

# **SPECIAL REVENUE FUNDS**

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	22,383	24,760	21,000	19,630	22,000
3414	Crypt Storage	0	0	0	0	0
3430	Rental	1,400	125	0	0	0
3434	Opening and Closing	12,000	16,705	14,000	17,000	16,000
3440	Marker Setting	2,105	3,225	3,000	2,600	3,000
3448	Park Dedication	0	0	0	0	0
3460	Sale of Grave Sites	5,630	2,075	5,000	5,500	5,500
3492	Water Availability Charges	67,705	247,394	60,000	20,000	20,000
<b>TOTAL</b>		<b>111,223</b>	<b>294,284</b>	<b>103,000</b>	<b>64,730</b>	<b>66,500</b>
<b>OTHER</b>						
3200	Property Taxes	17,244	17,824	17,000	17,500	17,500
3450	Perpetual Care	2,600	175	2,500	2,500	2,500
3490	Transfer - In	85,534	180,177	121,270	79,085	85,875
3902	Federal Grant	94,647	375,979	288,000	173,395	41,800
3946	Contributions	16,797	44,622	13,200	28,745	108,000
3949	Contributions/Other Agencies	0	5,670	0	560	0
3950	Interest	8,374	8,562	9,865	7,895	6,720
3960	Miscellaneous Income	3,363	24,526	0	16,000	0
<b>TOTAL</b>		<b>228,559</b>	<b>657,535</b>	<b>451,835</b>	<b>325,680</b>	<b>262,395</b>
<b>TOTAL FUND REVENUE</b>		<b>339,782</b>	<b>951,819</b>	<b>554,835</b>	<b>390,410</b>	<b>328,895</b>

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	49,899	51,128	54,880	51,805	55,800
	Part-time & Seasonal Salaries	4,320	6,479	3,500	2,500	4,000
	Overtime Salaries	65	312	0	145	0
	Fringe Benefits	17,908	17,396	19,710	17,620	18,950
<b>TOTAL PERSONNEL</b>		<b>72,192</b>	<b>75,315</b>	<b>78,090</b>	<b>72,070</b>	<b>78,750</b>
1102	Printing and Publishing	1,767	151	100	145	200
1118	Cleaning and Waste Removal	0	0	0	0	0
1120	Telephone and Postage	4,060	4,321	4,375	4,230	5,100
1136	Utilities	3,242	1,613	2,600	2,200	2,200
1140	Contracted Labor	0	1,374	2,500	6,500	6,000
1142	Engineering Services	38,857	22,834	12,500	10,305	500
1143	Other Expert and Professional	90,979	368,779	273,300	132,235	27,200
1154	Maintenance and Repair	8,316	3,827	6,300	21,915	6,700
1156	Insurance Deductible	1,639	2,143	3,225	2,625	2,875
1162	Other Charges	1,118	6,933	1,500	9,160	1,550
1186	Taxes and Licenses	81,140	82,212	82,375	89,450	82,400
1188	Travel - Mileage	87	511	200	780	400
1189	Training - Registration	0	500	1,000	3,000	2,000
<b>TOTAL SERVICES</b>		<b>231,205</b>	<b>495,198</b>	<b>389,975</b>	<b>282,545</b>	<b>137,125</b>
1320	Uniforms	541	576	1,595	595	1,595
1338	Gasoline	310	203	400	200	400
1340	General Supplies	41,107	47,235	18,200	69,395	22,250
1346	Buy Fund	0	0	0	0	0
1358	Office Supplies	670	395	1,000	1,000	5,000
1382	Small Tools and Equipment	0	0	0	0	0
<b>TOTAL SUPPLIES</b>		<b>42,628</b>	<b>48,409</b>	<b>21,195</b>	<b>71,190</b>	<b>29,245</b>
1501	Land	0	0	50,000	6,325	30,000
1502	Improvements	0	3,835	50,000	197,235	160,000
1510	Equipment	0	98,790	76,500	107,775	66,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>102,625</b>	<b>176,500</b>	<b>311,335</b>	<b>256,000</b>
1790	Transfers Out	69,954	249,314	62,300	21,900	21,900
<b>TOTAL TRANSFERS</b>		<b>69,954</b>	<b>249,314</b>	<b>62,300</b>	<b>21,900</b>	<b>21,900</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>415,979</b>	<b>970,861</b>	<b>728,060</b>	<b>759,040</b>	<b>523,020</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	25,000	25,000	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	560	--
3950	Interest	413	592	400	400	400
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		25,413	25,592	400	960	400
<b>TOTAL FUND REVENUE</b>		<b>25,413</b>	<b>25,592</b>	<b>400</b>	<b>960</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 and 2012 to replenish the available cash depleted by deductible payments over the past several years.

**3949** – reimbursement from LMCIT for payment of repair over the City's deductible amount.

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

### EXPENDITURES

#### SERVICES

**1154** - repair costs for damages incurred within the deductible limits. The amount in 2013R is for repair costs on damage to a fire tender truck.

**1156** - payments of insurance claims within the deductible limits. The amount in 2012A and 2013Ris for the deductible amount involved in claims.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	--	--	15,815	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	5,168	--	4,660	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>5,168</b>	<b>0</b>	<b>20,475</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>5,168</b>	<b>0</b>	<b>20,475</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	600	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	12,000	16,705	14,000	17,000	16,000
3440	Marker Setting	2,105	3,225	3,000	2,600	3,000
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	5,630	2,075	5,000	5,500	5,500
3492	Water Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>19,735</b>	<b>22,005</b>	<b>22,000</b>	<b>25,700</b>	<b>24,500</b>
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	7,899	8,620	76,500	28,480	40,000
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	19	29	15	20	20
3960	Miscellaneous Income	--	231	--	--	--
<b>TOTAL</b>		<b>7,918</b>	<b>8,880</b>	<b>76,515</b>	<b>28,500</b>	<b>40,020</b>
<b>TOTAL FUND REVENUE</b>		<b>27,653</b>	<b>30,885</b>	<b>98,515</b>	<b>54,200</b>	<b>64,520</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 \$6,450 in 2011A; \$7,5000 in 2012A; \$8,500 in 2013A which also includes a CIP fund transfer of \$66,500 for fence replacement and a truck with a plow; \$980 in 2013R plus \$27,500 from CIP for a truck with a plow and \$5,000 in 2014A which also includes a CIP fund transfer of \$35,000 for fence replacement.

#### **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. The truck and plow was changed in 2013R to \$27,500. The fencing was not done in 2013 and is budgeted in 2014A.

##### **OTHER**

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

## EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	14,931	14,785	18,000	12,500	15,000
	Part-time & Seasonal Salaries	--	1,559	--	--	--
	Overtime Salaries	65	312	--	145	--
	Fringe Benefits	6,162	5,783	8,035	5,520	6,245
<b>TOTAL PERSONNEL</b>		<b>21,158</b>	<b>22,439</b>	<b>26,035</b>	<b>18,165</b>	<b>21,245</b>
1102	Printing and Publishing	23	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	173	145	200	200	200
1140	Contracted Labor	--	--	2,000	4,000	4,000
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	2,000	1,500	--	--	--
1154	Maintenance and Repair	1,871	1,895	1,000	1,500	1,500
1156	Insurance Deductible	1,159	965	1,350	1,200	1,200
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	15	--	15
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>5,226</b>	<b>4,505</b>	<b>4,565</b>	<b>6,900</b>	<b>6,915</b>
1320	Uniforms	401	417	450	450	450
1338	Gasoline	310	203	400	200	400
1340	General Supplies	538	292	400	550	450
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>1,249</b>	<b>912</b>	<b>1,250</b>	<b>1,200</b>	<b>1,300</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	40,000	--	35,000
1510	Equipment	--	--	26,500	27,500	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>66,500</b>	<b>27,500</b>	<b>35,000</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>27,633</b>	<b>27,856</b>	<b>98,350</b>	<b>53,765</b>	<b>64,460</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	14,765	11,190	--	12,030	--
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>		14,765	11,190	0	12,030	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	19,000	5,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,086	1,068	1,000	1,000	1,000
3960	Miscellaneous Income	677	--	--	--	--
<b>TOTAL</b>		1,763	1,068	1,000	20,000	6,000
<b>TOTAL FUND REVENUE</b>		<b>16,528</b>	<b>12,258</b>	<b>1,000</b>	<b>32,030</b>	<b>6,000</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. The expenditures in this fund will involve payments to the state and county for their shares of the property seizures in this account. 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.
- 3946** - amounts donated specifically to the K9 program.
- 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

- 1502** - 2013R is for expenses associated with the interview rooms in the new Public Safety facility that will be in part funded with forfeiture funds.
- 1510** - 2012A has the amount of a new squad video system. 2013R has expenditures for the new K9 unit that will be extensively used in activities related to forfeiture claims.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	136	243	100	5	100
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	1,374	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	--	432	100	995	500
1154	Maintenance and Repair	--	876	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	368	1,485	500	3,750	750
1186	Taxes and Licenses	327	111	200	100	200
1188	Travel - Mileage	--	118	--	--	--
1189	Training - Registration	--	500	1,000	3,000	1,000
<b>TOTAL SERVICES</b>		<b>831</b>	<b>5,139</b>	<b>1,900</b>	<b>7,850</b>	<b>2,550</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	7,376	6,007	1,000	5,000	5,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>7,376</b>	<b>6,007</b>	<b>1,000</b>	<b>5,000</b>	<b>5,000</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	45,000	--
1510	Equipment	--	4,295	--	61,000	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>4,295</b>	<b>0</b>	<b>106,000</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>8,207</b>	<b>15,441</b>	<b>2,900</b>	<b>118,850</b>	<b>7,550</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	--	--	--	--
3946	Contributions	2,500	4,500	--	1,300	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	16	36	--	15	15
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		2,516	4,536	0	1,315	15
<b>TOTAL FUND REVENUE</b>		<b>2,516</b>	<b>4,536</b>	<b>0</b>	<b>1,315</b>	<b>15</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. 2012A has donations from the Eddy Foundation and Princeton Used Clothing. 2013R has donations from Princeton Used Clothing and Wal-Mart.

### 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	726	--	1,210	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>334</b>	<b>726</b>	<b>0</b>	<b>1,210</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>334</b>	<b>726</b>	<b>0</b>	<b>1,210</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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 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.

### EXPENDITURES

#### SUPPLIES

**1340** - is for information payments and buy fund expenses.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	105	103	100	100	100
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		2,105	103	100	100	100
<b>TOTAL FUND REVENUE</b>		<b>2,105</b>	<b>103</b>	<b>100</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	1,947	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	69	72	50	60	60
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,616	1,672	1,650	1,660	1,660
<b>TOTAL FUND REVENUE</b>		<b>3,616</b>	<b>1,672</b>	<b>1,650</b>	<b>1,660</b>	<b>1,660</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	873	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>1,268</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	1,887	1,390	2,000	1,800	2,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>1,887</b>	<b>1,390</b>	<b>2,000</b>	<b>1,800</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>1,887</b>	<b>2,658</b>	<b>2,000</b>	<b>1,800</b>	<b>2,000</b>

# REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	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>		1,400	125	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	2,000	30,000	3,135	5,000	4,500
3902	Federal Grant	--	--	--	--	--
3946	Contributions	1,000	23,845	10,000	1,205	100,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	200	125
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,000	53,845	13,135	6,405	104,625
<b>TOTAL FUND REVENUE</b>		<b>4,400</b>	<b>53,970</b>	<b>13,135</b>	<b>6,405</b>	<b>104,625</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 amounts for grants and donations for the project and 2013 has an additional \$13,000 in donations to hopefully complete the renovation project. This amount has been adjusted for the actual receipts. The amount in 2014A is for the anticipated donation from the American Legion for the project and expected use agreement.

### 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. This project will progress as funds are received.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	814	707	250	1,200	1,500
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	216	229	110	520	615
<b>TOTAL PERSONNEL</b>		<b>1,030</b>	<b>936</b>	<b>360</b>	<b>1,720</b>	<b>2,115</b>
1102	Printing and Publishing	--	102	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	5	--	--	--
1136	Utilities	2,253	1,074	1,500	1,500	1,500
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	208	139	200	200	200
1154	Maintenance and Repair	281	183	300	100	200
1156	Insurance Deductible	480	141	700	250	500
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	96	18	75	20	100
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>3,318</b>	<b>1,662</b>	<b>2,775</b>	<b>2,070</b>	<b>2,500</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	--	--	10,000	5,600	125,000
1510	Equipment	--	15,580	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>15,580</b>	<b>10,000</b>	<b>5,600</b>	<b>125,000</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>4,348</b>	<b>18,178</b>	<b>13,135</b>	<b>9,390</b>	<b>129,615</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	600	600	--	600	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	107	123	100	100	100
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,207	3,223	1,600	2,200	1,600
<b>TOTAL FUND REVENUE</b>		<b>3,207</b>	<b>3,223</b>	<b>1,600</b>	<b>2,200</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	520	190	1,500	1,500	1,500
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>520</b>	<b>190</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>520</b>	<b>190</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	3,150	2,900	3,200	3,000	3,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		3,150	2,900	3,200	3,000	3,000
<b>TOTAL FUND REVENUE</b>		<b>3,150</b>	<b>2,900</b>	<b>3,200</b>	<b>3,000</b>	<b>3,000</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	4,550	3,311	3,200	3,000	3,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>4,550</b>	<b>3,311</b>	<b>3,200</b>	<b>3,000</b>	<b>3,000</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>4,550</b>	<b>3,311</b>	<b>3,200</b>	<b>3,000</b>	<b>3,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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 2013 or 2014.

#### **EXPENDITURES**

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

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	24,245	--	--	--
<b>TOTAL</b>		0	24,245	0	0	0
<b>TOTAL FUND REVENUE</b>		0	24,245	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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	33,901	8,429	--	7,000	--
1143	Other Expert and Professional	--	9,212	--	7,000	--
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>33,901</b>	<b>17,641</b>	<b>0</b>	<b>14,000</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>33,901</b>	<b>17,641</b>	<b>0</b>	<b>14,000</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	7,618	9,115	6,000	7,000	7,000
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>		7,618	9,115	6,000	7,000	7,000
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	41,535	52,457	33,535	37,505	33,275
3902	Federal Grant	--	--	--	2,715	--
3946	Contributions	3,600	10,750	--	3,100	--
3949	Refunds and Reimbursement	--	5,670	--	--	--
3950	Interest	1,780	1,821	1,500	1,500	500
3960	Miscellaneous Income	--	50	--	--	--
<b>TOTAL</b>		46,915	70,748	35,035	44,820	33,775
<b>TOTAL FUND REVENUE</b>		<b>54,533</b>	<b>79,863</b>	<b>41,035</b>	<b>51,820</b>	<b>40,775</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. 2013R and 2014A are shown with estimates of the amount that will be available for transfer after operating expenditures.
- 3946** - contributions and donations received. 2012A has amounts from the Eddy Foundation, Monsanto Corporation, CenterPoint Energy and Anoka Winter Knights among others. 2013R has amounts from Wal-Mart and Coborn's.
- 3950** - allocated interest.

#### **EXPENDITURES**

##### **CAPITAL OUTLAY**

- 1502** - 2013R is for funds to be used for the construction of the new Public Safety facility.
- 1510** - 2012A has the refurbishment of a the tender, a grass fire 6x6 rig and the 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. Neither of these items were done in 2013, but 2013R has \$4,220 to paint the government surplus tender truck and \$15,055 for the purchase of a used tender from Roseville. 2014A has expenditures as listed in the CIP section of the budget document.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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 - InterestTruck	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>0</b>	<b>1,590</b>	<b>0</b>	<b>0</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	6,059	5,657	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>6,059</b>	<b>5,657</b>	<b>0</b>	<b>0</b>	<b>0</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	135,000	--
1510	Equipment	--	75,068	30,000	19,275	43,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>75,068</b>	<b>30,000</b>	<b>154,275</b>	<b>43,000</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>6,059</b>	<b>82,315</b>	<b>30,000</b>	<b>154,275</b>	<b>43,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	7,028	--	--	41,980	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		7,028	0	0	41,980	0
<b>TOTAL FUND REVENUE</b>		<b>7,028</b>	<b>0</b>	<b>0</b>	<b>41,980</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 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. There was another grant in 2013 for rescue equipment.

#### **EXPENDITURES**

The expenditures were for the approved fire fighting equipment involving 800 Mhz radios, pagers and related expense. The amount in 2013R was for rescue equipment that was funded primarily from a Fire Act grant acquired in 2013.

## EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	8,280	1,379	--	44,190	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>8,280</b>	<b>1,379</b>	<b>0</b>	<b>44,190</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>8,280</b>	<b>1,379</b>	<b>0</b>	<b>44,190</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	45,952	48,463	42,000	27,000	40,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		45,952	48,463	42,000	27,000	40,000
<b>TOTAL FUND REVENUE</b>		<b>45,952</b>	<b>48,463</b>	<b>42,000</b>	<b>27,000</b>	<b>40,000</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 2013 or 2014.

## EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	4,320	4,920	3,500	2,500	4,000
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	634	415	400	200	400
<b>TOTAL PERSONNEL</b>		<b>4,954</b>	<b>5,335</b>	<b>3,900</b>	<b>2,700</b>	<b>4,400</b>
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	3,905	4,070	4,200	4,200	4,500
1136	Utilities	816	394	900	500	500
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	10,471	17,387	10,000	10,000	10,000
1154	Maintenance and Repair	6,164	--	5,000	4,500	5,000
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	750	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	291	--	480	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>22,106</b>	<b>22,142</b>	<b>20,100</b>	<b>19,680</b>	<b>20,000</b>
1320	Uniforms	--	--	1,000	--	1,000
1338	Gasoline	--	--	--	--	--
1340	General Supplies	11,422	26,156	10,000	5,000	10,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	670	395	1,000	1,000	5,000
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>12,092</b>	<b>26,551</b>	<b>12,000</b>	<b>6,000</b>	<b>16,000</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	3,847	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>3,847</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>39,152</b>	<b>57,875</b>	<b>36,000</b>	<b>28,380</b>	<b>40,400</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	17,244	17,824	17,000	17,500	17,500
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	5,000	35,000	5,000	5,000	5,000
3902	Federal Grant	--	11,630	--	--	--
3946	Contributions	--	1,527	--	440	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	2,602	--	--	--	--
<b>TOTAL</b>		24,846	65,981	22,000	22,940	22,500
<b>TOTAL FUND REVENUE</b>		<b>24,846</b>	<b>65,981</b>	<b>22,000</b>	<b>22,940</b>	<b>22,500</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.
- 3902** - grant from the Initiative Foundation for the It Starts Here program and from the MN Historical Society for a survey of downtown buildings as a 1<sup>st</sup> phase 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 the Aero Business Park purchased land and for solid waste assessments.
- 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**

- 1501** - for the possible acquisition of the remaining lots on the north airport hanger area.
- 1510** - for an industrial park expansion study to determine level of need and possible locations for the expansion.

## EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	34,154	35,636	36,630	38,105	39,300
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	10,896	10,969	11,165	11,380	11,690
<b>TOTAL PERSONNEL</b>		<b>45,050</b>	<b>46,605</b>	<b>47,795</b>	<b>49,485</b>	<b>50,990</b>
1102	Printing and Publishing	1,744	--	100	100	200
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	19	3	75	25	500
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	500	2,500	2,000
1142	Engineering Services	134	--	500	500	500
1143	Other Expert and Professional	10,506	12,308	5,000	5,000	6,500
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	1,037	1,175	1,175	1,175
1162	Other Charges - Dues & Subs	--	280	1,000	750	800
1186	Taxes and Licenses	73,891	82,083	82,085	82,085	82,085
1188	Travel - Mileage	--	102	200	300	400
1189	Training - Registration	--	--	--	--	1,000
<b>TOTAL SERVICES</b>		<b>86,294</b>	<b>95,813</b>	<b>90,635</b>	<b>92,435</b>	<b>95,160</b>
1320	Uniforms	140	159	145	145	145
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	2,127	100	150	300
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
<b>TOTAL SUPPLIES</b>		<b>140</b>	<b>2,286</b>	<b>245</b>	<b>295</b>	<b>445</b>
1501	Land	--	--	10,000	--	30,000
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	20,000	--	23,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>53,000</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>131,484</b>	<b>144,704</b>	<b>168,675</b>	<b>142,215</b>	<b>199,595</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	--	15,000	--	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	15,000	0	15,000
<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/Land Sale	--	--	--	--	--
<b>TOTAL</b>		0	0	0	0	0
<b>TOTAL FUND REVENUE</b>		0	0	15,000	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** - 2013 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 2014.

**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**

## EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	4,453	11,255	12,000	2,000	--
1143	Other Expert and Professional	--	--	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>4,453</b>	<b>11,255</b>	<b>22,000</b>	<b>2,000</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>4,453</b>	<b>11,255</b>	<b>22,000</b>	<b>2,000</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	14,312	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	16,000	--
<b>TOTAL</b>		14,312	0	0	16,000	0
<b>TOTAL FUND REVENUE</b>		<b>14,312</b>	<b>0</b>	<b>0</b>	<b>16,000</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.

**3960** - is for the refinancing of the mortgage on an NSP property which required payment of a share of the benefit that property had received from this program.

### 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	--	--	45	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	369	465	--	--	--
1143	Other Expert and Professional	51,683	15,039	4,000	9,040	10,000
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	5,628	--	--	7,245	--
1188	Travel - Mileage	87	--	--	--	--
1189	Training - Registration	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>57,767</b>	<b>15,504</b>	<b>4,000</b>	<b>16,330</b>	<b>10,000</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	--	--	40,000	5,170	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>40,000</b>	<b>5,170</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>57,767</b>	<b>15,504</b>	<b>44,000</b>	<b>21,500</b>	<b>10,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	16,111	310,719	244,000	100,000	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
<b>TOTAL</b>		16,111	310,719	244,000	100,000	0
<b>TOTAL FUND REVENUE</b>		16,111	310,719	244,000	100,000	0

### 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 are 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	310,719	244,000	100,000	--
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>16,111</b>	<b>310,719</b>	<b>244,000</b>	<b>100,000</b>	<b>0</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>141</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>16,252</b>	<b>310,719</b>	<b>244,000</b>	<b>100,000</b>	<b>0</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	67,705	247,394	60,000	20,000	20,000
<b>TOTAL</b>		67,705	247,394	60,000	20,000	20,000
<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>		<b>67,705</b>	<b>247,394</b>	<b>60,000</b>	<b>20,000</b>	<b>20,000</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	67,705	247,394	60,000	20,000	20,000
<b>TOTAL TRANSFERS</b>		<b>67,705</b>	<b>247,394</b>	<b>60,000</b>	<b>20,000</b>	<b>20,000</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>67,705</b>	<b>247,394</b>	<b>60,000</b>	<b>20,000</b>	<b>20,000</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b>CHARGES FOR SERVICES</b>						
3410	Charges for Services	--	4,455	--	--	--
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	4,455	0	0	0
<b>OTHER</b>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	25,000	--	--	--
3902	Grants	--	3,500	--	--	--
3946	Contributions	2,000	--	--	100	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	671	694	500	600	600
3960	Miscellaneous Income	84	--	--	--	--
<b>TOTAL</b>		2,755	29,194	500	700	600
<b>TOTAL FUND REVENUE</b>		<b>2,755</b>	<b>33,649</b>	<b>500</b>	<b>700</b>	<b>600</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 not-so-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. The amount in 2012A was from the Railroad Redevelopment fund from land sales that was for several smaller park improvement items.

**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** - 2013R is for the removal of debris after the house burn on the expansion of Mark Park property.

**1502** - amount in 2012A is for the Splash Park path project. 2013R has expenses for the retaining wall around the Splash Park.

##### TRANSFERS

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

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	--	49	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	2,685	--	805	--
1143	Other Expert and Professional	--	58	--	--	--
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>1,198</b>	<b>2,792</b>	<b>0</b>	<b>805</b>	<b>0</b>
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	6,995	--
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>6,995</b>	<b>0</b>
1501	Land	--	--	--	1,155	--
1502	Improvements	--	3,835	--	11,635	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>3,835</b>	<b>0</b>	<b>12,790</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>1,998</b>	<b>7,427</b>	<b>800</b>	<b>21,390</b>	<b>800</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2,600	175	2,500	2,500	2,500
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	500	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,449	1,119	1,500	1,100	1,100
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		<b>4,049</b>	<b>1,794</b>	<b>4,000</b>	<b>3,600</b>	<b>3,600</b>
<b>TOTAL FUND REVENUE</b>		<b>4,049</b>	<b>1,794</b>	<b>4,000</b>	<b>3,600</b>	<b>3,600</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	1,449	1,120	1,500	1,100	1,100
<b>TOTAL TRANSFERS</b>		<b>1,449</b>	<b>1,120</b>	<b>1,500</b>	<b>1,100</b>	<b>1,100</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>1,449</b>	<b>1,120</b>	<b>1,500</b>	<b>1,100</b>	<b>1,100</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	11,244	1,667	2,000	1,700	1,800
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,573	1,333	1,200	1,300	1,200
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		12,817	3,000	3,200	3,000	3,000
<b>TOTAL FUND REVENUE</b>		<b>12,817</b>	<b>3,000</b>	<b>3,200</b>	<b>3,000</b>	<b>3,000</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	1,086	1,572	3,500	1,500	1,500
3960	Miscellaneous Income	--	--	--	--	--
<b>TOTAL</b>		1,086	1,572	3,500	1,500	1,500
<b>TOTAL FUND REVENUE</b>		<b>1,086</b>	<b>1,572</b>	<b>3,500</b>	<b>1,500</b>	<b>1,500</b>

### 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	10,102	10,196	10,100	10,100	10,100
3410	Charges for Services-Access	346	346	350	350	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	67,293	91,628	90,000	85,000	85,000
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
<b>TOTAL</b>		77,741	102,170	100,450	95,450	95,450
<b><u>OTHER</u></b>						
3490	Transfer - In	38,610	66,000	61,670	28,500	21,500
3650	Misc. Intergovernment Revenue	21,617	21,617	21,615	15,670	21,615
3902	Grants-Improvement Projects	24,950	431,331	360,000	175,000	--
3946	Contributions	--	--	--	--	--
3950	Interest	--	--	--	--	--
3958	Sale of Building	--	--	--	--	--
3960	Miscellaneous/Loan Proceeds	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL</b>		85,177	518,948	443,285	219,170	43,115
<b>TOTAL AIRPORT REVENUE</b>		<b>162,918</b>	<b>621,118</b>	<b>543,735</b>	<b>314,620</b>	<b>138,565</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 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. 2013 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. 2011A 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	18,611	10,558	18,000	14,000	17,500
	Part-time & Seasonal Salaries	--	2,679	--	--	--
	Overtime Salaries	--	--	--	60	--
	Fringe Benefits	6,783	3,559	8,055	6,065	7,270
<b>TOTAL PERSONNEL</b>		<b>25,394</b>	<b>16,796</b>	<b>26,055</b>	<b>20,125</b>	<b>24,770</b>
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	142	179	200	200	200
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,119	1,124	1,150	1,150	1,150
1132	Depreciation	112,000	112,482	112,000	112,500	115,000
1136	Utilities	5,920	4,376	5,000	4,500	4,500
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	425	--	--	--	--
1142	Engineering Services	6,684	8,845	8,000	8,500	8,500
1143	Other Expert and Professional	2,040	4,370	2,000	3,870	2,000
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	1,905	1,990	2,100	2,100	2,100
1154	Maintenance and Repair	15,625	8,535	9,000	8,000	9,000
1158	Memberships & Subscriptions	180	--	180	180	180
1160	Books and Reference Material	--	--	--	35	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	487	468	490	445	490
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	553	300	450	300	450
1190	Lodging, Meals & Per Diem	--	--	--	220	200
1195	Safety Materials and Training	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>147,080</b>	<b>142,669</b>	<b>140,570</b>	<b>142,000</b>	<b>143,770</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.

### CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2011 and 2012 Actual expenditures are not shown here. 1501 2013A and 2013R is for hangar area development and rehabilitation.

# EXPENDITURES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	683	417	500	500	500
1322	Fuel - Cost of Sales	68,890	82,942	81,500	77,000	77,000
1324	Diesel Fuel	4,216	3,136	5,000	6,875	5,000
1338	Gasoline	346	554	600	800	700
1340	General Supplies	262	547	1,500	2,750	1,750
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	15	8	15	10	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>74,412</b>	<b>87,604</b>	<b>89,115</b>	<b>87,935</b>	<b>84,965</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	400,000	176,745	--
1510	Equipment	--	--	--	--	--
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>400,000</b>	<b>176,745</b>	<b>0</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>246,886</b>	<b>247,069</b>	<b>655,740</b>	<b>426,805</b>	<b>253,505</b>

# REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	4,862	8,840	8,840	8,840	8,840
3410	Charges for Services	--	--	--	--	--
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	537,316	1,202,386	1,320,000	1,280,750	1,280,750
3486	Sewer Availability Charges	77,099	276,464	60,000	20,000	40,000
<b>TOTAL</b>		<b>619,277</b>	<b>1,487,690</b>	<b>1,388,840</b>	<b>1,309,590</b>	<b>1,329,590</b>
<b><u>OTHER</u></b>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - Phosphorus	--	500,000	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	15,499	12,801	2,000	2,000	2,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	180	--	--	21,160	--
3965	Refunds and Reimbursements	48,762	118,108	--	--	--
<b>TOTAL</b>		<b>64,441</b>	<b>630,909</b>	<b>2,000</b>	<b>23,160</b>	<b>2,000</b>
<b>TOTAL SEWER REVENUE</b>		<b>683,718</b>	<b>2,118,599</b>	<b>1,390,840</b>	<b>1,332,750</b>	<b>1,331,590</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.

**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.

**3902** - for a state grant for phosphorus reduction improvements.

**3965** - results from premiums on bond financing.

### EXPENDITURES

#### PERSONNEL

This section represents the hours worked by the Public Works employees plus benefits for two employees. This area is changing significantly in 2013 and 2014 in going to two full-time employees dedicated to this department.

#### 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 2012A is construction related. In the future this hauling is expected to be infrequent 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	56,355	77,165	75,500	90,000	105,000
	Part-time & Seasonal Salaries	7,888	10,041	2,500	--	--
	Overtime Salaries	5,989	4,999	5,500	8,750	9,000
	Fringe Benefits	27,084	32,605	36,160	42,890	46,800
<b>TOTAL PERSONNEL</b>		<b>97,316</b>	<b>124,810</b>	<b>119,660</b>	<b>141,640</b>	<b>160,800</b>
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	476	249	250	250	250
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,677	1,798	1,750	2,800	2,800
1132	Depreciation	259,798	260,548	262,750	262,750	262,750
1136	Utilities	78,936	85,531	85,000	100,000	100,000
1140	Contract Labor	--	--	200	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	11,550	5,466	7,500	5,000	5,000
1143	Other Expert and Professional	3,540	4,580	5,000	25,000	5,000
1144	Sewer Testing & Monitoring	12,032	14,009	25,000	30,000	30,000
1145	Contract Hauling & Disposal	47,475	51,000	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	13,944	12,309	18,000	18,000	18,000
1154	Maintenance and Repair	43,095	68,407	50,000	45,000	45,000
1158	Memberships & Subscriptions	875	555	1,000	500	1,000
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	140	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	4,640	4,161	4,750	8,825	8,800
1188	Travel - Mileage	--	--	50	--	50
1189	Training - Registration	1,321	1,771	1,500	2,500	2,500
1190	Lodging, Meals & Per Diem	--	--	150	--	150
1195	Safety Materials and Training	485	349	450	--	450
<b>TOTAL SERVICES</b>		<b>479,844</b>	<b>510,733</b>	<b>463,350</b>	<b>500,765</b>	<b>481,750</b>

**Sanitary Sewer Expenditures Continued on Following Page**

## BUDGET NOTES

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### SUPPLIES

- 1320 - uniform allowance for two employees 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. The large increase beginning with 2013R is for aluminum sulfate that is required to bring the phosphorus levels down to the stringent requirements that the plant is under.

### CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2011 and 2012 Actual expenditures are not shown here. 2013A has the \$6,000 for the laptop and mapping programs. This was not done in 2013 and has been budgeted in 2014A along with \$13,000 for to rehab the north lift station. 2013A and 2013R also had an amount for a new mower that was purchased in 2013.

### 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	270	1,048	550	750	1,100
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	2,678	5,810	3,000	3,000	3,000
1338	Gasoline	1,459	1,942	2,000	2,500	2,700
1340	General Supplies	5,520	6,652	7,000	5,000	5,000
1342	Lab Supplies and Expenses	5,576	6,307	7,000	10,000	7,000
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	32	--	500	250
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	122	250	--	250
1392	Chemical Supplies	17,415	23,060	18,000	42,500	42,500
<b>TOTAL SUPPLIES</b>		<b>32,918</b>	<b>44,973</b>	<b>37,800</b>	<b>64,250</b>	<b>61,800</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	13,000
1510	Equipment	--	--	26,000	18,600	6,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>26,000</b>	<b>18,600</b>	<b>19,000</b>
1601	Principal - Loans	--	--	340,000	340,000	215,000
1610	Interest - Loans	388,759	215,739	429,325	417,035	297,470
<b>TOTAL DEBT SERVICE</b>		<b>388,759</b>	<b>215,739</b>	<b>769,325</b>	<b>757,035</b>	<b>512,470</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>2,607</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL SEWER EXPENDITURES</b>		<b>1,001,444</b>	<b>896,255</b>	<b>1,416,135</b>	<b>1,482,290</b>	<b>1,235,820</b>

# REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	406	412	300	200	300
3470	Sales - Beer	1,354,788	1,436,011	1,600,000	1,650,000	1,700,000
3472	Bottle Deposits	25	385	100	5	50
3474	Sales - Liquor	771,632	870,065	850,000	1,000,000	1,200,000
3476	Sales - Wine	277,192	307,667	280,000	350,000	400,000
3477	Sales - Tobacco Products	92,669	78,764	90,000	90,800	91,000
3478	Sales - Mix	44,694	46,509	48,000	49,000	50,000
3479	Sales - Ice	11,771	13,426	16,500	14,700	15,000
3480	Sales - Miscellaneous	18,740	12,797	13,500	12,900	13,000
3482	Sales - Non-Alcohol	7,747	7,380	8,000	6,500	7,000
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
<b>TOTAL</b>		<b>2,579,664</b>	<b>2,773,416</b>	<b>2,906,400</b>	<b>3,174,105</b>	<b>3,476,350</b>
<b><u>OTHER</u></b>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	14,429	12,946	14,500	13,500	13,500
3950	Interest on Liquor Store Sale	--	--	--	1,190	3,510
3960	Miscellaneous Income	--	--	--	14,410	--
3965	Refunds and Reimbursements	207	--	--	--	--
<b>TOTAL</b>		<b>14,636</b>	<b>12,946</b>	<b>14,500</b>	<b>29,100</b>	<b>17,010</b>
<b>TOTAL LIQUOR REVENUE</b>		<b>2,594,300</b>	<b>2,786,362</b>	<b>2,920,900</b>	<b>3,203,205</b>	<b>3,493,360</b>

## BUDGET NOTES

### REVENUE

The 2013 Revised sales figures have been adjusted based on the 2013 YTD actual results. The 2014 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 2013 has shown a significant 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 2013 and the projected scheduling for 2014. 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 beginning in 2012A 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
	Full-time Salaries	93,925	94,537	79,390	82,560	87,755
	Part-time & Seasonal Salaries	105,492	107,025	113,750	117,500	123,000
	Overtime Salaries	592	517	3,500	1,000	2,500
	Fringe Benefits	50,187	48,994	49,245	48,660	55,350
<b>TOTAL PERSONNEL</b>		<b>250,196</b>	<b>251,073</b>	<b>245,885</b>	<b>249,720</b>	<b>268,605</b>
1101	Public Relations/Promotion	8,171	17,084	16,500	16,500	16,500
1102	Printing, Publishing & Advertising	3,983	3,010	4,000	3,000	4,000
1103	Community Programs/Activities	286	300	500	800	800
1118	Cleaning and Waste Removal	--	--	500	--	500
1120	Telephone and Postage	1,407	1,427	1,500	1,500	1,600
1132	Depreciation	44,140	43,872	44,400	44,000	44,000
1136	Utilities	45,251	42,099	47,000	43,400	44,000
1140	Contract Labor	--	1,361	450	--	450
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	5,900	5,720	6,500	7,900	8,000
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	14,952	17,195	18,000	18,800	19,000
1150	Insurance and Bonds	11,584	10,268	13,500	13,000	13,500
1154	Maintenance and Repair	14,682	18,922	15,500	11,500	12,000
1158	Memberships & Subscriptions	1,440	2,471	3,500	2,900	3,000
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	100	400	400
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	1,040	2,638	2,000	2,500	2,500
1188	Travel - Mileage	759	446	650	450	450
1189	Training - Registration	519	15	150	100	150
1190	Lodging, Meals & Per Diem	--	509	500	520	600
1195	Safety Materials and Training	--	--	--	--	--
<b>TOTAL SERVICES</b>		<b>154,114</b>	<b>167,337</b>	<b>175,250</b>	<b>167,270</b>	<b>171,450</b>

Liquor Expenditures Continue on Following Page

## 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 2013 and 2014 is set based on the 2012 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, 2011 and 2012 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 was not done in 2013 and 2014 has \$20,000 for this upgrade along with mostly new hardware also. 2014A also has \$3,000 for a wine chiller and \$25,000 for some type of community messaging sign if it can be installed on the current structure.

### TRANSFERS

- 1790** - 2011A has \$2,500 to the CBC and \$3,110 for airport. 2012A does not have any transfers. 2013A and 2013R has \$1,500 for CBC and \$40,000 for airport projects. 2014A has \$1,500 for a CBC transfer.

### 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	646	700	130	700
1322	Items for Resale	15,127	13,667	9,800	9,400	9,400
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	5,253	5,907	6,300	4,300	5,000
1345	Printed Forms and Supplies	95	81	150	100	150
1358	Office Supplies	501	336	500	1,300	1,400
1370	Liquor Purchases	585,726	644,964	645,500	745,000	895,000
1374	Beer Purchases	1,047,949	1,092,967	1,237,700	1,255,900	1,293,900
1375	Wine Purchases	182,585	203,586	184,500	232,100	264,700
1376	Mix Purchases	35,574	35,955	38,200	37,900	38,200
1377	Tobacco Products Purchases	75,002	68,244	72,900	75,000	75,150
1380	Non-Alcoholic Purchases	5,255	4,779	5,430	3,500	4,000
1382	Small Tools and Equipment	--	235	400	350	400
1392	Miscellaneous Liquor Supplies	7,849	5,082	6,000	5,300	5,600
<b>TOTAL SUPPLIES</b>		<b>1,960,916</b>	<b>2,076,449</b>	<b>2,208,080</b>	<b>2,370,280</b>	<b>2,593,600</b>
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	15,000	--	48,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>48,000</b>
1601	Principal - Public Safety Building	--	--	--	--	--
1610	Interest	--	--	--	168,025	81,255
<b>TOTAL DEBT SERVICE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>168,025</b>	<b>81,255</b>
1790	Transfers Out	5,610	--	41,500	41,500	1,500
<b>TOTAL TRANSFERS</b>		<b>5,610</b>	<b>0</b>	<b>41,500</b>	<b>41,500</b>	<b>1,500</b>
1400	Cash Over/Short	90	454	200	100	200
1402	Bad Debts	153	577	500	300	500
1801	Deposit Refunds	--	--	300	--	100
1820	Refunds and Reimbursements	37,047	39,586	38,000	39,000	40,000
<b>TOTAL OTHER</b>		<b>37,290</b>	<b>40,617</b>	<b>39,000</b>	<b>39,400</b>	<b>40,800</b>
<b>TOTAL LIQUOR EXPENDITURES</b>		<b>2,408,126</b>	<b>2,535,476</b>	<b>2,724,715</b>	<b>3,036,195</b>	<b>3,205,210</b>

## REVENUES

CODE NO.	DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 ADOPTED
<b><u>CHARGES FOR SERVICES</u></b>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	--	--	--	--	--
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>0</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	2,195	2,110	2,000	2,000	2,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
<b>TOTAL</b>		<b>2,195</b>	<b>2,110</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL TRUNK REVENUE</b>		<b>2,195</b>	<b>2,110</b>	<b>2,000</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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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**

## 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	2011 ACTUAL	2012 ACTUAL	2013 ADOPTED	2013 REVISED	2014 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>		<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>
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 TRUNK EXPENDITURES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

PROJECT TITLE	2014	2015	2016	2017	2018	2019	TOTALS
Administration	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Finance	4,000	30,000	2,500	2,500	2,500	2,500	44,000
Community Development	107,650	2,500	27,500	2,500	2,500	2,500	145,150
Library	41,000	0	6,000	0	6,000	0	53,000
Police	188,980	35,000	35,000	35,000	35,000	35,000	363,980
Fire	43,000	2,500	0	0	0	0	45,500
Emergency Management	0	0	0	0	0	0	0
Public Works	124,500	388,000	39,000	5,000	0	0	556,500
Parks	24,500	110,000	0	23,000	0	0	157,500
Public Infrastructure	933,470	1,776,000	2,900,000	0	1,500,000	2,000,000	9,109,470
Cemetery	35,000	0	0	0	24,000	0	59,000
Airport	0	0	0	0	0	0	0
Sanitary Sewer	19,000	0	23,000	14,500	0	0	56,500
Liquor	48,000	0	0	0	0	0	48,000
<b>Totals</b>	<b>\$1,579,100</b>	<b>\$2,344,000</b>	<b>\$3,033,000</b>	<b>\$82,500</b>	<b>\$1,570,000</b>	<b>\$2,040,000</b>	<b>\$10,648,600</b>

Capital Reserve	\$404,630	\$77,500	\$71,000	\$63,000	\$70,000	\$40,000	\$726,130
GO Bonds	0	0	0	0	0	0	0
Revenue Bonds	124,500	388,000	39,000	5,000	0	0	556,500
Special Assessments	683,470	0	2,900,000	0	750,000	2,000,000	6,333,470
Federal/State Aid	250,000	1,776,000	0	0	750,000	0	2,776,000
Other Debt	0	0	0	0	0	0	0
Other	116,500	102,500	23,000	14,500	0	0	256,500
<b>Total</b>	<b>\$1,579,100</b>	<b>\$2,344,000</b>	<b>\$3,033,000</b>	<b>\$82,500</b>	<b>\$1,570,000</b>	<b>\$2,040,000</b>	<b>\$10,648,600</b>

**CIP Balance Summary**

Beginning balance	\$2,457,500	\$2,247,570	\$2,363,070	\$2,485,970	\$2,617,870	\$2,743,770
Levy	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Interest	\$19,700	\$18,000	\$18,900	\$19,900	\$20,900	\$22,000
Ending balance	\$2,247,570	\$2,363,070	\$2,485,970	\$2,617,870	\$2,743,770	\$2,900,770





**Department: Community Development City of Princeton  
Capital Improvement Program / Department Request Form**

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS
Industrial Park Expansion Study	A	NS	CR	\$23,000						\$23,000
Hangar Purchase/Removal	C	PS/NS/PC	CR	30,000						30,000
GIS Mapping/Sewer Location	B	OE	O/CR	5,000						5,000
Subdivision Ordinance Update	B	OE	CR	20,000						20,000
Locating/Installing Princeton Sign	B	SR	CR	2,000						2,000
GIS Map Updates	B	OE	CR	2,500	2,500	2,500	2,500	2,500	2,500	15,000
Comp Plan Update	B	SR	CR			25,000				25,000
Downtown Sign	A	PC	CR	150						150
Lighted Community Sign	A	NS	CR	25,000						25,000
<b>TOTALS</b>										
				\$107,650	\$2,500	\$27,500	\$2,500	\$2,500	\$2,500	\$145,150

  

<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>  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		\$102,650	\$2,500	\$27,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$140,150
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other		5,000								5,000
Total		\$107,650	\$2,500	\$27,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$145,150



PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS
Squad Car	A	Scheduled Replacement	CR	\$44,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$219,000
Radio System 800mhz	A	State Requirement	CR	40,000						40,000
Portable Radios 800 mhz including carryover	A	Scheduled Replacement	CR	40,000						40,000
Copier	B	Scheduled Replacement	CR	15,000						15,000
Squad Computer Upgrade	A	NS/OE	CR	27,500						27,500
Office Furniture & Equipment	A	SR/OE	CR	8,300						8,300
Laminator	B	OE	CR	500						500
Video Duplicator	A	SR/OE	CR	320						320
Window Treatments	A	OE/ES	CR	360						360
K-9 Bite Suit	B	OE/ES	CR/O	1,500						1,500
Display Case	B	NS/OE	CR	4,500						4,500
Training Room Furniture	B	OE/NS	CR	7,000						7,000
<b>TOTALS</b>				\$188,980	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$363,980

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

Capital Reserve				\$187,480	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$362,480
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt				1,500						1,500
Other				\$188,980	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$363,980
Total										



**Department: Emergency Management      City of Princeton      Capital Improvement Program / Department Request Form**

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS	
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTALS</b>				\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<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)				<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				<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			
Capital Reserve				\$0	\$0	\$0	\$0	\$0	\$0	\$0	
General Obligation Bonds										0	
Revenue Bonds										0	
Special Assessments										0	
Federal/State Aid										0	
Other Debt										0	
Other										0	
Total				\$0	\$0	\$0	\$0	\$0	\$0	\$0	

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS
Replace Office Area	B	DF/ES	CR	\$50,000						\$50,000
Bucket Truck (Used)	B	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
Paint Shop Building	B	ES/OE/DF	CR	14,000						14,000
Trailer for Hot Patch Mix	A	ES/OE	CR	35,500						35,500
Tractor w/Blower & Mower	B	ES/PS/OE	CR		140,000					140,000
Paver	D	OE	CR		35,000					35,000
Pickup Truck	B	ES/SR	CR		23,000					23,000
Street Sweeper	B	OE/SR	CR		185,000					185,000
Skid Steer w/Attachment	B	PS/ES/OE	CR			34,000				34,000
<b>TOTALS</b>				\$124,500	\$388,000	\$39,000	\$5,000	\$0	\$0	\$556,500

**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:**

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

- 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				\$124,500	\$388,000	\$39,000	\$5,000	\$0	\$0	\$556,500
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other										0
Total				\$124,500	\$388,000	\$39,000	\$5,000	\$0	\$0	\$556,500

**Department: Parks and Recreation City of Princeton  
Capital Improvement Program / Department Request Form**

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS
Pickup Truck	B	SR	CR	\$22,000						\$22,000
Boom Sprayer	C	ES/OE	CR	2,500						2,500
Splash Park Controls	B	OE/SR	CR		10,000					10,000
Mini Golf Course	C	NS	Park Ded		100,000					100,000
Pickup Truck	C	ES/OE	CR				23,000			23,000
										0
										0
<b>TOTALS</b>										
				\$24,500	\$110,000	\$0	\$23,000	\$0	\$0	\$157,500

**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				\$24,500	\$10,000		\$23,000			\$57,500
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt					100,000					100,000
Other				\$24,500	\$110,000	\$0	\$23,000	\$0	\$0	\$157,500
Total				\$24,500	\$110,000	\$0	\$23,000	\$0	\$0	\$157,500

**Department: Public Infrastructure City of Princeton  
Capital Improvement Program / Department Request Form**

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2014	2015	2016	2017	2018	2019	TOTALS
Rivertown Crossing Sidewalk	B	PS	SA/CR	\$96,000						\$96,000
13th Ave/West Branch Water Looping	A	PS/NS/OE	SA/RB/O	550,000						550,000
Highway 95 @ 21st Ave. Intersection	A	PS	SA/O	287,470	1,176,000					1,463,470
21st Ave. South Extension	A	PS	SA/GO/O		600,000	600,000				1,200,000
Sewer/Water Extension - West	B	NS	SA/GO			2,300,000				2,300,000
Western Bypass Road	B	OE/GO	SA/GO/O				1,500,000			1,500,000
Sewer Extension - South	B/C	PC/NS	SA/GO/O						2,000,000	2,000,000
<b>TOTALS</b>				\$933,470	\$1,776,000	\$2,900,000	\$0	\$1,500,000	\$2,000,000	\$9,109,470

**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				683,470		2,900,000		750,000	2,000,000	6,333,470
Federal/State Aid				250,000	1,776,000			750,000		2,776,000
Other Debt										0
Other										0
Total				\$933,470	\$1,776,000	\$2,900,000	\$0	\$1,500,000	\$2,000,000	\$9,109,470







