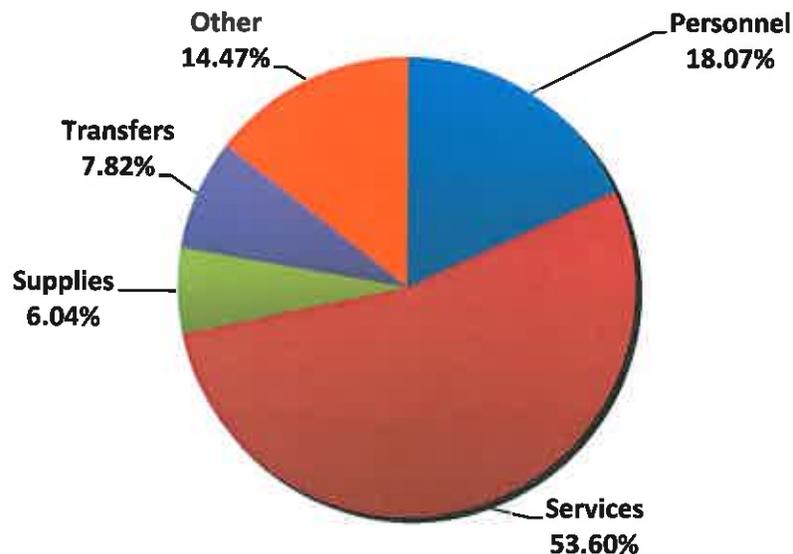


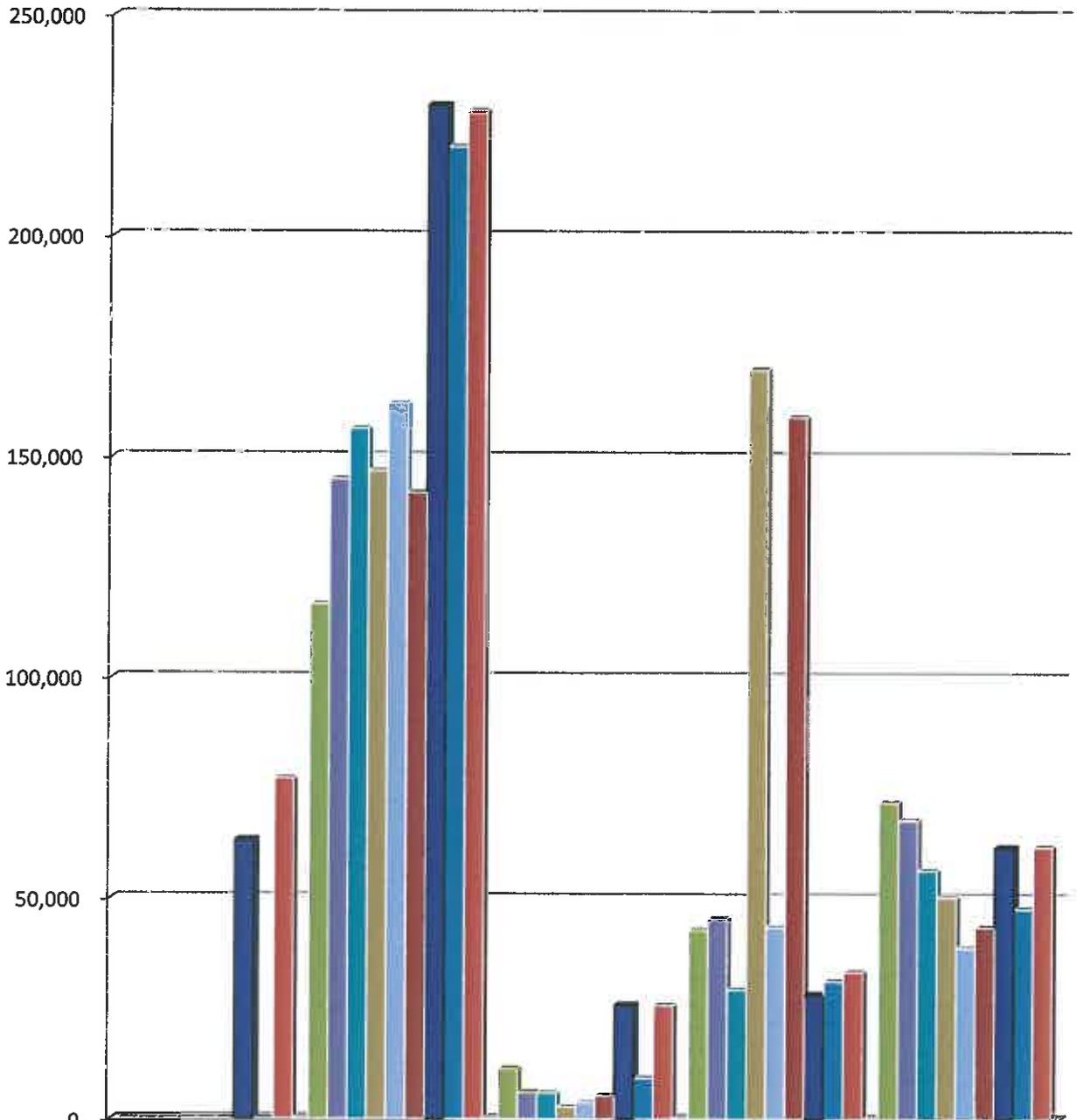
**OTHER  
DIVISION SUMMARY AND CHART**

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>TOTAL PERSONNEL</b>		0	0	63,000	0	77,000
	% of Total Department	0.00%	0.00%	15.45%	0.00%	18.07%
	% of Total Personal Services	0.00%	0.00%	3.75%	0.00%	4.58%
<b>TOTAL SERVICES</b>		161,971	141,823	229,600	220,200	228,400
	% of Total Department	65.34%	40.58%	56.29%	71.42%	53.59%
	% of Total Supplies	21.65%	18.95%	30.68%	29.43%	30.52%
<b>TOTAL SUPPLIES</b>		3,700	5,264	25,750	9,270	25,750
	% of Total Department	1.49%	1.51%	6.31%	3.01%	6.04%
	% of Total Services	2.31%	3.29%	16.11%	5.80%	16.11%
<b>TOTAL CAPITAL OUTLAY</b>		0	0	0	0	0
	% of Total Department	0.00%	0.00%	0.00%	0.00%	0.00%
	% of Total Capital Outlay	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL TRANSFERS</b>		43,400	158,950	28,080	31,235	33,305
	% of Total Department	17.51%	45.48%	6.88%	10.13%	7.82%
	% of Total Transfers	39.24%	143.72%	25.39%	28.24%	30.11%
<b>TOTAL OTHER</b>		38,812	43,436	61,435	47,630	61,630
	% of Total Department	15.66%	12.43%	15.06%	15.45%	14.46%
	% of Total Other	61.43%	68.75%	97.24%	75.39%	97.55%
<b>TOTAL OTHER DIVISION</b>		247,883	349,473	407,865	308,335	426,085
	% of General Fund	8.36%	11.65%	12.24%	10.18%	11.88%
	Cost per Capita	\$54.87	\$74.39	\$85.96	\$64.98	\$88.92

**OTHER EXPENDITURES BY TYPE**



## OTHER EXPENDITURES BY TYPE



	PERSONNEL	SERVICES	SUPPLIES	TRANSFERS	OTHER
2006 ACTUAL	0	116,657	11,259	42,750	71,637
2007 ACTUAL	0	144,968	5,978	45,500	67,597
2008 ACTUAL	0	156,421	5,879	29,300	56,284
2009 ACTUAL	0	146,765	2,711	169,705	50,183
2010 ACTUAL	0	161,971	3,700	43,400	38,812
2011 ACTUAL	0	141,823	5,264	158,950	43,436
2012 ADOPTED	63,000	229,600	25,750	28,080	61,435
2012 REVISED	0	220,200	9,270	31,235	47,630
2013 ADOPTED	77,000	228,400	25,750	33,305	61,630

**OTHER  
DIVISION DETAIL SUMMARY**

<b>CODE NO.</b>	<b>DESCRIPTION</b>	<b>2010 ACTUAL</b>	<b>2011 ACTUAL</b>	<b>2012 ADOPTED</b>	<b>2012 REVISED</b>	<b>2013 ADOPTED</b>
	Full-time Salaries	0	0	54,500	0	72,000
	Part-time & Seasonal Salaries	0	0	0	0	0
	Overtime Salaries	0	0	0	0	0
	Fringe Benefits	0	0	8,500	0	5,000
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>77,000</b>
1102	Printing and Publishing	0	0	0	0	0
1118	Cleaning and Waste Removal	0	0	0	0	0
1120	Telephone and Postage	0	0	0	0	0
1134	Radio and Pager Charges	0	0	0	0	0
1136	Utilities	0	0	0	0	0
1140	Contracted Labor	440	0	10,000	5,000	10,000
1141	Legal Services	0	0	0	0	0
1142	Engineering Services	0	0	0	0	0
1143	Other Expert and Professional	0	0	3,000	1,000	3,000
1150	Insurance and Bonds	91,511	88,820	120,000	110,000	120,000
1152	Tire Purchases and Repairs	0	0	0	0	0
1154	Maintenance and Repair	1,635	1,526	2,000	1,500	2,000
1158	Membership and Subscriptions	153	617	700	700	700
1159	Safety Program Dues & Expenses	8,026	8,251	9,000	9,000	9,500
1160	Books and Reference Material	439	0	0	0	0
1162	Other Charges	34,936	26,683	30,000	27,000	30,000
1185	Annexation Tax Requirements	23,567	15,394	38,500	30,000	37,000
1186	Taxes and Licenses	1,264	532	1,400	1,000	1,200
1187	Building Permit Revenue Reserve	0	0	15,000	35,000	15,000
1190	Lodging, Meals and Per Diem	0	0	0	0	0
<b>TOTAL SERVICES</b>		<b>161,971</b>	<b>141,823</b>	<b>229,600</b>	<b>220,200</b>	<b>228,400</b>
1306	Auto Operating Fluids	0	0	0	0	0
1320	Uniforms	0	0	0	0	0
1324	Diesel Fuel	0	0	0	0	0
1338	Gasoline	1,416	1,543	1,750	1,750	1,750
1340	General Supplies	2,284	3,721	4,000	2,500	4,000
1343	Chemical Sterilant and Supplies	0	0	0	0	0
1345	Printed Forms and Supplies	0	0	0	0	0
1358	Office Supplies	0	0	0	20	0
1360	Safety Program Supplies	0	0	0	0	0
1382	Small Tools and Equipment	0	0	0	0	0
1410	Service and Supplies Inflation	0	0	20,000	5,000	20,000
<b>TOTAL SUPPLIES</b>		<b>3,700</b>	<b>5,264</b>	<b>25,750</b>	<b>9,270</b>	<b>25,750</b>
1501	Land	0	0	0	0	0
1502	Improvements	0	0	0	0	0
1510	Equipment	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	43,400	158,950	28,080	31,235	33,305
<b>TOTAL TRANSFERS</b>		<b>43,400</b>	<b>158,950</b>	<b>28,080</b>	<b>31,235</b>	<b>33,305</b>
1810	Remit Collections for Other Agencies	38,812	43,436	41,435	42,630	41,630
1820	Refunds and Reimbursements	0	0	0	0	0
1999	Unallocated Contingency	0	0	20,000	5,000	20,000
<b>TOTAL OTHER</b>		<b>38,812</b>	<b>43,436</b>	<b>61,435</b>	<b>47,630</b>	<b>61,630</b>
<b>TOTAL OTHER DIVISION</b>		<b>247,883</b>	<b>349,473</b>	<b>407,865</b>	<b>308,335</b>	<b>426,085</b>

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## BUDGET NOTES

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**PERSONNEL** 2012A represents a salary pool for wage adjustments including COLA and includes associated payroll tax increases. 2012R presents the increases allocated to each department. 2013A again has a pool for wage COLA and any adjustments made for medical insurance costs. This increase will be allocated when the revised budget for 2013 is adopted and all of the negotiations are complete.

### **SERVICES**

- 1140 - for a labor consultant for assistance with union negotiations and other compensation related work. Also included are amounts for consultant assistance with grievances.
- 1143 - other possible expert assistance related to personnel.
- 1150 - cost of city property, liability and workers compensation insurance for all general fund departments. Premium costs associated with sewer, liquor and airport are allocated to these funds. To minimize the premiums the City maintains deductibles at a \$10,000 per occurrence, \$20,000 annual total deductible level. A separate fund has been established to reserve for deductible payments. The premium increases are due to increased asset levels and the number and amount of claims.
- 1154 - the maintenance agreement on the City Hall copy machine and other equipment repair expenses.
- 1158 - subscriptions that are shared by departments such as the Federal Labor Standards Act subscription and the CGMC/MAMA labor committee dues.
- 1159 - initiated in 1997 for the City's dues for the MMUA Safety Program and for costs and expenses incurred for safety compliance including the alcohol and drug testing for CDL holders.
- 1160 - reference books for citywide use.
- 1162 - various costs, including legal expenses involved in personnel issues and lawsuits. The large amounts are primarily related to legal costs for personnel issues.
- 1185 - is for tax abatement expenditures as required.
- 1186 - solid waste assessments on City property.
- 1187 - reserve for building permit and other development fees that have to be used for development. Revenue in excess of current development expenses is reserved here for use to offset future costs.

### **SUPPLIES**

- 1338 - senior citizen van gasoline.
- 1340 - supplies used by several of the city departments and for the copy machine such as paper.
- 1410 - represents an inflationary pool for the various departments. Instead of projecting which items will be affected most by inflation and allocating to each department, one amount is placed here to be allocated as needed.

### **TRANSFERS**

- 1790 - 2010A has \$3,400 civic center, \$40,000; while 2011A has \$6,450 for cemetery, \$2,000 civic center and \$35,500 airport, \$25,000 to replenish the insurance deductible fund and \$90,000 to close out Fund 301 an improvement fund. 2012A has \$5,000 cemetery, \$3,250 civic center and \$19,830 airport. 2012R has \$9,000 cemetery, \$3,035 civic center and \$19,200 airport. 2013A has \$8,500 cemetery, \$3,135 civic center and \$21,670 airport.

### **OTHER**

- 1999 - reserve to be made available for unexpected costs.

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries/Add Staff	--	--	54,500	--	72,000
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	8,500	--	5,000
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>63,000</b>	<b>0</b>	<b>77,000</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1134	Radio and Pager Charges	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	440	--	10,000	5,000	10,000
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	3,000	1,000	3,000
1150	Insurance and Bonds	91,511	88,820	120,000	110,000	120,000
1152	Tire Purchases and Repairs	--	--	--	--	--
1154	Maintenance and Repair	1,635	1,526	2,000	1,500	2,000
1158	Membership and Subscriptions	153	617	700	700	700
1159	Safety Program Dues & Expenses	8,026	8,251	9,000	9,000	9,500
1160	Books and Reference Material	439	--	--	--	--
1162	Other Charges	34,936	26,683	30,000	27,000	30,000
1185	Annexation/Abatement Requires	23,567	15,394	38,500	30,000	37,000
1186	Taxes and Licenses	1,264	532	1,400	1,000	1,200
1187	Building Permit Revenue Reserve	--	--	15,000	35,000	15,000
1190	Lodging, Meals and Per Diem	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>161,971</b>	<b>141,823</b>	<b>229,600</b>	<b>220,200</b>	<b>228,400</b>
1306	Auto Operating Fluids	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline/Senior Citizen Van	1,416	1,543	1,750	1,750	1,750
1340	General Supplies	2,284	3,721	4,000	2,500	4,000
1343	Chemical Sterilant and Supplies	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	20	--
1360	Safety Program Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1410	Service and Supplies Inflation	--	--	20,000	5,000	20,000
<b>TOTAL SUPPLIES</b>		<b>3,700</b>	<b>5,264</b>	<b>25,750</b>	<b>9,270</b>	<b>25,750</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	43,400	158,950	28,080	31,235	33,305
<b>TOTAL TRANSFERS</b>		<b>43,400</b>	<b>158,950</b>	<b>28,080</b>	<b>31,235</b>	<b>33,305</b>
1810	Remit Collections for Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
1999	Unallocated Contingency	--	--	20,000	5,000	20,000
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>20,000</b>	<b>5,000</b>	<b>20,000</b>
<b>TOTAL UNALLOCATED</b>		<b>209,071</b>	<b>306,037</b>	<b>366,430</b>	<b>265,705</b>	<b>384,455</b>

## BUDGET NOTES

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Dollars in this division are paid to support the Fire Relief Association.

**1810** represents the payment to the Princeton Fire Department of the amount of aid received from the state. This aid represents the 2% tax on fire insurance policies written for property in the Fire Department's service area. Although the aid had been relatively consistent over the past several years, 2008 showed a significant decrease of about 21%. This results primarily from a correction statewide in the calculation of the 2% of fire insurance premiums that is used to determine the aid and a decrease in area served. There was another slight decrease in 2009 which in part is probably linked to changes in market value for insurance purposes and perhaps even less insured properties if foreclosed. However 2011 did show an increase of nearly 7% from the 2010A. 2011A also includes \$2,000 of supplemental aid for 2 qualifying retirements. 2012A is budgeted at the same level as received in 2011, less the supplemental aid. 2012R has the actual amount of aid received plus \$1,000 of supplemental aid for a qualifying retirement. 2013A is budgeted at the same level as received in 2012, less the supplemental aid.

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1134	Radio and Pager Charges	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert/Stop Light Maintenance	--	--	--	--	--
1150	Insurance and Bonds	--	--	--	--	--
1152	Tire Purchases and Repairs	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1158	Membership and Subscriptions	--	--	--	--	--
1159	Safety Program Dues & Expenses	--	--	--	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges/Road Opening Repair	--	--	--	--	--
1185	Annexation Tax Requirements	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1187	Building Permit Revenue Reserve	--	--	--	--	--
1190	Lodging, Meals and Per Diem	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1306	Auto Operating Fluids	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1343	Chemical Sterilant and Supplies	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1360	Safety Program Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1410	Service and Supplies Inflation	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections for Other Agencies	38,812	43,436	41,435	42,630	41,630
1820	Refunds and Reimbursements	--	--	--	--	--
1999	Unallocated Contingency	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>38,812</b>	<b>43,436</b>	<b>41,435</b>	<b>42,630</b>	<b>41,630</b>
<b>TOTAL FIRE RELIEF</b>		<b>38,812</b>	<b>43,436</b>	<b>41,435</b>	<b>42,630</b>	<b>41,630</b>

# **SPECIAL REVENUE FUNDS**

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	17,787	22,383	26,500	13,875	21,000
3414	Crypt Storage	100	0	0	0	0
3430	Rental	1,375	1,400	1,400	125	0
3434	Opening and Closing	14,925	12,000	15,000	14,000	14,000
3440	Marker Setting	5,105	2,105	3,000	2,970	3,000
3448	Park Dedication	75,500	0	0	0	0
3460	Sale of Grave Sites	8,255	5,630	6,500	4,500	5,000
3492	Water Availability Charges	132,434	67,705	60,000	250,000	60,000
<b>TOTAL</b>		<b>255,481</b>	<b>111,223</b>	<b>112,400</b>	<b>285,470</b>	<b>103,000</b>
<b>OTHER</b>						
3200	Property Taxes	17,053	17,244	17,000	17,000	17,000
3450	Perpetual Care	4,945	2,600	4,000	2,500	2,500
3490	Transfer - In	76,922	85,534	54,170	84,415	121,270
3902	Federal Grant	676,375	94,647	517,000	271,130	288,000
3946	Contributions	9,050	16,797	3,000	40,825	13,200
3949	Contributions/Other Agencies	0	0	0	0	0
3950	Interest	15,705	8,358	15,530	9,565	9,865
3960	Miscellaneous Income	266,351	3,379	0	30	0
<b>TOTAL</b>		<b>1,066,401</b>	<b>228,559</b>	<b>610,700</b>	<b>425,465</b>	<b>451,835</b>
<b>TOTAL FUND REVENUE</b>		<b>1,321,882</b>	<b>339,782</b>	<b>723,100</b>	<b>710,935</b>	<b>554,835</b>

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	52,687	49,899	52,495	53,080	54,880
	Part-time & Seasonal Salaries	3,510	4,320	4,000	6,295	3,500
	Overtime Salaries	65	65	0	310	0
	Fringe Benefits	21,020	17,908	18,590	18,035	19,710
<b>TOTAL PERSONNEL</b>		<b>77,282</b>	<b>72,192</b>	<b>75,085</b>	<b>77,720</b>	<b>78,090</b>
1102	Printing and Publishing	436	1,767	100	205	100
1118	Cleaning and Waste Removal	0	0	0	0	0
1120	Telephone and Postage	2,667	4,060	4,325	4,350	4,375
1136	Utilities	8,790	3,242	4,575	2,510	2,600
1140	Contracted Labor	1,705	0	3,500	2,500	2,500
1142	Engineering Services	23,123	38,857	10,500	26,500	12,500
1143	Other Expert and Professional	296,841	90,979	89,800	244,735	273,300
1154	Maintenance and Repair	5,546	8,316	7,250	5,675	6,300
1156	Insurance Deductible	2,862	1,639	2,835	3,140	3,225
1162	Other Charges	10,842	1,118	400	2,135	1,500
1186	Taxes and Licenses	77,427	81,140	74,240	82,525	82,375
1188	Travel - Mileage	210	87	0	610	200
1189	Training - Registration	3,659	0	3,300	1,000	1,000
<b>TOTAL SERVICES</b>		<b>434,108</b>	<b>231,205</b>	<b>200,825</b>	<b>375,885</b>	<b>389,975</b>
1320	Uniforms	517	541	1,595	595	1,595
1338	Gasoline	189	310	450	350	400
1340	General Supplies	122,432	41,107	23,100	25,995	18,200
1346	Buy Fund	0	0	0	0	0
1358	Office Supplies	352	670	1,050	500	1,000
1382	Small Tools and Equipment	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>123,490</b>	<b>42,628</b>	<b>26,195</b>	<b>27,440</b>	<b>21,195</b>
1501	Land	644,479	0	10,000	10,250	50,000
1502	Improvements	0	0	500,000	52,000	50,000
1510	Equipment	61,661	0	70,000	83,995	76,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>706,140</b>	<b>0</b>	<b>580,000</b>	<b>146,245</b>	<b>176,500</b>
1790	Transfers Out	136,261	69,954	63,550	252,300	62,300
<b>TOTAL TRANSFERS</b>		<b>136,261</b>	<b>69,954</b>	<b>63,550</b>	<b>252,300</b>	<b>62,300</b>
1810	Remit Collections for Other Ag	0	0	0	0	0
1820	Refunds and Reimbursements	0	0	0	0	0
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>1,477,281</b>	<b>415,979</b>	<b>945,655</b>	<b>879,590</b>	<b>728,060</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	25,000	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,155	413	750	400	400
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>1,155</b>	<b>25,413</b>	<b>750</b>	<b>400</b>	<b>400</b>
<b>TOTAL FUND REVENUE</b>		<b>1,155</b>	<b>25,413</b>	<b>750</b>	<b>400</b>	<b>400</b>

### BUDGET NOTES

The City Council established this fund when the City chose to increase insurance deductibles to reduce the insurance premium amounts. Amounts are transferred in from other funds (primarily the General Fund) when insurance premiums or deductible payments are lower than budget to set-up reserves for years when large deductible payments are incurred.

#### **REVENUES**

**3490** –transfer in from General Fund in 2011 to replenish the available cash depleted by deductible payments over the past several years.

**3950** - interest earned on savings and investments of the current reserve balance.

#### **EXPENDITURES**

##### **SERVICES**

**1154** - repair costs for damages incurred within the deductible limits.

**1156** - payments of insurance claims within the deductible limits. The amount in 2010A is for the deductible amount from legal expenses incurred in an employee claim.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	10,000	--	--	510	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>510</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>510</b>	<b>0</b>

# REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	100	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	14,925	12,000	15,000	14,000	14,000
3440	Marker Setting	5,105	2,105	3,000	2,970	3,000
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	8,255	5,630	6,500	4,500	5,000
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>28,385</b>	<b>19,735</b>	<b>24,500</b>	<b>21,470</b>	<b>22,000</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	3,027	7,899	7,750	10,500	76,500
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	94	19	50	15	15
3960	Miscellaneous Income	100	--	--	30	--
<b>TOTAL</b>		<b>3,221</b>	<b>7,918</b>	<b>7,800</b>	<b>10,545</b>	<b>76,515</b>
<b>TOTAL FUND REVENUE</b>		<b>31,606</b>	<b>27,653</b>	<b>32,300</b>	<b>32,015</b>	<b>98,515</b>

## BUDGET NOTES

This is the fund that is used to account for the operation and maintenance functions of the cemetery.

### REVENUES

Revenues are primarily from charges for services performed such as crypt storage, grave sales, openings and closings, and marker settings.

**3490** - transfers in are from the perpetual care fund (Fund 803) in the amount of all interest earned for the year, from the Capital Improvement Fund for capital outlay expenditures and from the General Fund for the balance to cover operations. The General Fund transfers are \$-0- in 2010A; \$6,450 in 2011A; \$5,000 in 2012A; \$9,000 in 2012R and \$8,500 in 2013A which also includes a CIP fund transfer of \$66,500 for fence replacement and a truck with a plow.

### EXPENDITURES

#### PERSONNEL

The amounts shown in this section are for hours worked by Public Works employees and include fringe benefit costs for one employee.

#### SERVICES

**1102** - printing and publishing notices if needed.

**1136** - is for electric service.

**1140** - contracted services for winter grave openings.

**1154** - repairs and maintenance on equipment used in the cemetery and for repairs of facilities in the cemetery.

**1156** - is for the allocated amount of the property, liability and workers' comp insurance premiums.

#### SUPPLIES

**1340** - general supplies used in the cemetery including grass seed, fertilizer, cement mix and plumbing parts.

#### CAPITAL OUTLAY

**1510** - in 2013A has \$40,000 for fence replacement, some of which may be in the form of a hedge and \$26,500 for a truck with a plow for clearing the smaller roads that are present in the cemetery.

#### OTHER

**1820** - refunds of grave purchase receipts if the purchase is not finalized.

## EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	17,494	14,931	17,000	17,500	18,000
	Part-time & Seasonal Salaries	--	--	--	1,375	--
	Overtime Salaries	65	65	--	310	--
	Fringe Benefits	7,325	6,162	6,915	6,545	8,035
<b>TOTAL PERSONNEL</b>		<b>24,884</b>	<b>21,158</b>	<b>23,915</b>	<b>25,730</b>	<b>26,035</b>
1102	Printing and Publishing	--	23	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	165	173	200	160	200
1140	Contracted Labor	1,000	--	3,000	2,500	2,000
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	1,000	2,000	--	--	--
1154	Maintenance and Repair	1,806	1,871	1,900	1,000	1,000
1156	Insurance Deductible	1,502	1,159	1,750	1,300	1,350
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	15	--	15	15	15
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>5,488</b>	<b>5,226</b>	<b>6,865</b>	<b>4,975</b>	<b>4,565</b>
1320	Uniforms	387	401	450	450	450
1338	Gasoline	189	310	450	350	400
1340	General Supplies	200	538	400	425	400
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>776</b>	<b>1,249</b>	<b>1,300</b>	<b>1,225</b>	<b>1,250</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	40,000
1510	Equipment	--	--	--	--	26,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,500</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>31,148</b>	<b>27,633</b>	<b>32,080</b>	<b>31,930</b>	<b>98,350</b>

# REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	6,117	14,765	--	7,875	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		6,117	14,765	0	7,875	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	2,572	1,086	2,250	1,000	1,000
3960	Miscellaneous Income	--	677	--	--	--
<b>TOTAL</b>		2,572	1,763	2,250	1,000	1,000
<b>TOTAL FUND REVENUE</b>		<b>8,689</b>	<b>16,528</b>	<b>2,250</b>	<b>8,875</b>	<b>1,000</b>

## BUDGET NOTES

This fund was established in 1991 to account for the proceeds of confiscated or forfeited property that the Police acquire during investigations and arrests. Some of these forfeited or confiscated funds are required to be split with the state and counties. The expenditures in this fund will involve payments to the state and county for their shares of the property seizures in this account. The remaining money was to be reserved to accumulate money to help fund the establishment of a secure impound facility; however, in order to facilitate the acquisition and operation of laptop computers in the squads, some of the funds were pledged to the computer project. This is a self-sustaining fund and expenditures will only be made if there is cash available in the fund.

### REVENUES

**3410** - money forfeited or confiscated. Due to the uncertainty involved in these receipts, amounts are not budgeted until received.

**3950** - interest earned on accumulated balances.

### EXPENDITURES

#### SERVICES

**1102** - costs are for publication of sale of forfeited property.

**1120** - postage for samples or required legal notification.

**1143** - mainly used for towing charges of impounded cars.

**1162** - the amount paid to the state and counties for their share of any forfeited property.

**1188** - training expenses.

#### SUPPLIES

**1340** - supplies used for law enforcement.

#### CAPITAL OUTLAY

**1510** - 2012R has the amount of a new squad video system.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	22	136	50	125	100
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	705	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	50	2,100	100
1154	Maintenance and Repair	--	--	--	1,000	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	592	368	400	1,500	500
1186	Taxes and Licenses	--	327	150	350	200
1188	Travel - Mileage	--	--	--	120	--
1189	Training - Registration	3,300	--	3,300	1,000	1,000
<b>TOTAL SERVICES</b>		<b>4,619</b>	<b>831</b>	<b>3,950</b>	<b>6,195</b>	<b>1,900</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	438	7,376	1,000	6,000	1,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>438</b>	<b>7,376</b>	<b>1,000</b>	<b>6,000</b>	<b>1,000</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	4,295	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,295</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>5,057</b>	<b>8,207</b>	<b>4,950</b>	<b>16,490</b>	<b>2,900</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	2,500	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	3	--	10	--	--
3960	Miscellaneous Income	--	16	--	--	--
<b>TOTAL</b>		3	2,516	10	0	0
<b>TOTAL FUND REVENUE</b>		<b>3</b>	<b>2,516</b>	<b>10</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund was established to account for the activities involved with all child safety programs conducted by the Police Department. Therefore, the activities for Hooked on Fishing and the school programs are all handled through this fund. The emphasis shifted from Hooked on Fishing to Hooked on Hoops beginning in 2002. Recently there has not been much activity in this fund.

### **REVENUES**

**3946** - the amount of donations, and the budgets are based on prior years and plans for increased activity levels. The amount in 2011A is for safety education programs and is from the Auto Club and Best Buy.

### **EXPENDITURES**

#### **SUPPLIES**

**1340** - estimated supplies expense. This is a self-sustaining fund, so purchases will only be made if money is available.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	334	--	705	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>334</b>	<b>0</b>	<b>705</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>334</b>	<b>0</b>	<b>705</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	1,000	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,000	0	0	0	0
<b>TOTAL FUND REVENUE</b>		<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

Fund 212 was established in 1991 to account for money received for restitution to the Police Department for expenses incurred in the investigation of criminal activities. The activity in this fund has been minimal over the past years. Since the activity is unpredictable, amounts are not budgeted until received. This is a self-sustaining fund and expenditures will only be made if there is money available in the fund.

### **REVENUES**

The revenue is the money received as restitution and is placed in this fund to be available for expenditure by the Police Department for costs of investigation, principally for the purchase of information from individuals or for equipment used during investigations. The amount in 2010A is from Best Buy as part of their incentive to promote volunteerism.

### **EXPENDITURES**

#### **SUPPLIES**

1340 - is for information payments and buy fund expenses.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	2,000	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	217	105	200	100	100
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		217	2,105	200	100	100
<b>TOTAL FUND REVENUE</b>		<b>217</b>	<b>2,105</b>	<b>200</b>	<b>100</b>	<b>100</b>

### BUDGET NOTES

The Council approved a plan recommended by staff to transfer \$10,000 from the General Fund to this fund in 1990. This was done after a 1989 drug investigation. The purpose of this fund is to allow the police access to money for special investigation projects only. This is not intended to fund normal police activities.

### **REVENUES**

The revenues section shows allocated interest. Since the activity in this fund is not predictable, revenue is not projected in the budget until after receipt. The \$2,000 amount in 2011A is from a \$2,000 donation from the Eddy Foundation.

### **EXPENDITURES**

Expenditures will only be made from this fund if there is cash available.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	1,600	1,600	1,600	1,600	1,600
3902	Federal Grant	--	--	--	--	--
3946	Contributions	1,000	1,947	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	133	69	100	50	50
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		2,733	3,616	1,700	1,650	1,650
<b>TOTAL FUND REVENUE</b>		<b>2,733</b>	<b>3,616</b>	<b>1,700</b>	<b>1,650</b>	<b>1,650</b>

### BUDGET NOTES

Fund 216 was set up to account for receipts and expenditures incurred in improvement and maintenance of Solheim Field.

#### **REVENUES**

**3490** - transfer-in from the General Fund. There is also a transfer in from the Park Improvement Fund to show the additional commitment to this facility that was started in 1998.

**3946** - is for donations. Since donations are unpredictable, no attempt is made to estimate or budget prior to actual receipt. The amounts are from the VFW Auxiliary for support of the baseball field.

#### **EXPENDITURES**

##### **SERVICES**

**1154** - for various repairs to the facility or to equipment used to maintain the field.

##### **SUPPLIES**

**1340** - general supplies to be used at the discretion of the Park Board, but only to the limit of available funds.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	395	--
1154	Maintenance and Repair	--	--	--	875	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	73	1,887	2,000	1,105	2,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>73</b>	<b>1,887</b>	<b>2,000</b>	<b>1,105</b>	<b>2,000</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>73</b>	<b>1,887</b>	<b>2,000</b>	<b>2,375</b>	<b>2,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	1,375	1,400	1,400	125	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		1,375	1,400	1,400	125	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	3,400	2,000	3,250	28,035	3,135
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	1,000	--	27,000	10,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,400	3,000	3,250	55,035	13,135
<b>TOTAL FUND REVENUE</b>		<b>4,775</b>	<b>4,400</b>	<b>4,650</b>	<b>55,160</b>	<b>13,135</b>

### BUDGET NOTES

Fund 240 is used to account for the revenues and expenditures of the Civic Center. This was set up as a separate fund in 1986 to emphasize that the Civic Center was intended to be self-sustaining. Beginning in 2002, the Civic Center is closed during the winter. In 2012 it was determined that the Civic Center was no longer in a condition that it could be rented out. That started a community effort to raise money and use volunteers to renovate the facility.

#### **REVENUES**

**3430** - money received for the rental of the Civic Center.

**3490** - transfer in from the general fund to cover the balance of expenditures in excess of revenues. 2012R shows \$3,035 from the General Fund and \$25,000 from the CIP fund to help fund the rehab project.

**3946** - has an estimated \$27,000 for grants and donations for the project and 2013 has an additional \$13,000 in donations to hopefully complete the renovation project.

#### **EXPENDITURES**

##### **PERSONNEL**

Personnel services consist of the actual hours spent by Public Works employees at the Civic Center.

##### **SERVICES**

**1143** - costs of pest control services.

**1186** - the assessment for solid waste fees by the county.

##### **SUPPLIES**

**1340** - general supplies, such as paper products, toilet paper, and cleaning supplies.

##### **CAPITAL OUTLAY**

**1502** - is for the renovation project for this facility.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	448	814	700	250	250
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	177	216	280	90	110
<b>TOTAL PERSONNEL</b>		<b>625</b>	<b>1,030</b>	<b>980</b>	<b>340</b>	<b>360</b>
1102	Printing and Publishing	--	--	--	105	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	5	--
1136	Utilities	2,668	2,253	2,875	1,500	1,500
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	278	208	250	150	200
1154	Maintenance and Repair	341	281	350	300	300
1156	Insurance Deductible	682	480	--	685	700
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	101	96	75	75	75
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>4,070</b>	<b>3,318</b>	<b>3,550</b>	<b>2,820</b>	<b>2,775</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	100	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	52,000	10,000
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>52,000</b>	<b>10,000</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>4,695</b>	<b>4,348</b>	<b>4,630</b>	<b>55,160</b>	<b>13,135</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	2,500	2,500	1,500	1,500	1,500
3902	Federal Grant	--	--	--	--	--
3946	Contributions	1,100	600	--	300	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	196	107	170	100	100
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,796	3,207	1,670	1,900	1,600
<b>TOTAL FUND REVENUE</b>		<b>3,796</b>	<b>3,207</b>	<b>1,670</b>	<b>1,900</b>	<b>1,600</b>

### BUDGET NOTES

Fund 242, was established at the request of the Christmas Lighting Committee. In order for donations to be deductible, it was determined that the money should be given to and accounted for by the City. In 1997, this fund was renamed Community Beautification Committee to reflect that the funds are now used for projects other than just Christmas lighting and flowers. Funding still remains from donations only. This fund is designed merely to account for the donations received, and the expenditures made from those donations, for Christmas lighting and City flower activities. The fund is not designed to reflect expenditures or funding made by the City.

### **REVENUES**

**3490** - transfer in from the City Liquor Fund. Due to budget constraints, this transfer was suspended in 2003 and 2004. The transfer was re-established 2005 in recognition of the value to the community and the difficulty of obtaining sufficient donations. Beginning in 2009, the transfer has been decreased due to budgetary pressures.

**3946** - contributions received.

**3950** - this fund's interest allocation from City investments.

### **EXPENDITURES**

#### **SUPPLIES**

**1340** - purchases of decorations, banners and flowers and supplies.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	205	520	1,500	1,500	1,500
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>205</b>	<b>520</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>205</b>	<b>520</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	3,700	3,150	3,000	3,700	3,200
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>3,700</b>	<b>3,150</b>	<b>3,000</b>	<b>3,700</b>	<b>3,200</b>
<b>TOTAL FUND REVENUE</b>		<b>3,700</b>	<b>3,150</b>	<b>3,000</b>	<b>3,700</b>	<b>3,200</b>

### BUDGET NOTES

Fund 250 was established to account for various donations received that are intended for community projects or activities. The money from the donations will be recorded and kept in this fund until the appropriate requirements are met to enable payment for the project or activity.

#### **REVENUES**

**3946** - is for donations received.

#### **EXPENDITURES**

The expenditures section indicates the payment for the various items.

**1162** - primarily for payments to community activities for donations received.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	250	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	4,450	4,550	3,000	3,700	3,200
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>4,450</b>	<b>4,550</b>	<b>3,000</b>	<b>3,700</b>	<b>3,200</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>4,700</b>	<b>4,550</b>	<b>3,000</b>	<b>3,700</b>	<b>3,200</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	0	0	0

### BUDGET NOTES

Fund 252 was established in 2005 to account for transactions regarding grants for development projects (such as clean-up grants).

#### **REVENUES**

The revenues section shows grant proceeds received. Nothing is budgeted for 2012 or 2013.

#### **EXPENDITURES**

The expenditures section indicates the pass-through payment for the grants received.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	0	0	0

### BUDGET NOTES

Fund 253 was established in 2005 to account for transactions for development projects. It is used for transactions for development that are not currently or may never be associated with a specific project such as engineering studies.

### REVENUES

The revenues section will show reimbursements as received from developers or from other City funds when appropriate.

### EXPENDITURES

The expenditures section is for engineering expenses on general development type projects or for preliminary work prior to commitment to project or determination of funding method. There are also legal and other expert and professional expenses for the same type of projects.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	255	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	1,503	33,901	--	10,500	--
1143	Other Expert and Professional	--	--	--	14,000	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>1,758</b>	<b>33,901</b>	<b>0</b>	<b>24,500</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>1,758</b>	<b>33,901</b>	<b>0</b>	<b>24,500</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	11,670	7,618	6,500	6,000	6,000
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		11,670	7,618	6,500	6,000	6,000
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	61,395	41,535	35,070	37,780	33,535
3902	Federal Grant	--	--	--	--	--
3946	Contributions	2,250	3,600	--	8,750	--
3949	Refunds and Reimbursement	--	--	--	--	--
3950	Interest	3,011	1,780	2,750	1,500	1,500
3960	Miscellaneous Income	225	--	--	--	--
<b>TOTAL</b>		66,881	46,915	37,820	48,030	35,035
<b>TOTAL FUND REVENUE</b>		<b>78,551</b>	<b>54,533</b>	<b>44,320</b>	<b>54,030</b>	<b>41,035</b>

### BUDGET NOTES

This fund accounts for the transactions of the financial reserves established for the purchase of fire equipment and expenditures for the construction of a new fire station. All fire department expenditures, except for the reserve and capital expenditure accounts, are shown in the Fire Department budget in the general fund.

#### **REVENUES**

- 3410** - charges on fire calls and allocated to the respective participating government unit. The Fire Advisory Board will determine the disposition of the revenues annually.
- 3490** - transfers for fire station and fire equipment reserves. 2012R and 2013A are shown with estimates of the amount that will be available for transfer after operating expenditures.
- 3946** - contributions and donations received. 2012R has amounts from the Eddy Foundation, Monsanto Corporation, CenterPoint Energy and Anoka Winter Knights among others.
- 3950** - allocated interest.

#### **EXPENDITURES**

##### **CAPITAL OUTLAY**

- 1510** - 2010A is for an enclosed Haz-mat trailer new grass fire pickup and slide in unit and a used fire truck. 2012A has \$70,000 to refurbish tanker #9. 2012R has \$52,400 to refurbish the tanker, \$21,200 for a grass fire 6x6 rig and the, \$5,500 for shipping costs on a government surplus tanker, and funds to convert a used police squad into a fire chief's emergency vehicle. 2013A has \$20,000 for a GPS system for one of the fire trucks and \$10,000 for a repeater in the primary response vehicle to aid in the use of the 800 Mhz radios inside of some buildings.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	1,590	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges - Interest Truck	--	--	--	--	--
1186	Taxes and Licenses	153	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>153</b>	<b>0</b>	<b>0</b>	<b>1,590</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	1,500	6,059	--	5,060	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>1,500</b>	<b>6,059</b>	<b>0</b>	<b>5,060</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	61,661	--	70,000	79,700	30,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>61,661</b>	<b>0</b>	<b>70,000</b>	<b>79,700</b>	<b>30,000</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>63,314</b>	<b>6,059</b>	<b>70,000</b>	<b>86,350</b>	<b>30,000</b>

# REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	96,110	7,028	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>96,110</b>	<b>7,028</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>96,110</b>	<b>7,028</b>	<b>0</b>	<b>0</b>	<b>0</b>

## BUDGET NOTES

This fund accounts for the transactions of a FEMA fire equipment grant.

### REVENUES

**3902** - receipt of the grant proceeds.

**3960** - the receipt from Fund 260 for the local matching requirement of the grant. The fire department was awarded a grant during 2010 and the proceeds from that grant are shown here, with the balance of that grant in 2011A.

### EXPENDITURES

The expenditures were for the approved fire fighting equipment involving 800 Mhz radios, pagers and related expense.

## EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	103,211	8,280	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>103,211</b>	<b>8,280</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>103,211</b>	<b>8,280</b>	<b>0</b>	<b>0</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	57,136	45,952	55,000	54,000	42,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>57,136</b>	<b>45,952</b>	<b>55,000</b>	<b>54,000</b>	<b>42,000</b>
<b>TOTAL FUND REVENUE</b>		<b>57,136</b>	<b>45,952</b>	<b>55,000</b>	<b>54,000</b>	<b>42,000</b>

### BUDGET NOTES

This fund was initiated in 2005 and records the transactions incurred with the Disaster Relocation project that the City has chosen to participate in.

#### **REVENUES**

**3902** - funds received from the State through Mille Lacs County for expenses incurred in participating in this program.

#### **EXPENDITURES**

##### **PERSONNEL**

This section is for time spent in training and drills related to the Disaster Relocation program.

##### **SERVICES**

**1120** - phone and DSL service.

**1143** - payments for training and drill time for non-employee participants. This also includes payments for radio and pager purchases and repairs needed for this activity.

**1154** - expenses incurred in repairs or renovations to improve the utilization for the program.

**1189** - training and conference registration costs for emergency response.

##### **SUPPLIES**

**1340** - supplies and equipment purchased for a possible relocation and for preparing or training for an emergency.

**1358** - office supplies used for this program.

##### **CAPITAL OUTLAY**

No items have been acquired and none are budgeted for 2012 or 2013.

## EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	3,510	4,320	4,000	4,920	3,500
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	54	634	500	425	400
<b>TOTAL PERSONNEL</b>		<b>3,564</b>	<b>4,954</b>	<b>4,500</b>	<b>5,345</b>	<b>3,900</b>
1102	Printing and Publishing	153	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	2,599	3,905	4,200	4,200	4,200
1136	Utilities	1,048	816	1,500	850	900
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	4,471	10,471	15,000	17,500	10,000
1154	Maintenance and Repair	3,269	6,164	5,000	2,500	5,000
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	750	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	290	--
1189	Training - Registration	359	--	--	--	--
<b>TOTAL SERVICES</b>		<b>11,899</b>	<b>22,106</b>	<b>25,700</b>	<b>25,340</b>	<b>20,100</b>
1320	Uniforms	--	--	1,000	--	1,000
1338	Gasoline	--	--	--	--	--
1340	General Supplies	5,450	11,422	15,000	7,500	10,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	352	670	1,000	500	1,000
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>5,802</b>	<b>12,092</b>	<b>17,000</b>	<b>8,000</b>	<b>12,000</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>21,265</b>	<b>39,152</b>	<b>47,200</b>	<b>38,685</b>	<b>36,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	17,053	17,244	17,000	17,000	17,000
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	5,000	5,000	5,000	5,000	5,000
3902	Federal Grant	--	--	--	11,630	--
3946	Contributions	--	--	--	1,075	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	2,602	--	--	--
<b>TOTAL</b>		22,053	24,846	22,000	34,705	22,000
<b>TOTAL FUND REVENUE</b>		<b>22,053</b>	<b>24,846</b>	<b>22,000</b>	<b>34,705</b>	<b>22,000</b>

### BUDGET NOTES

This fund is for the operation of the Economic Development Authority. Transactions are authorized by the EDA Board and accounted for here by City personnel.

#### **REVENUES**

- 3200** - property taxes established by a tax levy for EDA purposes.
- 3490** - from the General Fund and other economic development funds to finance specific EDA transactions.
- 3950** - interest from loans made by the EDA and on accumulated funds.
- 3960** - grant from the Initiative Foundation for the It Starts Here program and from the MN Historical Society for a survey of downtown buildings to determine projects to enhance the exteriors to preserve their historical significance.

#### **EXPENDITURES**

##### **PERSONNEL**

The personnel section has 40% of the cost for the Development Planner and 33% of the Development Secretary.

##### **SERVICES**

- 1102** - budget for possible notices or ads.
- 1120** - long distance toll charges and postage.
- 1142** - engineering charges for research or planning purposes.
- 1143** - EDA Board member payments at \$10 per meeting. Legal fees are included here also.
- 1162** - costs involved with annexation filings.
- 1186** - taxes and special assessments on purchased land and for solid waste assessments. The large increase beginning in 2009A results from the allocation of the balance of the 2005 21<sup>st</sup> Avenue project to the Aero Business Park land.
- 1188, 1189, 1190** - amounts for training and conferences for the Planner and EDA members.

##### **SUPPLIES**

- 1340** - computer and printer supplies.
- 1358** - items used in the office by the planner and secretary.

##### **CAPITAL OUTLAY**

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	34,745	34,154	34,795	35,330	36,630
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	13,464	10,896	10,895	10,975	11,165
<b>TOTAL PERSONNEL</b>		<b>48,209</b>	<b>45,050</b>	<b>45,690</b>	<b>46,305</b>	<b>47,795</b>
1102	Printing and Publishing	--	1,744	100	50	100
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	46	19	75	20	75
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	500	--	500
1142	Engineering Services	--	134	500	--	500
1143	Other Expert and Professional	2,767	10,506	4,500	5,000	5,000
1154	Maintenance and Repair	130	--	--	--	--
1156	Insurance Deductible	--	--	1,085	1,155	1,175
1162	Other Charges - Dues & Subs	--	--	--	125	1,000
1186	Taxes and Licenses	72,885	73,891	74,000	82,085	82,085
1188	Travel - Mileage	210	--	--	200	200
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>76,038</b>	<b>86,294</b>	<b>80,760</b>	<b>88,635</b>	<b>90,635</b>
1320	Uniforms	130	140	145	145	145
1338	Gasoline	--	--	--	--	--
1340	General Supplies	58	--	100	--	100
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	50	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>188</b>	<b>140</b>	<b>295</b>	<b>145</b>	<b>245</b>
1501	Land	--	--	10,000	5,250	10,000
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	20,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>10,000</b>	<b>5,250</b>	<b>30,000</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>124,435</b>	<b>131,484</b>	<b>136,745</b>	<b>140,335</b>	<b>168,675</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	20,000	--	15,000
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	20,000	0	15,000
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	20,000	0	15,000

### BUDGET NOTES

This fund is established for the preparation and maintenance of a Surface Water Management Plan (SWMP) for the City of Princeton. Expenditures will be for engineering and other costs involved in the development and updating of the plan for the City. When the plan is completed, it is anticipated that there will be some revenue from the sale of the plan or portions of the information to developers to be used in designing their development surface water plans. The City has also established a surface water utility that will generate revenue from monthly parcel charges to all land in city limits. Amounts are budgeted, but at this point, they are only rough estimates.

#### **REVENUES**

**3410** - 2012 an amount is budgeted for the first of the revenue from the surface water utility. Implementation of the charges was delayed and is scheduled for 2013.

**3490** - transfers-in from the General Fund, the Capital Improvement Fund and other development funds to finance the development of the plan.

#### **EXPENDITURES**

##### **SERVICES**

**1142** - engineering charges for research and plan development.

**1143** - for other professional expenditures necessary for the plan development, such as, survey work and aerial photos.

##### **SUPPLIES**

**1340** - computer and printer supplies.

##### **CAPITAL OUTLAY**

**1510** - 2010A is for a more detailed study for surface water control in the Industrial Park.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	19,746	4,453	10,000	12,500	12,000
1143	Other Expert and Professional	--	--	10,000	--	10,000
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges - Bad Debt	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>19,746</b>	<b>4,453</b>	<b>20,000</b>	<b>12,500</b>	<b>22,000</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	16,567	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>16,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>36,313</b>	<b>4,453</b>	<b>20,000</b>	<b>12,500</b>	<b>22,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	516,369	14,312	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	266,026	--	--	--	--
<b>TOTAL</b>		<b>782,395</b>	<b>14,312</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>782,395</b>	<b>14,312</b>	<b>0</b>	<b>0</b>	<b>0</b>

### BUDGET NOTES

This fund was established in 2009 to account for the activities associated with a grant from the U.S. Housing and Urban Development which is administered by Minnesota Housing Financing Authority. The grant is designed to assist the City in stabilizing neighborhoods during the recession and to deal with foreclosed and vacant houses. The exact timing, amount and classification of revenues and expenditures is unknown at this time. The intent is to expend funds only for items that are eligible for the grant program so we get reimbursement for the expenditures.

#### **REVENUES**

**3902** - is for the grant receipts.

#### **EXPENDITURES**

##### **SERVICES**

**1143** - for professional expenditures to help administer the program and to pay for City admin costs also..

##### **CAPITAL OUTLAY**

**1501** - for the purchase and improvement of properties for resale or in some cases demolition.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	28	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	4,909	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	1,874	369	--	--	--
1143	Other Expert and Professional	288,325	51,683	--	4,000	4,000
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	678	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	4,273	5,628	--	--	--
1188	Travel - Mileage	--	87	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>300,087</b>	<b>57,767</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	6,625	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>6,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	575,732	--	--	5,000	40,000
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>575,732</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>40,000</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>882,444</b>	<b>57,767</b>	<b>0</b>	<b>9,000</b>	<b>44,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	16,111	460,000	200,000	244,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
<b>TOTAL</b>		0	16,111	460,000	200,000	244,000
<b>TOTAL FUND REVENUE</b>		0	16,111	460,000	200,000	244,000

### BUDGET NOTES

This fund was established in 2011 to account for the activities associated with a grant from the State of Minnesota Department of Employment and Economic Development. The grant is designed to assist the homeowners and commercial building owners in the City make improvements to their property. The funding is in the form of long term loans with the forgiveness of the loan if the property remains owned by the applicant for 10 years. The exact timing, amount and classification of revenues and expenditures is unknown at this time. The intent is to expend funds only for items that are eligible for the grant program so we get reimbursement for the expenditures.

### **REVENUES**

**3902** - is for the grant receipts.

### **EXPENDITURES**

#### **SERVICES**

**1143** - for professional expenditures to help administer the program and to pay for City admin costs also..

#### **CAPITAL OUTLAY**

**1501** - for costs incurred in improvements to commercial and residential buildings and that qualify financially for the assistance.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	16,111	60,000	200,000	244,000
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>16,111</b>	<b>60,000</b>	<b>200,000</b>	<b>244,000</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	141	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>141</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	400,000	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>16,252</b>	<b>460,000</b>	<b>200,000</b>	<b>244,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	132,434	67,705	60,000	250,000	60,000
<b>TOTAL</b>		<b>132,434</b>	<b>67,705</b>	<b>60,000</b>	<b>250,000</b>	<b>60,000</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND REVENUE</b>		<b>132,434</b>	<b>67,705</b>	<b>60,000</b>	<b>250,000</b>	<b>60,000</b>

### BUDGET NOTES

Fund 701 "Water Availability", accounts for the receipts of water availability charges that the City collects. These charges are normally collected at the time a building permit is taken by a builder. Therefore, the City collects the fees and remits the money to the Public Utilities Commission on a quarterly basis. Beginning in 2005 this fund also accounts for the collection of Water Trunk Charges. These charges are collected when the final plat is signed and then remitted to the PUC.

The money in this fund is Public Utilities' money that the City collects as a convenience and remits to the P.U.C. The amounts vary based on building and development activity for the year.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	132,434	67,705	60,000	250,000	60,000
<b>TOTAL TRANSFERS</b>		<b>132,434</b>	<b>67,705</b>	<b>60,000</b>	<b>250,000</b>	<b>60,000</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>132,434</b>	<b>67,705</b>	<b>60,000</b>	<b>250,000</b>	<b>60,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	75,500	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		75,500	0	0	0	0
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Grants	--	--	--	3,500	--
3946	Contributions	--	2,000	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,318	671	1,100	500	500
3960	Miscellaneous Income	--	84	--	--	--
<b>TOTAL</b>		1,318	2,755	1,100	4,000	500
<b>TOTAL FUND REVENUE</b>		<b>76,818</b>	<b>2,755</b>	<b>1,100</b>	<b>4,000</b>	<b>500</b>

### BUDGET NOTES

Fund 802, "Park Improvements", is designed to account for long-term park acquisition and improvements. Even though revenues have virtually stopped, the budget constraints prohibit additional funding from other internal sources.

#### **REVENUES**

**3448** - park dedication funds received from subdivision of land.

**3490** - in prior years there was a \$20,000 transfer from the Liquor Fund. This transfer from the Liquor Fund was discontinued in the 2003 budget as a levy reduction measure. Due to the increase in Park Dedication Fees in the recent past, the Council felt that the reduction was reasonable and the Fund would still show an increase as a benefit from growth. As the economy has slowed, so have the park dedication fees. This will be an item of additional discussion in the future.

**3902** - grant from the Initiative Foundation to assist in developing a park trail plan.

**3946** - contributions received from civic groups for specific projects.

**3950** - interest allocated from city investments.

#### **EXPENDITURES**

##### **SUPPLIES**

**1340** - supplies used in the improvement or enhancement of park facilities.

##### **CAPITAL OUTLAY**

**1501** - 2010A for the purchase of property for expansion of Mark Park.

**1502** - amount in 2012A is development of a mini-golf course. This has been delayed until 2014.

##### **TRANSFERS**

**1790** - transfers to the Solheim Field Fund for an additional commitment to maintaining the baseball field.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	50	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	3,500	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	1,198	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>1,198</b>	<b>0</b>	<b>3,550</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	222	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	52,180	--	--	--	--
1502	Improvements	--	--	100,000	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>52,180</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	800	800	800	800	800
<b>TOTAL TRANSFERS</b>		<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>53,202</b>	<b>1,998</b>	<b>100,800</b>	<b>4,350</b>	<b>800</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b><u>OTHER</u></b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	4,945	2,600	4,000	2,500	2,500
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	3,028	1,449	2,750	1,500	1,500
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		7,973	4,049	6,750	4,000	4,000
<b>TOTAL FUND REVENUE</b>		<b>7,973</b>	<b>4,049</b>	<b>6,750</b>	<b>4,000</b>	<b>4,000</b>

### BUDGET NOTES

Fund 803, "Perpetual Care", is established to account for reserves designed to provide for perpetual maintenance of the cemetery. These reserves are presently not sufficient to provide the necessary funds for continuing maintenance.

#### **REVENUES**

**3450** - this revenue is derived from 35% of each grave sale. This revenue from the percentage of the grave sales is intended to remain intact in this Fund.

**3950** - interest on the accumulated funds. It is only the interest that is to be used for maintenance purposes.

#### **EXPENDITURES**

##### **TRANSFERS**

**1790** - transfer to the "Cemetery Operations and Maintenance Fund," #205, in the amount of the annual interest revenue.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	3,027	1,449	2,750	1,500	1,500
<b>TOTAL TRANSFERS</b>		<b>3,027</b>	<b>1,449</b>	<b>2,750</b>	<b>1,500</b>	<b>1,500</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>3,027</b>	<b>1,449</b>	<b>2,750</b>	<b>1,500</b>	<b>1,500</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	6,760	11,244	2,000	2,000	2,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	2,076	1,573	1,400	1,400	1,200
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		8,836	12,817	3,400	3,400	3,200
<b>TOTAL FUND REVENUE</b>		<b>8,836</b>	<b>12,817</b>	<b>3,400</b>	<b>3,400</b>	<b>3,200</b>

### BUDGET NOTES

Fund 814, "UDAG #2 - Downtown Projects", accounts for maintenance of UDAG #2 receipts and expenditures. UDAG #2 was used to loan money to the two downtown malls' developers.

### REVENUES

The revenue consists of receipts for the repayment of these two loans. The repayment began in 1989 and continues through the year 2023. The larger amount in 2010A and 2011A is due to early pay-offs of some of the loans.

### EXPENDITURES

#### TRANSFERS

Expenditures from this fund are restricted to economic development.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,902	1,086	4,000	3,000	3,500
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,902	1,086	4,000	3,000	3,500
<b>TOTAL FUND REVENUE</b>		1,902	1,086	4,000	3,000	3,500

### BUDGET NOTES

Development Loan Fund, Fund 820, resulted from the "UDAG #5 – Crystal Fund". This fund had been used to account for the financial transactions of UDAG #5 which was granted to the City to be used to help finance an expansion of Crystal Cabinets. Since the UDAG grant proceeds were used to loan money to Crystal and since that repayment was completed in 2000, the nature and name of this department basically changed to a fund to be used as a revolving loan fund to facilitate economic development.

### **REVENUES**

The revenues here are interest from loans for development and accumulated funds.

### **EXPENDITURES**

The funds from UDAG #5 were restricted for economic development. The UDAG agreement specified setting up a revolving fund to be used for future loans and grants to be used as incentives for economic development. The money accumulated in this fund is available for revolving loans or for other development incentives. Funds have also been used as a transfer to the EDA Fund #600 to finance specific development activities.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# **ENTERPRISE FUNDS**

# REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	9,614	10,102	10,100	10,000	10,100
3410	Charges for Services-Access	1,037	346	350	1,725	350
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Fuel	40,354	67,293	64,000	90,000	90,000
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
<b>TOTAL</b>		51,005	77,741	74,450	101,725	100,450
<b><u>OTHER</u></b>						
3490	Transfer - In	69,655	38,610	19,830	52,100	61,670
3650	Misc. Intergovernment Revenue	17,993	21,617	22,095	21,615	21,615
3902	Grants-Improvement Projects	392,095	24,950	--	295,100	360,000
3946	Contributions	--	--	--	--	--
3950	Interest	--	--	--	--	--
3958	Sale of Building	--	--	--	--	--
3960	Miscellaneous/Loan Proceeds	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL</b>		479,743	85,177	41,925	368,815	443,285
<b>TOTAL AIRPORT REVENUE</b>		<b>530,748</b>	<b>162,918</b>	<b>116,375</b>	<b>470,540</b>	<b>543,735</b>

## BUDGET NOTES

Fund 208 contains all transactions for the operations, maintenance and associated costs of the airport.

### REVENUES

**3222** - lease revenue from hanger lots.

**3410** - revenue from runway access fees from private property.

**3480** - fuel sales receipts.

**3490** - General Fund transfers to offset operating deficits and from the Liquor Fund for improvements.

**3650** - agreement whereby State of Minnesota pays 67% of airport maintenance cost up to a preset maximum.

**3902** - federal participation 2010A is for the surface repair project and mowing equipment and 2011A is for a fuel facility equipment upgrade and the balance of the ALP update. 2012R is for rehab of the tie-down apron and taxiway areas. 2013A is for hangar area development and rehabilitation.

### EXPENDITURES

#### PERSONNEL

The amounts in this section represent the actual hours worked by Public Works employees at the airport.

#### SERVICES

**1102** - cost for notices and publications.

**1120** - the cost of a public use phone in the A/D building and a line for the credit card reader in the fuel facility.

**1132** - book entry of depreciation, which is not a cash outlay but is a depreciation of assets.

**1136** - electric for runway lights and natural gas and electric for the A/D building.

**1143** - payment for board members for meeting per diems.

**1150** - the airport owner/operator liability and allocation of the City's general insurance premiums.

**1154** - repairs especially to lights, A/D building and equipment repairs. 2008A increase is due to tractor repairs.

**1186** - state license for airport operation.

**1188, 1189, and 1190** - training or seminar costs for Public Works employees.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	18,320	18,611	20,500	15,675	18,000
	Part-time & Seasonal Salaries	--	--	--	1,825	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	7,386	6,783	8,175	5,515	8,055
<b>TOTAL PERSONNEL</b>		<b>25,706</b>	<b>25,394</b>	<b>28,675</b>	<b>23,015</b>	<b>26,055</b>
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	190	142	200	460	200
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	905	1,119	1,105	1,135	1,150
1132	Depreciation	102,643	112,000	102,645	112,000	112,000
1136	Utilities	5,090	5,920	5,200	4,950	5,000
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	425	--	--	--
1142	Engineering Services	--	6,684	1,000	9,000	8,000
1143	Other Expert and Professional	1,518	2,040	2,100	2,250	2,000
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	2,001	1,905	2,150	2,000	2,100
1154	Maintenance and Repair	8,721	15,625	8,000	9,500	9,000
1158	Memberships & Subscriptions	19	180	180	180	180
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	897	487	490	490	490
1188	Travel - Mileage	41	--	--	--	--
1189	Training - Registration	300	553	480	450	450
1190	Lodging, Meals & Per Diem	--	--	--	--	--
1195	Safety Materials and Training	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>122,325</b>	<b>147,080</b>	<b>123,550</b>	<b>142,415</b>	<b>140,570</b>

**Airport Expenditures Continued on Following Page**

## **BUDGET NOTES**

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### **SUPPLIES**

**1320** - uniform allowance for the employee designated in this fund.

**1322** - cost of sales for the fuel sold at the fuel facility.

**1324** - diesel fuel used for airport maintenance.

**1338** - gasoline used for airport maintenance.

**1340** - miscellaneous supplies used in the operation and maintenance. The large amount in 2010A was for replacement lens covers to comply with new requirements.

### **CAPITAL OUTLAY**

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2010 and 2011 Actual expenditures are not shown here. **1501** in 2012R is for the rehabilitation of the tie-down apron and taxiways. 2013A is for hangar area development and rehabilitation.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	424	683	500	500	500
1322	Fuel - Cost of Sales	36,542	68,890	57,000	81,500	81,500
1324	Diesel Fuel	3,611	4,216	7,000	5,000	5,000
1338	Gasoline	466	346	545	650	600
1340	General Supplies	4,312	262	1,750	1,500	1,500
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	15	--	15	15
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>45,355</b>	<b>74,412</b>	<b>66,795</b>	<b>89,165</b>	<b>89,115</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	328,000	400,000
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>328,000</b>	<b>400,000</b>
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL AIRPORT EXPENDITURES</b>		<b>193,386</b>	<b>246,886</b>	<b>219,020</b>	<b>582,595</b>	<b>655,740</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	4,862	4,862	8,350	8,840	8,840
3410	Charges for Services	--	--	--	13,135	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	483,446	537,316	1,105,000	1,131,500	1,320,000
3486	Sewer Availability Charges	143,288	77,099	60,000	280,000	60,000
<b>TOTAL</b>		<b>631,596</b>	<b>619,277</b>	<b>1,173,350</b>	<b>1,433,475</b>	<b>1,388,840</b>
<b><u>OTHER</u></b>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - Phosphorus	--	--	--	500,000	--
3946	Contributions	--	--	--	--	--
3950	Interest	1,109	15,499	2,000	12,000	2,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	180	--	950	--
3965	Refunds and Reimbursements	1,886	48,762	--	130	--
<b>TOTAL</b>		<b>2,995</b>	<b>64,441</b>	<b>2,000</b>	<b>513,080</b>	<b>2,000</b>
<b>TOTAL SEWER REVENUE</b>		<b>634,591</b>	<b>683,718</b>	<b>1,175,350</b>	<b>1,946,555</b>	<b>1,390,840</b>

### BUDGET NOTES

This fund accounts for the operations and maintenance of the sanitary sewer system. Although the fund is financially sound, a major expansion is nearly complete and potential large unexpected expenses from sewer main collapses create financial burden.

#### **REVENUES**

**3222** - rental income on agricultural land owned and used for bio-solid application.

**3410** - the amount in 2012R is the result of charges to one of the large users for a large discharge made in error.

**3484** - sewer usage fees show an increase related to the rate adjustments needed to finance the new facility.

**3486** - sewer availability charges. Increasing costs and major expansion require current and future rate increases.

#### **EXPENDITURES**

##### **PERSONNEL**

This section represents the hours worked by the Public Works employees plus benefits for two employees.

##### **SERVICES**

**1120** - telephone service for the plant and lift station alarm.

**1132** - depreciation, which does not involve current cash expenditures.

**1136** - treatment plant and lift station electric along with natural gas for the plant and a portion of the shop utilities.

**1142** - engineering costs for consultations and minor projects.

**1144** - influent and effluent testing and well monitoring testing.

**1145** - contract hauling of the bio-solids. The large amount in 2011A and 2012R is due to the construction at the plant and the need to empty both sludge containers. It is anticipated that with the completion of the reed beds, bio-solid hauling and application will only be needed when the reed beds are full.

**1150** - allocated share of liability, property, vehicle and workers compensation insurance.

**1154** - maintenance and repair on the plant, collection system and the department equipment

**1186** - various certification and permit fees the largest of which is the permit fee required by the M.P.C.A.

**1188, 1189 and 1190** - training required to maintain operator licenses by employees.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	44,984	56,355	53,500	75,000	75,500
	Part-time & Seasonal Salaries	15,098	7,888	15,000	8,910	2,500
	Overtime Salaries	4,030	5,989	3,500	5,500	5,500
	Fringe Benefits	22,318	27,084	50,085	30,365	36,160
<b>TOTAL PERSONNEL</b>		<b>86,430</b>	<b>97,316</b>	<b>122,085</b>	<b>119,775</b>	<b>119,660</b>
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	846	476	200	300	250
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,647	1,677	1,850	1,700	1,750
1132	Depreciation	262,746	259,798	262,750	262,750	262,750
1136	Utilities	63,893	78,936	80,000	82,000	85,000
1140	Contract Labor	--	--	200	--	200
1141	Legal Services	--	--	--	35	--
1142	Engineering Services	21,349	11,550	4,000	7,500	7,500
1143	Other Expert and Professional	2,296	3,540	5,000	5,200	5,000
1144	Sewer Testing & Monitoring	11,917	12,032	12,000	14,000	25,000
1145	Contract Hauling & Disposal	34,153	47,475	40,000	65,000	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	11,630	13,944	12,500	16,810	18,000
1154	Maintenance and Repair	46,866	43,095	44,000	75,000	50,000
1158	Memberships & Subscriptions	875	875	1,125	1,000	1,000
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	4,110	4,640	4,640	4,640	4,750
1188	Travel - Mileage	--	--	50	--	50
1189	Training - Registration	148	1,321	1,500	2,000	1,500
1190	Lodging, Meals & Per Diem	218	--	150	--	150
1195	Safety Materials and Training	--	485	400	450	450
<b>TOTAL SERVICES</b>		<b>462,694</b>	<b>479,844</b>	<b>470,365</b>	<b>538,385</b>	<b>463,350</b>

**Sanitary Sewer Expenditures Continued on Following Page**

## BUDGET NOTES

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### SUPPLIES

- 1320 - uniform allowance for one employee allocated to this fund.
- 1338 - gasoline for the department pickup, the jetter truck and other vehicles used.
- 1340 - supplies for the maintenance of the system such as degreaser and other supplies.
- 1342 - lab supplies and materials used for the testing and monitoring of the plant.
- 1382 - for the purchase of any small tools used in the operation or maintenance of the system.
- 1392 - for the purchase of chemicals used in the wastewater treatment facility. The amount in 2011A is partly a reclassification from account 1340 and partly due to the increase in chemicals due to the phosphorus reduction process.

### CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2010 and 2011 Actual expenditures are not shown here. 2012A has the \$6,000 for the laptop and mapping programs. This was not done in 2012 and has been budgeted in 2013A along with \$20,000 for a new mower.

### DEBT SERVICE

- 1610 - interest payments on the loan for construction of the treatment facility and the bond sold for the phosphorus reduction project.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	503	270	700	500	550
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	2,069	2,678	2,500	6,300	3,000
1338	Gasoline	824	1,459	1,500	2,500	2,000
1340	General Supplies	22,627	5,520	6,000	7,750	7,000
1342	Lab Supplies and Expenses	209	5,576	6,000	7,425	7,000
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	35	--
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	250	200	250
1392	Chemical Supplies	--	17,415	18,000	18,000	18,000
<b>TOTAL SUPPLIES</b>		<b>26,232</b>	<b>32,918</b>	<b>34,950</b>	<b>42,710</b>	<b>37,800</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	6,000	--	26,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>26,000</b>
1601	Principal - Loans	--	--	--	330,000	340,000
1610	Interest - Loans	114,771	388,759	606,710	606,710	429,325
<b>TOTAL DEBT SERVICE</b>		<b>114,771</b>	<b>388,759</b>	<b>606,710</b>	<b>936,710</b>	<b>769,325</b>
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	2,607	--	--	--
<b>TOTAL OTHER</b>		<b>0</b>	<b>2,607</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER EXPENDITURES</b>		<b>690,127</b>	<b>1,001,444</b>	<b>1,240,110</b>	<b>1,637,580</b>	<b>1,416,135</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	417	406	--	300	300
3470	Sales - Beer	1,365,122	1,354,788	1,400,000	1,500,000	1,600,000
3472	Bottle Deposits	55	25	100	500	100
3474	Sales - Liquor	708,694	771,632	800,000	840,000	850,000
3476	Sales - Wine	277,652	277,192	280,000	275,000	280,000
3477	Sales - Tobacco Products	99,509	92,669	100,000	89,000	90,000
3478	Sales - Mix	43,362	44,694	45,000	47,500	48,000
3479	Sales - Ice	12,652	11,771	13,300	16,200	16,500
3480	Sales - Miscellaneous	20,184	18,740	22,000	13,200	13,500
3482	Sales - Non-Alcohol	8,659	7,747	7,500	7,900	8,000
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>2,536,306</b>	<b>2,579,664</b>	<b>2,667,900</b>	<b>2,789,600</b>	<b>2,906,400</b>
<b><u>OTHER</u></b>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	27,245	14,429	15,000	14,500	14,500
3950	Interest on Lounge Sale	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	207	--	--	--
<b>TOTAL</b>		<b>27,245</b>	<b>14,636</b>	<b>15,000</b>	<b>14,500</b>	<b>14,500</b>
<b>TOTAL LIQUOR REVENUE *</b>		<b>2,563,551</b>	<b>2,594,300</b>	<b>2,682,900</b>	<b>2,804,100</b>	<b>2,920,900</b>

### BUDGET NOTES

#### REVENUE

The 2012 Revised sales figures have been adjusted based on the 2012 YTD actual results. The 2013 sales are budgeted with anticipated cost increases and additional sales activity. Sales had initially increased with the new store, but the economy had affected purchasing patterns in terms of quantity and brand. However 2010 and 2011 sales seem to indicate sales are stabilizing and 2012 has shown an increase in activity. This modest increase is projected for 2013 also. **Other Income** includes interest income.

#### EXPENDITURES

##### PERSONNEL

**Personnel** is based on actual cost and estimates for 2012 and the projected scheduling for 2013. This section includes the Liquor Manager, 2 lead-clerks, part-time sales clerks and allocated finance department costs.

##### SERVICES

- 1101** - expenditures to enhance the image of the City and community. The council reduced the amount granted for request by similar percentages as cuts in LGA. The increase in 2012A is for a donation commitment to donate to the Initiative Foundation. The increase in 2012R and 2013A is for additional commitment to the Chamber.
- 1102** - legal publications and commercial advertising to promote the store.
- 1103** - participation in community activities.
- 1118** - carpet mats and for carpet cleaning.
- 1120** - telephone and DSL lines, for ordinary use and for the credit card system.
- 1132** - depreciation of the store and equipment.
- 1143** - a share of the audit expense and maintenance agreement for the sales computer and cooler equipment.
- 1150** - dram shop, liability, property and workers comp insurance premiums.
- 1154** - repairs of the store and equipment.
- 1186** - state and federal required licenses and certificates.
- 1188, 1189, and 1190** - expenses incurred in staff training.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	96,456	93,925	80,855	78,515	79,390
	Part-time & Seasonal Salaries	101,556	105,492	112,000	113,680	113,750
	Overtime Salaries	318	592	3,000	3,500	3,500
	Fringe Benefits	50,640	50,187	50,085	49,105	49,245
<b>TOTAL PERSONNEL</b>		<b>248,970</b>	<b>250,196</b>	<b>245,940</b>	<b>244,800</b>	<b>245,885</b>
1101	Public Relations/Promotion	6,470	8,171	13,500	16,500	16,500
1102	Printing, Publishing & Advertising	4,510	3,983	4,800	3,500	4,000
1103	Community Programs/Activities	400	286	500	400	500
1118	Cleaning and Waste Removal	--	--	500	--	500
1120	Telephone and Postage	1,451	1,407	1,550	1,450	1,500
1132	Depreciation	44,319	44,140	44,320	44,300	44,400
1136	Utilities	45,211	45,251	45,500	47,000	47,000
1140	Contract Labor	--	--	250	1,450	450
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	6,619	5,900	8,900	6,000	6,500
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	14,623	14,952	14,000	18,000	18,000
1150	Insurance and Bonds	12,037	11,584	15,000	13,000	13,500
1154	Maintenance and Repair	9,760	14,682	15,000	19,500	15,500
1158	Memberships & Subscriptions	2,420	1,440	2,300	3,300	3,500
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	100	--	100
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	1,128	1,040	3,500	2,000	2,000
1188	Travel - Mileage	497	759	400	650	650
1189	Training - Registration	475	519	1,000	150	150
1190	Lodging, Meals & Per Diem	--	--	500	500	500
1195	Safety Materials and Training	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>149,920</b>	<b>154,114</b>	<b>171,620</b>	<b>177,700</b>	<b>175,250</b>

Liquor Expenditures Continue on Following Page

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**BUDGET NOTES**

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**SUPPLIES**

**1320** - the cost of providing shirts, smocks and sweatshirts for employees.

**1322** - miscellaneous items for resale such as ice, can coolers, corkscrews and other similar items.

**1340** - cash register tape, ribbons, cleaning supplies, security tapes and water and cooler rental.

**1370 through 1380** - the cost of goods sold for the various types of products. The Cost of Goods Sold (COGS) percentage for 2012 and 2013 is set based on the 2011 actual percentage. The actual COGS percentage will not be known until the inventory adjustment is made after the end of the year.

**1392** – supplies directly related to items sold such as bags and gift baskets and bags.

**CAPITAL OUTLAY**

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures.

Therefore, 2010 and 2011 Actual expenditures are not shown here in the expenditure section of the budget.

**1510** - 2013A has \$15,000 for a possible software and hardware upgrade to the cash register system. This upgrade was able to be put on hold for a couple of years, but will probably be need in 2013.

**TRANSFERS**

**1790** - 2010A has \$29,655 to the Airport and \$2,500 to the CBC. 2011A has \$2,500 to the CBC and \$3,110 for airport.

2012A has \$1,500 for CBC and 2012R has the \$1,500 for the CBC and \$32,900 for airport projects. 2013A has \$1,500 for CBC and \$40,000 for airport projects.

**OTHER**

**1400** - cash over or short from cash register.

**1402** - NSF checks that end up uncollectible.

**1801** - refund of deposits on cases and kegs.

**1820** - credit card sales discount and processing charges.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	374	--	500	645	700
1322	Items for Resale	16,799	15,127	16,000	9,600	9,800
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	8,317	5,253	5,000	6,200	6,300
1345	Printed Forms and Supplies	--	95	200	110	150
1358	Office Supplies	603	501	500	425	500
1370	Liquor Purchases	531,417	585,726	600,000	638,000	645,500
1374	Beer Purchases	1,058,082	1,047,949	1,085,000	1,160,500	1,237,700
1375	Wine Purchases	182,777	182,585	184,500	181,200	184,500
1376	Mix Purchases	30,651	35,574	31,800	37,800	38,200
1377	Tobacco Products Purchases	79,346	75,002	79,600	72,000	72,900
1380	Non-Alcoholic Purchases	5,685	5,255	4,925	5,400	5,430
1382	Small Tools and Equipment	--	--	500	315	400
1392	Miscellaneous Liquor Supplies	3,869	7,849	9,700	5,500	6,000
<b>TOTAL SUPPLIES</b>		<b>1,917,920</b>	<b>1,960,916</b>	<b>2,018,225</b>	<b>2,117,695</b>	<b>2,208,080</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest	--	--	--	--	--
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1790	Transfers Out	32,155	5,610	1,500	34,400	41,500
<b>TOTAL TRANSFERS</b>		<b>32,155</b>	<b>5,610</b>	<b>1,500</b>	<b>34,400</b>	<b>41,500</b>
1400	Cash Over/Short	101	90	150	200	200
1402	Bad Debts	964	153	500	400	500
1801	Deposit Refunds	4	--	100	315	300
1820	Refunds and Reimbursements	36,479	37,047	30,000	38,000	38,000
<b>TOTAL OTHER</b>		<b>37,548</b>	<b>37,290</b>	<b>30,750</b>	<b>38,915</b>	<b>39,000</b>
<b>TOTAL LIQUOR EXPENDITURES</b>		<b>2,386,513</b>	<b>2,408,126</b>	<b>2,468,035</b>	<b>2,613,510</b>	<b>2,724,715</b>

## REVENUES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	15,315	--	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Trunk Fee Revenues	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>15,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>OTHER</u></b>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	5,008	2,195	4,000	2,000	2,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL</b>		<b>5,008</b>	<b>2,195</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL TRUNK REVENUE</b>		<b>20,323</b>	<b>2,195</b>	<b>4,000</b>	<b>2,000</b>	<b>2,000</b>

### BUDGET NOTES

This fund accounts for the transactions of sanitary sewer trunk fees. Trunk fees are established to collect money from land that that benefits from prior infrastructure improvements as that land is developed.

#### **REVENUES**

**3482** - trunk fee collected on land as developed.

**3950** - interest income.

#### **EXPENDITURES**

#### **PERSONNEL**

This fund is for the collection of fees and disbursement of the money for debt service as needed. As such there is no personnel expenses incurred.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
<b>TOTAL PERSONNEL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	--	--	--	--	--
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1132	Depreciation	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1158	Memberships & Subscriptions	--	--	--	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
1190	Lodging, Meals & Per Diem	--	--	--	--	--
1195	Safety Materials and Training	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sewer Trunk Fund Expenditures Continued on Following Page

Fund Type:	ENTERPRISE
Fund Name & No.	SEWER TRUNK FEES 704-7040

## BUDGET NOTES

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### DEBT SERVICE

1610 - At this point, there is no budget for expenditures to be made from this fund. As additional debt service payments are made, the money in this fund will be used for direct debt service payments or as transfers to the corresponding project debt service funds.

# EXPENDITURES

CODE NO.	DESCRIPTION	2010 ACTUAL	2011 ACTUAL	2012 ADOPTED	2012 REVISED	2013 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		0	0	0	0	0
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
<b>TOTAL DEBT SERVICE</b>		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
<b>TOTAL TRANSFERS</b>		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL OTHER</b>		0	0	0	0	0
<b>TOTAL TRUNK EXPENDITURES</b>		0	0	0	0	0

**City of Princeton**  
**Capital Improvement Program / Summary Form**

PROJECT TITLE	2013	2014	2015	2016	2017	2018	TOTALS
Administration	\$2,137,500	\$0	\$0	\$0	\$0	\$0	\$2,137,500
Finance	4,000	30,000	2,500	2,500	2,500	2,500	44,000
Community Development	27,500	17,500	2,500	2,500	2,500	2,500	55,000
Library	37,000	6,000	0	6,000	0	6,000	55,000
Police	224,350	47,200	47,200	47,200	38,200	38,200	442,350
Fire	30,000	0	0	0	0	0	30,000
Emergency Management	0	0	0	0	0	0	0
Public Works	77,500	5,000	180,000	5,000	0	0	267,500
Parks	11,000	122,000	0	0	20,000	0	153,000
Public Infrastructure	0	1,150,000	600,000	0	1,500,000	2,000,000	5,250,000
Cemetery	66,500	0	0	0	0	0	66,500
Airport	400,000	830,000	1,030,000	1,700,000	500,000	600,000	5,060,000
Sanitary Sewer	26,000	0	0	0	0	0	26,000
Liquor	15,000	0	0	0	0	0	15,000
<b>Totals</b>	<b>\$3,056,350</b>	<b>\$2,207,700</b>	<b>\$1,862,200</b>	<b>\$1,763,200</b>	<b>\$2,063,200</b>	<b>\$2,649,200</b>	<b>\$13,601,850</b>

Capital Reserve	\$491,850	\$210,700	\$335,200	\$233,200	\$233,200	\$109,200	\$1,613,350
GO Bonds	0	0	0	0	0	0	0
Revenue Bonds	0	0	0	0	0	0	0
Special Assessments	0	1,150,000	600,000	0	1,500,000	2,000,000	5,250,000
Federal/State Aid	368,500	747,000	927,000	1,530,000	330,000	540,000	4,442,500
Other Debt	2,000,000	0	0	0	0	0	2,000,000
Other	196,000	100,000	0	0	0	0	296,000
<b>Total</b>	<b>\$3,056,350</b>	<b>\$2,207,700</b>	<b>\$1,862,200</b>	<b>\$1,763,200</b>	<b>\$2,063,200</b>	<b>\$2,649,200</b>	<b>\$13,601,850</b>

**CIP Balance Summary**

Beginning balance	\$2,457,500	\$2,060,950	\$1,942,350	\$1,698,250	\$1,654,250	\$1,609,850
Levy	\$75,600	\$75,600	\$75,600	\$175,600	\$175,600	\$175,600
Interest	\$19,700	\$16,500	\$15,500	\$13,600	\$13,200	\$12,900
Ending balance	\$2,060,950	\$1,942,350	\$1,698,250	\$1,654,250	\$1,609,850	\$1,689,150









PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
Squad Car	A	Scheduled Replacement	CR	\$44,000	\$44,000	\$44,000	\$44,000	\$35,000	\$35,000	\$246,000
Radio System 800mhz	A	State Requirement	CR	40,000						40,000
Portable Radios 800 mhz including carryover	A	Scheduled Replacement	CR	47,000						47,000
Copier	B	Scheduled Replacement	CR	15,000						15,000
Range Equipment	B	Scheduled Replacement	CR	3,000						3,000
Taser Replacement Program	B	Scheduled Replacement	CR	9,300						9,300
Officer Mounted Camera	B	Employee Safety	CR	2,300						2,300
Remote (Trail) Camera	C	Improved Efficiency	CR	600						600
K9 Patrol Unit	A	Improved Efficiency	FS/O	58,500						58,500
Cellular Communication Upgrade	B	Improved Efficiency	CR	3,750	3,200	3,200	3,200	3,200	3,200	19,750
Computer Upgrade to Reserve Squad	B	Safety and Efficiency	CR	900						900
<b>TOTALS</b>				\$224,350	\$47,200	\$47,200	\$47,200	\$38,200	\$38,200	\$442,350

**Funding Sources:**

- FS - Federal/State Aid
- SA - Special Assessment
- GO - General Obligation Debt
- RB - Revenue Bonds
- CR - Capital Reserve
- O - Other / Specify above

**Proposed Priority**

- A: Urgent - Fund if at all possible
- B: High-priority - Do when funding available
- C: Worthwhile - May be deferred for funding
- D: Desirable (nonessential)

- PS - Public Safety/Health
- ES - Employee Safety
- OE - Improved Operating Efficiency
- SR - Systematic Replacement
- DF - Deteriorated Facility
- PC - Project Coordination
- NS - New or Expanded Service

Capital Reserve				\$165,850	\$47,200	\$47,200	\$47,200	\$38,200	\$38,200	\$383,850
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid				8,500						8,500
Other Debt										0
Other				50,000						50,000
Total				\$224,350	\$47,200	\$47,200	\$47,200	\$38,200	\$38,200	\$442,350





PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
Replace Office Area	B	DF / ES	CR	\$50,000						\$50,000
Barricades, Cones & Signs	B	PS/ES	CR	2,500						2,500
Bucket Truck (used)	C	ES/PS/OE	CR	20,000						20,000
Upgrade Signage/Reflectivity	B	PS/SR	CR	5,000	5,000	5,000	5,000			20,000
Tractor w/Blower	B	ES/PS/OE	CR			140,000				140,000
Paver	D	OE	CR			35,000				35,000
										0
										0
										0
<b>TOTALS</b>				\$77,500	\$5,000	\$180,000	\$5,000	\$0	\$0	\$267,500

<p><b>Proposed Priority</b>                  A: Urgent -Fund if at all possible                  B: High-priority - DO when funding available                  C: Worthwhile - May be deferred for funding                  D: Desirable (nonessential)</p>	<p><b>Funding Sources:</b>                  PS - Public Safety/Health                  ES - Employee Safety                  OE - Improved Operating Efficiency                  SR - Systematic Replacement                  DF - Deteriorated Facility                  PC - Project Coordination                  NS - New or Expanded Service</p>	<p><b>Funding Sources:</b>                  FS - Federal/State Aid                  SA - Special Assessment                  GO - General Obligation Debt                  RB - Revenue Bonds                  CR - Capital Reserve                  O - Other / Specify above</p>
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Capital Reserve				\$77,500	\$5,000	\$180,000	\$5,000			\$267,500
General Obligation Bonds							\$5,000			0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other										0
Total				\$77,500	\$5,000	\$180,000	\$5,000	\$0	\$0	\$267,500

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
Leaf Vacuum	C	OE	CR	\$5,000						\$5,000
Air Compressor	B	SR	CR	6,000						6,000
Pickup Truck	B	SR	CR		22,000					22,000
Mini Golf	C	NS	Park Ded		100,000					100,000
Lawn Mower	B	SR	CR					20,000		20,000
										0
										0
<b>TOTALS</b>				\$11,000	\$122,000	\$0	\$0	\$20,000	\$0	\$153,000

**Proposed Priority**  
 A: Urgent - Fund if at all possible  
 B: High-priority - Do when funding available  
 C: worthwhile - May be deferred for funding  
 D: Desirable (nonessential)

**Funding Sources:**  
 PS - Public Safety/Health  
 ES - Employee Safety  
 OE - Improved Operating Efficiency  
 SR - Systematic Replacement  
 DF - Deteriorated Facility  
 PC - Project Coordination  
 NS - New or Expanded Service

**Funding Sources:**  
 FS - Federal/State Aid  
 SA - Special Assessment  
 GO - General Obligation Debt  
 RB - Revenue Bonds  
 CR - Capital Reserve  
 O - Other / Specify above

Capital Reserve										
General Obligation Bonds				\$11,000	\$22,000			\$20,000		\$53,000
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other					100,000					100,000
Total				\$11,000	\$122,000	\$0	\$0	\$20,000	\$0	\$153,000

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
21st Avenue Extension South	A	PS	SA/GO/O		\$600,000	\$600,000				\$1,200,000
13th Ave/West Branch Water Looping	A	PS/NS/OE	SA/RB/O		550,000					550,000
Western Bypass Road	B	OE/NS	SA/GO/O					1,500,000		1,500,000
Sewer Extension - South	B	PC/NS	SA/GO/O						2,000,000	2,000,000
<b>TOTALS</b>				\$0	\$1,150,000	\$600,000	\$0	\$1,500,000	\$2,000,000	\$5,250,000

**Proposed Priority**

- A: Urgent - Fund if at all possible
- B: High-priority - Do when funding available
- C: Worthwhile - May be deferred for funding
- D: Desirable (nonessential)

- PS - Public Safety/Health
- ES - Employee Safety
- OE - Improved Operating Efficiency
- SR - Systematic Replacement
- DF - Deteriorated Facility
- PC - Project Coordination
- NS - New or Expanded Service

**Funding Sources:**

- FS - Federal/State Aid
- SA - Special Assessment
- GO - General Obligation Debt
- RB - Revenue Bonds
- CR - Capital Reserve
- O - Other / Specify above

Capital Reserve										\$0
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments					1,150,000	600,000		1,500,000	2,000,000	5,250,000
Federal/State Aid										0
Other Debt										0
Other										0
Total				\$0	\$1,150,000	\$600,000	\$0	\$1,500,000	\$2,000,000	\$5,250,000



PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
Hangar Development and Rehabilitation	B	DF/NS	FS/CR	\$400,000						\$400,000
Perimeter Fencing	B	PS	FS/CR		300,000					300,000
Convert Existing Hangar to SRE	B	OE	FS/CR		300,000					300,000
X-Wind Preliminary Planning	B	OE	FS/CR		130,000	80,000				210,000
Drainage	C	NS	FS/CR		100,000					100,000
X-wind Land and Easement Acquisitions	B	OE	FS/CR			950,000				950,000
Truf Crosswind	B	OE	FS/CR				1,700,000			1,700,000
FBO Facility	C	OE	FS/CR					300,000		300,000
ALP Update	B	OE	FS/CR					200,000		200,000
10 Unit T-Hangar	C	OE	FS/CR						600,000	600,000
<b>TOTALS</b>				\$400,000	\$830,000	\$1,030,000	\$1,700,000	\$500,000	\$600,000	\$5,060,000

**Proposed Priority**  
A: Urgent -Fund if at all possible  
B: High-priority - Do when funding available  
C: Worthwhile - May be deferred for funding  
D: Desirable (nonessential)

**Funding Sources:**  
PS - Public Safety/Health  
ES - Employee Safety  
OE - Improved Operating Efficiency  
SR - Systematic Replacement  
DP - Deteriorated Facility  
PC - Project Coordination  
NS - New or Expanded Service

**Funding Sources:**  
FS - Federal/State Aid  
SA - Special Assessment  
GO - General Obligation Debt  
RB - Revenue Bonds  
CR - Capital Reserve  
O - Other / Specify above

Capital Reserve				\$40,000	\$83,000	\$103,000	\$170,000	\$170,000	\$60,000	\$626,000
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid				360,000	747,000	927,000	1,530,000	330,000	540,000	4,434,000
Other Debt										0
Other										0
Total				\$400,000	\$830,000	\$1,030,000	\$1,700,000	\$500,000	\$600,000	\$5,060,000





**City of Princeton  
Capital Improvement Program / Summary by Year**

DEPT.	PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2013	2014	2015	2016	2017	2018	TOTALS
Administration	City Hall Roof	B	SR	CR	\$62,500						62,500
Administration	Remodel Civic Center	B/C	DF/OE	CR	75,000						75,000
Administration	Fire Station/Government Center/Com	A	PS/OE/DF	GO, O	2,000,000						2,000,000
Finance	Computer and Software Upgrade	B	OE/DF	CR	4,000	30,000	2,500	2,500	2,500	2,500	44,000
Development	GIS Map Updates	B	OE	CR	2,500	2,500	2,500	2,500	2,500	2,500	15,000
Development	GIS Map/Sewer Location	B	OE	CR	5,000						5,000
Development	Industrial Park Expansion Study	A	NS	CR	20,000						20,000
Library	Carpet	B	SR	CR	32,000						32,000
Library	Replace Window	B	DF	CR	5,000						5,000
Police	Squad Car	A	Scheduled Replacement	CR	44,000	44,000	44,000	44,000	35,000	35,000	245,000
Police	Radio System 800mhz	A	State Requirement	CR	40,000						40,000
Police	Portable Radios 800 mhz including carryover	A	Scheduled Replacement	CR	47,000						47,000
Police	Copier	B	Scheduled Replacement	CR	15,000						15,000
Police	Range Equipment	B	Scheduled Replacement	CR	3,000						3,000
Police	Taser Replacement Program	B	Scheduled Replacement	CR	9,300						9,300
Police	Officer Mounted Camera	B	Public Safety Employee Safety	CR	2,300						2,300
Police	Remote (Trail) Camera	C	Improved Efficiency	CR	600						600
Police	K9 Patrol Unit	A	Improved Efficiency	CR	58,500						58,500
Police	Cellular Communication Upgrade	B	Improved Efficiency	CR	3,750	3,200	3,200	3,200	3,200	3,200	19,750
Police	Computer Upgrade to Reserve Squad	B	Employee Safety and Efficiency	CR	900						900
Fire	GPS Mapping	B	SR	CR, O	20,000						20,000
Fire	800 Mhz. Radio Repeater	A	ES, PS	CR, O	10,000						10,000
Public Works	Replace Office Area	B	DF / ES	CR	50,000						50,000
Public Works	Barricades, Cones & Signs	B	PS/ES	CR	5,000						5,000
Public Works	Bucket Truck (used)	C	ES/PS/OE	CR	20,000						20,000
Public Works	Upgrade Signage/Reflectivity	B	PS/SR	CR	5,000	5,000	5,000	5,000			20,000
Parks	Air Compressor	B	SR	CR	6,000						6,000
Cemetery	Fence Replacement	C	DF/PS	CR	40,000						40,000

