



# Approved 2016 General Fund Budget



## 2016 PROPOSED GENERAL FUND BUDGET

Introductory Section	i – viii
General Fund Budget Detail	1 – 45
Appendix – General Fund Line-item History and Proposed Budget for 2016	



City of

200 Civic Heights Circle  
Circle Pines, MN 55014  
Office: (763) 784-5898  
TDD: (763) 784-9724

# CIRCLE PINES

Fax: (763) 785-2859  
www.ci.circle-pines.mn.us

## MEMO

TO: City Council Members  
FROM: Jim Keinath and Kathleen McBride   
RE: 2016 Proposed General Fund Budget  
DATE: September 17, 2015

---

The Proposed 2016 General Fund Budget is hereby submitted to you for your review and consideration. The recommended budget is \$2,568,233 up from the 2015 budget amount of \$2,519,102. The 2016 budget is a 2.0 percent increase in expenditures.

The enclosed 2016 Proposed General Fund Budget continues our existing operation. Local Government Aid (LGA) is assumed to be fully funded.

The revenue side continues to rely on property taxpayers as a significant source of revenue. We are asking for \$29,560 in new funds from taxpayers to fund our General Fund operation. However, a portion of the increase in property taxpayer amounts is driven by a \$48,000 decrease in fiscal disparities.

For taxes payable in 2016, the homeowners' city tax will rise modestly. A \$200,000 Circle Pines home that remained at \$200,000 value for 2016 taxes will see a \$4.94 per month increase in city taxes. Please see page 4 for estimates.

As we have in past years, the proposed budget uses a line-item format with detailed explanations. Using this combination of information, we hope that we will provide each of you, and any interested citizens, sufficient information to understand what the city is planning to accomplish in 2016. It also should give a clear understanding to those individuals of where their tax dollars go for the provision of services.

The budget gives you comparative actual and budget historical data to assist you in comparing changes on a line-item basis. It should also give you an overall view of the operation of the city. Where illustrative, we have tried to graphically show the use of our General Fund dollars and provide a visual summary or overview of the budget.

Overall, the city's budgets are done as a plan of what the city expects to accomplish during the coming year. That plan is based on a composite of our local needs and state and federal conditions as they impact our operation. Once adopted by the council, the budget becomes a plan for the operation of the city in the upcoming year. Through the use of budgeting and planning, the city has the opportunity to meet the majority of needs of the citizens without requesting more tax dollars than are absolutely necessary.

The City Council must set the proposed levy at its September 22 council meeting. That levy amount will be used as the basis for the preparation of notices of the proposed taxes. The notices will include information on the meeting in which the budget and levy will be discussed, and the estimated amounts that will be paid by the individual homeowner to the various taxing jurisdictions. The amount set at the September 22 meeting is the maximum amount the city will be able to levy for receipt in 2016. The amount of the levy can be reduced as a result of the budget meeting, which will be scheduled for the first council meeting in December.

Listed below is the proposed levy comparison for 2016.

The levy breakout is shown below:

<b>PROPOSED LEVY BREAKOUT</b>	<b>2015</b>	<b>2016</b>
General Fund Property Tax	\$1,982,832	\$2,012,372
Police Station Levy	73,639	72,946
Street Debt	200,000	250,000
<b>TOTAL</b>	<b>\$2,256,471</b>	<b>\$2,335,318</b>

On the expenditure side, we are continuing basic city operations. The major change is the Centennial Fire District going to just two cities and related costs.

Just a reminder, street projects funds are separate from the General Fund and street projects are paid from those funds set aside in the Street Project Fund. As you can see from the levy above, we are adding \$50,000 in new dollars for Street Debt.

The **City Administration** budget is increased due to the administrators planned retirement. Search firm and some consulting costs are included.

The **Finance** area is impacted by the expected retirement of our accounts payable staff person and the addition of a part-time staff person.

The budget for **City Attorney** remains at the existing level as we believe that is sufficient to provide us with the legal advice necessary.

The **Police** contract cost is determined by a formula for the three cities. Circle Pines' costs increased by 2.8 percent based on the budget recommendations by the Police Governing Board. The majority of the cost increase is related to personnel costs. Prosecutions and other elements of the overall police budget also remain very stable.

The **Fire** budget has increased based on the costs of the two city operation.

**Building Inspection** costs are projected to increase slightly as we expect additional building activity in 2016.

The **Street** budget provides for street light pole replacements and LED lights. It also includes the continued repair of the Lexington Avenue fence along the walkway. Funds have been added to coordinate city trail connection to the Anoka County trails.

The **Park** budget reflects the ongoing staffing and operating costs.

**Shade Tree** is up slightly as we added funds for Emerald Ash Borer Treatment and the removal of street trees.

We have a small amount of dollars in the **Contingency Fund** in this proposed budget as we believe it is important given the fluctuation in state revenues or unexpected costs.

In summary, the 2016 proposed budget continues the core services with the theme of trying to maximize the benefit from the dollars available while providing a basic level of service to residents. Departmental budgets reflect the decisions necessary to create a balanced budget.

The city is required to set dates for budget discussion for public input, as well as set the proposed levy, by September 30.

We anticipate setting the preliminary levy and dates at the second September council meeting. From that information, parcel-specific notices will be sent out in mid-November indicating the amount of dollars being asked for in 2016 for each particular property. The dollars will be compared in that notice to the dollars paid by that property in 2015. These parcel-specific notices will also provide information on the proposed increase by the county and school district, as well as metropolitan agencies. The city is required by law to reimburse the county for expenses related to the mailing of these informational notices.

Finally then, we turn over to the City Council the 2016 Proposed General Fund Budget for your review. As always, we are happy to answer your questions and provide amplification or review of any area that you might desire. We have tentatively scheduled the budget discussion during the first council meeting in December. After public input, we would need to adopt the final levy for Pay 2016. The purpose of the budget discussion is to provide the public with an opportunity to make comments on the proposed budget.

We would like to thank department heads for their assistance in the production of the Proposed 2016 General Fund Budget. We will continue to monitor developments to see what changes or additional information can be provided to the council as we get closer to the budget meeting.

**CITY TAX IMPACT ANALYSIS**

**Current Year Taxes**

	TAX RATE	100,000	150,000	200,000	250,000	300,000
Market Value 2015 Pay 2016						
<b>Net tax Capacity 2015</b>	<b>717.6</b>	<b>1262.6</b>	<b>1807.6</b>	<b>2352.6</b>	<b>2897.6</b>	
Existing 2015 Tax Rate and City Tax	56.591	406	715	1,023	1,331	1,640

**CITY TAX IMPACT ANALYSIS**

**With No Change in Values and Proposed Levy**

	TAX RATE	100,000	150,000	200,000	250,000	300,000
Market Value 2015 Pay 2016						
<b>Net tax Capacity 2016</b>	<b>717.6</b>	<b>1262.6</b>	<b>1807.6</b>	<b>2352.6</b>	<b>2897.6</b>	
2016 Proposed Tax Rate and City Tax	59.892	430	756	1,083	1,409	1,735
<b>Monthly change</b>	\$ 1.97	\$ 3.47	\$ 4.97	\$ 6.47	\$ 7.97	

**CITY TAX IMPACT ANALYSIS**

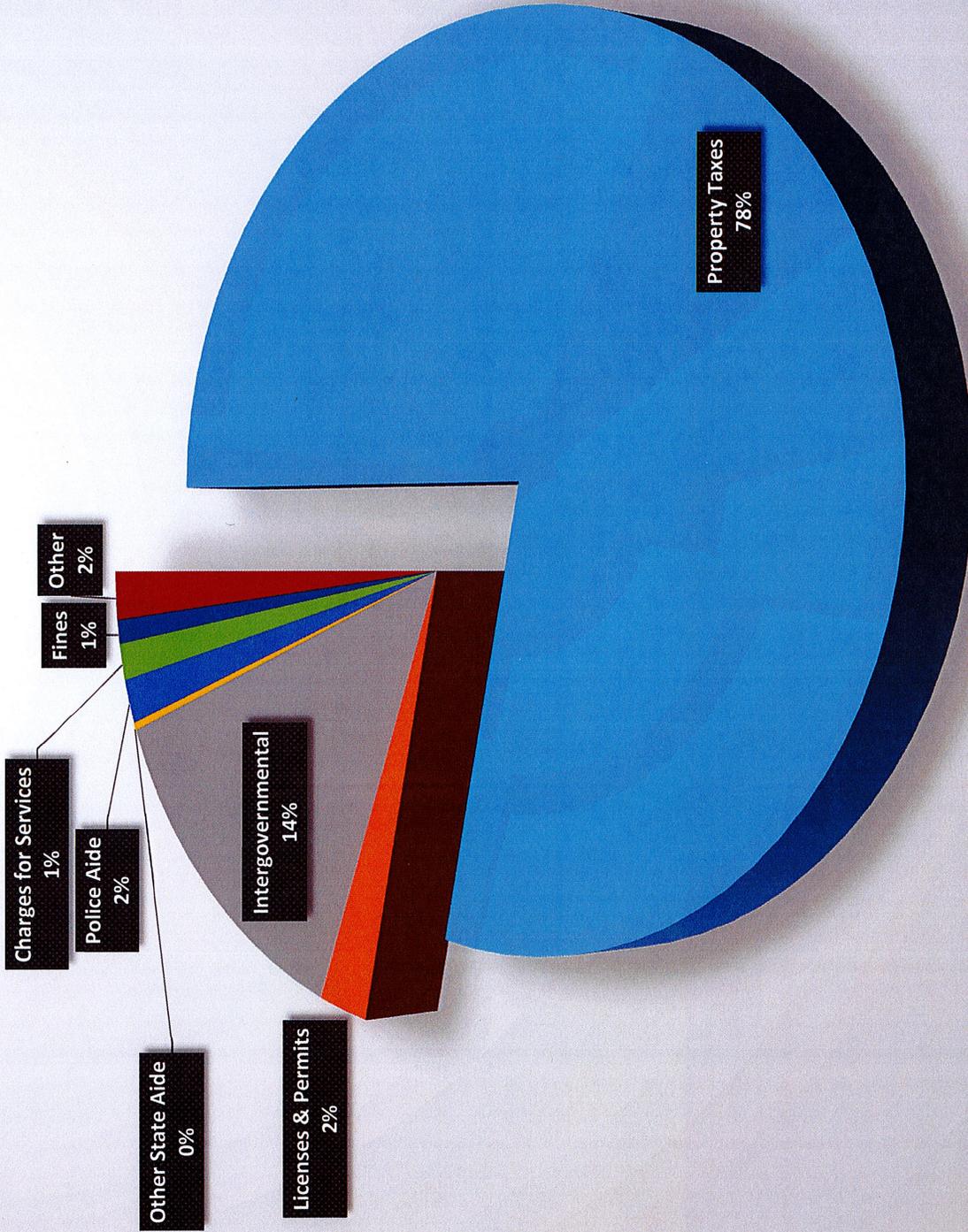
**With Average Change in Values and Proposed Levy**

	TAX RATE	101,750	152,625	203,500	254,375	305,250
Market Value 2015 Pay 2016						
<b>Net tax Capacity 2016</b>	<b>736.675</b>	<b>1291.213</b>	<b>1845.75</b>	<b>2400.29</b>	<b>2954.83</b>	
2016 Proposed Tax Rate and City Tax	59.892	441	773	1,105	1,438	1,770
<b>Monthly change</b>	\$ 2.93	\$ 4.90	\$ 6.88	\$ 8.85	\$ 10.83	

City of Circle Pines  
 General Fund - 2016 Proposed Budget

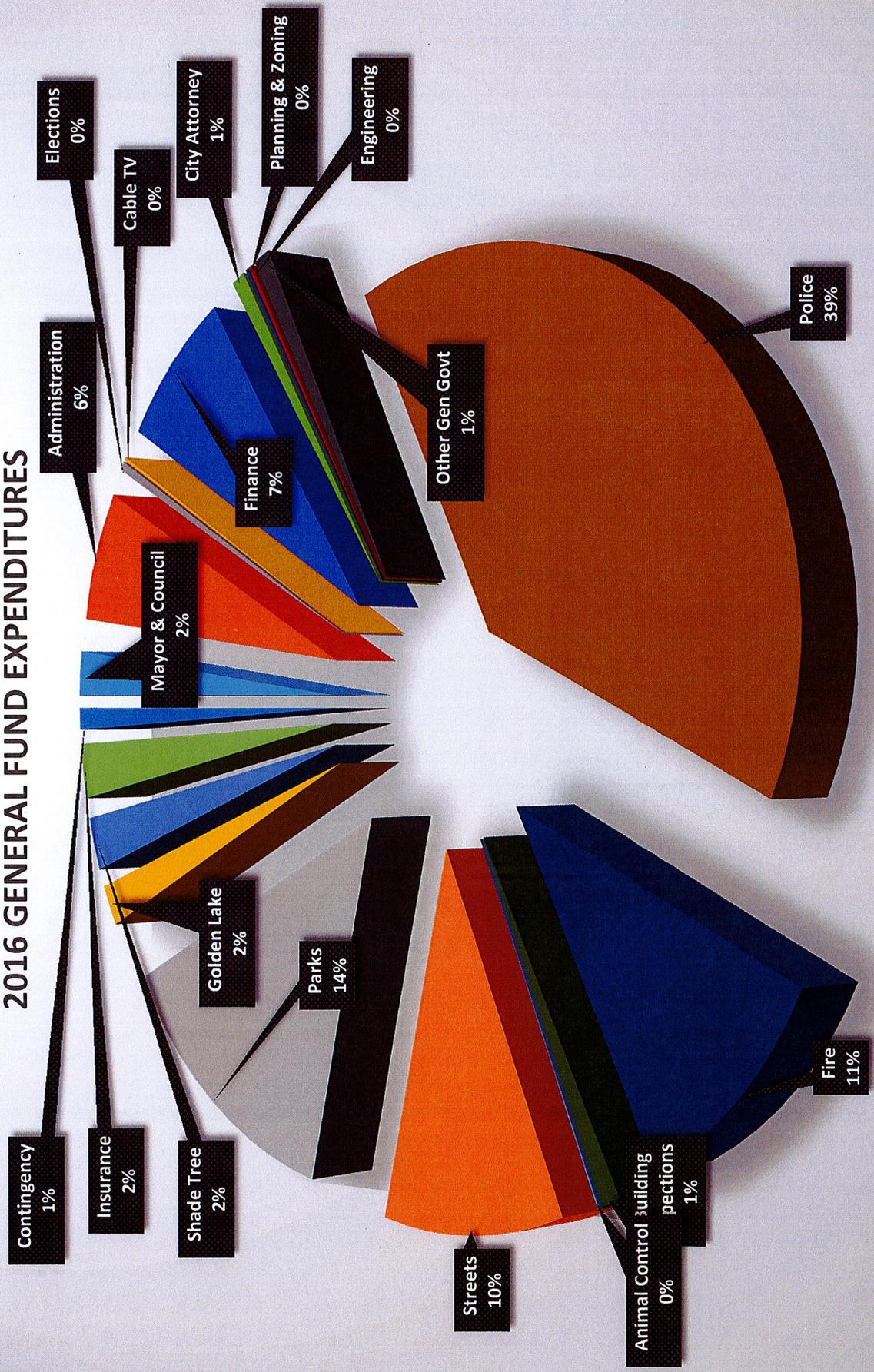
	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016	2016 PROPOSED vs 2015 ADOPTED	
			ADOPTED BUDGET	ACTUAL Jun-15		\$	%
<b>Revenues by Major Source</b>							
Taxes	1,967,262	1,930,322	1,982,832	1,046,220	2,012,392	29,560	1.5%
Licenses & Permits	63,053	65,293	51,550	44,214	57,450	5,900	11.4%
Intergovernmental	203,107	372,038	388,745	173,694	394,966	6,221	1.6%
Charges for Services	34,247	37,628	30,475	21,781	34,425	3,950	13.0%
Fines	24,244	13,305	25,000	10,656	23,000	(2,000)	-8.0%
Other	9,336	87,828	40,500	27,877	46,000	5,500	13.6%
<b>Total Revenues</b>	<b>2,301,249</b>	<b>2,506,414</b>	<b>2,519,102</b>	<b>1,324,442</b>	<b>2,568,233</b>	<b>49,131</b>	<b>2.0%</b>
<b>Other Financing Sources</b>							
Transfers In	1,476	-	-	-	-	-	-
<b>Total Revenues and Other Financing Sources</b>	<b>2,302,725</b>	<b>2,506,414</b>	<b>2,519,102</b>	<b>1,324,442</b>	<b>2,568,233</b>	<b>49,131</b>	<b>2.0%</b>

# 2016 GENERAL FUND ESTIMATED REVENUE



	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016	2015 ADOPTED	
			ACTUAL	BUDGET		ACTUAL Jun-15	\$
<b>Expenditures by Major Function</b>							
General Government							
Mayor & Council	47,586	47,372	52,577	24,634	52,163	(414)	-0.8%
Administration	122,167	124,798	130,775	63,763	151,349	20,574	15.7%
Elections	4,827	10,103	5,030	1,085	10,393	5,363	106.6%
Cable TV	2,651	3,115	3,487	640	3,529	42	1.2%
Finance	169,775	158,496	182,055	68,710	184,687	2,632	1.4%
Legal	15,954	12,021	20,000	12,456	20,000	-	0.0%
Planning & Zoning	2,687	2,434	3,595	2,398	3,595	-	0.0%
Engineering	12,128	405	5,000	712	5,000	-	0.0%
General Government Buildings	18,106	19,493	22,239	8,054	24,763	2,524	11.3%
Total General Government	395,881	378,237	424,758	182,452	455,478	30,720	16.8%
Public Safety							
Police	895,837	927,088	978,974	479,035	1,003,560	24,586	2.5%
Fire	161,829	167,349	196,000	95,324	273,387	77,387	39.5%
Building Inspections	19,678	24,315	21,075	10,496	25,700	4,625	21.9%
Animal Control	391	-	1,200	110	1,200	-	0.0%
Total Public Safety	1,077,735	1,118,752	1,197,249	584,965	1,303,847	106,598	18.2%
Public Works							
Streets	204,468	200,580	257,946	69,504	256,822	(1,124)	-1.6%
Parks							
Parks	297,700	375,241	352,287	126,360	353,570	1,283	0.4%
Golden Lake	35,092	59,835	52,915	19,866	47,715	(5,200)	-9.8%
Shade Tree Program	34,624	40,038	60,484	15,705	61,698	1,215	2.0%
Total Parks	367,416	475,114	465,686	161,931	462,983	(2,703)	-1.7%
Unallocated							
Insurance	61,343	78,128	73,038	53,685	64,010	(9,028)	-12.4%
Budget Contingency	-	-	35,000	-	25,093	(9,907)	-28.3%
Total Unallocated	61,343	78,128	108,038	53,685	89,103	(18,935)	-35.3%
Transfers Out	53,095	-	65,427	-	-	-	-
Total Expenditures and Transfers Out	2,159,938	2,250,811	2,519,102	1,052,537	2,568,233	114,557	10.9%
Revenues over (under) Expenditures	142,787	255,603	-	271,905	0		

# 2016 GENERAL FUND EXPENDITURES



CITY OF CIRCLE PINES  
2016 PROPOSED GENERAL FUND BUDGET

REVENUES

Acct. No.	Acct. Description	2015 Adopted Budget	2016 Proposed Budget
<b>REVENUES</b>			
<b>Taxes</b>			
101-31-1010-000	Ad Valorem Taxes	1,492,147	1,569,724
101-31-1040-000	Fiscal Disparities	490,235	442,218
	<i>Metro region tax base sharing</i>		
101-31-1915-000	Penalties & Interest	450	450
	<b>Total Taxes</b>	<b>1,982,832</b>	<b>2,012,392</b>
<b>Licenses and Permits</b>			
101-32-2110-000	Liquor Licenses <i>Two off sale liquor licenses</i>	500	500
101-32-2120-000	Refuse Licenses <i>Waste Management, Ace, Allied</i>	1,000	1,000
101-32-2160-000	Contractor Licenses <i>Majority of licensing performed by State</i>	4,000	4,000
101-32-2180-000	Tobacco License	600	600
101-32-2190-000	Rental Inspection Fees <i>Fee increase effective August 2013</i>	2,500	4,700
101-32-2195-000	Gas Station	100	100
101-32-2215-000	Building Permits <i>Building projects, remodeling, decks, additions and garages - higher estimate based upon historical trend</i>	22,000	24,000
101-32-2216-000	Plan Review Fees <i>Higer estimate based upon trend since 2011</i>	9,000	9,000
101-32-2220-000	Mechanical Permits <i>Gas furnaces, dryers, ranges, etc.</i>	5,000	6,000
101-32-2230-000	Plumbing Permits <i>Water and sewer</i>	1,500	2,000
101-32-2235-000	Electrical Permits <i>Higher estimate based upon historical trend</i>	3,000	3,000
101-32-2237-000	Other Permits <i>Banner, sign, fence and driveway</i>	1,000	1,000

General Fund Revenues

Acct. No.	Acct. Description	2015 Adopted Budget	2016 Proposed Budget
101-32-2238-000	State Building Permit Surcharge	100	100
101-32-2250-000	Merchant License	600	600
101-32-2260-000	Conditional Use / Variance Permits <i>Two requests - \$400</i> <i>Two conditional use permits - \$400</i> <i>Expense reimbursement - \$600 - no activity since 2011</i>	-	-
101-32-2270-000	Road Permits	150	150
101-32-2275-000	Underground Permits	500	700
	<b>Total Licenses &amp; Permits</b>	<b>51,550</b>	<b>57,450</b>
<b>Intergovernmental</b>			
101-33-3401-000	Local Government Aid	339,803	346,024
101-33-3405-000	State Aid Road Maintenance (MSA)	2,400	2,400
101-33-3421-000	Police State Aid <i>Circle Pine's share only</i>	42,000	42,000
101-33-3422-000	Other State Aid <i>PERA Aid (\$3,792) and Performance Aid (\$750)</i>	4,542	4,542
	<b>Total Intergovernmental</b>	<b>388,745</b>	<b>394,966</b>
<b>Charges for Services</b>			
101-34-4101-000	Salt/Brine Mix	1,200	900
101-34-4102-000	Ground Maintenance (Library)	1,875	1,875
101-34-4103-000	Accounting Services <i>Police (\$8,500), Fire (\$6,500)</i>	15,000	15,000
101-34-4105-000	Copy / Fax / Notary Fees	500	1,000
101-34-4106-000	Building Rental Fees <i>Council Chambers / Conference Room</i> <i>Food Shelf reimbursement for utilities / other</i>	2,400	2,400
101-34-4108-000	Village Sign Lease	2,250	2,250
101-34-4110-000	Park Shelter Rents <i>Golden Lake shelters</i>	3,000	5,000

General Fund Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>MAYOR &amp; COUNCIL</b>							
101-41-1110-103	SALARIES	20,115	20,115	20,115	20,100	10,057	20,115
101-41-1110-120	PAYROLL TAXES	1,539	1,539	1,539	1,538	769	1,539
101-41-1110-130	INSURANCE	-	-	-	-	-	-
101-41-1110-201	OFFICE SUPPLIES	31	39	42	200	37	200
101-41-1110-307	CONSULTING	-	-	-	-	-	-
101-41-1110-322	POSTAGE	5,459	7,150	6,811	7,898	2,931	7,898
101-41-1110-331	TRAVEL/CONFERENCES	2,006	441	766	2,000	953	2,000
101-41-1110-350	PRINTING & PUBLISHING	6,644	6,561	6,655	7,700	3,302	7,700
101-41-1110-433	DUES & MEMBERSHIPS	11,592	11,492	11,075	12,316	6,426	11,886
101-41-1110-495	MISCELLANEOUS	170	249	369	825	159	825
	<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>47,556</b>	<b>47,586</b>	<b>47,372</b>	<b>52,577</b>	<b>24,634</b>	<b>52,163</b>

## EXPENDITURES

Department: Mayor & City Council

<b>101-41-1110-103</b>	<b>Mayor &amp; Council Salaries</b>			
	Mayor	4,500	100%	
	Council - 4 @ 3,900	15,600	100%	
	Rounding	15	100%	<b>20,115</b>
<b>101-41-1110-120</b>	<b>Payroll Taxes</b>			
	20,100 x 7.65%			<b>1,539</b>
<b>101-41-1110-130</b>	<b>Insurance</b>			-
<b>101-41-1110-201</b>	<b>Office Supplies</b>			
	General Office supplies attributed to Mayor and Council activities			<b>200</b>
<b>101-41-1110-322</b>	<b>Postage</b>			
	Correspondence from Council / Administrator on Council matters:			
	Special mailings / newsletters - 12 @ \$580	6,960		
	Postage permit	220		
	Packets / Correspondence	718		<b>7,898</b>
<b>101-41-1110-331</b>	<b>Travel, Conferences, Meetings</b>			
	Miscellaneous conferences, registrations & mileage reimbursement	250		
	League of MN Cities	1,000		
	Council work sessions	250		
	Expenses associated with Citizen Participation	500		<b>2,000</b>
<b>101-41-1110-350</b>	<b>Printing &amp; Publishing</b>			
	City Newsletters - 12 @ \$600	7,200		
	Public hearing notices & other legal notices	500		<b>7,700</b>
<b>101-41-1110-433</b>	<b>Dues &amp; Memberships</b>			
	League of MN Cities	5,275		
	Metro Cities	2,304		
	Anoka County Mediation	555		
	North Metro Mayors	2,500		
	I-35W Coalition	1,000		
	Mayors Association	92		
	Quad Cities Chamber	160		<b>11,886</b>
<b>101-41-1110-495</b>	<b>Miscellaneous</b>			
	Plaques, awards and other recognitions 	750		

Mayor & Council

# EXPENDITURES

Department: Mayor & City Council

City recognition program		75	825
TOTAL for department			<u>52,163</u>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>CITY ADMINISTRATION</b>							
101-41-1320-101	SALARIES	96,352	97,043	96,339	92,831	48,954	105,794
101-41-1320-102	SALARIES OT	-	-	223	-	-	-
101-41-1320-120	PAYROLL TAXES	13,239	13,540	13,579	14,114	7,016	14,800
101-41-1320-130	INSURANCE	8,478	9,663	13,160	16,702	6,975	20,345
101-41-1320-201	OFFICE SUPPLIES	360	98	101	883	6	883
101-41-1320-307	CONSULTING	-	-	-	3,000	-	6,250
101-41-1320-331	TRAVEL/CONFERENCES	1,595	1,274	975	2,420	359	2,420
101-41-1320-411	EQUIPMENT RENTAL	-	-	-	-	-	-
101-41-1320-433	DUES & MEMBERSHIPS	546	549	406	625	453	657
101-41-1320-435	BOOKS & MAGAZINES	-	-	15	200	-	200
101-41-1320-570	OFFICE EQUIPMENT	-	-	-	-	-	-
<b>TOTAL CITY ADMINISTRATION</b>		<b>120,570</b>	<b>122,167</b>	<b>124,798</b>	<b>130,775</b>	<b>63,763</b>	<b>151,349</b>

## EXPENDITURES

Department:		City Administration		
<b>101-41-1320-103</b>	<b>Administration Salaries</b>			
	Administrator	131,416	35%	45,996
	Asst Administrator for Public Services	98,387	40%	39,355
	Administrative Assistant	68,146	30%	20,444
				<b>105,794</b>
<b>101-41-1320-120</b>	<b>Payroll Taxes</b>			
	Social security, PERA, ICMA	105,794	15.15%	13,832
	Insurance waivers	12,660	7.65%	968
				<b>14,800</b>
<b>101-41-1320-130</b>	<b>Insurance</b>			
	Insurance allocations			16,418
	Insurance waivers <i>in lieu of coverage</i>			3,927
				<b>20,345</b>
<b>101-41-1320-201</b>	<b>Office Supplies</b>			
	General Office supplies for Administrator and Assistant	275 x 30%		83
	Software updates	2,000 x 40%		800
				<b>883</b>
<b>101-41-1320-307</b>	<b>Consulting</b>			
	Labor consulting			1,000
	Administrator Search	10,000 x 35%		3,500
	Administrator Assistance	5,000 x 35%		1,750
				<b>6,250</b>
<b>101-41-1320-331</b>	<b>Travel, Conferences, Meetings</b>			
	MAMA meetings	6 @ \$150	40%	360
	MCMA Spring Conference	650	40%	260
	LMC Annual Conference			500
	Miscellaneous seminars and mileage reimbursements for staff			300
	Mileage reimbursement			1,000
				<b>2,420</b>
<b>101-41-1320-433</b>	<b>Dues &amp; Memberships</b>			
	MCCMA			150
	MAMA			62
	ICMA			400
	APMP			46
				<b>657</b>
<b>101-41-1320-435</b>	<b>Books and Pamphlets</b>			
	ICMA books			100
	LMC / other periodicals			100
				<b>200</b>
	<b>TOTAL for department</b>			<b>151,349</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2014		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>ELECTIONS</b>							
101-41-1410-102	SALARIES OT	223	493	1,065	-	-	-
101-41-1410-103	SALARIES PT	8,620	2,645	7,669	3,392	-	8,448
101-41-1410-120	PAYROLL TAXES	32	72	155	-	-	-
101-41-1410-201	OFFICE SUPPLIES	314	18	132	500	-	500
101-41-1410-322	POSTAGE	35	50	37	53	-	53
101-41-1410-331	TRAVEL/CONFERENCES	218	158	198	200	-	200
101-41-1410-350	PRINTING & PUBLISHING	54	676	81	100	-	100
101-41-1410-404	EQUIP MTC CONTRACT	-	715	766	-	1,085	-
101-41-1410-411	EQUIPMENT RENT	-	-	-	785	-	1,092
101-41-1410-570	EQUIPMENT	1,295	-	-	-	-	-
	<b>TOTAL ELECTIONS</b>	<b>10,791</b>	<b>4,827</b>	<b>10,103</b>	<b>5,030</b>	<b>1,085</b>	<b>10,393</b>

## EXPENDITURES

Department:		Elections
<b>101-41-1410-103</b>	<b>Election Salaries</b>	
	Primary / General election 2016:	
	2 head judges / 2 asst. head judges	
	16 hrs @ 14.00 x two elections	1,792
	16 election judges	
	16 hrs @ \$13/ hr x two elections	6,656
		<b>8,448</b>
<b>101-41-1410-201</b>	<b>Supplies</b>	500
<b>101-41-1410-322</b>	<b>Postage</b>	53
<b>101-41-1410-331</b>	<b>Travel, Conferences &amp; Schools</b>	200
	Mileage reimbursement	
<b>101-41-1410-350</b>	<b>Printing &amp; Publications</b>	100
	Notices	
<b>101-41-1410-411</b>	<b>Equipment Rental</b>	
	Payments to Anoka County	1,092
	TOTAL for department	<b>10,393</b>

## EXPENDITURES

<b>Department:</b>		<b>Cable TV</b>
<b>101-41-1430-103</b>	<b>Cable TV PT Salaries</b>	<b>1,326</b>
<b>101-41-1430-120</b>	<b>Payroll Taxes</b>	<b>101</b>
<b>101-41-1430-219</b>	<b>Miscellaneous Supplies</b>	
	Supplies for recording public meetings, etc. ;	200
	New monitor	150
		<b>350</b>
<b>101-41-1430-404</b>	<b>Maintenance of Equipment</b>	<b>250</b>
<b>101-41-1430-411</b>	<b>Equipment Rental</b>	
	Equipment upgrades - camera and cable	<b>1,501</b>
	TOTAL for department	<b><u>3,529</u></b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>FINANCE</b>							
101-41-1500-101	SALARIES FT	75,055	84,042	81,228	73,463	42,298	75,554
101-41-1500-102	OVERTIME	-	-	416	200	425	425
101-41-1500-103	SALARIES PT	-	-	-	2,689	-	4,359
101-41-1500-120	PAYROLL TAXES	10,055	11,220	10,908	11,967	5,846	12,337
101-41-1500-130	INSURANCES	6,685	5,532	2,435	14,207	4,991	11,292
101-41-1500-155	EMPLOYEE REIMB EXPENSE	-	(519)	(430)	-	1,388	-
101-41-1500-201	OFFICE SUPPLIES	2,724	2,268	2,104	2,500	2,433	2,900
101-41-1500-218	UNIFORMS	165	1,000	659	1,000	639	1,000
101-41-1500-301	AUDITING	18,320	18,205	14,185	21,294	4,940	22,359
101-41-1500-306	EMPLOYMENT PHYSICALS & TESTING	-	281	-	330	154	330
101-41-1500-307	CONSULTING	2,025	-	51	2,800	-	2,800
101-41-1500-314	CONTRACT SERVICES	27,004	29,274	30,876	30,050	707	30,950
101-41-1500-322	POSTAGE	838	1,800	962	2,003	8	2,003
101-41-1500-331	TRAVEL/CONFERENCES	741	817	730	1,596	227	1,602
101-41-1500-350	PRINTING & PUBLISHING	719	856	461	2,900	253	3,350
101-41-1500-404	MTC EQUIPMENT	-	-	-	800	288	800
101-41-1500-405	MAINT CONTRACTS	7,940	7,410	6,901	7,745	4,043	7,545
101-41-1500-411	EQUIPMENT RENTAL	4,875	7,364	6,490	5,801	-	4,346
101-41-1500-433	DUES & MEMBERSHIPS	375	95	395	385	70	410
101-41-1500-435	BOOKS & MAGAZINES	-	-	-	25	-	25
101-41-1500-440	BANK CHARGES	100	130	125	300	-	300
101-41-1500-495	MISCELLANEOUS	181	-	-	-	-	-
101-41-1500-570	OFFICE EQUIPMENT	-	-	-	-	-	-
<b>TOTAL FINANCE</b>		<b>157,802</b>	<b>169,775</b>	<b>158,496</b>	<b>182,055</b>	<b>68,710</b>	<b>184,687</b>

**EXPENDITURES**

Department:					Finance
<b>101-41-1500-101</b>	<b>Finance Salaries</b>				
	Administrator	131,416	5%	6,571	
	Finance Director	101,602	35%	35,561	
	Administrative Assistant	68,146	20%	13,629	
	Accounting Clerk	47,414	30%	14,224	
	Utility Administrative Assistant	55,687	10%	5,569	<b>75,554</b>
<b>101-41-1500-102</b>	<b>Overtime</b>				<b>425</b>
101-41-1500-103	<b>Part-time Salaries</b>	21,797	20%		<b>4,359</b>
<b>101-41-1500-120</b>	<b>Payroll Taxes</b>				
	Social security, PERA, ICMA	80,338	15.15%	12,171	
	Insurance waivers	2,166	7.65%	166	<b>12,337</b>
<b>101-41-1500-130</b>	<b>Insurance</b>				
	Insurance allocations			9,126	
	Insurance waivers		<i>in lieu of coverage</i>	2,166	<b>11,292</b>
<b>101-41-1500-201</b>	<b>Office Supplies</b>				
	General office supplies for city operations; copy paper, envelopes, file folders, pens, pencils	5,800	50%		<b>2,900</b>
<b>101-41-1500218</b>	<b>Uniforms</b> 				<b>1,000</b>
<b>101-41-1500-301</b>	<b>Audit Services</b>				
	Estimate for 2015 audit				<b>22,359</b>
<b>101-41-1500-306</b>	<b>Employment Physicals &amp; Testing</b>				<b>330</b>
<b>101-41-1500-307</b>	<b>Consulting</b>				<b>2,800</b>
	Bond disclosure reporting / financial consultant / auditor				
<b>101-41-1500-314</b>	<b>Contracted Services</b>				
	Property assessment (County)			29,500	
	TNT notices (County)			750	
	Employee Assistance Program			700	<b>30,950</b>
<b>101-41-1500-322</b>	<b>Postage</b>				
	City's general mailing and postage				<b>2,003</b>
<b>101-41-1500-331</b>	<b>Travel, Conferences, Meetings</b>				
	Staff training / webinars			300	
	Civic Systems conference / training				
	Registration	\$250 x 60%		150	
	Hotel & meals	\$400 x 60%		240	
	Travel	\$220 x 60%		132	
	MNGFOA Conference				
	Registration	\$350 x 60%		210	
	Hotel & meals	\$100 x 60%		60	
	Staff mileage reimbursements			160	
	City Training Fund	1,000 x 35%		350	<b>1,602</b>

Finance

## EXPENDITURES

Department:				Finance
<b>101-41-1500-350</b>	<b>Printing &amp; Publishing</b>			
	Ordinances / code publications		1,000	
	TNT / other legal notices		550	
	Employment ads		1,000	
	Annual financial statements		650	
	Other		150	<b>3,350</b>
<b>101-41-1500-404</b>	<b>Maintenance of Equipment</b>			
	Office equipment repairs	2,000	40%	800
				<b>800</b>
<b>101-41-1500-405</b>	<b>Maintenance Contracts</b>			
	Copy machine	1,700 x 60%		1,020
	Caselle software	8,000 x 50%		4,000
	Computer maintenance	6,000 x 40%		2,400
	Firebox security	250 x 50%		125
				<b>7,545</b>
<b>101-41-1500-411</b>	<b>Equipment Rental</b>		Yrs	
	Server replacement - 2016 / 60%	8,000	5	960
	Laptop - 2015	400	4	100
	Laserfiche upgrade - 2015	1,600	4	400
	Replacement Laser Printer 2015	800	4	400
	Copier- 2014	3,364	4	841
	Server, installation and hub - 2013	1,233	4	308
	Scanner	1,987	4	497
	Server, Laser printers, CP65	5,938	4	1,485
	Computer upgrades - 2013 / 60%	7,262	4	1,089
	PT Workstation / chair - 2016	400	15	27
	PT computer, phone and software - 2	400	4	100
				<b>4,346</b>
<b>101-41-1500-433</b>	<b>Dues &amp; Memberships</b>			
	GFOA	1 membership		180
	Notary	2 memberships		40
	MNGFOA	1 membership		70
	MCFOA	2 memberships		120
				<b>410</b>
<b>101-41-1500-435</b>	<b>Subscriptions</b>			
	Miscellaneous			<b>25</b>
<b>101-41-1500-440</b>	<b>Bank Service Fees</b>			<b>300</b>
<b>101-41-1500-570</b>	<b>Equipment</b>			-
	TOTAL for department			<b>184,687</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		
					APPROVED BUDGET	ACTUAL Jun-15	PROPOSED 2016
<b>EXPENDITURES</b>							
<b>CITY ATTORNEY</b>							
101-41-1610-304	GENERAL LEGAL FEES	10,985	15,954	12,021	20,000	12,456	20,000
<b>PLANNING &amp; ZONING</b>							
101-41-1910-201	OFFICE SUPPLIES	23	-	44	150	-	150
101-41-1910-307	CONSULTING	5,139	2,000	2,000	2,000	2,000	2,000
101-41-1910-312	CONTRACT TYPING	-	-	-	-	-	-
101-41-1910-322	POSTAGE	4	325	-	345	-	345
101-41-1910-331	TRAVEL/CONFERENCES	-	-	-	250	-	250
101-41-1910-350	PUBLISHING & PRINTING	31	27	30	500	28	500
101-41-1910-433	DUES & MEMBERSHIPS	325	335	360	350	370	350
101-41-1910-435	BOOKS & PHAMPHLETS	-	-	-	-	-	-
	<b>TOTAL PLANNING &amp; ZONING</b>	<b>5,522</b>	<b>2,687</b>	<b>2,434</b>	<b>3,595</b>	<b>2,398</b>	<b>3,595</b>
<b>ENGINEERING</b>							
101-41-1930-303	ENGINEERING-GENERAL	2,278	12,128	405	5,000	712	5,000

## EXPENDITURES

---

**Department:** **City Attorney**

---

**101-41-1610-304**    **Legal Fees**  
                           General legal work 20,000

---

**Department:** **Planning & Zoning**

---

**101-41-1910-201**    **Office Supplies** **150**

**101-41-1910-307**    **Consulting**  
                           GMHC - Housing Resource Center **2,000**

**101-41-1910-322**    **Postage** **345**  
                           Commission packets, mailings  
                           and correspondence

**101-41-1910-331**    **Travel, Conferences, Meetings** **250**  
                           Seminars and  
                           mileage reimbursement

**101-41-1910-350**    **Printing & Publication**  
                           Public hearing notices 200  
                           Zoning code changes 250  
                           Miscellaneous 50 **500**

**101-41-1910-433**    **Dues**  
                           APA membership **350**

TOTAL for department 3,595

---

**Department:** **Engineering**

---

**101-41-1930-303**    **Engineering Services**  
                           Project work and meeting  
                           attendance 5,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT BUILDINGS</b>							
101-41-1940-102	SALARIES OVERTIME			119			
101-41-1940-103	SALARIES PART-TIME	2,532	1,660	2,570	3,433	1,511	3,536
101-41-1940-120	PAYROLL TAXES	377	202	205	263	116	271
101-41-1940-219	MISC SUPPLIES	797	344	1,113	1,500	113	1,500
101-41-1940-314	CONTRACT SERVICES			189	-	-	
101-41-1940-321	COMMUNICATIONS	3,859	4,266	3,348	4,625	1,648	4,625
101-41-1940-380	UTILITIES	5,446	6,000	6,756	5,820	2,716	7,140
101-41-1940-402	BUILDING MAINTENANCE	7,445	3,797	3,558	4,200	1,950	4,200
101-41-1940-405	MAINTENANCE CONTRACTS	56	224	229	975	-	975
101-41-1940-411	EQUIPMENT RENTAL	1,006	1,613	1,406	1,423	-	2,516
101-41-1940-412	BUILDING MAINT REPAYMENT	-	-	-	-	-	-
101-41-1940-535	OTHER IMPROVEMENTS	-	-	-	-	-	-
101-41-1940-570	EQUIPMENT	-	-	-	-	-	-
<b>TOTAL GEN GOVT BUILDINGS</b>		<b>21,518</b>	<b>18,106</b>	<b>19,493</b>	<b>22,239</b>	<b>8,054</b>	<b>24,763</b>

# EXPENDITURES

Department:		General Building Maintenance			
<b>101-41-1940-103</b>	<b>Salaries Part-time</b>				
	Custodial services	\$	5,894	60%	<b>3,536</b>
<b>101-41-1940-120</b>	<b>Payroll Taxes</b>	\$	451	60%	<b>271</b>
<b>101-41-1940-219</b>	<b>Supplies</b>				
	Towels, tissues, ice melt, lights and cleaning supplies	\$	2,500	60%	<b>1,500</b>
<b>101-41-1940-219</b>	<b>Communications</b>				
	Phone Service (T-1)	\$	3,300	50%	1,650
	Long distance service				100
	Internet	\$	2,000	50%	1,000
	Gov Office				600
	Securance spam filter	\$	750	50%	375
	Anoka County fiber use	\$150 / month		50%	900
					<b>4,625</b>
<b>101-41-1940-380</b>	<b>Utilities</b>				
	Connexus Electric	\$	7,800	60%	4,680
	Centennial Utilities Gas	\$	3,800	60%	2,280
	Security System	\$	300	60%	180
					<b>7,140</b>
<b>101-41-1940-402</b>	<b>Building Maintenance</b>				
	Contracted services for plumbing, electrical, carpet cleaning and other maintenance	\$	7,000	60%	<b>4,200</b>
<b>101-41-1940-405</b>	<b>Maintenance Contracts</b>				
	Fire alarm system				325
	Fire sprinkler system				275
	Fire extinguishers				375
					<b>975</b>
<b>101-41-1940-411</b>	<b>Equipment Rental</b>			<b>Yrs</b>	
	Conference room repl chairs - 2016 / 60%		4,000	10	240
	Phone system - 2013		4,167	10	417
	Council chairs - 2007		10,060	10	1,006
	Workstation / chair -2005		2,646	15	176.40
	CH Generator - 1999		13,533	20	677
					<b>2,516</b>
	<b>TOTAL for department</b>				<b>24,763</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		
					APPROVED BUDGET	ACTUAL Jun-15	PROPOSED 2016
<b>EXPENDITURES</b>							
<b>POLICE</b>							
101-42-2100-160	REIMBURSE EXPENSE		(155)				
101-42-2100-304	LEGAL PROSECUTIONS	49,186	46,316	44,791	60,000	21,669	60,000
101-42-2100-314	SERVICES	842,644	848,672	872,293	912,624	456,312	937,210
101-42-2100-316	CONTRACTED COMMUNITY OUTREACH	4,500	-	9,000	5,000	-	5,000
101-42-2100-404	EQUIPMENT MAINTENANCE	-	1,004	1,004	250	1,054	250
101-42-2100-411	EQUIPMENT RENTAL	1,834	-	-	1,100	-	1,100
101-42-2100-490	DONATION CRIME PREVENTION	-	-	-	-	-	-
101-42-2100-530	EQUIPMENT	-	-	-	-	-	-
	<b>TOTAL POLICE</b>	<b>898,164</b>	<b>895,837</b>	<b>927,088</b>	<b>978,974</b>	<b>479,035</b>	<b>1,003,560</b>
<b>FIRE</b>							
101-42-2210-160	REIMBURSE EXPENSE		(195)				
101-42-2210-314	CONTRACT SERVICE	156,215	154,946	153,023	196,000	95,324	273,387
101-42-2210-404	VEHICLE/BUILDING MAINTENANCE	-	7,078		-	-	-
101-42-2210-411	BUILDING IMPROVEMENTS	-	-	14,326	-	-	-
101-41-2210-530	EQUIPMENT (DONATION)	-	-	-	-	-	-
	<b>TOTAL FIRE</b>	<b>156,215</b>	<b>161,829</b>	<b>167,349</b>	<b>196,000</b>	<b>95,324</b>	<b>273,387</b>

## EXPENDITURES

Department:		Police
<b>101-41-2100-304</b>	<b>Prosecutions</b>	
	Attorney fees for prosecutions	60,000
<b>101-41-2100-314</b>	<b>Contracted Police Services</b>	937,210
	Police contracted services based on Circle Pines' share per JPA and on their proposed 2014 Proposed Budget	
<b>101-41-2100-316</b>	<b>Contracted Services</b>	
	Alexandria House - community outreach	5,000
	Stepping Stone - homeless shelter	- 5,000
<b>101-41-2100-404</b>	<b>Maintenance of Equipment</b>	250
<b>101-41-2100-411</b>	<b>Equipment Rental</b>	
	Siren monitoring and repair	1,100
	TOTAL for department	<u>1,003,560</u>

Department:		Fire
<b>101-42-22140-314</b>	<b>Contracted Fire Services</b>	
	Fire contract services based on Circle Pines' share per JPA and on their proposed 2016 Proposed Budget	<u>273,387</u>

## EXPENDITURES

Department:		Building Inspection
<b>101-42-2400-201</b>	<b>Supplies</b>	
	Forms and information material	250
<b>101-42-2400-310</b>	<b>Electrical Inspection Fees</b>	<b>1,600</b>
<b>101-42-2400-311</b>	<b>Building Inspection Fee</b>	
	Building, plumbing and mechanical inspection fees	21,000
	Rental inspection fees	2,300
		<b>23,300</b>
<b>101-41-2100-404</b>	<b>Maintenance of Equipment</b>	250
<b>101-42-2400-331</b>	<b>Travel and Conferences</b>	200
<b>101-42-2400-435</b>	<b>Books and Pamphlets</b>	
	Code books	100
	TOTAL for department	<u>25,700</u>

Department:		Animal Control
<b>101-42-2700-314</b>	<b>Animal Control Contract</b>	<u>1,200</u>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>STREETS</b>							
101-43-3100-101	SALARIES FT	47,416	48,535	48,983	47,732	25,316	51,146
101-43-3100-102	SALARIES OT	3,528	3,158	4,587	6,000	1,647	6,000
101-43-3100-103	SALARIES PT	-	-	-	-	-	-
101-43-3100-120	PAYROLL TAXES	7,383	7,555	7,773	8,893	3,984	9,432
101-43-3100-130	INSURANCE	7,535	7,679	7,719	10,152	4,144	10,473
101-43-3100-212	MTR FUEL & LUBS	2,472	3,891	3,621	5,573	522	4,350
101-43-3100-214	TOOLS	201	356	1,205	1,463	141	1,463
101-43-3100-215	SHOP SUPPLIES	751	921	767	1,400	508	1,400
101-43-3100-218	UNIFORMS	467	570	465	600	450	600
101-43-3100-219	MISC SUPPLIES	-	1,953	17,504	12,000	2,284	12,000
101-43-3100-307	CONSULTING	671	-	700	422	-	435
101-43-3100-314	CONTRACT REPAIR	-	-	-	-	-	-
101-43-3100-331	TRAVEL/CONFERENCES	270	346	100	325	-	325
101-43-3100-350	PUBLISHING & PRINTING	-	-	-	-	-	-
101-43-3100-380	UTILITIES	1,765	2,000	1,770	2,649	697	3,100
101-43-3100-390	STREET LIGHT UTILITIES	31,032	26,554	26,868	30,823	10,944	30,823
101-43-3100-401	BUILDING MAINTENANCE	4,942	1,758	531	3,100	113	1,600
101-43-3100-402	STREET LIGHT MAINTENANCE	2,440	3,296	11,336	34,000	8,165	37,000
101-43-3100-403	STREET MAINTENANCE	10,250	13,437	11,774	31,020	6,675	27,520
101-43-3100-404	EQUIPMENT MAINTENANCE	6,039	9,198	6,312	8,800	3,791	8,800
101-43-3100-405	SIGNAL LIGHT CONTROL (OPTICON)	2,089	193	-	900	123	900
101-43-3100-406	WALKWAY MAINTENANCE	-	600	-	-	-	14,000
101-43-3100-411	EQUIPMENT RENTAL	25,311	23,733	39,380	45,351	-	30,360
101-43-3100-413	CAPITAL IMPROVEMENT (LEASE)	3,980	6,743	6,743	6,743	-	5,096
101-43-3100-530	SHOP IMPROVEMENTS	-	-	2,442	-	-	-
101-43-3100-535	OTHER IMPROVEMENTS	-	41,992	-	-	-	-
<b>TOTAL STREETS</b>		<b>158,542</b>	<b>204,468</b>	<b>200,580</b>	<b>257,946</b>	<b>69,504</b>	<b>256,822</b>

**EXPENDITURES**

Department:		Streets			
<b>101-43-3100-101</b>	<b>Streets Salaries Full Time</b>				
	Public Works Supt.	\$	91,768.00	5%	4,588
	Parks Supt.	\$	83,353.00	10%	8,335
	Park Maintenance Worker	\$	55,478.00	10%	5,548
	Park Maintenance Worker	\$	55,478.00	10%	5,548
	Maintenance Worker	\$	60,281.00	5%	3,014
	Maintenance Worker	\$	60,281.00	5%	3,014
	Maintenance Worker	\$	60,281.00	5%	3,014
	Maintenance Worker	\$	60,281.00	10%	6,028
	Maintenance Worker	\$	60,281.00	10%	6,028
	Maintenance Worker	\$	60,281.00	10%	6,028
					<b>51,146</b>
<b>101-43-3100-102</b>	<b>Overtime</b>				<b>6,000</b>
	Overtime - snow plowing				
<b>101-43-3100-120</b>	<b>Payroll Taxes</b>				
	Social security, PERA, ICMA	\$	51,146	15.15%	7,749
	Overtime	\$	6,000	15.15%	909
	Insurance waivers	\$	10,128	7.65%	775
					<b>9,432</b>
<b>101-43-3100-130</b>	<b>Insurance</b>				
	Insurance allocations				345
	Insurance waivers		<i>in lieu of coverage</i>		10,128
					<b>10,473</b>
<b>101-43-3100-212</b>	<b>Motor Fuel</b>				
	'14 and '05 Sterling dumps, diesel street sweeper, trash pump, air compressor, front-end loader and miscellaneous equipment				
	100 gallons gasoline @ \$2.8				280
	1,200 gallons diesel fuel @ \$3.10				3,720
	Misc. oil and lubricants				350
					<b>4,350</b>
<b>101-43-3100-214</b>	<b>Street Tools &amp; Supplies</b>				
	Miscellaneous hand tools, automotive tools, rakes, shovels, etc.		2,130	10%	213
	Tools for streets				500
	Chopsaw blades				250
	Rotomiller teeth				500
					<b>1,463</b>
<b>101-43-3100-215</b>	<b>Shop Supplies</b>				
	Miscellaneous supplies & equipment - paint, brushes, bug and weed spray, degreaser, etc.		3,000	10%	300
	General shop supplies - Welding rods, gas cylinders, floor dry, gloves, tools, etc.		2,000	10%	200
	General cleaning supplies - Toilet paper, shop rages, soap,		1,000	10%	100

Streets

## EXPENDITURES

Department:		Streets
	Snowplow damage repair	500
	Curb replacement	3,000
	Traffic paint	700
	Street signs - ID posts, signposts holders, street ID signs, traffic sign replacements	3,500
		<b>27,520</b>
<b>101-43-3100-404</b>	<b>Maintenance of Equipment</b>	
	Vehicle & equipment parts as needed for basic repair and maintenance of: front-end loader, dump trucks, plows, street sweeper, roller and other equipment	8,000
	Tire replacement	800
		<b>8,800</b>
<b>101-43-3100-405</b>	<b>Street Light Maintenance Contract</b>	<b>900</b>
<b>101-43-3100-406</b>	<b>Walkways</b>	<b>14,000</b>
	Walkways to tie to County trail system 	
	<b>Equipment Rental</b>	
	Rental payments to Equipment Fund:	
	2016 Hoist (replacement) 15,000 / 10 yrs	1,500
	2015 Case Backhoe 100,000 / 10 yrs / 10%	1,000
	2015 Dump truck, plow & sander 186,484 / 15 yrs	12,432
	2014 Case roller w/ felling trailer 38,505/ 20yrs / 100%	1,925
	2013 Floor jack 2,493 / yrs	250
	2012 Salt Brine System 15,998 / 5 yrs	3,200
	2012 Street Sweeper 160,082 / 20 yrs	8,004
	2008 Sander for Dump Truck 5,472 / 10 yrs	547
	2008 Rotomiller 10,778 / 10 yrs	1,078
	2008 Chop Saw 2,382 / 10 yrs	238
	2007 Roll Tarps for Dump Truck 1,853 / 10 yrs	185
		<b>30,360</b>
<b>101-43-3100-413</b>	<b>Capital Improvements Fund Revolving Payments</b>	
	Public Works Building - 1996 1,094,852 / 40 yrs / 10%	2,737
	Shop floor 2013 6,697 / 10 yrs / 10%	67
	Sealcoating parking lots - 2014 City Hall, shop, fire station 38,192 / 10 yrs / 60%	2,292
		<b>5,096</b>
<b>101-43-3100-535</b>	<b>Other Improvements</b>	-
	TOTAL for department	<b>256,822</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>PARKS</b>							
101-45-5202-101	SALARIES FT	149,735	153,010	156,113	146,495	79,296	155,447
101-45-5202-102	SALARIES OT	331	313	1,468	500	245	500
101-45-5202-103	SALARIES PT	9,324	15,874	14,652	22,359	7,387	23,030
101-45-5202-120	PAYROLL TAXES	22,202	23,184	23,546	23,668	12,083	25,053
101-45-5202-130	INSURANCE	19,019	19,114	19,764	30,465	10,315	31,441
101-45-5202-142	REEMPLOYMENT	-	-	-	510	-	510
101-45-5202-201	OFFICE SUPPLIES	26	32	64	100	10	100
101-45-5202-212	MOTOR FUEL & LUBS	8,031	8,911	8,435	11,772	1,785	9,120
101-45-5202-214	TOOLS	425	922	977	963	127	963
101-45-5202-215	SUPPLIES SHOP	731	911	1,047	850	653	1,100
101-45-5202-216	SUPPLIES CHEMICAL	2,121	1,160	1,532	4,000	188	5,000
101-45-5202-218	UNIFORMS	1,690	1,555	1,546	1,740	1,453	1,740
101-45-5202-219	SUPPLIES MISC	414	171	262	500	105	300
101-45-5202-306	PHYSICALS	507	381	381	750	507	750
101-45-5202-307	CONSULTING	671	-	700	422	-	422
101-45-5202-314	CONTRACT SERVICE	-	-	-	150	-	150
101-45-5202-321	COMMUNICATIONS	915	947	971	975	404	975
101-45-5202-322	POSTAGE	297	350	49	390	-	390
101-45-5202-331	TRAVEL/CONFERENCES	316	423	517	445	82	540
101-45-5202-350	PRINTING & PUBLISHING	31	194	252	500	416	500
101-45-5202-380	UTILITIES	4,771	6,889	7,739	7,449	3,008	7,900
101-45-5202-401	BUILDING MAINTENANCE	10,259	6,124	9,837	20,200	5,503	12,000
101-45-5202-403	VILLAGE MAINTENANCE	127	1,548	15,465	5,200	520	5,200
101-45-5202-404	EQUIPMENT MAINTENANCE	4,447	8,972	8,258	7,400	1,928	7,400
101-45-5202-411	EQUIPMENT RENTAL	14,340	17,504	20,294	32,484	-	32,484
101-45-5202-412	CAPITAL IMPROVEMENT(LEASE)	3,980	4,213	4,213	4,213	-	2,804
101-45-5202-413	PARK EQUIP REPLACEMENT FUND	19,374	20,584	20,584	22,772	-	22,736
101-45-5202-415	PARK BUILDING RENTAL	642	714	768	840	345	840
101-45-5202-433	DUES & MEMBERSHIPS	-	-	-	450	-	450
101-45-5202-435	BOOKS & MAGAZINES	-	-	-	25	-	25
101-45-5202-490	REC/COMM SERVICES/ADVERTISING	3,700	3,700	3,700	3,700	-	3,700
101-45-5202-495	MISCELLANEOUS	-	-	-	-	-	-
101-45-5202-530	SHOP IMPROVEMENTS	-	-	2,442	-	-	-
101-45-5202-535	OTHER IMPROVEMENTS	-	-	-	-	-	-
101-45-5202-580	EQUIPMENT	-	-	49,665	-	-	-
<b>TOTAL PARKS</b>		<b>278,426</b>	<b>297,700</b>	<b>375,241</b>	<b>352,287</b>	<b>126,360</b>	<b>353,570</b>

## EXPENDITURES

Department:				Parks	
<b>101-45-5202-101</b>	<b>Parks Salaries Full Time</b>				
	Parks Supt.	83,353	80%	66,682	
	Park Maintenance Worker	55,478	80%	44,382	
	Park Maintenance Worker	55,478	80%	44,382	<b>155,447</b>
<b>101-45-5202-102</b>	<b>Overtime</b>			<b>500</b>	
<b>101-45-5202-103</b>	<b>Part-time &amp; Season Wages</b>				
	3 summer laborers	1,740 hrs	\$ 13.24	<b>23,030</b>	
<b>101-45-5202-120</b>	<b>Payroll Taxes</b>				
	Social security, PERA, ICMA	155,447	15.15%	23,162	
	Overtime	500	15.15%	76	
	Part-time/Seasonal	23,030	7.65%	1,762	
	Insurance waivers	30,384	7.65%	54	<b>25,053</b>
<b>101-45-5202-130</b>	<b>Insurance</b>				
	Insurance allocations			1,057	
	Insurance waivers	<i>in lieu of coverage</i>		30,384	<b>31,441</b>
<b>101-45-5202-142</b>	<b>Re-employment Insurance</b>				
	Anticipated claims from season employees			<b>510</b>	
<b>101-45-5202-201</b>	<b>Park Office Supplies</b>			<b>100</b>	
<b>101-45-5202-212</b>	<b>Motor Fuel &amp; Lubrication</b>				
	2015 1 ton dump truck				
	2014 & 2012 F350 Pickups	1200 gallons x \$2.8		3,360	
	Diesel tractor, 3 mowers, mini-truck bobcat	1600 gallons x \$3.1		300	
	Miscellaneous equipment - lawnmowers, weedeater, chainsaws, etc.			4,960	
	Oil, lubricants			300	
				200	<b>9,120</b>
<b>101-45-5202-214</b>	<b>Park Tools</b>				
	Miscellaneous hand tools	2,130	10%	213	
	Park specific hand tools			750	<b>963</b>
<b>101-45-5202-215</b>	<b>Shop &amp; Park Supplies</b>				
	Miscellaneous shop supplies	6,000 x 10%		600	
	Shop supplies & general cleaning supplies	2,000 x 10%		200	
	Park specific supplies			300	<b>1,100</b>
<b>101-45-5202-216</b>	<b>Supplies - Chemical / Fertilizer</b>				
	Herbicides and fertilizer products for parks and city land areas			<b>5,000</b>	
<b>101-45-5202-218</b>	<b>Uniforms</b>				
	600 / person x 3	1,800	80%	1,440	
	100 x 3			300	<b>1,740</b>
<b>101-45-5202-219</b>	<b>Miscellaneous Supplies</b>				

**EXPENDITURES**

Department:				Parks
	Safety equipment, gloves, etc.			300
<b>101-45-5202-306</b>	<b>Employment Physicals &amp; Hearing Tests</b>			<b>750</b>
<b>101-45-5202-307</b>	<b>Consulting</b>			
	Safety program	4,223	10%	422
<b>101-45-5202-314</b>	<b>Contracted Park Services</b>			
	Soil samples			25
	Equipment rental			125
				<b>150</b>
<b>101-45-5202-321</b>	<b>Park Telephones</b>	3 cell phones		<b>975</b>
<b>101-45-5202-322</b>	<b>Postage</b>	Park packets		<b>390</b>
<b>101-45-5202-331</b>	<b>Travel and Conferences</b>			
	MN Park Supervisor			
	Conference (4)			400
	Horticultural Industries Conference			70
	Safety and seasonal recognition			70
				<b>540</b>
<b>101-45-5202-350</b>	<b>Printing &amp; Publishing</b>			
	Drafting, blueprints, newspaper ads			<b>500</b>
<b>101-45-5202-380</b>	<b>Park Utilities</b>			
	Centennial Utilities -			
	Baldwin			1,136
	Inner			1,103
	Carl Eck			368
	Connexus Electric -			
	Baldwin & irrigation pump			1,103
	Inner			525
	Carl Eck			567
	Park share of shop utilities			
	Connexus Electric shop	9,500	10%	950
	Connexus Electric pole barn	3,500	10%	350
	Centennial Utilities shop	12,000	10%	1200
	Gate / security lights, etc.	6,000	10%	600
				<b>7,900</b>
<b>101-45-5202-401</b>	<b>Parks Maintenance &amp; Repair</b>			
	Irrigation - parks, city hall, fire station and Baldwin park system			
	Park facilities - electric, plumbing, parking lots			
	Trails, playground, ballfield (aglime, pea rock, timbers)			
	Paint, hardware, lumber and other items			12,000
				<b>12,000</b>
<b>101-45-5202-403</b>	<b>Village Maintenance</b>			
	Irrigation			500
	Fountain pond			1,500
	Fountain repair (in-ground)			2,000
	Pond weed control			600
	Labyrinth area trail upgrades			100
	General maintenance			500
				<b>5,200</b>

## EXPENDITURES

Department:		Parks
<b>101-45-5202-404</b>	<b>Maintenance of Park Equipment</b>	
	Parts for repair and maintenance of:	
	2015 F350 pickup, 2014 F350 pickup,	
	2009 dump truck, 3 mowers,	
	and Toolcat	6,000
	Small engine equipment	400
	Lawn sweeper repair	700
	Miscellaneous parts	300
		<b>7,400</b>
<b>101-45-5202-411</b>	<b>Equipment Rental</b>	
	Rental payments to Capital Equipment Fund:	
	2015 1 ton pickup / dump	50,000 / 10 yrs / 100%
		5,000
	2015 Tractor & broom	38,000 / 20 yrs / 100%
		1,900
	2015 broom attachment for mower	5,000 / 5 yrs / 100%
		1,000
	2015 Case Backhoe	100,000/10yrs/10%
		1,000
	2014 1 ton pickup	42,000/10 yrs/100%
		4,200
	8' plow for 2014 1 ton pickup	8,000/ 5yrs
		1,600
	2011 JD mower / attachments	26,576 / 7 yrs
		3,796
	2013 Jackhammer for bobcat	6,626 / 10 yrs / 100%
		663
	2005 Leaf Vacuum	3,522/ 10yrs
		352
	2009 mower/attachments	26,708/ 7yrs
		3,815
	2009 mini-truck	7,290/ 10yrs
		729
	2011 Mower / attachments	
		3,797
	Carl Eck Backstop refurbish	10,000/ 20 yrs
		500
	2013 Ford F350 / Plow	40,000/ 10 yrs
		3,532
	Village pond fountain replacemnt	6,000/ 10yrs
		600
		<b>32,484</b>
<b>101-45-5202-412</b>	<b>Capital Improvements Fund Revolving Payments</b>	
	Public Works Building	1,094,852 / 40 yrs / 10%
		2,737
	Shop floor 2013	6,697 / 10 yrs/ 10%
		67
		<b>2,804</b>
<b>101-45-5202-413</b>	<b>Parks Capital Equipment Fund</b>	
	<b>PLAYGROUND EQUIPMENT:</b>	
	2015 Golden Lake exercise eq - New	30,000 / 20 yrs
		1,500
	2014 Golden Lake	67,996 / 15 yrs
		4,533
	2014 Golden Lake water play	27,633 / 20 yrs
		1,382
	2014 Carl Eck playground	29,999 / 15 yrs
		2,000
	2013 Golden Lake exercise eq	10,078 / 20 yrs
		450
	2013 Carl Eck	29,999 / 20 yrs
		1,750
	2012 Center Park	68,591 / 20 yrs
		3,252
	2009 Golden Lake playground	65,369 / 15 yrs
		4,358
	2007 Indian Hills	9,758 / 20 yrs
		488
	2007 Inner Park structures	29,838 / 20 yrs
		1,174
	2005 Baldwin Park	54,757 / 20 yrs
		1,850
		<b>22,736</b>
<b>101-45-5202-415</b>	<b>Building Rental</b>	
	Baldwin portable restroom	70 / mo. / 12 months
		<b>840</b>
<b>101-45-5202-433</b>	<b>Dues</b>	
	NRPA	175
	MN Parks Supervisors	225
	ISA	50
		<b>450</b>

**EXPENDITURES**

Department:		Parks
<b>101-45-5202-435</b>	<b>Books &amp; Pamphlets</b> Weeds, Trees & Turf	25
<b>101-45-5202-490</b>	<b>Recreational / Community Services &amp; Events</b>  Purchase of recreation services from YMCA	3,700
<b>101-45-5202-535</b>	<b>Other Park Improvements</b>	-
<b>101-45-5202-580</b>	<b>Other Equipment</b>	-
	TOTAL for department	<u>353,570</u>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>GOLDEN LAKE</b>							
101-46-6101-102	SALARIES OT	67	95	120	-	-	-
101-46-6101-103	SALARIES PT	15,208	15,559	14,741	19,030	4,942	19,030
101-46-6101-120	PAYROLL TAXES	1,169	1,198	1,137	1,456	378	1,456
101-46-6101-217	SUPPLIES RESALE	2,691	3,114	4,230	3,000	1,973	3,500
101-46-6101-218	UNIFORMS	250	191	290	500	437	500
101-46-6101-219	MISC SUPPLIES	505	463	777	1,000	481	1,000
101-46-6101-303	ENGINEERING	-	-	-	10,000	393	2,000
101-46-6101-306	PHYSICALS & TESTING	770	803	704	1,200	762	1,200
101-46-6101-307	CONSULTING	-	-	-	250	-	250
101-46-6101-314	CONT SERVICE(GOOSE CON)	-	1,689	250	-	-	2,500
101-46-6101-321	COMMUNICATIONS	449	421	410	444	195	444
101-46-6101-331	TRAVEL/CONFERENCES	72	84	113	50	38	50
101-46-6101-350	PRINTING & PUBLISHING	322	184	255	650	267	650
101-46-6101-380	UTILITIES	7,476	6,953	4,915	7,500	3,059	7,300
101-46-6101-401	BUILDING/GROUNDS MTC	1,347	2,121	29,714	3,000	6,596	3,000
101-46-6101-404	EQUIPMENT MAINTENANCE	91	143	-	2,700	-	2,700
101-46-6101-412	RENTAL CAPITAL IMPROV	1,220	1,220	1,220	1,200	-	1,200
101-46-6101-415	EQUIPMENT RENTAL	642	539	644	840	345	840
101-46-6101-431	CONCESSION LOSS	-	-	-	-	-	-
101-46-6101-433	DUES & MEMBERSHIPS	-	-	-	95	-	95
101-46-6101-435	BOOKS & PHAMPHLETS	-	-	-	-	-	-
101-46-6101-495	MISCELLANEOUS	315	315	315	-	-	-
101-46-6101-580	EQUIPMENT	-	-	-	-	-	-
<b>TOTAL GOLDEN LAKE</b>		<b>32,594</b>	<b>35,092</b>	<b>59,835</b>	<b>52,915</b>	<b>19,866</b>	<b>47,715</b>

## EXPENDITURES

Department:		Golden Lake		
<b>101-46-6101-103</b>	<b>Salaries Part-time</b> 			
	Concession stand employees	1,730	\$ 11	19,030
<b>101-46-6101-120</b>	<b>Payroll Taxes</b>	19,030	7.65%	1,456
<b>101-46-6101-217</b>	<b>Supply Items for Resale</b> 			
	Concession stand products			3,500
<b>101-46-6101-218</b>	<b>Uniforms</b> 			
	Concession stand employees			500
<b>101-46-6101-219</b>	<b>Concession Stand supplies</b>			
	Cleaning supplies, tissue and towels			1,000
<b>101-46-6101-303</b>	<b>Engineering</b>			
	Lake quality improvement planning			2,000
<b>101-46-6101-306</b>	<b>Employment Physicals &amp; Testing</b>			
	Screening of seasonal employees			1,200
<b>101-46-6101-307</b>	<b>Consulting</b>			
	Chemical analysis of lake			250
<b>101-46-6101-314</b>	<b>Contracted Services</b>			
	Goose control			2,500
<b>101-46-6101-321</b>	<b>Communications</b>	1 phone @ 37 / mo.		444
<b>101-46-6101-331</b>	<b>Travel, Conference, Schools</b>			50
<b>101-46-6101-350</b>	<b>Publishing &amp; Printing</b>	Ads and notices		650
<b>101-46-6101-380</b>	<b>Utilities</b>			
	Centennial Utilities		300	
	Connexus			
	aerator & concession stand		7,000	7,300
<b>101-46-6101-401</b>	<b>Building, Grounds, Lake Maintenance</b>			
	Building / other structure maintenance, weed control		3,000	3,000
<b>101-46-6101-404</b>	<b>Equipment Repair</b>			
	Evaluation of and repair of aerator			2,700
<b>101-46-6101-412</b>	<b>Capital Improvements Fund Revolving Payments</b>			-
	Sealcoating parking lots - Golden Lake 2016 	12,000 / 10 yrs		1,200

## EXPENDITURES

---

Department: Golden Lake

---

<b>101-46-6101-415</b>	<b>Equipment Rental</b>		
	Portable restrooms	70 / mo. / 12 mos.	840
<b>101-46-6101-433</b>	<b>Dues</b>		
	North American Lake Management Association	70	
	Minnesota Waters	25	95
	TOTAL for department		<u>47,715</u>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
<b>SHADE TREE PROGRAM</b>							
101-46-6102-101	SALARIES FT	18,717	19,131	19,539	18,312	9,912	19,431
101-46-6102-120	PAYROLL TAXES	2,659	2,741	2,778	3,057	1,435	3,234
101-46-6102-130	INSURANCE	2,378	2,389	2,466	3,808	1,288	3,930
101-46-6102-212	MOTOR FUEL & LUBS	446	794	558	893	67	650
101-46-6102-214	TOOLS	1,227	204	602	950	-	950
101-46-6102-218	UNIFORMS	202	194	193	280	169	280
101-46-6102-219	MISC SUPPLIES	352	3,050	4,339	4,440	70	4,440
101-46-6102-307	CONSULTING	-	-	-	-	-	-
101-46-6102-314	CONTRACT SERVICES	6,199	1,496	5,000	15,000	2,000	17,000
101-46-6102-322	POSTAGE	-	50	22	53	-	53
101-46-6102-331	TRAVEL/CONFERENCES	550	550	580	1,150	570	1,150
101-46-6102-350	PRINTING & PUBLISHING	-	97	-	100	-	100
101-46-6102-404	EQUIPMENT MAINTENANCE	3,324	1,132	1,335	4,000	194	4,000
101-46-6102-411	EQUIPMENT RENTAL	2,591	2,611	2,611	8,191	-	6,230
101-46-6102-433	DUES & MEMBERSHIPS	180	185	15	225	-	225
101-46-6102-435	BOOKS & MAGAZINES	-	-	-	25	-	25
101-46-6102-580	EQUIPMENT	-	-	-	-	-	-
<b>TOTAL SHADE TREE PROGRAM</b>		<b>38,825</b>	<b>34,624</b>	<b>40,038</b>	<b>60,484</b>	<b>15,705</b>	<b>61,698</b>

## EXPENDITURES

Department:		Shade Tree		
<b>101-46-6102-101</b>	<b>Salaries Full-time</b>			
	Parks Supt.	83,353	10%	8,335
	Park Maintenance Worker	55,478	10%	5,548
	Park Maintenance Worker	55,478	10%	5,548
				<b>19,431</b>
<b>101-46-6102-120</b>	<b>Payroll Taxes</b>			
	Social security, PERA, ICMA	19,431	15.15%	2,944
	Insurance waivers	3,798	7.65%	291
				<b>3,234</b>
<b>101-46-3102-130</b>	<b>Insurance</b>			
	Insurance allocations			132
	Insurance waivers		<i>in lieu of coverage</i>	3,798
				<b>3,930</b>
<b>101-46-6102-212</b>	<b>Motor Fuels &amp; Lubricants</b>			
	Chipper, boom truck and miscellaneous equipment			<b>650</b>
<b>101-46-6102-214</b>	<b>Tools</b>			
	Miscellaneous hand tools			200
	Chainsaw			750
				<b>950</b>
<b>101-46-6102-218</b>	<b>Uniforms</b>			
	600 x 3 @ 10%			180
	Gloves, hardhats, etc			100
				<b>280</b>
<b>101-46-6102-219</b>	<b>Miscellaneous Supplies</b>			
	Tree paint			40
	Safety equipment			300
	Guy wire, tree wrap			150
	Arbor Day presentation / tree			400
	EAB injection chemicals			3,550
				<b>4,440</b>
<b>101-46-6102-314</b>	<b>Contracted Services</b>			
	Tree trimming - boulevard trees			10,000
	Tree removal - city property			7,000
				<b>17,000</b>
<b>101-46-6102-322</b>	<b>Postage</b>			<b>53</b>
<b>101-46-6102-331</b>	<b>Travel, Conference, Schools</b>			
	Pesticide application			150
	Tree trimming			850
	Mileage reimbursement			150
				<b>1,150</b>
<b>101-46-6102-350</b>	<b>Publishing &amp; Printing</b>	Ads and notices		<b>100</b>
<b>101-46-6102-404</b>	<b>Equipment Maintenance</b>			
	Parts for repair and maintenance of:			
	Boom truck, chipper, chainsaws,			

**EXPENDITURES**

<b>Department:</b>		<b>Shade Tree</b>	
	chipper cutting bars, etc.		<b>4,000</b>
<b>101-46-6102-411</b>	<b>Equipment Rental</b>		
	Rental payments to Capital Equipment Fund:		
	2016 Chipper                    56,000 / 10 yrs	5,600	
	2015 Stump Grinder            6,300 / 10 yrs	630	<b>6,230</b>
<b>101-46-6102-433</b>	<b>Dues</b>		
	MN Society of Arboriculture	40	
	International Society of Arboriculture	185	<b>225</b>
<b>101-46-6102-435</b>	<b>Books &amp; Pamphlets</b>	25	<b>25</b>
<b>101-46-6102-580</b>	<b>Equipment</b>		-
	TOTAL for department		<b><u>61,698</u></b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		PROPOSED 2016
					APPROVED BUDGET	ACTUAL Jun-15	
<b>EXPENDITURES</b>							
	<b>UNALLOCATED</b>						
101-49-9240-360	INSURANCE	68,787	61,343	70,522	73,038	53,685	64,010
101-49-9240-495	MISCELLANEOUS			7,606			
101-49-9250-990	BUDGET CONTINGENCY	-	-	-	35,000	-	25,093
101-49-9280-735	TRANSFER TO STREET PROJECT FUND	150,000	53,095	-	65,427	-	-
	<b>TOTAL UNALLOCATED</b>	<b>218,787</b>	<b>114,438</b>	<b>78,128</b>	<b>73,038</b>	<b>53,685</b>	<b>89,103</b>

**EXPENDITURES**

**Department: Insurance**

<b>101-49-9240-360</b>	<b>Insurance</b>		
	Municipal package through the League of MN Cities Insurance Trust:		
	Property, liability and public officials liability	43,613	
	Excess liability	8,400	
		<u>52,013</u>	
		39,010	
	Workers Compensation	25,000	<u>64,010</u>

**Department: Budget Contingency**

<b>101-49-9250-495</b>	<b>Contingency</b>	<u>25,093</u>
------------------------	--------------------	---------------

**Department: Transfers Out**

<b>101-49-9280-735</b>	<b>Transfers Out</b>	
	To Street Project Fund	<u>-</u>

2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015		2016 PROPOSED	2016 Proposed vs 2015 Adopted	
					ADOPTED BUDGET	ACTUAL Jul-15			
<b>REVENUE</b>									
<b>Taxes</b>									
101-31-1010-000	Ad Valorem Taxes	1,629,394	1,463,482	1,362,556	1,492,147	801,100	1,569,724	77,577	5.2%
101-31-1040-000	Fiscal Disparities	402,931	500,096	567,060	490,235	245,100	442,218	(48,017)	-9.8%
101-31-1915-000	Penalties & Interest	293	3,684	706	450	20	450	-	0.0%
	<b>Subtotal - Taxes</b>	<b>2,032,618</b>	<b>1,967,262</b>	<b>1,930,322</b>	<b>1,982,832</b>	<b>1,046,220</b>	<b>2,012,392</b>	<b>29,560</b>	<b>1.5%</b>
<b>Licenses &amp; Permits</b>									
101-32-2110-000	Liquor License	1,500	2,005	500	500	1,021	500	-	0.0%
101-32-2120-000	Refuse License	900	1,200	900	1,000	-	1,000	-	0.0%
101-32-2130-000	Massage License								
101-32-2160-000	Contractors License	4,130	3,885	5,140	4,000	3,170	4,000	-	0.0%
101-32-2180-000	Tobacco License	600	1,500	800	600	200	600	-	0.0%
101-32-2190-000	Rental Inspection Fee	2,325	3,050	4,775	2,500	2,300	4,700	2,200	88.0%
101-32-2195-000	Filling Station Fee	100	100	200	100	-	100	-	0.0%
101-32-2215-000	Building Permits	24,749	24,329	25,479	22,000	18,864	24,000	2,000	9.1%
101-32-2216-000	Plan Review Fee	10,069	10,156	9,126	9,000	6,936	9,000	-	0.0%
101-32-2220-000	Mechanical Permits	4,852	7,309	6,921	5,000	6,056	6,000	1,000	20.0%
101-32-2230-000	Plumbing Permits	2,298	2,155	1,599	1,500	1,259	2,000	500	33.3%
101-32-2235-000	Electrical Permits	5,076	3,010	3,723	3,000	2,370	3,000	-	0.0%
101-32-2237-000	Other Permits	1,152	1,607	1,529	1,000	460	1,000	-	0.0%
101-32-2238-000		71	116	96	100	154	100	-	0.0%
101-32-2240-000	Animal Licenses	-	-	-	-	130	-	-	*
101-32-2250-000	Merchant License	62	1,013	262	600	350	600	-	0.0%
101-32-2260-000	Conditional Use / Variance	-	-	-	-	-	-	-	*
101-32-2270-000	Road Permits	75	675	75	150	150	150	-	0.0%
101-32-2275-000	Underground Permits	572	943	4,168	500	794	700	200	40.0%
	<b>Subtotal - Licenses &amp; Permits</b>	<b>58,531</b>	<b>63,053</b>	<b>65,293</b>	<b>51,550</b>	<b>44,214</b>	<b>57,450</b>	<b>5,900</b>	<b>11.4%</b>
<b>Intergovernmental</b>									
101-33-3401-000	LOCAL GOVERNMENT AID	27,244	152,142	314,429	339,803	169,902	346,024	6,221	1.8%
101-33-3403-000	PERFORMANCE AID	689	-	702	-	-	-	-	*
101-33-3404-000	MARKET VALUE CREDIT	1,316	-	-	-	-	-	-	*
101-33-3405-000	STATE AID ROAD MAINTENANCE	-	2,378	4,755	2,400	1,896	2,400	-	0.0%
101-33-3421-000	STATE AID-POLICE	39,857	44,092	48,360	42,000	-	42,000	-	0.0%
101-33-3422-000	STATE AID-OTHER (PERA & PERFORM AID)	4,481	4,495	3,792	4,542	1,896	4,542	-	0.0%
	<b>Subtotal - Intergovernmental</b>	<b>73,587</b>	<b>203,107</b>	<b>372,038</b>	<b>388,745</b>	<b>173,694</b>	<b>394,966</b>	<b>6,221</b>	<b>1.6%</b>
<b>Charges for Services</b>									
101-34-4101-000	SALT/BRINE MIX	-	1,200	960	1,200	120	900	(300)	-25.0%
101-34-4102-000	GROUNDS MAINTENANCE SERVICES	3,445	3,495	2,010	1,875	-	1,875	-	0.0%
101-34-4103-000	ACCOUNTING SERVICES	14,400	14,400	12,825	15,000	7,875	15,000	-	0.0%
101-34-4104-000	INSPECTION SERVICES	-	70	-	-	-	-	-	*
101-34-4105-000	COPIES/MAPS/PUBLICATIONS/NOTARIES	1,013	513	458	500	1,052	1,000	500	100.0%
101-34-4106-000	COUNCIL CHAMBER USE	2,400	2,440	2,435	2,400	2,175	2,400	-	0.0%
101-34-4107-000	ASSESSMENT SEARCHES	100	20	160	-	60	-	-	*
101-34-4108-000	VILLAGE SIGN LEASE	2,750	2,500	2,000	2,250	1,500	2,250	-	0.0%
101-34-4110-000	PARK SHELTER RENTAL	3,640	3,705	5,308	3,000	4,765	5,000	2,000	66.7%
101-34-4115-000	GOLDEN LAKE CONCESSION	4,010	4,980	5,502	3,750	4,124	5,500	1,750	46.7%
101-34-4120-000	PRIVATE PROPERTY SERVICES	-	924	5,095	-	110	-	-	*
101-34-4125-000	EAB INJECTION FEES	-	-	875	500	-	500	-	0.0%
	<b>Subtotal - Charges for Services</b>	<b>31,758</b>	<b>34,247</b>	<b>37,628</b>	<b>30,475</b>	<b>21,781</b>	<b>34,425</b>	<b>3,950</b>	<b>13.0%</b>
<b>Fines</b>									
101-35-5101-000	COURT FINES	16,708	17,310	11,178	20,000	8,404	18,000	(2,000)	-10.0%
101-35-5102-000	MUNICIPAL TICKET EDUCATION	5,901	6,934	2,127	5,000	2,252	5,000	-	0.0%
	<b>Subtotal - Fines</b>	<b>22,609</b>	<b>24,244</b>	<b>13,305</b>	<b>25,000</b>	<b>10,656</b>	<b>23,000</b>	<b>(2,000)</b>	<b>-8.0%</b>
<b>Other Revenue</b>									
101-36-6210-000	INTEREST EARNINGS	27,123	(20,664)	33,031	15,000	-	15,000	-	0.0%
101-36-6215-000	CABLE FRANCHISE FEE	15,268	14,898	32,173	17,000	-	17,000	-	0.0%
101-36-6235-000	MISCELLANEOUS/REFUNDS	24,104	14,261	22,239	8,500	27,877	14,000	5,500	64.7%
101-36-6241-000	50TH CELEBRATION-HISTORY BOOKS	100	110	-	-	-	-	-	*
101-36-6260-000	DONATIONS	-	622	-	-	-	-	-	*

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015					2016 Proposed vs 2015 Adopted		
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	ADOPTED BUDGET	ACTUAL Jul-15			PROPOSED 2016
101-36-6+A31280-01	POLICE FORFEITURE SHARING	-	109	385	-	-	-	-	*
	<b>Subtotal - Other Revenue</b>	<b>66,595</b>	<b>9,336</b>	<b>87,828</b>	<b>40,500</b>	<b>27,877</b>	<b>46,000</b>	<b>5,500</b>	<b>13.6%</b>
	<b>Other Financing Sources</b>								
	TRANS TO CLOSE FUNDS	-	1,476	-	-	-	-	-	*
	USE OF RESERVE FUNDS	-	-	-	-	-	-	-	*
	<b>Subtotal - Other Financing Sources</b>	<b>-</b>	<b>1,476</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL REVENUES</b>	<b>2,285,698</b>	<b>2,302,725</b>	<b>2,506,414</b>	<b>2,519,102</b>	<b>1,324,442</b>	<b>2,568,233</b>	<b>49,131</b>	<b>2.0%</b>
	<b>EXPENDITURES</b>								
	<b>MAYOR &amp; COUNCIL</b>								
101-41-1110-103	SALARIES	20,115	20,115	20,115	20,100	10,057	20,115	15	0.1%
101-41-1110-120	PAYROLL TAXES	1,539	1,539	1,539	1,538	769	1,539	1	0.1%
101-41-1110-130	INSURANCE	-	-	-	-	-	-	-	*
101-41-1110-201	OFFICE SUPPLIES	31	39	42	200	37	200	-	0.0%
101-41-1110-307	CONSULTING	-	-	-	-	-	-	-	*
101-41-1110-322	POSTAGE	5,459	7,150	6,811	7,898	2,931	7,898	-	0.0%
101-41-1110-331	TRAVEL/CONFERENCES	2,006	441	766	2,000	953	2,000	-	0.0%
101-41-1110-350	PRINTING & PUBLISHING	6,644	6,561	6,655	7,700	3,302	7,700	-	0.0%
101-41-1110-433	DUES & MEMBERSHIPS	11,592	11,492	11,075	12,316	6,426	11,886	(430)	-3.5%
101-41-1110-495	MISCELLANEOUS	170	249	369	825	159	825	-	0.0%
	<b>TOTAL MAYOR &amp; COUNCIL</b>	<b>47,556</b>	<b>47,586</b>	<b>47,372</b>	<b>52,577</b>	<b>24,634</b>	<b>52,163</b>	<b>(414)</b>	<b>-0.8%</b>
	<b>CITY ADMINISTRATION</b>								
101-41-1320-101	SALARIES	96,352	97,043	96,339	92,831	48,954	105,794	12,963	14.0%
101-41-1320-102	SALARIES OT	-	-	223	-	-	-	-	*
101-41-1320-120	PAYROLL TAXES	13,239	13,540	13,579	14,114	7,016	14,800	686	4.9%
101-41-1320-130	INSURANCE	8,478	9,663	13,160	16,702	6,975	20,345	3,643	21.8%
101-41-1320-201	OFFICE SUPPLIES	360	98	101	883	6	883	(1)	-0.1%
101-41-1320-307	CONSULTING	-	-	-	3,000	-	6,250	3,250	108.3%
101-41-1320-331	TRAVEL/CONFERENCES	1,595	1,274	975	2,420	359	2,420	-	0.0%
101-41-1320-411	EQUIPMENT RENTAL	-	-	-	-	-	-	-	*
101-41-1320-433	DUES & MEMBERSHIPS	546	549	406	625	453	657	32	5.2%
101-41-1320-435	BOOKS & MAGAZINES	-	-	15	200	-	200	-	0.0%
101-41-1320-570	OFFICE EQUIPMENT	-	-	-	-	-	-	-	*
	<b>TOTAL CITY ADMINISTRATION</b>	<b>120,570</b>	<b>122,167</b>	<b>124,798</b>	<b>130,775</b>	<b>63,763</b>	<b>151,349</b>	<b>20,574</b>	<b>15.7%</b>
	<b>ELECTIONS</b>								
101-41-1410-102	SALARIES OT	223	493	1,065	-	-	-	-	*
101-41-1410-103	SALARIES PT	8,620	2,645	7,669	3,392	-	8,448	5,056	149.1%
101-41-1410-120	PAYROLL TAXES	32	72	155	-	-	-	-	*
101-41-1410-201	OFFICE SUPPLIES	314	18	132	500	-	500	-	0.0%
101-41-1410-322	POSTAGE	35	50	37	53	-	53	-	0.0%
101-41-1410-331	TRAVEL/CONFERENCES	218	158	198	200	-	200	-	0.0%
101-41-1410-350	PRINTING & PUBLISHING	54	676	81	100	-	100	-	0.0%
101-41-1410-404	EQUIP MTC CONTRACT	-	715	766	-	1,085	-	-	*
101-41-1410-411	EQUIPMENT RENT	-	-	-	785	-	1,092	307	39.1%
101-41-1410-570	EQUIPMENT	1,295	-	-	-	-	-	-	*
	<b>TOTAL ELECTIONS</b>	<b>10,791</b>	<b>4,827</b>	<b>10,103</b>	<b>5,030</b>	<b>1,085</b>	<b>10,393</b>	<b>5,363</b>	<b>106.6%</b>
	<b>CABLE TV</b>								
101-41-1430-103	SALARIES PART TIME	1,036	1,068	1,135	1,288	594	1,326	-	0.0%
101-41-1430-120	PAYROLL TAXES	79	82	87	98	46	101	-	0.0%
101-41-1430-201	SUPPLIES	-	-	-	350	-	350	-	0.0%
101-41-1430-219	MISC SUPPLIES	-	-	392	-	-	-	-	*
101-41-1430-331	TRAVEL/CONFERENCES	-	-	-	-	-	-	-	*
101-41-1430-350	PRINTING & PUBLISHING	-	-	-	-	-	-	-	*

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015					2016 Proposed vs 2015 Adopted		
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	ADOPTED BUDGET	ACTUAL Jul-15		PROPOSED 2016	
101-41-1430-404	EQUIPMENT MAINTENANCE	-	-	-	250	-	250	-	0.0%
101-41-1430-411	EQUIPMENT RENTAL	1,501	1,501	1,501	1,501	-	1,501	-	0.0%
101-41-1430-570	EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL CABLE TV</b>		<b>2,616</b>	<b>2,651</b>	<b>3,115</b>	<b>3,487</b>	<b>640</b>	<b>3,529</b>	<b>-</b>	<b>0.0%</b>
<b>FINANCE</b>									
101-41-1500-101	SALARIES FT	75,055	84,042	81,228	73,463	42,298	75,554	2,091	2.8%
101-41-1500-102	OVERTIME	-	-	416	200	425	425	225	112.5%
101-41-1500-103	SALARIES PT	-	-	-	2,689	-	4,359	1,670	62.1%
101-41-1500-120	PAYROLL TAXES	10,055	11,220	10,908	11,967	5,846	12,337	370	3.1%
101-41-1500-130	INSURANCES	6,685	5,532	2,435	14,207	4,991	11,292	(2,915)	-20.5%
101-41-1500-155	EMPLOYEE REIMB EXPENSE	-	(519)	(430)	-	1,388	-	-	*
101-41-1500-201	OFFICE SUPPLIES	2,724	2,268	2,104	2,500	2,433	2,900	400	16.0%
101-41-1500-218	UNIFORMS	165	1,000	659	1,000	639	1,000	-	0.0%
101-41-1500-301	AUDITING	18,320	18,205	14,185	21,294	4,940	22,359	1,065	5.0%
101-41-1500-306	EMPLOYMENT PHYSICALS & TESTING	-	281	-	330	154	330	(0)	-0.1%
101-41-1500-307	CONSULTING	2,025	-	51	2,800	-	2,800	-	0.0%
101-41-1500-314	CONTRACT SERVICES	27,004	29,274	30,876	30,050	707	30,950	900	3.0%
101-41-1500-322	POSTAGE	838	1,800	962	2,003	8	2,003	0	0.0%
101-41-1500-331	TRAVEL/CONFERENCES	741	817	730	1,596	227	1,602	6	0.4%
101-41-1500-350	PRINTING & PUBLISHING	719	856	461	2,900	253	3,350	450	15.5%
101-41-1500-404	MTC EQUIPMENT	-	-	-	800	288	800	-	0.0%
101-41-1500-405	MAINT CONTRACTS	7,940	7,410	6,901	7,745	4,043	7,545	(200)	-2.6%
101-41-1500-411	EQUIPMENT RENTAL	4,875	7,364	6,490	5,801	-	4,346	(1,455)	-25.1%
101-41-1500-433	DUES & MEMBERSHIPS	375	95	395	385	70	410	25	6.5%
101-41-1500-435	BOOKS & MAGAZINES	-	-	-	25	-	25	-	0.0%
101-41-1500-440	BANK CHARGES	100	130	125	300	-	300	-	0.0%
101-41-1500-495	MISCELLANEOUS	181	-	-	-	-	-	-	*
101-41-1500-570	OFFICE EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL FINANCE</b>		<b>157,802</b>	<b>169,775</b>	<b>158,496</b>	<b>182,055</b>	<b>68,710</b>	<b>184,687</b>	<b>2,632</b>	<b>1.4%</b>
<b>CITY ATTORNEY</b>									
101-41-1610-304	GENERAL LEGAL FEES	10,985	15,954	12,021	20,000	12,456	20,000	-	0.0%
<b>PLANNING &amp; ZONING</b>									
101-41-1910-201	OFFICE SUPPLIES	23	-	44	150	-	150	-	0.0%
101-41-1910-307	CONSULTING	5,139	2,000	2,000	2,000	2,000	2,000	-	0.0%
101-41-1910-312	CONTRACT TYPING	-	-	-	-	-	-	-	*
101-41-1910-322	POSTAGE	4	325	-	345	-	345	-	0.0%
101-41-1910-331	TRAVEL/CONFERENCES	-	-	-	250	-	250	-	0.0%
101-41-1910-350	PUBLISHING & PRINTING	31	27	30	500	28	500	-	0.0%
101-41-1910-433	DUES & MEMBERSHIPS	325	335	360	350	370	350	-	0.0%
101-41-1910-435	BOOKS & PHAMPHLETS	-	-	-	-	-	-	-	*
<b>TOTAL PLANNING &amp; ZONING</b>		<b>5,522</b>	<b>2,687</b>	<b>2,434</b>	<b>3,595</b>	<b>2,398</b>	<b>3,595</b>	<b>-</b>	<b>0.0%</b>
<b>ENGINEERING</b>									
101-41-1930-303	ENGINEERING-GENERAL	2,278	12,128	405	5,000	712	5,000	-	0.0%
<b>GENERAL GOVERNMENT BUILDINGS</b>									
101-41-1940-102	SALARIES OVERTIME	-	-	119	-	-	-	-	*
101-41-1940-103	SALARIES PART-TIME	2,532	1,660	2,570	3,433	1,511	3,536	103	3.0%
101-41-1940-120	PAYROLL TAXES	377	202	205	263	116	271	8	2.9%
101-41-1940-219	MISC SUPPLIES	797	344	1,113	1,500	113	1,500	-	0.0%
101-41-1940-314	CONTRACT SERVICES	-	-	189	-	-	-	-	*
101-41-1940-321	COMMUNICATIONS	3,859	4,266	3,348	4,625	1,648	4,625	-	0.0%
101-41-1940-380	UTILITIES	5,446	6,000	6,756	5,820	2,716	7,140	1,320	22.7%
101-41-1940-402	BUILDING MAINTENANCE	7,445	3,797	3,558	4,200	1,950	4,200	-	0.0%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015					PROPOSED 2016	2016 Proposed vs 2015 Adopted	
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	ADOPTED BUDGET	ACTUAL Jul-15			
101-41-1940-405	MAINTENANCE CONTRACTS	56	224	229	975	-	975	-	0.0%
101-41-1940-411	EQUIPMENT RENTAL	1,006	1,613	1,406	1,423	-	2,516	1,093	76.8%
101-41-1940-412	BUILDING MAINT REPAYMENT	-	-	-	-	-	-	-	*
101-41-1940-535	OTHER IMPROVEMENTS	-	-	-	-	-	-	-	*
101-41-1940-570	EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL GEN GOVT BUILDINGS</b>		<b>21,518</b>	<b>18,106</b>	<b>19,493</b>	<b>22,239</b>	<b>8,054</b>	<b>24,763</b>	<b>2,524</b>	<b>11.3%</b>
<b>POLICE</b>									
101-42-2100-160	REIMBURSE EXPENSE		(155)				-	-	*
101-42-2100-304	LEGAL PROSECUTIONS	49,186	46,316	44,791	60,000	21,669	60,000	-	0.0%
101-42-2100-314	SERVICES	842,644	848,672	872,293	912,624	456,312	937,210	24,586	2.7%
101-42-2100-316	CONTRACTED COMMUNITY OUTREACH	4,500	-	9,000	5,000	-	5,000	-	0.0%
101-42-2100-404	EQUIPMENT MAINTENANCE	-	1,004	1,004	250	1,054	250	-	0.0%
101-42-2100-411	EQUIPMENT RENTAL	1,834	-	-	1,100	-	1,100	-	0.0%
101-42-2100-490	DONATION CRIME PREVENTION	-	-	-	-	-	-	-	*
101-42-2100-530	EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL POLICE</b>		<b>898,164</b>	<b>895,837</b>	<b>927,088</b>	<b>978,974</b>	<b>479,035</b>	<b>1,003,560</b>	<b>24,586</b>	<b>2.5%</b>
<b>FIRE</b>									
101-42-2210-160	REIMBURSE EXPENSE		(195)						*
101-42-2210-314	CONTRACT SERVICE	156,215	154,946	153,023	196,000	95,324	273,387	77,387	39.5%
101-42-2210-404	VEHICLE/BUILDING MAINTENANCE	-	7,078	-	-	-	-	-	*
101-42-2210-411	BUILDING IMPROVEMENTS	-	-	14,326	-	-	-	-	*
101-41-2210-530	EQUIPMENT (DONATION)	-	-	-	-	-	-	-	*
<b>TOTAL FIRE</b>		<b>156,215</b>	<b>161,829</b>	<b>167,349</b>	<b>196,000</b>	<b>95,324</b>	<b>273,387</b>	<b>77,387</b>	<b>39.5%</b>
<b>BUILDING INSPECTIONS</b>									
101-42-2400-201	OFFICE SUPPLIES	-	-	-	250	-	250	-	0.0%
101-42-2400-310	INSP FEES-ELECTRIC	4,061	2,436	2,951	1,600	1,454	1,600	-	0.0%
101-42-2400-311	INSP FEES-BUILDING	28,410	16,530	21,158	18,675	8,964	23,300	4,625	24.8%
101-42-2400-314	CONTRACTED SERVICES	-	373	-	-	-	-	-	*
101-42-2400-331	TRAVEL/CONFERENCES	128	289	156	200	28	200	-	0.0%
101-42-2400-333	DUES & SUBSCRIPTIONS	-	50	50	-	-	-	-	*
101-42-2400-404	MAINTENANCE OF EQUIPMENT	-	-	-	250	-	250	-	0.0%
101-42-2400-435	BOOKS & MAGAZINES	50	-	-	100	50	100	-	0.0%
101-42-2400-550	EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL BUILDING INSPECTIONS</b>		<b>32,649</b>	<b>19,678</b>	<b>24,315</b>	<b>21,075</b>	<b>10,496</b>	<b>25,700</b>	<b>4,625</b>	<b>21.9%</b>
<b>ANIMAL CONTROL</b>									
101-42-2700-201	OFFICE SUPPLIES	-	-	-	-	110	-	-	*
101-42-2700-314	CONTRACT SERVICES	602	391	-	1,200	-	1,200	-	0.0%
<b>TOTAL ANIMAL CONTROL</b>		<b>602</b>	<b>391</b>	<b>-</b>	<b>1,200</b>	<b>110</b>	<b>1,200</b>	<b>-</b>	<b>0.0%</b>
<b>STREETS</b>									
101-43-3100-101	SALARIES FT	47,416	48,535	48,983	47,732	25,316	51,146	3,414	7.2%
101-43-3100-102	SALARIES OT	3,528	3,158	4,587	6,000	1,647	6,000	-	0.0%
101-43-3100-103	SALARIES PT	-	-	-	-	-	-	-	*
101-43-3100-120	PAYROLL TAXES	7,383	7,555	7,773	8,893	3,984	9,432	539	6.1%
101-43-3100-130	INSURANCE	7,535	7,679	7,719	10,152	4,144	10,473	321	3.2%
101-43-3100-212	MTR FUEL & LUBS	2,472	3,891	3,621	5,573	522	4,350	(1,223)	-21.9%
101-43-3100-214	TOOLS	201	356	1,205	1,463	141	1,463	-	0.0%
101-43-3100-215	SHOP SUPPLIES	751	921	767	1,400	508	1,400	-	0.0%
101-43-3100-218	UNIFORMS	467	570	465	600	450	600	-	0.0%
101-43-3100-219	MISC SUPPLIES	-	1,953	17,504	12,000	2,284	12,000	-	0.0%
101-43-3100-307	CONSULTING	671	-	700	422	-	435	13	3.1%

## 2015

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015					PROPOSED 2016	2016 Propsed vs 2015 Adopted	
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	ADOPTED BUDGET	ACTUAL Jul-15			
101-43-3100-314	CONTRACT REPAIR	-	-	-	-	-	-	-	*
101-43-3100-331	TRAVEL/CONFERENCES	270	346	100	325	-	325	-	0.0%
101-43-3100-350	PUBLISHING & PRINTING	-	-	-	-	-	-	-	*
101-43-3100-380	UTILITIES	1,765	2,000	1,770	2,649	697	3,100	451	17.0%
101-43-3100-390	STREET LIGHT UTILITIES	31,032	26,554	26,868	30,823	10,944	30,823	(0)	0.0%
101-43-3100-401	BUILDING MAINTENANCE	4,942	1,758	531	3,100	113	1,600	(1,500)	-48.4%
101-43-3100-402	STREET LIGHT MAINTENANCE	2,440	3,296	11,336	34,000	8,165	37,000	3,000	8.8%
101-43-3100-403	STREET MAINTENANCE	10,250	13,437	11,774	31,020	6,675	27,520	(3,500)	-11.3%
101-43-3100-404	EQUIPMENT MAINTENANCE	6,039	9,198	6,312	8,800	3,791	8,800	-	0.0%
101-43-3100-405	SIGNAL LIGHT CONTROL (OPTICON)	2,089	193	-	900	123	900	-	0.0%
101-43-3100-406	WALKWAY MAINTENANCE	-	600	-	-	-	14,000	14,000	*
101-43-3100-411	EQUIPMENT RENTAL	25,311	23,733	39,380	45,351	-	30,360	(14,991)	-33.1%
101-43-3100-413	CAPITAL IMPROVEMENT (LEASE)	3,980	6,743	6,743	6,743	-	5,096	(1,647)	-24.4%
101-43-3100-530	SHOP IMPROVEMENTS	-	-	2,442	-	-	-	-	*
101-43-3100-535	OTHER IMPROVEMENTS	-	41,992	-	-	-	-	-	*
<b>TOTAL STREETS</b>		<b>158,542</b>	<b>204,468</b>	<b>200,580</b>	<b>257,946</b>	<b>69,504</b>	<b>256,822</b>	<b>(1,124)</b>	<b>-0.4%</b>
<b>PARKS</b>									
101-45-5202-101	SALARIES FT	149,735	153,010	156,113	146,495	79,296	155,447	8,952	6.1%
101-45-5202-102	SALARIES OT	331	313	1,468	500	245	500	-	0.0%
101-45-5202-103	SALARIES PT	9,324	15,874	14,652	22,359	7,387	23,030	671	3.0%
101-45-5202-120	PAYROLL TAXES	22,202	23,184	23,546	23,668	12,083	25,053	1,385	5.9%
101-45-5202-130	INSURANCE	19,019	19,114	19,764	30,465	10,315	31,441	976	3.2%
101-45-5202-142	REEMPLOYMENT	-	-	-	510	-	510	-	0.0%
101-45-5202-201	OFFICE SUPPLIES	26	32	64	100	10	100	-	0.0%
101-45-5202-212	MOTOR FUEL & LUBS	8,031	8,911	8,435	11,772	1,785	9,120	(2,652)	-22.5%
101-45-5202-214	TOOLS	425	922	977	963	127	963	-	0.0%
101-45-5202-215	SUPPLIES SHOP	731	911	1,047	850	653	1,100	250	29.4%
101-45-5202-216	SUPPLIES CHEMICAL	2,121	1,160	1,532	4,000	188	5,000	1,000	25.0%
101-45-5202-218	UNIFORMS	1,690	1,555	1,546	1,740	1,453	1,740	-	0.0%
101-45-5202-219	SUPPLIES MISC	414	171	262	500	105	300	(200)	-40.0%
101-45-5202-306	PHYSICALS	507	381	381	750	507	750	-	0.0%
101-45-5202-307	CONSULTING	671	-	700	422	-	422	0	0.1%
101-45-5202-314	CONTRACT SERVICE	-	-	-	150	-	150	-	0.0%
101-45-5202-321	COMMUNICATIONS	915	947	971	975	404	975	-	0.0%
101-45-5202-322	POSTAGE	297	350	49	390	-	390	(0)	-0.1%
101-45-5202-331	TRAVEL/CONFERENCES	316	423	517	445	82	540	95	21.3%
101-45-5202-350	PRINTING & PUBLISHING	31	194	252	500	416	500	-	0.0%
101-45-5202-380	UTILITIES	4,771	6,889	7,739	7,449	3,008	7,900	451	6.1%
101-45-5202-401	BUILDING MAINTENANCE	10,259	6,124	9,837	20,200	5,503	12,000	(8,200)	-40.6%
101-45-5202-403	VILLAGE MAINTENANCE	127	1,548	15,465	5,200	520	5,200	-	0.0%
101-45-5202-404	EQUIPMENT MAINTENANCE	4,447	8,972	8,258	7,400	1,928	7,400	-	0.0%
101-45-5202-411	EQUIPMENT RENTAL	14,340	17,504	20,294	32,484	-	32,484	-	0.0%
101-45-5202-412	CAPITAL IMPROVEMENT(LEASE)	3,980	4,213	4,213	4,213	-	2,804	(1,409)	-33.4%
101-45-5202-413	PARK EQUIP REPLACEMENT FUND	19,374	20,584	20,584	22,772	-	22,736	(36)	-0.2%
101-45-5202-415	PARK BUILDING RENTAL	642	714	768	840	345	840	-	0.0%
101-45-5202-433	DUES & MEMBERSHIPS	-	-	-	450	-	450	-	0.0%
101-45-5202-435	BOOKS & MAGAZINES	-	-	-	25	-	25	-	0.0%
101-45-5202-490	REC/COMM SERVICES/ADVERTISING	3,700	3,700	3,700	3,700	-	3,700	-	0.0%
101-45-5202-495	MISCELLANEOUS	-	-	-	-	-	-	-	*
101-45-5202-530	SHOP IMPROVEMENTS	-	-	2,442	-	-	-	-	*
101-45-5202-535	OTHER IMPROVEMENTS	-	-	-	-	-	-	-	*
101-45-5202-580	EQUIPMENT	-	-	49,665	-	-	-	-	*
<b>TOTAL PARKS</b>		<b>278,426</b>	<b>297,700</b>	<b>375,241</b>	<b>352,287</b>	<b>126,360</b>	<b>353,570</b>	<b>1,283</b>	<b>0.4%</b>
<b>GOLDEN LAKE</b>									
101-46-6101-102	SALARIES PT	67	95	120	-	-	-	-	*
101-46-6101-103	SALARIES OT	15,208	15,559	14,741	19,030	4,942	19,030	-	0.0%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015						2016 Proposed vs 2015 Adopted	
		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	ADOPTED BUDGET	ACTUAL Jul-15	PROPOSED 2016		
101-46-6101-120	PAYROLL TAXES	1,169	1,198	1,137	1,456	378	1,456	-	0.0%
101-46-6101-217	SUPPLIES RESALE	2,691	3,114	4,230	3,000	1,973	3,500	500	16.7%
101-46-6101-218	UNIFORMS	250	191	290	500	437	500	-	0.0%
101-46-6101-219	MISC SUPPLIES	505	463	777	1,000	481	1,000	-	0.0%
101-46-6101-303	ENGINEERING	-	-	-	10,000	393	2,000	(8,000)	-80.0%
101-46-6101-306	PHYSICALS & TESTING	770	803	704	1,200	762	1,200	-	0.0%
101-46-6101-307	CONSULTING	-	-	-	250	-	250	-	0.0%
101-46-6101-314	CONT SERVICE(GOOSE CON)	-	1,689	250	-	-	2,500	2,500	*
101-46-6101-321	COMMUNICATIONS	449	421	410	444	195	444	-	0.0%
101-46-6101-331	TRAVEL/CONFERENCES	72	84	113	50	38	50	-	0.0%
101-46-6101-350	PRINTING & PUBLISHING	322	184	255	650	267	650	-	0.0%
101-46-6101-380	UTILITIES	7,476	6,953	4,915	7,500	3,059	7,300	(200)	-2.7%
101-46-6101-401	BUILDING/GROUNDS MTC	1,347	2,121	29,714	3,000	6,596	3,000	-	0.0%
101-46-6101-404	EQUIPMENT MAINTENANCE	91	143	-	2,700	-	2,700	-	0.0%
101-46-6101-412	RENTAL CAPITAL IMPROV	1,220	1,220	1,220	1,200	-	1,200	-	0.0%
101-46-6101-415	EQUIPMENT RENTAL	642	539	644	840	345	840	-	0.0%
101-46-6101-431	CONCESSION LOSS	-	-	-	-	-	-	-	*
101-46-6101-433	DUES & MEMBERSHIPS	-	-	-	95	-	95	-	0.0%
101-46-6101-435	BOOKS & PHAMPHLETS	-	-	-	-	-	-	-	*
101-46-6101-495	MISCELLANEOUS	315	315	315	-	-	-	-	*
101-46-6101-580	EQUIPMENT	-	-	-	-	-	-	-	*
<b>TOTAL GOLDEN LAKE</b>									
		<b>32,594</b>	<b>35,092</b>	<b>59,835</b>	<b>52,915</b>	<b>19,866</b>	<b>47,715</b>	<b>(5,200)</b>	<b>-9.8%</b>
<b>SHADE TREE PROGRAM</b>									
101-46-6102-101	SALARIES FT	18,717	19,131	19,539	18,312	9,912	19,431	1,119	6.1%
101-46-6102-120	PAYROLL TAXES	2,659	2,741	2,778	3,057	1,435	3,234	177	5.8%
101-46-6102-130	INSURANCE	2,378	2,389	2,466	3,808	1,288	3,930	122	3.2%
101-46-6102-212	MOTOR FUEL & LUBS	446	794	558	893	67	650	(243)	-27.2%
101-46-6102-214	TOOLS	1,227	204	602	950	-	950	-	0.0%
101-46-6102-218	UNIFORMS	202	194	193	280	169	280	-	0.0%
101-46-6102-219	MISC SUPPLIES	352	3,050	4,339	4,440	70	4,440	-	0.0%
101-46-6102-307	CONSULTING	-	-	-	-	-	-	-	*
101-46-6102-314	CONTRACT SERVICES	6,199	1,496	5,000	15,000	2,000	17,000	2,000	13.3%
101-46-6102-322	POSTAGE	-	50	22	53	-	53	-	0.0%
101-46-6102-331	TRAVEL/CONFERENCES	550	550	580	1,150	570	1,150	-	0.0%
101-46-6102-350	PRINTING & PUBLISHING	-	97	-	100	-	100	-	0.0%
101-46-6102-404	EQUIPMENT MAINTENANCE	3,324	1,132	1,335	4,000	194	4,000	-	0.0%
101-46-6102-411	EQUIPMENT RENTAL	2,591	2,611	2,611	8,191	-	6,230	(1,961)	-23.9%
101-46-6102-433	DUES & MEMBERSHIPS	180	185	15	225	-	225	-	0.0%
101-46-6102-435	BOOKS & MAGAZINES	-	-	-	25	-	25	-	0.0%
101-46-6102-580	EQUIPMENT	-	-	-	-	-	-	-	
<b>TOTAL SHADE TREE PROGRAM</b>									
		<b>38,825</b>	<b>34,624</b>	<b>40,038</b>	<b>60,484</b>	<b>15,705</b>	<b>61,698</b>	<b>1,215</b>	<b>2.0%</b>
<b>UNALLOCATED</b>									
101-49-9240-360	INSURANCE	68,787	61,343	70,522	73,038	53,685	64,010	(9,028)	-12.4%
101-49-9240-495	MISCELLANEOUS	-	-	7,606	-	-	-	-	*
101-49-9250-495	BUDGET CONTINGENCY	-	-	-	35,000	-	25,093	(9,907)	-28.3%
101-49-9280-735	TRANSFER TO STREET PROJECT FUND	150,000	53,095	-	65,427	-	-	(65,427)	-100.0%
<b>TOTAL UNALLOCATED</b>									
		<b>218,787</b>	<b>114,438</b>	<b>78,128</b>	<b>173,465</b>	<b>53,685</b>	<b>89,103</b>	<b>(84,362)</b>	<b>-48.6%</b>
<b>TOTAL EXPENDITURES</b>		<b>2,194,442</b>	<b>2,159,938</b>	<b>2,250,811</b>	<b>2,519,102</b>	<b>1,052,537</b>	<b>2,568,233</b>	<b>49,131</b>	<b>2.0%</b>
REVENUES OVER (UNDER) EXPENDITURES		91,256	142,787	255,603	-	271,905	0		