

REVENUES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
CHARGES FOR SERVICES						
3222	Lease Income	9,827	9,614	9,615	10,100	10,100
3410	Charges for Services-Access	--	1,037	350	350	350
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Fuel	17,725	40,354	40,000	64,000	64,000
3482	Sales - Non-Alcohol	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		27,552	51,005	49,965	74,450	74,450
OTHER						
3490	Transfer - In	23,710	69,655	17,565	31,170	19,830
3650	Misc. Intergovernment Revenue	21,617	17,993	21,615	22,095	22,095
3902	Grants-Improvement Projects	153	392,095	--	7,655	--
3946	Contributions	--	--	--	--	--
3950	Interest	--	--	--	--	--
3958	Sale of Building	--	--	--	--	--
3960	Miscellaneous/Loan Proceeds	100	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		45,580	479,743	39,180	60,920	41,925
TOTAL AIRPORT REVENUE		73,132	530,748	89,145	135,370	116,375

BUDGET NOTES

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

REVENUES

3222 - lease revenue from hanger lots.

3410 - revenue from runway access fees from private property.

3480 - fuel sales receipts.

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

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

3902 - federal participation 2010A is for the surface repair project and mowing equipment and 2011R is for a fuel facility equipment upgrade and the balance of the ALP update.

EXPENDITURES**PERSONNEL**

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

SERVICES

1102 - cost for notices and publications.

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

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

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

1143 - payment for board members for meeting per diems.

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

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

1186 - state license for airport operation.

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

EXPENDITURES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
	Full-time Salaries	13,926	18,320	20,000	20,500	20,500
	Part-time & Seasonal Salaries	370	--	--	--	--
	Overtime Salaries	--	--	--	--	--
	Fringe Benefits	5,946	7,386	7,645	7,790	8,175
TOTAL PERSONNEL		20,242	25,706	27,645	28,290	28,675
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	1,091	190	200	190	200
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	974	905	1,025	1,080	1,105
1132	Depreciation	93,832	102,643	94,000	102,645	102,645
1136	Utilities	5,035	5,090	5,400	5,200	5,200
1140	Contract Labor	81	--	--	--	--
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	1,000	2,330	1,000
1143	Other Expert and Professional	1,410	1,518	1,750	2,100	2,100
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	2,083	2,001	2,350	2,100	2,150
1154	Maintenance and Repair	5,224	8,721	7,500	15,500	8,000
1158	Memberships & Subscriptions	119	19	120	180	180
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	455	897	455	490	490
1188	Travel - Mileage	--	41	--	--	--
1189	Training - Registration	--	300	300	480	480
1190	Lodging, Meals & Per Diem	--	--	--	--	--
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		110,304	122,325	114,100	132,295	123,550

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. The large amount in 2010R was for replacement lens covers to comply with new requirements.

CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2009 and 2010 Actual expenditures are not shown here. 1501 in 2011R has engineering costs for the close out of the grant to purchase the Winkelman hanger. 1510 in 2011R has funds for fuel facility upgrade.

EXPENDITURES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	594	424	600	485	500
1322	Fuel - Cost of Sales	15,093	36,542	36,000	57,000	57,000
1324	Diesel Fuel	2,017	3,611	2,500	8,000	7,000
1338	Gasoline	281	466	500	545	545
1340	General Supplies	1,762	4,312	1,800	1,000	1,750
1342	Lab Supplies and Expenses	--	--	--	--	--
1345	Printed Forms and Supplies	--	--	--	--	--
1358	Office Supplies	--	--	--	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		19,747	45,355	41,400	67,045	66,795
1501	Land	--	--	--	4,925	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	--	5,460	--
TOTAL CAPITAL OUTLAY		0	0	0	10,385	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 AIRPORT EXPENDITURES		150,293	193,386	183,145	238,015	219,020

REVENUES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	4,862	4,862	4,860	4,860	8,350
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	490,502	483,446	535,000	545,000	1,105,000
3486	Sewer Availability Charges	35,890	143,288	45,000	75,000	60,000
TOTAL		531,254	631,596	584,860	624,860	1,173,350
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - Phosphorus	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	9,038	1,109	5,000	2,000	2,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	180	--
3965	Refunds and Reimbursements	799	1,886	--	--	--
TOTAL		9,837	2,995	5,000	2,180	2,000
TOTAL SEWER REVENUE		541,091	634,591	589,860	627,040	1,175,350

BUDGET NOTES

This fund accounts for the operations and maintenance of the sanitary sewer system. Although the fund is financially sound, a major expansion is needed; there is potential for large unexpected expenses from sewer main collapses and other repairs.

REVENUES

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

3484 - sewer usage fees. A needed rate increase was implemented in 2009. Even with the rate increase, 2010A has been adjusted down to reflect an apparent revenue reduction possibly due to the economy. 2011 and 2012 shows an increase that begins the rate adjustments needed to finance the new facility.

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

EXPENDITURES

PERSONNEL

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

SERVICES

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

1132 - depreciation, which does not involve current cash expenditures. The recent increase is due to completion and depreciation of the phosphorus reduction improvement.

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 with a large increase in 2010 due to the phosphorus treatment. The large amount in 2011R is due to the construction at the plant and the need to empty both sludge containers.

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	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
	Full-time Salaries	54,373	44,984	51,500	55,000	53,500
	Part-time & Seasonal Salaries	14,003	15,098	16,920	9,400	15,000
	Overtime Salaries	3,012	4,030	3,500	3,500	3,500
	Fringe Benefits	26,356	22,318	23,450	24,405	50,085
TOTAL PERSONNEL		97,744	86,430	95,370	92,305	122,085
1101	Public Relations/Promotion	--	--	--	--	--
1102	Printing, Publishing & Advertising	14	846	200	400	200
1103	Community Programs/Activities	--	--	--	--	--
1118	Cleaning and Waste Removal	--	--	--	--	--
1120	Telephone and Postage	1,721	1,647	1,850	1,750	1,850
1132	Depreciation	231,527	262,746	235,000	262,750	262,750
1136	Utilities	63,588	63,893	67,500	78,500	80,000
1140	Contract Labor	--	--	200	--	200
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	3,394	21,349	4,000	10,000	4,000
1143	Other Expert and Professional	2,170	2,296	2,500	5,000	5,000
1144	Sewer Testing & Monitoring	12,554	11,917	12,000	12,000	12,000
1145	Contract Hauling & Disposal	28,687	34,153	35,000	50,000	40,000
1147	Freight	--	--	--	--	--
1150	Insurance and Bonds	10,289	11,630	16,000	12,500	12,500
1154	Maintenance and Repair	45,639	46,866	44,000	44,000	44,000
1158	Memberships & Subscriptions	1,125	875	1,125	1,125	1,125
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	--	--	--
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	3,881	4,110	4,200	4,640	4,640
1188	Travel - Mileage	33	--	50	--	50
1189	Training - Registration	987	148	1,500	1,250	1,500
1190	Lodging, Meals & Per Diem	--	218	150	150	150
1195	Safety Materials and Training	480	--	400	200	400
TOTAL SERVICES		406,089	462,694	425,675	484,265	470,365

Sanitary Sewer Expenditures Continued on Following Page

BUDGET NOTES

SUPPLIES

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

CAPITAL OUTLAY

As an Enterprise Fund, actual capital expenditures are shown as an increase in fixed assets not as expenditures. Therefore, 2009 and 2010 Actual expenditures are not shown here. 2011A has the \$6,000 for the laptop and mapping programs and \$18,000 for a new department pickup. 2011R has the funding for a used pickup. The \$6,000 for the laptop and programs was not used and is carried forward to the 2012A.

DEBT SERVICE

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

EXPENDITURES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	779	503	700	450	700
1322	Commodities for Resale-Snacks	--	--	--	--	--
1324	Diesel Fuel	1,343	2,069	2,000	3,000	2,500
1338	Gasoline	259	824	900	1,500	1,500
1340	General Supplies	6,857	22,627	5,000	7,500	6,000
1342	Lab Supplies and Expenses	13,368	209	1,000	7,500	6,000
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	438	--	250	100	250
1392	Chemical Supplies	--	--	18,000	18,000	18,000
TOTAL SUPPLIES		23,044	26,232	27,850	38,050	34,950
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	24,000	12,355	6,000
TOTAL CAPITAL OUTLAY		0	0	24,000	12,355	6,000
1601	Principal - Loans	--	--	--	--	--
1610	Interest - Loans	130,189	114,771	105,000	102,340	606,710
TOTAL DEBT SERVICE		130,189	114,771	105,000	102,340	606,710
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		657,066	690,127	677,895	729,315	1,240,110

REVENUES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
	<u>CHARGES FOR SERVICES</u>					
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	1,000	417	500	--	--
3470	Sales - Beer	1,357,646	1,365,122	1,400,000	1,380,000	1,400,000
3472	Bottle Deposits	360	55	300	50	100
3474	Sales - Liquor	723,731	708,694	730,000	750,000	800,000
3476	Sales - Wine	272,294	277,652	280,000	275,000	280,000
3477	Sales - Tobacco Products	84,160	99,509	99,000	99,000	100,000
3478	Sales - Mix	42,030	43,362	44,000	44,800	45,000
3479	Sales - Ice	13,887	12,652	15,000	13,200	13,300
3480	Sales - Miscellaneous	13,267	20,184	20,500	21,500	22,000
3482	Sales - Non-Alcohol	9,390	8,659	9,000	7,400	7,500
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		2,517,765	2,536,306	2,598,300	2,590,950	2,667,900
	<u>OTHER</u>					
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	25,013	27,245	17,500	15,000	15,000
3950	Interest on Lounge Sale	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	716	--	--	--	--
TOTAL		25,729	27,245	17,500	15,000	15,000
TOTAL LIQUOR REVENUE		2,543,494	2,563,551	2,615,800	2,605,950	2,682,900

BUDGET NOTES**REVENUE**

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

EXPENDITURES**PERSONNEL**

Personnel is based on actual cost and estimates for 2011 and the projected scheduling for 2012. 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. Increased in 2008 and 2009 for Chamber requests. The council is reducing the amount granted for request by similar percentages as cuts in LGA. The increase in 2012A is for a donation commitment to the Initiative Foundation.

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	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
	Full-time Salaries	98,092	96,456	79,170	80,670	80,855
	Part-time & Seasonal Salaries	101,191	101,556	112,000	112,000	112,000
	Overtime Salaries	1,580	318	3,500	3,000	3,000
	Fringe Benefits	49,892	50,640	51,015	49,425	50,085
TOTAL PERSONNEL		250,755	248,970	245,685	245,095	245,940
1101	Public Relations/Promotion	8,489	6,470	9,000	10,000	13,500
1102	Printing, Publishing & Advertising	4,402	4,510	4,000	4,600	4,800
1103	Community Programs/Activities	--	400	600	500	500
1118	Cleaning and Waste Removal	--	--	500	300	500
1120	Telephone and Postage	1,797	1,451	1,615	1,500	1,550
1132	Depreciation	44,095	44,319	44,100	44,320	44,320
1136	Utilities	42,935	45,211	44,500	45,500	45,500
1140	Contract Labor	--	--	250	0	250
1141	Legal Services	--	--	--	--	--
1142	Engineering Services	--	--	--	--	--
1143	Other Expert and Professional	5,670	6,619	8,300	8,900	8,900
1144	Sewer Testing & Monitoring	--	--	--	--	--
1145	Contract Hauling & Disposal	--	--	--	--	--
1147	Freight	14,023	14,623	14,500	14,000	14,000
1150	Insurance and Bonds	14,082	12,037	15,000	15,000	15,000
1154	Maintenance and Repair	7,568	9,760	7,500	15,000	15,000
1158	Memberships & Subscriptions	1,840	2,420	3,000	2,200	2,300
1160	Books and Reference Material	--	--	--	--	--
1162	Other Charges	--	--	100	0	100
1172	Rental	--	--	--	--	--
1186	Taxes and Licenses	3,294	1,128	3,500	3,500	3,500
1188	Travel - Mileage	211	497	300	380	400
1189	Training - Registration	15	475	1,000	800	1,000
1190	Lodging, Meals & Per Diem	482	--	500	--	500
1195	Safety Materials and Training	--	--	--	--	--
TOTAL SERVICES		148,903	149,920	158,265	166,500	171,620

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 2010 and 2011 is set based on the 2009 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, 2009 and 2010 Actual expenditures are not shown here in the expenditure section of the budget.
1510 - 2010A was for equipment in the store. 2011A has \$10,000 for a possible software and hardware upgrade to the cash register system. This upgrade is able to be put on hold for a couple of years.

TRANSFERS

- 1790** - 2009A has \$2,500 to the CBC and \$1,710 to the airport and 2010A has \$40,000 to the General Fund, \$29,655 to the Airport and \$2,500 to the CBC. 2011A has \$2,000 to the CBC. 2011R has \$1,500 for CBC as does 2012A.

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	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
1306	Auto Operating Supplies	--	--	--	--	--
1320	Uniforms	--	374	500	200	500
1322	Items for Resale	14,759	16,799	18,900	15,600	16,000
1324	Diesel Fuel	--	--	--	--	--
1338	Gasoline	--	--	--	--	--
1340	General Supplies	5,371	8,317	4,500	8,900	5,000
1345	Printed Forms and Supplies	--	--	200	0	200
1358	Office Supplies	333	603	700	400	500
1370	Liquor Purchases	527,674	531,417	564,000	562,500	600,000
1374	Beer Purchases	1,096,192	1,058,082	1,190,000	1,070,000	1,085,000
1375	Wine Purchases	186,081	182,777	193,000	181,000	184,500
1376	Mix Purchases	32,136	30,651	30,800	31,700	31,800
1377	Tobacco Products Purchases	67,830	79,346	82,000	79,000	79,600
1380	Non-Alcoholic Purchases	6,680	5,685	6,000	4,850	4,925
1382	Small Tools and Equipment	--	--	1,000	0	500
1392	Miscellaneous Liquor Supplies	4,126	3,869	3,800	9,500	9,700
TOTAL SUPPLIES		1,941,182	1,917,920	2,095,400	1,963,650	2,018,225
1501	Land	--	--	--	--	--
1502	Improvements	--	--	--	--	--
1510	Equipment	--	--	10,000	--	--
TOTAL CAPITAL OUTLAY		0	0	10,000	0	0
1601	Principal - PFA Loan	--	--	--	--	--
1610	Interest	--	--	--	--	--
TOTAL DEBT SERVICE		0	0	0	0	0
1790	Transfers Out	4,210	32,155	2,000	1,500	1,500
TOTAL TRANSFERS		4,210	32,155	2,000	1,500	1,500
1400	Cash Over/Short	65	101	200	100	150
1402	Bad Debts	670	964	750	500	500
1801	Deposit Refunds	318	4	300	100	100
1820	Refunds and Reimbursements	31,571	36,479	31,500	38,000	30,000
TOTAL OTHER		32,624	37,548	32,750	38,700	30,750
TOTAL LIQUOR EXPENDITURES		2,377,674	2,386,513	2,544,100	2,415,445	2,464,535

REVENUES

CODE NO.	DESCRIPTION	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 ADOPTED
<u>CHARGES FOR SERVICES</u>						
3222	Lease Income	--	--	--	--	--
3410	Charges for Services	--	15,315	--	--	--
3470	Sales - Beer	--	--	--	--	--
3472	Bottle Deposits	--	--	--	--	--
3474	Sales - Liquor	--	--	--	--	--
3476	Sales - Wine	--	--	--	--	--
3477	Sales - Tobacco Products	--	--	--	--	--
3478	Sales - Mix	--	--	--	--	--
3479	Sales - Ice	--	--	--	--	--
3480	Sales - Miscellaneous	--	--	--	--	--
3482	Trunk Fee Revenues	--	--	--	--	--
3484	Sewer Usage Charges	--	--	--	--	--
3486	Sewer Availability Charges	--	--	--	--	--
TOTAL		0	15,315	0	0	0
<u>OTHER</u>						
3490	Transfer - In	--	--	--	--	--
3650	Misc. Intergovernment Revenue	--	--	--	--	--
3902	State Grant - A/D Building	--	--	--	--	--
3946	Contributions	--	--	--	--	--
3950	Interest	6,733	5,008	5,000	4,000	4,000
3950	Trunk Fee Revenue	--	--	--	--	--
3960	Miscellaneous Income	--	--	--	--	--
3965	Refunds and Reimbursements	--	--	--	--	--
TOTAL		6,733	5,008	5,000	4,000	4,000
TOTAL TRUNK REVENUE		6,733	20,323	5,000	4,000	4,000

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	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 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	2009 ACTUAL	2010 ACTUAL	2011 ADOPTED	2011 REVISED	2012 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