2017 Line Item Budget

			Assumed Inflation	2%		Actual	Actual	Actual	Budget	Budget	
			Assumed Inflation	3%		2014	2015	5/31/2016	2016	2017	COMMENTS
FUND 101 GENERAL FUND											
Dept General Government (GENERAL)											
R	100-41000-31010	Current Ad Valorem Taxes				$ 433,214	$ 393,837	$ -	$ 642,194	$ 515,529	Input at end Placeholder for now (600,000 per KK)
R	100-41000-31900	Reimbursements				5,844	1,889	220	-	-	
R	100-41000-32000	Liquor Licenses				14,180	15,368	-	14,387	14,675	
R	100-41000-32075	Cable Franchise Fee				12,400	14,306	6,128	12,477	12,727	Midcontinent agreement
R	100-41000-32100	Business Licenses/Permits				-	150	-	-	-	No longer charge for business license
R	100-41000-33400	State Grants and Aids				453	879	-	462	471	PERA Portion
R	100-41000-33401	Local Government Aid				144,865	233,619	-	184,393	235,691	Per 2017 LGA 8/4/2016 certified amount
R	100-41000-34107	Assessment Search Fees				1,050	1,125	440	816	832	Search for outstanding expenses
R	100-41000-34109	Certification Fee				1,757	1,480	225	1,173	1,196	Delinquent utility/other tax roll certifications
R	100-41000-34953	CHARGE FOR SERVICE				345	-	-	300	-	Mowing and snow removal
R	100-41000-36100	Special Assessments				872	8,301	-	-	-	
R	100-41000-36280	Copies				18	56	-	12	12	
R	100-41000-39200	Operating Transfers				-	-	284,393	-	-	To Cover other funds
R	100-41110-31900	Reimbursements				-	265	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-41410-32090	Filing Fee				8	-	-	-	-	Generally less than $10
R	100-41410-33400	State Grants and Aids				-	-	-	-	-	
R	100-41800-34953	CHARGE FOR SERVICE				8,739	8,937	27	9,110	9,110	Mosquito Control Revenue
R	100-41800-36100	Special Assessments				339	482	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-41910-30010	Escrow Agreement Proceeds				-	-	-	-	-	
R	100-41910-32230	Sign Permit				250	250	25	408	416	difficult to regulate, not much activity currently due to small size of city.
R	100-41910-33401	Local Government Aid				20,400	20,400	-	-	-	
R	100-41910-34103	Zoning and Subdivision Fees				-	300	-	300	300	
R	100-41910-34104	Plan Check Fee				-	-	100	-	-	
R	100-41910-39321	Fines / Fees				150	72	75	153	156	COMBINE WITH OTHER FINES/FEES?
R	100-41911-31900	Reimbursements				165	-	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-42100-31010	Current Ad Valorem Taxes				170,946	176,029	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-42100-33400	State Grants and Aids				10,536	11,138	-	13,260	13,525	Various grants fire/police
R	100-42100-39321	Fines / Fees				5,533	7,056	2,728	4,284	4,370	COMBINE WITH OTHER FINES/FEES? (police tickets)
R	*100-42400-32210*	*Building Permits*				*14,043*	*28,489*	*3,920*	*10,101*	*10,185*	*Need to show the permit revenue, separate from expense. Should be a wash/equal to expe*
R	*100-42400-32215*	*Fence Permits*				*140*	*180*	*45*	*102*	-	*Why have this? (KMP)*
R	100-42400-32500	Inspections				-	150	-	-	-	No longer charge for inspections
R	100-42400-37190	State Surcharge				644	1,053	101	200	530	state fee for building permits
R	100-42500-32240	Animal Licenses				180	50	30	50	-	lifetime license
R	100-42500-39321	Fines / Fees				75	45	25	102	104	COMBINE WITH OTHER FINES/FEES? (fines for dogs)
R	100-43100-31010	Current Ad Valorem Taxes				125,951	70,382	-	-	-	Was used for tax settlement
R	100-43100-31900	Reimbursements				386	-	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-43100-36100	Special Assessments				7,527	-	-	8,160	8,323	tax settlements
R	100-43200-31900	Reimbursements				330	1,337	-	-	-	**Inactivate emailed joni 8.17.16**
R	100-45500-36230	Contributions and Donations				-	1,000	-	-	-	Lions/Nonprofit Revenue
R	100-49000-34950	Other Revenues				500	-	41	-	-	Old line for CD'CDARS accounts
R	100-49000-36210	Interest Earnings				20,088	6,829	43,174	4,080	4,162	Various Investments CD's etc
R	100-49100-36260	Refunds and Reimbursements				7,536	6,045	-	2,244	2,289	WC & LMCIT dividends
	Total Dept General Government (GENERAL)					1,012,040	1,012,332	342,360	909,278	835,123	
	TOTAL FUND 101 GENERAL FUND					$ 1,012,040	$ 1,012,332	$ 342,360	$ 909,278	$ 835,123	#
EXPENDITURES											
Dept 41000 General Government (GENERAL)											
E	100-41000-120	Reimbursement				$ 322	$ -	$ -	$ -	$ -	old line for reimbursing permit fees, remove?
E	100-41000-123	Operating Supplies				4,101	166	108	515	530	Various expenses city hall
E	100-41000-125	Cleaning Service-Uniform				3,827	3,518	1,425	4,120	4,244	City Hall cleaning
E	100-41000-126	Rental/Lease				1,562	1,682	718	3,090	3,183	Copier expenses/ split various funds check with joni

2017 Line Item Budget

			Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
			Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
E	100-41000-150		Software & Support		2,797	1,768	284	1,545	1,591	NowItConnects/computer programs/banyon/360
E	100-41000-180		Finance Charges		-	8	-	52	-	
E	100-41000-200		Office Supplies		1,746	1,716	913	1,803	1,857	various office materials, pen/paper/upgrades
E	100-41000-205		Taxes and Assessments		-	-	-	206	212	Doesn't appear anything's been coded here (AEM)?
E	100-41000-305		Contracted Services		10,887	60,081	21,979	3,090	3,183	NowITConnects/various contracted work
E	100-41000-307		Repair & Maintenance Charges		3,012	315	1,002	3,605	3,713	Various building maintenance, lights, plumbing, etc
E	100-41000-310		Other Professional Services		-	-	47	-	-	Could potentially remove this could be combined with 305
E	100-41000-321		Telephone		2,863	2,769	880	3,090	3,183	May need to evaluate with changes to set up (Frontier)
E	100-41000-322		Postage		2,128	1,059	245	2,472	2,546	Postage meter/toner
E	100-41000-323		Website		350	1,179	913	1,030	1,061	Annual 900, pictures/editing extra
E	100-41000-324		Internet		1,045	1,100	575	979	1,380	Contract Midco 115/month
E	100-41000-351		Legal Notices Publishing		842	1,064	804	1,545	1,591	tax notices, assessments (combine with 353?) Could just be publishing
E	100-41000-353		Ordinance Publication		365	63	706	721	743	ordinances/resolutions combine with 351
E	100-41000-382		Utilities		3,429	3,873	1,640	5,665	4,500	water,sewer,gas
E	100-41000-390		Donation		-	325	-	-	-	
E	100-41000-430		Miscellaneous		4,821	230	250	103	106	
E	100-41000-433		Dues and Subscriptions		2,344	3,367	16	1,952	2,000	LMC,web hosting, etc
E	100-41000-560		Furniture and Office Equip		479	-	-	515	-	
E	100-41000-596		Capital Outlay - Other Impvmts		67,903	1,542	-	3,900	-	
E	100-41000-599		Capital Outlay - Building		-	-	86	-	-	
			Total Dept 41000 General Government (GENERAL)		114,820	85,825	32,590	39,998	35,623	
	Dept 41100 City Administrator (GENERAL)									
E	100-41100-100		Wages and Salaries (GENERAL)		42,964	50,977	24,229	64,604	67,633	per payroll worksheet
E	100-41100-120		Reimbursement		720	225	250	600	600	cell phone reimbursement
E	100-41100-121		PERA		2,865	3,515	1,817	4,845	5,072	per payroll worksheet
E	100-41100-122		FICA		3,305	4,002	1,854	4,942	5,174	per payroll worksheet
E	100-41100-131		Employer Paid Health		3,624	4,260	1,704	10,236	16,208	per payroll worksheet
E	100-41100-134		Employee Paid Life		159	-	-	-	-	
E	100-41100-208		Training and Instruction		865	4,982	695	2,000	2,000	LMC,MCFOA,Regional
E	100-41100-331		Travel Expenses		43	206	465	600	600	LMC,MCFOA,Regional
E	100-41100-433		Dues and Subscriptions		-	100	-	98	100	LMC,MCFOA,Regional split w/clerks
			Total Dept 41100 City Administrator (GENERAL)		54,545	68,267	31,014	87,926	97,387	
	Dept 41110 Council									
E	100-41110-100		Wages and Salaries (GENERAL)		10,689	9,010	2,455	10,320	10,320	per payroll worksheet
E	100-41110-120		Reimbursement		180	960	-	989	1,019	
E	100-41110-122		FICA		818	689	160	789	789	per payroll worksheet
E	100-41110-208		Training and Instruction		475	790	528	1,030	2,000	LMC annual meeting, other LMC events
E	100-41110-331		Travel Expenses		-	-	-	515	530	
			Total Dept 41110 Council		12,162	11,449	3,143	13,643	14,658	-
	Dept 41300 Mayor (GENERAL)									
E	100-41300-100		Wages and Salaries (GENERAL)		$ 4,260	$ 4,035	$ 975	$ 5,280	$ 5,280	per payroll worksheet
E	100-41300-120		Reimbursement		539	614	133	494	509	
E	100-41300-122		FICA		326	309	75	404	404	per payroll worksheet
E	100-41300-208		Training and Instruction		-	-	170	515	530	LMC/Mayors Assc.
E	100-41300-331		Travel Expenses		-	-	-	515	530	
E	100-41300-433		Dues and Subscriptions		230	200	-	206	212	LMC/Mayors Assc.
			Total Dept 41300 Mayor		5,354	5,158	1,352	7,414	7,465	
	Dept 41400 City Clerk									

2017 Line Item Budget

			Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
			Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
E	100-41400-101		Full-Time Employees Regular		28,889	41,139	17,997	32,338	34,263	per payroll worksheet
E	100-41400-102		Full-Time Employees Overtime		1,257	184	34	19,968	-	per payroll worksheet
E	100-41400-103		Part-Time Employees		13,526	15,552	6,110	-	21,750	per payroll worksheet
E	100-41400-120		Reimbursement		-	200	290	38	600	cell phone reimbursement
E	100-41400-121		PERA		2,773	3,926	1,600	3,923	4,201	per payroll worksheet
E	100-41400-122		FICA		3,217	3,995	1,841	4,001	4,285	per payroll worksheet
E	100-41400-131		Employer Paid Health		5,779	15,719	7,933	6,161	8,437	per payroll worksheet
E	100-41400-134		Employee Paid Life		797	1,039	523	-	-	
E	100-41400-208		Training and Instruction		-	248	30	1,000	500	Admin/Dep Clerk
E	100-41400-433		Dues and Subscriptions		-	225	-	72	100	LMC/MCFOA/Regional
	Total Dept 41400 City Clerk				56,238	82,227	36,358	67,501	74,137	
EXPENDITURES - CONTINUED										
	Dept 41410 Elections									
E	100-41410-111		Other Wages		3,403	-	-	4,000	-	per payroll worksheet
E	100-41410-120		Reimbursement		-	50	-	-	-	
E	100-41410-121		PERA		-	336	-	-	-	per payroll worksheet
E	100-41410-122		FICA		-	342	-	-	-	per payroll worksheet
E	100-41410-123		Operating Supplies		140	-	-	300	-	
E	100-41410-200		Office Supplies		55	-	-	50	-	
E	100-41410-307		Repair & Maintenance Charges		195	195	195	200	-	
E	100-41410-331		Travel Expenses		539	-	-	600	-	
E	100-41410-351		Legal Notices Publishing		452	-	-	550	-	
	Total Dept 41410 Elections				4,783	923	195	5,700	-	-
	Dept 41500 Finance Director									
E	100-41500-121		PERA		3	-	-	-	-	per payroll worksheet
E	100-41500-122		FICA		3	-	-	-		per payroll worksheet
E	100-41500-131		Employer Paid Health		19	-	-	-	-	per payroll worksheet
E	100-41500-305		Contracted Services		-	-	-	38,934	39,336	AEM Contract
	Total Dept 41500 Finance Director				25	-	-	38,934	39,336	
	Dept 41530 Accounting/Auditing									
E	100-41530-308		Auditor Fees		$ 23,000	$ 23,125	$ 23,250	$ 23,750	$ 24,400	New Contract signed 8-1-16
	Total Dept 41530 Accounting/Auditing				23,000	23,125	23,250	23,750	24,400	
	Dept 41420 Assessor Services									
E	100-41420-344		ASSESSOR		8,954	8,877	9,603	9,785	10,000	County hosts Open Book City no longer does,Ken assessor
	Total Dept 41550 Assessor Services				8,954	8,877	9,603	9,785	10,000	-
	Dept 41600 Legal Services									
E	100-41600-304		Legal Fees		6,521	6,584	6,726	10,000	10,000	Potential contract for 10k/year?
										Retainer? 6-10k
	Total Dept 41600 Legal Services				6,521	6,584	6,726	10,000	10,000	
	Dept 41700 Engineering Services									
E	100-41700-303		Engineering Fees		14,155	28,294	160	8,240	8,487	
	Total Dept 41700 Engineering Services				14,155	28,294	160	8,240	8,487	
	Dept 41800 Mosquito Control									

2017 Line Item Budget

		Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
		Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
E	100-41800-305	Contracted Services		7,900	9,000	3,028	9,270	9,270	contract is same as 2016
	Total Dept 41800 Mosquito Control			7,900	9,000	3,028	9,270	9,270	
Dept 41910 Planning and Zoning									
E	100-41910-100	Wages and Salaries (GENERAL)		420	380	-	500	-	per payroll worksheet
E	100-41910-101	Full-Time Employees Regular		1,356	-	-	-	-	per payroll worksheet
E	100-41910-121	PERA		98	-	-	-	-	per payroll worksheet
E	100-41910-122	FICA		130	29	-	38	-	per payroll worksheet
E	100-41910-311	Recording Fee		46	-	-	-	-	
E	*100-41910-351*	*Legal Notices Publishing*		-	*134*	-	*258*	*700*	*combine with 353*
E	*100-41910-353*	*Ordinance Publication*		-	-	-	*515*	-	*combine with 351*
	Total Dept 41910 Planning and Zoning			2,050	543	-	1,311	700	
Dept 41911 Joint Planning									
E	100-41911-100	Wages and Salaries (GENERAL)		280	-	-	300	300	per payroll worksheet
E	100-41911-120	Reimbursement		60	-	-	-	-	
E	100-41911-122	FICA		-	-	-	23	-	per payroll worksheet
E	100-41911-313	City Planner Fees		-	-	-	247	254	
	Total Dept 41911 Joint Planning			340	-	-	570	554	
Dept 41920 City Planner									
E	100-41920-313	City Planner Fees		17,000	7,956	7,949	10,000	10,000	Landform
	Total Dept 41920 City Planner			17,000	7,956	7,949	10,000	10,000	
Dept 42100 Police Services									
E	100-42100-305	Contracted Services		182,500	193,793	84,132	195,640	202,940	per contract expires 2017 October
E	100-42100-906	Contractual Reimb Fine/Fee		4,812	7,616	2,236	4,326	4,456	
	Total Dept 42100 Police Services			187,312	201,408	86,368	199,966	207,396	
Dept 42400 Building Inspection									
E	100-42400-101	Full-Time Employees Regular		$ 311	$ -	$ -	$ -	$ -	per payroll worksheet
E	100-42400-121	PERA		23	-	-	-	-	per payroll worksheet
E	100-42400-122	FICA		22	-	-	-	-	per payroll worksheet
E	100-42400-305	Contracted Services		6,232	8,789	3,769	9,888	10,185	Dave Barsody
E	100-42400-410	State Building Surcharge		321	863	459	515	530	state charges for permits
	Total Dept 42400 Building Inspection			6,909	9,653	4,228	10,403	10,715	
EXPENDITURES - CONTINUED									
Dept 42500 Animal Control									
E	100-42500-101	Full-Time Employees Regular		122	289	55	-	-	per payroll worksheet
E	100-42500-121	PERA		9	22	4	-	-	- per payroll worksheet
E	100-42500-122	FICA		9	22	4	-	-	per payroll worksheet
E	100-42500-123	Operating Supplies		-	-	-	100	100	food/waste/water etc
E	100-42500-305	Contracted Services		-	-	-	250	250	charged per day at shelter
	Total Dept 42500 Animal Control			140	332	63	350	350	
Dept 43100 Streets									
E	100-43100-101	Full-Time Employees Regular		17,454	8,423	1,868	22,486	19,632	per payroll worksheet
E	100-43100-102	Full-Time Employees Overtime		5,886	1,633	78	-	-	per payroll worksheet
E	100-43100-103	Part-Time Employees		4,864	4,963	1,355	5,647	26,302	per payroll worksheet
E	100-43100-120	Reimbursement		225	-	3,157	-	-	

2017 Line Item Budget

		Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
		Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
E	100-43100-121	PERA		1,977	925	248	2,110	3,445	per payroll worksheet
E	100-43100-122	FICA		2,142	2,255	252	2,152	3,514	per payroll worksheet
E	100-43100-123	Operating Supplies		11,379	159	8	5,000	10,000	salt n sand cutting blades
E	100-43100-125	Cleaning Service-Uniform		-	218	100	-	-	
E	100-43100-131	Employer Paid Health		-	-	1,154	5,688	7,858	per payroll worksheet
E	100-43100-135	Physicals / Drug Testing		188	366	53	300	300	required DOT testing
E	100-43100-137	Signs & Sign Materials		-	-	-	1,000	500	minor sign upgrades
E	100-43100-150	Software & Support		76	120	-	150	150	Banyon split
E	100-43100-200	Office Supplies		142	71	16	100	100	copier/checks split
E	100-43100-212	Motor Fuels		9,749	1,755	203	5,000	5,000	
E	100-43100-240	Small Tools and Minor Equip		-	175	-	-	-	
E	100-43100-305	Contracted Services		3,277	2,240	233	1,000	500	bucket lift
E	100-43100-307	Repair & Maintenance Charges		4,799	1,598	4,446	3,000	2,000	
E	100-43100-322	Postage		97	123	33	150	150	
E	100-43100-325	Crack Filling		-	-	-	12,000	10,000	Hubert,cedar south, city hall
E	100-43100-326	Overlay		-	-	-	-	18,000	CIP Item?
E	100-43100-327	Street Patching & Sweeping		2,539	3,525	406	5,000	5,000	
E	100-43100-382	Utilities		18,890	21,330	10,108	24,000	23,000	
E	100-43100-591	Capital Outlay - Streets & Cur		74,596	-	4,900	110,000	-	Per 5 Year Plan - $150K to Fund 430 Capital Fund
E	100-43100-596	Capital Outlay - Other Impvmts		-	113,253	53,921	-	-	
E	100-43100-597	Capital Outlay - Vehicles		74,612	-	-	-		
E	100-43100-598	Capital Outlay - Equipment		-	135,284	2,627	-	-	
	Total Dept 43100 Streets			232,892	298,416	85,165	204,783	135,451	
	Dept 43200 Maintenance								
E	100-43200-101	Full-Time Employees Regular		$ 24,260	$ 54,074	$ 38,431	$ 40,507	$ 39,185	per payroll worksheet
E	100-43200-103	Part-Time Employees		1,317	971	198	1,255	1,332	per payroll worksheet
E	100-43200-120	Reimbursement		950	1,328	280	1,030	1,061	cell phones
E	100-43200-121	PERA		1,938	3,605	2,467	3,132	3,039	per payroll worksheet
E	100-43200-122	FICA		2,060	4,310	2,944	3,195	3,100	per payroll worksheet
E	100-43200-123	Operating Supplies		8,745	7,223	2,098	9,500	9,000	
E	100-43200-125	Cleaning Service-Uniform		2,477	3,103	1,408	3,750	S	Review Gk Split
E	100-43200-131	Employer Paid Health		11,853	18,261	8,385	5,688	8,522	per payroll worksheet
E	100-43200-134	Employee Paid Life		772	1,835	904	-	-	
E	100-43200-150	Software & Support		216	366	-	350	350	Banyon
E	100-43200-152	Worker s Comp Insurance		6,787	6,641	-	10,164	7,200	check with Tony
E	100-43200-181	License Fees		-	-	-	100	-	Remove and include fees in operating
E	100-43200-200	Office Supplies		182	527	99	200	200	Copier expense
E	100-43200-208	Training and Instruction		1,033	960	1,165	1,000	1,000	management/OSHA
E	100-43200-212	Motor Fuels		2,582	2,551	243	3,200	3,200	
E	100-43200-240	Small Tools and Minor Equip		-	600	-	500	500	
E	100-43200-305	Contracted Services		-	-	58	1,000	500	
E	100-43200-307	Repair & Maintenance Charges		2,391	469	518	2,000	1,000	
E	100-43200-321	Telephone		2,775	2,523	986	2,500	2,500	Review Frontier set up
E	100-43200-322	Postage		97	123	33	150	150	
E	100-43200-331	Travel Expenses		-	-	-	80	-	
E	100-43200-382	Utilities		6,775	2,086	2,781	8,500	4,250	Solar discounts
E	100-43200-383	Sanitation		440	480	200	500	480	If rate stays the same
E	100-43200-384	Bottled Water		337	451	126	375	375	Culligan
E	100-43200-433	Dues and Subscriptions		-	-	-	75	-	
E	100-43200-560	Furniture and Office Equip		-	907	-	100	-	
E	100-43200-599	Capital Outlay - Building		95,685	40,397	-	-	-	
	Total Dept 43200 Maintenance			173,671	153,790	63,324	98,851	86,943	

2017 Line Item Budget

		Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
		Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
Dept 43210 Equipment Maintenance									
E	100-43210-101	Full-Time Employees Regular		10,328	10,958	550	-	-	per payroll worksheet
E	100-43210-103	Part-Time Employees		580	357	-	-	-	per payroll worksheet
E	100-43210-121	PERA		779	849	41	-	-	per payroll worksheet
E	100-43210-307	Repair & Maintenance Charges		143	393	-	-	-	
E	100-43210-414	02 Sterling Plow Truck		-	2,238	16	500	500	
E	100-43210-415	2004 CHEV		112	75	16	500	500	
E	100-43210-416	94 Dodge 1 Ton		595	36	16	500	500	
E	100-43210-417	99 International Dump		1,333	1,975	16	500	500	
E	100-43210-418	05 Dodge 1/2 Ton		663	183	583	500	500	
E	100-43210-419	08 Dodge 1 Ton		2,019	454	152	500	500	
E	100-43210-420	401 John Deere		342	1,453	-	500	500	
E	100-43210-421	Caterpillar Loader		929	114	136	500	500	
E	100-43210-422	Caterpillar Skid Steer		129	603	12	500	500	
E	100-43210-423	Brush Clipper		2,563	53	87	500	500	
E	100-43210-424	Dura Patcher		29	-	-	500	500	
	Total Dept 43210 Equipment Maintenance			21,373	20,599	1,668	5,500	5,500	
Dept 45200 Libraries									
E	100-45200-390	Donation		$ 22,482	$ 25,289	$ -	$ 25,795	$ 24,521	Transfer to open year property tax allocation (Fund 800 expenditure amount, less other rev
	Total Dept 45200 Libraries			22,482	25,289	-	25,795	24,521	
Dept 45500 CAB									
E	100-45500-123	Operating Supplies		-	-	-	103	-	
E	100-45500-430	Miscellaneous		-	-	-	103	-	
E	100-45500-903	Community Events		827	5,075	490	3,090	1,000	Porta/Potties other promotion
	Total Dept 45500 Community Events			827	5,075	490	3,296	1,000	
EXPENDITURES - CONTINUED									
Dept 49000 Misc									
E	100-49000-182	Bank Fees		1,048	594	169	515	530	
E	100-49000-720	Operating Transfers		-	-	284,393	-	-	
	Total Dept 49000 Misc			1,048	594	284,562	515	530	-
Dept 49100 Insurance									Review with Tony
E	100-49100-152	Worker s Comp Insurance		1,508	1,467	-	1,767	1,500	Review with Tony
E	100-49100-361	General Liability Ins		6,897	10,413	-	12,113	11,000	Review with Tony
E	100-49100-362	Property Ins		5,875	4,301	-	9,734	6,000	Review with Tony
E	100-49100-363	Automotive Ins		2,031	1,911	-	2,163	2,200	Review with Tony
	Total Dept 49100 Insurance			16,311	18,092	-	25,777	20,700	-
	TOTAL FUND 101 GENERAL FUND			990,809	1,071,476	681,237	909,278	835,123	
NET REVENUE OVER EXPENSE				$ 21,231	$ (59,143)	$ (338,876)	$ 0	$ -	
FUND 230 FIRE PROTECTION									
R	230-42200-36230	Contributions and Donations		11,300	600	50	510	520	
R	230-42200-31010	Current Ad Valorem Taxes		105,461	41,319	-	64,396	85,316	Tax settlement

2017 Line Item Budget

			Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
			Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
	R	230-42200-34959	Fire Contracts - CW Twnshp		58,480	58,668	-	59,188	59,412	contract formulas
	R	230-42200-34958	Fire Contracts - Lynden Twnshp		58,882	59,291	-	58,985	58,556	contract formulas
	R	230-42200-36210	Interest Earnings		752	446	-	408	416	
	R	230-42200-36200	Miscellaneous Revenues		1,250	-	25	2,240	-	Donated monies/charges for service
	R	230-42200-33404	MN State FireRelief 2% Aid		20,887	21,618	-	20,000	20,000	
	R	230-42200-33405	MN State FireRelief Supp Aid		6,370	5,289	-	2,040	5,000	
	R	230-42200-36260	Refunds and Reimbursements		20,853	1,881	3,578	2,063	2,104	Training and WC reimbursements
	R	230-42200-39101	Sales of Fixed Assets/Equip		-	4,522	-	-	-	
	R	230-42200-34956	Service Billings - FIRE		-	3,975	-	-	-	charges for responding to calls
	R	230-42200-33400	State Grants and Aids		1,915	5,381	980	1,020	1,040	
		Total Revenues 230 Fire Protection			286,151	202,990	4,633	210,850	232,364	
	E	230-42200-100	Wages and Salaries (GENERAL)		$ 46,836	$ 43,731	$ 10,163	$ 6,000	$ 50,000	per payroll worksheet
	E	230-42200-101	Full-Time Employees Regular		1,029	1,940	546	44,000	-	This line is not going to be used per KK 7.22.16 will be rolled into 100wages exp
	E	230-42200-120	Reimbursement		3,075	2,454	524	2,266	-	This line is not going to be used per KK 7.22.16 will be rolled into 100wages exp
	E	230-42200-121	PERA		109	140	43	-	-	per payroll worksheet
	E	230-42200-122	FICA		3,653	1,914	822	3,825	3,825	per payroll worksheet
	E	230-42200-123	Operating Supplies		4,359	5,261	3,480	11,330	20,000	combining 123 & 245 into Operating Equipment/Supplies into one line item for 2017; $20k
	E	230-42200-124	Fire Relief		12,232	9,500	10,000	10,300	10,609	
	E	230-42200-125	Cleaning Service-Uniform		211	631	455	750	2,000	
	E	230-42200-129	MN State Fire Relief 2% Aid		1,317	20,887	21,618	20,000	20,000	
	E	230-42200-130	MN State Fire Relief Supp Aid		5,909	5,053	5,289	-	5,000	
	E	230-42200-135	Physicals / Drug Testing		-	2,383	-	1,648	1,697	check with keller
	E	230-42200-150	Software & Support		129	240	-	555	500	Banyon
	E	230-42200-152	Worker s Comp Insurance		7,823	7,655	-	10,164	10,672	
	E	230-42200-200	Office Supplies		292	442	105	600	500	Pens/Paper/ink/copier
	E	230-42200-206	Fire Prevention		1,169	302	-	1,100	-	
	E	230-42200-208	Training and Instruction		2,375	11,772	2,990	7,850	8,000	
	E	230-42200-209	Medical Training		1,500	-	827	3,600	4,000	
	E	230-42200-212	Motor Fuels		3,805	2,855	471	4,100	4,100	
	E	230-42200-230	Repairs & Maint - Bldg		602	-	-	2,060	15,000	Combining 230,232 & 307 into one line item for 2017
	E	230-42200-232	Repairs & Maint - Electr/Equip		404	5,833	4,461	2,704	-	Combining 230,232 & 307 into one line item for 2017
	E	230-42200-245	Medical Supplies		3,363	5,303	-	2,200	-	DO NOT USE THIS ACCOUNT IN FUTURE
	E	230-42200-307	Repair & Maintenance Charges		8,315	6,690	3,184	14,000	-	Combining 230,232 & 307 into one line item for 2017
	E	230-42200-321	Telephone		780	765	382	800	500	Review new Frontier
	E	230-42200-322	Postage		97	164	33	100	100	
	E	230-42200-362	Property Ins		1,098	221	-	1,155	250	Talk to Tony
	E	230-42200-363	Automotive Ins		5,478	5,565	-	8,240	6,000	Talk to Tony
	E	230-42200-382	Utilities		4,118	3,135	1,640	5,150	4,200	Xcel
	E	230-42200-430	Miscellaneous		-	11	-	-	-	
	E	230-42200-433	Dues and Subscriptions		703	1,798	400	824	1,200	Certifications
	E	230-42200-530	Improvements Other Than Bldgs		105	-	-	-	-	Remove?
	E	230-42200-550	Motor Vehicles		-	-	128	-	-	
	E	230-42200-560	Furniture and Office Equip		92	-	-	515	250	
	E	230-42200-565	Operating Equipment		8,307	5,030	10,482	5,150	5,305	Capital Expense line rename to outlay
	E	230-42200-598	Capital Outlay - Equipment		13,435	253,636	-	-	20,000	Per Kevin 8.8.2016
	E	230-42200-599	Capital Outlay - Building		5,000	-	-	-		
	E	230-42200-720	Operating Transfers		73,425	63,010	-	39,864	38,656	Transfer out to Fund 309 for Fire Equipment Certificates 2009A
	E	230-42210-103	Part-Time Employees		-	700	-	-	-	This line is not going to be used per KK 7.22.16 will be rolled into 100wages exp
	E	230-42210-122	FICA		-	54	-	-	-	This line is not going to be used per KK 7.22.16 will be rolled into 100wages exp
		Total Expenses 230 Fire Protection			221,147	469,074	78,041	210,850	232,364	
		TOTAL FUND 230 FIRE PROTECTION			$ 65,004	$ (266,084)	$ (73,408)	$ -	$ -	-

2017 Line Item Budget

			Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
			Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
FUND 240 PARKS										
R	240-45300-36230	Contributions and Donations			$ 1,250	$ 50,010	$ -	$ -	$ -	
R	240-45320-36230	Contributions and Donations			-	500	-	-	-	Could remove we don't need 3 lines for this
R	240-45340-36230	Contributions and Donations			3,000	-	-	-	-	Could remove we don't need 3 lines for this
R	240-45300-31010	Current Ad Valorem Taxes			50,879	66,684	53	51,531	51,156	
R	240-45300-36210	Interest Earnings			318	(12)	-	51	52	
R	240-45300-34800	Lease Agreement Proceeds			1,910	1,967	2,026	2,065	9,125	midco(2126),rugby(1000),lions (6000)
R	240-45300-36260	Refunds and Reimbursements			300	395	300	-	-	Don't need two lines
R	240-45320-36260	Refunds and Reimbursements			1,193	1,100	746	-	-	Don't need two lines
R	240-45300-39323	Rental/Lease Agreement			298	50	279	1,632	1,665	Park Rentals City wide, pavilion/open space/ball field
R	240-45320-39323	Rental/Lease Agreement			1,225	1,250	572	-	-	Only need one of these lines previously used to show rentals at different parks
	Total Revenues 240 Parks				$ 60,373	$ 121,943	$ 3,976	$ 55,279	$ 61,998	
E	240-45300-101	Full-Time Employees Regular			13,506	11,660	1,998	-	- -	per payroll worksheet
E	240-45300-103	Part-Time Employees			9,382	8,395	893	15,450	16,430	per payroll worksheet
E	240-45300-120	Reimbursement			200	100	100	-	-	Damage deposit reimbursement
E	240-45300-121	PERA			1,455	1,192	217	424	450	per payroll worksheet
E	240-45300-122	FICA			1,743	1,526	220	1,182	1,257	per payroll worksheet
E	240-45300-123	Operating Supplies			1,470	2,308	501	1,750	2,500	
E	240-45300-125	Cleaning Service-Uniform			525	525	-	700	700	Cleaning of building
E	240-45300-150	Software & Support			112	212	-	132	100	Banyon
E	240-45300-152	Worker s Comp Insurance			1,253	1,226	-	1,363	1,300	check with Tony
E	240-45300-200	Office Supplies			206	62	16	103	100	Copier split
E	240-45300-212	Motor Fuels			405	567	25	1,000	1,000	
E	240-45300-305	Contracted Services			4,795	3,279	1,359	1,000	1,200	Weed control/porta potties
E	240-45300-307	Repair & Maintenance Charges			7,573	4,692	143	2,000	2,500	
E	240-45300-321	Telephone			8	-	-	-	-	Could probably remove
E	240-45300-322	Postage			97	123	33	100	-	Portion from city office for mailing
E	240-45300-340	Advertising			-	-	-	200	200	
E	240-45300-345	Sales and Use Tax			139	-	3	100	-	was used for park rental tax previously
E	240-45300-362	Property Ins			9,149	11,362	-	7,300	12,000	check with Tony
E	240-45300-382	Utilities			1,463	1,686	223	1,400	6,000	Could increase if new lights installed in parks
E	240-45300-383	Sanitation			2,195	809	493	1,200	1,300	For additional restrooms if necessary/Lions
E	240-45300-530	Improvements Other Than Bldgs			475	439	-	5,000	5,000	Add Archery
E	240-45300-596	Capital Outlay - Other Impvmts			11,780	-	-	-	-	
E	240-45300-598	Capital Outlay - Equipment			15,400	83,821	2,627	-	-	
E	240-45300-599	Capital Outlay - Building			-	1,137	-	-	-	
E	240-45300-906	Contractual Reimb Fine/Fee			700	100	100	-	-	This is the same as 120 so remove?
E	240-45320-101	Full-Time Employees Regular			3,505	6,819	275	-	-	Duplicate Line
E	240-45320-103	Part-Time Employees			21	-	-	-	-	Duplicate Line
E	240-45320-121	PERA			255	511	21	-	-	Can these be incorporated into 121 and 122?
E	240-45320-122	FICA			266	517	21	-	-	Can these be incorporated into 121 and 122?
E	240-45320-123	Operating Supplies			327	68	-	500	-	Duplicate line
E	240-45320-125	Cleaning Service-Uniform			302	300	175	650	-	Duplicate line
E	240-45320-126	Rental/Lease			36	-	-	-	-	previously used for rental of tables could be incorporated to 123? Potentially remove?
E	240-45320-305	Contracted Services			100	-	18	-	-	Duplicate Line
E	240-45320-307	Repair & Maintenance Charges			722	1,998	7	500	-	Duplicate Line
E	240-45320-362	Property Ins			$ -	$ -	$ -	$ 4,725	$ 4,961	Duplicate Line 362
E	240-45320-382	Utilities			3,355	3,542	1,721	4,000	-	Duplicate Line 382
E	240-45320-383	Sanitation			353	374	161	400	-	Duplicate Line 383 was used for Lions
E	240-45320-560	Furniture and Office Equip			3,448	-	-	4,000	5,000	Mainly for Lions Building
E	240-45320-906	Contractual Reimb Fine/Fee			400	993	450	-	-	
E	240-45340-101	Full-Time Employees Regular			608	977	275	-	-	We already have a set of these remove?
E	240-45340-103	Part-Time Employees			59	-	-	-	-	We already have a set of these remove?

2017 Line Item Budget

		Assumed Inflation	2%	Actual	Actual	Actual	Budget	Budget	
		Assumed Inflation	3%	2014	2015	5/31/2016	2016	2017	COMMENTS
E	240-45340-121	PERA		48	73	21	-	-	We already have a set of these remove?
E	240-45340-122	FICA		51	74	21	-	-	We already have a set of these remove?
E	240-45340-123	Operating Supplies		100	-	-	100	-	Duplicate Line
E	240-45340-304	Legal Fees		620	-	-	-	-	
E	240-45340-305	Contracted Services		2,591	-	-	-	-	Duplicate Line
	Total Expenses 240 Parks			101,198	151,466	12,115	55,279	61,998	
	TOTAL FUND 240 Parks			$ (40,825)	$ (29,523)	$ (8,138)	$ 0	$ -	
FUND 250 EDA									
R	250-41200-31010	Current Ad Valorem Taxes		$ 21,031	$ 22,067	$ -	$ 26,815	$ 28,406	
R	250-41200-32090	Filing Fee		-	-	-	41	42	
R	250-41200-33401	Local Government Aid		27,600	27,600	-	25,000	-	
R	250-41200-36210	Interest Earnings		70	103	-	102	104	
R	250-41200-37310	Penalties		11	-	-	31	32	
R	250-41200-39350	EDA Loan Pmts		2,618	2,407	376	2,762	-	No Loans out
	Total Revenue 250 EDA			51,331	52,176	376	54,751	28,584	
E	250-41200-100	Wages and Salaries (GENERAL)		2,577	700	-	1,200	-	per payroll worksheet
E	250-41200-121	PERA		125	-	-	-	-	per payroll worksheet
E	250-41200-122	FICA		197	54	-	92	-	per payroll worksheet
E	250-41200-150	Software & Support		49	146	-	-	-	
E	250-41200-182	Bank Fees		36	74	15	37	38	
E	250-41200-200	Office Supplies		30	30	-	52	-	
E	250-41200-208	Training and Instruction		30	-	-	-	-	
E	250-41200-305	Contracted Services		27,901	2,300	2,354	10,000	5,000	
E	250-41200-306	Building Incentive Program		-	30,000	-	-	-	See 720
E	250-41200-310	Other Professional Services		500	122	-	103	-	
E	250-41200-323	Website		-	-	-	150	-	
E	250-41200-331	Travel Expenses		-	-	-	52	-	
E	250-41200-340	Advertising/Marketing		541	430	-	4,000	-	
E	250-41200-430	Miscellaneous		1,616	1,604	-	100	-	
E	250-41200-433	Dues and Subscriptions		2,701	(374)	-	1,240	800	WCEDP
E	250-41200-650	Loan Fund Distribution		2,500	3,000	-	7,725	-	Lease Rebate program 3k per business
E	250-41200-720	Operating Transfers		-	-	-	30,000	22,746	Depends on WAC/SAC fee for incentive
	Total Expense 250 EDA			38,803	38,085	2,369	54,751	28,584	
	TOTAL FUND 250 EDA			$ 12,528	$ 14,092	$ (1,992)	$ -	$ -	
FUND 270 Local Option Tax									
R	270-41000-31310	Local Sales Tax		$ 199,284	$ 218,869	$ 88,460	$ 183,600	$ 187,272	
R	270-41000-31850	Excise Tax		-	-	60	-	-	
R	270-41000-36210	Interest Earnings		4,274	2,370	-	4,080	4,162	
	Total Revenue 270 Local Option Tax			203,558	221,239	88,520	187,680	191,434	
E	270-41000-179	Administrative Fees		5,567	13,305	2,700	7,210	7,426	
E	270-41000-305	Contracted Services		-	15,645	-	-	-	
E	270-41000-596	Capital Outlay - Other Impvmts		1,427	155,072	-	-	-	
	Total Expense 270 Local Option Tax			6,994	184,022	2,700	7,210	7,426	

2017 Line Item Budget

					Actual	Actual	Actual	Budget	Budget	
		Assumed Inflation	2%							
		Assumed Inflation	3%		2014	2015	5/31/2016	2016	2017	COMMENTS
	TOTAL FUND 270 Local Option Tax				$ 196,564	$ 37,216	$ 85,820	$ 180,470	$ 184,008	
FUND 306 GO IMP BOND 2006-REF 2012										
R	306-47000-31010	Current Ad Valorem Taxes			$ 108,807	$ 148,580	$ -	$ 63,000	$ 63,000	12/31/15 cash balance - 355,303
R	306-47000-36100	Special Assessments			50,484	55,405	14,389	30,926	36,100	12/31/15 remaining balance on assessments receivable - 36100.89
R	306-47000-36210	Interest Earnings			1,331	314	-	-	-	32104 - 18411.52
	Total Revenue 306 GO Imp bond 2006-Ref 2012				$ 160,623	$ 204,298	$ 14,389	$ 93,926	$ 99,100	
E	306-47000-600	Debt Srv Principal			215,000	175,000	185,000	185,000	130,000	Final principal payment in 2022 45000
E	306-47000-610	Interest			10,670	8,720	3,923	6,920	5,183	Final interest payment in 2022 517.50
E	306-47000-620	Fiscal Agent s Fees			495	495	495	-	-	
	Total Expense 306 GO Imp bond 2006-Ref 2012				226,165	184,215	189,418	191,920	135,183	
	TOTAL FUND 306 GO IMPR BOND 2006-REF 2012				$ (65,542)	$ 20,083	$ (175,029)	$ (97,994)	$ (36,083)	
FUND 309 GO EQUIP CERTIFICATES 2009										
R	309-47000-36210	Interest Earnings			9	1	-	-	-	
R	309-47000-39200	Operating Transfers			38,425	40,966	-	39,864	38,656	
	Total Revenue 309 GO Equip Cert 2009				38,434	40,967	-	39,864	38,656	
E	309-47000-600	Debt Srv Principal			30,000	35,000	35,000	35,000	35,000	Per Debt Schedule
E	309-47000-610	Interest			6,990	5,966	2,708	4,864	3,656	Per Debt Schedule
	Total Expense 309 GO Equip Cert 2009				36,990	40,966	37,708	39,864	38,656	
	TOTAL FUND 309 Go Equip cert 2009				$ 1,444	$ 1	$ (37,708)	$ -	$ (0)	
FUND 315 BOND PROCEEDS										
R	315-47000-31010	Taxes			$ -	$ -	$ -	$ 108,125	$ 106,444	
R	315-47000-36100	Special Assessments			-	-	-	39,899	38,902	12/31/15 Balance on SPASM Project #36104-0 = $359,600.35
R	315-47000-39320	Premiums on Debt Sold			-	-	-	56,962	-	
	Total Revenue 315 BOND PROCEEDS				-	-	-	204,986	145,346	
E	315-47000-720	Operating Transfers			-	-	-	-	-	
E	315-47000-600	Debt Srv Principal			-	-	-	120,000	84,000	70% of payment is governments, rest is water
E	315-47000-610	Interest			-	-	-	77,938	53,296	70% of payment is governments, rest is water
	Total Expense 315 BOND PROCEEDS				-	-	-	197,938	137,296	
	TOTAL FUND 315 BOND PROCEEDS				$ -	$ -	$ -	$ 7,048	$ 8,050	