City of Paynesville 2015 Budget

2015 BUDGET SUMMARY
CITY OF PAYNESVILLE

2015 Certified Tax Levy	$581,354
LGA (Local Government Aid)	721,338
Other Revenue	639,530
	$1,942,222

EXPENDITURES	REVENUES
$1,942,222	$1,942,222

The proposed tax levy for 2015 will have a 2.7% increase.

REVENUE BUDGET COMPARISON SHEET
GENERAL FUND

ACCOUNT TITLE	2014 BUDGET	2015 BUDGET	% (+ OR -)
INTEREST INCOME	15,000	15,000	0.0%
EDAP RECEIPTS	3,000	3,000	0.0%
GENERAL PROPERTY TAXES	565,762	581,354	2.8%
MARKET VALUE CREDIT	0	0	0
MOBILE HOME HOMESTEAD CR	0	0	0
PERA AID	2,731	2,731	0.0%
LGA	716,095	721,338	0.7%
LICENSES AND PERMITS	14,800	15,300	3.4%
FINES	14,000	10,000	-28.6%
RENT	5,450	4,850	-11.0%
FILING FEES	10	0	-1.0%
PUBLIC SAFETY	137,925	163,000	18.2%
AIRPORT	111,315	92,174	-17.2%
BUILDING PERMITS	28,025	68,825	145.6%
MOTOR VEHICLE	142,500	147,300	3.4%
MISCELLANEOUS	31,400	37,850	20.5%
SPECIAL ASSESSMENTS	-	1,000	1000.0%
CABLE TV	27,000	27,000	0.0%
TRANSFERS	43,000	45,000	4.7%
REFUSE FRANCHISE FEES	5,500	5,500	0.0%
SALE OF FIXED ASSETS	1,000	1,000	0.0%
HUMAN RIGHTS-FESTIVAL	0	0	0.0%
COMMUNITY ENHANCEMENT	0	0	0.0%
TOTAL REVENUES	**1,864,513**	**1,942,222**	**4.2%**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				GENERAL FUND REVENUE BUDGET				
	INTEREST							
100-4-0010-3080	Interest Revenue TIF #1-8	0	0	0	0	0	0	0
100-4-0010-3100	Interest Income	3,488	52,700	33,631	(5,011)	15,000	(5,432)	15,000
100-4-0010-3110	Change in Fair Market Value	673	342	1,882	(15,780)	0	3,053	0
	TOTAL	4,161	53,042	35,513	(20,791)	15,000	(2,379)	15,000
	EDAP REIMBURSEMENTS							
100-4-1805-5240	Township Contribution	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	TOTAL	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	GENERAL PROPERTY TAXES							
100-4-3011-0010	Property Taxes	450,648	472,115	542,194	554,357	565,762	559,199	581,354
100-4-3011-0020	HACA Aid	0	0	0	0	0	0	0
100-4-3011-0040	Local Government Aid	679,593	679,593	679,593	679,593	716,095	716,095	721,338
100-4-3011-0050	Interest on Locals	0	0	0	0	0	0	0
100-4-3011-0060	Market Value Credit	15,180	14,963	0	0	0	0	0
100-4-3011-0250	Mobile Home Homestead Credit	94	94	0	0	0	0	0
100-4-3011-0260	PERA Aid	2,731	2,731	2,692	2,731	2,731	2,731	2,731
100-4-3011-0270	Low Income Housing Aid	0	0	0	0	0	0	0
	TOTAL	1,148,246	1,169,496	1,224,479	1,236,681	1,284,588	1,278,025	1,305,423
	LICENSES & PERMITS							
100-4-3110-0300	Pet Licenses	4,345	4,275	3,300	3,015	3,500	3,015	3,000
100-4-3110-0310	Beer Licenses	200	200	200	200	200	200	200
100-4-3110-0320	Cigarette Licenses	0	700	600	500	500	600	500
100-4-3110-0330	Fire Pit Permit	0	0	0	0	0	0	0
100-4-3110-0350	On-Sale Liquor Licenses	50	6,450	6,450	6,400	6,400	6,450	6,400
100-4-3110-0360	Compost Permit Fee	4,470	4,090	4,530	4,970	4,000	5,460	5,000
100-4-3110-0370	Refuse Haulers Licenses	250	200	200	150	200	250	200
	TOTAL	9,315	15,915	15,280	15,235	14,800	15,975	15,300

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	COURT							
100-4-3210-0400	Court Fines/Parking Fines	9,294	9,011	10,482	6,525	9,000	6,916	5,000
100-4-3210-0410	Administrative Fines-City	2,555	2,370	660	1,315	2,000	1,880	2,000
100-4-3210-0411	Police State Admin Fines	1,380	760	800	920	1,000	1,060	1,000
100-4-3210-0412	State Gen Fund Admin Fines	1,380	760	800	920	1,000	1,060	1,000
100-4-3210-0413	City Gen Fund State Admin Fines	1,380	760	800	920	1,000	1,060	1,000
	TOTAL	15,989	13,661	13,542	10,600	14,000	11,976	10,000
	RENT							
100-4-3411-0660	Rental of Buildings	4,425	4,000	3,900	1,900	2,000	1,400	1,400
100-4-3411-0760	Rental of Gazebo Park	120	225	200	325	300	400	300
100-4-3411-0770	Rental of Veterans Park	1,385	3,400	1,600	2,407	2,000	1,600	2,000
100-4-3411-0780	Damage Deposit-Veterans Park	850	1,700	700	1,000	1,000	850	1,000
100-4-3411-2150	Sales Tax	92	249	174	160	150	138	150
	TOTAL	6,872	9,574	6,574	5,792	5,450	4,388	4,850
	FILING FEES							
100-4-3511-0470	Election Filing Fees	12	0	18	0	10	12	0
100-4-3511-4073	Refunds/Reimbursements	0	0	0	0	0	1,885	0
	TOTAL	12	0	18	0	10	1,897	0
	PUBLIC SAFETY-POLICE							
100-4-3522-1021	Police Protection	37,273	35,102	11,077	0	0	0	0
100-4-3522-1031	Police-Training Reimb	1,869	1,964	2,077	1,025	1,500	1,286	1,500
100-4-3522-1032	Animal Impound	419	299	244	179	250	69	0
100-4-3522-1033	Fingerprint Fees	0	595	450	540	375	405	100
100-4-3522-1050	Misc Income-Police Dept	1,810	1,221	571	310	500	1,078	500
100-4-3522-1091	Police State Aid	26,473	26,609	25,890	20,509	26,000	29,195	26,000
100-4-3522-1112	Buy Back SL thru W/C	0	0	0	0	0	0	0
100-4-3522-1170	Grant Monies	0	342	5,659	6,804	0	23,613	10,000
	TOTAL	67,844	66,132	45,968	29,367	28,625	55,646	38,100

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	PUBLIC SAFETY-FIRE							
100-4-3522-2000	Fire Runs	500	2,300	1,753	11,245	1,000	680	1,000
100-4-3522-2031	Fire Dept Training Reimb	2,263	5,910	5,092	4,572	1,000	4,987	5,000
100-4-3522-2040	Fire Dept-Donations	0	0	0	0	0	0	0
100-4-3522-2050	Misc Income-Fire Dept	0	154	0	50	0	0	0
100-4-3522-2070	Fire Contracts	71,133	79,923	80,323	81,397	80,000	82,519	81,000
100-4-3522-2090	Firemen's Relief-State	24,750	26,838	25,475	36,148	25,000	36,938	28,000
100-4-3522-2091	FD Relief Share of Contribution	1,566	1,686	0	1,555	1,600	572	500
100-4-3522-2120	Rescue Runs	438	350	0	1,295	700	2,750	700
100-4-3522-2170	Grant Monies	0	0	3,071	1,672	0	0	0
	TOTAL	100,650	117,161	115,714	137,934	109,300	128,446	116,200
	PUBLIC SAFETY-AMBULANCE							
100-4-3522-3050	Ambulance Garage Rent	0	0	0	0	0	0	8,700
	TOTAL	0	0	0	0	0	0	8,700
	AIRPORT							
100-4-3591-0700	City Tee Hangar Rental	27,090	19,970	25,970	24,340	27,000	28,740	27,500
100-4-3591-0710	Rental of Land - Private Hangars	7,212	2,460	2,160	3,130	2,520	2,470	2,500
100-4-3591-0720	Rental of Land - Farming	10,156	15,378	21,586	17,359	17,000	20,652	17,000
100-4-3591-0730	Rental - Xcel Energy Pole Storage	2,250	2,850	2,950	1,250	0	0	0
100-4-3591-0740	State M & O Reimbursement	13,795	13,795	11,337	13,795	13,795	15,175	15,174
100-4-3591-0750	Aviation Fuel Receipts	37,466	52,425	69,645	72,421	51,000	45,609	30,000
100-4-3591-4040	Donations	1,250	550	0	0	0	0	0
100-4-3591-4050	Miscellaneous Income	2	0	5	1,046	0	10,912	0
	TOTAL	99,221	107,428	133,653	133,341	111,315	123,558	92,174

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	BUILDING PERMITS							
100-4-3930-0430	Building Permit Fees	14,356	18,614	23,889	29,613	21,500	30,218	21,500
100-4-3930-0460	Zoning Fees	775	730	625	800	500	1,125	700
100-4-3930-0471	Plan Check Fees	1,053	2,503	4,190	5,065	2,600	4,775	2,600
100-4-3930-0472	Variance Fees	250	750	750	1,250	500	1,250	750
100-4-3930-0473	Conditional Use Fees	0	225	0	225	225	250	225
100-4-3930-0474	Lot Split Fees	170	170	0	170	0	170	0
100-4-3930-0475	Platting Fees	350	500	550	150	0	700	350
100-4-3930-0476	Placement Fees	300	200	325	250	200	350	200
100-4-3930-0477	Sign Fees	75	75	0	275	200	225	200
100-4-3930-0478	Temporary Use Permit	200	200	25	0	0	0	0
100-4-3930-0479	Lead Certification Fee	0	0	0	0	0	0	0
100-4-3930-0480	State Surcharge on Bldg Permit	685	1,345	1,928	2,520	2,000	2,172	2,000
100-4-3930-0490	Exc/Moving/Vacation Permit Fees	595	775	680	455	300	560	300
100-4-3930-4073	Refunds/Reimbursements	0	0	0	0	0	0	40,000
	TOTAL	18,809	26,087	32,962	40,773	28,025	41,795	68,825
	MOTOR VEHICLE							
100-4-3949-0150	Cash Over/Short	0	0	0	0	0	104	0
100-4-3949-0570	Motor Vehicle Fees	88,091	95,216	104,513	104,758	105,000	104,021	110,000
100-4-3949-0580	DNR Registrar Fees	10,160	9,400	9,534	8,653	9,000	8,602	9,000
100-4-3949-0590	Drivers License Fees	17,371	18,584	18,506	18,363	28,500	26,655	28,000
100-4-3949-4050	Other Miscellaneous Income	0	7	325	375	0	215	300
	TOTAL	115,622	123,207	132,878	132,149	142,500	139,597	147,300

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	MISCELLANEOUS							
100-4-3950-0150	Cash Over	0	0	0	0	0	10	0
100-4-3950-0160	Cash Short	0	0	0	0	0	0	0
100-4-3950-1112	Buy Back S/L thru WC	0	0	0	0	0	0	0
100-4-3950-1113	Administration of Worker's Comp	530	505	742	787	500	929	600
100-4-3950-4040	Donations to Municipality	0	0	200	0	0	0	0
100-4-3950-4050	Miscellaneous Income	2,212	10,706	12,081	2,272	2,000	8,692	2,000
100-4-3950-4070	Reimb to Street/Park	7,135	12,989	9,663	10,691	5,000	9,399	7,000
100-4-3950-4071	Reimb-Lifeguards	6,000	6,000	6,000	6,000	6,000	6,000	6,000
100-4-3950-4072	Street Lighting Assessment	11,425	11,547	11,554	11,938	12,000	12,096	16,000
100-4-3950-4074	Spring Clean Up Reimbursment	0	0	0	0	0	375	350
100-4-3950-4080	Snow Removal-Downtown	5,381	5,364	5,391	5,465	5,400	5,373	5,400
100-4-3950-4140	Compost Site-Twp Participation	582	0	1,292	407	500	395	500
100-4-3950-4530	Loans Received TIF# 1-4	0	0	0	0	0	0	0
100-4-3950-7430	Twp Annexation Tax Reimb	0	0	0	0	0	0	0
	TOTAL	33,265	47,111	46,923	37,560	31,400	43,269	37,850
	SPECIAL ASSESSMENTS							
100-4-3951-5110	Assessments from Muni	0	0	0	0	0	0	0
100-4-3951-5320	Assessments from County	0	3,367	2,342	1,927	0	2,021	1,000
100-4-3951-5390	Assessments from Pay-Del-Co	0	0	0	0	0	0	0
	TOTAL	0	3,367	2,342	1,927	0	2,021	1,000
	FRANCHISE FEES							
100-4-3952-1170	Cable TV-Grant Monies	1,000	1,000	1,000	1,000	1,000	1,000	1,000
100-4-3952-4580	Township Reimbursement	937	2,994	1,966	1,576	1,000	5,685	1,500
100-4-3952-9000	Cable TV-Mediacom-Franchise Fee	21,493	22,842	23,071	23,400	22,000	23,954	22,000
100-4-3952-9010	Cable TV-Windstream-Franchise Fee	6,441	5,028	2,820	2,966	3,000	3,013	2,500
100-4-3968-9000	Refuse-Franchise Fee	5,481	5,524	5,465	5,421	5,500	5,572	5,500
	TOTAL	35,352	37,388	34,322	34,363	32,500	39,224	32,500

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	TRANSFERS							
100-4-3961-9600	Permanent Transfer In	84,713	46,953	40,000	42,500	43,000	55,766	45,000
	TOTAL	84,713	46,953	40,000	42,500	43,000	55,766	45,000
	FIXED ASSETS							
100-4-4000-0990	Sale of Fixed Assets	1,437	2,649	200	2,271	1,000	1,689	1,000
	TOTAL	1,437	2,649	200	2,271	1,000	1,689	1,000
	HUMAN RIGHTS							
100-4-4030-4830	Ethnic Festival-Donations	0	0	0	0	0	0	0
	TOTAL	0	0	0	0	0	0	0
	COMMUNITY ENHANCEMENT							
100-4-4751-1170	Grant Monies	896	20,381	0	3,785	0	1,215	0
100-4-4751-4050	Other Miscellaneous Income	0	0	0	0	0	0	0
100-4-4751-9600	Permanent Transfers In	0	0	0	0	0	0	0
	TOTAL	896	20,381	0	3,785	0	1,215	0
TOTAL GENERAL FUND REVENUES		**1,745,404**	**1,862,552**	**1,883,368**	**1,846,487**	**1,864,513**	**1,945,108**	**1,942,222**

EXPENDITURE BUDGET COMPARISON SHEET
GENERAL FUND

ACCOUNT TITLE	2014 BUDGET	2015 BUDGET	% (+ OR -)
MAYOR AND COUNCIL	37,320	34,581	-7.3%
RECREATIONAL PROGRAMS	31,701	30,751	-3.0%
HUMAN RIGHTS	0	0	0.0%
ELECTION	3,350	5,000	49.3%
ADMINISTRATION	126,449	125,002	-1.1%
ASSESSOR	15,000	15,500	3.3%
GENERAL PLANNING	45,593	49,709	9.0%
MUNICIPAL BUILDING	40,925	45,846	12.0%
MOTOR VEHICLE	76,668	85,875	12.0%
POLICE DEPARTMENT	407,217	438,358	7.6%
FIRE PROTECTION	166,747	158,938	-4.7%
BUILDING INSPECTION	20,625	63,953	210.1%
WEED INSPECTION	1087	921	-15.3%
TREE-COMPOST SITE	20,814	21,458	3.1%
EMERGENCY SERVICES	15,700	30,073	91.5%
ANIMAL CONTROL	2,654	3,642	37.2%
STREET & ALLEYS	194,369	184,817	-4.9%
SNOW & ICE REMOVAL	67,137	63,698	-5.1%
STREET LIGHTING	46,850	49,350	5.3%
LIBRARY	10,019	8,027	-19.9%
SKATING RINK	7,750	7,750	0.0%
BEACHES	47,582	46,853	-1.5%
MUNICIPAL PARKS	86,245	87,309	1.2%
COMMUNITY ENHANCEMENT	0	0	0.0%
RECREATIONAL TRAIL	13,400	11,494	-14.2%
AIRPORT	124,737	110,442	-11.5%
CABLE TELEVISION	22,648	23,676	4.5%
OTHER FUNCTIONS	0	0	0.0%
TRANSFER (EDAP)	27,376	28,899	5.6%
TRANSFERS (DEBT SERVICE)	204,550	210,300	2.8%
TOTAL EXPENDITURES	**1,864,513**	**1,942,222**	**4.2%**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	GENERAL FUND EXPENDITURES BUDGET							
	MAYOR AND COUNCIL							
100-5-4010-1000	Salaries	19,216	18,855	18,157	20,184	22,189	21,963	22,189
100-5-4010-1060	FICA Withholdings	883	893	890	1,334	1,376	1,362	1,376
100-5-4010-1070	PERA Withholdings	237	233	190	0	300	0	300
100-5-4010-1080	Medicare Withholdings	275	277	264	312	322	318	322
100-5-4010-1300	Professional Services (Legal)	0	261	2,495	645	250	641	250
100-5-4010-2000	Postage	0	0	0	0	0	56	0
100-5-4010-2100	Printing & Publishing	139	20	177	121	100	238	100
100-5-4010-2300	Travel & Schools	2,750	4,451	7,797	5,843	7,000	5,326	7,000
100-5-4010-2400	Maintenance & Repair of Equip	0	0	180	868	100	70	645
100-5-4010-3000	General/Office Supplies	1,133	334	320	166	500	269	500
100-5-4010-3811	Uniforms	0	0	0	450	500	0	500
100-5-4010-4100	Insurance & Bonds	3,919	4,626	2,884	650	4,253	632	794
100-5-4010-4110	Workers' Comp Ins	48	50	(25)	10	50	133	110
100-5-4010-4300	Subscriptions/Memberships	20	40	30	50	50	50	50
100-5-4010-5300	Equipment Rental/Lease	294	281	313	351	330	466	445
	TOTAL	28,914	30,321	33,672	30,984	37,320	31,524	34,581
	RECREATIONAL PROGRAMS							
100-5-4020-4800	Recreational Programs	0	0	0	0	0	0	0
100-5-4020-4801	After Prom Party	450	0	0	450	450	450	0
100-5-4020-4802	Community Education	6,251	6,251	6,251	6,251	6,251	6,251	6,251
100-5-4020-4803	Historical Society	9,000	8,500	8,000	8,000	8,000	8,000	7,000
100-5-4020-4804	Paynesville Area Center	9,450	9,000	8,500	8,500	8,500	8,500	9,000
100-5-4020-4805	PNLS Hockey Association	6,000	6,000	6,000	6,000	6,500	6,500	6,500
100-5-4020-4806	Fireworks	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	TOTAL	33,151	31,751	30,751	31,201	31,701	31,701	30,751

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	HUMAN RIGHTS							
100-5-4030-1340	Professional Services (Speakers)	0	0	0	0	0	0	0
100-5-4030-2100	Printing & Publishing	54	0	0	0	0	0	0
100-5-4030-2101	Advertising	120	0	0	0	0	0	0
100-5-4030-2300	Travel & Schools	76	0	0	0	0	0	0
100-5-4030-2840	Meals	0	0	0	0	0	0	0
100-5-4030-4100	Insurance & Bonds	0	0	0	0	0	0	0
100-5-4030-4300	Subscriptions/Memberships	55	0	0	0	0	0	0
100-5-4030-4810	Donations	0	0	0	0	0	0	0
100-5-4030-4811	Ethnic Festival	0	0	0	0	0	0	0
100-5-4030-5200	New Equipment	0	0	0	0	0	0	0
100-5-4030-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	305	0	0	0	0	0	0
	ELECTION & VOTER REGISTRATION							
100-5-4040-1000	Salaries	1,636	0	1,647	429	2,000	1,942	0
100-5-4040-1300	Professional Services (Legal)	0	0	164	0	150	0	0
100-5-4040-2000	Postage	0	0	0	0	0	29	0
100-5-4040-2100	Printing & Publishing	414	64	537	26	550	212	0
100-5-4040-2300	Travel & Schools	372	0	439	114	450	499	0
100-5-4040-2400	Maint/Repair of Equipment	291	0	0	388	100	452	0
100-5-4040-3000	General/Office Supplies	119	0	22	22	100	55	0
100-5-4040-5200	New Equipment	0	0	8,780	0	0	0	0
100-5-4040-5400	TF to Capital Improvement	0	0	0	0	0	0	5,000
100-5-4040-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	2,832	64	11,589	979	3,350	3,189	5,000

2015 BUDGET-CITY OF PAYNESVILLE

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	ADMINISTRATION							
100-5-4051-1000	Salaries	74,772	71,050	64,240	51,944	58,104	59,594	59,696
100-5-4051-1020	Temporary Salaries	0	0	1,600	13,019	0	0	0
100-5-4051-1060	FICA Withholdings	4,276	4,020	3,678	2,857	3,603	3,368	3,701
100-5-4051-1070	PERA Withholdings	5,233	5,223	4,692	3,359	4,213	4,359	4,477
100-5-4051-1080	Medicare Withholdings	1,000	940	860	668	843	788	866
100-5-4051-1090	Health Insurance	12,567	12,756	10,699	7,662	7,289	9,613	11,440
100-5-4051-1290	Professional Services (Safety)	322	194	361	158	350	234	350
100-5-4051-1300	Professional Services (Legal)	9,864	8,441	8,301	7,741	15,000	11,736	10,000
100-5-4051-1310	Professional Services (Audit)	8,746	7,331	7,420	8,747	9,000	8,714	9,000
100-5-4051-1311	Professional Services (General)	1,127	740	1,905	1,128	1,200	1,996	1,200
100-5-4051-1312	Professional Services (Union)	7,720	2,086	4,996	79	4,000	328	2,000
100-5-4051-2000	Postage	1,012	952	884	883	1,300	1,692	1,300
100-5-4051-2020	Telephone	1,331	852	989	1,028	1,000	1,141	1,200
100-5-4051-2100	Printing & Publishing	1,133	1,455	233	494	1,000	373	500
100-5-4051-2101	Advertising	18	75	0	379	200	704	400
100-5-4051-2300	Travel & Schools	299	532	1,233	1,351	2,500	2,094	2,500
100-5-4051-2400	Maint/Repair of Equipment	2,547	2,794	2,865	4,440	3,000	1,137	3,645
100-5-4051-3000	General/Office Supplies	3,145	2,704	3,790	2,176	3,825	4,346	3,825
100-5-4051-3811	Uniforms	0	0	0	81	0	0	0
100-5-4051-4100	Insurance & Bonds	332	197	170	858	1,000	820	982
100-5-4051-4110	Workers' Comp Ins	1,815	1,462	1,296	1,153	2,159	1,460	1,430
100-5-4051-4300	Subscriptions/Memberships	4,124	4,173	4,315	4,511	4,373	4,679	4,425
100-5-4051-4600	Licenses & Taxes	0	0	0	0	0	815	0
100-5-4051-5200	New Equipment	139	229	0	611	600	1,586	600
100-5-0451-5300	Equipment Rental/Lease	886	574	1,091	586	890	796	465
100-5-4051-5400	TF to Capital Imp	1,600	800	800	1,000	1,000	1,000	1,000
100-5-4051-5410	TF 2008 Community Celebration	0	0	0	0	0	0	0
100-5-4051-8020	Miscellaneous	0	1,092	(1,054)	0	0	0	0
	TOTAL	144,008	130,672	125,364	116,913	126,449	123,373	125,002

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	ASSESSOR							
100-5-4053-2900	Contractual Services	14,027	14,693	14,869	14,596	15,000	15,107	15,500
	TOTAL	14,027	14,693	14,869	14,596	15,000	15,107	15,500
	GENERAL PLANNING							
100-5-4080-1000	Salaries	26,909	26,975	24,270	22,428	25,174	27,797	26,001
100-5-4080-1060	FICA Withholdings	1,510	1,510	1,360	1,265	1,561	1,544	1,612
100-5-4080-1070	PERA Withholdings	1,874	2,008	1,750	1,629	1,825	1,888	1,950
100-5-4080-1080	Medicare Withholdings	353	353	318	296	365	361	377
100-5-4080-1090	Health Insurance	4,338	4,824	4,107	3,532	3,628	4,550	4,455
100-5-4080-1180	Engineering	2,295	143	3,669	1,150	3,000	1,580	3,000
100-5-4080-1300	Professional Services (Legal)	4,170	2,961	4,772	6,071	3,000	12,030	4,000
100-5-4080-1311	Professional Services (General)	460	414	322	552	460	5,613	1,000
100-5-4080-2000	Postage	300	250	250	100	300	0	300
100-5-4080-2020	Telephone	28	11	19	5	30	84	100
100-5-4080-2100	Printing & Publishing	1,662	739	1,076	490	1,200	850	600
100-5-4080-2101	Advertising	408	0	0	0	0	65	0
100-5-4080-2300	Travel & Schools	90	240	0	0	200	70	200
100-5-4080-2900	Contractual Services	0	0	0	0	0	20,850	0
100-5-4080-3000	General/Office Supplies	431	309	227	21	650	94	400
100-5-4080-4100	Insurance & Bonds	0	0	0	3,342	3,875	4,350	5,269
100-5-4080-4300	Subscriptions/Memberships	0	0	0	0	0	120	0
100-5-4080-5300	Equipment Rental/Lease	305	286	321	316	325	474	445
100-5-4080-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	45,133	41,023	42,461	41,197	45,593	82,320	49,709

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	MUNICIPAL BUILDING							
100-5-4090-1300	Professional Services (Legal)	0	0	0	0	0	0	0
100-5-4090-2020	Telephone	6,496	6,470	7,280	7,519	7,475	7,279	9,300
100-5-4090-2200	Utilities	7,411	7,993	7,462	7,606	9,972	8,861	8,000
100-5-4090-2400	Maint/Repair of Equipment	5,797	4,838	6,430	9,437	7,269	16,877	14,000
100-5-4090-2500	Maint/Repair of Building	437	2,799	1,654	2,308	3,000	2,462	3,000
100-5-4090-2600	Maintentance & Repair of Ground	0	0	0	0	0	86	0
100-5-4090-3000	General/Office Supplies	1,223	995	1,756	5,280	3,000	2,612	3,000
100-5-4090-3810	Laundry	0	0	0	0	0	0	0
100-5-4090-3811	Uniforms	68	0	0	0	0	0	0
100-5-4090-3820	Refuse Collection	1,172	1,316	1,771	1,259	1,300	1,134	1,300
100-5-4090-3830	Custodian	0	0	0	0	0	0	0
100-5-4090-4100	Insurance & Bonds	3,604	3,492	3,050	2,832	3,455	2,688	3,301
100-5-4090-5010	Land	0	0	0	0	0	0	0
100-5-4090-5200	New Equipment	0	1,107	1,587	880	2,579	1,574	1,000
100-5-4090-5300	Equipment Rental/Lease	294	338	363	1,155	375	1,390	445
100-5-4090-5400	TF to Capital Imp	5,000	2,500	2,500	2,500	2,500	2,500	2,500
100-5-4090-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	31,502	31,848	33,853	40,776	40,925	47,463	45,846

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	MOTOR VEHICLE							
100-5-4100-1000	Salaries	53,606	35,033	47,186	51,052	54,063	56,984	57,946
100-5-4100-1060	FICA Withholdings	3,218	2,103	2,801	2,988	3,352	3,335	3,593
100-5-4100-1070	PERA Withholdings	3,763	2,523	3,419	3,670	3,920	4,124	4,346
100-5-4100-1080	Medicare Withholdings	752	492	655	699	784	780	840
100-5-4100-1090	Health Insurance	9,874	6,163	8,099	9,026	7,847	10,576	11,672
100-5-4100-1290	Professional Services (Safety)	213	0	89	37	210	50	200
100-5-4100-1300	Professional Services (Legal)	262	32	114	0	100	0	100
100-5-4100-1310	Professional Services (Audit)	350	43	28	200	350	28	200
100-5-4100-1311	Professional Services (General)	0	0	0	0	200	0	0
100-5-4100-2000	Postage	939	1,039	1,113	323	1,150	1,224	1,150
100-5-4100-2020	Telephone	424	347	441	486	450	433	500
100-5-4100-2100	Printing & Publishing	0	0	0	28	350	34	350
100-5-4100-2101	Advertising	16	0	0	90	100	591	100
100-5-4100-2300	Travel & Schools	0	32	154	301	100	216	300
100-5-4100-2400	Maint/Repair of Equipment	1,549	1,784	871	944	1,550	1,694	2,185
100-5-4100-3000	General/Office Supplies	561	353	546	430	700	670	700
100-5-4100-4100	Insurance & Bonds	504	517	363	650	618	633	795
100-5-4100-4300	Subscriptions/Memberships	253	433	253	253	253	253	253
100-5-4100-5200	New Equipment	20	49	534	0	200	683	200
100-5-4100-5300	Equipment Rental/Lease	310	338	534	435	371	537	445
100-5-4100-5400	TF to Capital Imp	0	0	0	0	0	0	0
	TOTAL	76,614	51,281	67,200	71,612	76,668	82,845	85,875

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	PUBLIC SAFETY-POLICE PROTECTION							
100-5-4110-1000	Salaries	257,523	242,574	218,259	216,329	234,599	260,378	253,234
100-5-4110-1020	Temporary Salaries	0	0	0	300	0	0	0
100-5-4110-1060	FICA Withholdings	2,014	336	562	256	315	309	325
100-5-4110-1070	PERA Withholdings	33,333	33,273	26,176	30,544	35,442	39,303	40,250
100-5-4110-1080	Medicare Withholdings	3,595	3,275	3,024	2,911	3,402	3,518	3,672
100-5-4110-1090	Health Insurance	35,165	33,925	25,952	27,588	26,375	29,406	30,237
100-5-4110-1290	Professional Services (Safety)	158	197	4,083	12,108	12,200	12,123	12,200
100-5-4110-1300	Professional Services (Legal)	23,515	22,929	29,317	30,096	25,000	25,865	25,000
100-5-4110-1310	Professional Services (Audit)	880	106	70	800	400	69	400
100-5-4110-1311	Professional Services (General)	102	263	850	970	1,000	682	1,000
100-5-4110-1312	Professional Services (Union)	0	0	514	416	0	144	0
100-5-4110-1350	Physicals	0	0	321	818	0	468	0
100-5-4110-1351	Medical	95	0	0	372	0	0	0
100-5-4110-2000	Postage	385	437	387	224	400	420	400
100-5-4110-2010	Radio Service	100	75	0	0	200	0	0
100-5-4110-2020	Telephone	4,050	3,525	3,479	4,580	4,600	4,606	4,600
100-5-4110-2100	Printing & Publishing	504	185	584	78	500	222	500
100-5-4110-2101	Advertising	0	249	0	508	300	35	300
100-5-4110-2200	Utilities	2,152	2,559	2,325	2,547	2,884	2,775	2,884
100-5-4110-2300	Travel & Schools	1,374	1,803	1,467	2,846	3,000	855	3,000
100-5-4110-2400	Maint/Repair of Equipment	3,506	3,715	3,659	4,706	3,500	4,291	3,500
100-5-4110-2402	Computer Support Fees	4,769	5,087	4,755	4,878	5,000	4,780	5,000
100-5-4110-2500	Maint/Repair of Building	443	1,842	304	243	1,800	557	1,500
100-5-4110-2900	Contractual Service	0	0	10,193	0	0	0	0
100-5-4110-3000	General/Office Supplies	2,332	2,462	974	1,570	3,000	1,540	2,500
100-5-4110-3300	Motor Fuels & Lubricants	11,423	13,227	9,174	11,670	11,500	14,981	12,500
100-5-4110-3811	Uniforms	448	819	1,125	1,738	1,500	1,410	1,500
100-5-4110-3830	Custodian	0	0	0	0	0	0	0
100-5-4110-4100	Insurance & Bonds	3,675	3,015	2,123	8,256	9,500	10,365	11,366
100-5-4110-4110	Workers' Comp Ins	7,020	6,954	6,187	5,925	6,200	8,588	6,200
100-5-4110-4300	Subscriptions/Memberships	230	570	264	799	500	129	500

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
100-5-4110-4600	Licenses & Taxes	240	223	132	271	225	180	225
100-5-4110-4601	State Gen Fund Admin Fines	1,740	800	800	920	1,000	1,080	1,000
100-5-4110-4602	Police State Admin Fines	0	0	0	3,138	500	0	620
100-5-4110-5200	New Equipment	931	403	2,776	2,030	2,000	1,248	2,000
100-5-4110-5300	Equipment Rental/Lease	413	321	439	520	375	621	445
100-5-4110-5400	TF to Capital Imp	2,000	5,000	5,000	5,000	10,000	22,459	11,500
100-5-4110-8020	Miscellaneous	0	0	135	182	0	170	0
	TOTAL	404,115	390,149	365,410	386,137	407,217	453,577	438,358

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	PUBLIC SAFETY-FIRE PROTECTION							
100-5-4120-1000	Salaries	34,779	31,646	43,968	35,608	47,508	35,405	38,435
100-5-4120-1060	FICA Withholdings	2,147	1,954	2,715	2,205	2,946	2,194	2,383
100-5-4120-1070	PERA Withholdings	236	251	265	88	257	90	269
100-5-4120-1080	Medicare Withholdings	502	457	635	516	689	513	557
100-5-4120-1090	Health Insurance	616	691	656	155	404	157	822
100-5-4120-1300	Professional Services (Legal)	40	417	645	1,141	500	691	500
100-5-4120-1310	Professional Services (Audit)	1,712	1,544	591	627	1,000	696	1,000
100-5-4120-1311	Professional Services (General)	575	0	867	0	600	0	0
100-5-4120-1330	Relief Association	32,881	35,210	30,475	44,258	31,500	43,081	31,500
100-5-4120-1350	Physicals	(32)	3,397	0	2,340	0	7	2,340
100-5-4120-1352	Medical Supplies	0	0	0	0	0	360	500
100-5-4120-2000	Postage	294	250	200	60	200	129	200
100-5-4120-2010	Radio Service	140	105	225	859	225	1,436	225
100-5-4120-2020	Telephone	1,018	804	952	1,156	1,030	940	1,030
100-5-4120-2100	Printing & Publishing	71	186	213	75	200	355	200
100-5-4120-2200	Utilities	2,837	4,097	3,395	3,614	5,500	5,103	5,500
100-5-4120-2300	Travel & Schools	2,102	1,943	1,278	840	2,000	1,133	2,000
100-5-4120-2301	Training	6,280	6,230	4,862	4,191	5,000	3,728	5,000
100-5-4120-2400	Maint/Repair of Equipment	5,348	4,310	6,708	4,198	4,000	4,166	4,000
100-5-4120-2500	Maint/Repair of Building	444	1,494	316	976	1,200	793	1,200
100-5-4120-2800	Fire Contract Meeting	29	26	89	30	100	30	100
100-5-4120-3000	General/Office Supplies	651	1,039	900	1,100	1,200	1,905	1,200
100-5-4120-3300	Motor Fuels & Lubricants	2,133	1,876	3,985	3,880	2,425	2,631	3,000
100-5-4120-3811	Uniforms	0	544	0	135	425	384	425
100-5-4120-4100	Insurance & Bonds	7,276	7,184	5,425	5,549	7,508	5,316	6,222
100-5-4120-4110	Workers' Comp Ins	4,376	4,499	4,092	7,511	6,895	9,681	6,895
100-5-4120-4300	Subscriptions/Memberships	657	671	689	941	660	690	660
100-5-4120-4590	Licenses & Permits	0	0	16	0	0	68	0
100-5-4120-5200	New Equipment	280	625	4,897	3,614	2,000	1,056	2,000
100-5-4120-5300	Equipment Rental/Lease	2,847	2,808	2,878	864	775	488	775
100-5-4120-5400	TF to Capital Imp	17,821	17,821	5,000	5,000	5,000	5,000	5,000

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
100-5-4120-6100	Reserve (Vehicles)	30,000	25,000	25,000	25,000	25,000	25,000	25,000
100-5-4120-6100	Reserve (Building)	15,000	10,000	10,000	10,000	10,000	10,000	10,000
100-5-4120-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	173,060	167,079	161,937	166,531	166,747	163,226	158,938

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	BUILDING INSPECTION							
100-5-4131-1000	Salaries	0	0	0	0	0	16,653	47,644
100-5-4131-1060	Fica Withholdings	0	0	0	0	0	995	2,954
100-5-4131-1070	Pera Withholdings	0	0	0	0	0	1,207	3,573
100-5-4131-1080	Medicare Withholdings	0	0	0	0	0	233	691
100-5-4131-1090	Health Insurance	0	0	0	0	0	1,301	4,011
100-5-4131-1290	Professional Services (Safety)	0	0	0	0	0	40	0
100-5-4131-1300	Professional Services (Legal)	16	0	81	40	0	328	500
100-5-4131-1310	Professional Services (Audit)	0	0	0	0	0	0	0
100-5-4131-1311	Professional Services (General)	0	0	0	0	0	1,610	0
100-5-4131-1312	Professional Services (Union)	0	0	0	0	0	0	0
100-5-4131-2000	Postage	50	50	80	0	50	0	50
100-5-4131-2020	Telephone	0	0	0	0	0	173	605
100-5-4131-2100	Printing & Publishing	57	57	115	0	200	225	200
100-5-4131-2101	Advertising	0	0	0	0	0	252	200
100-5-4131-2300	Travel & Schools	0	0	0	0	0	226	275
100-5-4131-2400	Maintenance & Repair of Equip	0	0	0	0	0	371	0
100-5-4131-2900	Contractual Services	28,469	14,933	9,165	30,794	18,000	6,457	0
100-5-4131-2960	MN St Surcharge	497	0	1,833	5,398	2,000	(933)	2,000
100-5-4131-3000	General/Office Supplies	100	95	100	50	100	122	100
100-5-4131-3811	Uniforms	0	0	0	0	0	0	100
100-5-4131-4100	Insurance and Bonds	0	0	0	0	0	0	0
100-5-4131-4110	Workers' Comp Ins	0	0	0	0	0	271	50
100-5-4131-4300	Subscriptions & Memberships	0	0	0	0	0	0	1,000
100-5-4131-5200	New Equipment	0	0	0	0	0	6,857	0
100-5-4131-5300	Equipment Rental/Lease	282	281	332	275	275	433	0
100-5-4131-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	29,471	15,416	11,706	36,557	20,625	36,821	63,953

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	WEED INSPECTION							
100-5-4132-1000	Salaries	416	415	450	425	440	448	445
100-5-4132-1060	FICA Withholdings	25	25	26	24	27	26	28
100-5-4132-1070	PERA Withholdings	29	30	30	31	32	32	33
100-5-4132-1080	Medicare Withholdings	5	6	6	6	6	6	6
100-5-4132-1090	Health Insurance	78	83	83	84	82	53	59
100-5-4132-2100	Printing & Publishing	0	0	351	0	200	0	200
100-5-4132-2300	Travel & Schools	0	0	0	0	50	0	50
100-5-4132-3000	General/Office Supplies	50	511	0	0	250	0	100
	TOTAL	603	1,070	946	570	1,087	565	921
	TREE INSPECTION-COMPOST SITE							
100-5-4133-1000	Salaries	7,236	7,013	8,235	9,601	9,266	11,580	9,319
100-5-4133-1060	FICA Withholdings	411	396	460	553	574	655	578
100-5-4133-1070	PERA Withholdings	445	467	530	648	631	787	661
100-5-4133-1080	Medicare Withholdings	96	93	108	129	134	153	135
100-5-4133-1090	Health Insurance	956	1,047	1,223	1,330	939	1,720	1,595
100-5-4133-1180	Engineering	0	0	0	0	0	0	750
100-5-4133-1300	Professional Services (Legal)	0	164	0	57	200	0	200
100-5-4133-1320	Professional Services (General)	0	0	0	0	0	30	50
100-5-4133-2000	Postage	39	50	17	0	50	0	50
100-5-4133-2100	Printing & Publishing	473	298	313	497	550	428	550
100-5-4133-2300	Travel & Schools	0	0	0	0	0	0	0
100-5-4133-2400	Maint/Repair of Equipment	578	770	717	488	1,000	1,094	1,100
100-5-4133-2900	Contractual Services	892	586	1,033	4,865	2,500	2,119	3,500
100-5-4133-2902	City Share Oil Depot Expenses	0	2,222	1,122	915	1,100	1,017	1,100
100-5-4133-3000	General/Office Supplies	61	128	167	143	250	175	250
100-5-4133-3300	Motor Fuels & Lubricants	1,131	825	1,063	969	1,100	1,131	1,100
100-5-4133-4300	Subscriptions & Memberships	15	15	0	15	20	15	20
100-5-4133-5200	New Equipment & Trees	484	0	0	0	2,500	534	500
100-5-4133-5300	Equipment Rental/Lease	53	0	0	0	0	0	0
	TOTAL	12,870	14,074	14,988	20,210	20,814	21,438	21,458

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	EMERGENCY SERVICES							
100-5-4150-1000	Salaries	5,366	5,382	4,296	4,836	8,834	11,581	14,566
100-5-4150-1060	FICA Withholdings	304	303	243	280	548	671	903
100-5-4150-1070	PERA Withholdings	189	196	223	212	462	776	1,951
100-5-4150-1080	Medicare Withholdings	71	71	57	65	128	157	211
100-5-4150-1090	Health Insurance	405	444	478	426	921	1,330	2,683
100-5-4150-1300	Professional Services (Legal)	0	0	0	0	0	0	0
100-5-4150-2000	Postage	200	100	100	0	100	324	100
100-5-4150-2020	Telephone	414	327	369	638	742	823	650
100-5-4150-2100	Printing & Publishing	0	0	94	141	150	160	150
100-5-4150-2300	Travel & Schools	0	54	27	37	500	27	500
100-5-4150-2400	Maint/Repair of Equipment	20	48	519	400	250	1,559	250
100-5-4150-2900	Contractual Services	0	0	0	0	0	0	0
100-5-4150-3000	General/Office Supplies	100	150	100	2	150	692	150
100-5-4150-4100	Insurance and Bonds	0	0	0	650	750	632	794
100-5-4150-5200	New Equipment	0	231	2,040	0	1,000	3,500	6,000
100-5-4150-5300	Equipment Rental/Lease	0	0	6	147	165	83	165
100-5-4150-5400	TF to Capital Imp	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	TOTAL	8,069	8,306	9,552	8,834	15,700	23,315	30,073

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	ANIMAL CONTROL							
100-5-4160-1000	Salaries	826	822	970	893	910	935	927
100-5-4160-1060	FICA Withholdings	19	19	20	23	24	24	25
100-5-4160-1070	PERA Withholdings	93	96	106	101	108	112	116
100-5-4160-1080	Medicare Withholdings	12	12	14	13	13	13	13
100-5-4160-1090	Health Insurance	127	144	146	116	109	127	132
100-5-4160-2000	Postage	125	125	130	63	140	0	140
100-5-4160-2100	Printing & Publishing	0	186	0	0	200	0	200
100-5-4160-2400	Maintenance & Repair of Equip	0	0	0	0	0	495	495
100-5-4160-2900	Contractual Services	1,511	1,513	1,122	713	800	798	500
100-5-4160-3000	General/Office Supplies	71	92	73	136	200	71	150
100-5-4160-4100	Insurance and Bonds	0	0	0	650	0	650	794
100-5-4160-5200	New Equipment	64	0	1,796	0	150	0	150
100-5-4160-5300	Equipment Rental/Lease	0	0	0	83	0	0	0
	TOTAL	2,848	3,009	4,377	2,791	2,654	3,225	3,642

2015 BUDGET-CITY OF PAYNESVILLE

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	STREETS & ALLEYS							
100-5-4220-1000	Salaries	34,543	33,256	34,774	30,665	31,571	33,569	31,994
100-5-4220-1060	FICA Withholdings	1,980	1,914	1,928	1,846	1,957	1,961	1,984
100-5-4220-1070	PERA Withholdings	2,108	2,262	2,115	2,034	2,127	2,217	2,249
100-5-4220-1080	Medicare Withholdings	463	448	451	432	458	459	464
100-5-4220-1090	Health Insurance	4,482	4,832	4,556	3,730	3,814	3,746	4,406
100-5-4220-1180	Engineering	380	0	115	323	1,000	1,783	600
100-5-4220-1290	Professional Services (Safety)	1,095	1,078	1,240	1,197	1,300	1,340	1,350
100-5-4220-1300	Professional Services (Legal)	48	25	0	520	300	78	400
100-5-4220-1311	Professional Services (General)	0	56	360	105	300	576	400
100-5-4220-1350	Physicals	0	0	0	0	0	215	0
100-5-4220-2000	Postage	158	150	135	40	170	197	170
100-5-4220-2020	Telephone	515	613	651	330	775	297	375
100-5-4220-2100	Printing & Publishing	34	223	130	266	400	0	400
100-5-4220-2200	Utilities	1,328	1,538	1,027	1,379	1,600	1,776	2,200
100-5-4220-2300	Travel & Schools	0	0	21	0	100	0	0
100-5-4220-2400	Maint/Repair of Equipment	5,473	6,533	6,505	7,431	8,500	8,471	8,500
100-5-4220-2700	Maint/Repair of Streets	19,660	15,289	20,009	14,871	22,000	16,705	22,000
100-5-4220-3000	General/Office Supplies	1,788	1,940	1,812	1,325	2,500	593	2,000
100-5-4220-3300	Motor Fuels & Lubricants	5,379	6,385	3,782	6,178	6,500	4,551	6,750
100-5-4220-3811	Uniforms	1,171	1,167	1,206	1,019	1,400	1,112	1,400
100-5-4220-3820	Refuse Collection	545	523	613	796	625	754	800
100-5-4220-4100	Insurance & Bonds	5,148	5,554	3,984	4,221	5,905	5,089	5,008
100-5-4220-4110	Workers' Comp Ins	3,776	3,848	3,491	5,178	5,590	6,964	5,590
100-5-4220-4300	Subscriptions/Memberships	292	257	262	266	300	270	300
100-5-4220-4590	Licenses & Permits	0	0	48	0	0	144	150
100-5-4220-5200	New Equipment	1,440	1,112	1,420	1,396	2,000	1,834	2,000
100-5-4220-5300	Equipment Rental/Lease	364	646	559	393	600	537	445
100-5-4220-5400	TF Capital Imp (ST Constr)	10,000	10,000	10,000	12,000	15,000	24,919	15,000
100-5-4221-5400	TF Capital Imp (ST Equip)	68,190	69,036	69,906	70,804	67,577	67,577	67,882
100-5-4222-5400	TF Capital Imp (Sidewalk)	0	0	0	0	0	0	0
100-5-4220-8020	Miscellaneous	0	0	0	0	10,000	0	0

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	TOTAL	170,360	168,685	171,100	168,745	194,369	187,734	184,817
	SNOW & ICE REMOVAL							
100-5-4230-1000	Salaries	14,206	14,257	16,085	13,748	14,310	14,309	14,534
100-5-4230-1060	FICA Withholdings	826	833	898	829	887	832	901
100-5-4230-1070	PERA Withholdings	986	1,031	1,045	988	1,037	1,032	1,090
100-5-4230-1080	Medicare Withholdings	193	195	210	194	207	195	211
100-5-4230-1090	Health Insurance	2,176	2,340	2,362	2,079	1,996	1,819	1,962
100-5-4230-1300	Professional Services (Legal)	58	25	155	0	150	0	150
100-5-4230-2400	Maint/Repair of Equipment	2,331	2,798	2,870	5,198	3,000	2,691	4,000
100-5-4230-2910	Snow Hauling	8,766	6,506	5,728	12,994	11,500	8,494	11,500
100-5-4230-2920	Blading	25,073	15,430	15,750	13,565	27,000	30,116	22,050
100-5-4230-3000	General/Office Supplies	0	32	0	8	50	29	50
100-5-4230-3001	Sand & Salt	4,455	4,149	7,232	3,498	4,500	5,497	5,000
100-5-4230-4100	Insurance & Bonds	0	0	0	0	0	1,000	0
100-5-4230-5200	New Equipment	0	0	230	60	500	169	250
100-5-4230-5300	Equipment Rental/Lease	280	280	299	313	500	433	500
100-5-4230-5301	Land/Bldg Rental/Lease	0	1,500	1,500	1,500	1,500	1,500	1,500
100-5-4230-5400	TF to Capital Improvement	0	0	0	0	0	9,221	0
	TOTAL	59,350	49,376	54,364	54,974	67,137	77,337	63,698
	STREET LIGHTING							
100-5-4260-2200	Light & Power Purchase	37,892	43,343	45,672	53,816	46,000	46,859	48,500
100-5-4260-2401	Whiteway Upkeep & Repair	154	222	0	0	850	0	850
	TOTAL	38,046	43,565	45,672	53,816	46,850	46,859	49,350

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	LIBRARY							
100-5-4620-2000	Postage	0	0	0	0	0	0	0
100-5-4620-2020	Telephone	0	0	0	0	0	0	0
100-5-4620-2100	Printing & Publishing	0	0	0	90	0	92	0
100-5-4620-2200	Utilities	2,622	2,924	3,219	2,891	4,000	3,589	3,500
100-5-4620-2400	Maint/Repair of Equipment	103	0	8	2,334	200	595	500
100-5-4620-2500	Maint/Repair of Building	192	806	633	955	3,000	1,181	1,500
100-5-4620-2600	Maint/Repair of Grounds	0	132	711	53	750	0	500
100-5-4620-3000	General/Office Supplies	6	537	239	314	300	187	350
100-5-4620-3810	Laundry	0	0	0	0	0	0	0
100-5-4620-3820	Refuse Collection	585	517	371	404	600	310	425
100-5-4620-3830	Custodian	0	0	0	0	0	0	0
100-5-4620-4100	Insurance & Bonds	961	914	867	1,098	1,169	1,090	1,252
100-5-4620-4500	Allotment	0	0	0	0	0	0	0
100-5-4620-5200	New Equipment-Shelves	0	0	0	150	0	0	0
	TOTAL	4,469	5,830	6,048	8,289	10,019	7,044	8,027
	KORONIS CIVIC ARENA							
100-5-4745-1370	Professional Service (Manager)	5,500	5,500	5,500	5,500	5,500	5,500	5,500
100-5-4745-1375	Outdoor Rink	0	2,250	2,250	2,250	2,250	2,250	2,250
100-5-4745-2900	Contractual Services	0	0	0	0	0	0	0
	TOTAL	5,500	7,750	7,750	7,750	7,750	7,750	7,750

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	BEACHES/VETERANS PARK							
100-5-4746-1000	Salaries	22,070	20,067	20,932	24,340	22,870	25,471	22,992
100-5-4746-1060	FICA Withholdings	1,318	1,205	1,238	1,478	1,418	1,544	1,425
100-5-4746-1070	PERA Withholdings	565	591	599	867	786	971	839
100-5-4746-1080	Medicare Withholdings	308	282	290	346	332	361	333
100-5-4746-1090	Health Insurance	1,238	1,341	1,357	1,368	1,303	1,243	1,371
100-5-4746-1300	Professional Services (Legal)	0	0	25	130	100	0	100
100-5-4746-2000	Postage	100	60	60	20	60	25	60
100-5-4746-2020	Telephone	511	145	99	156	200	188	200
100-5-4746-2100	Printing & Publishing	111	92	164	861	450	0	250
100-5-4746-2101	Advertising	16	0	0	293	300	446	450
100-5-4746-2200	Utilities	468	781	625	652	800	592	800
100-5-4746-2300	Travel & Schools	0	0	0	0	0	75	0
100-5-4746-2400	Maint/Repair of Equipment	521	1,193	1,647	706	2,000	2,002	2,000
100-5-4746-2500	Maint/Repair of Building	104	315	140	481	700	108	700
100-5-4746-2600	Maint/Repair of Grounds	1,367	771	1,924	500	2,250	943	2,000
100-5-4746-2900	Contractual Services	0	1,620	1,260	2,743	6,400	5,954	5,800
100-5-4746-3000	General/Office Supplies	559	777	545	770	900	848	900
100-5-4746-3300	Motor Fuels & Lubricants	1,024	1,090	0	1,172	1,600	1,088	1,600
100-5-4746-3811	Uniforms	53	238	184	327	300	321	350
100-5-4746-3820	Refuse Collection	367	269	249	633	350	566	450
100-5-4746-4100	Insurance & Bonds	882	812	869	1,357	1,171	1,003	1,291
100-5-4746-4110	Workers' Comp Ins	352	363	399	349	542	481	542
100-5-4746-4590	Licenses & Permits	0	0	230	400	250	0	400
100-5-4746-5060	New Buildings & Structures	0	0	0	0	0	0	0
100-5-4746-5200	New Equipment	0	0	675	449	2,500	257	2,000
100-5-4746-5300	Equipment Rental/Lease	14	20	0	0	0	0	0
100-5-4746-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	31,948	32,032	33,511	40,398	47,582	44,487	46,853

2015 BUDGET-CITY OF PAYNESVILLE

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	MUNICIPAL PARKS							
100-5-4750-1000	Salaries	27,934	25,734	26,790	27,712	26,062	30,564	26,197
100-5-4750-1060	FICA Withholdings	1,602	1,479	1,509	1,650	1,616	1,801	1,624
100-5-4750-1070	PERA Withholdings	1,477	1,547	1,514	1,699	1,606	1,895	1,702
100-5-4750-1080	Medicare Withholdings	375	346	353	386	378	421	380
100-5-4750-1090	Health Insurance	3,098	3,349	3,234	2,785	2,768	2,907	3,302
100-5-4750-1180	Engineering	0	425	0	0	750	30	500
100-5-4750-1290	Professional Services (Safety)	888	902	977	1,009	1,050	733	1,050
100-5-4750-1300	Professional Services (Legal)	81	156	0	2,141	500	26	500
100-5-4750-1350	Phyiscals	0	0	0	0	0	0	0
100-5-4750-2000	Postage	58	69	39	66	75	238	75
100-5-4750-2020	Telephone	50	78	14	697	362	885	600
100-5-4750-2100	Printing & Publishing	81	223	53	94	250	81	250
100-5-4750-2200	Utilities	2,454	4,092	8,505	8,032	8,500	7,910	9,000
100-5-4750-2300	Travel & Schools	0	0	0	0	0	0	0
100-5-4750-2400	Maint/Repair of Equipment	1,631	2,744	3,211	3,863	3,250	2,335	4,000
100-5-4750-2500	Maint/Repair of Building	2,341	1,305	1,360	1,222	2,000	1,173	1,500
100-5-4750-2600	Maint/Repair of Grounds	1,853	1,909	1,115	2,105	2,000	2,214	2,250
100-5-4750-2900	Contractual Services	9,751	1,076	1,100	1,064	1,100	787	750
100-5-4750-3000	General/Office Supplies	1,617	1,784	1,198	1,151	1,700	1,327	1,700
100-5-4750-3300	Motor Fuels & Lubricants	907	1,050	2,266	2,065	2,000	1,618	2,000
100-5-4750-3811	Uniforms	210	0	47	123	200	342	300
100-5-4750-3820	Refuse Collection	467	478	428	1,022	600	942	800
100-5-4750-4100	Insurance & Bonds	5,490	5,245	5,128	6,003	7,603	5,910	7,154
100-5-4750-4110	Workers' Comp Ins	411	280	336	(26)	475	302	475
100-5-4750-4600	Licenses & Taxes	0	250	0	115	0	1,742	200
100-5-4750-5200	New Equipment	1,812	328	1,078	2,010	1,500	632	1,500
100-5-4750-5300	Equipment Rental/Lease	346	326	499	507	400	1,078	500
100-5-4750-5400	TF to Capital Imp	30,000	15,000	15,000	15,000	18,000	18,000	18,000
100-5-4750-8020	Miscellaneous	0	0	0	0	0	0	0
100-5-4750-8030	Damage Deposit Refund	900	1,350	800	1,000	1,500	800	1,000
	TOTAL	95,834	71,525	76,554	83,495	86,245	86,693	87,309

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	COMMUNITY ENHANCEMENT							
100-5-4751-1180	Engineering	0	0	0	0	0	0	0
100-5-4751-1300	Professional Services (Legal)	0	0	0	0	0	0	0
100-5-4751-1311	Professional Services (General)	0	0	0	0	0	0	0
100-5-4751-2100	Printing & Publishing	0	0	0	0	0	0	0
100-5-4751-2101	Advertising	0	0	0	0	0	0	0
100-5-4751-2300	Travel & Schools	0	0	0	0	0	0	0
100-5-4751-2400	Maint/Repair of Equipment	0	0	0	0	0	0	0
100-5-4751-2830	Wine Tasting Event	0	0	0	0	0	0	0
100-5-4751-3000	General/Office Supplies	0	0	0	0	0	0	0
100-5-4751-4813	SHIP Grant Expenses	1,642	19,615	0	2,230	0	0	0
100-5-4751-5200	New Equipment	0	0	0	0	0	0	0
	TOTAL	1,642	19,615	0	2,230	0	0	0
	RECREATIONAL TRAIL							
100-5-4752-1180	Engineering	0	0	0	0	500	0	0
100-5-4752-1300	Professional Services (Legal)	0	0	0	0	500	0	0
100-5-4752-2100	Printing & Publishing	0	0	0	0	250	0	0
100-5-4752-2600	Maint/Repair of Grounds	0	0	0	0	500	0	0
100-5-4752-2900	Contractual Service	2,393	3,640	2,324	3,407	3,200	3,735	3,200
100-5-4752-3000	General/Office Supplies	0	0	0	0	200	0	0
100-5-4752-4100	Insurance and Bonds	0	0	0	650	750	650	794
100-5-4752-4110	Workers' Comp Ins	0	0	38	0	0	0	0
100-5-4752-4600	Licenses & Taxes	0	0	0	8	0	0	0
100-5-4752-5400	TF to Capital Imp	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	TOTAL	9,893	11,140	9,862	11,565	13,400	11,885	11,494

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	PUBLIC SERVICE-AIRPORT							
100-5-4880-1000	Salaries	12,081	12,202	16,647	15,792	17,720	17,615	17,959
100-5-4880-1060	FICA Withholdings	671	681	876	998	1,099	1,054	1,113
100-5-4880-1070	PERA Withholdings	837	924	1,015	1,168	1,285	1,271	1,347
100-5-4880-1080	Medicare Withholdings	157	159	205	233	257	247	260
100-5-4880-1090	Health Insurance	1,410	1,461	1,688	2,741	2,626	2,501	3,185
100-5-4880-1180	Engineering	125	340	115	450	750	170	500
100-5-4880-1300	Professional Services (Legal)	163	238	171	98	300	172	300
100-5-4880-1311	Professional Services (General)	0	0	0	0	0	0	0
100-5-4880-2000	Postage	300	300	300	40	300	100	300
100-5-4880-2020	Telephone	800	617	698	949	800	729	950
100-5-4880-2100	Printing & Publishing	430	0	40	0	200	119	100
100-5-4880-2200	Utilities	3,563	4,636	4,319	5,117	6,000	6,005	6,750
100-5-4880-2300	Travel & Schools	278	0	0	0	750	783	750
100-5-4880-2400	Maint/Repair of Equipment	1,383	835	1,657	1,147	1,500	9,168	1,500
100-5-4880-2500	Maint/Repair of Building	705	276	523	1,121	750	333	750
100-5-4880-2600	Maint/Repair of Grounds	10,231	8,188	6,523	15,320	12,000	12,754	12,000
100-5-4880-3000	General/Office Supplies	430	126	40	351	650	52	300
100-5-4880-3300	Motor Fuels & Lubricants	950	920	830	1,185	1,100	1,817	1,200
100-5-4880-3310	Aviation Fuel	39,461	38,907	75,367	70,214	48,000	54,513	27,000
100-5-4880-3320	Credit Card Fees	789	1,099	1,477	1,654	1,375	(2,070)	1,000
100-5-4880-3330	Annual Fly In	2,333	550	6	208	0	0	0
100-5-4880-3830	Custodian	0	0	0	0	0	0	0
100-5-4880-4100	Insurance & Bonds	10,178	8,032	5,823	8,811	10,050	11,991	10,283
100-5-4880-4300	Subscriptions/Memberships	148	68	98	164	250	123	250
100-5-4880-4590	Licenses & Permits	0	400	589	425	475	877	500
100-5-4880-4600	Licenses & Taxes	4,598	5,743	6,260	6,359	6,500	6,110	6,500
100-5-4880-5200	New Equipment	0	0	0	77	700	0	200
100-5-4880-5300	Equipment Rental/Lease	284	289	323	338	300	437	445
100-5-4880-5400	TF to Capital Imp	9,000	9,000	9,000	15,000	9,000	9,000	15,000
100-5-4880-8020	Miscellaneous	0	0	0	0	0	0	0
100-5-4880-8030	Damage Deposit Refund	100	0	0	100	0	100	0

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	TOTAL	101,405	95,991	134,590	150,060	124,737	135,971	110,442
	CABLE ACCESS STATION							
100-5-4901-1000	Salaries	4,920	4,826	3,964	7,335	15,079	14,190	15,885
100-5-4901-1060	FICA Withholdings	281	273	251	429	935	861	985
100-5-4901-1070	PERA Withholdings	285	331	305	514	1,093	973	1,191
100-5-4901-1080	Medicare Withholdings	66	64	59	100	219	202	230
100-5-4901-1090	Health Insurance	304	333	336	319	297	352	360
100-5-4901-1290	Professional Services (Safety)	0	0	0	0	0	50	150
100-5-4901-1300	Professional Services (Legal)	28	0	0	0	150	175	0
100-5-4901-1311	Professional Services (General)	0	0	0	0	0	0	0
100-5-4901-2000	Postage	100	59	74	23	75	0	50
100-5-4901-2020	Telephone	0	0	0	3	0	32	25
100-5-4901-2100	Printing & Publishing	0	0	25	251	300	35	300
100-5-4901-2101	Advertising	0	0	0	164	0	252	250
100-5-4901-2200	Utilities	0	0	0	0	0	0	0
100-5-4901-2300	Travel & Schools	0	36	0	199	500	0	250
100-5-4901-2400	Maint/Repair of Equipment	80	681	64	351	500	118	500
100-5-4901-2900	Contractual Services	4,548	2,225	2,129	2,177	2,300	2,149	2,300
100-5-4901-3000	General/Office Supplies	174	92	208	146	150	70	150
100-5-4901-4100	Insurance & Bonds	0	0	0	0	100	0	0
100-5-4901-4110	Workers' Comp Ins	0	0	0	150	50	116	150
100-5-4901-4300	Subscriptions/Memberships	200	300	0	150	200	249	200
100-5-4901-5200	New Equipment	32	115	415	211	200	1,032	200
100-5-4901-5300	Equipment Rental/Lease	0	0	0	83	0	0	0
100-5-4901-5400	TF to Capital Imp	500	500	500	500	500	500	500
100-5-4901-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	11,518	9,835	8,330	13,105	22,648	21,356	23,676

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	OTHER FUNCTIONS							
100-5-4950-4620	Medicare Contributions	0	0	0	0	0	0	0
100-5-4950-4660	Social Security (FICA) Contributions	0	0	0	0	0	0	0
100-5-4950-4665	Furlough Expense	0	0	0	0	0	0	0
100-5-4950-4700	Employee Insurance Contribution	5,625	3,038	0	0	0	0	0
	TOTAL	5,625	3,038	0	0	0	0	0
	TRANSFERS							
100-5-4990-7010	Permanent Transfers Out	100,000	15,000	0	3,098	0	3,529	0
100-5-4990-7200	Budget TF to EDAP	31,614	26,994	25,268	24,608	27,376	27,376	28,899
100-5-4990-8210	Tax Reimbursement to Township	2,151	1,315	1,299	1,434	0	1,434	0
	TOTAL	133,765	43,309	26,567	29,140	27,376	32,339	28,899
	REMAINING BUDGET							
100-5-5000-8000	Bonds Principal & Interest	120,800	205,800	212,300	213,300	204,550	204,550	210,300
	TOTAL	120,800	205,800	212,300	213,300	204,550	204,550	210,300
TOTAL GENERAL FUND EXPENDITURES		**1,797,677**	**1,698,247**	**1,715,323**	**1,806,755**	**1,864,513**	**1,983,694**	**1,942,222**

EXPENDITURES BUDGET COMPARISON SHEET
WATER FUND

	2014 BUDGET	2015 BUDGET	% (+ OR-)
SOURCE OF SUPPLY	28,400	28,400	0.0%
PURIFICATION	34,650	38,650	11.5%
DISTRIBUTION	20,720	21,750	5.0%
ADMINISTRATION	113,533	117,503	3.5%
NON-OPERATING	518,174	535,782	3.4%
TOTAL APPROPRIATIONS	**715,477**	**742,085**	**3.7%**

2015 WATER RATES

	2014	2015	%
FLAT	19.00	20.00	5.3%
MULTI UNITS	14.25	15.00	5.3%
BULK 2,001 TO 99,999	2.65	2.77	4.5%
BULK 100,000 TO 500,000	2.60	2.72	4.6%
BULK OVER 500,000	2.59	2.71	4.6%
CONSERVATION RATE 100,000 &	0	2.82	282.0%

We are proposing a $.12 increase in the bulk water rate

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				WATER FUND REVENUE				
110-4-3720-0450	Connection Fees	18,697	4,279	4,397	5,723	0	4,132	0
110-4-3720-0780	Damage Deposit	0	0	0	0	0	500	0
110-4-3720-1170	Grant Monies	0	0	16,346	0	0	8,466	0
110-4-3720-2103	Metered Consumer Sales	413,627	422,508	473,452	487,122	543,032	499,549	571,200
110-4-3720-2110	Water Purchased in Bulk	1,093	1,084	2,189	552	0	5,057	0
110-4-3720-2150	Sales Tax Receipts	10,607	10,713	11,666	12,437	0	13,310	0
110-4-3720-2810	New Water Meters	810	1,733	2,294	2,175	0	2,400	0
110-4-3720-3100	Interest Income	15,161	11,887	7,938	9,641	11,000	6,867	11,000
110-4-3720-3110	Change in Fair Market Value	411	192	1,082	(8,323)	0	1,354	0
110-4-3720-4030	Contribution Revenue	0	0	0	0	0	0	0
110-4-3720-4031	Water Festival Donation	500	500	775	450	0	650	0
110-4-3720-4050	Other Miscellaneous Income	143	4,346	1,385	296	0	1,022	0
110-4-3720-5110	Assessments from Muni	0	0	0	0	0	0	0
110-4-3720-5320	Assessments from County	1,877	1,300	127	(866)	0	(807)	0
110-4-3720-9600	Permanent Transfers In	0	24,000	0	0	0	0	0
110-4-3720-9601	Capital Contributions from General	0	217,080	0	0	0	338,762	0
TOTAL WATER FUND REVENUE BUDGET		**462,926**	**699,622**	**521,651**	**509,207**	**554,032**	**881,262**	**582,200**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	WATER FUND EXPENDITURES							
	SOURCE OF SUPPLIES-WELLS & POWER							
110-5-4821-1320	Professional Services (Testing)	225	0	30	49	200	70	200
110-5-4821-2200	Utilities	13,692	16,466	15,946	16,102	18,000	20,462	18,000
110-5-4821-2400	Maint/Repair of Equipment	4,790	0	6,786	465	10,000	2,590	10,000
110-5-4821-2500	Maint/Repair of Building	38	62	507	0	0	0	0
110-5-4821-3000	General/Office Supplies	71	169	160	0	200	28	200
110-5-4821-4600	Licenses & Taxes	0	0	0	0	0	0	0
	TOTAL	18,816	16,697	23,429	16,616	28,400	23,150	28,400
	PURIFICATION							
110-5-4823-1320	Professional Services (Testing)	310	289	0	0	300	165	300
110-5-4823-2200	Utilities	14,851	18,766	19,672	20,335	20,000	31,790	24,000
110-5-4823-2400	Maint/Repair of Equipment	1,194	1,183	2,131	1,607	2,500	536	2,500
110-5-4823-3000	General/Office Supplies	209	187	(331)	30	350	79	350
110-5-4823-3010	Plant Chemicals	9,105	8,256	7,946	8,286	9,500	14,511	9,500
110-5-4823-3811	Uniforms	75	0	0	0	0	230	0
110-5-4823-5200	New Equipment	257	0	1,969	0	2,000	95	2,000
	TOTAL	26,001	28,681	31,387	30,258	34,650	47,406	38,650
	DISTRIBUTION							
110-5-4824-1311	Professional Services (General)	0	0	48	328	0	343	400
110-5-4824-1320	Professional Services (Testing)	305	564	720	807	720	520	750
110-5-4824-2400	Maint/Repair of Equipment	5,352	11,842	2,993	9,673	12,000	21,008	12,000
110-5-4824-2900	Contractual Services	1,600	2,699	1,712	1,200	1,800	1,700	1,800
110-5-4824-3000	General/Office Supplies	1,311	1,159	1,066	398	1,200	795	800
110-5-4824-4300	Subscriptions & Memberships	0	0	0	0	0	0	0
110-5-4824-5200	New Equipment	4,874	5,566	3,783	4,525	5,000	7,494	6,000
	TOTAL	13,442	21,830	10,322	16,931	20,720	31,860	21,750

2015 BUDGET-CITY OF PAYNESVILLE

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	ADMINISTRATION							
110-5-4825-1000	Salaries	47,483	47,416	53,333	47,556	56,763	52,779	59,660
110-5-4825-1060	FICA Withholdings	2,627	2,668	2,933	2,856	3,519	2,915	3,699
110-5-4825-1070	PERA Withholdings	3,212	3,378	3,520	3,426	4,034	3,632	4,399
110-5-4825-1080	Medicare Withholdings	614	623	686	668	823	682	865
110-5-4825-1090	Health Insurance	7,431	8,022	8,148	7,375	6,941	7,213	7,750
110-5-4825-1180	Engineering	0	225	159	0	750	808	1,000
110-5-4825-1290	Professional Services (Safety)	1,250	1,250	1,100	1,344	1,300	1,370	1,350
110-5-4825-1300	Professional Services (Legal)	243	270	138	110	500	566	500
110-5-4825-1310	Professional Services (Audit)	4,630	3,903	4,953	5,625	5,800	5,828	5,850
110-5-4825-1311	Professional Services (General)	85	281	92	167	150	115	150
110-5-4825-1350	Physicals	0	0	0	0	0	215	0
110-5-4825-2000	Postage	994	747	571	1,181	1,050	1,565	1,200
110-5-4825-2020	Telephone	2,086	2,513	3,118	3,196	3,406	3,522	3,500
110-5-4825-2100	Printing & Publishing	1,035	594	1,143	487	1,400	1,207	1,400
110-5-4825-2300	Travel & Schools	234	370	287	656	1,250	492	1,250
110-5-4825-2400	Maint/Repair of Equipment	4,314	4,827	3,941	3,898	4,800	4,101	4,800
110-5-4825-3000	General/Office Suplies	779	1,102	304	346	1,200	666	700
110-5-4825-3300	Motor Fuels & Lubricants	3,279	2,637	2,422	2,015	3,500	2,668	3,500
110-5-4825-3811	Uniforms	1,538	1,146	1,151	1,431	1,300	1,178	1,600
110-5-4825-4100	Insurance & Bonds	5,580	4,959	4,811	3,763	6,607	4,637	4,230
110-5-4825-4110	Workers' Comp Insurance	3,828	3,658	3,645	5,239	5,590	6,359	7,000
110-5-4825-4300	Subscriptions and Memberships	0	740	421	1,040	750	730	750
110-5-4825-4590	Licenses & Permits	29	1,495	2,840	2,990	1,500	1,777	1,600
110-5-4825-5060	New Buildings/Structures	0	0	0	0	0	0	0
110-5-4825-5200	New Equipment	0	0	0	0	0	0	0
110-5-4825-5300	Equipment Rental/Lease	493	714	516	413	600	993	750
110-5-4825-8020	Miscellaneous	0	0	0	0	0	0	0
110-5-4825-8030	Damage Deposit Refund	0	0	0	0	0	500	0
	TOTAL	91,764	93,538	100,232	95,782	113,533	106,518	117,503

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	NON-OPERATING EXPENSES							
110-5-4826-4920	Depreciation Expense	78,182	160,782	80,740	80,193	160,782	79,313	160,782
110-5-4826-4930	Gain/Loss on Disposal	0	979	0	0	0	0	0
110-5-4826-5010	Land	0	0	0	0	0	0	0
110-5-4826-5060	New Buildings/Structures	0	0	0	0	0	0	0
110-5-4826-5350	Wellhead Protection	2,643	8,885	8,386	2,037	13,000	5,215	7,500
110-5-4826-5400	TF To Capital Improvement	60,000	125,000	140,000	145,000	75,000	75,000	15,000
110-5-4826-5450	TF To WR Equip Replacement Fund	116,000	74,531	78,442	89,894	91,392	91,392	30,000
110-5-4826-7010	Permanent Transfer Out	985	0	0	0	0	0	0
110-5-4826-7050	TF To Downtown Debt	0	0	0	0	0	0	0
110-5-4826-7080	TF To Filtration Plant Debt	0	0	0	0	70,000	110,000	214,500
110-5-4826-7450	TF To Infrastructure Debt	0	0	0	0	0	0	0
110-5-4826-7460	TF To 1996 Street Imp Debt	0	0	0	0	0	0	0
110-5-4826-7470	TF To 1998 Street Imp Debt	0	0	0	0	0	0	0
110-5-4826-7490	TF To 1999 Well Project	0	0	0	0	0	0	0
110-5-4826-7500	TF To 2000 Street Imp Debt	0	0	0	0	0	0	0
110-5-4826-7510	TF To 2002 Lake Ave Debt	0	0	0	0	0	0	0
110-5-4826-7520	TF To 2004 Debt Fund	17,500	17,500	20,000	20,000	20,000	20,000	20,000
110-5-4826-7530	TF To 2006 Debt Fund	10,500	10,500	10,500	10,500	10,500	10,500	10,500
110-5-4826-7540	TF To 2008 Debt Fund	25,500	25,500	25,500	25,500	25,500	25,500	25,500
110-5-4826-7550	TF To 2010 Debt Fund	5,000	12,000	12,000	12,000	12,000	12,000	12,000
110-5-4826-7560	TF To Hwy 23 Debt	10,000	30,000	30,000	30,000	30,000	30,000	30,000
110-5-4826-7565	TF to 2014 Debt Fund	0	0	0	0	10,000	10,000	10,000
110-5-4826-8100	Sales Tax	13,265	10,776	11,681	12,459	0	13,284	0
110-5-4826-8110	Safe Water State Fee	(622)	(629)	(630)	(502)	0	23	0
110-5-4826-8200	Refunds & Reimbursements	0		0	0	0	0	0
	TOTAL	338,953	475,824	416,619	427,081	518,174	482,227	535,782
TOTAL WATER FUND EXPENDITURES		**488,976**	**636,570**	**581,989**	**586,668**	**715,477**	**691,161**	**742,085**

EXPENDITURES BUDGET COMPARISON SHEET
SEWER FUND

ACCOUNT TITLE	2014 BUDGET	2015 BUDGET	% (+ OR-)
SEWER:			
COLLECTIONS	29,750	30,750	3.4%
DISPOSAL	40,900	43,600	6.6%
ADMINISTRATION	335,718	344,273	2.5%
NON-OPERATING	432,750	444,750	2.8%
IRRIGATION:			
ADMINISTRATION	130,522	134,389	3.0%
AERATION POND:	106,100	111,100	4.7%
TOTAL APPROPRIATIONS	**1,075,740**	**1,108,862**	**3.1%**

2015 SEWER RATES

	2014	2015	%
FLAT	21.00	21.00	0.0%
MULTI USER	15.75	15.75	0.0%
BULK	2.75	2.85	3.6%

We are proposing a $.10 increase in the bulk sewer rate

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				SEWER FUND REVENUE				
115-4-3540-0450	Connection Fees	15,526	1,131	678	3,500	0	800	0
115-4-3540-0490	Permit Fees	140	0	100	0	0	0	0
115-4-3540-0990	Sale of Fixed Assets	0	0	3,690	1,845	0	1,845	0
115-4-3540-1012	Mastermark Surcharge	28,570	40,018	25,820	0	0	0	0
115-4-3540-2102	Monthly Consumer Sales	340,149	347,070	338,853	326,780	333,654	334,144	338,445
115-4-3540-2104	Quarterly Consumer Sales	169,783	180,990	204,847	204,966	319,034	206,077	334,443
115-4-3540-3100	Interest Income	16,370	14,930	8,156	8,442	11,000	4,880	11,000
115-4-3540-3110	Change in Fair Market Value	443	242	1,103	(7,419)	0	988	0
115-4-3540-4030	Contribution Revenue	0	0	0	0	0	0	0
115-4-3540-4045	Donations - RV Dump	0	3,760	368	337	0	513	0
115-4-3540-4050	Other Miscellaneous Income	565	2,349	200	395	0	201	0
115-4-3540-4060	Utility Payments from AMPI	56,117	60,032	61,080	77,500	92,400	108,900	96,800
115-4-3540-4570	Reimbursements	0	0	4,230	0	0	0	0
115-4-3540-7700	Acreage Payments from Farmers	75,529	88,359	77,346	80,624	81,350	86,527	90,900
115-4-3540-9600	Permanent Transfers In	0	45,609	0	0	0	0	0
115-4-3540-9601	Capital Contributions From General	0	607,681	0	0	0	1,506,403	0
115-4-3540-9670	Insp Fees/Mileage-Lake Henry	4,572	3,354	4,121	4,333	0	5,521	0
TOTAL SEWER FUND REVENUE BUDGET		**707,764**	**1,395,525**	**730,592**	**701,303**	**837,438**	**2,256,799**	**871,588**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	SEWER FUND EXPENDITURES							
	COLLECTIONS-CITY MAINS & LIFTS							
115-5-4841-2200	Utilities	3,307	4,740	4,168	3,967	4,750	5,209	4,750
115-5-4841-2400	Maint/Repair of Equipment-Mains	4,846	11,980	2,723	4,276	7,500	2,606	7,500
115-5-4841-2450	Maint/Repair of Equipment-Lift Statio	3,752	4,482	3,772	4,322	6,000	7,524	6,000
115-5-4841-2900	Contractual Service	0	0	9,991	12,063	11,000	8,940	12,000
115-5-4841-3000	General/Office Supplies	22	314	145	346	500	105	500
	TOTAL	11,927	21,516	20,799	24,974	29,750	24,384	30,750
	DISPOSAL-MAIN LIFT-PONDS							
115-5-4842-1320	Professional Services (Testing)	13,569	14,165	10,208	10,386	14,000	11,396	13,000
115-5-4842-2020	Telephone-Main Lift	680	745	343	1,133	500	1,945	1,100
115-5-4842-2200	Utilities	9,561	12,126	10,268	14,703	13,000	20,383	15,000
115-5-4842-2440	Maint/Repair of Equipment-Ponds	3,225	3,718	4,780	1,600	5,000	1,174	5,000
115-5-4842-2450	Maint/Repair of Equipment-Main Lift	5,660	8,875	3,313	1,103	4,000	4,950	4,000
115-5-4842-2900	Contractural Services	2,159	0	1,270	600	1,000	800	1,000
115-5-4842-3000	General/Office Supplies	161	291	232	260	600	95	500
115-5-4842-3010	Plant Chemicals	0	0	0	0	0	315	500
115-5-4842-3820	Refuse Collection	2,570	2,087	2,072	3,561	2,800	4,690	3,500
	TOTAL	37,585	42,007	32,486	33,346	40,900	45,748	43,600

2015 BUDGET-CITY OF PAYNESVILLE

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	ADMINISTRATION							
115-5-4843-1000	Salaries	51,906	51,007	60,915	51,798	63,836	61,482	66,870
115-5-4843-1060	FICA Withholdings	2,810	2,852	3,276	3,271	3,958	3,321	4,146
115-5-4843-1070	PERA Withholdings	3,428	3,606	3,927	3,914	4,547	4,141	4,939
115-5-4843-1080	Medicare Withholdings	657	667	766	765	926	777	970
115-5-4843-1090	Health Insurance	7,990	8,627	9,050	8,446	7,983	8,144	8,781
115-5-4843-1180	Engineering	0	425	159	0	1,000	0	1,000
115-5-4843-1290	Professional Services (Safety)	1,250	1,250	1,250	1,259	1,350	1,430	1,400
115-5-4843-1300	Professional Services (Legal)	200	1,121	196	1,137	1,500	8	1,500
115-5-4843-1310	Professional Services (Audit)	5,700	4,868	4,953	5,625	5,800	5,828	5,825
115-5-4843-1311	Professional Services (General)	85	281	92	291	250	115	250
115-5-4843-1350	Physicals	0	0	0	0	0	215	0
115-5-4843-2000	Postage	1,000	718	531	806	1,000	1,335	1,100
115-5-4843-2020	Telephone	735	1,040	1,293	597	1,706	1,179	1,500
115-5-4843-2100	Printing & Publishing	449	181	679	31	700	628	700
115-5-4843-2300	Travel & Schools	450	824	1,266	1,144	1,500	1,529	1,600
115-5-4843-2400	Maint/Repair of Equipment	4,588	4,444	2,070	4,026	5,000	4,209	5,000
115-5-4843-3000	General/Office Supplies	470	642	681	738	1,000	419	1,000
115-5-4843-3300	Motor Fuels & Lubricants	3,260	3,613	3,398	2,699	4,500	3,360	4,500
115-5-4843-3811	Uniforms	1,253	1,159	1,481	1,077	1,500	1,195	1,600
115-5-4843-4100	Insurance & Bonds	3,928	3,871	2,892	5,126	4,189	4,356	6,658
115-5-4843-4110	Workers' Comp Insurance	3,830	3,659	3,644	5,211	5,589	6,359	7,000
115-5-4843-4300	Subscriptions & Memberships	0	0	0	25	0	50	50
115-5-4843-4590	Licenses & Permits	1,739	2,111	1,582	3,023	2,000	1,991	2,000
115-5-4843-4920	Depreciation Expense	90,388	211,934	102,190	103,032	211,934	135,224	211,934
115-5-4843-5200	New Equipment	2,802	1,392	2,597	2,660	3,500	1,688	3,500
115-5-4843-5300	Equipment Rental/Lease	389	363	445	389	450	449	450
115-5-4843-8020	Miscellaneous	0	0	0	0	0	0	0
	TOTAL	189,307	310,655	209,333	207,090	335,718	249,432	344,273

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	NON-OPERATING EXPENSES							
115-5-4844-4400	Interest Expense	0	0	0	0	0	0	0
115-5-4844-4920	Depreciation Expense	0	0	0	0	0	0	0
115-5-4844-4930	Gain/Loss On Disposal	0	9,098	0	0	0	9,775	0
115-5-4844-5010	Land (Property Taxes)	13,378	15,596	15,496	12,540	16,000	13,220	16,000
115-5-4844-5200	New Equipment	0	0	0	0	0	0	0
115-5-4844-5400	TF To Capital Improvement	60,000	74,500	80,000	80,000	80,000	80,000	40,000
115-5-4844-5500	TF To SE Equip Replacement Fund	124,000	138,000	152,900	156,200	159,500	159,500	100,000
115-5-4844-7010	Permanent Transfer Out	1,054	617	200,000	0	0	0	0
115-5-4844-7050	TF To Downtown Debt	0	0	0	0	0	0	0
115-5-4844-7450	TF To Infrastructure Debt	0	0	0	0	0	0	0
115-5-4844-7460	TF To 1996 Street Imp Debt	0	0	0	0	0	0	0
115-5-4844-7470	TF To 1998 Street Imp Debt	0	0	0	0	0	0	0
115-5-4844-7500	TF To 2000 Street Imp Debt	0	0	0	0	0	0	0
115-5-4844-7510	TF To 2002 Lake Ave Debt	0	0	0	0	0	0	0
115-5-4844-7520	TF To 2004 Debt Fund	11,500	11,500	14,000	14,000	14,000	14,000	14,000
115-5-4844-7530	TF To 2006 Debt Fund	12,500	12,000	12,000	12,000	12,000	12,000	12,000
115-5-4844-7540	TF To 2008 Debt Fund	21,000	21,000	21,000	21,000	21,000	21,000	21,000
115-5-4844-7550	TF To 2010 Debt Fund	7,500	15,250	15,250	15,250	15,250	15,250	15,250
115-5-4844-7560	TF To Hwy 23 Debt Fund	10,000	20,000	20,000	20,000	20,000	20,000	20,000
115-5-4844-7565	TF to 2014 Debt Fund	0	0	0	0	5,000	5,000	14,500
115-5-4844-7570	TF To WW Facility Plan Debt	0	0	0	70,000	90,000	90,000	192,000
	TOTAL	260,932	317,561	530,646	400,990	432,750	439,745	444,750

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	IRRIGATION							
115-5-4845-1000	Salaries	32,698	33,233	32,373	31,022	31,105	29,566	32,915
115-5-4845-1060	FICA Withholdings	1,852	1,879	1,826	1,732	1,928	1,697	2,041
115-5-4845-1070	PERA Withholdings	2,278	2,390	2,148	2,049	2,255	2,127	2,468
115-5-4845-1080	Medicare Withholdings	433	440	427	405	451	397	477
115-5-4845-1090	Health Insurance	5,168	5,478	4,915	4,315	4,179	3,775	4,021
115-5-4845-1180	Engineering	0	0	0	0	500	0	500
115-5-4845-1300	Professional Services (Legal)	40	987	253	48	1,000	209	1,000
115-5-4845-1320	Professional Services (Testing)	0	780	1,130	800	1,000	897	1,000
115-5-4845-2000	Postage	0	50	50	0	50	0	50
115-5-4845-2100	Printing & Publishing	0	37	0	0	0	62	75
115-5-4845-2200	Utilities	5,331	3,468	4,787	8,728	6,000	7,669	7,500
115-5-4845-2210	Utilities (Pumping)	22,266	29,754	19,842	23,605	23,500	30,787	23,500
115-5-4845-2300	Travel & Schools	125	189	0	0	400	357	400
115-5-4845-2400	Maint/Repair of Equipment	12,815	10,619	5,096	6,527	11,500	11,098	11,500
115-5-4845-2900	Contractual Services	0	0	0	0	0	0	0
115-5-4845-3000	General/Office Supplies	238	411	129	128	750	340	750
115-5-4845-3300	Motor Fuels & Lubricants	1,768	1,693	1,133	1,055	3,000	2,208	3,000
115-5-4845-3811	Uniforms	240	0	198	220	250	225	300
115-5-4845-4100	Insurance & Bonds	10,816	9,507	11,051	12,583	15,004	12,973	15,242
115-5-4845-4920	Depreciation Expense	26,150	26,150	26,460	26,770	26,150	26,636	26,150
115-5-4845-5200	New Equipment	194	158	941	646	1,500	261	1,500
115-5-4845-7010	Permanent Transfer Out	731	0	0	0	0	0	0
115-5-4845-8020	Miscellaneous	0	0	0	0	0	0	0
	Total	123,143	127,223	112,759	120,633	130,522	131,284	134,389

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	AERATION POND							
115-5-4846-2200	Utilities	63,292	75,046	72,594	95,573	105,000	127,207	110,000
115-5-4846-2400	Maint/Repair of Equipment	1,467	1,313	13	201	1,000	646	1,000
115-5-4846-3000	General/Office Supplies	0	36	77	0	100	3	100
115-5-4846-5200	New Equipment	0	0	0	97	0	1,590	0
115-5-4846-5400	TF to Capital Imp	0	35,000	45,000	0	0	0	0
115-5-4846-7480	TF To Pretreatment Pond Debt	0	0	0	0	0	0	0
	Total	64,759	111,395	117,684	95,871	106,100	129,446	111,100
TOTAL SEWER FUND EXPENDITURES		**687,653**	**930,357**	**1,023,707**	**882,904**	**1,075,740**	**1,020,039**	**1,108,862**

EXPENDITURES BUDGET COMPARISON SHEET
EDAP FUND

	2014 BUDGET	2015 BUDGET	% (+ OR-)
SALARIES	17,976	19,389	7.9%
ENGINEERING	1,000	1,000	0.0%
PROFESSIONAL SERVICES	3,100	3,160	1.9%
CONTRACTUAL SERVICES	4,000	4,000	100.0%
SUBSCRIPTIONS/MEMBERSHIPS	200	250	100.0%
OTHER EXPENSES	1100	1100	0.0%
TOTAL APPROPRIATIONS	**27,376**	**28,899**	**5.6%**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				EDAP FUND				
	EDAP							
220-5-4900-1000	Salaries	15,801	15,834	14,851	13,120	14,070	15,405	14,703
220-5-4900-1060	FICA Withholdings	885	884	845	747	872	867	912
220-5-4900-1070	PERA Withholdings	1,101	1,151	1,075	948	1,020	1,030	1,103
220-5-4900-1080	Medicare Withholdings	207	207	198	174	204	202	213
220-5-4900-1090	Health Insurance	2,429	2,668	2,299	1,877	1,810	2,251	2,458
220-5-4900-1180	Engineering	0	24,322	62,818	5,183	1,000	848	1,000
220-5-4900-1300	Professional Services (Legal)	1,820	2,383	3,339	1,932	2,000	1,456	2,000
220-5-4900-1310	Professional Services (Audit)	1,070	965	985	1,045	1,100	1,160	1,160
220-5-4900-1311	Professional Services (General)	92	150	682	150	0	350	0
220-5-4900-2000	Postage	200	200	200	20	200	18	200
220-5-4900-2020	Telephone	0	0	0	0	0	0	0
220-5-4900-2100	Printing & Publishing	551	823	1,461	1,404	700	735	700
220-5-4900-2101	Advertising	0	0	0	0	0	1,200	0
220-5-4900-2300	Travel & Schools	0	0	58	274	0	0	0
220-5-4900-2400	Maint/Repair of Equipment	0	0	0	0	0	0	0
220-5-4900-2900	Contractual Services	109,320	0	291,338	33,032	4,000	0	4,000
220-5-4900-3000	General/Office Supplies	3	6	0	40	200	10	200
220-5-4900-4100	Insurance & Bonds	0	0	0	0	0	0	0
220-5-4900-4110	Workers' Comp Ins	0	0	0	0	0	0	0
220-5-4900-4300	Subscriptions/Memberships	0	0	0	0	200	200	250
220-5-4900-4600	Licenses & Taxes	0	0	3	0	0	0	0
220-5-4900-5200	New Equipment	0	0	0	1,297	0	0	0
220-5-4900-7010	Permanent Transfer Out	131	0	0	0	0	2,668	0
220-5-4900-8020	Miscellaneous	0	0	0	0	0	0	0
	Total	133,610	49,593	380,152	61,243	27,376	28,400	28,899

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	SMALL CITIES REVOLVING LOAN							
220-5-4902-1311	Professional Services General)	0	0	0	0	0	3,170	0
220-5-4902-1313	Loans Payable	0	0	0	0	0	0	0
	Total	0	0	0	0	0	3,170	0
TOTAL EDAP FUND EXPENDITURES		**133,610**	**49,593**	**380,152**	**61,243**	**27,376**	**31,570**	**28,899**

REVENUE BUDGET COMPARISON SHEET
LIQUOR FUND

ACCOUNT TITLE	2014 BUDGET	2015 BUDGET	% (+ OR -)
LIQUOR SALES	315,555	340,590	7.9%
BEER SALES	626,691	647,424	3.3%
WINE SALES	138,778	143,761	3.6%
OTHER MERCHANDISE SALES	47,113	49,900	5.9%
TOBACCO SALES	20,000	41,118	105.6%
SALES TAX	103,107	109,111	5.8%
OTHER REVENUES	8,150	7,075	-13.2%
TOTAL REVENUES	**1,259,394**	**1,338,979**	**6.3%**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				LIQUOR FUND REVENUES				
	OFF-SALE RECEIPTS							
105-4-3711-0100	Liquor Sales	249,011	295,591	309,367	333,912	315,555	342,548	340,590
105-4-3711-0110	Beer Sales	555,744	581,776	614,403	634,730	626,691	657,068	647,424
105-4-3711-0120	Wine Sales	103,602	128,788	136,057	140,942	138,778	157,646	143,761
105-4-3711-0130	Other Merchandise, Taxable	18,187	20,941	23,364	28,931	23,831	34,752	29,510
105-4-3711-0131	Other Merchandise, Nontaxable	5,807	9,332	10,528	9,156	10,739	9,544	9,339
105-4-3711-0135	Gift Card Sales	40	179	284	95	0	(59)	0
105-4-3711-0140	Tobacco Sales	21,567	18,325	19,934	40,311	20,000	64,586	41,118
105-4-3711-0141	Lottery Sales	7,865	11,020	12,298	10,834	12,543	11,967	11,051
	TOTAL	961,823	1,065,952	1,126,235	1,198,911	1,148,137	1,278,052	1,222,793
	OTHER REVENUES							
105-4-3718-0145	Wine Club Income	3,123	4,498	4,854	3,811	4,650	3,139	3,675
105-4-3718-0150	Cash Over/Short	311	15	(65)	2	0	(28)	0
105-4-3718-0160	Cash Short DON'T USE	(434)	0	0	0	0	0	0
105-4-3718-0170	Bad Check	(60)	(120)	(385)	(174)	0	201	0
105-4-3718-2150	Sales Tax	86,181	95,947	101,086	107,049	103,107	112,954	109,111
105-4-3718-3100	Interest Income	3,438	3,740	3,028	3,815	3,400	3,753	3,400
105-4-3718-3110	Change in Fair Market Value	96	60	400	(3,202)	0	699	0
105-4-3718-4040	Donations	0	64	0	59	0	0	0
105-4-3718-4050	Other Misc Income	60	60	257	1,930	100	311	0
105-4-3718-9600	Permanent Transfers In	0	13,140	0	0	0	0	0
	TOTAL	92,715	117,404	109,175	113,290	111,257	121,029	116,186
TOTAL LIQUOR FUND REVENUE		**1,054,538**	**1,183,356**	**1,235,410**	**1,312,201**	**1,259,394**	**1,399,081**	**1,338,979**

EXPENDITURE BUDGET COMPARISON SHEET
LIQUOR FUND

ACCOUNT TITLE	2014 BUDGET	2015 BUDGET	% (+ OR -)
OFF-SALE PURCHASES	881,486	951,431	7.9%
SALARIES	125,325	142,828	14.0%
OTHER EXPENSES	162,685	189,721	16.6%
TRANSFERS	52,000	54,000	3.8%
TOTAL APPROPRIATIONS	**1,221,496**	**1,337,980**	**9.5%**

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
				LIQUOR FUND EXPENDITURES				
	OFF-SALE PURCHASES							
105-5-4811-1040	Other Merchandise	(5,390)	11,789	1,259	14,001	22,470	31,965	27,194
105-5-4811-1100	Liquor Purchased	200,410	241,878	258,091	284,698	236,666	265,431	258,848
105-5-4811-1110	Beer Purchased	433,366	454,696	484,783	488,178	488,819	522,961	508,227
105-5-4811-1120	Wine Purchased	86,764	109,398	111,257	105,273	94,369	115,209	100,632
105-5-4811-1130	Tobacco Purchased	19,617	16,027	18,219	36,585	17,600	55,990	36,183
105-5-4811-1140	Lottery Expense	5,234	10,514	10,747	10,186	11,853	9,932	10,443
105-5-4811-5000	Freight	7,461	9,151	9,519	9,660	9,709	10,235	9,904
	TOTAL	747,462	853,453	893,875	948,581	881,486	1,011,723	951,431
	SALARIES							
105-5-4816-1000	Salaries	72,783	77,423	81,974	85,829	101,978	103,914	114,982
105-5-4816-1020	Temporary Salaries	0	0	0	0	0	0	0
105-5-4816-1060	FICA Withholdings	4,373	4,722	4,848	5,239	6,323	6,227	7,129
105-5-4816-1070	PERA Withholdings	4,506	5,349	5,297	5,585	7,394	6,956	8,624
105-5-4816-1080	Medicare Withholdings	1,023	1,104	1,134	1,225	1,479	1,456	1,667
105-5-4816-1090	Health Insurance	8,528	9,316	9,687	8,867	8,151	9,948	10,426
	TOTAL	91,213	97,914	102,940	106,745	125,325	128,501	142,828
	SUPPLIES							
105-5-4817-3000	General/Office Supplies	3,328	2,478	2,829	3,377	3,000	3,339	2,243
105-5-4817-3002	Grocery Bags	198	1,951	1,606	1,977	1,950	1,698	1,950
105-5-4817-3820	Refuse Collection	1,199	1,594	1,454	1,454	1,594	1,333	1,594
	TOTAL	4,725	6,023	5,889	6,808	6,544	6,370	5,787

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
	OVERHEAD							
105-5-4818-2200	Utilities	6,415	8,687	8,372	9,476	8,539	9,371	9,760
105-5-4818-2400	Maint/Repair of Equipment	1,563	4,668	1,151	1,628	4,000	2,414	2,240
105-5-4818-4100	Insurance & Bonds	5,311	3,769	2,109	3,118	4,310	3,382	3,442
105-5-4818-4110	Workers' Comp Ins	1,336	1,098	977	1,639	1,707	2,225	1,707
105-5-4818-5300	Equipment Rental/Lease	876	1,119	581	477	581	1,855	747
105-5-4818-5301	Land/Bldg Rental/Lease	0	13,140	0	0	0	0	19,740
	TOTAL	15,501	32,481	13,190	16,338	19,137	19,247	37,636
	OTHER EXPENSES							
105-5-4819-1290	Professional Services (Safety)	58	9	85	65	85	49	65
105-5-4819-1300	Professional Services (Legal)	588	33	0	41	300	762	300
105-5-4819-1310	Professional Services (Audit)	1,240	986	999	1,245	1,250	1,174	1,250
105-5-4819-1311	Professional Services (General)	3,109	0	0	69	0	4,163	0
105-5-4819-1312	Professional Services (Union)	1,750	0	0	20	0	0	0
105-5-4819-1380	Professional Services (Monitoring)	513	496	474	474	500	474	500
105-5-4819-2000	Postage	148	151	139	72	150	197	150
105-5-4819-2020	Telephone	1,160	1,652	2,074	2,338	2,645	2,818	2,773
105-5-4819-2100	Printing & Publishing	0	0	0	0	0	98	120
105-5-4819-2101	Advertising	3,416	4,186	4,951	4,745	4,900	7,105	5,145
105-5-4819-2102	Events Expense	2,757	4,078	5,378	4,060	4,284	4,584	4,500
105-5-4819-2105	Donation Pay Outs	0	60	0	59	0	0	0
105-5-4819-2300	Travel & Schools	493	170	492	1,226	700	1,009	0
105-5-4819-2500	Maint/Repair of Building	351	327	1,347	65	1,000	1,428	1,000
105-5-4819-3320	Credit Card Fees	11,285	12,833	13,631	14,858	13,903	18,169	15,601
105-5-4819-3811	Uniforms	0	0	25	400	400	0	400
105-5-4819-4300	Subscriptions/Memberships	650	668	650	925	925	925	1,000
105-5-4819-4590	Licenses & Permits	150	150	150	150	150	150	150
105-5-4819-4600	Licenses & Taxes (Sales Tax)	86,632	95,973	101,179	108,469	103,107	112,188	110,639
105-5-4819-4900	Other Operating Expenses	0	0	0	0	0	0	0
105-5-4819-4910	Non-operating Expenses	0	0	0	0	0	0	0
105-5-4819-4920	Depreciation Expense	3,342	3,956	1,705	1,705	1,705	1,705	1,705

ACCT NUMBER	ACCOUNT TITLE	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET
105-5-4819-4930	Gain/Loss on Disposal	0	(224,178)	0	0	0	0	0
105-5-4819-5050	Improvements	689	0	0	0	500	166	500
105-5-4819-5060	New Buildings/Structures	0	0	0	0	0	0	0
105-5-4819-5200	New Equipment	269	242	481	323	500	335	500
105-5-4819-5400	TF to Capital Imp	9,000	4,000	9,000	9,000	9,000	9,000	9,000
	TOTAL	127,600	(94,208)	142,760	150,309	146,004	166,499	155,298
	TRANSFERS							
105-5-4819-7010	Permanent Transfer Out	28,372	279,190	40,000	42,500	43,000	43,000	45,000
	TOTAL	28,372	279,190	40,000	42,500	43,000	43,000	45,000
TOTAL LIQUOR FUND EXPENDITURES		**1,014,873**	**1,174,853**	**1,198,654**	**1,271,281**	**1,221,496**	**1,375,340**	**1,337,980**