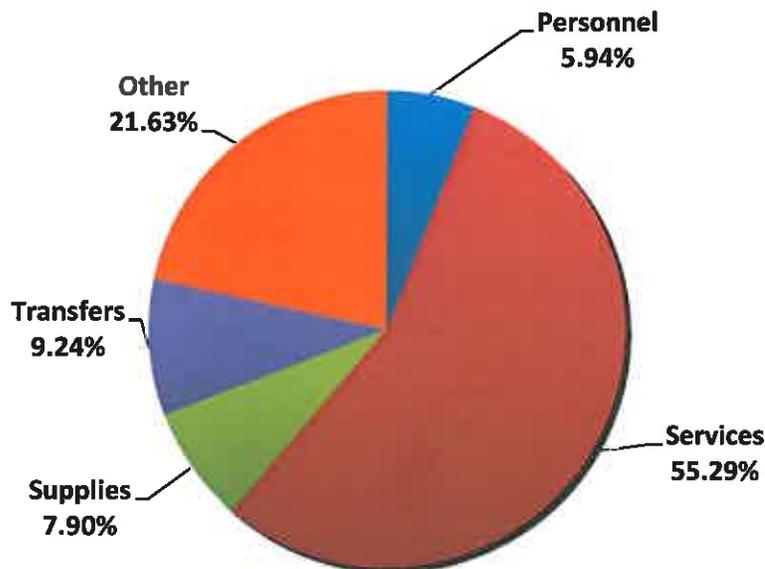


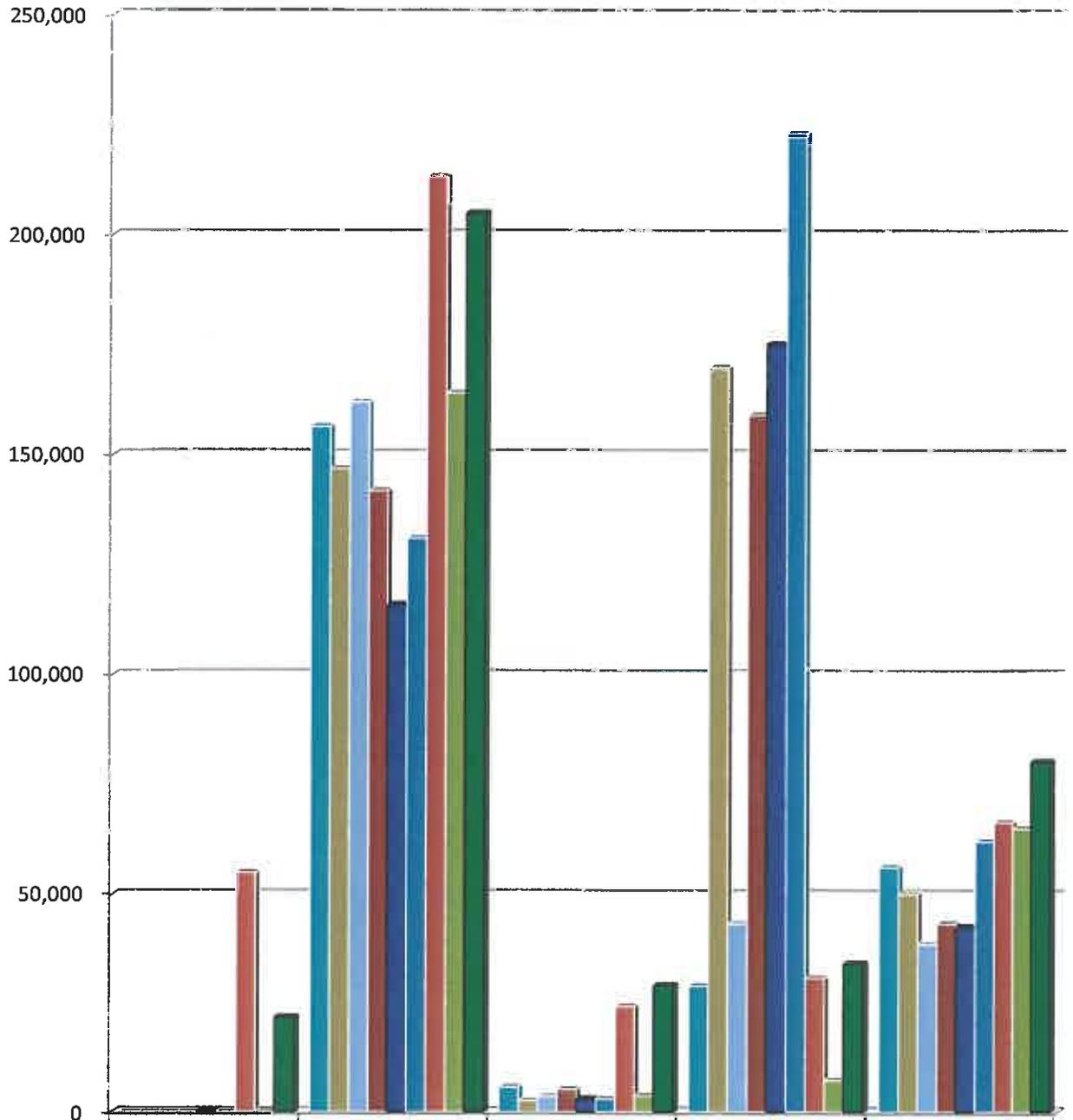
**OTHER
DIVISION SUMMARY AND CHART**

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
TOTAL PERSONNEL		0	0	55,000	0	22,000
	% of Total Department	0.00%	0.00%	14.09%	0.00%	5.94%
	% of Total Personal Services	0.00%	0.00%	3.21%	0.00%	1.28%
TOTAL SERVICES		115,835	130,995	213,200	164,000	204,700
	% of Total Department	34.44%	31.25%	54.64%	68.27%	55.29%
	% of Total Supplies	17.76%	20.09%	32.69%	25.15%	31.39%
TOTAL SUPPLIES		2,935	3,056	24,600	3,800	29,250
	% of Total Department	0.87%	0.73%	6.30%	1.58%	7.90%
	% of Total Services	1.61%	1.68%	13.53%	2.09%	16.09%
TOTAL CAPITAL OUTLAY		0	0	0	0	0
	% of Total Department	0.00%	0.00%	0.00%	0.00%	0.00%
	% of Total Capital Outlay	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL TRANSFERS		174,906	223,000	31,000	7,365	34,190
	% of Total Department	52.01%	53.20%	7.94%	3.07%	9.24%
	% of Total Transfers	75.01%	95.64%	13.30%	3.16%	14.66%
TOTAL OTHER		42,631	62,123	66,410	65,050	80,050
	% of Total Department	12.68%	14.82%	17.02%	27.08%	21.62%
	% of Total Other	68.76%	100.19%	107.11%	104.91%	129.10%
TOTAL OTHER DIVISION		336,307	419,174	390,210	240,215	370,190
	% of General Fund	11.59%	13.01%	10.42%	6.65%	8.01%
	Cost per Capita	\$74.44	\$89.22	\$82.24	\$50.62	\$77.25

OTHER EXPENDITURES BY TYPE



OTHER EXPENDITURES BY TYPE



	PERSONNEL	SERVICES	SUPPLIES	TRANSFERS	OTHER
2008 ACTUAL	0	156,421	5,879	29,300	56,284
2009 ACTUAL	0	146,765	2,711	169,705	50,183
2010 ACTUAL	0	161,971	3,700	43,400	38,812
2011 ACTUAL	0	141,823	5,264	158,950	43,436
2012 ACTUAL	0	115,835	2,935	174,906	42,631
2013 ACTUAL	0	130,995	3,056	223,000	62,123
2014 ADOPTED	55,000	213,200	24,600	31,000	66,410
2014 REVISED	0	164,000	3,800	7,365	65,050
2015 ACTUAL	22,000	204,700	29,250	34,190	80,050

**OTHER
DIVISION DETAIL SUMMARY**

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	0	0	40,000	0	15,000
	Part-time & Seasonal Salaries	0	0	0	0	0
	Overtime Salaries	0	0	0	0	0
	Fringe Benefits	0	0	15,000	0	7,000
TOTAL PERSONNEL		0	0	55,000	0	22,000
1102	Printing and Publishing	0	0	0	0	0
1118	Cleaning and Waste Removal	0	0	0	0	0
1120	Telephone and Postage	0	0	0	0	0
1134	Radio and Pager Charges	0	0	0	0	0
1136	Utilities	0	0	0	0	0
1140	Contracted Labor	0	0	5,000	2,000	5,000
1141	Legal Services	0	0	0	0	0
1142	Engineering Services	0	0	0	0	0
1143	Other Expert and Professional	230	0	3,000	0	3,000
1150	Insurance and Bonds	75,786	91,787	120,000	110,000	115,000
1152	Tire Purchases and Repairs	0	0	0	0	0
1154	Maintenance and Repair	582	1,475	2,000	4,000	4,500
1158	Membership and Subscriptions	591	591	700	700	700
1159	Safety Program Dues & Expenses	8,921	7,871	9,500	9,500	10,500
1160	Books and Reference Material	0	0	0	0	0
1162	Other Charges	8,259	8,593	25,000	10,000	20,000
1185	Annexation Tax Requirements	20,652	19,589	37,000	27,000	35,000
1186	Taxes and Licenses	814	1,089	1,000	800	1,000
1187	Building Permit Revenue Reserve	0	0	10,000	0	10,000
1190	Lodging, Meals and Per Diem	0	0	0	0	0
TOTAL SERVICES		115,835	130,995	213,200	164,000	204,700
1306	Auto Operating Fluids	0	0	0	0	0
1320	Uniforms	0	0	0	0	0
1324	Diesel Fuel	0	0	0	0	0
1338	Gasoline	1,498	1,159	1,600	1,300	1,500
1340	General Supplies	1,416	1,852	3,000	2,500	2,750
1343	Chemical Sterilant and Supplies	0	0	0	0	0
1345	Printed Forms and Supplies	0	0	0	0	0
1358	Office Supplies	21	45	0	0	0
1360	Safety Program Supplies	0	0	0	0	0
1382	Small Tools and Equipment	0	0	0	0	0
1410	Service and Supplies Inflation	0	0	20,000	0	25,000
TOTAL SUPPLIES		2,935	3,056	24,600	3,800	29,250
1501	Land	0	0	0	0	0
1502	Improvements	0	0	0	0	0
1510	Equipment	0	0	0	0	0
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	174,906	223,000	31,000	7,365	34,190
TOTAL TRANSFERS		174,906	223,000	31,000	7,365	34,190
1810	Remit Collections for Other Agencies	42,631	62,123	46,410	60,050	60,050
1820	Refunds and Reimbursements	0	0	0	0	0
1999	Unallocated Contingency	0	0	20,000	5,000	20,000
TOTAL OTHER		42,631	62,123	66,410	65,050	80,050
TOTAL OTHER DIVISION		336,307	419,174	390,210	240,215	370,190

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BUDGET NOTES

PERSONNEL 2014A represents a salary pool for wage adjustments including COLA and includes associated payroll tax increases. 2014R presents the increases allocated to each department. 2015A has the anticipated COLA and the adjustments made for medical insurance costs allocated to the various departments. The amount shown here is for possible lane shifts that would result in wage changes along with the associated increase in fringe benefits

SERVICES

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

SUPPLIES

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

TRANSFERS

- 1790 - 2012A has \$7,500 cemetery, \$5,000 civic center, \$15,000 airport, \$122,406 to close out several construction funds, and \$25,000 to again replenish the insurance deductible fund. 2013A has \$3,000 to the civic center and \$20,000 airport and \$200,000 to the CIP fund to restore the fund for years that the levy had been reduced. 2014A includes transfers of \$5,000 cemetery, \$4,500 civic center and \$21,500 airport. 2014R contains \$1,500 for the Cemetery, \$5,865 for the Airport operations. 2015A has budgets of \$5,000 for the Cemetery, \$9,000 for the Civic Center and \$20,190 for the Airport.

OTHER

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

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries/Add Staff	--	--	40,000	--	15,000
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	15,000	--	7,000
TOTAL PERSONNEL		0	0	55,000	0	22,000
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1134	Radio and Pager Charges	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	5,000	2,000	5,000
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	230	--	3,000	--	3,000
1150	Insurance and Bonds	75,786	91,787	120,000	110,000	115,000
1152	Tire Purchases and Repairs	--	--	--	--	--
1154	Maintenance and Repair	582	1,475	2,000	4,000	4,500
1158	Membership and Subscriptions	591	591	700	700	700
1159	Safety Program Dues & Expenses	8,921	7,871	9,500	9,500	10,500
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	8,259	8,593	25,000	10,000	20,000
1185	Annexation/Abatement Requires	20,652	19,589	37,000	27,000	35,000
1186	Taxes and Licenses	814	1,089	1,000	800	1,000
1187	Building Permit Revenue Reserve	--	--	10,000	--	10,000
1190	Lodging, Meals and Per Diem	--	--	--	--	--
TOTAL SERVICES		115,835	130,995	213,200	164,000	204,700
1306	Auto Operating Fluids	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline/Senior Citizen Van	1,498	1,159	1,600	1,300	1,500
1340	General Supplies	1,416	1,852	3,000	2,500	2,750
1343	Chemical Sterilant and Supplies	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	21	45	--	--	--
1360	Safety Program Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1410	Service and Supplies Inflation	--	--	20,000	--	25,000
TOTAL SUPPLIES		2,935	3,056	24,600	3,800	29,250
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	174,906	223,000	31,000	7,365	34,190
TOTAL TRANSFERS		174,906	223,000	31,000	7,365	34,190
1810	Remit Collections for Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
1999	Unallocated Contingency	--	--	20,000	5,000	20,000
TOTAL OTHER		0	0	20,000	5,000	20,000
TOTAL UNALLOCATED		293,676	357,051	343,800	180,165	310,140

BUDGET NOTES

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

1810 represents the payment to the Princeton Fire Department of the amount of aid received from the state. This aid represents the 2% tax on fire insurance policies written for property in the Fire Department's service area. Although the aid had been relatively consistent over the past several years, 2008 showed a significant decrease of about 21%. This resulted primarily from a correction statewide in the calculation of the 2% of fire insurance premiums that is used to determine the aid and a decrease in area served. There was another slight decrease in 2009 which in part is probably linked to changes in market value for insurance purposes and perhaps even less insured properties if foreclosed. 2012A had \$1,000 of supplemental aid for a qualifying retirement. 2013A has an increased amount for additional aid as a sort of catch up from the state. 2014A is budgeted at the same level as received in 2013, less the supplemental aid. 2014R shows an increase for supplemental aid for retirement and the additional catch up amount from the state. The 2015A is budgeted at the same amount as 2014R.

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1134	Radio and Pager Charges	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert/Stop Light Maintenance	--	--	--	--	--
1150	Insurance and Bonds	--	--	--	--	--
1152	Tire Purchases and Repairs	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1158	Membership and Subscriptions	--	--	--	--	--
1159	Safety Program Dues & Expenses	--	--	--	--	--
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges/Road Opening Repair	--	--	--	--	--
1185	Annexation Tax Requirements	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1187	Building Permit Revenue Reserve	--	--	--	--	--
1190	Lodging, Meals and Per Diem	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1306	Auto Operating Fluids	--	--	--	--	--
1320	Uniforms	--	--	--	--	--
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1343	Chemical Sterilant and Supplies	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1360	Safety Program Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1410	Service and Supplies Inflation	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections for Other Agencies	42,631	62,123	46,410	60,050	60,050
1820	Refunds and Reimbursements	--	--	--	--	--
1999	Unallocated Contingency	--	--	--	--	--
TOTAL OTHER		42,631	62,123	46,410	60,050	60,050
TOTAL FIRE RELIEF		42,631	62,123	46,410	60,050	60,050

SPECIAL REVENUE FUNDS

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	25,000	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	592	(79)	400	100	100
3960	Miscellaneous Income	--	1,522	--	31,810	--
TOTAL		25,592	1,443	400	31,910	100
TOTAL FUND REVENUE		25,592	1,443	400	31,910	100

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 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.

1156 - payments of insurance claims within the deductible limits.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	51,128	51,615	55,800	67,200	57,315
	Part-time & Seasonal Salaries	6,479	4,857	4,000	5,580	4,000
	Overtime Salaries	312	144	0	755	0
	Fringe Benefits	17,396	16,054	18,950	21,965	22,960
TOTAL PERSONNEL		75,315	72,670	78,750	95,500	84,275
1102	Printing and Publishing	151	112	200	225	400
1118	Cleaning and Waste Removal	0	0	0	0	350
1120	Telephone and Postage	4,321	4,116	5,100	5,600	5,600
1136	Utilities	1,613	1,507	2,200	1,375	4,660
1140	Contracted Labor	1,374	2,644	6,000	15,490	5,600
1142	Engineering Services	22,834	27,478	500	43,000	500
1143	Other Expert and Professional	368,779	212,986	27,200	67,625	24,000
1154	Maintenance and Repair	3,827	21,149	6,700	23,295	5,500
1156	Insurance Deductible	2,143	2,219	2,875	12,700	3,000
1162	Other Charges	6,933	117,159	1,550	16,750	1,550
1186	Taxes and Licenses	82,212	80,768	82,400	62,945	56,115
1188	Travel - Mileage	511	856	400	975	400
1189	Training - Registration	500	4,500	2,000	1,800	2,000
TOTAL SERVICES		495,198	475,494	137,125	251,780	109,675
1320	Uniforms	576	581	1,595	595	1,595
1338	Gasoline	203	0	400	275	300
1340	General Supplies	47,235	69,328	22,250	44,660	19,650
1346	Buy Fund	0	0	0	0	0
1358	Office Supplies	395	3,951	5,000	9,075	5,100
1382	Small Tools and Equipment	0	0	0	0	250
TOTAL SUPPLIES		48,409	73,860	29,245	54,605	26,895
1501	Land	0	6,325	30,000	3,245	30,000
1502	Improvements	3,835	12,160	160,000	139,700	270,000
1510	Equipment	98,790	117,438	66,000	38,755	92,500
TOTAL CAPITAL OUTLAY		102,625	135,923	256,000	181,700	392,500
1601	Principal	0	0	0	0	90,000
1610	Interest	0	0	0	43,330	74,300
TOTAL DEBT SERVICE		0	0	0	43,330	164,300
1790	Transfers Out	249,314	37,981	21,900	71,845	11,550
TOTAL TRANSFERS		249,314	37,981	21,900	71,845	11,550
1810	Remit Collections for Other Ag	0	0	0	0	0
1820	Refunds and Reimbursements	0	85	0	0	0
TOTAL OTHER		0	85	0	0	0
TOTAL FUND EXPENDITURES		970,861	796,013	523,020	698,760	789,195

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	25,000	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	592	(79)	400	100	100
3960	Miscellaneous Income	--	1,522	--	31,810	--
TOTAL		25,592	1,443	400	31,910	100
TOTAL FUND REVENUE		25,592	1,443	400	31,910	100

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 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.

1156 - payments of insurance claims within the deductible limits.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	15,812	--	18,700	--
1156	Insurance Deductible	--	--	--	10,000	--
1162	Other Charges	5,168	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		5,168	15,812	0	28,700	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	25,830	--
TOTAL CAPITAL OUTLAY		0	0	0	25,830	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		5,168	15,812	0	54,530	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3410	Charges for Services	--	600	--	610	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	16,705	17,445	16,000	16,000	16,000
3440	Marker Setting	3,225	2,690	3,000	2,500	2,700
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	2,075	7,135	5,500	8,000	6,500
3492	Water Availability Charges	--	--	--	--	--
TOTAL		22,005	27,870	24,500	27,110	25,200
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	8,620	32,539	40,000	1,500	40,000
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	29	--	20	10	10
3960	Miscellaneous Income	231	400	--	1,230	--
TOTAL		8,880	32,939	40,020	2,740	40,010
TOTAL FUND REVENUE		30,885	60,809	64,520	29,850	65,210

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 \$7,5000 in 2012A; 2013A contains a CIP fund transfer of \$31,864 for a truck with a plow; 2014A which includes \$5,000 from the General Fund and a CIP fund transfer of \$35,000 for fence replacement. 2014R has \$1,500 from the General Fund. 2015A has the \$35,000 from CIP and \$5,000 from the General Fund.

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 the funds for a truck with a plow for clearing the smaller roads that are present in the cemetery. 2014A has \$35,000 for fencing. The fencing was not done in 2014 and is budgeted in 2015A.

OTHER

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

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	14,785	11,704	15,000	15,000	16,000
	Part-time & Seasonal Salaries	1,559	897	--	--	--
	Overtime Salaries	312	144	--	755	--
	Fringe Benefits	5,783	3,959	6,245	5,940	6,050
TOTAL PERSONNEL		22,439	16,704	21,245	21,695	22,050
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	145	152	200	160	160
1140	Contracted Labor	--	1,650	4,000	3,600	3,600
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	1,500	1,650	--	--	--
1154	Maintenance and Repair	1,895	927	1,500	1,500	1,500
1156	Insurance Deductible	965	1,024	1,200	1,200	1,250
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	15	15	15
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		4,505	5,403	6,915	6,475	6,525
1320	Uniforms	417	440	450	450	450
1338	Gasoline	203	--	400	275	300
1340	General Supplies	292	571	450	850	600
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	75	50
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		912	1,011	1,300	1,650	1,400
1501	Land	--	--	--	--	--
1502	Improvements	--	--	35,000	--	35,000
1510	Equipment	--	31,864	--	--	--
TOTAL CAPITAL OUTLAY		0	31,864	35,000	0	35,000
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	85	--	--	--
TOTAL OTHER		0	85	0	0	0
TOTAL FUND EXPENDITURES		27,856	55,067	64,460	29,820	64,975

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3410	Charges for Services	11,190	12,032	--	10,700	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
TOTAL		11,190	12,032	0	10,700	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	20,501	5,000	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,068	(92)	1,000	100	100
3960	Miscellaneous Income	--	1,012	--	--	--
TOTAL		1,068	21,421	6,000	100	100
TOTAL FUND REVENUE		12,258	33,453	6,000	10,800	100

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

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	243	6	100	100	100
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	1,374	994	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	432	--	500	--	500
1154	Maintenance and Repair	876	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	1,485	4,413	750	750	750
1186	Taxes and Licenses	111	62	200	75	150
1188	Travel - Mileage	118	--	--	--	--
1189	Training - Registration	500	4,500	1,000	500	1,000
TOTAL SERVICES		5,139	9,975	2,550	1,425	2,500
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	6,007	4,981	5,000	2,500	5,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		6,007	4,981	5,000	2,500	5,000
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	4,295	60,703	--	--	--
TOTAL CAPITAL OUTLAY		4,295	60,703	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		15,441	75,659	7,550	3,925	7,500

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	4,500	3,375	--	800	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	36	(6)	15	10	15
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		4,536	3,369	15	810	15
TOTAL FUND REVENUE		4,536	3,369	15	810	15

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 level. 2012A has donations from the Eddy Foundation and Princeton Used Clothing. 2013A has donations from Princeton Used Clothing and Wal-Mart. 2014R has money donated for a prescription drug drop off box.

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	726	1,209	--	1,075	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		726	1,209	0	1,075	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS *		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		726	1,209	0	1,075	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		0	0	0	0	0
TOTAL FUND REVENUE		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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	300	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	300	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		0	0	0	300	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	103	(12)	100	10	10
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		103	(12)	100	10	10
TOTAL FUND REVENUE		103	(12)	100	10	10

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		0	0	0	0	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	1,600	1,600	1,600	1,600	2,600
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	72	(8)	60	10	10
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		1,672	1,592	1,660	1,610	2,610
TOTAL FUND REVENUE		1,672	1,592	1,660	1,610	2,610

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. 2015A has an additional \$1,000 to aid in payment of the water bill if needed.

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		1,268	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	1,390	1,684	2,000	1,400	2,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		1,390	1,684	2,000	1,400	2,000
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		2,658	1,684	2,000	1,400	2,000

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	125	--	--	--	4,000
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
TOTAL		125	0	0	0	4,000
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	30,000	3,000	4,500	--	9,000
3902	Federal Grant	--	--	--	--	--
3946	Contributions	23,845	1,205	100,000	101,515	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	(28)	125	50	10
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		53,845	4,177	104,625	101,565	9,010
TOTAL FUND REVENUE		53,970	4,177	104,625	101,565	13,010

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. 2012A shows \$5,000 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 2014 is for the donation from the American Legion for the project and 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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	707	1,201	1,500	6,600	3,500
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	229	469	615	2,560	1,300
TOTAL PERSONNEL		936	1,670	2,115	9,160	4,800
1102	Printing and Publishing	102	--	--	--	200
1118	Cleaning and Waste Removal	--	--	--	--	350
1120	Telephone and Postage	5	--	--	--	--
1136	Utilities	1,074	1,045	1,500	1,200	4,000
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	139	139	200	25	1,500
1154	Maintenance and Repair	183	--	200	--	--
1156	Insurance Deductible	141	483	500	500	750
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	18	2	100	5	100
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		1,662	1,669	2,500	1,730	6,900
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	750
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	50
1382	Small Tools and Equipment	--	--	--	--	250
TOTAL SUPPLIES		0	0	0	0	1,050
1501	Land	--	--	--	--	--
1502	Improvements	--	--	125,000	100,000	10,000
1510	Equipment	15,580	5,595	--	--	--
TOTAL CAPITAL OUTLAY		15,580	5,595	125,000	100,000	10,000
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		18,178	8,934	129,615	110,890	22,750

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
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	300	--	790	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	123	(16)	100	10	10
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		3,223	2,784	1,600	2,300	1,510
TOTAL FUND REVENUE		3,223	2,784	1,600	2,300	1,510

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. The larger amount in 2014R is for downtown plantings done by Prairie Restorations.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	190	227	1,500	4,155	1,500
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		190	227	1,500	4,155	1,500
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		190	227	1,500	4,155	1,500

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	2,900	3,300	3,000	1,500	2,000
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		2,900	3,300	3,000	1,500	2,000
TOTAL FUND REVENUE		2,900	3,300	3,000	1,500	2,000

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	2,500	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		0	2,500	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	3,311	500	3,000	1,515	2,000
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		3,311	500	3,000	1,515	2,000
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		3,311	3,000	3,000	1,515	2,000

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		0	0	0	0	0
TOTAL FUND REVENUE		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 2014 or 2015.

EXPENDITURES

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

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		0	0	0	0	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
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	--	--	730	--
TOTAL		24,245	0	0	730	0
TOTAL FUND REVENUE		24,245	0	0	730	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. The larger amount in 2014R is primarily for engineering work done on the Highway 95 and 21st Avenue intersection.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	--	--	120	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	5,000	--
1142	Engineering Services	8,429	26,079	--	43,000	--
1143	Other Expert and Professional	9,212	15,915	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	1,351	--	10,000	--
1186	Taxes and Licenses	--	--	--	40	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		17,641	43,345	0	58,160	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		17,641	43,345	0	58,160	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3410	Charges for Services	9,115	7,105	7,000	2,750	5,000
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	--	--
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
TOTAL		9,115	7,105	7,000	2,750	5,000
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	52,457	45,482	33,275	22,220	29,505
3902	Federal Grant	--	2,717	--	--	--
3946	Contributions	10,750	7,600	--	2,360	--
3949	Refunds and Reimbursement	5,670	--	--	--	--
3950	Interest	1,821	25	500	50	50
3960	Miscellaneous Income	50	--	--	3,500	--
TOTAL		70,748	55,824	33,775	28,130	29,555
TOTAL FUND REVENUE		79,863	62,929	40,775	30,880	34,555

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. With the completion of the new public safety building this fund will be exclusively for trucks and equipment. 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. 2014R and 2015A 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. 2013A has amounts from Wal-Mart and Coborn's. 2014R has donations from Hulett, Coborn's, Thompson and Baumunk families and Mid MN Mutual Insurance.
- 3950** - allocated interest.
- 3960** - revenue from the sale of older medical defibrillators.

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 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 funds to paint the government surplus tender truck and for the purchase of a used tender from Roseville. 2014A has expenditures as listed in the CIP section of the budget document. 2014R has \$1,000 for purchase of a surplus floodlight trailer. 2015A has items as listed on the CIP sheets at the end of the budget.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		1,590	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	5,657	3,818	--	11,800	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		5,657	3,818	0	11,800	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	75,068	19,276	43,000	1,000	42,500
TOTAL CAPITAL OUTLAY		75,068	19,276	43,000	1,000	42,500
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		82,315	23,094	43,000	12,800	42,500

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	59,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		0	0	0	0	59,000
TOTAL FUND REVENUE		0	0	0	0	59,000

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 in 2013 for rescue equipment. Due to close out problems with the FEMA system the grant proceeds probably will not be received until 2015 which is the amount shown in 2015A.

EXPENDITURES

The expenditures were for the approved fire fighting equipment involving 800 Mhz radios, pagers and related expense. The amount in 2013A was for rescue equipment that was funded primarily from a Fire Act grant acquired in 2013. The balance of the expenditures for the rescue equipment is what is shown in 2014R.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	1,379	48,528	--	17,415	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		1,379	48,528	0	17,415	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		1,379	48,528	0	17,415	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	48,463	41,928	40,000	51,000	51,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		48,463	41,928	40,000	51,000	51,000
TOTAL FUND REVENUE		48,463	41,928	40,000	51,000	51,000

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. The larger amount in 2014R is for computers for the officers in the new public safety building and for an ID system.

CAPITAL OUTLAY

The amount in 2014R is for a new radio tower, antenna and cable at the new facility. Nothing is budgeted for 2015.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	4,920	3,960	4,000	5,580	4,000
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	415	188	400	430	400
TOTAL PERSONNEL		5,335	4,148	4,400	6,010	4,400
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	4,070	4,110	4,500	5,500	5,000
1136	Utilities	394	365	500	15	500
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	17,387	9,914	10,000	12,000	12,000
1154	Maintenance and Repair	--	4,410	5,000	3,000	4,000
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	291	482	--	375	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		22,142	19,281	20,000	20,890	21,500
1320	Uniforms	--	--	1,000	--	1,000
1338	Gasoline	--	--	--	--	--
1340	General Supplies	26,156	686	10,000	2,000	7,500
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	395	3,951	5,000	9,000	5,000
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		26,551	4,637	16,000	11,000	13,500
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	3,847	--	--	8,925	--
TOTAL CAPITAL OUTLAY		3,847	0	0	8,925	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		57,875	28,066	40,400	46,825	39,400

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3410	Charges for Services	--	--	--	--	--
3414	Crypt Storage	--	--	--	--	--
3430	Rental	--	--	--	43,330	164,300
3434	Opening and Closing	--	--	--	--	--
3440	Marker Setting	--	--	--	--	--
3448	Park Dedication	--	--	--	--	--
3460	Sale of Grave Sites	--	--	--	--	--
3492	Water Availability Charges	--	--	--	--	--
TOTAL		0	0	0	43,330	164,300
OTHER						
3200	Property Taxes	17,824	18,070	17,500	17,750	17,500
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	35,000	173,023	5,000	5,000	5,000
3902	Federal Grant	11,630	--	--	--	--
3946	Contributions	1,527	439	--	1,000	--
3949	Contributions/Other Agencies	--	--	--	4,000	--
3950	Interest	--	68	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
TOTAL		65,981	191,600	22,500	27,750	22,500
TOTAL FUND REVENUE		65,981	191,600	22,500	71,080	186,800

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 1st 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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	35,636	38,710	39,300	45,600	37,815
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	10,969	11,438	11,690	13,035	15,210
TOTAL PERSONNEL		46,605	50,148	50,990	58,635	53,025
1102	Printing and Publishing	--	70	200	75	200
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	3	--	500	--	500
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	2,000	5,500	2,000
1142	Engineering Services	--	--	500	--	500
1143	Other Expert and Professional	12,308	6,014	6,500	12,000	--
1154	Maintenance and Repair	--	--	--	95	--
1156	Insurance Deductible	1,037	712	1,175	1,000	1,000
1162	Other Charges - Dues & Subs	280	86,150	800	6,000	800
1186	Taxes and Licenses	82,083	73,462	82,085	55,850	55,850
1188	Travel - Mileage	102	374	400	600	400
1189	Training - Registration	--	--	1,000	1,300	1,000
TOTAL SERVICES		95,813	166,782	95,160	82,420	62,250
1320	Uniforms	159	141	145	145	145
1338	Gasoline	--	--	--	--	--
1340	General Supplies	2,127	131	300	150	300
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		2,286	272	445	295	445
1501	Land	--	--	30,000	--	30,000
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	23,000	3,000	50,000
TOTAL CAPITAL OUTLAY		0	0	53,000	3,000	80,000
1601	Bond Principal	--	--	--	--	90,000
1610	Bond Interest	--	--	--	43,330	74,300
TOTAL DEBT SERVICE		0	0	0	43,330	164,300
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		144,704	217,202	199,595	187,680	360,020

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	15,000	0	15,000
OTHER						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
TOTAL FUND REVENUE		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 - 2014 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 2015.

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	11,255	249	--	--	--
1143	Other Expert and Professional	--	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges - Bad Debt	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		11,255	249	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		11,255	249	0	0	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	7,320	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	16,000	--	--	--
TOTAL		0	16,000	0	7,320	0
TOTAL FUND REVENUE		0	16,000	0	7,320	0

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	42	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	(55)	--	--	--
1140	Contracted Labor	--	--	--	1,390	--
1142	Engineering Services	465	344	--	--	--
1143	Other Expert and Professional	15,039	7,750	10,000	42,850	10,000
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	7,242	--	6,960	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		15,504	15,323	10,000	51,200	10,000
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	5,171	--	30	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	5,171	0	30	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		15,504	20,494	10,000	51,230	10,000

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
<u>OTHER</u>						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	310,719	177,445	--	1,925	225,000
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income/Land Sale	--	--	--	--	--
TOTAL		310,719	177,445	0	1,925	225,000
TOTAL FUND REVENUE		310,719	177,445	0	1,925	225,000

BUDGET NOTES

This fund was established in 2011 to account for the activities associated with a grant from the State of Minnesota Department of Employment and Economic Development. The grant is designed to assist the homeowners and commercial building owners in the City make improvements to their property. The funding is in the form of long term loans with the forgiveness of the loan if the property remains owned by the applicant for 10 years. The exact timing, amount and classification of revenues and expenditures 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. A second grant was received in 2014 and the grant receipts are budgeted in 2015A

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	--	--	--	30	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	310,719	171,604	--	750	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		310,719	171,604	0	780	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	225,000
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	225,000
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		310,719	171,604	0	780	225,000

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	247,394	22,256	20,000	70,345	10,000
TOTAL		247,394	22,256	20,000	70,345	10,000
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		0	0	0	0	0
TOTAL FUND REVENUE		247,394	22,256	20,000	70,345	10,000

BUDGET NOTES

Fund 701 "Water Availability", accounts for the receipts of water availability charges (WAC) 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. The reduction in 2015A is the result of the plan to have owners and developers pay the WAC directly to the PUC in most cases.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	247,394	36,506	20,000	70,345	10,000
TOTAL TRANSFERS		247,394	36,506	20,000	70,345	10,000
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		247,394	36,506	20,000	70,345	10,000

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		4,455	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	25,000	--	--	--	--
3902	Grants	3,500	--	--	--	--
3946	Contributions	--	100	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	694	(87)	600	--	--
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		29,194	13	600	0	0
TOTAL FUND REVENUE		33,649	13	600	0	0

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 - 2013A is for the removal of debris after the house burn on the expansion of Mark Park property and 2014R is for work on the restoration of this parcel.

1502 - amount in 2012A is for the Splash Park path project. 2013A has expenses for the retaining wall around the Splash Park. 2014R is for refurbishment of playground equipment.

TRANSFERS

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

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
1102	Printing and Publishing	49	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	--	--	--	--	--
1136	Utilities	--	--	--	--	--
1140	Contracted Labor	--	--	--	--	--
1142	Engineering Services	2,685	806	--	--	--
1143	Other Expert and Professional	58	--	--	--	--
1154	Maintenance and Repair	--	--	--	--	--
1156	Insurance Deductible	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		2,792	806	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	6,993	--	1,500	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	6,993	0	1,500	0
1501	Land	--	1,154	--	3,215	--
1502	Improvements	3,835	12,160	--	39,700	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		3,835	13,314	0	42,915	0
1790	Transfers Out	800	800	800	800	800
TOTAL TRANSFERS		800	800	800	800	800
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		7,427	21,913	800	45,215	800

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	175	1,865	2,500	4,500	2,500
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	500	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,119	678	1,100	700	750
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		1,794	2,543	3,600	5,200	3,250
TOTAL FUND REVENUE		1,794	2,543	3,600	5,200	3,250

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	1,120	675	1,100	700	750
TOTAL TRANSFERS		1,120	675	1,100	700	750
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		1,120	675	1,100	700	750

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	1,667	1,518	1,800	1,500	1,600
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,333	946	1,200	750	650
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		3,000	2,464	3,000	2,250	2,250
TOTAL FUND REVENUE		3,000	2,464	3,000	2,250	2,250

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.

EXPENDITURES

TRANSFERS

Expenditures from this fund are restricted to economic development.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		0	0	0	0	0

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3200	Property Taxes	--	--	--	--	--
3450	Perpetual Care	--	--	--	--	--
3490	Transfer - In	--	--	--	--	--
3902	Federal Grant	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3949	Contributions/Other Agencies	--	--	--	--	--
3950	Interest	1,572	1,429	1,500	1,500	2,000
3960	Miscellaneous Income	--	--	--	--	--
TOTAL		1,572	1,429	1,500	1,500	2,000
TOTAL FUND REVENUE		1,572	1,429	1,500	1,500	2,000

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. The amount in 2013A is for the write-off of a loan that became uncollectible.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	22,745	--	--	--
1186	Taxes and Licenses	--	--	--	--	--
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	--	--	--	--	--
TOTAL SERVICES		0	22,745	0	0	0
1320	Uniforms	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	--	--	--	--	--
1346	Buy Fund	--	--	--	--	--
1358	Office Supplies	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1810	Remit Collections/Other Agencies	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL FUND EXPENDITURES		0	22,745	0	0	0

ENTERPRISE FUNDS

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	10,196	10,484	10,100	10,015	10,015
3410	Charges for Services-Access	346	346	350	690	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	91,628	83,238	85,000	70,000	75,000
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		102,170	94,068	95,450	80,705	85,365
<u>OTHER</u>						
3490	Transfer - In	66,000	20,000	21,500	15,845	36,815
3650	Misc. Intergovernment Revenue	21,617	15,671	21,615	23,775	23,775
3902	Grants-Improvement Projects	431,331	--	--	189,625	315,875
3946	Contributions	--	--	--	--	--
3950	Interest	--	--	--	--	--
3958	Sale of Fixed Asset	--	--	--	15,640	--
3960	Miscellaneous/Loan Proceeds	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		518,948	35,671	43,115	244,885	376,465
TOTAL AIRPORT REVENUE		621,118	129,739	138,565	325,590	461,830

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 2012A is for rehab of the tie-down apron and taxiway areas. 2014 is for hangar taxilane rehabilitation and a box plow. 2015A is for items as listed in the CIP section of the document.

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.

1186 - state license for airport operation.

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

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	10,558	11,584	17,500	16,500	18,500
	Part-time & Seasonal Salaries	2,679	455	--	--	--
	Overtime Salaries	--	59	--	95	--
	Fringe Benefits	3,233	4,464	7,270	6,520	6,975
TOTAL PERSONNEL		16,470	16,562	24,770	23,115	25,475
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	179	143	200	375	285
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,124	1,141	1,150	1,150	1,150
1132	Depreciation	112,482	125,276	115,000	125,500	125,500
1136	Utilities	4,376	4,192	4,500	4,200	4,400
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	--	--	340	--
1142	Engineering Services	8,845	13,779	8,500	6,000	7,500
1143	Other Expert and Professional	4,370	3,868	2,000	2,000	2,000
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	1,990	1,587	2,100	2,000	2,000
1154	Maintenance and Repair	8,535	7,165	9,000	11,000	9,000
1158	Memberships & Subscriptions	--	180	180	180	180
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	32	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	468	442	490	700	700
1188	Travel - Mileage	--	--	--	--	--
1189	Training - Registration	300	185	450	250	300
1190	Lodging, Meals & Per Diem	--	212	200	--	200
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		142,669	158,202	143,770	153,695	153,215

Airport Expenditures Continued on Following Page

BUDGET NOTES

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, 2012 and 2013 Actual expenditures are not shown here. **1501** in 2015A is for Kruse/Sandberg hangar land purchase, **1502** in 2014R is for hangar area taxi-lane rehabilitation. 2015A has \$200,000 for new hangar area and taxi-lane development and grading, \$50,000 for crack sealing and \$7,500 for new flooring in the A/D Building. **1510** in 2014R is for a box plow to be used in removing snow from hangar area.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	417	440	500	450	450
1322	Fuel - Cost of Sales	82,942	69,219	77,000	65,825	67,500
1324	Diesel Fuel	3,136	6,976	5,000	5,000	5,000
1338	Gasoline	554	621	700	650	675
1340	General Supplies	547	2,407	1,750	2,750	2,500
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	8	--	15	--	15
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	--	--	--	--	--
1392	Miscellaneous Liquor Supplies	--	--	--	--	--
TOTAL SUPPLIES		87,604	79,663	84,965	74,675	76,140
1501	Land	--	--	--	--	75,000
1502	Improvements	--	--	--	190,000	257,500
1510	Equipment	--	--	--	9,605	--
TOTAL CAPITAL OUTLAY		0	0	0	199,605	332,500
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL AIRPORT EXPENDITURES		246,743	254,427	253,505	451,090	587,330

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	8,840	9,040	8,840	9,380	9,380
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	1,202,386	1,274,273	1,280,750	1,285,050	1,285,000
3486	Sewer Availability Charges	276,464	21,233	40,000	75,400	75,000
TOTAL		1,487,690	1,304,546	1,329,590	1,369,830	1,369,380
OTHER						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - Phosphorus	500,000	--	--	400,000	400,000
3946	Contributions	--	--	--	--	--
3950	Interest	12,801	5,362	2,000	5,510	5,420
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	21,160	--	22,770	--
3965	Refunds and Reimbursements	118,108	68,755	--	--	--
TOTAL		630,909	95,277	2,000	428,280	405,420
TOTAL SEWER REVENUE		2,118,599	1,399,823	1,331,590	1,798,110	1,774,800

BUDGET NOTES

This fund accounts for the operation and maintenance of the sanitary sewer system. Although the fund is financially sound, a major expansion was just completed and there are potential large unexpected expenses from sewer main collapses.

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 in 2012A. 2014R and 2015A is for the USDA grant.
- 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 changed significantly at the end of 2013, going to two full-time employees

SERVICES

- 1120** - telephone service for the plant and lift station alarm.
- 1132** - depreciation, which does not involve current cash expenditures. Increase due to the new expansion.
- 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 when the reed beds are full. 2012A is construction related.
- 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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	77,165	80,785	105,000	114,000	123,500
	Part-time & Seasonal Salaries	10,041	3,416	--	--	--
	Overtime Salaries	4,999	8,568	9,000	8,500	9,000
	Fringe Benefits	34,385	36,676	46,800	47,765	49,345
TOTAL PERSONNEL		126,590	129,445	160,800	170,265	181,845
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	249	361	250	250	250
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,798	2,810	2,800	3,700	3,750
1132	Depreciation	260,548	404,067	262,750	405,000	405,000
1136	Utilities	85,531	100,983	100,000	107,000	107,000
1140	Contract Labor	--	--	--	--	--
1141	Legal Services	--	169	--	--	--
1142	Engineering Services	5,466	3,195	5,000	2,500	5,000
1143	Other Expert and Professional	4,580	25,893	5,000	7,500	6,500
1144	Sewer Testing & Monitoring	14,009	29,652	30,000	22,500	25,000
1145	Contract Hauling & Disposal	51,000	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	12,309	16,981	18,000	20,000	20,000
1154	Maintenance and Repair	68,407	47,155	45,000	45,000	45,000
1158	Memberships & Subscriptions	555	320	1,000	500	750
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	(163)	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	4,161	8,916	8,800	10,500	10,500
1188	Travel - Mileage	--	--	50	--	50
1189	Training - Registration	1,771	2,370	2,500	2,500	2,500
1190	Lodging, Meals & Per Diem	--	--	150	--	150
1195	Safety Materials and Training	349	240	450	450	450
TOTAL SERVICES		510,733	642,949	481,750	627,400	631,900

Sanitary Sewer Expenditures Continued on Following Page

BUDGET NOTES

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 large increase beginning with 2013A 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, 2012 and 2013 Actual expenditures are not shown here. 2014A has \$6,000 for the laptop and mapping programs along with \$13,000 to rehab the north lift station. The laptop and mapping program was not done in 2014 and is carried forward into 2015. 2015A has the \$6,000 for the laptop and also has \$10,000 for alum pump replacement and \$4,000 for additional 800 MHz radios.

DEBT SERVICE

- 1610 - interest payments on the loan for construction of the treatment facility and the bond sold for the phosphorus reduction project. The large increase in 2014R and 2015 is for the debt service on the USDA loan.

EXPENDITURES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	1,048	575	1,100	1,000	1,000
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	5,810	1,532	3,000	2,500	2,750
1338	Gasoline	1,942	1,498	2,700	3,400	3,250
1340	General Supplies	6,652	4,794	5,000	6,000	5,500
1342	Lab Supplies and Expenses	6,307	8,392	7,000	5,000	7,000
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	32	326	250	300	300
1370	Liquor Purchases	--	--	--	--	--
1374	Beer Purchases	--	--	--	--	--
1375	Wine Purchases	--	--	--	--	--
1376	Mix Purchases	--	--	--	--	--
1380	Non-Alcoholic Purchases	--	--	--	--	--
1382	Small Tools and Equipment	122	184	250	200	250
1392	Chemical Supplies	23,060	41,779	42,500	40,000	42,000
TOTAL SUPPLIES		44,973	59,080	61,800	58,400	62,050
1501	Land	--	--	--	--	--
1502	Improvements	--	--	13,000	13,000	--
1510	Equipment	--	--	6,000	--	20,000
TOTAL CAPITAL OUTLAY		0	0	19,000	13,000	20,000
1601	Principal - Loans	--	--	215,000	626,840	638,840
1610	Interest - Loans	215,739	428,006	297,470	346,200	336,890
TOTAL DEBT SERVICE		215,739	428,006	512,470	973,040	975,730
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL SEWER EXPENDITURES		898,035	1,259,480	1,235,820	1,842,105	1,871,525

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	412	231	300	300	300
3470	Sales - Beer	1,436,011	1,617,028	1,700,000	1,700,000	1,800,000
3472	Bottle Deposits	385	5	50	325	400
3474	Sales - Liquor	870,065	1,024,988	1,200,000	1,100,000	1,300,000
3476	Sales - Wine	307,667	383,947	400,000	370,000	400,000
3477	Sales - Tobacco Products	78,764	91,289	91,000	95,000	96,000
3478	Sales - Mix	46,509	47,879	50,000	50,000	60,000
3479	Sales - Ice	13,426	12,734	15,000	13,500	15,000
3480	Sales - Miscellaneous	12,797	12,656	13,000	13,600	14,000
3482	Sales - Non-Alcohol	7,380	6,257	7,000	5,600	6,000
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		2,773,416	3,197,014	3,476,350	3,348,325	3,691,700
OTHER						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	12,946	620	13,500	2,000	2,000
3950	Interest on Liquor Store Sale	--	--	3,510	--	--
3960	Miscellaneous Income	--	194,709	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		12,946	195,329	17,010	2,000	2,000
TOTAL LIQUOR REVENUE		2,786,362	3,392,343	3,493,360	3,350,325	3,693,700

BUDGET NOTES

REVENUE

The 2013 Revised sales figures have been adjusted based on the 2014 YTD actual results. The 2015 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. 2013 showed a significant increase in activity. A more modest increase was projected for 2014 and that is the case for 2015 projections. **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 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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	94,537	89,712	87,755	94,765	98,035
	Part-time & Seasonal Salaries	107,025	117,691	123,000	124,000	127,000
	Overtime Salaries	517	79	2,500	1,700	2,000
	Fringe Benefits	49,870	50,851	55,350	56,765	57,165
TOTAL PERSONNEL		251,949	258,333	268,605	277,230	284,200
1101	Public Relations/Promotion	17,084	3,430	16,500	16,500	16,500
1102	Printing, Publishing & Advertising	3,010	2,667	4,000	3,500	4,000
1103	Community Programs/Activities	300	591	800	800	800
1118	Cleaning and Waste Removal	--	--	500	--	400
1120	Telephone and Postage	1,427	1,440	1,600	1,850	1,750
1132	Depreciation	43,872	42,938	44,000	43,500	43,500
1136	Utilities	42,099	45,970	44,000	45,000	45,000
1140	Contract Labor	1,361	--	450	--	450
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	5,720	5,915	8,000	8,000	8,000
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	17,195	20,308	19,000	18,500	19,000
1150	Insurance and Bonds	10,268	13,395	13,500	14,000	14,500
1154	Maintenance and Repair	18,922	9,962	12,000	7,000	10,000
1158	Memberships & Subscriptions	2,471	2,104	3,000	2,400	2,500
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	300	400	2,000	400
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	2,638	3,523	2,500	3,500	3,500
1188	Travel - Mileage	446	379	450	410	450
1189	Training - Registration	15	90	150	595	600
1190	Lodging, Meals & Per Diem	509	514	600	550	600
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		167,337	153,526	171,450	168,105	171,950

Liquor Expenditures Continue on Following Page

BUDGET NOTES

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 2014 and 2015 is set based on the 2013 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, 2012 and 2013 Actual expenditures are not shown here in the expenditure section of the budget.
- 1510** - 2014A has \$20,000 for a software and hardware upgrade to the cash register system and 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. The sign and wine chiller were not done in 2014 and is carried forward to 2015.

DEBT SERVICE

- This is actually the debt service of the Economic Development Authority (EDA) for the bond it sold to finance the Public Safety Building for the City. It will actually end up being a transfer to the General Fund and will be used to fund the rent payment to the EDA to be used to pay the bond debt service.

TRANSFERS

- 1790** - 2012A has \$2,500 for CBC and \$51,000 for the City portion of the Airport improvement. 2013A has \$2,500 for CBC and \$168,023 for an advance on the debt service requirement for the Public Safety Building that was requested by the investors for a more favorable rate. 2014A has \$1,500 for a CBC transfer. 2014R has the CBC amount plus \$9,980 for the airport. 2015A has \$1,500 for a CBC transfer and \$16,625 for the airport.

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	646	232	700	700	700
1322	Items for Resale	13,667	14,251	9,400	15,950	16,000
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	5,907	6,880	5,000	7,100	7,500
1345	Printed Forms and Supplies	81	--	150	--	150
1358	Office Supplies	336	1,222	1,400	700	800
1370	Liquor Purchases	644,964	756,069	895,000	811,500	958,900
1374	Beer Purchases	1,092,967	1,232,292	1,293,900	1,295,500	1,371,500
1375	Wine Purchases	203,586	252,220	264,700	243,000	262,700
1376	Mix Purchases	35,955	49,253	38,200	35,200	42,500
1377	Tobacco Products Purchases	68,244	81,287	75,150	84,600	85,500
1380	Non-Alcoholic Purchases	4,779	3,532	4,000	3,200	3,400
1382	Small Tools and Equipment	235	235	400	100	250
1392	Miscellaneous Liquor Supplies	5,082	6,535	5,600	5,500	5,500
TOTAL SUPPLIES		2,076,449	2,404,008	2,593,600	2,503,050	2,755,400
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	48,000	18,000	27,000
TOTAL CAPITAL OUTLAY		0	0	48,000	18,000	27,000
1601	Principal - Public Safety Building	--	--	--	--	90,000
1610	Interest	--	--	81,255	43,330	74,300
TOTAL DEBT SERVICE		0	0	81,255	43,330	164,300
1790	Transfers Out	53,500	170,523	1,500	11,480	18,125
TOTAL TRANSFERS		53,500	170,523	1,500	11,480	18,125
1400	Cash Over/Short	454	27	200	350	250
1402	Bad Debts	577	55	500	300	300
1801	Deposit Refunds	--	--	100	--	--
1820	Refunds and Reimbursements	39,586	41,479	40,000	30,000	30,000
TOTAL OTHER		40,617	41,561	40,800	30,650	30,550
TOTAL LIQUOR EXPENDITURES		2,589,852	3,027,951	3,205,210	3,051,845	3,451,525

REVENUES

CODE NO.	DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
CHARGES FOR SERVICES						
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	--	--	--	--	--
TOTAL		0	0	0	0	0
OTHER						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	2,110	(239)	2,000	500	500
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		2,110	(239)	2,000	500	500
TOTAL TRUNK REVENUE		2,110	(239)	2,000	500	500

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 ADOPTED
	Full-time Salaries	--	--	--	--	--
	Part-time & Seasonal Salaries	--	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	--	--	--	--	--
TOTAL PERSONNEL		0	0	0	0	0
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	--	--	--	--	--
TOTAL SERVICES		0	0	0	0	0

Sewer Trunk Fund Expenditures Continued on Following Page

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

BUDGET NOTES

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	2012 ACTUAL	2013 ACTUAL	2014 ADOPTED	2014 REVISED	2015 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	--	--	--	--	--
TOTAL SUPPLIES		0	0	0	0	0
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	--	--
TOTAL CAPITAL OUTLAY		0	0	0	0	0
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest - PFA Loan	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	--	--	--	--	--
TOTAL TRANSFERS		0	0	0	0	0
1400	Cash Over/Short	--	--	--	--	--
1402	Bad Debts	--	--	--	--	--
1801	Deposit Refunds	--	--	--	--	--
1820	Refunds and Reimbursements	--	--	--	--	--
TOTAL OTHER		0	0	0	0	0
TOTAL TRUNK EXPENDITURES		0	0	0	0	0

City of Princeton
Capital Improvement Program / Summary Form

PROJECT TITLE	2015	2016	2017	2018	2019	2020	TOTALS
Administration	\$5,000	\$0	\$0	\$4,000	\$15,000	\$10,000	\$34,000
Finance	2,500	30,000	2,500	2,500	2,500	2,500	42,500
Community Development	134,650	27,500	2,500	2,500	2,500	2,500	172,150
Library	6,000	0	6,000	0	6,000	0	18,000
Police	130,085	35,000	35,000	40,000	35,000	35,000	310,085
Fire	42,500	43,500	32,000	0	400,000	0	518,000
Emergency Management	38,000	0	0	0	0	0	38,000
Public Works	792,000	106,000	11,000	29,000	0	200,000	1,138,000
Parks	55,000	138,000	41,000	18,000	0	0	252,000
Public Infrastructure	1,162,470	1,776,000	3,650,000	3,675,000	1,500,000	2,000,000	13,763,470
Cemetery	35,000	0	0	24,000	0	0	59,000
Airport	332,500	410,000	150,000	680,000	2,900,000	0	4,472,500
Sanitary Sewer	20,000	38,000	11,500	0	18,000	0	87,500
Liquor	27,000	20,000	0	0	0	0	47,000
Totals	\$2,782,705	\$2,624,000	\$3,941,500	\$4,475,000	\$4,879,000	\$2,250,000	\$20,952,205

Capital Reserve	\$1,230,735	\$236,500	\$298,000	\$120,000	\$61,000	\$250,000	\$2,196,235
GO Bonds	0	0	0	0	0	0	0
Revenue Bonds	0	0	0	0	0	0	0
Special Assessments	687,470	0	2,900,000	500,000	750,000	2,000,000	6,837,470
Federal/State Aid	373,750	2,165,500	647,500	495,000	3,360,000	0	7,041,750
Other Debt	0	0	0	0	0	0	0
Other	490,750	222,000	96,000	3,360,000	708,000	0	4,876,750
Total	\$2,782,705	\$2,624,000	\$3,941,500	\$4,475,000	\$4,879,000	\$2,250,000	\$20,952,205

CIP Balance Summary

Beginning balance	\$2,606,500	\$1,563,765	\$1,510,065	\$1,394,665	\$1,456,665	\$1,577,965
Levy	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Interest	\$13,000	\$7,800	\$7,600	\$7,000	\$7,300	\$7,900
Ending balance	\$1,563,765	\$1,510,065	\$1,394,665	\$1,456,665	\$1,577,965	\$1,510,865

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

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Industrial Park Expansion Study	A	NS	CR	\$50,000						\$50,000
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
TOTALS				\$134,650	\$27,500	\$2,500	\$2,500	\$2,500	\$2,500	\$172,150

<p>Proposed Priority</p> <p>A: Urgent - Fund if at all possible</p> <p>B: High-priority - Do when funding available</p> <p>C: Worthwhile - May be deferred for funding</p> <p>D: Desirable(nonessential)</p>	<p>Funding Sources:</p> <p>FS - Federal/State Aid</p> <p>SA - Special Assessment</p> <p>GO - General Obligation Debt</p> <p>RB - Revenue Bonds</p> <p>CR - Capital Reserve</p> <p>O - Other / Specify above</p>
---	--

Capital Reserve		\$134,650	\$27,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$172,150
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other										0
Total		\$134,650	\$27,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$172,150

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Squad Car	A	Scheduled Replacement	CR	\$35,000	\$35,000	\$35,000	\$40,000	\$35,000	\$35,000	\$215,000
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
Office Furniture & Equipment	B	SR/OE	CR	1,500						1,500
Phone and Speaker	A	ES/NS	CR	2,250						2,250
Professional Office Enhancements	C	OE/NS	CR	1,500						1,500
Squad Car Rifles	B	PS/ES/NS	CR	1,660						1,660
Computer Upgrade or Replacement	B	SR	CR	1,600						1,600
Wrestling Mats for Training	C	ES/OE/NS	CR	1,700						1,700
Conex Box (On Site Storage)	C	OE/NS	CR	2,175						2,175
Sound System for Training Room	B	ES/OE/NS	CR	2,700						2,700
TOTALS				\$130,085	\$35,000	\$35,000	\$40,000	\$35,000	\$35,000	\$310,085

Funding Sources:

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

Proposed Priority

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

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

Capital Reserve				\$130,085	\$35,000	\$35,000	\$40,000	\$35,000	\$35,000	\$310,085
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other										0
Total				\$130,085	\$35,000	\$35,000	\$40,000	\$35,000	\$35,000	\$310,085

Capital Improvement Program / Department Request Form

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	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			20,000
Rehab Truck	C	PS/ES/DF	CR	12,000						12,000
800mhz Radios	A	PS/ES/OE/NS	CR	6,000	6,000					18,000
Dump Truck	A	PS/ES/OE/DF	CR	40,000						40,000
Pickup Truck	B	PS/ES/SR	CR	24,000			24,000			48,000
Intersection Improvement	B	PS/DF/PC	CR	100,000						100,000
Street Sweeper	B	OE/SR	CR	185,000						185,000
Expand Shop	A	ES/OE/DF	CR	350,000						350,000
Skid Steer w/Attachment	B	PS/ES/OE	CR		60,000					60,000
Paver	D	OE	CR		35,000					35,000
Road Grader	C	PS/ES/DSR	CR						200,000	200,000
TOTALS				\$792,000	\$106,000	\$11,000	\$29,000	\$0	\$200,000	\$1,138,000

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

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

Funding
 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		\$792,000	\$106,000	\$11,000	\$29,000	\$0	\$200,000	\$1,138,000
General Obligation Bonds								0
Revenue Bonds								0
Special Assessments								0
Federal/State Aid								0
Other Debt								0
Other								0
Total		\$792,000	\$106,000	\$11,000	\$29,000	\$0	\$200,000	\$1,138,000

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

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Boom Sprayer	C	ES/OE	CR	\$3,500						\$3,500
Vault Toilet - Riebe	B	ES/OE	CR	8,000						8,000
Playground Shade	B	PS/NS	CR	15,000						15,000
Air Compressor	B	OE/DR	CR	8,500						8,500
New Roof - Solheim	A	PS/SR/DF	CR	10,000						10,000
Splash Park Controls	B	OE/SR	CR	10,000						10,000
Rainbow Playground	B	SR/DF	CR		20,000					20,000
Splash Park Fixtures	B	SR/DF	CR		18,000	18,000	18,000			54,000
Mini Golf Course	C	NS	Park Ded		100,000					100,000
Pickup Truck	C	ES/SR	CR			23,000				23,000
TOTALS				\$55,000	\$138,000	\$41,000	\$18,000	\$0	\$0	\$252,000

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

Funding Sources:
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				\$55,000	\$38,000	\$41,000	\$18,000	\$0	\$0	\$152,000
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt					100,000					100,000
Other				\$55,000	\$138,000	\$41,000	\$18,000	\$0	\$0	\$252,000
Total				\$55,000	\$138,000	\$41,000	\$18,000	\$0	\$0	\$252,000

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

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Rivertown Crossing Sidewalk	B	PS	SA/CR	\$100,000						\$100,000
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
Trail Development	A	PS/PC	PS/CR/O	225,000		750,000				1,200,000
21st Ave. South Extension	A	PS	SA/GO/O		600,000	600,000				2,300,000
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
Smith System, Old 18 and Sewer West of 169	A	DF/SR/OE	SA/O				3,675,000			
TOTALS				\$1,162,470	\$1,776,000	\$3,650,000	\$3,675,000	\$1,500,000	\$2,000,000	\$9,113,470

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)

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		\$25,000			\$200,000					\$225,000
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments		687,470				2,900,000	500,000	750,000	2,000,000	6,837,470
Federal/State Aid		75,000		1,776,000		510,000		750,000		3,111,000
Other Debt										0
Other		375,000				40,000	3,175,000			3,590,000
Total		\$1,162,470		\$1,776,000	\$3,650,000	\$3,675,000	\$1,500,000	\$2,000,000	\$2,000,000	\$13,763,470

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Flooring A/D Building	B	SR/DF	CR	\$7,500						\$7,500
Crack Seal	B	SR/DF	FS/O	50,000		50,000				100,000
Kruse Land Acquisition	A	PC	FS/O	75,000						75,000
Taxilane & New Hangar Grading	B	NS	FS/O	200,000	10,000					210,000
Perimeter Deer Fencing	A	PS	FS/O		400,000					400,000
Hangar Area Drainage System	B	OE/DF	FS/O			100,000				100,000
Fixed-Base Operator Facility	C	NS	FS/O				300,000			300,000
Runway Extension Justification Study	B	OE/NS	FS/O				50,000			50,000
Snow Removal Equipment Building	B	OE/PC	FS/O				330,000			330,000
10 Unit T-Hangar	B	NS/OE	FS/O					600,000		600,000
Airfield Lighting Upgrades	A	PS/SR/DF	FS/O					500,000		500,000
Runway/Taxiway Rehab Project	A	SR/DF	FS/O					1,800,000		1,800,000
TOTALS				\$332,500	\$410,000	\$150,000	\$680,000	\$2,900,000	\$0	\$4,472,500

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				\$7,500						\$7,500
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid				298,750	389,500	137,500	495,000	2,610,000		3,930,750
Other Debt										0
Other				26,250	20,500	12,500	185,000	290,000		534,250
Total				\$332,500	\$410,000	\$150,000	\$680,000	\$2,900,000	\$0	\$4,472,500

PROJECT TITLE	PROPOSED PRIORITY	PROJECT JUSTIFICATION	FUNDING SOURCES	2015	2016	2017	2018	2019	2020	TOTALS
Laptop Computer/Mapping	A	NS/PC	O	\$6,000						\$6,000
Alum Pumps	A	PS/SR	O	10,000				10,000		20,000
800 mhz Radios	A	PS/ES/OE/NS	O	4,000						4,000
Pickup Truck	C	ES/OE	O		24,000					24,000
UV Bulbs	B	PS/SR	O		8,000			8,000		16,000
Sampler Heads	A	SR/PS	O		6,000					6,000
Computer Upgrade	B	SR/PS	O			6,500				6,500
Gas Meter	B	ES/SR	O			5,000				5,000
TOTALS				\$20,000	\$38,000	\$11,500	\$0	\$18,000	\$0	\$87,500

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										\$0
General Obligation Bonds										0
Revenue Bonds										0
Special Assessments										0
Federal/State Aid										0
Other Debt										0
Other				20,000	38,000	11,500	0	18,000	0	87,500
Total				\$20,000	\$38,000	\$11,500	\$0	\$18,000	\$0	\$87,500

