASE PAYMENT	2,349	2,419	-	2,350	2,350	
E	707-000.000-438.888	707	BANK SERVICE CHARGE	1,536	1,764	378	900	900	
E	707-000.000-439.000	707	VEHICLE REPAIRS	124	749	335	250	250	
E	707-411.300-440.500	707	LAB TESTING : SEWER TREATMENT	9,121	6,829	2,422	7,300	7,300	
E	707-411.300-441.000	707	DUES AND SUBSCRIPTIONS : SEWER	1,450	1,473	1,450	-	-	
E	707-000.000-442.000	707	CONFERENCES AND SEMINARS	-	310	300	-	-	
E	707-000.000-443.000	707	EXP FOR MEALS, TRAVEL, LODGING	16	138	282	600	600	
E	707-000.000-444.000	707	TAXES & LICENSES	32	-	55	200	40	
E	707-000.000-462.000	707	AGENT FEES	30	913	165	-	1,000	
E	707-000.000-461.000	707	INTEREST 2012 A & ECE LOAN	10,017	8,278	5,119	30,821	28,985	Per debt payment schedules
E	707-000.000-461.013	707	INTEREST EXP. WA/SE 2013A BOND	9,641	21,993	21,666	-	-	
E	707-000.000-461.200	707	INTEREST EXPENSE ON $2.165M BO	11,311	-	-	-	-	
E	707-000.000-461.410	707	INTEREST ON $320K WA/SE 2006A	2,422	1,606	-	-	-	
E	707-000.000-482.000	707	REFUNDS AND REIMBURSEMENTS	-	1,591	-	-	-	
E	707-000.000-449.100	707	DEPRECIATION - BUILDING-EQUIPM	118,402	298,101	-	119,400	199,432	Based on 2015 audited depreciation (prior period adjustment accounted for)
E	707-000.000-499.000	707	TRANSFER OUT	180,629	171,410	-	221,066	57,690	Twice amount per resolution 7.c.3 as 2015 transfer not made ($28,006 to fund 328); 2010A DS ($16,484 to fund 410); $3,200 for mower and $10,000 for truck to Capial Improvement fund ($13,200 to fund 305)
	TOTAL FUND 707 EXPENDITURES			601,640	753,139	123,225	670,542	590,711	
NET REVENUE OVER EXPENDITURES				$ 152,283	$ 23,827	$ 191,549	$ 19,158	$ 125,089	$61,020 in principal payments to cover (EFs d/n budget as expense)

2017 Line Item Budget

				Actual 2014	Actual 2015	Actual 5/31/16	Budget 2016	Budget 2017	2017 Comments
601 - CEMETERY									
R	601-000.000-359.200	601	SALE OF GRAVE LOTS	$ 6,380	$ 9,000	$ 1,275	$ 3,000	$ 3,000	
R	601-000.000-359.300	601	GRAVE OPENING CHARGES	12,500	8,550	3,125	5,000	5,000	
R	601-000.000-381.000	601	INTEREST	2,701	2,993	(139)	2,000	2,000	
R	601-000.000-381.100	601	UNREALIZED GAIN ON INVESTMENTS	8,808	1,745	-	2,000	2,000	
R	601-000.000-395.000	601	REFUNDS AND REIMBURSEMENTS	59	84	55	-	-	
	TOTAL 601 REVENUE			30,448	22,371	4,316	12,000	12,000	
E	601-000.000-410.000	601	SALARY & WAGES	7,970	8,738	2,000	7,500	8,000	
E	601-000.000-416.000	601	UNEMPLOYMENT COMPENSATION	-	136	-	-	-	
E	601-000.000-417.000	601	SOCIAL SECURITY CONTRIBUTIONS	610	668	153	600	600	
E	601-000.000-421.000	601	OPERATING SUPPLIES	-	40	-	-	-	
E	601-000.000-421.500	601	GAS AND OIL	1,334	1,174	97	1,250	1,300	
E	601-000.000-430.000	601	PROFESSIONAL SERVICES	-	132	200	-	200	
E	601-000.000-435.000	601	INSURANCE - LIABILITY/WORKERS	613	604	31	750	762	
E	601-000.000-436.100	601	ELECTRICITY	360	327	152	300	300	
E	601-000.000-437.000	601	REPAIRS AND MAINTENANCE	2,674	2,430	684	2,000	2,500	
E	601-000.000-438.000	601	RENTALS	-	-	-	1,000	1,000	
E	601-000.000-440.100	601	UNIFORMS	-	-	-	50	50	
E	601-000.000-451.000	601	BUILDINGS	-	-	-	500	500	
E	601-000.000-452.000	601	IMPROVEMENTS OTHER THAN BLDGS.	-	5,510	-	-	-	
E	601-000.000-453.000	601	MACHINERY AND EQUIPMENT	399	-	-	-	-	
E	601-000.000-437.500	601	EXCAVATING	1,600	855	402	2,000	2,000	
E	601-000.000-499.000	601	TRANSFER OUT	-	-	-	-	3,200	Transfer to fund 305 for mower
	TOTAL FUND 601 EXPENDITURES			15,559	20,614	3,719	15,950	20,412	
	NET REVENUE OVER EXPENDITURES			$ 14,889	$ 1,756	$ 598	$ (3,950)	$ (8,412)	
Fund 800 REVENUE									
R	800-000.000-301.100	800	Tax Levy -EMV $196,588,700 x .0185%	$ 30,390	$ 32,949	$ -	$ 32,976	$ 36,369	MN Stat. 469.107 Limits a City from levying no more that .0185% of EMV
R	800-000.000-330.100	800	Initiative Foundation Grant	-	700	-	-	-	
R	800-000.000-362.000	800	Revolving Loan Application Fee	100	100	100	100	100	Based on anticipation of one application.
R	800-000.000-363.500	800	Late Payment Fee on AR Accounts	-	1	-	-	-	
R	800-000.000-381.000	800	Interest	2,201	3,134	(255)	400	400	
R	800-000.000-381.010	800	Penalty/Interest on Delinquent Taxes	125	-	-	-	-	
R	800-000.000-381.100	800	Unrealized Gain on Investments	1,163	(13)	-	-	-	
R	800-000.000-381.510	800	Interest on Lake Superior Laundry Loan per amort.	2,095	-	-	1,044	-	Principal and Interest Payments moved to RLF MIF Fund 820
R	800-000.000-381.515	800	Interest on Alto Cheese per amort. Sch.	1,012	-	-	409	-	Principal and Interest Payments moved to City RLF Fund 825
R	800-000.000-384.000	800	Assets Sold	1	-	-	-	-	
R	800-000.000-395.000	800	Refunds and Reimbursements	817	2,494	-	-	-	
R	800-000.000-399.100	800	Residual Equity Transfers In	1,139	-	-	-	-	
		TOTAL 800 REVENUE		39,043	39,364	(155)	34,929	36,869	
Fund 800 EXPENSES									
E	800-000.000-420.000	800	Office Supplies	-	-	115	-	-	2016 expense was purchase of additional checks for accounts payable
E	800-000.000-430.000	800	Professional Services	1,525	84	102	2,000	2,000	Engineering/Survey/Legal Expenses
E	800-000.000-430.040	800	Incubator Services	14,000	14,000	-	14,000	-	3 year $14,000 contribution ends 2016
E	800-000.000-430.100	800	Engineering Services	-	-	779	430	1,275	Wetland Delineation on Developable Land in Technology Park
E	800-000.000-430.200	800	Audit	50	-	-	50	1,250	Proposed Change in Auditing Services (5% of 25,000)
E	800-000.000-430.300	800	Administrative Services	-	-	20	-	-	2016 UCC Filing on RLF Loan
E	800-000.000-433.000	800	Advertising & Promotion	3,303	3,888	3,215	7,000	9,725	Increasing Budget by $3,000 (Includes Website)
E	800-000.000-433.100	800	Signs	360	970	-	1,000	1,000	Wayfinding/Sign Incentive Prog
E	800-000.000-435.000	800	Insurance	1,244	1,191	907	1,550	1,597	Anticpated 3% Increase in Premium Expense
E	800-000.000-438.500	800	Waterfront Development (Boat Slip Lease	1,000	1,000	1,000	1,000	1,000	City may puchase dock in 2016 - line item could be eliminated)
E	800-000.000-440.000	800	Miscellaneous Expense	10	1,514	3,500	-	-	(Currently Passthrough for Hotel Study Grant) ($1,000 from EDA for Project
E	800-000.000-441.000	800	Dues & Subscriptions (GPS 45:93)	1,500	-	850	1,000	1,500	Anticipated Dues Increase
E	800-000.000-442.000	800	Conferences and seminars - MREJ & Lifestyle	-	99	-	720	750	
E	800-000.000-443.000	800	Meals, Travel, and Lodging	908	1,247	288	750	750	
E	800-000.000-450.000	800	LAND	-	-	852		-	
E	800-000.000-482.000	800	Refunds and Reimbursements	-	1,500	-	-	-	
E	800-000.000-485.000	800	Planner Expense for Economic Development	5,000	5,000	-	5,000	5,000	
E	800-000.000-486.000	800	Transfer to Revolving Loan	-	2,661	-	409	11,021	
E	800-000.000-499.000	800	Transfer to City for Park and Recreation	-	473,970	-	-	-	2015 Transfer Established RLF Funds 820 &825
		TOTAL FUND 800 EXPENDITURES		28,900	507,123	11,628	34,909	36,868	
	NET REVENUE OVER EXPENDITURES			$ 10,143	$ (467,759)	$ (11,784)	$ 20	$ 1	