Oak Park Heights

SUMMARY OF 2017 PRELIMINARY BUDGET

INCLUDED:

- GENERAL FUND REVENUE SUMMARY
- GERNERAL FUND EXPENDITURE SUMMARY
- CHARTS COMPARING EXPENDITURES AND TAX LEVY 2014-2017
- SUMMARY OF 2017 BUDGET INCREASES/DECREASES AS COMPARE TO 2016 BUDGET
- 2017 PRELIMINARY GENERAL FUND BUDGET BY DEPARTMENT

HIGHLIGHTS:

The total General Fund Budget as Proposed is $5,639,646

2017 General Fund Budgeted Expenditures decreased by $8,914 or .16% under 2016.

- $-59,264 or -1.48% is due to decreases in Operations
- $ 94,350 or 9.43% is due to the total increase in the Transfer of funds for capital projects
- $-17,000 or -2.74 % is for the decrease in Debt portion of the levy,

The proposed tax levy for the City is $5,193,661 for the General Levy and $0 for the Debt Levy. The Proposed Levy is $2,068 or a .04% increase over 2016's levy.

Included in the proposed General Fund Levy amount of $5,193,661 is the debt service amount of $603,000. A budgeted transfer to the related debt funds is reflected in the expenditures as well. The scheduled debt levy is equal to $592,000 and an additional debt levy of $11,000 is needed to meet the projected cash shortfall for the 2014 GO Bonds.

Residential Tax Impact
The Tax Rate for 2016 and estimated 2017 is 57.725% and 56.289% respectively. This is a 2.5% decrease. Due to the 2% average increase in residential property taxes and the -2.5% change in tax rate a residential property would see a minimal change in the taxes paid to the city.

Major Changes

- -$50,000 reduction in snow plow contractual expenditures. The City has reserved unspent contractual snow plowing funds from prior budgets to supplement the current and future budgets for fluctuations or overruns in the budgeted expenditures.

- $625,126 included in the 2017 budget to fund future street construction and maintenance. This is a $61,000 increase from the 2016 budget. This allocation of funds allows the City to proceed with major street maintenance such as mill and overlay, seal coating and future reconstruction.

TRUTH IN TAXATION HEARING IS SCHEDULED FOR DECEMBER 13, 2016, 7:00 PM AT THE CITY HALL 14168 OAK PARK BLVD NORTH

The TNT hearing is held for the purpose of presenting the budget and tax levy. The public is invited to speak and discuss the proposed budget and tax levy.

Contact me at any time with questions or comments. 651-439-4439 or bcaruso@cityofoakparkheights.com
Betty Caruso
Finance Director

CITY OF OAK PARK HEIGHTS
2017 PRELIMINARY BUDGET (SEPT 2016)
GENERAL FUND REVENUE SUMMARY

	12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	2017 COMPARED TO 2016 $ INC (DEC)	PERCENTAGE
GENERAL FUND OPERATIONS	4,225,896	4,414,731	4,571,593	2,059,001	4,590,661	19,068	0.42%
DEBT LEVY	559,000	608,000	620,000	620,000	603,000	(17,000)	-2.74%
TOTAL TAX LEVY	4,784,896	5,022,731	5,191,593	2,679,001	5,193,661	2,068	0.04%
TAX ABATEMENTS	(295,425)	(21,976)	-	-	-	-	
CURRENT UNCOLLECTED	(18,079)	(19,302)	-	-	-	-	
DELINQUET COLLECTIONS	56,821	19,480	-	-	-	-	
OTHER TAX REVENUE	92,309	104,023	73,950	37,173	74,500	550	0.74%
TOTAL TAXES	4,620,522	5,104,956	5,265,543	2,716,174	5,268,161	2,618	0.05%
SPECIAL ASSESSMENTS	$ 0	$ -	$ -	$ 2,068	$ -	-	
BUSINESS LICENSE-PERMITS	$ 52,173	$ 51,713	$ 43,177	$ 6,145	$ 42,195	(982)	-2.27%
NONBUSINESS LICENSES-PERMITS	$ 85,370	$ 73,991	$ 43,500	$ 96,580	$ 54,000	10,500	24.14%
FINES & FORFEITS	$ 56,537	$ 64,320	$ 50,000	$ 24,297	$ 40,000	(10,000)	-20.00%
INTERGOVERNMENTAL REVENUES	$ 103,283	$ 156,910	$ 87,040	$ 20,560	$ 94,040	7,000	8.04%
CHARGES FOR SERVICES	$ 79,423	$ 143,335	$ 51,650	$ 53,786	$ 52,600	950	1.84%
MISC REVENUES	$ 228,608	$ 137,058	$ 80,650	$ 88,257	$ 88,650	8,000	9.92%
OTHER REVENUES	$ 2,467	$ -	$ 27,000	$ -	$ -	(27,000)	-100.00%
			-				
TOTAL GENERAL FUND REVENUE SUMMARY	$ 5,228,383	$ 5,732,283	$ 5,648,560	$ 3,007,867	$ 5,639,646	$ (8,914)	-0.16%

CITY OF OAK PARK HEIGHTS
2017 PRELIMINARY BUDGET (SEPT 2016)
SUMMARY OF GENERAL FUND EXPENDITURES

ACCOUNT	DEPARTMENT	12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	2017 COMPARED TO 2016 $ INC (DEC)	PERCENTAGE
101-40100-000	MAYOR & COUNCIL	$ 87,249	$ 89,488	$ 119,002	$ 58,020	$ 115,004	$ (3,998)	-3.36%
101-40400-000	CITY ADMINISTRATION	$ 263,679	$ 278,968	$ 288,123	$ 177,435	$ 280,520	$ (7,603)	-2.64%
101-40200-000	LEGAL	$ 26,496	$ 44,881	$ 30,000	$ 12,654	$ 36,000	$ 6,000	20.00%
101-40000-000	GENERAL MANAGEMENT/BUILDING	$ 159,501	$ 142,858	$ 191,160	$ 106,264	$ 174,600	$ (16,560)	-8.66%
101-40300-000	ELECTIONS	$ 5,979	$ 1,456	$ 11,100	$ 2,890	$ 1,200	$ (9,900)	-89.19%
101-40600-000	FINANCE	$ 207,504	$ 180,336	$ 198,620	$ 128,616	$ 206,778	$ 8,158	4.11%
101-40650-000	COMPUTER SYSTEM	$ 32,736	$ 36,726	$ 51,100	$ 31,374	$ 47,700	$ (3,400)	-6.65%
101-40670-000	AUDITING	$ 26,903	$ 30,555	$ 30,500	$ 25,246	$ 31,120	$ 620	2.03%
101-40690-000	INSURANCE	$ 355,573	$ 354,937	$ 399,177	$ 288,863	$ 400,650	$ 1,473	0.37%
101-40700-000	ASSESSOR	$ 22,608	$ 22,716	$ 23,500	$ 23,068	$ 23,600	$ 100	0.43%
101-40500-000	PLANNING & ZONING	$ 24,600	$ 35,035	$ 32,000	$ 18,248	$ 32,000	$ -	0.00%
101-41000-000	ENGINEERING	$ 17,991	$ 24,310	$ 27,850	$ 23,980	$ 30,000	$ 2,150	7.72%
101-41530-000	BUILDING INSPECTIONS	$ 93,656	$ 98,575	$ 110,104	$ 64,711	$ 105,921	$ (4,183)	-3.80%
101-41510-000	POLICE DEPARTMENT	$ 1,217,519	$ 1,282,768	$ 1,404,436	$ 822,810	$ 1,387,916	$ (16,520)	-1.18%
101-41520-000	FIRE PROTECTION	$ 218,720	$ 227,147	$ 233,201	$ 116,910	$ 240,300	$ 7,099	3.04%
101-41540-000	EMERGENCY MANAGEMENT	$ 3,589	$ 975	$ 3,600	$ 57	$ 1,610	$ (1,990)	-55.28%
101-41550-000	ANIMAL CONTROL	$ 1,395	$ 1,365	$ 1,650	$ 120	$ 1,650	$ -	0.00%
101-42010-000	PUBLIC WKS-STREET MAINTENANCE	$ 65,427	$ 64,547	$ 100,421	$ 34,471	$ 101,980	$ 1,559	1.55%
101-42020-000	PUBLIC WKS-SNOW REMOVAL	$ 202,149	$ 79,726	$ 252,000	$ 49,934	$ 202,000	$ (50,000)	-19.84%
101-42030-000	PUBLIC WKS-STREET LIGHTING	$ 61,577	$ 61,650	$ 72,000	$ 37,373	$ 70,600	$ (1,400)	-1.94%
101-42040-000	ARBORIST	$ 13,990	$ 12,535	$ 5,150	$ 355	$ 5,300	$ 150	2.91%
101-42520-000	TREE REMOVAL/PLANTING	$ 34,622	$ 35,473	$ 35,000	$ 9,640	$ 35,000	$ -	0.00%
101-42510-000	SANITATION & WASTE REMOVAL	$ 197,802	$ 199,771	$ 210,150	$ 119,343	$ 216,900	$ 6,750	3.21%
101-44010-000	PARKS	$ 148,220	$ 154,346	$ 183,241	$ 112,116	$ 178,472	$ (4,769)	-2.60%
101-46000-000	CONTINGENCY	$ 12,645	$ 8,237	$ 15,000	$ 768	$ 15,000	$ -	0.00%
101-44444-000	TRANSFERS OUT TO OTHER FUNDS	$ 1,343,873	$ 1,527,875	$ 1,620,475	$ 866,346	$ 1,697,825	$ 77,350	4.77%
TOTAL SUMMARY GENERAL FUND EXPENDITURES		**$ 4,846,003**	**$ 4,997,255**	**$ 5,648,560**	**$ 3,131,608**	**$ 5,639,646**	**$ (8,914)**	**-0.16%**

SUMMARY OF BUDGET INCREASE/DECREASE AS COMPARED TO 2016 BUDGET
2017 PRELIMINARY BUDGET - for TNT Hearing

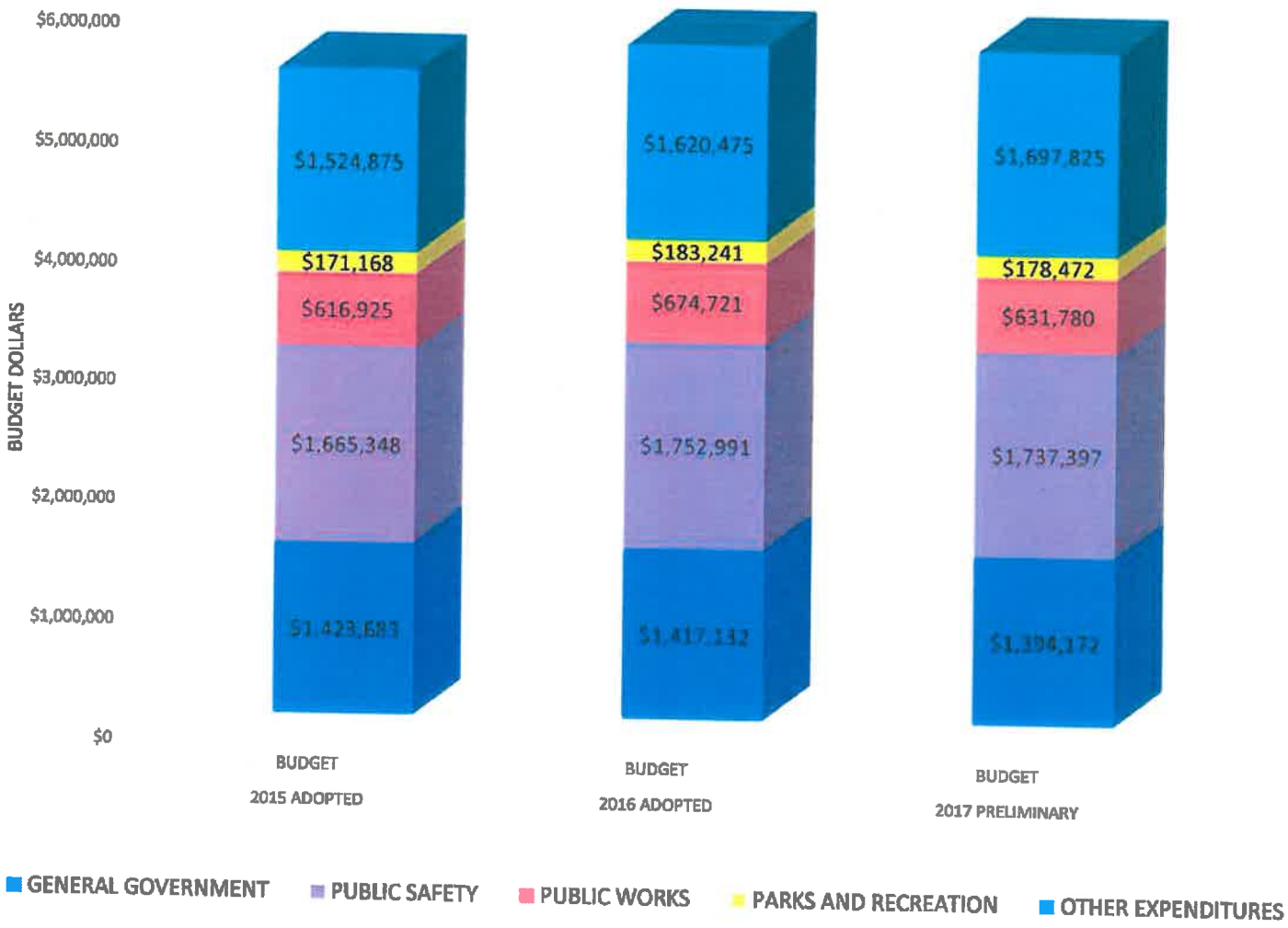
SUMMARY OF 2017 LEVY INCREASE/DECREASE AS COMPARED TO 2016

LEVY	2016 FINAL TAX LEVY	2017 PRELIMINARY TAX LEVY	INCREASE OVER 2015	%
OPERATIONS	$ 4,571,593	$ 4,590,661	$ 19,068	0.42%
DEBT SERVICE	$ 620,000	$ 603,000	$ (17,000)	-2.74%
TOTAL TAX LEVY	**$ 5,191,593**	**$ 5,193,661**	$ 2,068	0.04%

SUMMARY OF CHANGES TO LEVY/BUDGET

REVENUES	
CHANGES IN REVENUE	
INC IN GENERAL REVENUES	$ 7,518
DEC IN FINES AND FORFEITURES	(10,000)
INC PERMITS (BLG)	10,500
DEC IN USE OF FUND BALANCE FOR RETIREMENT OF OFFICER	(27,000)
INC MISC REVENUE- SRO OFFICER	8,000
	$ (10,982)
EXPENDITURES	
CHANGES IN EXPENDITURES	
PERSONAL SERVICES	
SALARIES POLICE	$ (11,727)
SALARIES- FINANCE REDISTRIBUTED	8,388
SALARIES- ADMIN REDISTRIBUTED	(7,136)
SALARIES GENERAL	1,321
SGTS AS REQUESTED	30,808
POLICE TRAINING	(6,500)
POLICE FUEL	(7,500)
POLICE UNIFORM- INC FOR NEW OFFICER AND SWAT	3,000
EMPLOYEE INSURANCES	3,350
ELECTION SALARIES	(9,000)
CONTRACTUAL	
PROFESSIONAL-LEGAL/ENG/PLAN	8,230
REDUCTION FOR UTILITY COSTS	(5,990)
POPULATION SURVEY	(11,000)
PARKS	(5,000)
SANITATION SERVICES	6,750
BUILDING INSPECTION- CONTRACTUAL	(5,500)
SNOW PLOWING- USE OF RESERVE FOR OVER BUDGET	(50,000)
FIRE CONTRACT	7,099
INSURANCE	
GENERAL INSURANCE	(13,950)
WORKMAN'S COMP	12,073
OTHER MINOR BUDGET CHANGES	(12,016)
TRANSFERS FOR CAPITAL PURCHASES	
STREET/STORM	12,050
MILL AND OVERLAY-STREET MTCE	50,000
CAPITAL OUTLAY	32,300
DEBT	(17,000)
TOTAL 2016 BUDGET INCREASE	$ 13,050
TOTAL INCREASE FOR PRELIMINARY LEVY	**$ 2,068**

EXPENDITURE BUDGET COMPARISON 2015-2017



OAK PARK HEIGHTS TAX LEVY 2014-2017

GENERAL FUND

The General Fund is used to account for revenues and expenditures necessary to carry out the basic functions of the City government. Basic functions include administration, finance, police, public works, fire protection, among smaller operations. Appropriations for capital purchases are made from this fund on an annual basis.

TOTAL GENERAL FUND REVENUES	**$5,639,646**
TOTAL GENERAL FUND EXPENDITURES	**$5,639,646**
GENERAL FUND SURPLUS (DEFICIT)	**$0**

GENERAL FUND REVENUE SUMMARY

	12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS	
TAXES	$ 4,620,522	$ 5,104,956	$ 5,265,543	$ 2,716,174	$ 5,268,161	0.05%	increase
SPECIAL ASSESSMENTS	$ 0	$ -	$ -	$ 2,068	$ -	0.00%	decrease
BUSINESS LICENSE-PERMITS	$ 52,173	$ 51,713	$ 43,177	$ 6,145	$ 42,195	-2.27%	decrease
NONBUSINESS LICENSES-PERMITS	$ 85,370	$ 73,991	$ 43,500	$ 96,580	$ 54,000	24.14%	increase
FINES & FORFEITS	$ 56,537	$ 64,320	$ 50,000	$ 24,297	$ 40,000	-20.00%	decrease
INTERGOVERNMENTAL REVENUES	$ 103,283	$ 156,910	$ 87,040	$ 20,560	$ 94,040	8.04%	increase
CHARGES FOR SERVICES	$ 79,423	$ 143,335	$ 51,650	$ 53,786	$ 52,600	1.84%	increase
MISC REVENUES	$ 228,608	$ 137,058	$ 80,650	$ 88,257	$ 88,650	9.92%	increase
OTHER REVENUES	$ 2,467	$ -	$ 27,000	$ -	$ -		
TOTAL GENERAL FUND REVENUE SUMMARY	$ 5,228,383	$ 5,732,283	$ 5,648,560	$ 3,007,867	$ 5,639,646	-0.16%	decrease

GENERAL FUND REVENUES

		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS	
	TAXES							
101-31010-000	GEN PROP TAXES-CURRENT & DELINQUENT							
101-31010-000	GENERAL FUND OPERATIONS	$ 4,283,626	$ 4,437,056	$ 4,571,593	$ 2,059,001	$ 4,590,661	0.42%	
101-31010-000	DEBT LEVY	559,000	608,000	620,000	620,000	603,000	-2.74%	
101-31010-000	GENL PROP TAXES-CUR & DELIN	$ 4,842,626	$ 5,045,056	$ 5,191,593	$ 2,679,001	$ 5,193,661	0.04%	increase
101-31020-000	GNRL PROP TAXES-PENALTY & INT	$ (6,383)	$ 8,625	$ -	$ 334	$ -		
101-31045-000	TAX FORFEITED LAND SALES	75	-	-	-	-		
101-31050-000	PMT IN LIEU OF TAXES	73,245	73,251	72,450	37,497	73,000	Based on previous years	
101-31060-000	TAX ABATEMENTS/ADJUSTMENTS	(289,042)	(21,976)	-	-	-		
101-31410-000	HOTEL- MOTEL ROOM TAX	-	-	1,500	(659)	1,500		
	TOTAL TAXES	$ 4,620,522	$ 5,104,956	$ 5,265,543	$ 2,716,174	$ 5,268,161	0.05%	increase
	SPECIAL ASSESSMENTS							
101-32020-000	SPECIAL ASSESS-CURRENT	$ 0	$ -	$ -	$ 2,068	$ -		
101-32040-000	SPEC ASSESS-PENALTIES & INT	-	-	-	-	-		
	TOTAL SPECIAL ASSESSMENTS	$ 0	$ -	$ -	$ 2,068	$ -	0.00%	decrease
	BUSINESS LICENSES & PERMITS							
101-33010-000	GENERAL CONTRACTORS LICENSE	$ 2,780	$ 2,840	$ 2,000	$ 2,575	$ 2,500		
101-33020-000	REFUSE LICENSE	1,050	1,200	1,050	1,350	1,050		
101-33040-000	CIGARETTE LICENSES	1,200	750	1,050	-	750		
101-33050-000	LIQUOR LICENSES	41,503	42,333	36,072	285	35,050		
101-33060-000	NON-INTOX MALT LIQ LICENCES	690	690	750	-	690		
101-33070-000	AMUSEMENT LICENSES	150	190	120	-	150		
101-33080-000	HOME OCCUPATION LICENSES	-	305	135	95	105		
101-33085-000	RIGHT OF WAY PERMITS	2,100	2,400	1,500	1,200	1,500		
101-33090-000	KENNEL LICENSES	100	-	100	-	-		
101-33095-000	FIREWORKS SALES LICENSES	200	200	200	200	200		
101-33100-000	OTHER LICENSES	300	205	100	340	100		
101-33105-000	LAWN FERTILIZER LICENSE	100	100	100	100	100		
101-33110-000	INVESTIGATION FEES	2,000	500	-	-	-		
	TOTAL BUSINESS LICENSES & PERMITS	$ 52,173	$ 51,713	$ 43,177	$ 6,145	$ 42,195	-2.27%	decrease

GENERAL FUND REVENUES

		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	NONBUSINESS LICENSE AND PERMITS						
101-34010-000	BUILDING PERMITS	$ 77,933	$ 67,338	$ 40,000	$ 86,534	$ 50,000	Conservative Estimate
101-34015-000	FIRE PROTECTION PERMITS	1,046	3,748	2,000	4,116	2,000	
101-34020-000	PLUMBING PERMITS	6,391	2,905	1,500	5,931	2,000	
101-34040-000	OTHER	-	-	-	-	-	
	TOTAL NONBUSINESS LICENSE AND PERMITS	$ 85,370	$ 73,991	$ 43,500	$ 96,580	$ 54,000	24.14% increase
	FINES & FORFEITS						
101-35010-000	COURT FINES	$ 56,418	$ 62,816	$ 50,000	$ 23,477	$ 40,000	Based on 2016 actual
101-35030-000	DOG FINES	-	-	-	-	-	
101-35040-000	OTHER FINES & FORFEITS	119	1,504	-	820	-	
	TOTAL FINES & FORFEITS	$ 56,537	$ 64,320	$ 50,000	$ 24,297	$ 40,000	-20.00% decrease
	INTERGOVERNMENTAL REVENUE						
101-36020-000	OTHER FED REV-PUBLIC SAFETY	$ 1,463	$ 469	$ -	$ 469	$ -	
101-36020-100	OTHER FED REVENUE-PUBLIC WORKS	-	-	-	-	-	
101-36020-200	OTHER FED REVENUE-GENERAL GOVT	-	-	-	-	-	
101-36030-000	LOCAL GOVERNMENT AID	-	-	-	-	-	
101-36070-000	POLICE AID	76,839	78,435	60,000	2,814	75,000	Budget closer to actual
101-36090-000	OTHER STATE REVENUE - PERA AID	2,040	56,227	2,040	1,020	2,040	
101-36100-000	OTHER LOCAL GOVERNMENTS	-	-	-	-	-	
101-36110-000	RECYCLING GRANT	14,074	14,242	9,000	14,242	10,000	Unknown
101-36120-000	OTHER STATE REV-PUBLIC SAFETY	475	469	4,000	-	-	
101-36120-100	OTHER STATE REV - PUBLIC WORKS	-	-	-	-	-	
101-36140-000	STATE GRANT - PUBLIC SAFETY	8,393	7,067	12,000	2,015	7,000	Safe and Sober
101-36140-100	STATE GRANT - PUBLIC WORKS	-	-	-	-	-	
	TOTAL INTERGOVERNMENTAL REVENUE	$ 103,283	$ 156,910	$ 87,040	$ 20,560	$ 94,040	8.04% increase
	CHARGES FOR SERVICES						
101-37010-000	GENERAL GOVERNMENT	$ 7,506	$ 9,587	$ 7,000	$ 9,698	$ 7,000	Base fees /Assess Searches
101-37020-000	SPECIAL FIRE PROTECTION SRVS	25,434	19,834	-	-	-	
101-37060-000	CHARGES TO OTHER FUNDS	4,248	4,242	4,400	2,150	5,350	Adm fee Storm Water
101-37065-000	TIF ADMINISTRATION FEES	250	307	250	-	250	
101-37080-000	DEVELOPMENT CHARGE	41,985	109,365	40,000	41,938	40,000	.5% Svc fee for conduit debt
	TOTAL CHARGES FOR SERVICES	$ 79,423	$ 143,335	$ 51,650	$ 53,786	$ 52,600	1.84% increase

GENERAL FUND REVENUES

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	MISCELLANEOUS REVENUE							
101-38010-000	INTEREST ON INVESTMENTS	$ 23,956	$ 23,830	$ -	$ 24,082	$ -		
101-38015-000	INTEREST-MARKET VALUE ADJ	49,456	$ (5,209)	$ -	$ 10,309	$ -		
101-38030-000	SALE OF MUNICIPAL PROPERTY	44,400	5	-	-	-		
101-38040-000	INS REFUNDS & REIMBURSEMENTS	3,578	-	-	-	-		
101-38050-000	OTHER REFUNDS & REIMBURSE	88,709	85,730	75,000	51,008	83,000		SRO Officer $ 81,700
101-38060-000	DONATIONS & CONTRIBUTIONS	200	4,550	-	-	-		
101-38085-000	OTHER-INTEREST ON JUDGEMENT	-	-	-	-	-		
101-38090-000	INTEREST	-	-	-	-	-		
101-38230-000	CUSTOMER COLLECTIONS - GARBAGE	5,301	5,186	5,500	2,619	5,500		
101-38270-000	CUSTOMER COLL- PENALTY GARBAGE	142	120	150	228	150		
101-39030-000	LMICT DIVIDEND	12,866	22,650	-	-	-		
101-39080-000	FOUND/UNCLAIMED PROPERTY	-	195	-	12	-		
	TOTAL MISCELLANEOUS REVENUE	$ 228,608	$ 137,058	$ 80,650	$ 88,257	$ 88,650	9.92%	increase
	OTHER REVENUE							
101-39020-000	TRANSFER IN (FROM OTHER FD)	$ 2,467	$ -	$ -	$ -	$ -		
101-39999-000	TRANSFER FUND BAL- SEVERENCE PAY			27,000				
	TOTAL OTHER REVENUE	$ 2,467	$ -	$ 27,000	$ -	$ -	0.00%	decrease
	TOTAL GENERAL FUND REVENUES	**$ 5,228,383**	**$ 5,732,283**	**$ 5,648,560**	**$ 3,007,867**	**$ 5,639,646**	**-0.16%**	**decrease**

SUMMARY OF GENERAL FUND EXPENDITURES

ACCOUNT	DEPARTMENT	12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
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101-40400-000	CITY ADMINISTRATION	$ 263,679	$ 278,968	$ 288,123	$ 177,435	$ 280,520	-2.64%	decrease
101-40200-000	LEGAL	$ 26,496	$ 44,881	$ 30,000	$ 12,654	$ 36,000	20.00%	increase
101-40000-000	GENERAL MANAGEMENT/BUILDING	$ 159,501	$ 142,858	$ 191,160	$ 106,264	$ 174,600	-8.66%	decrease
101-40300-000	ELECTIONS	$ 5,979	$ 1,456	$ 11,100	$ 2,890	$ 1,200	-89.19%	decrease
101-40600-000	FINANCE	$ 207,504	$ 180,336	$ 198,620	$ 128,616	$ 206,778	4.11%	increase
101-40650-000	COMPUTER SYSTEM	$ 32,736	$ 36,726	$ 51,100	$ 31,374	$ 47,700	-6.65%	decrease
101-40670-000	AUDITING	$ 26,903	$ 30,555	$ 30,500	$ 25,246	$ 31,120	2.03%	increase
101-40690-000	INSURANCE	$ 355,573	$ 354,937	$ 399,177	$ 288,863	$ 400,650	0.37%	increase
101-40700-000	ASSESSOR	$ 22,608	$ 22,716	$ 23,500	$ 23,068	$ 23,600	0.43%	increase
101-40500-000	PLANNING & ZONING	$ 24,600	$ 35,035	$ 32,000	$ 18,248	$ 32,000	0.00%	decrease
101-41000-000	ENGINEERING	$ 17,991	$ 24,310	$ 27,850	$ 23,980	$ 30,000	7.72%	increase
101-41530-000	BUILDING INSPECTIONS	$ 93,656	$ 98,575	$ 110,104	$ 64,711	$ 105,921	-3.80%	decrease
101-41510-000	POLICE DEPARTMENT	$ 1,217,519	$ 1,282,768	$ 1,404,436	$ 822,810	$ 1,387,916	-1.18%	decrease
101-41520-000	FIRE PROTECTION	$ 218,720	$ 227,147	$ 233,201	$ 116,910	$ 240,300	3.04%	increase
101-41540-000	EMERGENCY MANAGEMENT	$ 3,589	$ 975	$ 3,600	$ 57	$ 1,610	-55.28%	decrease
101-41550-000	ANIMAL CONTROL	$ 1,395	$ 1,365	$ 1,650	$ 120	$ 1,650	0.00%	decrease
101-42010-000	PUBLIC WKS-STREET MAINTENANCE	$ 65,427	$ 64,547	$ 100,421	$ 34,471	$ 101,980	1.55%	increase
101-42020-000	PUBLIC WKS-SNOW REMOVAL	$ 202,149	$ 79,726	$ 252,000	$ 49,934	$ 202,000	-19.84%	decrease
101-42030-000	PUBLIC WKS-STREET LIGHTING	$ 61,577	$ 61,650	$ 72,000	$ 37,373	$ 70,600	-1.94%	decrease
101-42040-000	ARBORIST	$ 13,990	$ 12,535	$ 5,150	$ 355	$ 5,300	2.91%	increase
101-42520-000	TREE REMOVAL/PLANTING	$ 34,622	$ 35,473	$ 35,000	$ 9,640	$ 35,000	0.00%	decrease
101-42510-000	SANITATION & WASTE REMOVAL	$ 197,802	$ 199,771	$ 210,150	$ 119,343	$ 216,900	3.21%	increase
101-44010-000	PARKS	$ 148,220	$ 154,346	$ 183,241	$ 112,116	$ 178,472	-2.60%	decrease
101-46000-000	CONTINGENCY	$ 12,645	$ 8,237	$ 15,000	$ 768	$ 15,000	0.00%	decrease
101-44444-000	TRANSFERS OUT TO OTHER FUNDS	$ 1,343,873	$ 1,527,875	$ 1,620,475	$ 866,346	$ 1,697,825	4.77%	increase
TOTAL SUMMARY GENERAL FUND EXPENDITURES		**$ 4,846,003**	**$ 4,997,255**	**$ 5,648,560**	**$ 3,131,608**	**$ 5,639,646**	**-0.16%**	**decrease**

MAYOR & COUNCIL

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	PERSONAL SERVICES						
101-40100-101	SALARIES OF REGULAR EMPLOYEE	$ 29,820	$ 29,820	$ 29,820	$ 19,880	$ 29,820	
101-40100-103	PROF & CONSULTANT SERVICES	27,855	26,005	33,707	$ 21,207	30,500	CUC $8,350, Middle St Croix $21,255
	TOTAL PERSONAL SERVICES	$ 57,675	$ 55,825	$ 63,527	$ 41,087	$ 60,320	-5.05% decrease
	CONTRACTUAL SERVICES						
101-40100-201	POSTAGE	$ 1,853	$ 1,947	$ 3,000	$ 667	$ 2,500	(4)Newsletter $1600, Misc $700
101-40100-203	TRAVEL, CONFERENCE, SCHOOLS	2,198	4,827	14,000	1,976	14,000	5-LMC, 5 Exp Off,NLC, Mayors (3) Natl Conf
101-40100-205	PRINTING & PUBLISHING	17,916	17,058	18,000	5,879	18,000	(4)Newsletter $12,000, Other Legal $6
101-40100-212	OTHER CONTRACTUAL SERVICES	2,495	2,551	2,550	50	2,600	Web casting
	TOTAL CONTRACTUAL SERVICES	$ 24,462	$ 26,382	$ 37,550	$ 8,572	$ 37,100	-1.20% decrease
	MATERIALS & SUPPLIES						
101-40100-311	OTHER MATERIAL & SUPPLIES	$ 135	$ 298	$ 500	$ 283	500	
	TOTAL MATEIRAL & SUPPLIES	$ 135	$ 298	$ 500	$ 283	$ 500	0.00% decrease
	FIXED CHARGES						
101-40100-408	SUBSCIPTIONS & MEMBERSHIPS	$ 914	$ 864	$ 3,840	$ 3,249	$ 3,500	Nat'l $900, Small Cities $2,400 Mn Women$25, M
101-40100-410	FICA CONTRIBUTION	2,281	2,281	2,285	1,521	2,284	
	TOTAL FIXED CHARGES	$ 3,195	$ 3,145	$ 6,125	$ 4,770	$ 5,784	-5.57% decrease
	OTHER						
101-40100-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -	
101-40100-910	CITY/BRIDGE PROMOTION	-	-	-	-	5,000	Bridge
101-40100-910	MISCELLANEOUS EXP (ANN PIC)	(270)	1,786	9,000	2,564	4,000	Picnic
101-40100-910	EMPLOYEE RECONGNITION EVENT	2,052	2,052	2,300	744	2,300	Actual is <$1,000
	TOTAL OTHER	$ 1,782	$ 3,838	$ 11,300	$ 3,308	$ 11,300	0.00% decrease
	TOTAL MAYOR & COUNCIL	**$ 87,249**	**$ 89,488**	**$ 119,002**	**$ 58,020**	**$ 115,004**	**-3.36% decrease**

CITY ADMINISTRATION

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40400-101	SALARIES OF REGULAR EMPLOYEES	$ 215,574	$ 231,072	$ 231,906	$ 146,732	$ 224,770		
101-40400-102	SALAR OF TEMPORARY EMPLOYEE	2,180	-	5,000	-	5,000	Intern	
	TOTAL PERSONAL SERVICES	$ 217,754	$ 231,072	$ 236,906	$ 146,732	$ 229,770	-3.01%	decrease
	CONTRACTUAL SERVICES							
101-40400-202	TELEPHONE	$ 3,264	$ 3,232	$ 3,500	$ 2,134	$ 3,500		
101-40400-203	TRAVEL, CONFERENCE, SCHOOLS	5,154	5,755	5,000	2,891	5,500		
101-40400-205	PRINTING & PUBLISHING	-	-	100	-	100		
101-40400-212	OTHER CONTRACTUAL SERVICES	24	24	100	24	100		
	TOTAL CONTRACTUAL SERVICES	$ 8,442	$ 9,011	$ 8,700	$ 5,049	$ 9,200	5.75%	increase
	MATERIALS & SUPPLIES							
101-40400-303	OFFICE SUPPLIES	$ 1,943	$ 1,636	$ 2,000	$ 1,088	$ 2,000		
101-40400-310	BOOKS & PERIODICALS	-	-	350	-	350		
101-40400-311	OTHER MATERIALS & SUPPLIES	216	256	500	614	500		
	TOTAL MATEIRAL & SUPPLIES	$ 2,160	$ 1,892	$ 2,850	$ 1,702	$ 2,850	0.00%	decrease
	FIXED CHARGES							
101-40400-408	SUBSCRIPTIONS & MEMBERSHIPS	$ 1,018	$ 1,022	$ 1,020	$ 360	$ 1,100		
101-40400-409	PERA CONTRIBUTION	18,788	19,721	20,374	12,997	19,850		
101-40400-410	FICA CONTRIBUTION	15,517	16,250	18,123	10,595	17,600		
101-40400-417	LICENSE AND REGISTRATION FEE	-	-	150	-	150		
	TOTAL FIXED CHARGES	$ 35,324	$ 36,993	$ 39,667	$ 23,952	$ 38,700	-2.44%	decrease
	OTHER							
101-40400-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL CITY ADMINISTRATION	**$ 263,679**	**$ 278,968**	**$ 288,123**	**$ 177,435**	**$ 280,520**	**-2.64%**	**decrease**

LEGAL

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40200-103	PROF & CONSULTANT SERVICES	$ 26,496	$ 44,881	$ 30,000	$ 12,654	$ 36,000		Inc for extra svc and 3% inc
	TOTAL PERSONAL SERVICES	$ 26,496	$ 44,881	$ 30,000	$ 12,654	$ 36,000	20.00%	increase
	TOTAL LEGAL	**$ 26,496**	**$ 44,881**	**$ 30,000**	**$ 12,654**	**$ 36,000**	**20.00%**	**increase**

GENERAL MANAGEMENT AND BUILDING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	CONTRACTUAL SERVICES						
101-40000-201	POSTAGE	$ 3,520	$ 2,858	$ 4,000	$ 1,274	$ 3,500	Reduced - closer to actual
101-40000-202	TELEPHONE	480	153	565	-	-	
101-40000-203	TRAVEL, CONFERENCE, SCHOOLS	-	-	-	-	-	
101-40000-206	UTILITIES	85,059	74,573	95,000	46,612	90,000	1.7% inc over 2016 estimate
101-40000-207	MAINT & REP OF BLDG & STRU	8,179	3,707	10,000	3,323	10,000	Heat pumps/security system
101-40000-208	MAINTENANCE OF EQUIPMENT	8,507	2,968	5,000	3,449	5,000	
101-40000-212	OTHER CONTRACTUAL SERVICES	26,129	27,506	42,000	31,091	31,500	2% inc in contracts
	TOTAL CONTRACTUAL SERVICES	$ 131,874	$ 111,765	$ 156,565	$ 85,749	$ 140,000	-10.58% decrease
	MATERIALS & SUPPLIES						
101-40000-302	CLEANING SUPPLIES	$ 624	$ 209	$ 300	$ 190	$ 400	
101-40000-303	OFFICE SUPPLIES	703	847	2,100	80	2,100	
101-40000-307	FUEL	1,057	1,319	3,000	613	3,000	Diesel-generator
101-40000-308	SMALL TOOLS	-	181	-	-	-	
101-40000-310	BOOKS & PERIODICALS	-	-	-	-	-	
101-40000-311	OTHER MATERIAL & SUPPLIES	6,669	5,523	6,500	3,597	6,500	
	TOTAL MATEIRAL & SUPPLIES	$ 9,053	$ 8,080	$ 11,900	$ 4,480	$ 12,000	0.84% increase
	FIXED CHARGES						
101-40000-403	RENT OF EQUIPMENT	$ 146	$ 164	$ 500	$ -	$ 500	
101-40000-408	SUBSCRIPTIONS & MEMBERSHIPS	7,203	7,172	8,000	2,404	8,000	Metro Cities$2145,League$5,300,paper/sams
101-40000-417	LICENSE AND REGISTRATION FEE	100	100	100	100	100	
	TOTAL FIXED CHARGES	$ 7,449	$ 7,436	$ 8,600	$ 2,504	$ 8,600	0.00% decrease
	OTHER						
101-40000-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -	
101-40000-701	REFUNDS & REIMBURSEMENTS	500	1,540	-	31	-	
101-40000-905	FLEX PLAN FUNDING	525	538	595	-	500	
101-40000-940	GRANTS/CONTRIBUTIONS	10,100	13,500	13,500	13,500	13,500	YSB $10,500;Cmn Thread $3000
101-40000-955	INTEREST AND PENALTIES	-	-	-	-	-	
	TOTAL OTHER	$ 11,125	$ 15,578	$ 14,095	$ 13,531	$ 14,000	-0.67% decrease
	TOTA GENERAL MANAGEMENT AND BUILDING	**$ 159,501**	**$ 142,858**	**$ 191,160**	**$ 106,264**	**$ 174,600**	**-8.66% decrease**

ELECTIONS

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40300-102	SALAR OF TEMPORARY EMPLOYEE	$ 4,386	$ 820	$ 9,000	$ 1,535	$ -		
	TOTAL PERSONAL SERVICES	$ 4,386	$ 820	$ 9,000	$ 1,535	$ -	NA	increase
	CONTRACTUAL SERVICES							
101-40300-201	POSTAGE	$ -	$ -	$ -	$ -	$ -		
101-40300-203	TRAVEL, CONFERENCE, SCHOOLS	33	4	100	15	$ -		
101-40300-208	MAINT & REPAIR OF EQUIPMENT	940	600	1,200	$ 1,200	1,200	mtc $300 each	
	TOTAL CONTRACTUAL SERVICES	$ 973	$ 604	$ 1,300	$ 1,215	$ 1,200	-7.69%	decrease
	MATERIALS & SUPPLIES							
101-40300-311	OTHER MATERIAL & SUPPLIES	$ 620	$ 32	$ 800	$ 140	-		
	TOTAL MATEIRAL & SUPPLIES	$ 620	$ 32	$ 800	$ 140	$ -	NA	increase
	FIXED CHARGES							
101-40300-410	FICA CONTRIBUTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL FIXED CHARGES	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	OTHER							
101-40300-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL ELECTIONS	**$ 5,979**	**$ 1,456**	**$ 11,100**	**$ 2,890**	**$ 1,200**	**-89.19%**	**decrease**

FINANCE

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40600-101	SALARIES OF REGULAR EMPLOYE	$ 177,604	$ 153,515	$ 164,225	$ 109,774	$ 172,613		
	TOTAL PERSONAL SERVICES	$ 177,604	$ 153,515	$ 164,225	$ 109,774	$ 172,613	5.11%	increase
	CONTRACTUAL SERVICES							
101-40600-202	TELEPHONE	$ 682	$ 679	$ 790	$ 443	$ 790		
101-40600-203	TRAVEL CONFERENCE SCHOOLS	921	1,144	4,500	-	3,000	2-GFOA- 40 hrs CPE	
101-40600-212	OTHER CONTRACTUAL SERVICES	256	265	500	782	500		
	TOTAL CONTRACTUAL SERVICES	$ 1,859	$ 2,088	$ 5,790	$ 1,225	$ 4,290	-25.91%	decrease
	MATERIALS & SUPPLIES							
101-40600-303	OFFICE SUPPLIES	$ 871	$ 929	$ 2,000	$ 470	$ 2,000		
101-40600-311	OTHER MATERIAL & SUPPLIES	388	342	800	70	800	Printer Cartridges/checks	
101-40600-312	UNIFORMS	-	-	-	-	-		
	TOTAL MATEIRAL & SUPPLIES	$ 1,259	$ 1,272	$ 2,800	$ 540	$ 2,800	0.00%	decrease
	FIXED CHARGES							
101-40600-408	SUBSCRIPTIONS & MEMBERSHIPS	$ 689	$ 722	$ 750	$ 710	$ 750	MN CPA $260;MNGFOA;Natl GFOA	
101-40600-409	PERA CONTRIBUTION	12,876	11,514	12,317	8,233	12,946		
101-40600-410	FICA CONTRIBUTION	13,067	11,076	12,563	7,984	13,204		
101-40600-417	LICENSE AND REGISTRATION	150	150	175	150	175	CITRIX	
	TOTAL FIXED CHARGES	$ 26,783	$ 23,462	$ 25,805	$ 17,077	$ 27,075	4.92%	increase
	OTHER							
101-40600-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL FINANCE	**$ 207,504**	**$ 180,336**	**$ 198,620**	**$ 128,616**	**$ 206,778**	**4.11%**	**increase**

COMPUTER

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-40650-208	MAINTENANCE OF EQUIPMENT	$ -	$ -	$ 200	$ -	$ 200		
101-40650-212	OTHER CONTRACTUAL SERVICES	28,280	35,615	45,000	$ 29,820	45,500	Civic Systems increase	
	TOTAL CONTRACTUAL SERVICES	$ 28,280	$ 35,615	$ 45,200	$ 29,820	$ 45,700	1.11%	increase
	MATERIALS & SUPPLIES							
101-40650-311	OTHER MATERIAL & SUPPLIES	$ 4,456	$ 1,111	$ 5,900	$ 1,554	2,000		
	TOTAL MATEIRAL & SUPPLIES	$ 4,456	$ 1,111	$ 5,900	$ 1,554	$ 2,000	-66.10%	decrease
	OTHER							
101-40100-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL COMPUTER	**$ 32,736**	**$ 36,726**	**$ 51,100**	**$ 31,374**	**$ 47,700**	**-6.65%**	**decrease**

AUDIT

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40670-103	PROF & CONSULTANT SERVICES	$ 26,903	$ 30,555	$ 30,500	$ 25,246	31,120		
	TOTAL PERSONAL SERVICES	$ 26,903	$ 30,555	$ 30,500	$ 25,246	$ 31,120	2.03%	increase
	TOTAL AUDIT	**$ 26,903**	**$ 30,555**	**$ 30,500**	**$ 25,246**	**$ 31,120**	**2.03%**	**increase**

INSURANCE

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	FIXED CHARGES-CITY INSURANCE						
101-40690-404	INSURANCE OF BLDG & CONTENT	$ 15,630	$ 30,366	$ 32,198	$ 27,097	$ 28,000	2016 Actual + 3%
101-40690-405	INSURANCE ON EQUIPMENT	3,197	6,129	7,002	5,531	5,700	2016 Actual + 3%
101-40690-406	INS WORKMENS COMPENSATION	16,615	31,633	37,177	45,600	49,250	8% rate increase Exp Mod to 88%
101-40690-418	GENERAL LIABILITY INSURANCE	17,501	32,922	37,600	28,272	30,200	2016 Actual + 7%
101-40690-419	UMBRELLA INSURANCE	4,105	7,658	8,100	-	7,050	2016 Actual + 7%
	TOTAL FIXED CHARGES-CITY INSURANCE	$ 57,047	$ 108,706	$ 122,077	$ 106,500	$ 120,200	-1.54% decrease
101-40690-415	EMPLOYEE HEALTH LIFE & DENTAL	$ 291,732	$ 239,488	$ 270,000	$ 170,256	$ 272,550	10% increase est
101-40690-416	EMPLOYEE DISABILITY INS	6,794	6,743	7,100	12,106	7,900	
	TOTAL EMPLOYEE BENEFIT INSURANCE	$ 298,526	$ 246,231	$ 277,100	$ 182,363	$ 280,450	1.21% increase
NOTE:	UTILITY FD EXPENDITURE CITY INSURANCE	$ 15,534	$ 28,824	$ 34,652	$ 27,562	$ 29,145	
	GENERAL FD EXPENDITURE CITY INSURANCE	57,047	108,706	122,077	106,500	120,200	
		$ 72,580	$ 137,530	$ 156,729	$ 134,062	$ 149,345	-4.71% decrease
	UTILITY FD EXPENDITURE EMPLOYEE INSURANCE	$ 25,818	$ 6,740	$ 30,150	$ 11,233	$ 35,039	
	GENRL FD EXPENDITURE EMPLOYEE INSURANCE	298,526	246,231	277,100	182,363	280,450	
		$ 324,344	$ 252,971	$ 307,250	$ 193,596	$ 315,489	2.68% increase
	TOTAL ALL INSURANCES	$ 396,924	$ 390,501	$ 463,979	$ 327,658	$ 464,834	0.18% increase
	TOTAL INSURANCE	**$ 355,573**	**$ 354,937**	**$ 399,177**	**$ 288,863**	**$ 400,650**	**0.37% increase**

ASSESSING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40700-103	PROF & CONSULTANT SERVICES	$ 22,608	$ 22,716	$ 23,500	$ 23,068	23,600	Per County	
	TOTAL PERSONAL SERVICES	$ 22,608	$ 22,716	$ 23,500	$ 23,068	$ 23,600	0.43%	increase
	TOTAL ASSESSING	**$ 22,608**	**$ 22,716**	**$ 23,500**	**$ 23,068**	**$ 23,600**	**0.43%**	**increase**

PLANNING AND ZONING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-40500-103	PROF & CONSULTANT SERVICES	$ 23,800	$ 34,100	$ 30,000	$ 17,898	$ 30,000	No increase	
	TOTAL PERSONAL SERVICES	$ 23,800	$ 34,100	$ 30,000	$ 17,898	$ 30,000	0.00%	decrease
	CONTRACTUAL SERVICES							
101-40500-203	TRAVEL, CONFRENCE, SCHOOL	$ -	$ 110	$ 300	$ -	$ 300		
101-40500-209	MEETING PER DIEMS	800	825	1,500	350	1,500		
	TOTAL CONTRACTUAL SERVICES	$ 800	$ 935	$ 1,800	$ 350	$ 1,800	0.00%	decrease
	MATERIALS & SUPPLIES							
101-40500-311	OTHER MATERIALS & SUPPLIES	$ -	$ -	$ 200	$ -	200		
	TOTAL MATEIRAL & SUPPLIES	$ -	$ -	$ 200	$ -	$ 200	0.00%	decrease
	OTHER							
101-40500-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL PLANNING AND ZONING	**$ 24,600**	**$ 35,035**	**$ 32,000**	**$ 18,248**	**$ 32,000**	**0.00%**	**decrease**

ENGINEERING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	PERSONAL SERVICES							
101-41000-103	PROF & CONSULTANT SERVICES	17,991	24,310	27,850	$ 23,980	30,000		
	TOTAL PERSONAL SERVICES	$ 17,991	$ 24,310	$ 27,850	$ 23,980	$ 30,000	7.72%	increase
	TOTAL ENGINEERING	**$ 17,991**	**$ 24,310**	**$ 27,850**	**$ 23,980**	**$ 30,000**	**7.72%**	**increase**

BUILDING INSPECTION

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	PERSONAL SERVICES						
101-41530-101	SALARIES OF REGULAR EMPL	$ 78,610	$ 84,313	$ 83,523	$ 54,640	$ 85,820	
101-41530-104	FIRE INSPECTION SERVICES	-	-	-	207	-	
	TOTAL PERSONAL SERVICES	$ 78,610	$ 84,313	$ 83,523	$ 54,846	$ 85,820	2.75% increase
	CONTRACTUAL SERVICES						
101-41530-201	POSTAGE	$ 125	$ 111	$ 200	$ 60	$ 200	
101-41530-202	TELEPHONE	614	614	1,180	352	650	Data charges for ipad
101-41530-203	TRAVEL, CONFERENCE, SCHOOLS	1,142	220	1,500	-	1,500	
101-41530-208	MAINTENANCE OF EQUIPMENT	81	288	400	-	400	
101-41530-212	OTHER CONTRACTUAL SERVICES	444	54	6,500	507	1,000	
	TOTAL CONTRACTUAL SERVICES	$ 2,405	$ 1,286	$ 9,780	$ 919	$ 3,750	-61.66% decrease
	MATERIALS & SUPPLIES						
101-41530-303	OFFICE SUPPLIES	$ 201	$ 48	$ 400	$ 15	$ 400	Toner/bus Cards
101-41530-307	MOTOR FUELS & LUBRICANTS	209	132	400	87	400	
101-41530-310	BOOKS & PERIODICALS	226	413	1,200	263	1,200	Code
101-41530-311	OTHER MATERIAL & SUPPLIES	130	-	900	550	500	
101-41530-312	UNIFORMS	252	186	400	40	400	
	TOTAL MATEIRAL & SUPPLIES	$ 1,018	$ 779	$ 3,300	$ 955	$ 2,900	-12.12% decrease
	FIXED CHARGES						
101-41530-408	SUBSCRIPTIONS & MEMBERSHIPS	$ 125	$ 135	$ 430	$ -	$ 150	Membership Renewal
101-41530-409	PERA CONTRIBUTION	5,699	6,096	6,264	4,098	6,436	
101-41530-410	FICA CONTRIBUTION	5,523	5,945	6,390	3,801	6,565	
101-41530-417	LICENSE OR REGISTRATION FEE	276	21	417	91	300	Tabs & Licensing
	TOTAL FIXED CHARGES	$ 11,623	$ 12,197	$ 13,501	$ 7,990	$ 13,451	-0.37% decrease
	OTHER						
101-41530-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -	
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00% decrease
	TOTAL BUILDING INSPECTION	**$ 93,656**	**$ 98,575**	**$ 110,104**	**$ 64,711**	**$ 105,921**	**-3.80% decrease**

POLICE

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	PERSONAL SERVICES						
101-41510-101	SALARIES OF REGULAR EMPLOY	$ 911,945	$ 959,667	$ 1,006,920	$ 618,919	$ 998,550	
101-41510-102	SALAR OF TEMPORARY EMPLOYEE	-	-	27,000	-	26,200	Cost of 2 Sgts
101-41510-103	PROF & CONSULTANT SERVICES	51,256	52,931	58,900	30,622	60,667	3% Estimated Increase
	TOTAL PERSONAL SERVICES	$ 963,201	$ 1,012,598	$ 1,092,820	$ 649,541	$ 1,085,417	-0.68% decrease
	CONTRACTUAL SERVICES						
101-41510-201	POSTAGE	$ 309	$ 241	$ 500	$ 233	$ 500	
101-41510-202	TELEPHONE	6,330	6,733	8,000	4,589	7,500	
101-41510-203	TRAVEL, CONFERENCE, SCHOOLS	14,017	14,822	16,500	8,449	10,000	No college budgeted
101-41510-208	MAINT & REPAIR OF EQUIP	12,330	14,175	15,000	4,648	15,000	
101-41510-212	OTHER CONTRACTUAL SERVICES	23,518	23,334	26,750	18,675	27,552	3% Estimated Increase
	TOTAL CONTRACTUAL SERVICES	$ 56,504	$ 59,305	$ 66,750	$ 36,594	$ 60,552	-9.29% decrease
	MATERIALS & SUPPLIES						
101-41510-303	OFFICE SUPPLIES	$ 337	$ 444	$ 1,500	$ 321	$ 1,500	
101-41510-307	MOTOR FUELS & LUBRICANTS	26,056	23,842	37,500	9,286	30,000	Est Pump Price/gal, 10,000 gallons
101-41510-310	BOOKS & PERIODICALS	370	-	300	-	300	
101-41510-311	OTHER MATERIALS & SUPPLIES	10,971	10,951	11,000	8,948	11,330	
101-41510-312	UNIFORMS	11,907	10,591	16,550	14,444	19,550	Uniform $975, $3000 new hire; Swat $3,000
	TOTAL MATEIRAL & SUPPLIES	$ 49,641	$ 45,828	$ 66,850	$ 32,998	$ 62,680	-6.24% decrease
	FIXED CHARGES						
101-41510-408	SUBSCRIPTIONS & MEMBERSHIPS	$ 980	$ 990	$ 950	$ 790	$ 950	
101-41510-409	PERA CONTRIBUTION	131,041	147,123	157,867	91,532	158,985	Sgt $4,230
101-41510-410	FICA CONTRIBUTION	15,554	16,469	18,699	10,916	18,832	Sgt $378
101-41510-417	LICENSE OR REGISTRATION FEE	599	455	500	439	500	
	TOTAL FIXED CHARGES	$ 148,173	$ 165,037	$ 178,016	$ 103,677	$ 179,267	0.70% increase
	OTHER						
101-41510-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -	
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00% decrease
	TOTAL POLICE	**$ 1,217,519**	**$ 1,282,768**	**$ 1,404,436**	**$ 822,810**	**$ 1,387,916**	**-1.18% decrease**

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-41520-212	OTHER CONTRACTUAL SERVICES	$ 216,197	$ 223,497	$ 230,201	$ 115,186	$ 237,300	Contractual =<3%	
101-41520-214	INSPECTION SERVICES	523	1,650	1,000	$ 1,724	1,000		
	TOTAL CONTRACTUAL SERVICES	$ 216,720	$ 225,147	$ 231,201	$ 116,910	$ 238,300	3.07%	increase
	MATERIALS & SUPPLIES							
101-41520-311	OTHER MATERIAL & SUPPLIES	$ 2,000	$ 2,000	$ 2,000	$ -	2,000		
	TOTAL MATEIRAL & SUPPLIES	$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	0.00%	decrease
	OTHER							
101-41520-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL FIRE	**$ 218,720**	**$ 227,147**	**$ 233,201**	**$ 116,910**	**$ 240,300**	**3.04%**	**increase**

EMERGENCY MANAGEMENT

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-41540-206	UTILITIES	$ 88	$ 88	$ 100	$ 57	$ 110		
101-41540-212	OTHER CONTRACTUAL SERVICES	3,501	887	3,500	$ -	1,500	Siren Repairs	
	TOTAL CONTRACTUAL SERVICES	$ 3,589	$ 975	$ 3,600	$ 57	$ 1,610	-55.28%	decrease
	OTHER							
101-41540-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL CIVIL DEFENSE	**$ 3,589**	**$ 975**	**$ 3,600**	**$ 57**	**$ 1,610**	**-55.28%**	**decrease**

ANIMAL CONTROL

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-41550-212	OTHER CONTRACTUAL SERVICES	$ 1,335	$ 1,305	$ 1,500	$ 120	$ 1,500		
	TOTAL CONTRACTUAL SERVICES	$ 1,335	$ 1,305	$ 1,500	$ 120	$ 1,500	0.00%	decrease
	MATERIALS & SUPPLIES							
101-41550-311	OTHER MATERIALS & SUPPLIES	$ 60	$ 60	$ 150	$ -	150		Replace tools - catch poles, etc
	TOTAL MATEIRAL & SUPPLIES	$ 60	$ 60	$ 150	$ -	$ 150	0.00%	decrease
	OTHER							
101-41550-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL ANIMAL CONTROL	**$ 1,395**	**$ 1,365**	**$ 1,650**	**$ 120**	**$ 1,650**	**0.00%**	**decrease**

PUBLIC WORKS - STREET MAINTENANCE

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	PERSONAL SERVICES						
101-42010-101	SALARIES OF REG EMPLOYEES	$ 24,282	$ 23,044	$ 25,635	$ 14,943	$ 25,514	8% of PW Salary
101-42010-102	SALAR OF TEMPORARY EMPLOYEE	-	1,529	-	-	-	
101-42010-103	PROF & CONSULTANT SERVICES	-	-	-	772	800	Safety training $800;
101-42010-107	UNEMPLOYMENT	184	516	490	319	490	
	TOTAL PERSONAL SERVICES	$ 24,466	$ 25,089	$ 26,125	$ 16,034	$ 26,804	2.60% increase
	CONTRACTUAL SERVICES						
101-42010-201	POSTAGE	$ 144	$ 179	$ 300	$ 38	$ 300	
101-42010-202	TELEPHONE	325	328	310	206	310	
101-42010-203	TRAVEL, CONFERENCE, SCHOOLS	480	898	800	48	800	
101-42010-206	UTILITIES	2,867	3,274	2,900	2,015	3,600	
101-42010-208	MAINT & REPAIR OF EQUIPMENT	666	2,848	5,000	118	5,000	Crosswalk lights, City owned light poles
101-42010-212	OTHER CONTRACTUAL SERVICES	23,622	20,540	45,500	8,577	45,500	1/2 Street sweep,
	TOTAL CONTRACTUAL SERVICES	$ 28,104	$ 28,067	$ 54,810	$ 11,002	$ 55,510	1.28% increase
	MATERIALS & SUPPLIES						
101-42010-301	CHEMICAL SUPPLIES	$ 420	$ 608	$ 700	$ -	$ 700	weed killer medians/islands
101-42010-302	CLEANING SUPPLIES	-	-	50	-	50	
101-42010-303	OFFICE SUPPLIES	85	21	300	17	300	
101-42010-307	MOTOR FUELS & LUBRICANTS	845	511	1,050	194	1,050	est inc fuel costs
101-42010-308	SMALL TOOLS	27	568	1,000	36	1,000	
101-42010-311	OTHER MATERIAL & SUPPLIES	2,815	640	5,200	1,216	5,200	asphalt patch
101-42010-312	UNIFORMS	123	79	400	50	400	
101-42010-313	STREET SIGNS	5,058	5,420	6,500	3,714	6,500	
	TOTAL MATEIRAL & SUPPLIES	$ 9,372	$ 7,847	$ 15,200	$ 5,228	$ 15,200	0.00% decrease
	FIXED CHARGES						
101-42010-403	RENT OF EQUIPMENT	$ -	$ -	$ 300	$ -	$ 500	Rental for changing street lights
101-42010-409	PERA CONTRIBUTION	1,656	1,709	1,925	1,077	1,914	
101-42010-410	FICA CONTRIBUTION	1,823	1,836	1,961	1,127	1,952	
101-42010-417	LICENSE OR REGISTRATION FEE	5	-	100	4	100	
	TOTAL FIXED CHARGES	$ 3,484	$ 3,544	$ 4,286	$ 2,207	$ 4,466	4.20% increase
	OTHER						
101-42010-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -	
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00% decrease
	TOTAL PUBLIC WORKS-STREET MAINTENANCE	**$ 65,427**	**$ 64,547**	**$ 100,421**	**$ 34,471**	**$ 101,980**	**1.55% increase**

PUBLIC WORKS - SNOW REMOVAL

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-42020-208	MAINT & REPAIR OF EQUIPMENT	$ -	$ -	$ 1,000	$ -	$ 1,000		
101-42020-212	OTHER CONTRACTUAL SERVICES	193,950	79,726	250,000	$ 49,934	200,000		Utilizing Policy - added costs for trails
	TOTAL CONTRACTUAL SERVICES	$ 193,950	$ 79,726	$ 251,000	$ 49,934	$ 201,000	-19.92%	decrease
	MATERIALS & SUPPLIES							
101-42020-311	OTHER MATERIAL & SUPPLIES	$ 8,199	$ -	$ 1,000	$ -	1,000		Salt for wlks and misc locations
	TOTAL MATEIRAL & SUPPLIES	$ 8,199	$ -	$ 1,000	$ -	$ 1,000	0.00%	decrease
	OTHER							
101-42020-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL PUBLIC WORKS-SNOW REMOVAL	**$ 202,149**	**$ 79,726**	**$ 252,000**	**$ 49,934**	**$ 202,000**	**-19.84%**	**decrease**

PUBLIC WORKS - STREET LIGHTING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-42030-206	UTILITIES	$ 61,577	$ 61,650	$ 70,000	$ 37,373	$ 68,600	Est base on actual +1.7%	
101-42030-212	OTHER CONTRACTUAL SERVICES	-	-	2,000	$ -	2,000	Changing traffic control lights	
	TOTAL CONTRACTUAL SERVICES	$ 61,577	$ 61,650	$ 72,000	$ 37,373	$ 70,600	-1.94%	decrease
	OTHER							
101-42030-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL PUBLIC WORKS-STREET LIGHTING	**$ 61,577**	**$ 61,650**	**$ 72,000**	**$ 37,373**	**$ 70,600**	**-1.94%**	**decrease**
	TOTAL PUBLIC WORKS	**$ 329,153**	**$ 205,923**	**$ 424,421**	**$ 121,778**	**$ 374,580**	**-11.74%**	**decrease**

ARBORIST/TREE REMOVAL & PLANTING

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
ARBORIST								
	PERSONAL SERVICES							
101-42040-103	PROF & CONSULTANT SERVICES	$ 13,975	$ 11,730	$ 5,000	$ -	$ 5,000	Consultation	
	TOTAL PERSONAL SERVICES	$ 13,975	$ 11,730	$ 5,000	$ -	$ 5,000	0.00%	decrease
	CONTRACTUAL SERVICES							
101-42040-201	POSTAGE	$ -	$ -	$ 50	$ -	$ 50		
101-42040-203	TRAVEL CONFERENCE SCHOOLS	-	589	-	$ 236	-		
	TOTAL CONTRACTUAL SERVICES	$ -	$ 589	$ 50	$ 236	$ 50	0.00%	decrease
	FIXED CHARGES							
101-42040-408	DUES & MEMBERSHIPS	$ -	$ 119	$ -	$ 119	$ 250	MNLA and ISA Memberships	
	TOTAL FIXED CHARGES	$ -	$ 119	$ -	$ 119	$ 250	#DIV/0!	#DIV/0!
	MATERIALS & SUPPLIES							
101-42040-311	OTHER MATERIALS & SUPPLIES	$ 15	$ 97	$ 100	$ -	-		
	TOTAL MATEIRAL & SUPPLIES	$ 15	$ 97	$ 100	$ -	$ -	-100.00%	decrease
	OTHER							
101-42040-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL ARBORIST	**$ 13,990**	**$ 12,535**	**$ 5,150**	**$ 355**	**$ 5,300**	**2.91%**	increase
TREE REMOVAL & PLANTING								
	CONTRACTUAL SERVICES							
101-42520-212	OTHER CONTRACTUAL SERVICES	$ 34,622	$ 35,473	$ 35,000	$ 9,640	$ 35,000	Bid tree removal and trimming	
	TOTAL CONTRACTUAL SERVICES	$ 34,622	$ 35,473	$ 35,000	$ 9,640	$ 35,000	0.00%	decrease
	TOTAL TREE REMOVAL & PLANTING	**$ 34,622**	**$ 35,473**	**$ 35,000**	**$ 9,640**	**$ 35,000**	**0.00%**	decrease
	TOTAL ARBORIST/TREE REMOVAL & PLANTING	**$ 48,612**	**$ 48,008**	**$ 40,150**	**$ 9,995**	**$ 40,300**	**0.37%**	increase

SANITATION & SOLID WASTE

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CONTRACTUAL SERVICES							
101-42510-201	POSTAGE	$ 817	$ 657	$ 1,000	$ 334	$ 1,000		
101-42510-205	PRINTING & PUBLISHING	615	806	700	421	700		
101-42510-210	CLEANING & WASTE REMOVAL	195,583	$ 197,994	207,850	$ 118,427	214,000	3%	inc for incidentals
101-42510-212	OTHER CONTRACTUAL SERVICES	380	-	-	-	600		
	TOTAL CONTRACTUAL SERVICES	$ 197,396	$ 199,457	$ 209,550	$ 119,182	$ 216,300	3.22%	increase
	MATERIALS & SUPPLIES							
101-42510-311	OTHER MATERIAL & SUPPLIES	$ 131	$ -	$ -	$ -	$ -		
	TOTAL MATEIRAL & SUPPLIES	$ 131	$ -	$ -	$ -	$ -	0.00%	decrease
	OTHER							
101-42510-704	RECYCLING AWARD	$ 275	$ 314	$ 600	$ 161	$ 600		
101-42510-705	GREEN HOUSE GAS REDUCTION	-	-	-	-	-		
	TOTAL OTHER	$ 275	$ 314	$ 600	$ 161	$ 600	0.00%	decrease
	TOTAL SANITATION & SOLID WASTE	**$ 197,802**	**$ 199,771**	**$ 210,150**	**$ 119,343**	**$ 216,900**	**3.21%**	**Increase**

PARKS

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS	
	PERSONAL SERVICES							
101-44010-101	SALARIES OF REGULAR EMPLOYE	$ 29,165	$ 26,180	$ 27,611	$ 18,748	$ 28,007	7% of PW Salaries	
101-44010-102	SALARY OF PART TIME EMPLOYEE	20,995	24,335	32,400	19,679	32,400	55 hrs/wk summer;110 hrs/wk winter 15 weeks	
101-44010-103	PROF & CONSULTANT SERVICES	300	-	300	-	300		
101-44010-107	UNEMPLOYMENT	1,469	1,303	2,000	564	1,500		
101-44010-108	SUMMER PARKS COOR WAGES	7,395	7,085	8,000	5,998	8,000		
	TOTAL PERSONAL SERVICES	$ 59,324	$ 58,904	$ 70,311	$ 44,989	$ 70,207	-0.15%	decrease
	CONTRACTUAL SERVICES							
101-44010-201	POSTAGE	$ 124	$ 92	$ 150	$ 482	$ 150		
101-44010-202	TELEPHONE	1,966	1,950	2,100	1,299	2,100		
101-44010-203	TRAVEL, CONFERENCE, SCHOOLS	1,849	2,648	2,700	1,928	2,700		
101-44010-206	UTILITIES	5,394	4,326	5,800	2,829	5,500	Estimate on actual +1.7%	
101-44010-207	MAINT & REP OF BLDG & STRUC	4,158	4,476	5,000	136	5,000		
101-44010-208	MAINT & REPAIR OF EQUIP	1,658	974	4,500	136	4,500	Weed whips, chain saws, blowers	
101-44010-209	MEETING PER DIEMS	1,150	1,000	1,500	700	1,500	Park Commission	
101-44010-212	OTHER CONTRACTUAL SERVICES	42,492	43,618	52,500	34,946	47,500		
	TOTAL CONTRACTUAL SERVICES	$ 58,791	$ 59,085	$ 74,250	$ 42,456	$ 68,950	-7.14%	decrease
	MATERIALS & SUPPLIES							
101-44010-301	CHEMICAL SUPPLIES	$ 1,571	$ 1,895	$ 2,000	$ 1,010	$ 2,000		
101-44010-302	CLEANING SUPPLIES	149	111	200	387	200		
101-44010-303	OFFICE SUPPLIES	52	18	300	15	300		
101-44010-307	MOTOR FUELS & LUBRICANTS	796	458	1,300	181	1,300		
101-44010-308	SMALL TOOLS	1,185	911	2,000	324	2,000		
101-44010-311	OTHER MATERIAL & SUPPLIES	11,731	14,293	15,500	9,566	15,500		
101-44010-312	UNIFORMS	126	396	600	514	600		
101-44010-314	REC SUPPLIES-SUMMER PROG	7,528	10,685	9,000	6,967	9,000		
	TOTAL MATEIRAL & SUPPLIES	$ 23,138	$ 28,767	$ 30,900	$ 18,963	$ 30,900	0.00%	decrease
	FIXED CHARGES							
101-44010-403	RENT OF EQUIPMENT	$ 571	$ 1,364	$ 600	$ 888	$ 1,100	Chippers	
101-44010-409	PERA CONTRIBUTION	2,026	1,911	2,071	1,406	2,100		
101-44010-410	FICA CONTRIBUTION	4,366	4,315	5,109	3,411	5,215		
101-44010-417	LICENSE OR REGISTRATION FEE	4	-	-	3	-		
	TOTAL FIXED CHARGES	$ 6,968	$ 7,590	$ 7,780	$ 5,708	$ 8,415	8.16%	increase

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET		COMMENTS
	CAPITAL OUTLAY							
101-44010-504	OTHER IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -		
	TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	OTHER							
101-44010-705	GREEN HOUSE GAS REDUCTION	$ -	$ -	$ -	$ -	$ -		
101-44010-940	GRANTS	-	-	-	-	-		
	TOTAL OTHER	$ -	$ -	$ -	$ -	$ -	0.00%	decrease
	TOTAL PARKS	**$ 148,220**	**$ 154,346**	**$ 183,241**	**$ 112,116**	**$ 178,472**	**-2.60%**	**decrease**

CONTINGENCIES

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	OTHER						
101-46000-703	CONTINGENCIES	$ 12,645	$ 8,237	$ 15,000	$ 768	15,000	No designations yet
	TOTAL OTHER	$ 12,645	$ 8,237	$ 15,000	$ 768	$ 15,000	0.00% decrease
	TOTAL CONTINGENCIES	**$ 12,645**	**$ 8,237**	**$ 15,000**	**$ 768**	**$ 15,000**	**0.00% decrease**

TRANSFERS TO OTHER FUNDS

ACCOUNT		12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	8/31/2016 ACTUAL	REQUESTED 2017 BUDGET	COMMENTS
	OTHER						
101-44444-906	ABATEMENT OF PROPERTY TAXES	$ -	$ -	$ -	$ -	$ -	
101-44444-920	TRANS OUT-TO OTHER FUNDS						
101-44444-920	TRANS OUT-TO RENEWAL AND REPLACEMENT FD			-	-	-	
101-44444-920	TRANS OUT-TO -STREET RECONSTRUCTION	343,295	353,600	364,200	182,100	375,126	Inc for CPI 3%
101-44444-920	TRANS OUT-TO -STORM SEWER RENEWAL/REPLAC	81,628	84,000	86,500	43,250	87,624	Inc for CPI 3%
101-44444-920	TRANS OUT-TO -GO IMPRV BONDS 2009	139,000	140,000	142,000	71,000	143,000	
101-44444-920	TRANS OUT-TO -GO IMPRV BONDS 2012	-	-	-	-	410,000	
101-44444-920	TRANS OUT-TO -GO IMPRV BONDS 2008	420,000	430,000	440,000	220,000	-	
101-44444-920	TRANS OUT-TO -GO IMPR BONDS 2014	-	38,000	38,000	19,000	50,000	$39,000 scheduled +$11,000
101-44444-920	TRANS OUT-TO -REVOLVING CAP FD-FUND BAL			-	-	-	
101-44444-920	TRANS OUT-TO -BUDGETED PROJECTS	359,950	482,275	549,775	330,996	632,075	
101-44444-920	TOTAL OTHER	$ 1,343,873	$ 1,527,875	$ 1,620,475	$ 866,346	1,697,825	4.77% increase
	BUDGETD PROJECTS FUND TRANSFERS						
	SEAL COATING, CRACK SEAL	$ 100,000		$ 100,000	$ 50,000	$ 50,000	crack sealing and painting
	PARKS TRAILS AND IMPROVMENTS	70,000	35,000	50,000	25,000	50,000	
	TRAIL MAINTENANCE	10,000	10,000	20,000	10,000	20,000	
	PUBLIC WORKS TOOL FUND	-	10,000	3,000	1,500	3,000	
	TRAIL EQUIPMENT	-	50,000	25,000	12,500	25,000	
	MILL AND OVERLAY	-	100,000	100,000	104,187	200,000	seal coating money added
	TENNIS COURT RESURFACING	-		-	-	10,000	plan for 2018
	POLICE DONATION FUNDS	-	-	-	1,921	-	
	FIRE STATION CONTRIBUTION	-	100,000	100,000	50,000	100,000	
	POLICE BODY CAMERAS	-	3,000		-		
	POLICE VEHICLES	32,500	39,375	39,375	19,688	59,375	4 vehicles 2019, 3 in 2020
	COMPUTERS	15,700	15,700	15,700	7,850	18,000	Server Replacement 2017
	PW VEHICLES	4,250	35,200	5,200	2,600	5,200	
	POLICE RADIOS	3,000	3,000	3,000	1,500	3,000	
	POLICE COMPUTERS	5,000	5,000	5,000	2,500	5,000	
	COMPREHENSIVE PLAN	-	-	15,000	7,500	15,000	
	MUNICIPAL BLDG MAINTENANCE	15,000	15,000	15,000	7,500	15,000	
	RENEWAL & REPLACEMENT -PARKS BLDG	50,000	50,000	50,000	25,000	50,000	
	EMERALD ASH BORE ERADICATION	40,000		-	-	-	
	SOFTWARE UPGRADE	7,500	7,500	-	-	-	
	GENERATOR REPLACEMENT	$ 7,000	$ 3,500	$ 3,500	1,750	$ 3,500	
		$ 359,950	$ 482,275	$ 549,775	$ 330,996	$ 632,075	
	TOTAL TRANSFERS TO OTHER FUNDS	**$ 1,343,873**	**$ 1,527,875**	**$ 1,620,475**	**$ 866,346**	**$ 1,697,825**	**4.77% increase**

GENERAL FUND BALANCE REQUIREMENTS

THIS CALCULATION ASSUMES THAT 2015 BUDGETED EXPENDITURES AND REVENUES ARE ATTAINED

	12/31/2014 ACTUAL	12/31/2015 ACTUAL	2016 BUDGET	2017 BUDGET	COMMENTS
NONSPENDABLE					
PREPAID ITEMS	$ 80,806	$ 57,602	$ 58,000	$ 58,000	
RESTRICTED					
SMALL CITIES GRANT		$ 54,188	54,188		
ASSIGNED					
EMPLOYEE BENEFITS	$ 159,000	$ 165,000	$ 163,000	$ 140,000	
UNASSIGNED					
CASH FLOW RESERVE	$ 2,293,000	$ 2,370,000	2,366,156	2,366,156	BASED ON PREL TAX LEVY
GENERAL CONTINGENCY RESERVE	810,000	847,000	846,200	846,200	BASED ON PREL TAX LEVY
SNOW PLOWING RESERVE		122,272	122,272	122,272	
REMAININING BALANCE	560,001	1,016,471	1,049,905	1,072,905	LEFT AS UNALLOCATED
REALLOCATED TO EXPENDITURES	-	-	-	-	
UNASSIGNED	3,663,001	4,355,743	4,384,533	4,407,533	
TOTAL FUND BALANCE	$ 3,902,807	$ 4,632,533	$ 4,605,533	$ 4,605,533	

BUDGETED PROJECTS AND EQUIPMENT REVOLVING FUND
SCHEDULE OF ACTIVITY

PROJECT	2015 BALANCE	2016 PROJECTED REVENUE	2016 ACTUAL EXPENDITURE	2016 PENDING EXPENDITURE	2016 PROJECTED BALANCE	2017 PROJECTED REVENUE	2017 PROJECTED EXPENSE	2017 PROJECTED BALANCE
SEALCOAT/CRACK SEAL	$102,493	$100,000			$202,493	$50,000	($80,000)	$172,493
MILL AND OVERLAY	$100,000	$154,187			$254,187	$200,000		$454,187
CITY HALL PARKING LOT	9,094				9,094		(9,094)	-
MUNICIPAL BUILDING MAINTENANCE	262,518	15,000			277,518	15,000		292,518
PARK & TRAIL IMPROVEMENTS	209,576	50,000			259,576	50,000		309,576
TRAIL MAINTENANCE	94,300	20,000	(12,800)	(27,000)	74,500	20,000	(30,000)	64,500
PARK BUILDING MAINT & REPLACEMENT	167,000	50,000			217,000	50,000		267,000
BREKKE PARK MEMORIAL FUND	394				394			394
COMPREHENSIVE PLAN	-	37,500			37,500	37,500		75,000
COALITION OF UTILITY CITIES	16,000				16,000			16,000
EMERALD ASH BORE ERADICATION	120,000				120,000			120,000
TREES (PLANTING)	72,483		(2,337)		70,146			70,146
PUBLIC WORKS VEHICLES:					-			-
GENERAL FUND	*104,395*	*5,200*			*109,595*	*5,200*	*(16,500)*	*98,295*
UTILITY FUND	***85,504***	***29,467***			***114,971***	***31,875***	***(93,500)***	***53,346***
TOTAL PUBLIC WORKS VEHICLES	189,899	34,667	-	-	224,566	37,075	(110,000)	151,641
POLICE VEHICLES	165,257	39,375	(52,726)	(27,274)	124,632	59,375	(40,000)	144,007
BUILDING OFFICIAL VEHICLE	238				238			238
CIVIL DEFENSE	16,000				16,000			16,000
COMPUTERS:					-			-
GENERAL FUND	*40,447*	*15,700*	*(3,306)*		*52,841*	*18,000*	*(28,500)*	*42,341*
UTILITY FUNDS	*17,219*	*6,000*	*(3,305)*		*19,914*	*6,000*	*(9,500)*	*16,414*
TOTAL COMPUTERS	57,666	21,700	(6,611)	-	72,755	24,000	(38,000)	58,755
TENNIS COURT RESURFACING	-				-	10,000		10,000
PUBILC WORKS TOOL FUND	10,000	3,000			13,000	3,000		16,000
TRAIL EQUIPMENT	50,000	25,000			75,000	25,000		100,000
FIRE STATION	100,000	100,000	(46,411)	(46,411)	107,178	100,000		207,178
POLICE DONATIONS	345	1,921	(442)		1,824			1,824
POLICE RADIO EQUIPMENT	41,080	3,000			44,080	3,000		47,080
POLICE COMPUTER EQUIPMENT	20,126	5,000			25,126	5,000		30,126
COMPUTER SOFTWARE	9,388				9,388			9,388
PUBLIC WORKS EQUIPMENT					-			-
GENERAL FUND (GPS, EQUIP, GIS.-CHOP MAPS)	*9,106*	*4,500*			*13,606*	*9,500*	*(10,000)*	*13,106*
UTILITY FUNDS (SCADA,)	***206,109***		***(7,585)***	***(192,415)***	***6,109***			***6,109***
TOTAL PUBLIC WORKS EQUIPMENT	215,215	4,500	(7,585)	(192,415)	19,715	9,500	(10,000)	19,215
METER CHANGE OUT	171,300	79,100			250,400	79,100		329,500
WATER ALTITUDE VALVE	-	10,500			10,500	10,500	(21,000)	-
GENERATOR REPLACMENT	10,500	3,500			14,000	3,500		17,500
UNALLOCATED	212,123				212,123			212,123
TOTALS	**$2,422,995**	**$757,950**	**($128,912)**	**($293,100)**	**$2,758,933**	**791,550**	**(338,094)**	**$3,212,389**