

City of Farmington
110 West Columbia Street
Farmington, MO 63640



**Annual Budget
for Fiscal Year Ending September 30, 2016**

TABLE OF CONTENTS

<u>Section 1 - Preface</u>	1
Mission Statement	2
Budget Message	5
Fund Accounting Overview.....	8
Budget Structure.....	
<u>Section 2 - General Information</u>	9
City Council.....	10
Organizational Chart.....	
<u>Section 2 - Summary Information</u>	11
Cash & Cash Equivalents Roll Forward Schedule.....	14
Fund Transfer Detail.....	16
Debt Roll Forward Schedule.....	17
Revenue Sources.....	18
Expenditures.....	19
Capital Expenditures.....	20
Governmental Funds Summary – By Department.....	22
Proprietary Funds Summary – By Department.....	
<u>Section 3 - Governmental Funds</u>	
General Fund Budgets by Department	23
Administration	24
Reserve	25
Police.....	26
Municipal Court.....	27
Fire.....	28
Street.....	29
Parks and Recreation.....	30
Library.....	31
Fleet Maintenance.....	32
Public Works.....	33
Debt Service Fund Budget Summary.....	34
Transient Tax Fund Budget Summary.....	35
District Municipal Fund Budget Summary.....	36
Special Allocation Fund Budget Summary.....	37
Storm Water/ Parks Tax Fund Budget Summary.....	38
Transportation Tax Fund Budget Summary.....	39
Capital Projects Fund Budget Summary.....	
<u>Section 4 - Proprietary Funds</u>	
Civic Complex Fund Budget Summary	40
Civic Center, Water Park & Centene Center	42
Senior Center.....	43
Airport Fund Budget Summary.....	
Utility Fund Budget Summaries by Department	44
Electric Department.....	46
Water Department.....	48
Sewer Fund Budget Summary.....	
<u>Section 5 - Supplemental Information</u>	50
Listing of Approved Positions.....	

MISSION STATEMENT

The City of Farmington is dedicated to providing the highest achievable standard of public service to all who live, visit, or work in Farmington by:

- (1) ensuring the protection of life and property,
- (2) providing safe and efficient public infrastructure,
- (3) promoting cultural and recreational facilities and programs,
- (4) developing and expanding economic activity,
- (5) protecting and preserving natural and historical resources, and
- (6) providing exemplary customer service.



City of Farmington
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City of Farmington

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September 30, 2015

Honorable Mayor and City Council
City of Farmington
110 West Columbia
Farmington, Missouri 63640

Subject: Fiscal Year 2016 Budget

Dear Mayor and City Council:

I am pleased to present the Fiscal Year 2016 Budget for approval by the Mayor and City Council. The budget reflects a continued commitment on the part of the elected officials and management team to provide high-value service throughout our operating departments, continuous investment in infrastructure, appropriate levels of staffing, and planned replacement of equipment.

Fiscal Year 2015 Overview:

- During the fiscal year ending on September 30, 2013, the street department completed several storm water projects to reduce or eliminate localized flooding, reflecting the City Council's intent to focus additional resources to resolve those type issues. The street department also initiated work on the Perrine Road reconstruction project; however, due to unfavorable weather conditions during the early summer months, work will not be complete until Fiscal Year 2016.
- The water and sewer department completed numerous water main replacement and extensions, and continued to replace fire hydrants throughout the City.
- Construction of the Farmington Public Library was completed in September and the new facility was opened to the public on September 23. The facility, including all professional fees and furnishings, was completed for \$5.75M, well below the original budget of \$6.2M.
- Renovation of the Farmington Police Department was completed in August. Due to the inclusion of a radio system upgrade, and additional furnishings, the project was completed for \$1.35M.
- "The River's Edge" splash pad was completed in June. However, due to safety concerns with the concrete surface, the new facility was not opened to the public until the end of the regular water park season. The splash pad cost \$1.33M.
- The electric department was tasked with providing primary service connections to numerous residential and commercial developments. Notably, services were installed for the public library, the splash pad, Rural King, Hobby Lobby, St. Francis Medical, and Liberty Landing.
- The City continued to maintain a fiscally conservative approach to service delivery resulting in stable tax rates and service user fees. The City ended FY 2015 with cash reserves within established standards for the general fund and utility fund. The airport,

civic complex, and sewer fund cash reserves continue to be below established minimum fund balances.

The FY2016 Budget includes all planned revenues and expenditures for each fund and operating department for the period October 1, 2015 through September 30, 2016. Revenues and expenditures for each activity or service, excluding inter-fund transfers, are included in the individual department budgets. The line item budget projections are included for management discussion and analysis, and are not an integral component of the overall adopted budget plan. Line item transfers within a department or fund may be made within the budget period with the advisement of management in response to changing operational concerns. The budget is structured to support municipal operations at a level of service consistent with current and past operations. The budget also includes a significant capital investment in buildings, equipment, and infrastructure required to maintain operating systems throughout the City.

- The proposed budget is structured to maintain and support core local government operations at a service level consistent with current and past operations. During Fiscal Year 2016 the City anticipates spending \$8,559,800 on personnel expenses, \$28,688,500 on operating expenses, \$2,948,800 on debt service requirements, and \$5,540,800 on capital outlay. The overall budget forecasts a deficit of \$1,732,800 to be funded from accumulated reserves.
- The City will employ 136 full-time employees in FY 2016. In addition, the City utilizes many part-time and seasonal workers to staff the recreational programs and the water park, and to meet work surge requirements in a cost effective manner.
- The City Council approved the Fiscal Year 2014 – 2018 Employee Classification and Step Plan effective October 1, 2014, and due to the new organizational structure and costs associated with adjustments to the pay plan, the budget does not include a general cost of living increase for city employees. The employee healthcare benefit remains unchanged from the prior year and the cost of providing medical insurance increased approximately 6.7%. Workman's Compensation Insurance costs changed insignificantly.
- FY 2016 capital construction and acquisition includes extensive investment in streets, sidewalks, and storm-water drainage improvements funded by the ½ cent capital improvement sales tax, ¼ cent storm water and parks tax, ¼ cent transportation tax, and tax increment financing revenue. Planned improvements include both maintenance of existing systems and construction of new infrastructure.
- Projected improvements for the Farmington Regional Airport encompass fee-title property and easement acquisition to eliminate existing airspace obstructions for the north end of the airport, and acquisition of property for the future extension on the south end of the airport. The project, estimated to cost approximately \$500,000, is funded by a 90% cash match from the Federal Aviation Administration and the Missouri Department of Transportation.

The City utilizes debt to finance large capital expenditures. Outstanding debt obligations include: (1) Missouri Association of Municipal Utilities lease purchase agreement for the fire station; (2) Revenue bond issue for expansion of the west waste water treatment plant; (3) Certificates of Participation for the radionuclide treatment plants and the east waste water treatment plant ultraviolet disinfection equipment; (4) Equipment lease purchase agreements for a fire pumper truck and a sewer vacuum truck; and (5) Certifications of Participation for the Farmington Public Library, Police Station renovations, and Farmington Water Park expansion. During Fiscal Year 2016 the budget plans lease purchase obligations for \$950,000 for construction of an electric substation and \$400,000 for an equipment lease purchase to rebuild a fire pumper truck.

The annual operating budget is a dynamic fiscal planning tool. It is important to recognize that changing conditions and revised priorities may result in revisions in department or fund budgets throughout the year. City Council, in collaboration with professional staff, should continuously monitor the budget performance of individual activities and make regular adjustments to the budget as necessary to ensure that the overall fiscal condition of the City is within established ranges.

The net discretionary revenue available for capital improvements and equipment replacement will continue to be reduced until economic activity taxes begin to grow at a pace at least consistent with the growth in expenses. The City Council and management staff must be cognizant of the unrestricted fund balance targets and adjust planned spending to ensure that the minimum balances are preserved and maintained.

We are confident that the City of Farmington will continue to prosper economically and that the efforts of the City Council, our numerous volunteer Boards and commissions, along with the professional staff of the city will continue to provide an environment that encourages the growth of businesses and offers an exceptional quality of life for its residents.

Respectfully,



Gregory S. Beavers, MPPA
City Administrator



Michelle Daniel
Finance Director

FUND ACCOUNTING OVERVIEW

The basic concept of fund accounting and the types of funds that exist in the Farmington City Government are defined as follows.

Fund Accounting. Unlike most private enterprises, the City provides many services, which, if they were not provided by a government agency, would be considered monopolistic. Therefore, many of the private sector controls, such as price, no longer ensure that services are provided in the most effective and efficient manner possible. Also, unlike private enterprise, governments have the ability to raise revenues through taxes rather than through the exchange of goods or services. Taxes are not usually applied strictly on the basis of the services received in exchange.

These two basic differences between private enterprise and governments have led taxpayers and other groups with particular interests in government to seek means of controlling the expenditures of government. Legal and political constraints have been instituted which require governments to expend moneys in certain restricted ways. Certain resources, such as some federal grants, are legally available only if they are used for specific programs, like community development block grants. A city is required to refund these resources if not used within the specific conditions established by law or the grant agreement.

In order to account for these resources and the related expenditures, an accounting theory based on a measurement unit called a fund was developed. Instead of putting all of a city's resources together in one set of accounts and then trying to figure which ones are related, a city's resources are accounted for in separate sub-entities called funds.

Each fund is a self-balancing set of accounts that records all the activity concerning the assets, liabilities, fund balances, revenues and expenditures needed to carry on a specific activity. The separation of the city's activities into funds allows the city to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

The city will maintain the minimum number of funds necessary to satisfy statutory, regulatory, and accounting requirements, as well as providing adequate information for management decision making.

Fund Types. All of the city funds are classified into two broad fund types. These fund types are governmental and proprietary.

Governmental Funds. Governmental fund operations are usually financed from involuntary resources such as taxes or other sources not generally related to the operation itself or necessarily in proportion to the service or benefit provided. Governmental fund operations are accounted for using a modified accrual basis of accounting. The governmental funds utilized by the city include:

General Fund. The general fund is the chief operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund. Activities involved in this fund typically include general government, public safety, finance, personnel, public works, and recreation.

Debt Service Fund. The debt service fund is used to account for the accumulation of resources for, and the payment of long-term debt principle and interest. Activities involved in this fund typically include bond covenants that require the use of a debt service fund or funds are that are being accumulated for debt service payments in future years.

Special Allocation Fund. The special allocation fund is a special revenue fund used by the city to account for those tax revenues received from tax increment financing districts. Activities in this

fund are limited to the receipt of payments in lieu of taxes, incremental property tax revenues, and incremental economic activity tax revenues.

Tourism Tax Fund. The tourism tax fund is a special revenue fund used by the city to account for those tax revenues received from the hotel/motel tax. Activities in this fund are limited to the receipt of taxes and expenditures related to the tourism bureau with which the City has contracted services.

Capital Improvement Fund. The capital improvement fund is used to account for resources designated to and expenses related to the acquisition of major capital assets or facilities. (Minor acquisitions are financed from regular operating funds.) Activities involved in this fund typically include bond projects where the debt is being repaid with governmental fund resources and major capital improvements being paid for from a capital sales tax.

Storm Water and Local Parks Tax Fund. The storm water and local parks tax fund is established pursuant to statutory requirements for all revenues received and expenses incurred related to the ¼ cent storm water and local parks sales tax. The tax was approved by voters in 2011 and will become effective on October 1, 2012 for a period of ten years.

Transportation Tax Fund. The transportation tax fund is established pursuant to statutory requirements for all revenues received and expenses incurred related to the ¼ cent transportation sales tax. The tax was approved by voters in 2011 and will become effective on October 1, 2012 for a period of ten years.

Proprietary Funds. Proprietary funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing both goods and services to the general public on a continuing basis be financed or recovered primarily through user charges. Said user charges are to be determined such that revenues earned less expenses incurred (net income) is appropriate for capital maintenance, public policy, management control, accountability, and other appropriate purposes.

Proprietary funds will make a payment in lieu of taxes to the general fund. The payment shall be based on a percentage of revenues deemed sufficient to cover administrative services rendered and shall not be accounted for as inter-fund transfers.

Examples: Civic Complex, Airport, Utilities (Electric and Water), and Sewer.

Fund Balance Reserves. The city must maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. Additionally, adequate reserve levels are necessary to provide the city with the ability to exercise flexibility in financial planning and development of future projects as well as demonstrate financial strength to external agencies. The following general guidelines will be used for budgeting and management decision making purposes.

Governmental Fund Reserves.

Operating Reserves - Governmental funds shall maintain an operating reserve at a minimum of one and one-half months and maximum of two and one-half months operating expenses, 13% and 21% of annual operating expenses respectively. An operating reserve minimum and/or maximum is not required for the debt service, capital projects, and special allocation governmental funds.

It will be the intent of the city that operating reserves at the end of a fiscal year in excess of the recommended maximum will be budgeted and expended in the next fiscal year.

Proprietary Fund Reserves.

Operating Reserves. Proprietary funds shall maintain an operating reserve at a minimum level of one and one-half months and a maximum of two and one-half months operating expenses less cost of goods sold, 13% and 21% of annual operating expenses less cost of goods sold respectively.

Depreciation and Replacement Reserves. A depreciation and replacement reserve shall be maintained at a level sufficient to address unforeseen equipment failure and future equipment replacement. The city will utilize an average of the prior three fiscal year's depreciation for each proprietary fund as a baseline for the level of reserve recommended.

Energy Market Reserves. An energy market reserve shall be maintained on the proprietary fund accounting for the electric operations to hedge unforeseen energy market increases experienced within a budget year. A recommended basis for level of energy market reserves will be four percent (4%) of the energy cost budgeted for the upcoming fiscal year. (Energy cost is defined as the electricity cost of goods sold less demand charges, distribution facility charges, and transmission charges.)

BUDGET STRUCTURE

The City of Farmington budget is approved by ordinance. The adoption of the budget is done at the fund level. However, department and line item amounts are included as incidental information to assist in the monitoring of performance to budget throughout the fiscal year.

Budget management responsibility is as follows:

Fund Level: City Council, City Administrator, and Finance Director
Department Level: Department Head

The City utilizes a twelve-digit account number (FFF-DDD-SS-OOOO) for the tracking of revenues and expenses. Account numbers listed in the budget are defined as shown:

Fund (FFF). All financial activity of the City must be recorded in a fund.

Department (DDD). The department or division that has budgetary responsibility for an expenditure.

Sub-department or Functional Area (SS) - The sub-department or functional area allows budget items to be broken down further within a department. Sub-departments or functional areas may be requested by the appropriate department head and are approved and assigned by the Finance Director. An example of this is seen in the Civic Center where expenses are tracked by functional area, i.e., administration, facilities, aquatics, concessions, special events, programs, and senior services.

Object (OOOO). All financial activity in the city must be recorded to an object or line item.

Objects include:

Asset Accounts (1000-1999)
Liability Accounts (2000-2999)
Fund Balance (Equity) Accounts (3000-3999)
Revenue Accounts (4000-4999)
Expenses
 Personnel (5000-5999)
 Operational (6000-6999)
 Capital (7000-7999)

Mayor
Stuart 'Mit' Landrum

City Council

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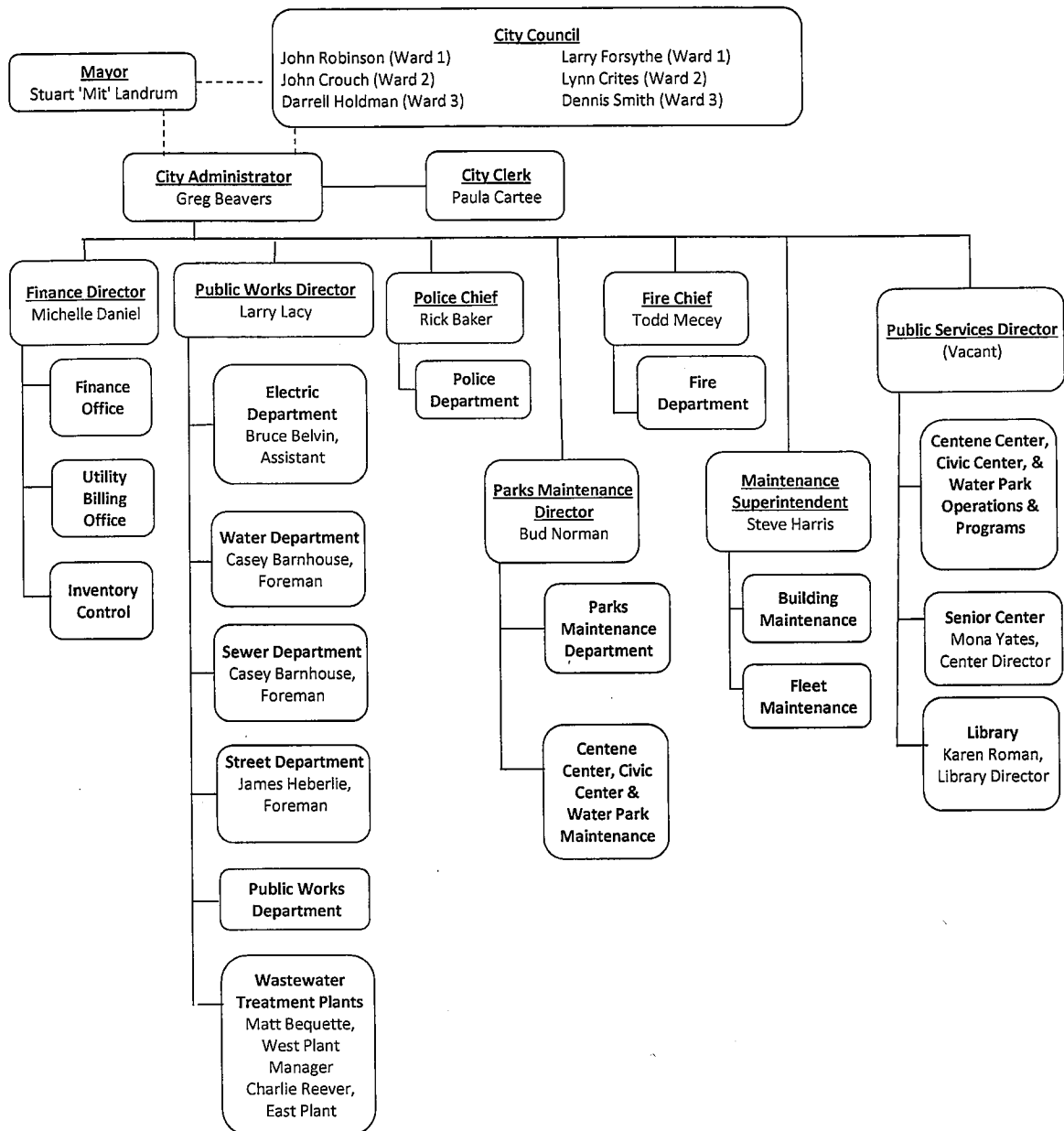
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ORGANIZATIONAL CHART
*At time of adoption



**Cash & Cash Equivalents Roll Forward
FY2016 Budget**

	Governmental		
Cash & Cash Equivalents	Funds	Proprietary Funds	Grand Total
Undesignated Checking Account	\$ 804,912	\$ 3,247,426	\$ 4,052,338
Certificates Of Deposit	12,000	5,000	17,000
Other Cash Accounts	162,656	300,000	462,656
Depreciation and Replacement Reserves	0	1,160,000	1,160,000
Equipment Deposits - Fire Truck	815,761	0	815,761
Undesignated Checking Account (R)	103,341	0	103,341
Transient Tax Account	38,277	0	38,277
District Municipal Account	0	0	0
Special Allocation Checking Account	20,062	0	20,062
Karsch-Downtown District	384,244	0	384,244
Hwy 67 District	47,064	0	47,064
Project Accounts	8,177,254	0	8,177,254
Sales Tax Receipts	534,210	0	534,210
Debt Reserves Accounts	0	563,632	563,632
Utility & Builder Deposits	0	439,597	439,597
Sewer Debt SRF Accounts	0	2,053,434	2,053,434
<u>Reserves @ 9/30/2014</u>	<u>11,099,781</u>	<u>7,769,089</u>	<u>18,868,870</u>
<u>Cash Held for Other Funds</u>	<u>969,112</u>	<u>(969,112)</u>	<u>0</u>
<u>Estimated Changes in Cash due to Receivables & Liabilities</u>	<u>(350,780)</u>	<u>(137,600)</u>	<u>(488,380)</u>
<u>Adjusted Reserves @ 9/30/2014</u>	<u>11,718,113</u>	<u>6,662,377</u>	<u>18,380,490</u>
<u>Change in Cash - FY2015 Budget w/Amendmen</u>	<u>(7,960,600)</u>	<u>(613,400)</u>	<u>(8,574,000)</u>
<u>Projected Cash 09/30/2015</u>	<u>3,757,513</u>	<u>6,048,977</u>	<u>9,806,490</u>
<u>Change in Cash - FY2016</u>	<u>(271,200)</u>	<u>(1,461,600)</u>	<u>(1,732,800)</u>
<u>Carry-over and Loan Proceeds Adjustments</u>	<u>200,000</u>	<u>1,510,000</u>	<u>1,710,000</u>
<u>Projected Cash 09/30/2016</u>	<u>3,686,313</u>	<u>6,097,377</u>	<u>9,783,690</u>
Unrestricted Cash Reserves	1,212,204	2,295,357	3,507,561
Target Reserve Threshold (17%)	1,187,705	1,554,480	
Operating Budget (Capital not included)	6,986,500	9,144,000	
Percent of Operating Budget without Power Costs included	17%	25%	
Percent of Operating Budget with Power Costs Included		8%	
Assigned Cash Reserves			
Wilson Rozier Repairs	43,517	0	43,517
Storm Water Detention	35,857	0	35,857
Depreciation/Replacement	0	700,000	700,000
Energy Market Reserve	0	0	0
Committed Cash Reserves			
Green Space/Playgrounds	0	0	0
Restricted Cash Reserves			
Operations	0	45,357	45,357
Liabilities (Deposits and Debt Reserves)	8,826	3,056,663	3,065,489
Capital Projects	1,401,154	0	1,401,154
Depreciation/Replacement Funds	0	0	0
TIF Projects			
Karsch-Downtown District	859,691	0	859,691
Hwy 67 District	125,064	0	125,064

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

**Cash & Cash Equivalents Roll Forward
FY2016 Budget**

	Governmental Funds							
	General	Debt Service	Transient Tax	District Municipal Fund	Special Allocation	Parks and Storm Water Tax Fund	Transportation Tax Fund	Capital Projects
Cash & Cash Equivalents								
Undesignated Checking Account	\$ 804,912							
Certificates Of Deposit	12,000							
Other Cash Accounts	162,656							
Depreciation and Replacement Reserves	0							
Equipment Deposits - Fire Truck	815,761							
Undesignated Checking Account (R)		103,341						
Transient Tax Account			38,277					
District Municipal Account				0				
Special Allocation Checking Account					20,062			
Karsch-Downtown District					384,244			
Hwy 67 District					47,064			
Project Accounts								8,177,254
Sales Tax Receipts						122,508	52,796	358,906
Debt Reserves Accounts								
Utility & Builder Deposits								
Sewer Debt SRF Accounts								
<u>Reserves @ 9/30/2014</u>	1,795,329	103,341	38,277	0	451,370	122,508	52,796	8,536,160
<u>Cash Held for Other Funds</u>	943,075				114,147	(27,199)	(32,362)	(28,549)
<u>Estimated Changes in Cash due to Receivables & Liabilities</u>	65,800	(103,341)	(38,277)	0	(20,062)	(500)	(800)	(253,600)
<u>Adjusted Reserves @ 9/30/2014</u>	2,804,204	0	0	0	545,455	94,809	19,634	8,254,011
<u>Change in Cash - FY2015 Budget w/Amendmen</u>	(973,300)	0	0	0	91,000	279,500	303,300	(7,661,100)
<u>Projected Cash 09/30/2015</u>	1,830,904	0	0	0	636,455	374,309	322,934	592,911
<u>Change in Cash - FY2016</u>	(730,500)	0	0	0	348,300	0	(18,700)	129,700
<u>Carry-over and Loan Proceeds Adjustments</u>	200,000	0	0	0	0	0	0	0
<u>Projected Cash 09/30/2016</u>	1,300,404	0	0	0	984,755	374,309	304,234	722,611
Unrestricted Cash Reserves	1,212,204	0	0	0	0	0	0	0
Target Reserve Threshold (17%)	1,187,705	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operating Budget (Capital not included)	6,986,500	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Percent of Operating Budget without Power Costs included	17%							
Percent of Operating Budget with Power Costs Included								
Assigned Cash Reserves								
Wilson Rozier Repairs	43,517	0	0	0	0	0	0	0
Storm Water Detention	35,857	0	0	0	0	0	0	0
Depreciation/Replacement	0	0	0	0	0	0	0	0
Energy Market Reserve	0	0	0	0	0	0	0	0
Committed Cash Reserves								
Green Space/Playgrounds	0	0	0	0	0	0	0	0
Restricted Cash Reserves								
Operations	0	0	0	0	0	0	0	0
Liabilities (Deposits and Debt Reserves)	8,826	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	374,309	304,234	722,611
Depreciation/Replacement Funds	0	0	0	0	0	0	0	0
TIF Projects								
Karsch-Downtown District	0	0	0	0	859,691	0	0	0
Hwy 67 District	0	0	0	0	125,064	0	0	0

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

Cash & Cash Equivalents Roll Forward
FY2016 Budget

Cash & Cash Equivalents	Proprietary Funds			
	Civic Recreation Complex	Airport	Utility	Sewer
Undesignated Checking Account	\$ 216,242	\$ 85	\$ 2,701,542	\$ 329,557
Certificates Of Deposit			5,000	
Other Cash Accounts			300,000	
Depreciation and Replacement Reserves	260,000	25,000	675,000	200,000
Equipment Deposits - Fire Truck				
Undesignated Checking Account (R)				
Transient Tax Account				
District Municipal Account				
Special Allocation Checking Account				
Karsch-Downtown District				
Hwy 67 District				
Project Accounts				
Sales Tax Receipts			461,642	101,990
Debt Reserves Accounts				
Utility & Builder Deposits			439,597	
Sewer Debt SRF Accounts				2,053,434
<u>Reserves @ 9/30/2014</u>	476,242	25,085	4,582,781	2,684,981
<u>Cash Held for Other Funds</u>		(969,112)		
<u>Estimated Changes in Cash due to Receivables</u>				
<u>& Liabilities</u>	(23,300)	1,015,700	(1,436,100)	306,100
<u>Adjusted Reserves @ 9/30/2014</u>	452,942	71,673	3,146,681	2,991,081
<u>Change in Cash - FY2015 Budget w/Amendmen</u>	(391,900)	0	467,200	(688,700)
<u>Projected Cash 09/30/2015</u>	61,042	71,673	3,613,881	2,302,381
<u>Change in Cash - FY2016</u>	(327,500)	0	(672,500)	(461,600)
<u>Carry-over and Loan Proceeds Adjustments</u>	300,000	0	850,000	360,000
<u>Projected Cash 09/30/2016</u>	33,542	71,673	3,791,381	2,200,781
Unrestricted Cash Reserves	33,542	46,673	2,215,142	
Target Reserve Threshold (17%)	N/A	N/A	1,144,355	410,125
Operating Budget (Capital not included)	N/A	N/A	6,731,500	2,412,500
Percent of Operating Budget without Power Costs included			33%	2%
Percent of Operating Budget with Power Costs Included				
Assigned Cash Reserves				
Wilson Rozier Repairs	0	0	0	0
Storm Water Detention	0	0	0	0
Depreciation/Replacement	0	25,000	675,000	0
Energy Market Reserve	0	0	0	0
Committed Cash Reserves				
Green Space/Playgrounds	0	0	0	0
Restricted Cash Reserves				
Operations	0	0	0	45,357
Liabilities (Deposits and Debt Reserves)	0	0	901,239	2,155,424
Capital Projects	0	0	0	0
Depreciation/Replacement Funds	0	0	0	0
TIF Projects				
Karsch-Downtown District	0	0	0	0
Hwy 67 District	0	0	0	0

Notes:

1. Amounts listed in the "Current Cash Held for Other Funds" represent monies in fund cash balances owed to (negatives) or due from (positives) other funds within the next twelve months.

City of Farmington
Net Fund Transfer Detail
For the Period: 10/1/2015-9/30/2016

GOVERNMENTAL FUNDS									
	General Fund	Debt Service Fund	Tourism Tax Fund	District Municipal Fund	Special Allocation Fund	Parks & Storm Water Fund	Trans- portation Fund	Capital Project Fund	
TRANSFER TO:									
General Fund	579,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ (230,000)	\$ 0	\$ (349,000)	
Total	579,000	0	0	0	0	(230,000)	0	(349,000)	
Debt Service Fund									
TIF Project Costs		260,700			(260,700)				
Sales Tax Revenue		990,300						(990,300)	
Total	0	1,251,000	0	0	(260,700)	0	0	(990,300)	
Tourism Fund									
Total	0	0	0	0	0	0	0	0	
District Municipal Fund									
Total	(67,000)			96,000				(29,000)	
	(67,000)	0	0	96,000	0	0	0	(29,000)	
Special Allocation Fund									
Total	(240,000)			0	580,000	(110,000)	(110,000)	(120,000)	
	(240,000)	0	0	0	580,000	(110,000)	(110,000)	(120,000)	
Parks & Storm Water Fund									
Total	0	0	0	0	0	0	0	0	
Transportation Fund									
Total	0	0	0	0	0	0	0	0	
Capital Projects Fund									
Total	0	0	0	0	0	0	0	0	
Civic Complex Fund									
Total	(316,600)			0	0	0	0	(225,000)	
	(316,600)	0	0	0	0	0	0	(225,000)	
Airport Fund									
Operations	0								
Capital							(68,900)		
Total	0	0	0	0	0	0	(68,900)	0	
Utility Fund - Electric									
Total	0	0	0	0	0	0	0	0	
Utility Fund - Water									
Total	0	0	0	0	0	0	0	0	
Sewer Fund									
Total	0	0	0	0	0	0	0	0	
Net Transfers	\$ 22,400	\$ 1,251,000	\$ 0	\$ 0	\$ 319,300	\$ (340,000)	\$ (178,900)	\$ (1,684,300)	

City of Farmington
Net Fund Transfer Detail
For the Period: 10/1/2015-9/3

	PROPRIETARY FUNDS						
	Utility Fund						
	Civic Complex Fund	Airport Fund	Electric	Water	Sewer Fund	Grand Total	
TRANSFER TO:							
General Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	0	0	0	0	0	0	0
Debt Service Fund							
TIF Project Costs							0
Sales Tax Revenue							0
Total	0	0	0	0	0	0	0
Tourism Fund							0
Total	0	0	0	0	0	0	0
District Municipal Fund							0
Total	0	0	0	0	0	0	0
Special Allocation Fund							0
Total	0	0	0	0	0	0	0
Parks & Storm Water Fund							0
Total	0	0	0	0	0	0	0
Transportation Fund							0
Total	0	0	0	0	0	0	0
Capital Projects Fund							0
Total	0	0	0	0	0	0	0
Civic Complex Fund	541,600						0
Total	541,600	0	0	0	0	0	0
Airport Fund							0
Operations		0					0
Capital		68,900					0
Total	0	68,900	0	0	0	0	0
Utility Fund - Electric							0
Total	0	0	0	0	0	0	0
Utility Fund - Water				0			0
Total	0	0	0	0	0	0	0
Sewer Fund					0		0
Total	0	0	0	0	0	0	0
Net Transfers	\$ 541,600	\$ 68,900	\$ 0	\$ 0	\$ 0	\$ 0	0

City of Farmington
Debt Roll Forward Schedule

Fund	Description	09/30/2015 Balance	BUDGETED		09/30/2016 Balance
			Payments	Additions	
General Fund					
	Firetruck Capital Lease	\$ 547,105	\$ (271,907)		\$ 275,197
	Fire Pumper Rebuild Capital Lease**		\$ (65,000)	\$ 400,000	\$ 335,000
	Total	\$ 547,105	\$ (336,907)	\$ 400,000	\$ 610,197
Debt Service Fund					
	MAMU Firestation Lease	\$ 3,310,000	\$ (188,000)		\$ 3,122,000
	Capital Improvements - 2014 COP	\$ 7,865,000	\$ (805,000)		\$ 7,060,000
	Total	\$ 11,175,000	\$ (993,000)	\$ -	\$ 10,182,000
Utility Fund					
	Capital Improvement (Radionuclide) - 2011 COP	\$ 3,035,000	\$ (395,000)		\$ 2,640,000
	Substation Capital Lease		\$ (150,000)	\$ 850,000	\$ 700,000
	Total	\$ 3,035,000	\$ (545,000)	\$ 850,000	\$ 3,340,000
Sewer Fund					
	Revenue Bond-SRF Series 2000A	\$ 2,040,000	\$ (315,000)		\$ 1,725,000
	Capital Improvement (UV) - 2011 COP	\$ 690,000	\$ (90,000)		\$ 600,000
	Sewer Vac Truck Lease	\$ 301,905	\$ (64,823)		\$ 237,082
	Total	\$ 3,031,905	\$ (469,823)	\$ -	\$ 2,562,082

TOTAL CITY-WIDE DEBT \$ 17,789,010 \$ (2,344,730) \$ 1,250,000 \$ 16,694,279

*Inter-fund Loans not included

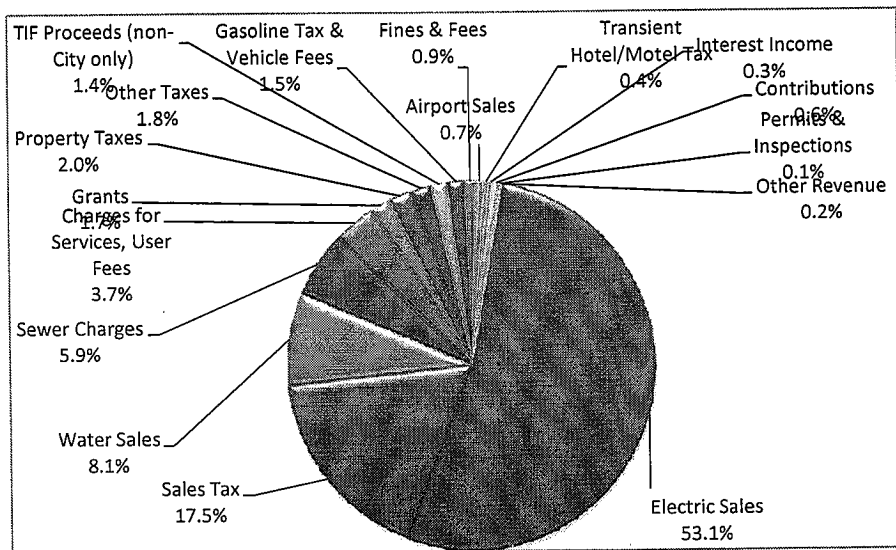
** Payments on new lease dependent on actual issue date of lease

City of Farmington - Fiscal Year 2016

Revenue Sources

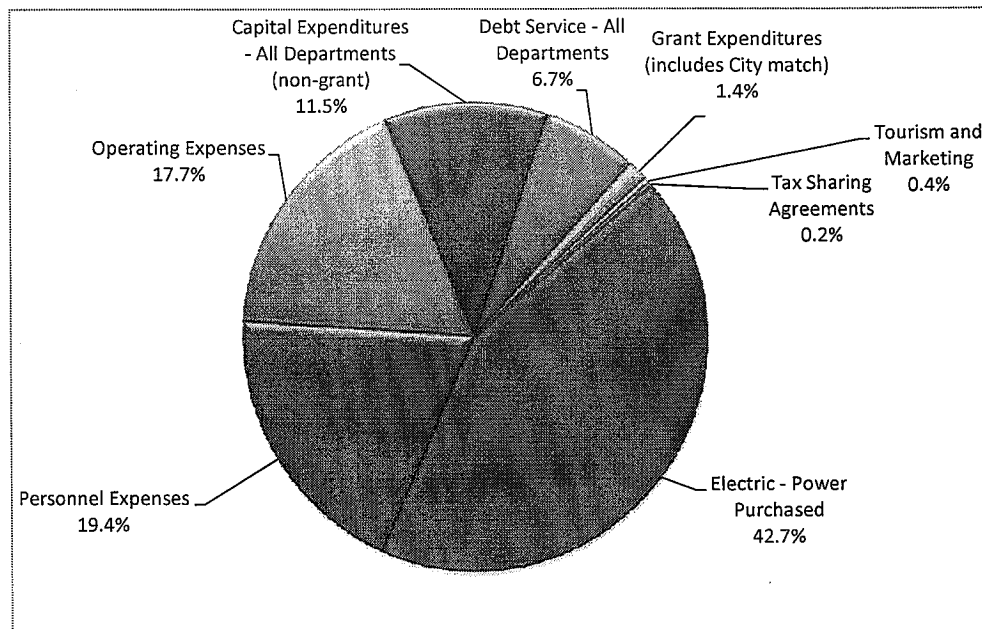
*Inter-Fund Transfers/PILOTs, Insurance Proceeds and Lease Proceeds not Included

Category	ORIGINAL BUDGET	
	Amount	Percent
Electric Sales	\$ 22,409,000	53.12%
Sales Tax	\$ 7,372,000	17.48%
Water Sales	\$ 2,661,300	6.31%
Sewer Charges	\$ 2,427,500	5.75%
Charges for Services, User Fees	\$ 1,558,400	3.69%
Grants	\$ 723,000	1.71%
Property Taxes (net of collection fee)	\$ 848,000	2.01%
Other Taxes	\$ 738,500	1.75%
TIF Proceeds (non-City only)	\$ 608,000	1.44%
Intergovernmental - Water	\$ 750,000	1.78%
Gasoline Tax & Vehicle Fees	\$ 632,000	1.50%
Fines & Fees	\$ 380,200	0.90%
Airport Sales	\$ 315,000	0.75%
Transient Hotel/Motel Tax	\$ 175,000	0.41%
Interest Income & Lease Discounts	\$ 145,400	0.34%
Contributions	\$ 264,000	0.63%
Zoning/Building Permits & Inspections	\$ 60,000	0.14%
Other Revenue	\$ 69,100	0.16%
Intergovernmental - Sewer	\$ 48,000	0.11%
Total Revenue	\$ 42,184,400	100.00%



**City of Farmington - Fiscal Year 2016
Expense Summary**
* Inter-fund Transfers/PILOTs not included

Category	ORIGINAL BUDGET	
	Amount	Percent
Electric - Power Purchased	\$ 18,800,000	43%
Personnel Expenses	\$ 8,559,800	19%
Operating Expenses	\$ 7,786,700	18%
Capital Expenditures - All Departments (non-grant)	\$ 5,040,800	11%
Debt Service - All Departments	\$ 2,948,800	7%
Grant Expenditures (includes City match)	\$ 615,000	1%
Tourism and Marketing	\$ 175,100	0%
Tax Sharing Agreements	\$ 96,000	0%
Total Expenditures	\$ 44,022,200	100%

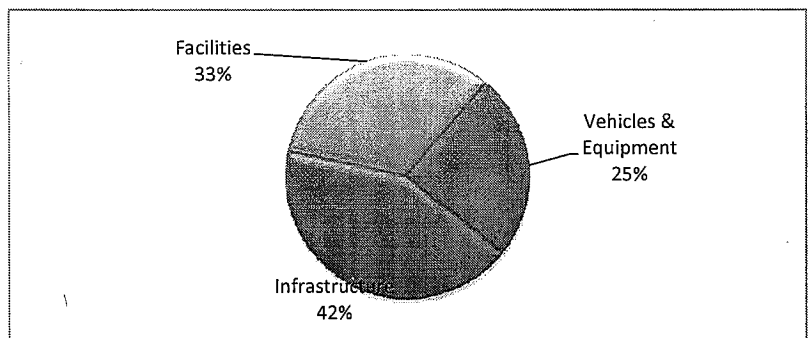


Fiscal Year 2016
Capital Expenditures

Fund	Department	Type	Description	Amount
General	Police	Vehicles	Police Cars (3)	100,000
	Fire	Vehicles	Trucks & Mowers- Rescue Pumper Rebuild	400,000
	Fire	Facilities	Firehouse Improvements- A/C Replacement	30,000
	Street	Equipment	Equipment-Dump Truck	140,000
	Street	Equipment	Equipment-Service Truck	45,000
	Street	Equipment	Equipment-Brushhog	20,000
	Street	Equipment	Equipment-Vibratory Roller (net of trade)	30,000
	Parks	Equipment	Equipment-Sandpro Ballfield Prep	10,000
	Parks	Equipment	Equipment-Service Truck	43,000
	Parks	Equipment	Equipment-Mower Replacement	30,000
	Parks	Facilities	System Replacement-Engler Park Baseball Field Lot Paving	100,000
Storm Water Tax	Storm Water	Infrastructure	Storm Water Drainage Improv.	582,000
Transportation Tax	Transportation	Infrastructure	Street Improvements	761,800
				<u>\$ 2,291,800</u>
Civic Complex	Inside Pool	Facilities	Dektron System	300,000
	Water Park	Facilities	Water Prk Railing	75,000
	Inside Pool	Facilities	Natatorium Slide Stairs	50,000
	Complex	Facilities	Parking Lot Resurface	80,000
Airport Utility	Inside Pool	Facilities	Pool Concrete Repairs	20,000
	Airport	Infrastructure	Engineering & Land Acquisition	500,000
	Electric	Facilities	System Improvements- Substation	1,000,000
	Electric	Facilities	System Improvements- Woodland Drive Circuit	165,000
	Electric	Equipment	Equipment- Forklift	24,000
	Electric	Equipment	Equipment- Trencher	100,000
	Electric	Equipment	Equipment- Meter Reader Truck	25,000
	Electric	Equipment	Equipment- Service Truck (2)	40,000
	Water	Equipment	Capital System- Main Replacements	150,000
	Water	Equipment	Capital System Maintenance- GIS Mapping	90,000
	Water	Equipment	Chlorination Equipment	20,000
Sewer	Sewer	Infrastructure	Main Extensions	50,000
	Sewer	Infrastructure	Capital System Maintenance	75,000
	Sewer	Equipment	Equipment- Skidsteer	35,000
	Sewer	Equipment	Equipment-Sludge Truck Rebuild (carry-over)	45,000
	Sewer	Equipment	Equipment- Fox Glen Lift Station Generator	25,000
	Sewer	Infrastructure	Screw Pumps	380,000
				<u>\$ 3,249,000</u>

Total Capital Costs City-Wide:

Vehicles & Equipment	\$	1,372,000
Infrastructure	\$	2,348,800
Facilities	\$	1,820,000
	\$	<u>5,540,800</u>



City of Farmington
FY 2016
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
GENERAL FUND						
Administration	\$ 1,526,500	\$ 629,600	\$ 470,800	\$ 0	\$ 0	\$ 426,100
Reserve	\$ 159,500	\$ 0	\$ 493,500	\$ 0	\$ 0	\$ (334,000)
Police	\$ 456,500	\$ 2,026,000	\$ 416,400	\$ 0	\$ 100,000	\$ (2,085,900)
Municipal Court	\$ 20,700	\$ 82,500	\$ 11,000	\$ 0	\$ 0	\$ (72,800)
Fire	\$ 500	\$ 789,500	\$ 204,700	\$ 349,000	\$ 430,000	\$ (1,772,700)
Streets	\$ 651,000	\$ 542,500	\$ 205,500	\$ 0	\$ 235,000	\$ (332,000)
Parks	\$ 75,000	\$ 421,000	\$ 250,100	\$ 0	\$ 183,000	\$ (779,100)
Library	\$ 35,200	\$ 267,600	\$ 143,500	\$ 0	\$ 0	\$ (375,900)
Maintenance	\$ 0	\$ 292,500	\$ 257,600	\$ 0	\$ 0	\$ (550,100)
Public Works	\$ 64,100	\$ 306,500	\$ 73,800	\$ 0	\$ 0	\$ (316,200)
	\$ 2,989,000	\$ 5,357,700	\$ 2,526,900	\$ 349,000	\$ 948,000	\$ (6,192,600)

Sales Tax (Reserve Dept.)	\$ 3,686,000					\$ (2,506,600)
Administrative PILOTS	\$ 1,420,700					\$ (1,085,900)
Lease - Rescue Pumper Rebuild					\$ 400,000	\$ (685,900)
Transfer from Storm Water & Parks Tax Fund			\$ 230,000			\$ (455,900)
Transfer from Capital Projects Fund				\$ 279,000	\$ 70,000	\$ (106,900)
Transfer to District Municipal Fund - Tax Sharing Agreements			\$ (67,000)			\$ (173,900)
Transfer to Special Allocation - TIF Increment			\$ (240,000)			\$ (413,900)
Net transfer to Civic Complex Fund			\$ (316,600)			\$ (730,500)
Carry-over - Balance to be funded from reserves			\$ 200,000			\$ (530,500)

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
DEBT SERVICE FUND						
Debt Service	\$ 50,000	\$ 0	\$ 0	\$ 1,301,000	\$ 0	\$ (1,251,000)
Net transfer from Special Allocation				\$ 260,700		\$ (990,300)
Net transfer from Capital Projects				\$ 990,300		\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
TOURISM TAX FUND						
Tourism	\$ 175,100	\$ 0	\$ 175,100	\$ 0	\$ 0	\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
DISTRICT MUNICIPAL FUND						
	\$ 0	\$ 0	\$ 96,000	\$ 0	\$ 0	\$ (96,000)
Net transfer from General Fund	\$ 67,000					\$ (29,000)
Net transfer from Capital Projects	\$ 29,000					\$ 0

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
SPECIAL ALLOCATION FUND						
General	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Downtown-Karsch Redev.	\$ 499,000	\$ 0	\$ 375,000	\$ 0	\$ 0	\$ 124,000
City TIF Proceeds Transfer	\$ 485,000					\$ 609,000
Transfer to Debt Service				\$ (260,700)		\$ 348,300
Highway 67 Redev.	\$ 109,000	\$ 0	\$ 204,000	\$ 0	\$ 0	\$ (95,000)
City TIF Proceeds Transfer	\$ 95,000					\$ 0

City of Farmington
FY 2016
Governmental Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>STORM WATER LOCAL PARKS TAX FUND</u>						
Storm Water Local Parks	\$ 922,000	\$ 0	\$ 0	\$ 0	\$ 582,000	\$ 340,000
Transfer to General Fund (Parks Department)			\$ (230,000)			\$ 110,000
Transfer from/to Special Allocation Fund -TIF increment			\$ (110,000)			\$ 0
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>TRANSPORTATION TAX FUND</u>						
Transportation	\$ 922,000	\$ 0	\$ 0	\$ 0	\$ 761,800	\$ 160,200
Transfer from/to Special Allocation Fund -TIF increment			\$ (110,000)			\$ 50,200
Transfer to Airport Fund					\$ (68,900)	\$ (18,700)
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>CAPITAL PROJECTS FUND</u>						
Sales Tax	\$ 1,843,000					\$ 1,843,000
Transfer to General Fund				\$ (279,000)	\$ (70,000)	\$ 1,494,000
Transfer to District Municipal Fund - Tax Sharing Agreements			\$ (29,000)			\$ 1,465,000
Transfer to Special Allocation - TIF Increment			\$ (120,000)			\$ 1,345,000
Transfer to Debt Service				\$ (990,300)		\$ 354,700
Transfer to Civic Center - Capital				\$ (225,000)		\$ 129,700

City of Farmington
FY2016
Proprietary Funds Summary by Department

Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>CIVIC COMPLEX FUND</u>						
Civic Center, Centene, Water Park	\$ 1,352,800	\$ 824,000	\$ 795,100	\$ 0	\$ 525,000	\$ (791,300)
Senior Center	\$ 314,500	\$ 157,300	\$ 235,000	\$ 0	\$ 0	\$ (77,800)
	\$ 1,667,300	\$ 981,300	\$ 1,030,100	\$ 0	\$ 525,000	\$ (869,100)
Net transfer from General Fund - Operations Subsidy			\$ 316,600			\$ (552,500)
Net transfer from Capital Projects Fund				\$ 0	\$ 225,000	\$ (327,500)
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>AIRPORT FUND</u>						
Airport Operations	\$ 333,000	\$ 48,000	\$ 303,900	\$ 0	\$ 0	\$ (18,900)
Grant Proceeds and Expenses	\$ 450,000	\$ 0	\$ 0	\$ 0	\$ 500,000	\$ (50,000)
	\$ 783,000	\$ 48,000	\$ 303,900	\$ 0	\$ 500,000	\$ (68,900)
Net transfer from Transportation Fund					\$ 68,900	\$ 0
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>ELECTRIC UTILITY (UTILITY FUND)</u>						
Electric Operations	\$ 3,762,000	\$ 959,000	\$ 2,048,900	\$ 165,000	\$ 1,354,000	\$ (764,900)
Power Purchased	\$ 18,800,000	\$ 0	\$ 18,800,000	\$ 0	\$ 0	\$ 0
	\$ 22,562,000	\$ 959,000	\$ 20,848,900	\$ 165,000	\$ 1,354,000	\$ (764,900)
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>WATER UTILITY (UTILITY FUND)</u>						
Water	\$ 2,661,500	\$ 367,100	\$ 1,553,700	\$ 499,500	\$ 260,000	\$ (18,800)
Intergovernmental Contracts	\$ 750,000	\$ 48,800	\$ 590,000	\$ 0	\$ 0	\$ 111,200
	\$ 3,411,500	\$ 415,900	\$ 2,143,700	\$ 499,500	\$ 260,000	\$ 92,400
<hr/>						
Department	Revenue	Personnel Expenditures	Operating Expenditures	Debt Service	Capital	Net Revenue less Expenses
<u>SEWER FUND</u>						
Sewer	\$ 2,517,500	\$ 756,100	\$ 979,000	\$ 634,300	\$ 610,000	\$ (461,900)
Intergovernmental Contracts	\$ 48,000	\$ 41,800	\$ 5,900	\$ 0	\$ 0	\$ 300
	\$ 2,565,500	\$ 797,900	\$ 984,900	\$ 634,300	\$ 610,000	\$ (461,600)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 Actual</u>	<u>FY2015 Amended</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-161-00-4110	Property Taxes	\$ 841,507	\$ 853,175	\$ 858,000	\$ 870,000
101-161-00-4111	Prop Taxes Collection Fee	(14,689)	(21,389)	(21,500)	(22,000)
101-161-00-4112	Allowance For Bad Debt	3,773	(2,778)	0	0
101-161-00-4121	Financial Inst. Tax	4,449	4,565	4,500	4,500
101-161-00-4122	Railroad & Utility Tax	6,761	6,716	6,000	7,000
101-161-00-4150	Gross Receipts Bus. Tax	517,242	570,932	500,000	500,000
101-161-00-4160	Other Taxes (Sur Tax)	55,051	56,837	50,000	57,000
101-161-00-4200	Business Licenses (Tax)	99,659	104,996	100,000	105,000
101-161-00-4320	Rental Income	14,810	14,733	1,000	3,000
101-161-00-4501	Contributions - Farmington R-7	0	217,494	12,800	0
101-161-00-4802	Cash Over/Short	(21)	0	0	0
101-161-00-4810	Admin Misc Revenue	2,560	17,663	1,000	2,000
101-161-00-4811	Pilot Payments	1,270,171	1,342,382	1,377,100	1,420,700
		2,801,272	3,165,327	2,888,900	2,947,200
PERSONNEL EXPENSES					
101-161-00-5001	Administration Salaries	358,260	374,718	385,000	412,000
101-161-00-5002	Administrative Overtime	7,196	250	500	500
101-161-00-5003	Part-Time Salaries	22,640	30,000	33,000	30,000
101-161-00-5004	Administration Payroll Tax	29,154	27,569	34,000	34,000
101-161-00-5005	Admin. Health Ins. & Ret.	89,288	88,206	93,000	106,000
101-161-00-5010	Employee Recognition Prog.	22,272	23,082	24,000	22,000
101-161-00-5011	Emp Incentive/Tuition Reimb.	1,500	1,380	6,000	10,000
101-161-00-5015	Safety Committee Activity	1,175	53	2,000	2,000
101-161-00-5021	Training	3,734	4,318	4,000	4,000
101-161-00-5024	Unifrom Special Account	0	229	300	300
101-161-00-5036	Unemployment Claims	3,484	1,044	10,000	5,000
101-161-00-5041	Contract & Temp. Labor	2,989	3,236	3,800	3,800
		541,692	554,084	595,600	629,600
OPERATING EXPENSES					
101-161-00-6001	Penalties	903	196	0	0
101-161-00-6005	Telephone And Utilities	36,982	42,369	46,000	46,000
101-161-00-6006	Legal Services	33,888	29,000	36,500	36,500
101-161-00-6007	Accounting And Finance	30,385	30,000	31,000	31,000
101-161-00-6008	Engineering	55,825	0	0	0
101-161-00-6009	Other Professional Services	2,060	0	7,000	7,000
101-161-00-6010	Dues & Subscriptions	8,925	5,552	9,500	9,500
101-161-00-6011	Travel Expense	3,854	2,669	4,000	4,000
101-161-00-6013	Office Supplies	10,376	11,710	17,000	12,000
101-161-00-6014	Postage And Printing	22,017	15,571	25,000	20,000
101-161-00-6016	Vehicle Gas/Oil	2,280	1,159	2,200	27,500
101-161-00-6018	Bldg Repairs & Maintenance	31,713	33,421	24,000	33,000
101-161-00-6020	Other Equip. Rep. & Maintenance	190	214	300	300
101-161-00-6022	Comp. & Network Equipment	70,478	55,807	94,000	96,000
101-161-00-6030	Community Devel Activities	44,441	19,803	35,000	35,000
101-161-00-6046	Misc. Equipment & Supplies	(59)	0	0	0
101-161-00-6062	Council Expenses & Projects	6,963	7,090	5,000	7,500
101-161-00-6074	Contracts	40,050	47,916	45,000	50,000
101-161-00-6079	Contracts - Economic Development	0	41,340	55,000	55,000
101-161-00-6098	Cost of Rentals Upkeep	0	1,158	500	500
		401,271	344,974	437,000	470,800
CAPITAL EXPENSES					
101-161-00-7801	City Hall Renovation - <i>Basement</i>	55,678	295,038	0	0
101-161-00-7601	Cars	0	0	28,000	0
		55,678	295,038	28,000	0
	Net Revenue Less Expenses	\$ 1,802,632	\$ 1,971,230	\$ 1,828,300	\$ 1,846,800

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-175-00-4101	General Sales Tax	\$ 3,300,773	\$ 3,512,127	\$ 3,668,000	\$ 3,686,000
101-175-00-4601	Interest Income - Unallotted	1,022	2,628	1,000	1,000
101-175-00-4701	Drug Task Force Grant Rcpt	96,306	132,534	110,000	115,000
101-175-00-4703	Grant Receipts-FEMA	1,223	0	0	0
101-175-00-4802	Insurance Reimbursements	7,160	58,453	445,000	10,000
101-175-00-4824	Gain On Sale/Trade Fixed Asst	18,243	7,000	5,000	33,500
101-175-00-4915	Transfer From Special Allocation	0	370,438	0	0
101-175-00-4916	Transfer From Storm Water/Parks	195,485	208,105	221,900	230,000
101-175-00-4921	Transfer From Capital Projects	0	0	279,000	349,000
		3,620,212	4,291,285	4,729,900	4,424,500
PERSONNEL EXPENSES					
		0	0	0	0
OPERATING EXPENSES					
101-175-00-6034	Insurance Claims (c/o \$200,000)	6,525	15,821	460,000	215,000
101-175-00-6035	Insurance Contracts	142,479	136,930	155,000	160,000
101-175-00-6060	Auction Expense	2,178	0	0	3,500
101-175-00-6701	Police Grant-Task Force Exp.	96,306	132,534	110,000	115,000
101-175-00-6914	Transfer To District Municipal Fund	0	0	59,000	67,000
101-175-00-6915	Transfer to Special Allocation	194,442	231,400	145,000	240,000
101-175-00-6924	Transfer To Civic Complex	325,000	185,000	305,000	316,600
101-175-00-6925	Transfer To Airport Fund	19,697	0	0	0
		786,627	701,684	1,234,000	1,117,100
	Net Revenue Less Expenses	\$ 2,833,585	\$ 3,589,600	\$ 3,495,900	\$ 3,307,400

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-265-00-4401	Animal Control Fines & Fees	\$ 423	\$ 367	\$ 500	\$ 500
101-265-00-4411	Court Fines	526,521	456,061	400,000	400,000
101-265-00-4412	Allowance For Bad Debt (Change in reporting)	(52,129)	(66,482)	(52,000)	(50,000)
101-265-00-4701	Public Safety Grants	6,960	5,114	0	0
101-265-00-4702	Contributions (R7 SRO & 911 Dispatch)	55,493	56,563	56,000	97,000
101-265-00-4800	Miscellaneous Revenue	1,213	0	0	0
101-265-00-4802	Cash Over/Short	(100)	0	0	0
101-265-00-4811	Police Training(Court)	8,778	9,377	7,500	9,000
		547,160	461,000	412,000	456,500
PERSONNEL EXPENSES					
101-265-00-5001	Police Salaries	1,247,701	1,275,522	1,287,000	1,296,000
101-265-00-5002	Police Overtime	105,879	102,567	115,000	115,000
101-265-00-5003	Police Part-Time Salaries	5,007	12,580	12,000	12,000
101-265-00-5004	Police Payroll Taxes	99,729	92,966	115,000	110,000
101-265-00-5005	Police Ins. & Retirement	414,209	424,152	440,000	437,000
101-265-00-5021	Education & Training	5,896	7,252	14,000	17,000
101-265-00-5022	Emergency Management Training	0	0	500	500
101-265-00-5024	Uniform Allowance	21,297	28,827	32,000	32,000
101-265-00-5024	Uniform Allowance - <i>IBA Ceramic Plates</i>				4,000
101-265-00-5036	Unemployment Claims	44	0	0	0
101-265-00-5041	Contract Labor	1,527	1,948	2,500	2,500
		1,901,290	1,945,814	2,018,000	2,026,000
OPERATING EXPENSES					
101-265-00-6005	Utilities	44,365	51,359	60,000	75,000
101-265-00-6009	Other Prof. Services	829	1,744	800	800
101-265-00-6010	Dues & Subscriptions	12,440	17,746	9,500	13,000
101-265-00-6011	Travel	5,365	6,373	9,000	7,000
101-265-00-6013	Office Supplies	8,488	3,572	7,500	7,500
101-265-00-6014	Postage & Printing	3,019	3,501	3,000	3,000
101-265-00-6016	Gas & Oil	90,405	75,051	62,000	70,000
101-265-00-6018	Building Repair & Maintenance	4,554	4,781	7,500	10,800
101-265-00-6020	Other Equipment Rep./Maintenance	3,253	7,801	5,000	5,000
101-265-00-6022	Equipment (Non-capital)	5,654	1,473	10,000	10,000
101-265-00-6042	Animal Control Materials	2,368	1,376	5,000	5,000
101-265-00-6044	Animal Materials-Canine Unit	2,346	1,700	2,600	2,600
101-265-00-6046	Other Supplies & Materials	4,637	3,245	4,000	4,000
101-265-00-6072	Emergency System Maintenance	53,530	18,409	18,000	50,000
101-265-00-6074	Contracts	68,577	88,530	140,900	117,700
101-265-00-6080	Public Safety Materials	10,769	28,829	27,800	35,000
101-265-00-6703	Grant Expenses	1,198	0	0	0
		321,798	315,490	372,600	416,400
CAPITAL EXPENSES					
101-265-00-7601	Srt Team Equipment			0	0
101-265-00-7602	Police Cars (3)	102,079	93,265	65,000	100,000
101-265-00-7602	Animal Control Vehicle	0	0	35,000	0
101-265-00-7602	SRT/Drug Surveillance Vehicle	8,584	0	0	0
101-265-00-7603	Radio Muting/Repeater Upgrade - <i>Microwave System</i>		0	30,000	0
101-265-00-7604	Equipment - <i>Interview Recording Equip.</i>	0	6,959	0	0
101-265-00-7604	Equipment - <i>CVSA & Cell Bright</i>	0	0	0	0
101-265-00-7604	Equipment	0	0	0	0
101-265-00-7604	Equipment - <i>Satellite Communication upgrade for Mobile Commanc</i>		0		0
101-265-00-7604	Equipment - <i>Emergency Warning Siren at Maple Valley</i>		0		0
		110,663	100,224	130,000	100,000
	Net Revenue Less Expenses	\$ (1,786,591)	\$ (1,900,529)	\$ (2,108,600)	\$ (2,085,900)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-266-00-4211	Court Cost Fees & Charges	\$ 27,849	\$ 24,416	\$ 22,000	\$ 20,000
101-266-00-4214	CVC General Fund	844	760	800	700
101-266-00-4801	Copy/Research Fees	30	45	0	0
101-266-00-4802	Returned Check Fees	50	50	0	0
101-266-00-4803	Cash Over/Short	(1)	3	0	0
		28,772	25,274	22,800	20,700
PERSONNEL					
101-266-00-5001	Court Salaries	40,988	41,708	44,000	42,000
101-266-00-5002	Court Overtime	1,746	1,858	1,500	2,000
101-266-00-5003	Part-Time Salaries	19,846	20,154	20,000	20,000
101-266-00-5004	Municipal Ct. Payroll Tax	4,795	4,416	7,000	5,000
101-266-00-5005	Court Health & Retirement	12,497	12,667	12,000	12,000
101-266-00-5021	Training	450	200	1,500	1,500
		80,322	81,003	86,000	82,500
OPERATING EXPENSES					
101-266-00-6005	Telephone And Utilities	51	0	700	700
101-266-00-6006	Legal & Other Professional Fees	85	0	100	100
101-266-00-6010	Dues & Subscriptions	261	50	200	200
101-266-00-6011	Travel Expense	1,079	707	2,500	2,500
101-266-00-6013	Office Supplies	311	835	400	400
101-266-00-6014	Postage & Printing	3,118	1,703	3,400	2,500
101-266-00-6020	Other Equip. Repair/Maintenance	545	(0)	100	100
101-266-00-6074	Contracts	7,887	2,081	6,000	4,500
		13,337	5,375	13,400	11,000
	Net Revenue Less Expenses	\$ (64,887)	\$ (61,104)	\$ (76,600)	\$ (72,800)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-267-00-4800	Misc. & CPR Class Revenues	215	675	500	500
101-267-00-4801	Lease/Insurance Proceeds (<i>carry-over</i>)	0	815,761	400,000	400,000
		869	816,436	424,700	400,500
PERSONNEL EXPENSES					
101-267-00-5001	Fire Salaries	338,770	370,894	395,000	395,000
101-267-00-5002	Fire Overtime	63,732	71,548	75,000	80,000
101-267-00-5003	Part-Time Salaries	45,383	46,838	42,000	62,000
101-267-00-5004	Fire Dept. Payroll Tax	33,389	33,802	43,000	43,000
101-267-00-5005	Health Ins. & Retirement	140,414	156,203	150,000	155,000
101-267-00-5021	Ed. Training & Prevention	7,239	3,925	9,500	9,500
101-267-00-5024	Uniform Allowance	42,632	43,868	44,000	45,000
		671,559	727,078	766,500	789,500
OPERATING EXPENSES					
101-267-00-6005	Utilities	31,238	37,029	40,000	40,000
101-267-00-6010	Dues & Subscriptions	1,396	65	1,500	1,500
101-267-00-6011	Travel Expense	1,296	678	1,400	1,400
101-267-00-6013	Office Supplies	952	565	1,200	1,000
101-267-00-6014	Postage & Printing	164	95	1,100	300
101-267-00-6016	Gas & Oil	19,383	16,465	17,000	19,000
101-267-00-6018	Building Maintenance	12,859	6,216	15,000	44,500
101-267-00-6020	Equipment Repair & Maintenance	8,702	5,779	9,000	9,000
101-267-00-6022	Equipment (<i>Non-Capital. pagers</i>)	9,837	0	2,000	6,000
101-267-00-6046	Other Supplies & Materials	2,615	3,283	4,200	4,000
101-267-00-6047	Hazmat Trailer Equip & Supply	0	0	5,000	35,000
101-267-00-6074	Contracts	8,494	8,144	15,000	11,000
101-267-00-6080	Public Safety Materials	26,128	30,621	43,000	32,000
101-267-00-6201	Lease Purchase Payments - Truck	0	0	279,000	279,000
101-267-00-6202	Lease Purchase Payments - Pumper Rebuild	0	0	0	70,000
		123,066	108,942	434,400	553,700
CAPITAL EXPENSES					
101-267-00-7601	Radio Replacement	17,985	0	0	0
101-267-00-7604	Vehicle - Fire Chief	35,273	0	0	0
101-267-00-7602	Trucks & Movers - <i>Rescue Pumper Rebuild</i>	0	0	1,240,000	400,000
101-267-00-7802	Firehouse Improvements - <i>A/C Replacement</i>	0	0	0	30,000
		53,258	0	1,240,000	430,000
	Net Revenue Less Expenses	\$ (847,013)	\$ (19,583)	\$ (2,016,200)	\$ (1,372,700)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-364-00-4141	Motor Fuel Tax	\$ 412,276	\$ 415,736	\$ 425,000	\$ 427,000
101-364-00-4142	Motor Vehicle Tax	176,122	193,832	190,000	205,000
101-364-00-4201	Street Cut Fees	5,565	12,370	4,500	8,500
101-364-00-4210	Storm Water Detention Impact Fee	10,481	25,619	35,000	10,000
101-364-00-4800	Street Misc	514	354	500	500
		604,958	647,911	655,000	651,000
PERSONNEL EXPENSES					
101-364-00-5001	Street Salaries	327,594	321,895	325,000	315,000
101-364-00-5001	Retirement Payout	0	0	5,500	0
101-364-00-5002	Street Overtime	10,846	31,168	16,000	15,000
101-364-00-5003	Part-time Salaries	0	21,405	22,000	18,000
101-364-00-5004	Street Payroll Tax	25,289	25,946	28,000	27,000
101-364-00-5005	Street Health Ins. & Ret.	126,393	133,143	130,000	130,000
101-364-00-5015	Safety	0	2,176	1,000	1,000
101-364-00-5021	Training	191	1,045	1,000	500
101-364-00-5024	Uniform Allowance	3,949	5,321	4,000	6,000
101-364-00-5041	Contract Labor - Mowing	34,430	8,789	0	30,000
		528,691	550,889	532,500	542,500
OPERATING EXPENSES					
101-364-00-6005	Utilities	3,604	6,351	9,500	7,500
101-364-00-6008	Engineering	9,639	6,910	10,000	10,000
101-364-00-6010	Dues & Subscriptions	0	60	0	0
101-364-00-6013	Office Supplies	1,933	1,203	100	500
101-364-00-6014	Printing (Street Maps)	281	292	500	0
101-364-00-6016	Gas & Oil	56,645	64,540	50,000	55,000
101-364-00-6017	Equipment Maintenance	2,290	1,142	3,000	3,000
101-364-00-6018	Bldg Repairs	5,464	2,591	1,000	1,000
101-364-00-6020	Other Equip. Repair & Maintenance	370	951	1,000	1,000
101-364-00-6022	Equipment (Non-capital)	3,640	1,633	0	0
101-364-00-6026	Small Tools	3,965	4,787	4,500	3,000
101-364-00-6041	Snow & Ice Control Materials	5,144	23,574	19,500	15,000
101-364-00-6043	Traffic Control Materials	21,019	41,360	45,000	25,000
101-364-00-6045	Weed Control Chemicals	3,850	3,055	2,500	3,500
101-364-00-6046	Other Supplies & Materials	7,867	5,333	6,000	6,000
101-364-00-6048	Landfill/Garbage Disposal	90	4,533	5,000	5,000
101-364-00-6053	Street Imp. & Construction	28,393	24,939	20,000	30,000
101-364-00-6053	Street Imp. & Construction - Bus Shelter at Hilltop Apartments		0	6,000	0
101-364-00-6055	Drainage Maintenance	7,504	439	25,000	30,000
101-364-00-6074	Contracts	8,832	6,922	15,000	10,000
		170,529	200,615	223,600	205,500
CAPITAL EXPENSES					
101-364-00-7601	Equipment	104,668	195,207	0	0
101-364-00-7601	Equipment - <i>Dump Truck Rebuild</i>	0	0	21,500	0
101-364-00-7601	Equipment - <i>Front End Loader</i>	0	0	60,000	0
101-364-00-7601	Equipment - <i>Dump Truck</i>	0	0	0	140,000
101-364-00-7601	Equipment - <i>Service Truck</i>	0	0	0	45,000
101-364-00-7601	Equipment - <i>Brush hog</i>	0	0	0	20,000
101-364-00-7601	Equipment - <i>Vibratory Roller (net of trade)</i>	0	0	0	30,000
101-364-00-7605	Skid Steer and Trailer	0	60,248	0	0
101-364-00-7801	Facility Improvements - <i>Roof/Insulation</i>	0	51,678	0	0
		104,668	307,134	81,500	235,000
	Net Revenues Less Expenses	\$ (198,930)	\$ (410,727)	\$ (182,600)	\$ (332,000)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-368-00-4262	Park Preparation Fees	3,545	5,722	2,500	2,500
101-368-00-4264	Park Pavilion Fees	5,818	8,424	8,000	8,000
101-368-00-4266	Adult League Fees	1,895	1,446	2,000	2,000
101-368-00-4267	Merchant League Fees & Sponsors	13,109	13,162	12,500	12,500
101-368-00-4268	Soccer League Fees & Sponsors	9,118	10,640	9,500	9,500
101-368-00-4301	Advertising Sales - WR Fence	5,500	3,800	5,000	5,000
101-368-00-4302	Concessions Revenue	1,962	3,609	3,500	30,000
101-368-00-4551	Contributions & Donations	4,300	2,397	28,100	2,000
101-368-00-4552	Bike Hostel Donations	3,599	3,951	3,000	3,000
101-368-00-4800	Miscellaneous Revenue	334	619	500	500
		57,477	66,955	74,600	75,000
PERSONNEL EXPENSES					
101-368-00-5001	Park Salaries	264,818	242,252	243,000	248,000
101-368-00-5002	Park Overtime	13,410	8,315	13,000	13,000
101-368-00-5003	Part-Time Salaries	4,945	5,075	6,000	6,000
101-368-00-5003	Part-Time Salaries - <i>Concessions</i>				5,000
101-368-00-5004	Park Payroll Tax	21,144	17,083	22,000	22,000
101-368-00-5005	Park Health Ins. & Retirement	93,860	88,294	92,000	96,000
101-368-00-5021	Training	939	1,750	2,000	2,000
101-368-00-5024	Uniform Allowance	2,649	2,812	4,000	4,000
101-368-00-5041	Contract & Temporary Labor	32,176	15,442	15,000	25,000
		433,941	381,023	397,000	421,000
OPERATING EXPENSES					
101-368-00-6005	Utilities	33,072	46,055	45,000	49,000
101-368-00-6010	Dues & Subscriptions	642	0	800	800
101-368-00-6011	Travel Expense	717	823	1,000	1,000
101-368-00-6013	Office Supplies	60	1,873	300	300
101-368-00-6014	Postage & Printing	1,335	505	500	1,000
101-368-00-6016	Gas & Oil	23,894	21,211	22,000	24,000
101-368-00-6018	Bldg Repairs & Maintenance	8,368	4,420	9,000	6,000
101-368-00-6020	Other Equip. Repair & Maintenance	4,755	8,321	4,000	4,000
101-368-00-6022	Equipment (Non-capital) <i>Bush hog Att. & Conces.</i>	5,860	643	0	10,000
101-368-00-6026	Small Tools	593	1,062	500	500
101-368-00-6030	Activities & Events	32,918	19,838	30,000	30,000
101-368-00-6045	Chemical Supplies & Material	0	618	500	1,000
101-368-00-6072	System Maintenance	88,937	71,921	85,000	90,000
101-368-00-6074	Contracts & Comm. <i>(includes tractor rental 4500)</i>	11,161	9,384	23,000	12,500
101-368-00-6091	Cost of Goods Sold - Concessions	0	0	0	20,000
		212,310	186,673	221,600	250,100
CAPITAL EXPENSES					
101-368-00-7601	Equipment - <i>Sandpro Ball field Prep</i>	0	0	0	10,000
101-368-00-7601	Equipment - <i>Service Truck</i>	0	0	40,000	43,000
101-368-00-7601	Equipment - <i>Mower Replacement</i>	0	0	20,000	30,000
101-368-00-7801	System Replacement	108,833	468,924	52,000	0
101-368-00-7801	System Replacement - <i>Engler Park Baseball Field Lot</i>		0	0	100,000
		108,833	468,924	112,000	183,000
Net Revenues Less Expenses		\$(697,607)	\$(969,664)	\$(656,000)	\$ (779,100)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-369-00-4220	Membership Fees	\$ 3,211	\$ 3,180	\$ 3,500	\$ 3,500
101-369-00-4240	Rentals	30	59	100	2,000
101-369-00-4250	Sales	363	501	500	500
101-369-00-4260	Lost & Damaged	1,894	2,153	1,900	1,900
101-369-00-4270	Book Fair	4,250	3,507	3,300	3,300
101-369-00-4410	Library Fines & Services	13,209	13,233	13,500	13,500
101-369-00-4500	Contributions/Memorials	611	1,863	500	500
101-369-00-4780	Grants & State Aid	14,324	10,675	10,000	10,000
101-369-00-4802	Cash Over/Short	(11)	(41)	0	0
		<u>37,881</u>	<u>35,129</u>	<u>33,300</u>	<u>35,200</u>
PERSONNEL EXPENSES					
101-369-00-5001	Library Salaries	105,483	105,891	115,000	115,000
101-369-00-5001	Library Salaries				9,100
101-369-00-5002	Library Overtime	168	167	1,000	500
101-369-00-5003	Part-Time Salaries	57,760	55,904	60,000	88,000
101-369-00-5004	Library Payroll Taxes	12,574	11,561	15,000	16,000
101-369-00-5005	Library Health Ins. & Ret.	32,277	32,136	35,000	37,000
101-369-00-5021	Training	40	0	1,000	1,000
101-369-00-5024	Uniform Allowance	668	800	1,000	1,000
101-369-00-5041	Contracted Labor	0	225	0	0
		<u>208,970</u>	<u>206,684</u>	<u>228,000</u>	<u>267,600</u>
OPERATING EXPENSES					
101-369-00-6005	Utilities	7,641	10,593	23,000	50,000
101-369-00-6010	Dues & Subscriptions	9,630	18,010	13,000	88,000
101-369-00-6011	Travel	1,243	1,163	2,000	2,000
101-369-00-6013	Office Supplies	3,701	3,014	6,000	5,000
101-369-00-6014	Postage & Printing	693	2,417	1,000	1,000
101-369-00-6018	Building Repair & Maintenance	12,924	6,055	8,000	10,000
101-369-00-6030	Activities	3,064	3,288	4,000	10,000
101-369-00-6047	Equipment	1,019	1,022	20,000	2,500
101-369-00-6066	Books & Periodicals	34,767	35,511	45,000	45,000
101-369-00-6074	Contracts	4,055	2,388	11,000	5,000
101-369-00-6701	Grant Expenses	2,434	0	0	0
		<u>81,171</u>	<u>83,460</u>	<u>133,000</u>	<u>143,500</u>
CAPITAL EXPENSES					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Net Revenues Less Expenses	(252,260)	(255,015)	(327,700)	(375,900)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE		1,220	484	0	\$ 0
		1,220	484	0	0
PERSONNEL EXPENSES					
101-372-00-5001	Salaries	153,902	159,138	160,000	191,000
101-372-00-5002	Overtime	8,630	8,337	8,000	9,000
101-372-00-5003	Part-time Salaries	(44)	(256)	0	0
101-372-00-5004	Payroll Tax	11,765	10,988	13,500	16,000
101-372-00-5005	Health & Retirement	50,775	52,054	53,000	65,000
101-372-00-5021	Certifications & Training	1,085	0	2,000	4,000
101-372-00-5024	Uniform Allowance	1,521	1,911	2,400	2,500
101-372-00-5041	Contract & Temporary Labor	3,101	3,062	5,000	5,000
		230,736	235,235	243,900	292,500
OPERATING EXPENSES					
101-372-00-6005	Telephone & Utilities	8,508	10,717	13,000	13,000
101-372-00-6011	Travel	56	541	500	500
101-372-00-6013	Office Supplies	836	70	300	300
101-372-00-6016	Gas & Oil	13,018	11,533	11,500	12,000
101-372-00-6017	Vehicle Repair & Maintenance	171,915	164,709	150,000	160,000
101-372-00-6018	Building Repair & Maintenance	8,760	1,476	3,500	8,500
101-372-00-6026	Tools & Supplies	6,768	4,160	6,500	5,000
101-372-00-6033	Tires	27,902	24,041	35,000	30,000
101-372-00-6048	Landfill & Recycling Center Costs	16,281	12,862	30,000	25,000
101-372-00-6074	Contracts	2,305	2,294	2,500	3,300
		256,350	232,403	252,800	257,600
CAPITAL EXPENSES					
101-372-00-7601	Vehicles - <i>F250 Truck</i>	32,071	0	0	0
101-372-00-7601	Vehicles - <i>Truck Replacement</i>	0	0	30,000	0
101-372-00-7801	Facility Improvements	161,977	24,730	0	0
		194,048	24,730	30,000	0
NET REVENUES LESS EXPENSES		(679,913)	(491,884)	(526,700)	(550,100)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
101-377-00-4201	Zoning/Subd/Bldg Permits	\$ 61,877	\$ 76,823	\$ 60,000	\$ 60,000
101-377-00-4401	Nuisance Abatement Recapture	50	560	500	500
101-377-00-4801	Miscellaneous Revenue	53	42	100	100
101-377-00-4803	Publication and Copy Fees	3,646	3,039	3,500	3,500
		65,625	80,463	64,100	64,100
PERSONNEL EXPENSES					
101-377-00-5001	Public Works Salaries	198,785	159,138	212,000	200,000
101-377-00-5002	Public Works Overtime	4,566	8,337	10,000	7,500
101-377-00-5003	Part-Time Salaries	23	(256)	3,500	10,000
101-377-00-5004	Payroll Taxes	15,311	10,988	17,500	16,000
101-377-00-5005	Health & Retirement	63,927	52,054	67,500	68,000
101-377-00-5015	Safety	0	0	1,000	1,000
101-377-00-5021	Training	1,997	0	3,000	3,000
101-377-00-5024	Uniform Allowance	974	1,911	1,000	1,000
		285,583	232,172	315,500	306,500
OPERATING EXPENSES					
101-377-00-6005	Utilities	6,345	6,923	7,600	7,500
101-377-00-6008	Engineering	17,664	20,868	75,000	20,000
101-377-00-6009	Professional Services	566	2,149	1,500	1,000
101-377-00-6010	Dues & Subscriptions	2,088	3,471	4,000	4,000
101-377-00-6011	Travel Expense	0	791	1,000	1,000
101-377-00-6013	Office Supplies	5,964	4,583	5,000	5,000
101-377-00-6014	Postage Printing & Pub Notice Ads	12,626	12,454	14,500	13,000
101-377-00-6016	Gas & Oil	4,287	4,226	3,000	4,300
101-377-00-6018	Buildings Repair & Maintenance	2,236	2,728	3,000	3,000
101-377-00-6022	Equipment (Non-capital)	9,650	13	0	0
101-377-00-6042	Nuisance Abatement Expense	7,591	1,703	2,500	3,000
101-377-00-6047	Other Supplies	438	587	500	1,000
101-377-00-6074	Contracts	2,167	7,419	10,000	10,000
101-377-00-6077	Engineering Equipment/Material	1,451	532	500	500
101-377-00-6080	Public Safety & Printed Material	212	17	1,000	500
		73,287	68,466	129,100	73,800
CAPITAL EXPENSES					
101-377-00-7605	Vehicles	25,807	0	22,600	0
		25,807	0	22,600	0
	Net Revenue Less Expenses	(319,052)	(220,174)	(403,100)	(316,200)
Total Fund - Net Revenues Less Expenses		(210,037)	#####	(973,300)	(730,500)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
111-000-00-4604	Interest Income-Cap Imp Bond	\$ 38	\$ 32	\$ 0	\$ 0
111-000-00-4605	Interest Income-Fire station	72,128	70,282	68,000	50,000
111-000-00-4915	Transfer From Special Allocation	237,990	240,940	241,000	260,700
111-000-00-4921	Transfer Cap Improvement	413,546	517,638	979,000	990,300
		<u>723,702</u>	<u>828,891</u>	<u>1,288,000</u>	<u>1,301,000</u>
DEBT SERVICE					
111-000-00-6156	Interest- Cap Imp Bond	34,214	13,590	0	0
111-000-00-6157	Principal - Cap Imp Bond	392,940	759,084	0	0
111-000-00-6158	Bond Fees - Cap Imp Bond	905	919	0	0
111-000-00-6201	Interest - Fire Station	75,034	71,725	68,200	65,000
111-000-00-6202	Principal - Fire Station	168,000	175,000	180,000	188,000
111-000-00-6203	Bond Fees-Fire Station	67,744	65,216	60,800	57,700
111-000-00-6207	Interest- COP Series 2014	0	103,341	193,000	187,800
111-000-00-6208	Principal - COP Series 2014	0	0	785,000	801,500
111-000-00-6209	Bond Fees - COP Series 2014	0	0	1,000	1,000
		<u>738,837</u>	<u>1,188,875</u>	<u>1,288,000</u>	<u>1,301,000</u>
Total Fund - Net Revenues Less Expenses		<u>\$ (15,135)</u>	<u>\$ (359,984)</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
113-000-00-4101	Hotel/Motel Tax*	\$ 203,047	\$ 233,047	\$ 235,000	\$ 175,000
113-000-00-4611	Interest Income	16	51	100	100
		<u>203,063</u>	<u>233,097</u>	<u>235,100</u>	<u>175,100</u>
PERSONNEL EXPENSES					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES					
113-000-00-6006	Administrative & Legal Fees	311	1,937	500	500
113-000-00-6074	Contract Services	<u>202,752</u>	<u>231,160</u>	<u>234,600</u>	<u>174,600</u>
		<u>203,063</u>	<u>233,097</u>	<u>235,100</u>	<u>175,100</u>
CAPITAL EXPENSES					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund - Net Revenues Less Expenses		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

*Tax expires August 1, 2016

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
114-000-00-4601	Interest Income	\$ -	\$ -	\$ 0	\$ 0
114-000-70-4901	Transfer from General Fund			59,000	\$ 67,000
114-000-70-4921	Transfer from Capital Projects			28,000	\$ 29,000
		\$ -	\$ -	87,000	96,000
PERSONNEL EXPENSES					
		\$ -	\$ -	0	0
OPERATING EXPENSES					
114-000-70-6802	Development Agreement Expenses	\$ -	\$ -	87,000	96,000
		\$ -	\$ -	87,000	96,000
CAPITAL EXPENSES					
		\$ -	\$ -	0	0
		\$ -	\$ -	0	0
Total Fund - Net Revenues Less Expenses		\$ -	\$ -	\$ 0	\$ 0

ACCOUNT NUMBER	ACCOUNT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 AMENDED	FY2016 BUDGET
REVENUE					
115-000-00-4611	Tif Interest Income	\$ 45	\$ 0	\$ 0	\$ 0
115-000-00-4820	Reimbursement Revenue	0	2,350	34,000	0
		45	2,350	34,000	0
OPERATING EXPENSES					
115-000-00-6070	Tif Administrative & Legal Exp	45	2,350	34,000	0
		45	2,350	34,000	0
	Net Revenues Less Expenses	0	0	0	0
KARSCH-DOWNTOWN DISTRICT					
REVENUE					
115-000-80-4611	TIF Interest Income	214	614	0	0
115-000-80-4802	Proceeds St. Francois County	244,364	225,420	235,000	250,000
115-000-80-4805	TIF Pilots Received	194,933	218,193	222,500	220,000
115-000-80-4824	Gain/Loss on Sale of Asset	0	0	134,000	29,000
115-000-80-4901	Transfer TIF Increment from General Fund	171,163	206,922	160,000	210,000
115-000-80-4916	Transfer TIF Increment from Storm Water Fund	75,513	78,310	64,000	90,000
115-000-80-4917	Transfer TIF Increment from Transportation Fund	75,513	78,311	64,000	90,000
115-000-80-4921	Transfer TIF Increment from Cap. Proj. Fund	84,305	103,419	81,000	95,000
		846,005	911,188	960,500	984,000
OPERATING EXPENSES					
115-000-80-6020	Noncapital Improvements/Equipm	0	1,009	0	0
115-000-80-6070	Administrative & Legal Exp	1,551	825	5,000	5,000
115-000-80-6801	TIF Pilots Dispersed	194,933	218,193	222,500	220,000
115-000-80-6802	Redevelopment Agreement Expenses	2,740	0	129,000	150,000
115-000-80-6901	Transfer to General Fund	0	295,038	0	0
115-000-80-6911	Transfer to Debt Service	237,990	240,940	241,000	260,700
115-000-80-6916	Transfer to Storm Water Parks	17,150	5,161	0	0
115-000-80-6917	Transfer to Transportation	65,000	75,000	0	0
115-000-80-6921	Transfer to Capital Projects	58,469	0	0	0
115-000-80-6927	Transfer to Sewer	375,000	0	0	0
		952,833	836,165	597,500	635,700
CAPITAL EXPENSES					
115-000-80-7802	Downtown Land/Bldg Improvements	50,269	0	350,000	0
		50,269	0	350,000	0
	Net Revenues Less Expenses	(157,097)	75,024	13,000	348,300
HIGHWAY 67 DISTRICT					
REVENUE					
115-000-81-4611	TIF Interest Income	53	50	0	0
115-000-81-4802	Proceeds St. Francois County	29,313	30,275	32,000	32,000
115-000-81-4805	TIF Pilots Received	70,500	70,114	70,000	75,000
115-000-81-4820	Admin Reimbursement Revenue	1,476	20,100	4,500	2,000
115-000-81-4901	Transfer TIF Increment from General Fund	23,279	24,478	25,000	30,000
115-000-81-4916	Transfer TIF Increment from Storm Water Fund	6,252	6,094	7,000	20,000
115-000-81-4917	Transfer TIF Increment from Transportation Fund	6,252	6,094	7,000	20,000
115-000-81-4921	Transfer TIF Increment from Cap. Proj. Fund	11,640	12,239	13,000	25,000
		148,764	169,445	158,500	204,000
OPERATING EXPENSES					
115-000-81-6022	District Improvements - Noncapital	370	0	0	0
115-000-81-6070	TIF Administrative & Legal Exp	6,685	16,706	10,500	7,500
115-000-81-6801	TIF Pilots Dispersed	70,500	70,114	70,000	75,000
115-000-81-6802	Redevelopment Agreement Expenses	30,644	26,638	0	121,500
115-000-81-6803	Surplus Funds Disbursements	0	67,400	0	0
115-000-81-6901	Transfer to General Fund - <i>Surplus Funds</i>	0	75,400	0	0
115-000-80-6921	Transfer to Capital Projects - <i>Surplus Funds</i>	0	32,200	0	0
		108,199	288,458	80,500	204,000
CAPITAL EXPENSES					
115-000-81-7801	District Improvements	0	21,667	0	0
		0	21,667	0	0
	Net Revenues Less Expenses	40,566	(140,680)	78,000	0
	Total Fund - Net Revenues Less Expenses	\$ (116,531)	\$ (65,657)	\$ 91,000	\$ 348,300

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
116-000-00-4101	Parks (& Storm Water) Tax	\$ 781,941	\$ 849,218	\$ 917,000	\$ 921,500
116-000-00-4611	Interest Income	41	109	400	500
116-000-00-4915	Transfer from Special Allocation	17,150	5,161	0	0
		<u>799,132</u>	<u>854,488</u>	<u>917,400</u>	<u>922,000</u>
PERSONNEL EXPENSES					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES					
116-000-00-6901	Transfer to General Fund	195,485	208,105	221,900	230,000
116-000-00-6915	Transfer to Special Allocation	81,765	84,405	71,000	110,000
		<u>277,250</u>	<u>292,510</u>	<u>292,900</u>	<u>340,000</u>
CAPITAL EXPENSES					
116-000-00-7002	Storm Water Improvements	0	652,477	0	0
116-000-00-7002	Storm Water Drainage Improv.	164,914	30,193	345,000	582,000
		<u>164,914</u>	<u>682,670</u>	<u>345,000</u>	<u>582,000</u>
	Net Revenues Less Expenses	<u>\$ 356,968</u>	<u>\$ (120,692)</u>	<u>\$ 279,500</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
117-000-00-4101	Transportation Tax	\$ 781,942	\$ 849,219	\$ 917,000	\$ 921,500
117-000-00-4611	Interest Income	11	145	0	500
117-000-00-4701	Grant Receipts	31,867	186,243	53,700	0
117-000-00-4915	Transfer from Special Allocation	65,000	75,000	0	0
		<u>878,819</u>	<u>1,110,606</u>	<u>970,700</u>	<u>922,000</u>
PERSONNEL EXPENSES					
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENSES					
117-000-00-6915	Transfer to Special Allocation	81,765	84,405	71,000	110,000
117-000-00-6925	Transfer to Airport Fund	0	119,394	25,000	68,900
		<u>81,765</u>	<u>203,799</u>	<u>96,000</u>	<u>178,900</u>
CAPITAL EXPENSES					
117-000-00-7001	Sidewalk Improvements	0	67,535	51,400	0
117-000-00-7002	Street Improvements	739,643	735,548	520,000	761,800
		<u>739,643</u>	<u>803,083</u>	<u>571,400</u>	<u>761,800</u>
	Net Revenues Less Expenses	<u>\$ 57,412</u>	<u>\$ 103,724</u>	<u>\$ 303,300</u>	<u>\$ (18,700)</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
121-000-00-4101	Capital Sales Tax (Cvc Ctr)	\$ 1,599,701	\$ 1,128,873	\$ 0	\$ 0
121-000-00-4102	Capital Sales Tax (Trtmnt Plnt)	44,029	370	1,900	0
121-000-00-4103	Capital Sales Tax (Library, Police, Wtr Prk, Parks)	0	571,792	1,834,000	1,843,000
121-000-00-4604	Interest-Civic Center	0	469	0	0
121-000-00-4605	Sales Tax-Bond Interest	887	776	0	0
121-000-00-4709	Crown Center Cdbg	4,975	(1)	0	0
121-000-00-4820	Lease Proceeds	0	8,650,000	0	0
121-000-00-4915	Transfer From Special Allocation	58,469	0	0	0
		<u>1,708,060</u>	<u>10,352,278</u>	<u>1,835,900</u>	<u>1,843,000</u>
OPERATING EXPENSES					
121-000-00-6203	Costs of Issuance	0	79,266	0	0
121-000-00-6901	Transfer To General Fund	0	0	279,000	349,000
121-000-00-6911	Transfer To Debt Service	413,546	517,638	979,000	990,300
121-000-00-6914	Transfer to District Municipal Fund	0	0	28,000	29,000
121-000-00-6915	Transfer to Special Allocation Fund	95,945	115,658	125,000	120,000
121-000-00-6924	Transfer To Civic Center	534,863	525,863	0	225,000
121-000-00-6925	Transfer To Airport Fund	40,331	0	0	0
121-000-00-6927	Transfer To Sewer Fund	108,501	0	115,000	0
		<u>1,193,186</u>	<u>1,238,424</u>	<u>1,526,000</u>	<u>1,713,300</u>
CAPITAL EXPENSES					
121-000-00-7002	Street/Drainage Improv.	961,273	32,247	0	0
121-000-00-7801	Civic Center/Water Park Improvements	0	79,503	1,515,000	0
121-000-00-7804	Library Construction Project	0	711,241	5,045,000	0
121-000-00-7805	Police Department Renovation	0	86,607	1,300,000	0
121-000-00-7806	Park System Improvements	0	518,226	111,000	0
		<u>961,273</u>	<u>1,427,824</u>	<u>7,971,000</u>	<u>0</u>
	Net Revenues Less Expenses	<u>\$ (446,399)</u>	<u>\$ 7,686,030</u>	<u>\$ (7,661,100)</u>	<u>\$ 129,700</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
Construction Debt					
TRANSFERS FOR DEBT					
124-000-00-4921	Transfer From Capital Projects	\$ 534,863	\$ 525,863	0	\$ 0
DEBT RELATED EXPENSES					
124-000-00-6156	Interest Payment - Cops	42,845	17,019	0	0
124-000-00-6157	Principal Payment - Cops	492,060	950,916	0	0
124-000-00-6158	Bond Fees - Cops	1,133	1,149	0	0
		536,038	969,084	0	0
	Net Revenue Less Expenses - Construction Debt	(1,175)	(443,221)	0	0
Inter-Fund Support					
124-000-00-4901	Transfer From General Fund - Operations	325,000	1,850,000	305,000	316,600
124-000-00-4921	Transfer From Capital Projects				225,000
Civic Complex (Center, Water Park & Centene Center)					
REVENUE					
124-000-01-4201	Joining Fees	8,916	0	0	0
124-000-01-4209	Insurance Programs Fees	5,750	6,489	11,000	8,000
124-000-01-4210	Walking Club	3,083	2,844	3,000	3,000
124-000-01-4211	Civic Center Memberships	552,729	434,386	605,000	605,000
124-000-03-4211	Water Park Season Passes	25,796	31,705	29,400	30,000
124-000-01-4221	Adult Leagues & Programs	53,565	38,273	25,000	35,000
124-000-01-4223	Youth Leagues & Programs	45,310	31,674	30,000	45,000
124-000-01-4225	Babysitting	160	101	200	200
124-000-01-4229	Organized Activities & Events	4,163	13,875	6,000	6,000
124-000-01-4230	Red Cross Training	2,925	4,450	5,000	5,000
124-000-01-4232	Civic Center Daily Fees	73,910	60,845	90,000	75,000
124-000-03-4232	Water Park Daily Fees	156,808	66,470	190,000	190,000
124-000-01-4301	Ticket Sales	29,276	13,782	20,000	20,000
124-000-01-4302	Concessions, Vending & Merchandise	136,862	87,972	152,900	150,000
124-000-01-4304	Catering	3,726	1,452	4,000	4,000
124-000-01-4320	Facility Event Rental	95,713	112,978	113,000	115,000
124-000-03-4320	Aquatic Facility Rental	14,344	13,000	17,000	13,000
124-000-01-4325	Civic Center Parties	17,050	12,910	18,000	18,000
124-000-03-4325	Water Park Parties	4,656	2,807	6,000	6,000
124-000-01-4326	Farmington R7	19,800	19,800	19,800	19,800
124-000-01-4327	Rental of Equipment	17,167	16,013	15,000	15,000
124-000-01-4401	Lost Card Fees	228	130	200	200
124-000-00-4501	Donations & Contributions	5,774	2,896	5,500	2,000
124-000-00-4601	Interest Income	178	199	100	100
124-000-00-4801	EFT Charges	(11,690)	(7,198)	(18,000)	(13,000)
124-000-00-4802	Cash Over/Short	(358)	(61)	0	0
124-000-00-4803	Returned Check Fees	1,487	103	600	500
124-000-00-4804	Gift Certificates	1,567	652	500	0
124-000-00-4805	Miscellaneous Revenue	(14)	221	0	0
		1,268,878	968,765	1,349,200	1,352,800
PERSONNEL EXPENSES					
124-000-00-5001	Salaries	214,673	223,636	258,000	270,000
124-000-00-5001	Salaries	0	0	0	10,400
124-000-00-5002	Overtime	16,276	12,577	11,500	11,500
124-000-00-5003	Part-Time Salaries	309,573	314,743	355,000	365,000
124-000-00-5004	Payroll Taxes	40,448	40,951	53,000	51,000
124-000-00-5005	Health & Retirement	76,425	74,929	88,000	91,000
124-000-00-5021	Training	572	2,153	1,000	1,000
124-000-00-5024	Uniform Allowance	2,415	2,229	3,600	3,600
124-000-00-5036	Unemployment Claims	18	9	500	500
124-000-00-5041	Contract Labor	21,458	2,637	17,000	20,000
		681,857	673,864	787,600	824,000
OPERATING EXPENSES					
124-000-00-6001	Penalties	32	0	0	0
124-000-00-6005	Utilities	216,766	260,357	292,000	280,000
124-000-00-6010	Dues & Subscriptions	300	136	800	300
124-000-00-6011	Travel	261	942	300	300
124-000-00-6013	Office Supplies	3,486	2,241	4,000	4,000
124-000-00-6014	Postage & Printing	16,231	4,140	6,000	6,000
124-000-00-6016	Gas & Oil	1,498	1,745	1,500	1,500
124-000-00-6018	Building & Grounds Maintenance	56,258	102,558	140,000	130,000
124-000-00-6019	Marketing	15,116	1,957	5,000	5,000
124-000-00-6022	Equipment (Non-Capital)	61,959	49,692	19,500	40,000
124-000-00-6030	Activity & Event Expenses	1,896	10,552	20,000	20,000
124-000-00-6035	Insurance Expense	15,133	11,608	16,000	16,000
124-000-00-6044	Maintenance Supplies	35,984	34,352	35,500	35,500
124-000-00-6045	Chemicals	29,362	29,606	35,000	35,000
124-000-00-6046	Other Supplies & Materials	17,782	20,596	22,300	22,000
124-000-00-6061	Equipment Rental	17,086	15,500	15,500	16,000
124-000-00-6074	Contract Services	37,488	39,538	55,000	50,000
124-000-00-6094	Catering Expense	4,829	5,500	5,500	5,500
124-000-00-6095	Concessions & Merchandise Goods	64,075	62,934	82,000	82,000
124-000-00-6096	Cost of Productions	26,364	10,000	25,000	10,000
124-000-00-6101	Equipment Lease	0	0	0	36,000
		617,950	663,954	780,900	795,100
124-000-00-7601	Equipment	0	0	40,000	0

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
124-000-00-7805	Facility Improvements	134,848	53,095	0	0
124-000-00-7805	Facility Improvements - <i>Inside Pool Dektron System (c/o)</i>			300,000	300,000
124-000-00-7805	Facility Improvements - <i>Water Park Railing</i>				75,000
124-000-00-7805	Facility Improvements - <i>Natatorium Slide Stairs</i>				50,000
124-000-00-7805	Facility Improvements - <i>Parking Lot Resurface</i>				80,000
124-000-00-7805	Facility Improvements - <i>Pool Concrete Repairs</i>				20,000
		<u>134,848</u>	<u>53,095</u>	<u>340,000</u>	<u>525,000</u>
	Net Revenues Less Expenses	(165,777)	(422,147)	(559,300)	(791,300)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
Senior Center					
REVENUE					
124-370-00-4101	County Tax Income	70,000	70,000	70,000	65,000
124-370-00-4301	Activities & Events Income	0	0	0	0
124-370-00-4320	Rental Income	5,860	5,500	5,000	5,000
124-370-00-4501	Congregate Participants Income	36,010	40,415	38,000	38,000
124-370-00-4502	Home Bound Participants Income	34,974	40,716	29,000	34,000
124-370-00-4503	Guests & Other Ineligibles Inc	15,938	12,282	15,000	15,000
124-370-00-4504	Donations & Fundraisers	5,694	13,397	5,000	5,000
124-370-00-4701	Revenue SEAAA III-C	113,906	101,716	105,000	108,000
124-370-00-4702	Revenue SEAAA Medicaid	39,452	35,071	30,000	40,000
124-370-00-4703	Grant Receipts (United Way)	4,446	5,143	4,500	4,500
124-370-00-4801	Miscellaneous Revenue	0	0	0	0
124-370-00-4802	Cash Over/Short	(50)	0	0	0
		326,231	324,240	301,500	314,500
PERSONNEL EXPENSES					
124-370-00-5001	Salaries	88,043	90,769	95,000	96,000
124-370-00-5002	Overtime	1,756	2,237	2,500	2,500
124-370-00-5003	Part-Time Salaries	26,397	28,525	30,000	13,000
124-370-00-5004	Payroll Taxes	8,881	8,478	11,000	9,000
124-370-00-5005	Health & Retirement	34,155	35,100	32,000	36,000
124-370-00-5021	Training	158	0	300	300
124-370-00-5024	Uniform Allowance	420	250	500	500
		159,811	165,361	171,300	157,300
OPERATING EXPENSES					
124-370-00-6005	Telephone & Utilities	15,345	19,028	19,000	19,000
124-370-00-6011	Travel Expense	403	402	500	500
124-370-00-6013	Office Supplies	495	344	700	700
124-370-00-6014	Postage & Printing	75	240	600	600
124-370-00-6018	Building Repair & Maintenance	9,795	5,889	17,000	7,000
124-370-00-6019	Marketing & Fundraising Expenses	237	166	1,000	1,000
124-370-00-6020	Equipment (Non-Kitchen)	805	0	0	0
124-370-00-6021	Kitchen Equipment	519	5,598	3,000	1,000
124-370-00-6030	Activities & Events	539	1,652	2,000	2,000
124-370-00-6035	Insurance Contracts	4,302	4,843	4,500	4,500
124-370-00-6044	Maintenance Supplies	155	0	0	0
124-370-00-6046	Food Service Supplies	17,942	15,980	16,000	1,000
124-370-00-6074	Contracts	1,519	1,316	1,500	1,500
124-370-00-6091	USDA Eligible Food	186,940	183,751	200,000	195,000
124-370-00-6093	Meal Delivery	1,759	2,441	2,000	1,200
		240,829	241,650	267,800	235,000
CAPITAL EXPENSES					
		0	0	0	0
Net Revenues Less Expenses - Senior Center		(74,409)	(82,771)	(137,600)	(77,800)
Total Fund - Net Revenues Less Expenses		\$ 83,639	\$ 901,860	\$(391,900)	\$(327,500)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
125-171-00-4301	Fuel Sales	\$321,985	\$ 384,408	310,000	\$ 300,000
125-171-00-4302	Oil Sales	71	0	0	0
125-171-00-4502	Courtesy Car Contributions	20	0	0	0
125-171-00-4601	Interest Income	11	69	0	0
125-171-00-4701	Airport Grant	416,564	1,198,853	90,000	450,000
125-171-00-4801	Miscellaneous Sales - Food	6	0	0	0
125-171-00-4802	Insurance Reimbursements	75,069	13,096	24,000	18,000
125-171-00-4803	Charge Fees	(7,256)	(6,274)	(8,200)	(8,000)
125-171-00-4804	Miscellaneous Revenue	0	20	0	0
125-171-00-4821	Airport Hangar Rental & Ties	22,099	11,842	14,000	10,000
125-171-00-4822	Property Rentals	0	17,000	16,000	13,000
125-171-00-4901	Transfer from General Fund	19,697	0	0	0
125-171-00-4917	Transfer from Transportation Fund	0	119,394	25,000	68,900
125-171-00-4921	Transfer from Cap Imp Fund	40,331	0	0	0
		<u>888,597</u>	<u>1,738,408</u>	<u>470,800</u>	<u>851,900</u>
PERSONNEL EXPENSES					
125-171-00-5001	Airport Salaries	26,174	28,887	30,000	31,000
125-171-00-5002	Airport Overtime	0	0	500	500
125-171-00-5004	Airport Payroll Tax	2,030	2,122	2,500	2,500
125-171-00-5005	Airport Health/Retirement	10,744	11,425	12,000	13,000
125-171-00-5021	Training	313	50	500	500
125-171-00-5024	Uniform Allowance	429	60	500	500
		<u>39,690</u>	<u>42,544</u>	<u>46,000</u>	<u>48,000</u>
OPERATING EXPENSES					
125-171-00-6005	Utilities	7,891	10,165	12,000	12,000
125-171-00-6008	Engineering (PSTIF Remediation)	76,821	25,352	35,000	25,000
125-171-00-6010	Dues & Subscriptions	0	70	0	100
125-171-00-6011	Travel Expense	0	601	0	500
125-171-00-6013	Office Supplies	199	42	600	300
125-171-00-6016	Gas & Oil	386	765	500	1,000
125-171-00-6018	Building & Grounds Maintenance	14,316	21,032	7,500	10,000
125-171-00-6020	Other Equip. Repair & Maintenance	6,930	3,572	5,000	5,000
125-171-00-6035	Insurance Contracts	5,499	5,592	7,500	8,000
125-171-00-6046	Other Supplies & Materials	1,084	797	1,000	1,000
125-171-00-6047	Equipment	540	2,500	1,000	1,000
125-171-00-6074	Contracted Services	8,550	11,430	13,500	12,000
125-171-00-6091	Fuel-Cost Of Goods Sold	247,674	290,632	228,200	225,000
125-171-00-6098	Cost of Rentals Upkeep	2,054	3,434	3,000	3,000
		<u>371,944</u>	<u>375,985</u>	<u>314,800</u>	<u>303,900</u>
CAPITAL EXPENSES					
125-171-00-7801	Engineering & Land Acquisition	438,739	737,170	110,000	500,000
125-171-00-7803	Phase I Expansion/Upgrades	0	596,793	0	0
		<u>438,739</u>	<u>1,333,962</u>	<u>110,000</u>	<u>500,000</u>
	Net Revenues Less Expenses	<u>\$ 38,225</u>	<u>\$ (14,083)</u>	<u>\$ 0</u>	<u>\$ 0</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 Actual</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
126-481-00-4205	Utility Connection Fees	\$ 39,500	\$ 36,400	\$ 25,000	\$ 25,000
126-481-00-4218	Reconnect Fee	12,206	(8,680)	15,000	10,000
126-481-00-4311	Electric - Taxable	18,801,736	21,448,057	21,940,000	22,209,000
126-481-00-4312	Rental Lighting	80,505	82,467	81,000	81,000
126-481-00-4317	Materials/Labor	16,013	40,655	25,000	15,000
126-481-00-4501	Donations and Contributions	0	0	0	150,000
126-481-00-4601	Interest Income	2,898	2,796	5,000	3,000
126-481-00-4801	Miscellaneous Revenue	1,774	7,394	6,500	0
126-481-00-4802	Cash Over/Short	(247)	80	0	0
126-481-00-4803	Discounts	14,774	16,051	14,000	14,000
126-481-00-4804	Electronic Payment Charges	(12,055)	(25,615)	(29,100)	(20,000)
126-481-00-4807	Late Payments on Utils.	62,783	70,404	90,000	75,000
126-481-00-4824	Gain/Loss on Sale of Assets	0	0	57,000	0
		19,019,888	21,670,009	22,229,400	22,562,000
PERSONNEL EXPENSES					
126-481-00-5001	Salaries	670,882	674,681	630,000	650,000
126-481-00-5001	Potential Retirement Payouts	0	0	32,000	0
126-481-00-5002	Overtime	19,435	32,222	33,000	25,000
126-481-00-5003	Part-Time	58	0	500	0
126-481-00-5004	Payroll Tax	51,728	47,237	52,300	52,000
126-481-00-5005	Health/Retirement	204,896	207,550	204,100	209,000
126-481-00-5021	Education & Training	2,210	578	8,000	10,000
126-481-00-5024	Uniform Expense	11,954	11,051	11,500	13,000
		961,281	973,319	971,400	959,000
OPERATING EXPENSES					
126-481-00-6001	Penalties	272	0	0	0
126-481-00-6005	Utilities	8,966	9,657	15,000	10,000
126-481-00-6008	Engineering	12,045	17	15,000	15,000
126-481-00-6009	Other Professional Services	0	0	1,000	1,000
126-481-00-6010	Dues & Subscriptions	10,300	10,560	11,000	11,000
126-481-00-6011	Electric Travel	620	2,028	1,500	2,000
126-481-00-6013	Office Supplies	2,578	2,510	3,000	3,500
126-481-00-6014	Postage & Printing	17,656	20,905	23,000	23,000
126-481-00-6016	Gas & Oil	24,784	26,871	23,000	28,000
126-481-00-6018	Bldg Repairs	7,606	5,560	8,000	6,000
126-481-00-6020	Equip. Repair & Maintenance	11,429	20,265	15,000	15,000
126-481-00-6022	Equipment (Non-capital)	8,642	70	0	0
126-481-00-6025	Power Purchased	17,111,983	18,653,553	18,000,000	18,800,000
126-481-00-6026	Small Tools	2,887	2,711	3,000	3,000
126-481-00-6035	Insurance Contracts	94,680	95,555	100,000	100,000
126-481-00-6046	Other Supplies & Material	10,350	15,749	11,000	11,000
126-481-00-6066	Electric Service Supplies	157,244	128,303	130,000	140,000
126-481-00-6072	Sub-Station & Gen. Maintenance	44,922	25,596	34,000	35,000
126-481-00-6074	Contracts	143,921	154,417	155,000	160,000
126-481-00-6076	Construction Maint. Equip.	14,918	19,809	22,000	20,000
126-481-00-6208	Principal - Substation	0	0	0	150,000
126-481-00-6209	Interest - Substation	0	0	0	14,000
126-481-00-6210	Fees - Substation	0	0	0	1,000
126-481-00-6635	Transformers/Capacitors	68,387	65,845	110,000	70,000
126-481-00-6637	Electric Meters	131,117	15,432	30,000	75,000
126-481-00-6638	Cables, Poles & Wires	93,803	53,424	75,000	85,000
126-481-00-6640	Street Lighting Fixtures	31,022	22,798	10,000	30,000
126-481-00-6699	Inventory Usage/(Additions)	(104,329)	(55,375)	0	0
126-481-00-6800	Bad Debt Expense	73,937	95,913	95,000	85,000
126-481-00-6801	Administrative Pilot	950,123	1,074,900	1,108,500	1,120,400
		18,929,862	20,467,074	19,999,000	21,013,900

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 Actual</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
CAPITAL EXPENSES					
126-481-00-7002	System Improvements - Substation	452,379	0	175,000	1,000,000
126-481-00-7002	System Improvements - Woodlawn Dri	0	0	0	165,000
126-481-00-7608	Equipment- Fault Locator	0	0	18,300	0
126-481-00-7608	Equipment - 1.5 Ton 40' Bucket Truck v	0	0	170,000	0
126-481-00-7609	Equipment - Mini-Excavator w/Trailer	0	0	50,000	0
126-481-00-7609	Equipment - Forklift	0	0	0	24,000
126-481-00-7609	Equipment - Trencher	0	0	0	100,000
126-481-00-7610	Equipment - Meter Reader Truck	0	0	0	25,000
126-481-00-7611	Equipment - Service Truck (2)	0	0	41,700	40,000
126-481-00-7801	Facility Imp - Warehouse Heating	0	0	11,000	0
126-481-00-7801	Facility Imp - Maintenance Building	50,822	0	0	0
126-481-00-7802	Billing Office Remodel	4,483	0	0	0
		507,684	0	466,000	1,354,000
	Net Revenues Less Expenses	\$(1,378,939)	\$ 229,616	\$ 793,000	\$ (764,900)

*Fiscal Year 2016 Base Purchased Power Costs: \$75.49

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
REVENUE					
126-482-00-4201	Water Reconnect Fees	\$ 225	\$ 475	\$ 2,000	\$ 200
126-482-00-4202	Primacy Fee Revenue	23,631	23,763	23,500	23,500
126-482-00-4203	Water Late Payments	8,678	9,249	9,000	9,000
126-482-00-4204	Water Tap In Fees	1,150	800	500	500
126-482-00-4205	Utility Connection Fees	9,200	8,200	7,000	7,000
126-482-00-4301	Water - Taxable	2,386,449	2,386,621	2,269,000	2,600,000
126-482-00-4302	Material/Labor - Water	26,956	19,962	20,000	20,000
126-482-00-4303	Water Bulk Sales	3,052	3,995	1,000	1,000
126-482-00-4304	High Volume Sales	226	77	100	100
126-482-00-4601	Interest Income	119	3,753	200	200
126-482-00-4606	Gain/Loss on Investments	(15,854)	8,132	18,000	0
126-482-00-4801	Misc Revenue	18,398	4,000	0	0
		<u>2,462,230</u>	<u>2,469,026</u>	<u>2,350,300</u>	<u>2,661,500</u>
PERSONNEL EXPENSES					
126-482-00-5001	Water Salaries	230,251	217,213	210,000	225,000
126-482-00-5002	Water Overtime	13,338	12,263	20,000	20,000
126-482-00-5003	Water Part-Time Salaries	140	0	500	0
126-482-00-5004	Water Payroll Tax	18,344	15,308	17,300	20,000
126-482-00-5005	Water Health & Retirement	84,084	82,139	78,100	95,000
126-482-00-5021	Training	3,142	749	1,600	1,600
126-482-00-5024	Uniform Expense	3,702	5,131	3,000	5,000
126-482-00-5041	Contract & Temp. Labor	118	0	0	500
		<u>353,119</u>	<u>332,803</u>	<u>330,500</u>	<u>367,100</u>
OPERATING EXPENSES					
126-482-00-6001	Penalties and Discounts	(5)	0	3,000	0
126-482-00-6005	Utilities	5,540	6,757	14,000	10,000
126-482-00-6008	Engineering	7,338	9,142	25,000	20,000
126-482-00-6009	Other Professional Services	656	656	800	800
126-482-00-6010	Dues & Subscriptions	438	187	600	400
126-482-00-6011	Travel	827	638	2,000	1,000
126-482-00-6013	Office Supplies	2,070	2,245	2,000	2,000
126-482-00-6014	Postage & Printing	18,010	21,035	23,000	23,000
126-482-00-6016	Gas & Oil	21,523	27,980	18,000	28,000
126-482-00-6018	Bldg Repairs	4,932	1,151	10,000	5,000
126-482-00-6020	Equip. Repair & Maintenance	4,277	16,973	5,000	5,000
126-482-00-6022	Equipment (Non-capital)	17,171	70	6,000	0
126-482-00-6025	Power Purchased	188,370	226,408	245,000	245,000
126-482-00-6026	Small Tools	5,013	1,820	2,600	2,600
126-482-00-6035	Insurance Contracts	31,258	30,145	30,000	30,000
126-482-00-6045	Chemicals	21,245	13,991	20,000	55,000
126-482-00-6046	Other Supplies & Materials	2,512	3,801	7,000	2,000
126-482-00-6072	System Maintenance	102,410	101,868	145,000	120,000
126-482-00-6074	Contracts	10,639	21,873	15,000	15,000
126-482-00-6076	Const. & Maint. Equipment	2,105	1,612	3,500	3,500
126-482-00-6083	Primacy Fee Expenditure	23,158	0	47,000	23,500
126-482-00-6090	Radionuclide Operation Costs	576,593	608,317	695,000	675,000
126-482-00-6204	COPs Interest - Radionuclide	125,522	118,080	114,000	104,000
126-482-00-6205	COPs Principal - Radionuclide	370,000	375,000	390,000	395,000
126-482-00-6206	COPs Fees - Radionuclide	410	410	500	500
126-482-00-6636	Hydrants	15,991	25,423	50,000	50,000
126-482-00-6637	Meters & MXUs	198,860	76,396	90,000	75,000
126-482-00-6699	Inventory Usage/(Additions)	(16,791)	8,949	10,000	10,000
126-482-00-6800	Bad Debt Expense	13,017	13,536	20,000	15,000
126-482-00-6801	Pilot Expense	122,987	121,382	115,400	136,900
		<u>1,876,074</u>	<u>1,835,845</u>	<u>2,109,400</u>	<u>2,053,200</u>

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
CAPITAL EXPENSES					
126-482-00-7002	Capital System - <i>Main Replacements</i>	53,070	68,479	125,000	150,000
126-482-00-7002	Capital System Maintenance - <i>GIS Mapping</i>	0	0	0	90,000
126-482-00-7005	Water Tower Improvements - <i>Tower Drive</i>	144,978	257,977	0	0
126-482-00-7006	System Expansion - <i>Wells</i>	18,340	537,358	0	0
126-482-00-7604	Equipment - <i>Chlorination</i>	0	0	0	20,000
126-482-00-7604	Equipment - <i>Valve Exerciser (Trailer mounted)</i>	0	0	40,000	0
126-482-00-7604	Equipment - <i>Service Truck Replacement</i>	0	0	20,000	0
126-482-00-7604	Equipment - <i>Service Truck Replacement</i>	0	0	45,000	0
126-482-00-7604	Equipment - <i>Skid Steer Replacement</i>	0	0	55,000	0
126-482-00-7604	Equipment - <i>Hydrostop</i>	59,099	0	0	0
126-482-00-7801	Facility Improvements - <i>Maintenance Building</i>	51,143	0	0	0
126-482-00-7802	Billing Office Remodel	4,420	0	0	0
		331,050	863,814	285,000	260,000
Net Revenues Less Expenses - Water Department \$ (98,013) \$ (563,436) \$ (374,600) \$ (18,800)					
REVENUE					
126-482-40-4203	Water Late Payment	\$ 0	\$ 2.47	\$ 0	\$ 0
126-482-40-4205	Connection Fees	1,300,000	0	0	0
126-482-40-4301	Operating Fees	615,851	651,417	681,000	750,000
		1,915,851	651,417	681,000	750,000
PERSONNEL EXPENSES					
126-482-40-5001	Salaries	0	27,073	31,000	32,000
126-482-40-5002	Overtime	0	0	2,500	1,000
126-482-40-5004	Payroll Tax	0	2,056	2,500	2,600
126-482-40-5005	Health & Retirement	0	8,457	11,500	12,500
126-482-40-5021	Training	0	0	200	200
126-482-40-5024	Uniform Expense	0	0	300	500
		0	37,586	48,000	48,800
OPERATING EXPENSES					
126-482-40-6008	Engineering	55,235	3,778	20,000	25,000
126-482-40-6018	Bldg Repairs	0	(5)	0	0
126-482-40-6020	Equip. Repair & Maintenance	20,945	0	5,000	0
126-482-40-6022	Equipment (Non-capital)	242,130	1,010,647	300,000	300,000
126-482-40-6025	Power Purchased	38,330	36,501	55,000	55,000
126-482-40-6026	Small Tools	33		0	0
126-482-40-6045	Chemicals & Lab Fees	30,946		200	0
126-482-40-6072	System Maintenance	6,973	5,084	50,000	50,000
126-482-40-6074	Contracts	167		0	0
126-482-40-6090	Radionuclide Operation Costs	65,142	107,186	120,000	120,000
126-482-40-6801	Pilot Expense	95,793	32,500	34,000	40,000
		555,695	1,195,693	584,200	590,000
Net Revenues Less Expenses - Intergovernmental Contracts \$ 1,360,156 \$ (581,861) \$ 48,800 \$ 111,200					
Total Department - Net Revenues Less Expenses \$ 1,262,143 \$ (1,145,298) \$ (325,800) \$ 92,400					
Total Fund - Net Revenues Less Expenses \$ (116,796) \$ (915,682) \$ 467,200 \$ (672,500)					

ACCOUNT NUMBER	ACCOUNT TITLE	FY2013 ACTUAL	FY2014 ACTUAL	FY2015 AMENDED	FY2016 BUDGET
REVENUE					
127-483-00-4205	Utility Connection Fees	\$ 4,500	\$ 4,000	\$ 3,500	\$ 3,500
127-483-00-4262	Sewer Pollution Fee	6,731	6,778	6,500	6,500
127-483-00-4266	Tap Ins	1,050	800	500	500
127-483-00-4301	Sewer Receipts	2,009,781	#####	2,325,000	2,410,000
127-483-00-4317	Materials and Labor		150	0	0
127-483-00-4323	Sewer Late Payments	6,534	7,637	8,500	7,000
127-483-00-4606	Gain on Investments	(3,915)	1,829	0	0
127-483-00-4611	Interest Income	122,680	112,583	105,000	90,000
127-483-00-4801	Misc Revenue	5	3,570	0	0
127-483-00-4915	Transfer From Special Allocation	375,000	0	0	0
127-483-00-4921	Transfer From Capital Projects	108,501	0	115,000	0
		2,630,866	#####	2,564,000	2,517,500
PERSONNEL EXPENSES					
127-483-00-5001	Salaries	419,910	456,615	468,000	475,000
127-483-00-5001	Salaries				4,600
127-483-00-5002	Overtime	45,143	39,489	45,000	45,000
127-483-00-5003	Part Time	0	0	500	0
127-483-00-5004	Payroll Taxes	34,494	34,249	41,300	41,000
127-483-00-5005	Health/Retirement	140,807	152,041	160,100	170,000
127-483-00-5015	Safety	0	14	500	500
127-483-00-5021	Training	2,909	1,384	3,000	3,000
127-483-00-5024	Uniform Allowance	3,810	6,999	7,000	7,000
127-483-00-5041	Contract & Temp. Labor	6,651	11,371	10,000	10,000
		653,723	702,163	735,400	756,100
OPERATING EXPENSES					
127-483-00-6005	Utilities	2,863	4,167	6,000	6,000
127-483-00-6008	Engineering	(2,868)	332	18,000	10,000
127-483-00-6009	Professional Services	394	183	500	500
127-483-00-6010	Dues & Subscriptions	447	171	1,600	500
127-483-00-6011	Travel	1,367	825	500	500
127-483-00-6013	Office Supplies	3,627	3,733	5,500	3,000
127-483-00-6014	Postage & Printing	17,989	21,928	23,000	23,000
127-483-00-6016	Gas & Oil	31,740	22,191	27,000	27,000
127-483-00-6018	Bldg/Grounds Repair/Maintenance	13,767	15,715	20,000	20,000
127-483-00-6020	Equip. Repair & Maintenance	50,653	65,810	115,000	60,000
127-483-00-6022	Equipment (Non-capital)	879	466	4,500	0
127-483-00-6025	Power Purchased	296,459	353,149	380,000	380,000
127-483-00-6026	Small Tools	1,425	2,640	3,000	3,000
127-483-00-6035	Insurance Expense	22,044	20,883	23,000	23,000
127-483-00-6045	Chemical & Lab Supplies	47,982	59,935	90,000	60,000
127-483-00-6046	Other Supplies & Materials	1,702	4,321	2,000	2,000
127-483-00-6071	Pretreatment Evaluation Costs	40,014	38,748	35,000	25,000
127-483-00-6072	System Maintenance	113,952	121,038	100,000	120,000
127-483-00-6073	Water Poll. Connection Fee	6,395	0	6,500	6,500
127-483-00-6074	Contracts	49,196	73,457	65,000	65,000
127-483-00-6076	Construction & Maint. Equip.	1,604	219	1,000	1,000
127-483-00-6102	Bond Int-Srf Series 2000	159,703	143,528	133,000	115,000
127-483-00-6103	Bond Prin-Srf Series 2000	300,000	305,000	315,000	320,000
127-483-00-6104	Bond Fees-Srf Series 2000	15,845	14,515	16,000	15,000
127-483-00-6208	UV COPs - Interest	28,411	26,769	26,000	24,000
127-483-00-6209	UV COPs - Principal	80,000	85,000	85,000	90,000
127-483-00-6210	UV COPs - Fees	90	90	300	300
127-483-00-6212	Sewer Vac Truck Lease - Interest	0	0	4,200	4,500
127-483-00-6213	Sewer Vac Truck Lease - Principal	0	0	32,000	65,000
127-483-00-6214	Sewer Vac Truck Lease - Fees	0	0	3,500	500
127-483-00-6699	Inventory Usage/(Additions)	4,923	(31,442)	10,000	10,000
127-483-00-6800	Bad Debt Expense	9,324	10,504	15,000	12,000
127-483-00-6801	Pilot Expense	101,094	111,200	116,800	121,000
		1,401,020	#####	1,683,900	1,613,300
CAPITAL EXPENSES					
127-483-00-7001	I & I Improvements	430,086	0	0	0
127-483-00-7002	Main Extensions	6,788	27,300	50,000	50,000
127-483-00-7003	Capital System Maintenance	67,363	121,356	25,000	75,000
127-483-00-7601	Treatment Plant Equipment	0	0	385,000	0
127-483-00-7602	Sewer Monitoring Equipment	19,500	0	0	0
127-483-00-7604	Sludge Truck (Rebuild)	0	0	0	0
127-483-00-7605	Equipment - Skidsteer	0	0	0	35,000
127-483-00-7605	Equipment - Sludge Truck Rebuild (carry-over)	0	0	45,000	45,000
127-483-00-7605	Equipment - Fox Glen Lift Station Generator	0	0	0	25,000
127-483-00-7605	Equipment- Flow Meters (2)	0	0	330,000	0
127-483-00-7605	Equipment	61,946	0	0	0
127-483-00-7801	Facility Improvements - Screw Pumps (c/o 315,000)				380,000
		585,683	148,657	835,000	610,000
Net Revenues Less Expenses - Sewer Department					
		\$ (9,560)	\$ 66,441	\$ (690,300)	\$ (461,900)

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 ACTUAL</u>	<u>FY2015 AMENDED</u>	<u>FY2016 BUDGET</u>
<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>FY2013 ACTUAL</u>	<u>FY2014 BUDGET</u>	<u>FY2015 AMENDED</u>	<u>FY2015 BUDGET</u>
REVENUE		\$ 3,484	\$ 48,000	48,000	\$ 48,000
127-483-40-4301	Operating Fees	3,484	48,000	48,000	48,000
PERSONNEL EXPENSES					
127-483-40-5001	Salaries	0	0	27,000	28,000
127-483-40-5002	Overtime	0	0	1,000	300
127-483-40-5004	Payroll Tax	0	0	2,500	2,500
127-483-40-5005	Health & Retirement	0	0	10,000	11,000
		0	0	40,500	41,800
OPERATING EXPENSES					
127-483-40-6008	Engineering	8,546	0	0	0
127-483-40-6020	Equip. Repair & Maintenance	139	0	500	500
127-483-40-6022	Equipment (Non-capital)	180,443	10,053	0	0
127-483-40-6025	Power Purchased	0	849	1,000	1,000
127-483-40-6072	System Maintenance	10,022	1,412	2,000	2,000
127-483-40-6801	Pilot Expense	174	2,400	2,400	2,400
		199,324	14,714	5,900	5,900
Net Revenues Less Expenses - Intergovernmental Contracts		\$(195,841)	\$ 33,286	\$ 1,600	\$ 300
Total Fund - Net Revenues Less Expenses		<u>\$(205,400)</u>	<u>\$ 99,727</u>	<u>\$(688,700)</u>	<u>\$ (461,600)</u>

Approved Positions
Fiscal Year Ending September 30, 2016

Grade	Position	Dept	Type	# of Positions	Range	
A	Cook	Senior Center	Hourly	1	\$ 21,000	\$ 25,000
B	Recreation Programs Clerk	Parks	Hourly	1	\$ 22,000	\$ 27,000
B	Records Clerk	Police	Hourly	1	\$ 22,000	\$ 27,000
B	Secretary	Police	Hourly	1	\$ 22,000	\$ 27,000
B	Maintenance Worker	Civic Center	Hourly	1	\$ 22,000	\$ 27,000
C	Administrative Assistant	Finance	Hourly	1	\$ 25,000	\$ 31,000
C	Meter Services	Electric (Meter)	Hourly	4	\$ 25,000	\$ 31,000
C	Customer Service Technician	Utilities	Hourly	1	\$ 25,000	\$ 31,000
C	Parks Maintenance Specialist	Parks	Hourly	3	\$ 25,000	\$ 31,000
C	Permit Clerk	Public Works	Hourly	1	\$ 25,000	\$ 31,000
C	Head Cook	Senior Center	Hourly	1	\$ 25,000	\$ 31,000
C	Street Maintenance Specialist	Street	Hourly	7	\$ 25,000	\$ 31,000
C	Water/Sewer Maintenance Specialist	Water/Sewer	Hourly	7	\$ 25,000	\$ 31,000
C	Treatment Plant Operator	Sewer	Hourly	3	\$ 25,000	\$ 31,000
C	Maintenance Crew Leader	Civic Center	Hourly	1	\$ 25,000	\$ 31,000
D	Parks Work Release Supervisor	Parks	Hourly	2	\$ 26,000	\$ 33,000
D	Customer Service Supervisor	Civic Center	Hourly	1	\$ 26,000	\$ 33,000
D	Dispatcher	Police	Hourly	5	\$ 26,000	\$ 33,000
D	Deputy City Clerk	Administration	Hourly	1	\$ 26,000	\$ 33,000
D	Finance Clerk	Finance	Hourly	2	\$ 26,000	\$ 33,000
D	Librarian	Library	Hourly	2	\$ 26,000	\$ 33,000
D	Billing Clerk	Utility Office	Hourly	2	\$ 26,000	\$ 33,000
E	Mechanic	Maintenance	Hourly	3	\$ 28,000	\$ 36,000
E	Airport Operations Manager	Airport	Hourly	1	\$ 28,000	\$ 36,000
E	Civic Center Office Manager	Civic Center	Hourly	1	\$ 28,000	\$ 36,000
E	Street Maintenance Crew Leader	Street	Hourly	2	\$ 28,000	\$ 36,000
E	Assistant Treatment Plant Manager	Sewer	Hourly	2	\$ 28,000	\$ 36,000
E	Water/Sewer Maintenance Crew Leader	Water & Sewer	Hourly	2	\$ 28,000	\$ 36,000
E	Court Clerk	Court	Hourly	1	\$ 28,000	\$ 36,000
E	Building Inspector	Public Works	Hourly	2	\$ 28,000	\$ 36,000
E	Community Programs Coordinator	Civic Center	Hourly	1	\$ 28,000	\$ 36,000
E	Utility Office Supervisor	Utility Office	Hourly	1	\$ 28,000	\$ 36,000
F	Building Maintenance Supervisor	Maintenance	Hourly	1	\$ 30,000	\$ 39,000
F	Firefighter	Fire	Hourly	6	\$ 30,000	\$ 39,000
F	Police Officer	Police	Hourly	13	\$ 30,000	\$ 39,000
F	Apprentice Lineman	Electric	Hourly	4	\$ 30,000	\$ 39,000
F	Staff Accountant	Finance	Hourly	0	\$ 30,000	\$ 39,000
F	Dispatch Supervisor	Police	Hourly	1	\$ 30,000	\$ 39,000
G	Recreational Manager	Civic Center	Hourly	1	\$ 32,000	\$ 42,000
G	Civic Center Maintenance Foreman	Civic Center	Hourly	1	\$ 32,000	\$ 42,000
G	Meter Services Supervisor	Electric (Meter)	Hourly	1	\$ 32,000	\$ 42,000
G	Inventory Control Manager	Finance	Hourly	1	\$ 32,000	\$ 42,000
G	Parks Foreman	Parks	Hourly	1	\$ 32,000	\$ 42,000
G	Corporal/Detective	Police	Hourly	4	\$ 32,000	\$ 42,000
G	Facility Director	Senior Center	Hourly	1	\$ 32,000	\$ 42,000
G	Streets Foreman	Street	Hourly	1	\$ 32,000	\$ 42,000
G	Water/Sewer Construction Foreman	Water	Hourly	1	\$ 32,000	\$ 42,000
H	Development Services Coordinator	Public Works	Hourly	1	\$ 35,000	\$ 46,000
H	Treatment Plant Manager	Sewer	Hourly	2	\$ 35,000	\$ 46,000
I	Captain	Fire	Hourly	3	\$ 38,000	\$ 50,000
I	Sergeant/Detective Sergeant	Police	Hourly	5	\$ 38,000	\$ 50,000
I	Facility Maintenance Electrician	Electric	Hourly	1	\$ 38,000	\$ 50,000
I	Journeyman	Electric	Hourly	8	\$ 38,000	\$ 50,000
J	Lieutenant/ Lieutenant Detective	Police	Hourly	3	\$ 43,000	\$ 56,000
J	Line Foreman	Electric	Hourly	1	\$ 43,000	\$ 56,000
J	Maintenance Foreman	Maintenance	Hourly	1	\$ 43,000	\$ 56,000
K	Information Technology Administrator	Administration	Salary	1	\$ 40,000	\$ 60,000
L	Library Director	Library	Salary	1	\$ 45,000	\$ 65,000
L	Parks & Recreation Maintenance Director	Parks & Recreation	Salary	1	\$ 45,000	\$ 65,000
L	City Clerk/Human Resources Director	Administration	Salary	1	\$ 45,000	\$ 65,000
M	Fire Chief	Fire	Salary	1	\$ 50,000	\$ 75,000
M	Public Services Director	Civic Center	Salary	0	\$ 50,000	\$ 75,000
N	Finance Director	Administration	Salary	1	\$ 55,000	\$ 80,000
N	Police Chief	Police	Salary	1	\$ 55,000	\$ 80,000
N	Public Works Director	Public Works	Salary	1	\$ 55,000	\$ 80,000
O	City Administrator	Administration	Salary	1	\$ 80,000	\$ 115,000

136