

City of Seward, NE
Tuesday, September 1, 2015
Regular Session

Item G5

2015-2016 BUDGET DISCUSSION

Administrative Report: Council to consider any final changes to the 2015-2016 Draft Budget. A public hearing will be held on September 15, 2015 with adoption of the budget to follow.

Staff Contact:

Proposed CIP's for Budget Period of 2015/2016
As of 08/26/2015

Department	Description of C.I.P.	Dollar Value		Funding Source	
Administration	Tree Cost Allocation System	\$2,500		General Revenues/Bond	
Administration	Office Chairs (5)	\$1,000		General Revenues/Bond	
Administration	Employee Assist Program	\$5,000		General Revenues/Bond	
Administration	Computer Software Upgrades	\$2,000		General Revenues/Bond	
Administration	General Maintenance of Buildings	\$5,000	Fixed Assets	General Revenues/Bond	Bonded
		\$15,500	\$0		\$15,500
Aquatic Center	Water well	\$50,000		General Revenues/Bond	
Aquatic Center	Repair Deck Piping	\$10,000		General Revenues/Bond	
Aquatic Center	Paint Pool Vessel	\$49,500		General Revenues/Bond	
Aquatic Center	Pumps	\$1,687		General Revenues/Bond	
Aquatic Center	Building Floor Non Skid Surface	\$1,200		General Revenues/Bond	
Aquatic Center	Probes	\$660		General Revenues/Bond	
Aquatic Center	Replace Aurora pump for play features	\$7,670	Fixed Assets	General Revenues/Bond	Bonded
		\$120,717	\$0		\$120,717
Building Inspt/Planning		\$0	Fixed Assets	General Revenues/Bond	Bonded
Building Inspt/Planning		\$0	\$0		\$0
Building & Grnds-City Hall	None	\$0	Fixed Assets		Bonded
		\$0	\$0		\$0
Cemetery & Grounds	Cemetery Road Repairs	\$3,000		General Revenues/Bond	
Cemetery & Grounds	Mini Excavator (Lease)	\$10,712		General Revenues/Bond	
Cemetery & Grounds	Snow Blade for Dump Truck	\$6,000	Fixed Assets	General Revenues/Bond	Bonded
		\$19,712	\$0		\$19,712
Civic Center	ADA Accessibility Building Project	\$115,000	Fixed Assets	Gen Rev/Lang/Grant/Bond	Bonded
		\$115,000	\$0		\$115,000
Economic Development	Industrial Land Development	\$50,000			
Economic Development	Buildings	\$74,500			
Economic Development	Infrastructure	\$63,837	Fixed Assets		Bonded
		\$188,337	\$0		\$188,337
Electric Department	Directional Boring	\$10,000		Electric Revenues/Bond	
Electric Department	Replace 14th St. Substation	\$1,116,785		Electric Revenues/Bond	
Electric Department	Street Light Upgrade Conv	\$25,000		Electric Revenues/Bond	
Electric Department	Electric distribution (new subdivisions)	\$100,000		Electric Revenues/Bond	
Electric Department	Tree trimming Projects	\$40,000		Electric Revenues/Bond	
Electric Department	Street light Upgrades LED	\$245,000		Electric Revenues/Bond	
Electric Department	Street light arm mounts	\$103,000		Electric Revenues/Bond	
Electric Department	East Seward St. 3 phase line Upgrades	\$80,000		Electric Revenues/Bond	
Electric Department	2nd St. to Water Tower 34.5 Upgrades	\$410,000		Electric Revenues/Bond	
Electric Department	2nd St. Substation Upgrades for Engineering	\$110,000		Electric Revenues/Bond	
Electric Department	Industrial Meter Reading	\$18,000		Electric Revenues/Bond	
	Replace 3 Phase Primary & Transformer at Craig Miers	\$12,000		Electric Revenues/Bond	
Electric Department	Roberts Street. Double Circuit Replacement	\$450,000		Electric Revenues/Bond	
Electric Department	Roberts Street voltage conversion	\$250,000		Electric Revenues/Bond	
Electric Department	South NPPD Substation Property	\$20,000		Electric Revenues/Bond	
Electric Department	Back Up Gen Set for Elec. Building	\$25,000		Electric Revenues/Bond	
Electric Department	Bucket Truck Replacement (#109)	\$235,000		Electric Revenues/Bond	
Electric Department	Load Controls (x50)	\$6,000		Electric Revenues/Bond	
Electric Department	Tool Replacement	\$15,000		Electric Revenues/Bond	
Electric Department	Crushed Rock	\$5,000	Fixed Assets	Electric Revenues/Bond	Bonded
		\$3,275,785	\$0		\$3,275,785

Proposed CIP's for Budget Period of 2015/2016
As of 08/26/2015

Department	Description of C.I.P.	Dollar Value		Funding Source	
Fire Department	Exterior Concrete Work	\$15,000		General Revenues/Bond	
Fire Department	Building Interior Paint, Furniture & carpet	\$7,000		General Revenues/Bond	
Fire Department	Unit 95 Rescue	\$250,000		Sinking Fund	
Fire Department	Grass Rig 2015/16 Ford F350 XLT 6.0 gas crew cab	\$50,000		General Revenues/Bond	
Fire Department	Motorola Pagers	\$4,250		General Revenues/Bond	
Fire Department	Grass Rig Equipment (Pump, Skid, & Lights)	\$15,000		General Revenues/Bond	
Fire Department	LED outside Bay Door Lights	\$3,000		General Revenues/Bond	
Fire Department	Overhead Bay Door	\$1,500		General Revenues/Bond	
Fire Department	Sink/Faucet bay area	\$2,500		General Revenues/Bond	
Fire Department	Hand Held Radios	\$23,000		General Revenues/Bond	
Fire Department	Electrical Work Bay Area	\$2,000		General Revenues/Bond	Sinking Fnd
Fire Department	Replace Weather Monitor	\$800		General Revenues/Bond	\$250,000
Fire Department	Med Source Scoop Stretcher & Ferno # 71 Basket Stretcher	\$2,500	Fixed Assets	General Revenues/Bond	Bonded
		\$376,550	\$0		\$376,550
Library	Fire Alarm Replacement	\$15,000		General Revenues/Bond	
Library	Computer Replacement	\$3,600	Fixed Assets	General Revenues/Bond	Bonded
		\$18,600	\$0		\$18,600
Parks	Playground Mulch	\$10,000		General Revenues/Bond	
Parks	Replace Rock Campground	\$3,000		General Revenues/Bond	
Parks	Boy Scout Building Repairs	\$5,000		General Revenues/Bond	
Parks	Centennial Park Shelter Repairs	\$10,000		General Revenues/Bond	
Parks	Bemis Park Shelter Repairs	\$5,000		General Revenues/Bond	
Parks	Wood Mulch/Playgrounds	\$5,000		General Revenues/Bond	
Parks	Mower 16' Replacement	\$15,413	Fixed Assets	General Revenues/Bond	Bonded
		\$53,413	\$0		\$53,413
Police Department	Computer Hardware Updates	\$2,000		General Revenues/Bond	
Police Department	Lease Payment on 2013 Patrol Vehicle	\$10,733		General Revenues/Bond	
Police Department	Lease Payment on 2015 Patrol Vehicle	\$10,800		General Revenues/Bond	
Police Department	Replace 2011 Patrol Vehicle with 2016 Vehicle	\$10,800		General Revenues/Bond	
Police Department	Vehicle Video Camera Upgrade	\$5,000		General Revenues/Bond	
Police Department	Vehicle Radio Upgrades	\$5,000		General Revenues/Bond	
Police Department	Replace 2 Radio Consoles	\$5,200		General Revenues/Bond	
Police Department	Replace Shotguns (5)	\$3,000		General Revenues/Bond	
Police Department	Replace 1 AED & Purchase 2 additional	\$9,500		General Revenues/Bond	
Police Department	Radar Unit Upgrades	\$5,000	Fixed Assets	General Revenues/Bond	Bonded
		\$77,833	\$0		\$77,833
Rail Site Development	Project Buy Out	\$5,152,000		TIF/Gen Revenues/Bond	
Rail Site Development	Electrical Infrastructure	\$2,500,000		TIF/Gen Revenues	
Rail Site Development	Water Infrastructure	\$10,000		TIF/Gen Revenues/Bond	
Rail Site Development	Wastewater Infrastructure	\$4,000		TIF/Gen Revenues/Bond	
Rail Site Development	Rail Campus Switch Gear & Tracks (owner pd)	\$0	Fixed Assets	TIF/Gen Revenues/Bond	Bonded
		\$7,666,000	\$2,500,000		\$5,166,000
Recreation	City Golf Course	\$350,000		General Revenues/Bond	
Recreation	Ball Park Lights - Complex	\$45,000		General Revenues/Sinking Fnd	
Recreation	Gator Utility Vehicle	\$10,000		General Revenues/Bond	
Recreation	Replace Pickup (1997 Chevrolet)	\$12,000		General Revenues/Bond	
Recreation	Infield Conditioner	\$11,000		General Revenues/Bond	
Recreation	Lawn Sweeper	\$500		General Revenues/Bond	
Recreation	Push Mower	\$500	Fixed Assets	General Revenues/Bond	Bonded
		\$429,000	\$0		\$429,000
Recycling	Cardboard Bailer	\$14,000	Fixed Assets	General Rev/Grant/Bond	Bonded
		\$14,000	\$0		\$14,000

Proposed CIP's for Budget Period of 2015/2016
As of 08/26/2015

Department	Description of C.I.P.	Dollar Value	Funding Source		
Street Department	Supplies, Cold Patch, Tools, Concrete Etc.	\$90,000	General Revenues/Bond		
Street Department	ADA Sidewalk Repairs	\$9,000	General Revenues/Bond		
Street Department	Street Rehab	\$25,000	General Revenues/Bond		
Street Department	East Seward Street overlay	\$45,000	General Revenues/Bond		
Street Department	New Hiker Biker Trail Grant Project	\$100,000	NDOR/Bond		
Street Department	Karol Kay Paving & Storm Sewer Project	\$280,000	NDOR/Bond		
Street Department	Evergreen & Hwy. 34 Storm Water 24" Culvert	\$15,000	General Revenues/Bond		
Street Department	Street Dept. Pump Station Rehab	\$10,000	General Revenues/Bond		
Street Department	CMP Pipe Repair HWY 15	\$40,000	General Revenues/Bond		
	Paving From Waverly Rd HWY 15 to Plum Creek				
Street Department	Bridge Eng.	\$50,000	NDOR/Bond		
Street Department	Storm Sewer St. Johns	\$100,000	General Revenues/Bond		
Street Department	Star Street Drainage	\$20,000	General Revenues/Bond		
Street Department	BobCat Replacement Lease (2003)	\$11,138	General Revenues/Bond		
Street Department	Motor Grader Lease (1968)	\$25,000	General Revenues/Bond		
Street Department	MX Street Sweeper	\$25,000	General Revenues/Bond		
Street Department	Mower for Right-of-Way Area	\$15,413	General Revenues/Bond		
Street Department	Bonnel Alley Drag	\$15,000	General Revenues/Bond		
Street Department	Soft Cut Concrete Saw	\$3,000	General Revenues/Bond		
Street Department	Grinding Reclaimed Concrete	\$20,000	General Revenues/Bond		
Street Department	Stainless Steel Salt Spreader Attachment	\$6,000	General Revenues/Bond		
Street Department	Wide Format Concrete Grinder Plainer	\$13,000	General Revenues/Bond		
		\$917,551	Fixed Assets	Bonded	
			\$0		\$917,551
Water Department	Recondition Wells	\$17,000	Water Revenues/Bond		
	Install Well Variable Frequency Drive Upgrades				
Water Department	Supply Pump	\$25,000	Water Revenues/Bond		
Water Department	Hydraulic Engineering Study/Improvements #1	\$60,000	Water Revenues/Bond		
Water Department	Hydraulic Engineering Study/ Improvements #4-A	\$300,000	Water Revenues/Bond		
Water Department	Replace RO Membranes	\$150,000	Water Revenues/Bond		
Water Department	Water Tower 5 year Inspection	\$7,500	Water Revenues/Bond		
	New Muni Well Engineering & Development SW				
Water Department	#3	\$250,000	Water Revenues/Bond		
	North Lrg. Tower Painting Refinishing &				
Water Department	Maintenance Repairs	\$250,000	Water Revenues/Bond		
Water Department	Backhoe Replacement / WWT Share (Lease)	\$6,462	Water Revenues/Bond	Bonded	
		\$1,065,962	Fixed Assets		\$1,065,962
			\$0		
WWater Department	Sewer Line Upgrades/Repairs	\$150,000	Wastewater Revenues/Bond		
WWater Department	Valve Upgrade	\$12,000	Wastewater Revenues/Bond		
WWater Department	Concordia Siphon Protection	\$48,000	Wastewater Revenues/Bond		
WWater Department	Digester Building Improvements	\$ 136,000	Wastewater Revenues/Bond		
WWater Department	Trailer 12' x 83" Titan Dump	\$10,000	Wastewater Revenues/Bond		
WWater Department	UV Lamps for 1 Bank	\$12,000	Wastewater Revenues/Bond		
	Backhoe Replacement - Split with Water				
WWater Department	Collection	\$6,462	Wastewater Revenues/Bond		
WWater Department	Kubota Riding Mower 27"	\$15,000	Wastewater Revenues/Bond		
WWater Department	Extendajet New Jet Pump	\$25,000	Wastewater Revenues/Bond	Bonded	
		\$414,462	Fixed Assets		\$414,462
			\$0		
	Total CIP	\$14,768,422			
	Sinking Fund	\$250,000			
	Total Fixed Assets	\$2,500,000			
	Total Bonded	\$12,268,422			

		2015/2016 ADMINISTRATION - GENERAL					Updated 8-26-15
		Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
		Administrative General - Restricted Funds - Other Revenue Taxes.					
		501.021	Administration General Revenue - Motor Vehicle Taxes - Restricted	\$123,000	\$136,400		\$134,000
		501.025	Administration General Revenue - Motor Vehicle Taxes - Pro Rated - Restricted	\$3,500	\$3,654		\$3,500
		501.85	Administration General Revenue - State Aid	\$0	\$0		\$0
		501.86	Administration General Revenue - Cigarette Tax	\$0	\$0		\$0
		501.87	Administration General Revenue - Municipal Equalization (State)	\$2,460	\$2,460		\$0
		Total		\$128,960.00	\$142,514.00		\$137,500
		Administrative General - Restricted Funds - Sales Tax					
		501.01	Administration General Revenue - City Sales Tax - Restricted - from State.	\$1,076,000	\$297,226	Total sales tax of 1.650 M less \$264,601 debt service; 150K LB840; 180K	\$1,055,000
		Total		\$1,076,000	\$297,226		\$1,055,000
		Administrative General - General Tax Revenue					
		501.90	Administration General Revenue - Non Operating.	\$3,500	\$3,000		\$3,500
		501.903	Administration General Revenue - Non Operating Interest Income.	\$1,800	\$1,030		\$1,000
		Total		\$5,300	\$4,030		\$4,500
		Administrative General - Donations Revenue					
		501.56	Administration General Revenue - Donations	\$100,000	\$49,411	Offset located in Expenses	\$100,000
		Total		\$100,000	\$49,411		\$100,000
		Administrative General - Property Tax Revenue					
		501.02	Administration General Revenue - Property Taxes	\$1,300,000	\$1,254,000		\$1,400,000
		501.022	Administration General Revenue - Interest on Taxes	\$2,700	\$3,344		\$3,500
		501.023	Administration General Revenue - Homestead Exemption	\$23,300	\$48,366		\$46,000
		501.026	Administration General Revenue - In Lieu of Taxes	\$100	\$150		\$100
		501.027	Administration General Revenue - Railroad/Carline Tax	\$0	\$203		\$0
		501.029	Administration General Debt Service Excess	\$0	\$0		\$0
		Total		\$1,326,100	\$1,306,063		\$1,449,600
		Administrative General - Unemployment Tax Revenue					

			2015/2016 ADMINISTRATION - GENERAL				
							Updated 8-26-15
			Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Fiscal Year 2015/2016 Budget
			501.03	Administration General Revenue - Unemployment Tax	\$3,100	\$3,120	\$1,000
			Total		\$3,100	\$3,120	\$1,000
			Administrative General - Occupation Tax Revenue				
			501.061	Administration General Occupation Tax Revenue - Liquor.	\$8,000	\$10,600	\$10,000
			501.062	Administration General Occupation Tax Revenue - Coin Op Amusement.	\$200	\$225	\$225
			501.063	Administration General Occupation Tax Revenue - Natural Gas.	\$160,000	\$159,517	\$166,000
			501.064	Administration General Occupation Tax Revenue - Electric Franchise.	\$430,000	\$476,523	\$485,000
			501.065	Administration General Occupation Tax Revenue - Telephone.	\$37,000	\$38,850	\$38,000
			501.066	Administration General Occupation Tax Revenue - Cable TV.	\$69,500	\$68,978	\$68,000
			501.067	Administration General Occupation Tax Revenue - Water.	\$95,425	\$84,153	\$83,900
			501.068	Administration General Occupation Tax Revenue - Sewer.	\$64,200	\$66,381	\$70,540
			501.069	Administration General Occupation Tax Revenue - Mobile Telephone.	\$95,000	\$99,000	\$100,000
			Total		\$959,325	\$1,004,227	\$1,021,665
			Total Administrative Revenue		\$3,598,785	\$2,806,591	\$3,769,265
			Administrative - General Operating Expense				
			502.01	Administration General Adm Operating - Salaries	\$41,876	\$48,825	\$42,051
			502.02	Administration General Adm Operating - Social Security	\$3,140	\$3,176	\$3,154
			502.03	Administration General Adm Operating - Overtime	\$0	\$0	\$0
			502.04	Administration General Adm Operating - Group Insurance	\$4,523	\$2,075	\$3,137
			502.05	Administration General Adm Operating - Retirement	\$1,060	\$375	\$1,071
			502.059	Administration General Adm Operating - Wellness	\$0.00	\$0	\$0
			502.06	Administration General Adm Operating - Insurance	\$6,536	\$6,500	\$7,400
			502.07	Administration General Adm Operating - Audit & Accounting	\$425	\$385	\$425
			502.11	Administration General Adm Operating - Office Supplies, Postage & Freight	\$4,500	\$4,000	\$4,500
			502.12	Administration General Adm Operating - Vehicle Expense	\$2,200	\$1,000	\$2,000
			502.162	Administration General Adm Operating - Telephone	\$2,472	\$2,500	\$2,500
			502.163	Administration General Adm Operating - Data Transmission	\$7,500	\$4,000	\$5,760
			502.36	Administration General Adm Operating - Service/Maintenance Agrmts	\$1,450	\$1,500	\$1,450
			502.42	Administration General Adm Operating - Dues, Memberships, Training, Mileage	\$8,000	\$1,500	\$8,000

5 | Page

		2015/2016 ADMINISTRATION - GENERAL					
							Updated 8-26-15
		Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
		502.44	Administration General Adm Operating - Publications Fees	\$1,500	\$2,700		\$2,500
		502.53	Administration General Adm Operating - Info. Technology	\$250	\$3,000		\$2,000
		502.56	Administration General Adm SCEDC (Seward County Economic Development Corporation)	\$40,000	\$40,000		\$40,000
		502.57	Administration Chamber of Commerce	\$20,000	\$20,000		\$22,500
		502.58	Administration General Adm O & M - Debt Service - P & I	\$9,258	\$0	Bond CIP X .02	\$310
		502.59	Administration General Adm Operating - Community Texting System	\$100	\$0		\$100
		502.60	Administration General Adm Operating - Miscellaneous	\$1,765	\$21,000		\$5,000
		502.75	Administration General Adm O & M - Succession Planning	\$254	\$0		\$250
		502.994	Administration General Adm General Depreciation	\$0	\$0		\$0
		502.995	Administration General Adm General Amortization	\$0	\$0		\$0
		502.996	Administration General Adm General Amortization on refunding bonds	\$0	\$0		\$0
		Total		\$156,809	\$162,536		\$154,108
		Legal Operating Expense					
		506.01	Administration General Adm Operating - Salaries	\$0	\$0		\$0
		506.02	Administration General Adm Operating - Social Security	\$0	\$0		\$0
		506.06	Administration General Adm Operating - Insurance	\$665	\$570		\$650
		506.07	Administration General Adm Operating - Audit & Accounting	\$165	\$130		\$150
		506.11	Administration General Adm Operating - Office Supplies, Postage & Freight	\$150	\$100		\$150
		506.36	Administration General Adm Operating - Maintenance Agrmts	\$100	\$93		\$100
		506.42	Administration General Adm Operating - Dues, Memberships, Training, Mileage	\$100	\$4		\$100
		506.48	Administration General Adm Operating - Spec. Attorney Fees	\$75,000	\$20,000	Woods & Aitken, Mattson Ricketts and Erickson & Sederstrom	\$50,000
		506.49	Administration General Adm Operating - City Attorney Contract	\$53,000	\$50,000	Mattson Ricketts - estimate of their fees - \$4,000 per month + \$5,000	\$53,000
		506.50	Administration General Adm Prosecutor Agreement	\$4,500	\$0	In Police Dept	\$0
		506.51	Administration General Adm Operating - City Labor Attorney	\$50,000	\$5,000		\$20,000
		506.52	Administration General Adm Operating - Special Legal Consul	\$75,000	\$0		\$0
		506.53	Administration General Adm Operating - Information Technology	\$115	\$115		\$115
		506.57	Administration General Adm O & M - Succession Planning	\$0	\$0		\$0
		506.60	Administration General Adm Operating - Miscellaneous	\$245	\$1,000		\$1,000

6 | Page

			2015/2016					
			ADMINISTRATION - GENERAL					Updated 8-26-15
			Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
			Total		\$259,040	\$77,012		\$125,265
			Total Administrative General Operating Expense		\$415,849	\$239,548		\$279,373
			Administrative - General Administrative Expense					
			502.50	Administration General Adm General Donations	\$100,000	\$500		\$100,000
			Total		\$100,000	\$500		\$100,000
			Total Administrative General Administrative Expense		\$100,000	\$500		\$100,000
			Total Administrative General Expenses, not Including C.I.P.		\$515,849	\$240,048		\$379,373
			C.I.P. Administrative - General Expense					
			502.80	Administration General Capital Projects - Fixed Assets - C.I.P.	\$96,888	\$20,000		\$0
			Total		\$96,888	\$20,000		\$0
			Total C.I.P. Administrative - General Expense		\$96,888	\$20,000		\$0
			Total C.I.P. Administrative - General Expense		\$612,737	\$260,048		\$379,373
			Total Administrative		\$2,986,048	\$2,546,543		\$3,389,892
				Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
			Total Administrative Revenue		\$3,598,785	\$2,806,591		\$3,769,265
			Total Administrative General Expenses, not Including C.I.P.		(\$515,849)	(\$240,048)		(\$379,373)

			2015/2016 ADMINISTRATION - GENERAL				Updated 8-26-15
				Fiscal Year	2014/2015		Fiscal Year
			Account Number	Account Name	2014/2015 Budget	Estimated Ending Balance	2015/2016 Budget
			Total C.I.P. Administrative - General Expense				
					(\$96,888)	(\$20,000)	\$0
				Balance	\$2,986,048	\$2,546,543	\$3,389,892

	2015/2016					
	AQUATIC CENTER					Updated 8-26-15
			Fiscal Year	2014/2015		Fiscal Year
	Account Number	Account Name	2014/2015	Estimated Ending	Comments	2015/2016
			Budget	Balance		Budget
	Aquatic Center Revenue					
	631.01	Aquatic Center Revenue - Sale of Tickets	\$78,000	\$74,000		\$75,000
	631.50	Aquatic Center Revenue - Donations	\$0	\$0		\$0
	638.01	Concession - Pool- Revenue - Food Sales	\$800	\$950		\$800
	631.90	Operating	\$0	\$0		\$50
	Total		\$78,800	\$74,950		\$75,850
	Aquatic Center Lessons Revenue					
	631.10	Aquatic Center Lessons Revenue - Swimming Lessons & Exercise Classes	\$11,000	\$13,444		\$12,000
	Total		\$11,000	\$13,444		\$12,000
	Total Aquatic Center Revenue		\$89,800	\$88,394		\$87,850
	Aquatic Center Operating Expense					
	632.01	Aquatic Center Administration O & M - Salaries	\$95,000	\$86,897		\$105,000
	632.02	Aquatic Center Administration O & M - Social Security	\$7,125	\$6,650		\$8,038
	632.03	Aquatic Center Administration O & M - Overtime	\$0	\$0		\$0
	632.06	Aquatic Center Administration O & M - Insurance	\$11,875	\$11,335		\$13,000
	632.07	Aquatic Center Administration O & M - Audit & Accounting	\$1,350	\$885		\$1,000
	632.08	Aquatic Center Administration O & M - Engineering/Consulting	\$1,500	\$0		\$1,000
	632.11	Aquatic Center Administration O & M - Supplies, Postage & Freight	\$7,100	\$4,900		\$9,000
	632.13	Aquatic Center Administration O & M - Chemicals	\$10,000	\$12,000		\$12,000
	632.16	Aquatic Center Administration O & M - City Use Utilities	\$28,840	\$28,000		\$31,147
	632.162	Aquatic Center Administration O & M - Telephone	\$824	\$800		\$825
	632.163	Aquatic Center Administration O & M - Natural Gas	\$10,300	\$10,300		\$10,600
	632.17	Aquatic Center Administration O & M - Garbage	\$22	\$23		\$23
	632.20	Aquatic Center Administration O & M - Repairs to main pool - vessel	\$11,000	\$6,088		\$10,000
	632.30	Aquatic Center Administration O & M - Repairs to buildings and grounds	\$12,300	\$12,000		\$12,300
	632.36	Aquatic Center Administration O & M - Maintenance Agreements	\$1,200	\$700		\$1,800
	632.42	Aquatic Center Administration O & M - Dues, Memberships, Training, Mileage	\$750	\$1,100		\$1,200
	632.53	Aquatic Center Administration O & M - Information Technology	\$1,360	\$1,900		\$1,360
	632.57	Aquatic Center Administration O & M - Succession Planning	\$252	\$0		\$250
	632.58	Aquatic Center Administration O & M - Debt Service - P & I	\$2,886	\$0	Bond CIP X .02	\$2,414

2015/2016						
AQUATIC CENTER						Updated 8-26-15
			Fiscal Year	2014/2015		Fiscal Year
			2014/2015	Estimated Ending		2015/2016
			Budget	Balance	Comments	Budget
	Account Number	Account Name				
	632.59	Aquatic Center Administration O & M - Community Text System	\$100	\$0		\$100
	632.60	Aquatic Center Administration O & M - Miscellaneous Summary	\$3,716	\$1,500		\$3,700
	632.83	Aquatic Center Administration O & M - Strategic Plan	\$0	\$0		\$0
	Total		\$207,500	\$185,078		\$224,757
	Aquatic Center Lessons Operating Expense					
	632.10	Aquatic Center Lessons Administration O & M - Lesson Supplies	\$4,513	\$1,500		\$2,500
	633.011	Aquatic Center Administration O & M - Salaries	\$14,500	\$10,735		\$14,500
	633.022	Aquatic Center Administration O & M - Social Security	\$1,087	\$821		\$1,109
	Total		\$20,100	\$13,056		\$18,109
	Grand Total Aquatic Center Operating Fund Expense		\$227,600	\$198,134		\$242,866
	Total Aquatic Center Expenses, not Including C.I.P.		\$227,600	\$198,134		\$242,866
	C.I.P. Aquatic Center Expense					
	632.09	Aquatic Center Capital Projects - Work-In-Process - Summary - C.I.P.	\$0	\$0		\$0
	632.80	Aquatic Center Capital Projects - Fixed Assets - Summary	\$30,200	\$29,091		\$0
	Total		\$30,200	\$29,091		\$0
	Total C.I.P. Aquatic Center Expense		\$30,200	\$29,091		\$0
	Total Aquatic Center Expenses		\$257,800	\$227,225		\$242,866
	Total Aquatic		(\$168,000)	(\$138,831)		(\$155,016)
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year	2014/2015		Fiscal Year
			2014/2015	Estimated Ending	Comments	2015/2016
			Budget	Balance		Budget
	Total Aquatic Center Revenue		\$89,800	\$88,394		\$87,850
	Total Aquatic Center Expenses, not Including C.I.P.		(\$227,600)	(\$198,134)		(\$242,866)

	2015/2016					
	AQUATIC CENTER					Updated 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total C.I.P. Aquatic Center Expense		(\$30,200)	(\$29,091)		\$0
		Balance	(\$168,000)	(\$138,831)		(\$155,016)

2015/2016					Updated 8-26-15
BUILDING & CODES					
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Building & Codes Revenue					
581.01	Revenue - Building Permits	\$40,000	\$61,024		\$62,000
581.02	Revenue - Electrical Permits	\$10,000	\$9,049		\$10,000
581.03	Revenue - Water Permits	\$10,000	\$21,186		\$10,000
581.04	Revenue - ROW Permits	\$25,000	\$0		\$0
581.05	Revenue - Mechanical Permits	\$10,000	\$10,672		\$10,000
581.06	Revenue - Home Occupation Permits	\$300	\$250		\$250
581.45	Revenue - Demolition Reimbursement	\$2,000	\$0		\$2,000
581.46	Revenue - Plan Reviews - Permits	\$1,000	\$1,500		\$1,000
581.90	Revenue - Non-Operating	\$200	\$3,024		\$200
Total		\$98,500	\$106,705	\$0	\$95,450
Total Building Fund Revenue		\$98,500	\$106,705	\$0	\$95,450
Building & Codes Operating Expense					
582.01	Admin O & M - Salaries	\$74,496	\$68,773	All employees shared with other departments	\$75,723
582.011	Admin O & M - Internship	\$0	\$0		\$0
582.02	Admin O & M - Social Security	\$5,587	\$4,970		\$5,679
582.03	Admin O & M - Overtime	\$0	\$0		\$0
582.04	Admin O & M - Group Insurance	\$23,731	\$23,000		\$23,763
582.05	Admin O & M - Retirement	\$4,330	\$3,581		\$4,408
582.059	Admin O & M - Wellness	\$0	\$0		\$0
582.06	Admin O & M - Insurance	\$3,629	\$3,700		\$4,100
582.07	Admin O & M - Audit & Accounting	\$500	\$385		\$500
582.11	Admin O & M - Office Supplies, Postage, Freight & Uniforms	\$4,000	\$1,700		\$3,000
582.12	Admin O & M - Gas & Oil	\$800	\$200		\$500
582.16	Admin O & M - City Use Utilities	\$3,296	\$3,150		\$3,500
582.162	Admin O & M - Telephone	\$1,545	\$1,450		\$1,850
582.20	Admin O & M - Repairs Maintenance on Equipment	\$700	\$1,200		\$1,000
582.36	Admin O & M - Service Maintenance Agreements	\$1,800	\$1,600		\$1,800
582.42	Admin O & M - Dues, Memberships, Training, Mileage	\$3,500	\$2,350		\$3,000
582.45	Admin - Special Projects - Demolition Nuisance Abatement	\$0	\$0		\$7,500
582.46	Admin - Special Projects - Plan Reviews	\$0	\$0		\$0
582.53	Admin O & M - Information Technology	\$500	\$3,600		\$800
582.58	Admin O & M - Debt Service - P & I	\$2,886	\$0		\$0
582.59	Admin O & M - Community Text System	\$100	\$0		\$100
582.60	Admin O & M - Miscellaneous Summary	\$410	\$400	Adj \$1	\$400
582.75	Admin O & M - Succession Planning	\$250	\$0		\$250
582.84	Admin O & M - Technology/Software Licensing	\$5,000	\$4,000		\$5,000
Total		\$137,060	\$124,059	\$0	\$142,873
Total Building & Codes Operating Expense		\$137,060	\$124,059	\$0	\$142,873
Total Building & Codes Expenses, not Including C.I.P.		\$137,060	\$124,059	\$0	\$142,873

	2015/2016					Updated 8-26-15
	BUILDING & CODES					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	C.I.P. Building & Codes Expense					
	582.80	Capital Projects - Fixed Assets Summary	\$0	\$5,800		\$0
	Total		\$0	\$5,800	\$0	\$0
	Total C.I.P. Building & Codes Expense		\$0	\$5,800	\$0	\$0
	Total Building & Codes Expenses		\$137,060	\$129,859	\$0	\$142,873
	Total Building & Codes		(\$38,560)	(\$23,154)	\$0	(\$47,423)
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Building Fund Revenue		\$98,500.00	\$106,705.00	\$0	\$95,450
	Total Building & Codes Expenses, not Including C.I.P.		(\$137,060)	(\$124,059)	\$0	(\$142,873)
	Total C.I.P. Building & Codes Expense		\$0	(\$5,800)	\$0	\$0
		Balance	(\$38,560)	(\$23,154)	\$0	(\$47,423)

2015/2016						Update 8-26-15
CAPITAL PROJECTS						
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
Capital Projects Revenue						
501.102	Revenue - Capital Projects - City Bonds	\$8,598,087	\$0	This dollar amounts is taken from the Total CIP Worksheet Bonded Projects	\$12,268,422	
501.551	Revenue - Construction Fund Interest	\$0	\$1,076		\$1,000	
Total		\$8,598,087	\$1,076		\$12,269,422	
Capital Projects Expense						
Administration						
	Tree Cost Allocation System				\$2,500	
	Office Chairs (5)				\$1,000	
	Employee Assist Program				\$5,000	
	Computer Software Upgrades				\$2,000	
	General Maintenance of Buildings				\$5,000	
	Sub Total Administration	\$0			\$15,500	
Aquatic						
	Water well				\$50,000	
	Repair Deck Piping				\$10,000	
	Paint Pool Vessel				\$49,500	
	Pumps				\$1,687	
	Building Floor Non Skid Surface				\$1,200	
	Probes				\$660	
	Replace Aurora pump for play features				\$7,670	
	Sub Total Aquatic	\$0			\$120,717	
Cemetery & Grounds						
	Cemetery Road Repairs				\$3,000	
	Mini Excavator (Lease)				\$10,712	
	Snow Blade for Dump Truck				\$6,000	
	Sub Total Cemetery & Grounds	\$0			\$19,712	
Civic Center						
	ADA Accessibility Building Project				\$115,000	
	Sub Total Civic Center	\$0			\$115,000	
Economic Development						
	Industrial Land Development				\$50,000	
	Buildings				\$74,500	
	Infrastructure				\$63,837	
	Sub Total Economic Development	\$0			\$188,337	
Electric						
	Directional Boring				\$10,000	
	Replace 14th St. Substation				\$1,116,785	
	Street Light Upgrade Conv				\$25,000	
	Electric distribution (new				\$100,000	
	Tree trimming Projects				\$40,000	
	Street light Upgrades LED				\$245,000	
	Street light arm mounts				\$103,000	
	East Seward St. 3 phase line Upgrades				\$80,000	
	2nd St. to Water Tower 34.5				\$410,000	
	2nd St. Substation Upgrades for					
	Engineering				\$110,000	
	Industrial Meter Reading				\$18,000	

2015/2016						Update 8-26-15
CAPITAL PROJECTS						
			Fiscal Year	2014-2015		Fiscal Year
			2014/2015	Estimated Ending		2015/2016
			Budget	Balance	Comments	Budget
	Account Number	Account Name				
		Replace 3 Phase Primary & Transformer at Craig Miers				\$12,000
		Roberts Street. Double Circuit Replacement				\$450,000
		Roberts Street voltage conversion				\$250,000
		South NPPD Substation Property				\$20,000
		Back Up Gen Set for Elec. Building				\$25,000
		Bucket Truck Replacement (#109)				\$235,000
		Load Controls (x50)				\$6,000
		Tool Replacement				\$15,000
		Crushed Rock				\$5,000
		Sub Total Electric	\$0			\$3,275,785
	Fire					
		Exterior Concrete Work				\$15,000
		Building Interior Paint, Furniture & carpet				\$7,000
		Unit 95 Rescue				\$250,000
		Grass Rig 2015/16 Ford F350 XLT 6.0 gas crew cab				\$50,000
		Motorola Pagers				\$4,250
		Grass Rig Equipment (Pump, Skid, & Lights)				\$15,000
		LED outside Bay Door Lights				\$3,000
		Overhead Bay Door				\$1,500
		Sink/Faucet bay area				\$2,500
		Hand Held Radios				\$23,000
		Electrical Work Bay Area				\$2,000
		Replace Weather Monitor				\$800
		Med Source Scoop Stretcher & Ferno # 71 Basket Stretcher				\$2,500
		Sub Total Fire	\$0			\$376,550
	Library					
		Fire Alarm Replacement				\$15,000
		Computer Replacement				\$3,600
		Sub Total Library	\$0			\$18,600
	Parks					
		Playground Mulch				\$10,000
		Replace Rock Campground				\$3,000
		Boy Scout Building Repairs				\$5,000
		Centennial Park Shelter Repairs				\$10,000
		Bemis Park Shelter Repairs				\$5,000
		Wood Mulch/Playgrounds				\$5,000
		Mower 16' Replacement				\$15,413
		Sub Total Parks	\$0			\$53,413
	Police					
		Computer Hardware Updates				\$2,000
		Lease Payment on 2013 Patrol Vehicle				\$10,733
		Lease Payment on 2015 Patrol Vehicle				\$10,800
		Lease Payment for 2015 Patrol Vehicle				\$10,800
		Replace 2011 Patrol Vehicle with 2016 Vehicle				\$10,800
		Vehicle Video Camera Upgrade				\$5,000
		Vehicle Radio Upgrades				\$5,000
		Replace 2 Radio Consoles				\$5,200
		Replace Shotguns (5)				\$3,000
		Replace 1 AED & Purchase 2 addl				\$9,500
		Radar Unit Upgrades				\$5,000
		Sub Total Police	\$0			\$77,833

2015/2016					Update 8-26-15
CAPITAL PROJECTS					
			Fiscal Year	2014-2015	Fiscal Year
			2014/2015	Estimated Ending	2015/2016
	Account Number	Account Name	Budget	Balance	Budget
	Rail Site				
		Project Buy Out			\$5,152,000
		Water Infrastructure			\$10,000
		Wastewater Infrastructure			\$4,000
		Sub Total Rail Site	\$0		\$5,166,000
	Recreation				
		City Golf Course			\$350,000
		Ball Park Lights - Complex			\$45,000
		Gator Utility Vehicle			\$10,000
		Replace Pickup (1997 Chevrolet)			\$12,000
		Infield Conditioner			\$11,000
		Lawn Sweeper			\$500
		Push Mower			\$500
		Sub Total Recreation	\$0		\$429,000
	Recycling				
		Cardboard Bailer			\$14,000
		Sub Total Recycling	\$0		\$14,000
	Street				
		Supplies, Cold Patch, Tools, Concrete Etc.			\$90,000
		ADA Sidewalk Repairs			\$9,000
		Street Rehab			\$25,000
		East Seward Street overlay			\$45,000
		New Hiker Biker Trail Grant Project			\$100,000
		Karol Kay Paving & Storm Sewer Project			\$280,000
		Evergreen & Hwy. 34 Storm Water 24" Culvert			\$15,000
		Street Dept. Pump Station Rehab			\$10,000
		CMP Pipe Repair HWY 15			\$40,000
		Paving From Waverly Rd HWY 15 to Plum Creek Bridge Eng.			\$50,000
		Storm Sewer St. Johns			\$100,000
		Star Street Drainage			\$20,000
		BobCat Replacement Lease (2003)			\$11,138
		Motor Grader Lease (1968)			\$25,000
		MX Street Sweeper			\$25,000
		Mower for Right-of-Way Area			\$15,413
		Bonnel Alley Drag			\$15,000
		Soft Cut Concrete Saw			\$3,000
		Grinding Reclaimed Concrete			\$20,000
		Stainless Steel Salt Spreader Attachment			\$6,000
		Wide Format Concrete Grinder Plainer			\$13,000
		Sub Total Street	\$72,947		\$917,551
	Wastewater				
		Sewer Line Upgrades/Repairs			\$150,000
		Valve Upgrade			\$12,000
		Concordia Siphon Protection			\$48,000
		Digester Building Improvements			\$136,000
		Trailer 12' x 83" Titan Dump			\$10,000
		UV Lamps for 1 Bank			\$12,000
		Backhoe Replacement - Split with Water Collection			\$6,462
		Kubota Riding Mower 27"			\$15,000
		Extendajet New Jet Pump			\$25,000
		Sub Total Waste Water	\$0		\$414,462
	Water				
		Recondition Wells			\$17,000

	2015/2016					Update 8-26-15
	CAPITAL PROJECTS					
			Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
		Install Well Variable Frequency Drive Upgrades Supply Pump				\$25,000
		Hydraulic Engineering Study/Improvements #1				\$60,000
		Hydraulic Engineering Study/ Improvements #4-A				\$300,000
		Replace RO Membranes				\$150,000
		Water Tower 5 year Inspection				\$7,500
		New Muni Well Engineering & Development SW #3				\$250,000
		North Lrg. Tower Painting Refinishing & Maintenance Repairs				\$250,000
		Backhoe Replacement / WWT Share (Lease)				\$6,462
		Sub Total Water	\$0			\$1,065,962
		Total General Fund	\$72,947			\$7,512,213
		Sub Total Electric	\$0			\$3,275,785
		Total Wastewater	\$0			\$414,462
		Total Water	\$0			\$1,065,962
	Total		\$72,947			\$12,268,422
	Total C.I.P. Capital Projects Bonded Expense		\$72,947	\$0		\$12,268,422
	Net Affect of Revenue and all Expenses		Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Capital Projects Revenue		\$8,598,087	\$1,076		\$12,269,422
	Total CIP Capital Projects Bonded Expense		\$72,947	\$0		(\$12,268,422)
			\$8,671,034	\$1,076		\$1,000

2015/2016		Update 8-26-15			
CDBG ECONOMIC DEVELOPMENT		This Budget is self supporting and therefore does not affect the Property Tax Levy			
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
CDBG Economic Development Loan Revenue	Craig Eberly prepares this - you will need to get it to him.				
527.10	Revenue - Loan Principal	\$0	\$0		\$0
527.22	Revenue - Principal Repayment	\$16,250	\$10,391	Kach	\$10,639
527.25	Revenue - Interest Repayment	\$2,006	\$907	Kach	\$676
527.50	Revenue - Income	\$160	\$110		\$150
527.51	Revenue - Ded Closeout	\$0	\$0		\$0
Total		\$18,416	\$11,408		\$11,465
CDBG Rail Site Revenue					
		\$0.00	\$0		
Grand Total		\$0.00	\$0.00		\$0
CDBG Affordable Housing Revenue					
529.10		\$0	\$107,741		\$12,800
Total		\$0	\$107,741		\$12,800
Total CDBG Revenue		\$18,416	\$119,149		\$24,265
CDBG Affordable Housing Operating Expense	Dave Taladay prepares this - you will need to get it to him.				
530.60	Affordable Housing/Energy	\$134,721	\$107,741	Per Dave T. Program ends Sept 2015; made application - Did not receive award	\$12,800
530.66	Rural Enterprise	\$88,049	\$50,549	Done	\$0
Total		\$222,770	\$158,290		\$12,800
CDBG Economic Development Loan Operating Expense	Craig Eberly prepares this - you will need to get it to him.				
		\$0.00	\$0		\$0
		\$0.00	\$0		\$0
Total		\$0	\$0		\$0
CDBG Rail Site Operating Expense					
530.72	Rail Site Development	\$0	\$0		
Total		\$0	\$0		\$0
Grand Total CDBG Operating Expense		\$222,770	\$158,290		\$12,800
CDBG Economic Development Loan Administrative Expense	Craig Eberly prepares this - you will need to get it to him.				
528.35	CDBG Economic Development Loan - Loan Administration	\$8,000	\$2,608		\$6,000
Total		\$8,000	\$2,608		\$6,000

						Update 8-26-15
	2015/2016 CDBG ECONOMIC DEVELOPMENT	This Budget is self supporting and therefore does not affect the Property Tax Levy				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Grand Total CDBG Administrative Expense		\$8,000	\$2,608		\$6,000
	CDBG Economic Development Debt Expense	Craig Eberly prepares this - you will need to get it to him.				
	528.30	CDBG Economic Development Loan - Loan Busi Dev Finan	\$50,000	\$0		\$0
	528.40	CDBG Economic Development Loan - Loan PW/Infra/EC Dev	\$52,900	\$0		\$0
	528.51	CDBG Economic Development Loan - Ded Close Out	\$0	\$0		\$0
	Total		\$102,900	\$0		\$0
	Total CDBG Expenses, not Including C.I.P.		\$333,670	\$160,898		\$18,800
	Total C.I.P. CDBG Expenses		\$0	\$0		\$0
	Total CDBG Expenses		\$333,670	\$160,898		\$18,800
	Total CDBG		(\$315,254)	(\$41,749)		\$5,465
	Net Affect of Revenue and all Expenses, Including C.I.P.		Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total CDBG Revenue		\$18,416	\$119,149	\$0	\$24,265
	Total CDBG Expenses, not Including C.I.P.		(\$18,800)	(\$160,898)	\$0	(\$18,800)
	Total C.I.P. CDBG Expenses		\$0	\$0	\$0	\$0
	Balance		(\$384)	(\$41,749)	\$0	\$5,465

						Updated 8-26-15
	2015/2016 CEMETERY					
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2014/2015 Budget
	Cemetery & Grounds Revenue					
	561.02	Cemetery Space Sales	\$0	\$32,250		\$40,000
	561.912	Guthman Trust - Revenue - Regular	\$260	\$181		\$250
	561.913	Guthman Trust - Revenue - Paving	\$50	\$16		\$20
	561.914	Cemetery Perpetual Care - Revenue	\$4,500	\$5,000		\$4,500
	561.915	Cemetery Perpetual Care Revenue - Interest.	\$300	\$132		\$150
	563.963	New Dev - Interest Savings	\$0	\$0		\$0
	563.975	Sale of (6) Lots for New Cemetery Development (1 sold in 2015)	\$188,340	\$30,000		\$160,000
	Total		\$193,450	\$67,579		\$204,920
	Total Cemetery Revenue		\$193,450	\$67,579		\$204,920
	Cemetery Operating Expense					
	562.912	Admin - O & M Guthman Trust	\$200	\$145		\$145
	564.40	New Cemetery Development from sales of lots.	\$188,340	\$1,280		\$160,000
	565.01	Admin O & M - Salaries	\$0	\$72,200		\$77,139
	565.02	Admin O & M - Social Security	\$0	\$5,300		\$5,815
	565.03	Admin O & M - Overtime	\$0	\$550		\$389
	565.04	Admin O & M - Group Insurance	\$0	\$18,200		\$19,139
	565.05	Admin O & M - Retirement	\$0	\$4,330		\$4,652
	565.06	Admin O & M - Property Taxes on lots	\$3,000	\$150		\$3,000
	565.061	Admin O & M - Insurance	\$0	\$360		\$400
	565.11	Admin O & M - Supplies	\$0	\$6,000		\$5,000
	565.12	Admin O & M - Gas & Oil	\$0	\$2,750		\$2,500
	565.162	Admin O & M - Telephone	\$0	\$360		\$720
	565.17	Admin O & M - Garbage	\$346	\$367		\$367
	565.20	Admin O & M - Repairs	\$0	\$5,000		\$3,000
	565.30	Admin O & M - Bldgs/Grnds Upkeep	\$0	\$600		\$500
	565.42	Admin O & M - Mbrships - Trn/Mil	\$0	\$120		\$200
	565.57	Admin O & M - Succession Planning	\$247	\$0		\$250
	565.58	Admin O & M - Debt Service P & I	\$11,037	\$0		\$394
	565.60	Admin O & M - Miscellaneous	\$0	\$400		\$500
	565.65	Admin O & M - Tree Plntg Progrm	\$0	\$316		\$500
	565.84	Admin O & M - Technology/Software Licensing	\$5,000	\$3,125		\$5,000
	Total		\$208,170	\$121,553		\$289,609
	Total Cemetery Operating Expense		\$208,170.00	\$121,553.00		\$289,609
	Total Cemetery Expenses, not Including C.I.P.		\$208,170	\$121,553		\$289,609
	C.I.P. Cemetery Expense					
	565.80	Fixed Assets Total	\$0	\$115,565		\$0
	Total		\$0	\$115,565		\$0
	Total C.I.P. Cemetery Expense		\$0	\$115,565		\$0

	2015/2016 CEMETERY					Updated 8-26-15
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2014/2015 Budget
	Account Number	Account Name				
	Total Cemetery Expenses		\$208,170	\$237,118		\$289,609
	Total Cemetery & Grounds		(\$14,720)	(\$169,539)		(\$84,689)
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Cemetery Revenue		\$193,450.00	\$67,579		\$204,920
	Total Cemetery Expenses, not Including C.I.P.		(\$208,170)	(\$121,553)		(\$289,609)
	Total C.I.P Cemetery Expense		\$0	(\$115,565)		\$0
		Balance	(\$14,720)	(\$169,539)		(\$84,689)

	2015/2016					Update 8-26-15
	CIVIC CENTER	Totally Funded by the Langworthy Trust				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Civic Center Revenue					
	541.01	Revenue - Operation & Maintenance	\$213,000	\$131,178	Equal to expenses for reimbursement	\$157,938
	541.90	Revenue - Non-Operating	\$0	\$0	ADA Project	\$115,000
	Total		\$213,000	\$131,178		\$272,938
	Total Civic Center Revenue		\$213,000	\$131,178		\$272,938
	Civic Center Operating Expense					
	542.01	Admin O & M - Salaries	\$59,221	\$50,548		\$55,325
	542.02	Admin O & M - Social Security	\$5,576	\$3,665		\$4,476
	542.03	Admin O & M - Overtime	\$15,131	\$400		\$4,355
	542.04	Admin O & M - Group Insurance	\$9,678	\$9,075		\$9,569
	542.05	Admin O & M - Retirement	\$2,461	\$2,211		\$2,499
	542.06	Admin O & M - Insurance	\$8,497	\$7,935		\$9,125
	542.07	Admin O & M - Audit & Accounting	\$650	\$513		\$550
		Admin O & M - Supplies, Postage & Freight	\$2,500	\$1,385		\$2,000
	542.16	Admin O & M - City Use Utilities	\$20,000	\$18,000		\$22,000
	542.162	Admin O & M - Telephone	\$6,180	\$4,016		\$5,000
	542.163	Admin O & M - Natural Gas	\$15,000	\$9,425		\$15,000
	542.17	Admin O & M - Garbage	\$692	\$987		\$988
		Admin O & M - Repairs Upkeep on Bldgs. & Grounds	\$15,000	\$17,760		\$20,000
	542.36	Admin O & M - Maintenance Agreements	\$6,000	\$3,580		\$5,000
	542.42	Admin O & M - Dues, memberships, Training, Mileage	\$100	\$10		\$100
	542.53	Admin O & M - Information Technology	\$500	\$454		\$500
	542.59	Admin O & M - Community Text System	\$0	\$0		\$0
	542.60	Admin O & M - Summary	\$1,000	\$1,215		\$1,200
	542.57	Admin O & M - Succession Plan	\$255	\$0		\$250
	542.58	Admin O & M - Debt Service - P & I	\$13,999	\$0		\$2,300
	Total		\$182,440	\$131,178		\$160,238
	Total Civic Center Operating Expense		\$182,440.00	\$131,178.33		\$160,238
	Total Civic Center Expenses, not Including C.I.P.		\$182,440	\$131,178		\$160,238
	C.I.P. Civic Center Expense					
	542.80	Capital Projects - Fixed Assets Summary.	\$0	\$10,080		\$0
	Total		\$0	\$10,080		\$0
	Total C.I.P. Civic Center Expense		\$0	\$0		\$0
	Total Civic Center Expenses		\$182,440	\$131,178		\$160,238
	Total Civic Center		\$30,560	\$0		\$112,700

	2015/2016					Update 8-26-15
	CIVIC CENTER	Totally Funded by the Langworthy Trust				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Civic Center Revenue		\$213,000	\$131,178		\$272,938
	Total Civic Center Expenses, not Including C.I.P.		(\$182,440)	(\$131,178)		(\$160,238)
	Total C.I.P. Civic Center Expense		\$0	\$0		\$0
		Balance	\$30,560	\$0		\$112,700

2015/2016						
DEBT SERVICE						Updated 8-26-15
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	Debt Service Revenue					
	501.50	Debt Service Fund Revenue - Taxes	\$0	\$0		\$0
	501.501	Debt Service Fund Revenue - Interest	\$1,300	\$1,380		\$1,400
	501.502	Debt Service Fund Revenue - City Sales Tax	\$950,000	\$950,000		\$264,601
	New	Transfer Surplus from Debt Service Account		\$0		\$250,000
	Total		\$951,300	\$951,380		\$516,001
	Total Debt Service Revenue		\$951,300	\$951,380		\$516,001
	Debt Service Debt Expense					
	522.901	Debt - Bond Principal - Street	\$456,450	\$456,450		\$432,900
	522.929	Debt - Bond Interest Interest - Street	\$86,398	\$85,043		\$83,101
	522.946	Debt - Unfunded Tax Credit Refunds	\$100,000	\$28,009		\$0
	Total		\$642,848	\$569,502		\$516,001
	Total Debt Service Debt Expense		\$642,848	\$569,502		\$516,001
	Total Debt Service Expenses, not Including C.I.P.		\$642,848	\$569,502		\$516,001
	Total C.I.P. Debt Service Expense		\$0	\$0		\$0
	Total Debt Service Expenses		\$642,848	\$569,502		\$516,001
	Total Debt Service		\$308,452	\$381,878		\$0
	Net Affect of Revenue and all Expenses, Including C.I.P.					
		Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Debt Service Revenue		\$951,300	\$951,380		\$516,001
	Total Debt Service Expenses, not Including C.I.P.		(\$642,848)	(\$569,502)		(\$516,001)
	Total C.I.P. Debt Service Expense		\$0	\$0		\$0
	Balance		\$308,452	\$381,878		\$0

	2015/2016 ECONOMIC DEVELOPMENT (#LB 840)					Updated 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Economic Development (#LB 840) Revenue					
	711.01	Revenue - City Sales Tax	\$150,000	\$150,000	Voter Referendum in 2013	\$150,000
	711.903	Revenue - Interest Income	\$75	\$290		\$75
	711.905	Revenue - Loan Principal Repayment	\$25,226	\$28,700		\$32,302
	711.910	Revenue - Loan Interest Repayment	\$6,318	\$11,968		\$6,060
	711.999	Revenue - Bond Proceeds	\$0			\$0
	Total		\$181,619	\$190,958		\$188,437
	Total Economic Development (LB #840) Revenue		\$181,619	\$190,958		\$188,437
	Economic Development (LB #840) Operating Expense					
			\$0			
			\$0			
	712.58	Admin O & M - Debt Service - P & I	\$25,900		Bonded CIP X .02	\$3,767
	Total		\$25,900			\$3,767
	Economic Development (LB #840) Administrative Expense					
	712.90	Economic Admin - Loans, Grants and Training	\$65,000	\$93,000		\$0
	712.92	Economic Admin - Administrative Fees	\$12,000	\$163		\$100
	Total		\$77,000	\$93,163		\$100
	Grand Total Economic Development (LB #840) Administrative Expense		\$77,000	\$93,163		\$100
	Grand Total Economic Development (LB #840) Expenses, not Including C.I.P.		\$102,900	\$93,163		\$3,867
	C.I.P. Economic Development (LB #840) Expense					
	712.80	Capital Projects - Fixed Assets- C.I.P. - Industrial Land Development	\$91,000	\$4,550		\$0

	2015/2016 ECONOMIC DEVELOPMENT (#LB 840)					Updated 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	712.82	Capital Projects - Fixed Assets - C.I.P. - Buildings	\$100,000	\$0		\$0
	712.84	Capital Projects - Fixed Assets - C.I.P. - Infrastructure	\$80,000	\$0		\$0
	Total		\$271,000	\$4,550		\$0
	Total C.I.P. Economic Development (LB #840) Expense		\$271,000	\$4,550		\$0
	Total Economic Development (LB #840) Expenses		\$373,900	\$97,713		\$3,867
	Total Economic Development (LB #840)		(\$192,281)	\$93,245		\$184,570
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Economic Development (LB #840) Revenue		\$181,619	\$190,958		\$188,437
	Grand Total Economic Development (LB #840) Expenses, not Including C.I.P.		(\$102,900)	(\$93,163)		(\$3,867)
	Total C.I.P. Economic Development (LB #840) Expense		(\$271,000)	(\$4,550)		\$0
		Balance	(\$192,281)	\$93,245		\$184,570

	2015/2016 ELECTRIC					Update 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Electric Revenue					
	201.01	Electric Revenue - Sale of Current	\$8,582,000	\$9,373,256		\$9,600,000
	201.029	Electric Revenue - Penalty Charges	\$32,000	\$31,700		\$30,000
	201.03	Electric Revenue - Delinquent Service Charges	\$5,000	\$4,900		\$5,000
	201.04	Electric Revenue - Miscellaneous Sales & Services	\$14,000	\$76,764		\$13,000
	201.05	Electric Revenue - Heat Incentive Program	\$17,000	\$28,661		\$50,000
	201.90	Electric Revenue - Non-Operating	\$10,000	\$16,572		\$13,000
	201.901	Electric Revenue - Grants	\$7,500	\$0		\$0
	201.923	Electric Revenue - Non-Operating Interest	\$40,000	\$27,270		\$45,000
	Total		\$8,707,500	\$9,559,123		\$9,756,000
	Total Electric Revenue		\$8,707,500	\$9,559,123		\$9,756,000
	Electric Operating Expense					
	210.70	Electric Purchase Power - Current Purchased	\$6,500,000	\$6,021,015		\$6,727,500
	210.71	Electric Purchase Power - Sub transformation Charges	\$12,000	\$8,673		\$9,400
					Shares employee with other departments - allocated payroll expenses from other departments	
	211.01	Electric Dist. O & M - Salaries	\$394,516	\$390,130		\$407,745
	211.02	Electric Dist. O & M - Social Security	\$30,400	\$28,772		\$31,404
	211.03	Electric Dist. O & M - Overtime	\$10,815	\$5,159		\$10,982
	211.04	Electric Dist. O & M - Group Insurance	\$101,052	\$101,000		\$104,826
	211.05	Electric Dist. O & M - Retirement	\$19,626	\$18,351		\$19,920
	211.10	Electric Dist. O & M - Line Material	\$170,000	\$165,000		\$170,000
	211.16	Electric Dist. O & M - City Use Utilities	\$116,390	\$113,390		\$128,000
	211.162	Electric Dist. O & M - Telephone	\$10,300	\$10,100		\$10,000
	211.164	Electric Dist. O & M - Data Transmission	\$7,500	\$0		\$7,500
	211.163	Electric Dist. O & M - Natural Gas	\$5,150	\$4,100		\$5,000
	211.21	Electric Dist. O & M - Repairs/Upkeep Consumers Premise	\$1,000	\$0		\$1,000
	211.22	Electric Dist. O & M - Meter Testing	\$1,000	\$0		\$1,000
	211.30	Electric Facilities O & M - Bldgs./Grds Upkep & Supplies	\$5,000	\$7,000		\$5,000
	211.31	Electric Dist. O & M - Large Metering	\$4,000	\$0		\$4,000
	211.42	Electric Dist. O & M - Dues, Memberships, Training, Mileage	\$5,000	\$4,800		\$5,000
	211.74	Electric Dist. O & M - Tree Trimming	\$40,000	\$20,000		\$30,000
	211.75	Electric Dist. O & M Re/Transfer/Substation	\$40,000	\$25,000		\$40,000
	211.76	Electric Dist. O & M - PCB Sampling	\$700	\$0		\$500
	211.77	Electric Dist. O & M - Sirens	\$5,000	\$1,000		\$5,000
	212.10	Electric St Lt O & M - Replacement Materials	\$10,000	\$8,000		\$10,000
	213.08	Electric Facilities O & M - Engineering/Consulting	\$107,500	\$42,500		\$107,500
	213.10	Electric Facilities O & M - Supplies, Freight & Uniforms	\$20,000	\$9,500		\$15,000
	213.12	Electric Dist. O & M - Gasoline & Oil	\$13,000	\$9,500		\$12,000
	213.17	Electric Facilities O & M - Garbage	\$400	\$469		\$469
	213.20	Electric Facilities O & M - Vehicle & Equipment Repairs	\$30,000.00	\$28,800		\$30,000

2015/2016 ELECTRIC						Update 8-26-15
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
214.01	Electric Adm O & M - Salaries	\$179,592	\$140,588	Allocated payroll expenses from other departments	\$172,174	
214.02	Electric Adm O & M - Social Security	\$13,872	\$9,300		\$12,955	
214.03	Electric Adm O & M - Overtime	\$0	\$0		\$0	
214.04	Electric Adm O & M - Group Insurance	\$39,472	\$24,000		\$36,176	
214.05	Electric Adm O & M - Retirement	\$10,888	\$5,100		\$10,364	
214.059	Electric Adm O & M - Wellness Incentive	\$0.00	\$0		\$0	
214.06	Electric Adm O & M - Insurance	\$49,627	\$48,000		\$54,000	
214.07	Electric Adm O & M - Audit & Accounting	\$33,000	\$28,700		\$30,000	
214.11	Electric Adm O & M - Office SU, Postage & Freight	\$14,000	\$21,000		\$18,000	
214.36	Electric Adm O & M - Ser/Main Agrmts	\$25,150	\$22,000	ACLARA allocation of \$24,174.50+NMPP contract of \$975	\$25,150	
214.40	Electric Adm O & M - Operational Costs Reimbursement	\$12,000	\$12,000		\$18,000	
214.42	Electric Adm O & M - Dues, Memberships, Training, Mileage	\$14,000	\$7,000		\$14,000	
214.43	Electric Adm O & M - Sales Tax	\$27,260	\$20,000		\$27,260	
214.53	Electric Adm O & M - Info Technology	\$22,645	\$27,000		\$22,645	
214.58	Electric Adm O & M - Debt Service - P & I	\$390,985	\$0	Bonded CIP X .02	\$65,516	
214.59	Electric Adm O & M - Community Text System	\$100	\$0		\$100	
214.60	Electric Adm O & M Miscellaneous	\$50,000	\$10,000		\$50,000	
214.61	Electric Adm O & M - NPPD Heat Incentives	\$10,000	\$35,000		\$50,000	
214.75	Electric Adm O & M - Succession Planning	\$250	\$0		\$250	
214.80	Electric Dist. O & M - Load Management	\$6,000	\$7,500		\$6,000	
214.84	Electric Adm O & M - Geographic Info System	\$0	\$10,000		\$0	
214.85	Electric Adm O & M - Franchise Fees	\$430,000	\$476,523		\$485,000	
214.86	Electric Adm O & M - Tech Software Licensing	\$10,000	\$0		\$10,000	
214.861	Electric Adm O & M - For Costs Beyond Utility Control	\$12,500	\$0		\$12,500	
214.90	Electric Dist. O & M - Non-Operating	\$500	\$350		\$500	
214.991	Electric Adm O & M - Depreciation Expense	\$0	\$0			
214.992	Electric Adm O & M - Amortization Expense	\$0	\$0			
Total		\$9,012,190	\$7,926,320		\$9,019,336	
Total Electric Operating Expense		\$9,012,190.00	\$7,926,320.00		\$9,019,336.19	
Electric Debt Expense						
214.920	Electric - Bond Reserve Expense - Berens and Tate	\$3,000	\$0		\$3,000	
214.923	Electric - Debt - Principal	\$245,000	\$245,000		\$250,000	
214.929	Electric - Debt - Bond Interest	\$89,570	\$47,000		\$99,945	

28 | Page

	2015/2016 ELECTRIC					Update 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total		\$337,570	\$292,000		\$352,945
	Total Electric Debt Expense		\$337,570	\$292,000		\$352,945
	Total Electric Expenses, not Including C.I.P.		\$9,349,760	\$8,218,320		\$9,372,281
	C.I.P. Electric Expense					
	211.09	Electric Capital - Work-in-Process - Summary	\$1,924,285	\$424,285		\$575,000
	211.09	Electric Capital - Work-in-Process				
	211.09	Electric Capital - Work-in-Process - C.I.P. - Projects/Contingencies. - (NCMA Charger Stations - \$7,500)	\$7,500			\$0
	211.09	Electric Capital - Work-In-Process C.I.P. - 2013 - 14 St Substation Upgrade Project	\$1,916,785			\$0
	211.80	Electric Capital - Fixed Assets - Summary	\$710,400			\$0
	Total		\$4,558,970	\$424,285		\$0
	Total C.I.P. Electric Expense		\$4,558,970	\$424,285		\$0
	Total Electric Expenses		\$13,908,730	\$8,642,605		\$9,372,281
	Total Electric		(\$5,201,230)	\$916,518		\$383,719
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Electric Revenue		\$8,707,500	\$9,559,123		\$9,756,000
	Total Electric Expenses, not Including C.I.P.		(\$9,349,760)	(\$8,218,320)		(\$9,372,281)
	Total C.I.P. Electric Expense		(\$4,558,970)	(\$424,285)		\$0
		Balance	(\$5,201,230)	\$916,518		\$383,719

	2015/2016					Update 8-26-15
	FIRE & RESCUE					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	Fire & Rescue Revenue					
	601.90	Fire Department - Non-Operating	\$0	\$37		\$50
	New	Need to add Sinking fund transfer revenue			Unit 95 Rescue	\$250,000
	601.95	Revenue - Grants	\$50,000	\$0		\$50,000
	601.99	Fire Department - Donations.	\$0	\$0		\$100,000
	Total		\$50,000	\$37		\$400,050
	Fire & Rescue Sinking Fund Revenue					
	601.50	Revenue - Interest	\$800	\$573		\$550
	601.501	Revenue - Rural Fire Protection	\$45,000	\$44,727		\$45,000
	601.502	Revenue - Property Tax	\$15,000	\$15,000		\$15,000
	Total		\$60,800	\$60,300		\$60,550
	Total Fire & Rescue Revenue		\$110,800	\$60,337		\$460,600
	Fire & Rescue Operating Expense					
					Allocation of the Custodian's wages. Requested additional to pay someone to enter data/ not included	
	602.01	Admin O & M - Salaries	\$2,340	\$2,306		\$2,364
	602.02	Admin O & M - Social Security	\$175	\$176		\$177
	602.06	Admin O & M - Insurance	\$17,077	\$16,000		\$17,250
	602.07	Admin O & M - Audit & Accounting	\$750	\$513		\$700
	602.10	Admin O & M - Bunker Gear & Equipment	\$15,000	\$15,000	Includes boots, helmets, bunker gear, gloves, nomex (not in CIP)	\$16,500
	602.11	Admin O & M - Supplies, Postage & Freight	\$1,200	\$2,500		\$1,300
	602.12	Admin O & M - Gas & Oil	\$6,000	\$4,000		\$6,000
		Admin O & M - City Use Utilities	\$11,000	\$10,000		\$11,000
	602.162	Admin O & M - Telephone	\$3,296	\$2,900		\$3,200
	602.163	Admin O & M - Natural Gas	\$3,090	\$3,025		\$3,150
	602.17	Admin O & M - Garbage	\$346	\$367		\$367
	602.20	Admin O & M - Repairs	\$20,000	\$18,000		\$20,000
	602.30	Admin O & M - Building Maintenance	\$5,000	\$4,500		\$5,000
	602.36	Admin O & M - Maintenance Agreements Pagers \$500, Bid Panel \$500, Other \$75	\$1,075	\$600		\$1,000
	602.42	Admin O & M - Dues, Memberships, Training, Mileage	\$3,500	\$2,000	Includes EMT Training (not in CIP)	\$8,500
	602.53	Admin O & M - Information Technology	\$1,750	\$500		\$1,000
	602.54	Admin O & M - Promotion	\$0	\$0		\$0
	602.56	Admin O & M - Member Training	\$15,000	\$15,000		\$15,000

	2015/2016					Update 8-26-15
	FIRE & RESCUE					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	602.57	Admin O & M - Fire Prevention Inspection	\$3,000	\$2,000		\$3,000
	602.58	Admin O & M - Rescue	\$7,400	\$8,000	(List of requested items from FD)	\$10,850
	602.585	Admin O & M - Debt Service - P & I	\$34,496	\$0		\$7,531
	602.59	Admin O & M - Community Text System	\$100	\$0		\$100
	602.60	Admin O & M - Miscellaneous Summary	\$1,195	\$750		\$1,000
	New	Storage Bldg/Rent			Store SeaGraves & Equip	\$2,000
	New	Admin O & M - Grant			No specific project; offset 601.95	\$50,000
	602.84	Admin O & M - Technology/Software Licensing	\$4,500	\$0		\$0
	Total		\$157,290	\$108,137		\$186,989
	Fire & Rescue Sinking Fund Operating Expense					
	603.00	Sinking Fund	-\$23,376	\$0	Unit 95 Rescue	\$250,000
	603.00	Sinking Fund Expenses	(\$23,376)			\$0
		Reverse out Totals	\$23,376			
	Total		(\$23,376)	\$0	\$0	\$250,000
	Grand Total Fire & Rescue Operating Fund Expense		\$133,914	\$108,137		\$436,989
	Fire & Rescue Administrative Expense					
	602.99	Capital Projects - Donations	\$0	\$0		\$100,000
	602.82	Capital Projects - Fixed Assets Administration	\$0	\$0		
	Total		\$0	\$0		\$100,000
	Total Fire & Rescue Expenses, not Including C.I.P.		\$133,914	\$108,137		\$436,989
	C.I.P. Fire & Rescue Expense					
	602.80	Capital Projects - Fixed Assets Summary.	\$361,000	\$0		\$0
	Total		\$361,000	\$0		\$0
	Total C.I.P. Fire & Rescue Expense		\$361,000	\$0		\$0
	Total Fire Expenses		\$494,914	\$108,137		\$436,989
	Total Fire		(\$384,114)	(\$47,800)		\$23,611

	2015/2016					Update 8-26-15
	FIRE & RESCUE					
			Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget			Fiscal Year 2015/2016 Budget
	Total Fire & Rescue Revenue		\$110,800	\$60,337	\$0	\$460,600
	Total Fire & Rescue Expenses, not Including C.I.P.		(\$133,914)	(\$108,137)	\$0	(\$436,989)
	Total C.I.P. Fire & Rescue Expense		(\$361,000)	\$0	\$0	\$0
		Balance	(\$384,114)	(\$47,800)		\$23,611

						Update 8-26-15
	2015/2016 LIBRARY					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Library Revenue					
	551.01	Revenue - Fines & Misc. Sales	\$12,000	\$12,000		\$12,000
	551.50	Revenue - Bldg. Improvements	\$0	\$0		\$0
	551.55	Revenue - Donations	\$20,000	\$20,000		\$20,000
	551.56	Revenue - Mtg Rm Use	\$0	\$0		\$1,000
	551.81	Revenue - State Aid Fund	\$1,500	\$1,392		\$1,500
	551.90	Revenue - Non-Operating	\$750	\$500		\$0
	Total		\$34,250	\$33,892		\$34,500
	Total Library Revenue		\$34,250	\$33,892		\$34,500
	Library Operating Expense					
	552.01	Admin O & M - Salaries	\$276,731	\$265,000		\$272,546
	552.02	Admin O & M - Social Security	\$20,755	\$20,000		\$20,441
	552.03	Admin O & M - Overtime	\$0	\$0		\$0
	552.04	Admin O & M - Group Insurance	\$39,558	\$35,850		\$39,910
	552.05	Admin O & M - Retirement	\$8,627	\$8,300		\$8,769
	552.059	Admin O & M - Wellness	\$0	\$0		\$0
	552.06	Admin O & M - Insurance	\$9,994	\$6,800		\$7,800
	552.07	Admin O & M - Audit & Accounting	\$2,000	\$2,500		\$2,500
	552.11	Admin O & M - Supplies, Postage & Freight	\$7,000	\$7,500		\$7,750
	552.112	Admin O & M - Postage	\$5,000	\$4,500		\$4,750
	552.13	Admin O & M - Print Materials	\$33,557	\$33,557		\$34,000
	552.131	Admin O & M - Electronic (E-Books/Databases)	\$3,500	\$3,500		\$3,500
	552.132	Admin O & M - Other (Audio/Video)	\$2,700	\$2,700		\$3,000
	552.16	Admin O & M - City Use Utilities	\$32,960	\$36,000		\$38,000
	552.162	Admin O & M - Telephone	\$1,751	\$2,000		\$2,792
	552.163	Admin O & M - Natural Gas	\$824	\$600		\$800
	552.17	Admin O & M - Garbage	\$173	\$183		\$183
	552.30	Admin O & M - Repairs & Maintenance Building	\$10,000	\$56,150	\$45,938 hail damage Ins money received in 2013-2014 but missed in 2014/2015 budget expenses causing overage; elevator repairs	\$13,500
	552.32	Admin O & M - Service Maintenance Agreements	\$12,000	\$13,200		\$14,500
	552.42	Admin O & M - Dues, Memberships, Training & Mileage	\$1,000	\$1,000		\$1,000
	552.421	Admin O & M - Continuing Education	\$1,100	\$1,200		\$1,100
	552.53	Admin O & M - Information Technology & Repairs	\$4,360	\$4,360	Computer repairs not covered by the computer maintenance agreements	\$2,500
	552.55	Admin O & M - State Aid Fund	\$1,500	\$1,392		\$1,500
	552.56	Admin O & M - Donations	\$20,000	\$15,455		\$20,000
	552.58	Admin O & M - Debt Service - P & I	\$334		Bonded CIP X .02	\$372
	552.59	Admin O & M - Community Text System	\$100	\$0		\$100
	552.60	Admin O & M - Miscellaneous Summary	\$2,930	\$2,930		\$2,930
	552.75	Library - Capital Projects - Succession Planning	\$250	\$0		\$250
	552.86	Admin O & M - Meeting Room Maintenance and Supplies.	\$1,750	\$60		\$1,000
	Total		\$500,454	\$524,737		\$505,493

	2015/2016 LIBRARY					Update 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Library Operating Expense		\$500,454.00	\$524,737		\$505,493
	Total Library Expenses, not Including C.I.P.		\$500,454	\$524,737		\$505,493
	C.I.P. Library Expense					
	552.80	Capital Projects - Fixed Assets	\$3,500	\$0		\$0
	552.81		\$0	\$3,650		\$0
	Total		\$3,500	\$3,650		\$0
	Total C.I.P. Library Expense		\$3,500	\$3,650		\$0
	Total Library Expense		\$503,954	\$528,387		\$505,493
	Total Library		(\$469,704)	(\$494,495)		(\$470,993)
		Account Name	Fiscal Year 2014/2015 Budget			
	Total Library Revenue		\$34,250	\$33,892		\$34,500
	Total Library Expenses, not Including C.I.P.		(\$500,454)	(\$524,737)		(\$505,493)
	Total C.I.P. Library Expense		(\$3,500)	(\$3,650)		\$0
		Balance	(\$469,704)	(\$494,495)		(\$470,993)

	2015/2016 PARKS & RECREATION					Updated 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Parks Revenue					
	561.01	Revenue - Park Camping Fees	\$3,800	\$3,500		\$3,800
	561.67	Revenue - Farm Land Lease	\$14,850	\$17,970		\$17,969
	561.68	Revenue - Rubber Mulch	\$18,977	\$10,000		\$15,000
	561.90	Revenue - Non-Operating	\$350	\$231		\$350
	561.70	Revenue - New Park Improve Interest	\$0	\$36		\$38
	561.72	Revenue - Dev Fees (Subdivision)	\$0	\$0		\$0
	Total		\$37,977	\$31,737		\$37,157
	Recreation Revenue					
	641.02	Revenue - Baseball & Softball Registration	\$11,000	\$8,875		\$10,000
	641.03	Revenue - Wrestling Registration	\$850	\$895		\$900
	641.04	Revenue - Midget Football Registration	\$1,800	\$1,600		\$1,700
	641.05	Revenue - Volleyball & Flag Football Registration	\$4,800	\$3,000		\$4,000
	641.06	Revenue - Basketball Registration	\$3,700	\$2,530		\$3,000
	641.07	Revenue - Soccer Registration	\$14,000	\$9,500		\$11,000
	641.08	Revenue - Tennis Registration	\$0	\$390		\$400
	641.09	Revenue - Tourn/Field Usage	\$3,000	\$2,165		\$3,000
	641.13	Revenue - Soft Drinks	\$0	\$0		\$0
	641.90	Revenue - Non Operating	\$500	\$350		\$500
	641.99	Revenue - Cattle Training Center	\$2,050	\$1,865		\$2,100
	New	Revenue - Golf Course		\$0		\$250,000
	Total		\$41,700.00	\$31,170.00		\$286,600
	New	Revenue - Sinking Fund - Complex Park Lights		\$0		\$45,000
	Total			\$0		\$45,000
	Building & Grounds - Revenue					
	531.04	Revenue - Operating Cost Reimbursement	\$24,000	\$24,000		\$36,000
	531.90	Revenue - Non-Operating	\$0	\$0		\$0
	Total		\$24,000	\$24,000		\$36,000
	Building & Grounds - Other Revenue					
	571.01	Revenue - Bldgs. & Grounds - Other	\$0	\$0		\$0
	571.90	Revenue - Bldgs. & Grounds - Non-Operational	\$0	(\$50)		\$0
	Total		\$0	(\$50)		\$0
	Total Parks, Recreation & Bldg & Grounds Revenue		\$348,577	\$55,687		\$404,757
	Parks Operating Expense					
	562.01	Admin - O & M - Salaries	\$246,486	\$176,000		\$170,093
	562.02	Admin - O & M - Social Security	\$18,486	\$13,177		\$12,816
	562.03	Admin - O & M - Overtime	\$0	\$1,213		\$781
	562.04	Admin - O & M - Group Insurance	\$60,836	\$39,000		\$41,009
	562.05	Admin - O & M - Retirement	\$13,811	\$9,017		\$9,610
	562.059	Admin - O & M - Wellness	\$0	\$0		\$0
	562.06	Admin - O & M - Insurance	\$14,637	\$14,800		\$16,900

	2015/2016 PARKS & RECREATION					Updated 8-26-15
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	562.07	Admin - O & M - Audit & Accounting	\$2,000	\$1,538		\$1,500
	562.08	Admin - O & M - Engineering/Consulting	\$15,000	\$0		\$20,000
	562.10	Supplies	\$1,200	\$900		\$1,200
	562.11	Admin - O & M - Supplies, Postage & Freight	\$23,400	\$23,000		\$23,400
	562.12	Admin - O & M - Gasoline & Oil	\$15,000	\$7,500		\$14,000
	562.16	Admin - O & M - City Use Utilities	\$20,000	\$12,000		\$16,000
	562.162	Admin - O & M - Telephone	\$1,854	\$2,300		\$2,250
	562.17	Admin - O & M - Garbage	\$1,682	\$1,711		\$1,711
	562.20	Admin - O & M - Repairs	\$14,743	\$14,000		\$10,000
	562.30	Admin - O & M - Bldgs./Grds Upkeep	\$13,000	\$1,500		\$15,000
	562.31	Admin - O & M - Playground Equipment Upkeep	\$500	\$400		\$500
	562.36	Admin - O & M - Maintenance Agreements	\$900	\$900		\$900
	562.42	Admin - O & M - Dues, Memberships, Training, Mileage	\$1,300	\$2,400		\$2,000
	562.53	Admin - O & M - Information Technology	\$1,800	\$2,100		\$1,800
	562.58	Admin O & M - Debt Service - P & I	\$17,580	\$0		\$1,068
	562.59	Admin - O & M - Community Text System	\$100	\$0		\$100
	562.60	Admin - O & M - Miscellaneous Summary	\$3,005	\$1,500		\$3,000
	562.65	Program	\$2,000	\$2,600		\$2,000
	562.70	New Park/Dev/Improvements	\$0	\$0		\$0
	562.75	Admin - O & M - Succession Planning	\$250	\$0		\$250
	562.84	Admin - O & M - Technology/Software Licensing	\$5,000	\$3,125		\$5,000
	Total		\$494,570	\$330,681		\$372,888
	Recreation Operating Expense					
	642.01	Admin O & M - Salaries	\$97,421	\$93,000		\$92,862
	642.02	Admin O & M - Social Security	\$7,306	\$7,100		\$7,017
	642.03	Admin O & M - Overtime	\$0	\$200		\$700
	642.04	Admin O & M - Group Insurance	\$18,281	\$15,700		\$17,225
	642.05	Admin O & M - Retirement	\$5,124	\$4,441		\$5,105
	642.059	Admin O & M - Wellness	\$0	\$0		\$0
	642.06	Admin O & M - Insurance	\$4,879	\$5,400		\$6,300
	642.07	Admin O & M - Audit & Accounting	\$1,300	\$1,025		\$1,025
	642.08	Program Expense - Umpire Referee Contract Fees	\$11,000	\$7,000		\$8,500
	642.088	Admin O & M - Engineering/Consulting	\$5,000	\$0		\$2,500
	642.11	Admin O & M - Supplies, Posting & Freight	\$10,000	\$7,500		\$9,000
	642.12	Admin O & M - Gas & Oil	\$500	\$50		\$500
	642.15	Program Expense - Athletic	\$175	\$0		\$175
	642.152	Softball	\$6,000	\$3,800		\$5,000
	642.153	Program Expense - Wrestling	\$400	\$350		\$400
	642.154	Program Expense - Midget Football	\$1,200	\$900		\$1,200
	642.155	Program Expense - Volleyball & Flag Football	\$800	\$1,000		\$800
	642.156	Program Expense - Basketball	\$300	\$0		\$300
	642.157	Program Expense - Soccer	\$3,000	\$3,000		\$3,000
	642.158	Program Expense - Tennis	\$0	\$200		\$200
	642.16	Admin O & M - City Use Utilities	\$31,800	\$27,000		\$25,000
	642.162	Admin O & M - Telephone	\$3,296	\$2,000		\$2,500

	2015/2016 PARKS & RECREATION					Updated 8-26-15
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	Account Number	Account Name			Comments	
	642.20	Admin O & M - Repairs	\$1,400	\$1,100		\$1,400
	642.30	Admin O & M - Repairs to Buildings and Grounds	\$13,000	\$2,000		\$13,000
	642.36	Admin O & M - Service Maintenance Agreements	\$700	\$450		\$500
	642.42	Admin O & M - Dues, Memberships, Training, Mileage	\$500	\$200		\$300
	642.53	Admin O & M - Information Technology	\$1,265	\$1,700		\$1,300
	642.57	Admin O & M - Succession Planning	\$250	\$0		\$250
	642.58	Admin O & M - Debt Service - P & I	\$13,378	\$0	Bonded CIP X .02	\$8,580
	642.59	Admin O & M - Community Text System	\$100	\$0		\$100
	642.60	Admin O & M - Miscellaneous - Summary	\$1,495	\$1,000		\$1,500
	New	Operations - Golf Course		\$0		\$300,000
	New	Sinking Fund - Complex Park Lights		\$0		\$45,000
	Total		\$239,870	\$186,116		\$561,240
	Building & Grounds Operating Expense					
	532.01	Admin O & M - Salaries	\$14,039	\$13,841		\$14,185
	532.02	Admin O & M - Social Security	\$1,053	\$1,059		\$1,064
	532.03	Admin O & M - Overtime	\$0	\$0		\$0
	532.04	Admin O & M - Group Insurance	\$0	\$0		\$0
	532.05	Admin O & M - Retirement	\$0	\$0		\$0
	532.06	Admin O & M - Insurance	\$3,253	\$2,834		\$3,258
	532.07	Admin O & M - Audit & Accounting	\$170	\$129		\$170
	532.11	Admin O & M - Office Supplies, Postage & Freight	\$1,800	\$750		\$1,500
	532.16	Admin O & M - City Use Utilities	\$7,210	\$6,000		\$7,000
	532.17	Admin O & M - Garbage	\$173	\$184		\$184
	532.31	Admin O & M - Repairs & Maintenance	\$4,000	\$2,700		\$3,000
	532.36	Admin O & M - Maintenance Agreements	\$50	\$24		\$50
	532.53	Admin O & M - Information Technology	\$115	\$95		\$115
	532.57	Admin O & M Successtion Plan	\$250	\$0		\$250
	532.58	Admin O & M - Debt Service - P & I	\$5,877	\$0	Bonded CIP X .02	\$1,068
	532.59	Admin O & M - Community Text System	\$100	\$0		\$100
	532.60	Admin O & M - Miscellaneous Summary	\$300	\$200		\$300
	Total		\$38,390	\$27,816		\$32,244
	Building & Grounds Other Operating Expense					
	572.10	Admin O & M - Municipal Building - Supplies	\$400	\$200		\$400
	572.11	Admin O & M - Bandshell - Supplies	\$4,000	\$1,000		\$400
	572.16	Admin O & M - Bandshell - City Use Utilities - Boy scouts	\$2,500	\$2,000		\$2,500
	572.162	Admin O & M - Municipal Building - Telephone & DSL Line	\$1,100	\$1,100		\$1,100
	572.21	Admin O & M - Bandshell - Concerts	\$5,500	\$5,500		\$5,500
	572.34	Admin O & M - Bandshell - Repairs & Maintenance	\$1,000	\$200		\$1,000
	572.36	Admin O & M - Bandshell - Miscellaneous Summary	\$25	\$0		\$25
	572.57	Admin O & M - Succession Planning	\$275	\$0		\$250
	572.60	Admin O & M - Boy Scout Cabin - Repairs & Upkeep	\$500	\$8,439		\$5,000

	2015/2016 PARKS & RECREATION					Updated 8-26-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	572.70	Admin O & M - Municipal Building - Council Chambers - Repairs & Upkeep	\$1,000	\$250		\$1,000
	572.85	Admin O & M - Municipal Building - ADA	\$0	\$0		\$0
	Total		\$16,300	\$18,689		\$17,175
	Total Parks, Recreation, Bldg & Grounds & Other Operating Expense		\$789,130.00	\$563,301.66		\$983,547
	Total Expenses, not Including C.I.P.		\$789,130.00	\$563,301.66		\$983,547
	C.I.P. Parks Expense					
	562.09	Capital Projects - Work-In-Process - Summary - C.I.P.	\$0.00	\$0		\$0
	562.80	Capital Projects - Fixed Assets - Summary	\$183,977	\$56,500		\$0
	Total		\$183,977	\$56,500		\$0
	C.I.P. Recreation Expense					
	642.09	Capital Projects - Work-In-Process - C.I.P.	\$0	\$0		\$0
	642.80	Capital Projects - Fixed Assets - Summary - see C.I.P.	\$140,000	\$40,500		\$0
	Total		\$140,000	\$40,500		\$0
	C.I.P. Building & Grounds Expense					
	532.61	Building & Grounds City Hall -Capital Project - Building Improvements - C.I.P.-Summary	\$0	\$0		\$0
	Total		\$0	\$0		\$0
	Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense		\$323,977	\$97,000		\$0
	Total Expenses		\$1,113,107	\$660,302		\$983,547
	Total Parks, Recreation, Bldg & Grounds		(\$764,530)	(\$604,615)		(\$578,790)
	Net Affect of Revenue and all Expenses	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Parks Revenue		\$37,977	\$31,737		\$37,157
	Parks Operating Expense		(\$494,570)	(\$330,681)		(\$372,888)

	2015/2016 PARKS & RECREATION					Updated 8-26-15
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
	C.I.P. Parks Expense					
		(\$183,977)	(\$56,500)			\$0
	Total	(\$640,570)	(\$355,444)			(\$335,731)
	Recreation Revenue	\$41,700	\$31,170			\$367,600
	Recreation Operating Expense	(\$239,870)	(\$186,116)			(\$561,240)
	C.I.P. Recreation Expense	(\$140,000)	(\$40,500)			\$0
	Total	(\$338,170)	(\$195,446)			(\$193,640)
	Building & Grounds - Revenue	\$24,000	\$24,000			\$36,000
	Building & Grounds Operating Expense	(\$38,390)	(\$27,816)			(\$32,244)
	C.I.P. Building & Grounds Expense	\$0	\$0			\$0
	Total	(\$14,390)	(\$3,816)			\$3,756
	Building & Grounds - Other Revenue	\$0	(\$50)	\$0		\$0
	Building & Grounds - Other Operating Expense	(\$16,300)	(\$18,689)			(\$17,175)
	C.I.P. Building & Grounds - Other Expense	\$0	\$0			\$0
	Total	(\$16,300)	(\$18,739)			(\$17,175)
	Net Affect of Revenue and all Expenses, Including C.I.P.					
	Total Parks, Recreation & Bldg & Grounds Revenue	\$348,577	\$55,687			\$404,757
	Total Expenses, not Including C.I.P.	(\$789,130)	(\$563,302)			(\$983,547)
	Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense	(\$323,977)	(\$97,000)			\$0
	Balance	(\$764,530)	(\$604,615)			(\$578,790)

						Update 8-26-15
	2015/2016 PLANNING COMMISSION					
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	Planning Commission Revenue					
		Revenue - Subdivision & Rezoning Fee	\$5,000	\$12,660		\$5,000
	621.01					
	621.10	Revenue - Filing Fees	\$200	\$22		\$100
	Total		\$5,200	\$12,682		\$5,100
	Total Planning Commission Revenue		\$5,200	\$12,682		\$5,100
	Planning Commission Operating Expense					
	622.01	Admin O & M - Salaries	\$17,908	\$17,451		\$18,891
	622.02	Admin O & M - Social Security	\$1,343	\$1,245		\$1,417
	622.03	Admin O & M - Overtime	\$0	\$0		\$0
	622.04	Admin O & M - Group Insurance	\$5,614	\$6,000		\$5,624
	622.05	Admin O & M - Retirement	\$1,074	\$1,050		\$1,133
	622.059	Admin O & M - Wellness	\$0	\$0		\$0
	622.07	Admin O & M - Audit & Accounting	\$170	\$130		\$150
		Admin O & M - Engineering/Consulting	\$8,000	\$1,000		\$3,000
	622.09					
	622.10	Admin O & M - Plats & Permits	\$700	\$600		\$700
		Admin O & M - Minutes & Office Supplies	\$2,500	\$2,000		\$2,500
	622.11					
	622.162	Admin O & M - Telephone	\$927	\$1,250		\$1,000
		Admin O & M - Service Maintenance Agreements	\$1,400	\$1,425		\$1,400
	622.36					
	622.42	Admin O & M - Dues, Memberships, Training, Mileage	\$2,500	\$1,000		\$2,000
		Admin O & M - Information Technology	\$115	\$115		\$115
	622.53					
	622.57	Admin O & M - Succession Plan	\$250	\$0		\$250
	622.58	Admin O & M - Debt Service P & I	\$3,058	\$0		
		Admin O & M - Community Text System	\$0	\$0		\$0
	622.59					
	622.60	Admin O & M - Miscellaneous Summary	\$201	\$0		\$200
	622.83	Admin O & M - Strategic Plan	\$250	\$0		\$250
		Admin O & M - Technology/Software Licensing	\$5,000	\$3,800		\$5,000
	622.84					
	Total		\$51,010	\$37,066		\$43,629
	Total Planning Commission Operating Expense		\$51,010.00	\$37,066		\$43,629
	Total Planning Commission Expenses, not Including C.I.P.		\$51,010	\$37,066		\$43,629
	C.I.P. Planning Commission Expense					
	622.80	Capital Projects - Fixed Assets Summary	\$32,000	\$2,000		\$0
	Total		\$32,000	\$2,000		\$0

						Update 8-26-15
	2015/2016 PLANNING COMMISSION					
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	Total C.I.P. Planning Commission Expense		\$32,000	\$2,000		\$0
	Total Planning Commission Expenses		\$83,010	\$39,066		\$43,629
	Total Planning Commission		(\$77,810)	(\$26,384)		(\$38,529)
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Planning Commission Revenue		\$5,200	\$12,682		\$5,100
	Total Planning Commission Expenses, not Including C.I.P.		(\$51,010)	(\$37,066)		(\$43,629)
	Total C.I.P. Planning Commission Expense		(\$32,000)	(\$2,000)		\$0
	Balance		(\$77,810)	(\$26,384)		(\$38,529)

	2015-2016					Update 8-26-15
	POLICE & LAW ENFORCEMENT					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Police & Law Enforcement Revenue					
	501.08	Revenue - Dog License & Other	\$2,000	\$2,200		\$2,000
	501.09	Revenue - Itinerant Sales	\$400	\$200		\$400
	501.12	Revenue - Liquidated Damages	\$2,000	\$785		\$2,000
	511.90	Revenue - Non-Operating	\$1,200	\$2,206		\$1,300
	Total		\$5,600	\$5,391		\$5,700
	Police & Law Enforcement Equitable Sharing Revenue					
	515.01	Police Equitable Sharing	\$100,000	\$100,000		\$100,000
	Total		\$100,000	\$100,000		\$100,000
	Total Police & Law Enforcement Revenue		\$105,600	\$105,391		\$105,700
	Police & Law Enforcement Operating Expense					
					Allocated payroll expenses from other departments	
	512.01	Operating - Salaries	\$669,184	\$629,825		\$706,795
	512.02	Operating - Social Security	\$51,575	\$47,237		\$54,500
	512.03	Operating - Overtime	\$18,477	\$39,403	Down one officer	\$35,000
	512.04	Operating - Group Insurance	\$174,856	\$165,000		\$197,045
	512.05	Operating - Retirement Non-Officers	\$4,445	\$4,095		\$4,491
	512.08	Operating - Retirement Officers	\$39,579	\$39,000		\$45,297
	512.059	Operating - Wellness Incentive	\$0	\$0		\$0
	512.06	Operating - Insurance	\$24,396	\$28,600		\$31,000
	512.07	Operating - Audit & Accounting	\$4,500	\$3,600		\$3,200
	512.10	Operating - Maintenance Supplies Equipment	\$9,600	\$9,100		\$9,000
	512.11	Operating - Office Supplies, Postage & Freight	\$6,500	\$6,300		\$6,600
	512.12	Operating - Gasoline & Oil	\$32,000	\$15,000		\$32,000
	512.16	Operating - City Use Utilities	\$5,459	\$5,600		\$5,750
	512.162	Operating - Telephone	\$4,017	\$3,669		\$4,000
	512.163	Operating - Utilities Natural Gas	\$1,030	\$625		\$1,000
	512.17	Operating - Garbage Service	\$346	\$367		\$367
	512.20	Operating - Repairs Patrol Cars	\$6,000	\$8,134		\$5,000
	512.24	Operating - Repairs Radios/Radar	\$4,000	\$3,700		\$4,000
	512.30	Operating - Building Repairs & Maintenance	\$5,000	\$3,900		\$4,800
	512.36	Operating - Maintenance Agreements	\$16,000	\$15,100		\$15,000
	512.42	Operating - Dues, Memberships, Training, Mileage	\$6,500	\$5,000		\$6,500
	512.421	Operating - Basic Training Physicals and Testing	\$5,000	\$2,400		\$5,000
	512.49	Operating - Uniforms	\$5,500	\$6,200		\$6,000
	512.50	Operating - Firearms Training	\$3,000	\$2,400		\$2,500
	512.51	Operating - Veterinarian Dog Impound	\$5,500	\$2,300		\$5,000
	512.53	Operating - Information Technology	\$3,560	\$4,800		\$3,560
	512.58	Operating - DWI/DUI Testing	\$1,900	\$2,200		\$1,500
	512.59	Operating - Community Text System	\$100	\$0		\$100

						Update 8-26-15
	2015-2016 POLICE & LAW ENFORCEMENT					
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	512.60	Operating - Miscellaneous	\$9,000	\$4,500		\$9,000
	512.61	Operating - Emergency Management	\$100	\$0		\$100
	512.62	Operating - Public Relations	\$5,000	\$2,500		\$3,500
	512.63	Operating - Prosecution Agreement - County Att.	\$4,000	\$4,000		\$4,000
	512.75	Operating - Succession Planning	\$250	\$0		\$250
	512.76	Admin O & M - Debt Service - P & I	\$6,011	\$0	Bonded CIP X .02	\$1,557
	512.929	Operating - Police Interest	\$0	\$0		\$0
	592.11	Operating - Civil Service Supplies, Postage & Freight	\$100	\$40		\$100
	592.44	Operating - Civil Service Publications	\$2,600	\$2,000		\$2,600
	592.45	Operating - Civil Service Testing	\$1,000	\$300		\$1,000
	592.48	Operating - Legal Fees	\$0	\$0		\$0
	592.60	Operating - Civil Service Miscellaneous	\$50	\$10		\$50
	Total		\$1,136,135	\$1,066,905		\$1,217,162
	Police & Law Enforcement Equitable Sharing Operating Expense					
	516.11	Admin O & M - Supplies	\$100,000	\$100,000		\$100,000
	Total		\$100,000	\$100,000		\$100,000
	E911 Communications Center Operating Expense					
	513.90	Transfer to County/911 Dispatch	\$179,512	\$179,512		\$182,262
	Total		\$179,512	\$179,512		\$182,262
	Total Police & Law Enforcement Operating Expense		\$1,415,647	\$1,346,417		\$1,499,424
	Total Police & Law Enforcement Expenses, not Including C.I.P.		\$1,415,647	\$1,346,417		\$1,499,424
	C.I.P. Police and Law Enforcement Expense					
	512.80	Capital - Fixed Assets - Summary	\$0	\$50,000		\$0
	Total		\$0	\$50,000		\$0
	Total C.I.P. Police and Law Enforcement Expense		\$0	\$50,000		\$0
	Total Police & Law Enforcement Expenses		\$1,415,647	\$1,396,417		\$1,499,424
			(\$1,310,047)	(\$1,291,026)		(\$1,393,724)

	2015-2016					Update 8-26-15
	POLICE & LAW ENFORCEMENT					
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Account Number	Account Name				
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Police & Law Enforcement Revenue		\$105,600	\$105,391		\$105,700
	Total Police & Law Enforcement Expenses, not Including C.I.P.		(\$1,415,647)	(\$1,346,417)		(\$1,499,424)
	Total C.I.P. Police and Law Enforcement Expense		\$0	(\$50,000)		\$0
		Balance	(\$1,310,047)	(\$1,291,026)		(\$1,393,724)

2015/2016 RAIL CAMPUS					Updated 8-26-15	
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
Rail Campus Revenue						
525.15	Revenue - Rail Campus	\$2,625	\$9,000		\$9,000	
New	Aid to Construction - Elec Substation				\$2,500,000	
Total		\$2,625	\$9,000		\$2,509,000	
Total Rail Campus Revenue						
		\$2,625	\$9,000		\$2,509,000	
Rail Campus Operating Expense						
526.829	Admin O & M - Interest	\$15,768	\$15,768		\$15,815	
526.58	Admin O & M - Debt Service - P & I	\$77,492	\$0	9% of \$5,166,000.	\$464,940	
Total		\$93,260	\$15,768		\$480,755	
Grand Total Rail Campus Operating Fund Expense						
		\$93,260.00	\$15,768.00		\$480,755.00	
Rail Campus Administrative Expense						
	Capital Projects - Donations	\$0	\$0			
526.25	Capital Projects - Administrative	\$6,900	\$8,800		\$10,000	
Total		\$6,900	\$8,800		\$10,000	
Total Rail Campus Administrative Expense						
		\$6,900	\$8,800		\$10,000	
Total Rail Campus Expenses, not Including C.I.P.						
		\$100,160	\$24,568		\$490,755	
C.I.P. Rail Campus Expense						
526.80	Capital Projects - Land Purchase General Fund Misc. - Rail project - Option Buy-Out and real property infrastructure improvements	\$1,000,000	\$0		\$2,500,000	
Total		\$1,000,000	\$0		\$2,500,000	
Total C.I.P. Rail Campus Expense						
		\$1,000,000	\$0		\$2,500,000	
Total Rail Campus Expenses						
		\$1,100,160	\$24,568		\$2,990,755	
Total Rail Campus						
		(\$1,097,535)	(\$15,568)		(\$481,755)	
Net Affect of Revenue and all Expenses, Including C.I.P.						
Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget		

	2015/2016					
	RAIL CAMPUS				Updated 8-26-15	
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Rail Campus Revenue		\$2,625	\$9,000		\$2,509,000
	Total Rail Campus Expenses, not Including C.I.P.		(\$100,160)	(\$24,568)		(\$490,755)
	Total C.I.P. Rail Campus Expense		(\$1,000,000)	\$0		(\$2,500,000)
		Balance	(\$1,097,535)	(\$15,568)		(\$481,755)

[illegible]

2015/2016						
SENIOR CENTER						Updated 8-26-15
			Fiscal Year	2014/2015		Fiscal Year
			2014/2015	Estimated Ending		2015/2016
			Budget	Balance	Comments	Budget
	Account Number	Account Name				
	Senior Center					
	Revenue					
	655.01	Revenue - Meals/Milk/Clients	\$25,000	\$24,000		\$22,000
	655.02	Revenue - User Fees	\$8,000	\$6,000		\$10,000
	655.03	Revenue - USDA Reimbursement	\$4,000	\$4,050		\$4,000
	655.04	Revenue - Title XX Reimbursement	\$300	\$600		\$500
	655.05	Revenue - Grants	\$0	\$0		\$0
	655.06	Revenue - Fund Raisers & Donations	\$17,000	\$12,300		\$15,000
	655.07	Property Tax Requirement	\$15,000	\$15,000		\$15,000
	655.08	Revenue - Lincoln Area/Aging	\$6,500	\$6,500		\$6,500
	655.90	Revenue - Non Operating Revenue	\$0	\$2		\$25
	655.920	Revenue - Transfer/Foundation Salaries and Social Security	\$29,722	\$0	City took on payroll	\$0
			\$0			
	Total		\$105,522	\$68,452		\$73,025
	Total Senior Center Revenue		\$105,522	\$68,452		\$73,025
	Senior Center Operating Expense					
	656.01	Admin O & M - Salaries	\$27,648	\$26,331	Total salary/benefits \$47495.69	\$30,794
	656.02	Admin O & M - Social Security	\$2,074	\$2,014		\$2,310
	656.03	Admin O & M - Overtime	\$0	\$0		\$0
	656.04	Admin O & M - Group Insurance	\$12,544	\$9,166		\$12,544
	656.05	Admin O & M - Retirement	\$1,659	\$755		\$1,848
	656.06	Admin O & M - Insurance	\$3,234	\$2,834		\$3,200
	656.07	Admin O & M - Audit & Accounting	\$350	\$250		\$350
	656.081	Admin O & M - Contract Snow Removal	\$600	\$200		\$500
	656.082	Admin O & M - Contract Janitor	\$7,200	\$6,000		\$7,000
	656.10	Admin Programs - Meal Supplies	\$400	\$350		\$400
	656.11	Admin O & M - Supplies, Postage & Freight	\$3,400	\$3,100		\$3,000
	656.12	Admin O & M - Gas & Oil	\$700	\$200		\$500
	656.15	Admin O & M - Equipment	\$2,000	\$200		\$2,000
	656.16	Admin O & M - City Use Utilities	\$7,107	\$8,100		\$8,500
	656.16	Admin O & M - Telephone	\$721	\$700		\$750
	656.16	Admin O & M - Natural Gas	\$4,223	\$2,800		\$4,300
	656.17	Admin O & M - Garbage	\$346	\$367		\$367
	656.20	Admin O & M - Repairs	\$3,000	\$2,000		\$3,500
	656.30	Admin O & M - Buildings, Grounds Upkeep	\$2,500	\$2,500		\$2,500
	656.36	Admin O & M - Service Maintenance Contracts	\$1,000	\$900		\$1,000
	656.42	Admin O & M - Dues, Memberships, Training, Mileage	\$100	\$4		\$100
	656.50	Admin Programs - Fund Raising Supplies	\$9,300	\$6,200		\$8,000
	656.53	Admin O & M - Information Technology/WIFI	\$1,055	\$460		\$500
	656.59	Admin O & M - Community Text System	\$100	\$0		\$100
	656.60	Admin O & M - Miscellaneous	\$446	\$350		\$500
	656.61	Admin O & M Programs	\$1,000	\$1,000		\$1,000

2015/2016 SENIOR CENTER						Updated 8-26-15
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
656.70	Admin Programs - Meal Contract	\$33,000	\$28,000		\$31,000	
656.99	Admin Programs - Transfer to Foundation - Plus or Minus to Balance	(\$20,185)	\$0		\$0	
Total		\$105,522	\$104,782		\$126,563	
Total Senior Center Operating Expense		\$105,522	\$104,782		\$126,563	
Total Senior Center Expenses, not Including C.I.P.		\$105,522	\$104,782		\$126,563	
Total Senior Center Expenses		\$105,522	\$104,782		\$126,563	
Total Senior Center		\$0	(\$36,330)		(\$53,538)	
Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
Total Senior Center Revenue		\$105,522	\$68,452		\$73,025	
Total Senior Center Expenses, not Including C.I.P.		(\$105,522)	(\$104,782)		(\$126,563)	
Total C.I.P. Senior Center Expense		\$0	\$0		\$0	
Balance		\$0	(\$36,330)		(\$53,538)	

2015/2016						
SENIOR SHUTTLE		This Budget is self supporting and therefore does not affect the Property Tax Levy				Updated 8-26-15
			Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Account Number	Account Name					
Senior Shuttle Revenue						
658.01	Revenue - Senior Shuttle		\$2,800	\$3,200		\$3,415
Total			\$2,800	\$3,200		\$3,415
Total Senior Shuttle Revenue						
			\$2,800.00	\$3,200.00		\$3,415
Senior Shuttle Operating Expense						
659.06	Admin O & M - Insurance		\$673	\$570		\$700
659.11	Admin O & M - Supplies & Fuel		\$1,700	\$1,000		\$1,600
659.162	Admin O & M - Telephone		\$615	\$700		\$615
659.20	Admin O & M - Repairs		\$500	\$400		\$500
Total			\$3,488	\$2,670		\$3,415
Total Senior Shuttle Operating Fund Expense						
			\$3,488.00	\$2,670		\$3,415
Total Senior Shuttle Expenses, not Including C.I.P.						
			\$3,488	\$2,670		\$3,415
Total Senior Shuttle Expenses						
			\$3,488	\$2,670		\$3,415
Total Senior Shuttle						
			(\$688)	\$530		\$0
Net Affect of Revenue and all Expenses, Including C.I.P.						
	Account Name		Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Total Senior Shuttle Revenue						
			\$2,800	\$3,200		\$3,415
Total Senior Shuttle Expenses, not Including C.I.P.						
			(\$3,488)	(\$2,670)		(\$3,415)
Total C.I.P. Senior Shuttle Expense						
			\$0	\$0		\$0
Balance						
			(\$688)	\$530		\$0

						Updated 8-26-15
	2015/2016 STREET					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Street Revenue					
	521.04	Revenue - Highway Allocation	\$625,405	\$625,405		\$636,059
	521.05	Revenue - Incentive Payment	\$6,000	\$6,000		\$6,000
	521.06	Revenue - Miscellaneous Sales & Service	\$800	\$1,540		\$1,000
	521.08	Revenue - City Sales Tax Motor Vehicle	\$120,000	\$194,000		\$180,000
	521.10	Revenue - State Motor Vehicle Fee	\$45,000	\$65,000		\$48,000
	521.504	Revenue - DS Assess Principal	\$0	\$2,050		\$0
	521.509	Revenue - DS Assess Interest	\$0	\$720		\$0
	521.549	Revenue - New Subdivision ESC	\$0	\$1		\$0
	521.609	Revenue - Wood Chip Sales	\$0	\$0		\$0
	521.90	Revenue - Non-Operating	\$2,500	\$3,800		\$2,500
	521.901	Revenue - Grants	\$15,000	\$0		\$0
	New	Revenue - Gas Tax - LB610		\$0		\$9,487
	Total		\$814,705	\$898,516		\$883,046
	Tree Board Revenue					
	614.01	Revenue - Grants	\$10,000	\$0		\$0
	614.90	Revenue - Releaf Planting rebates	\$2,500	\$0		\$2,500
	Total		\$12,500	\$0		\$2,500
	Total Street Revenue		\$827,205	\$898,516		\$885,546
	Street Operating Expense					
	522.01	Distribution O & M - Salaries	\$280,563	\$276,738	Allocated payroll expenses from other departments	\$290,008
	522.02	Distribution O & M - Social Security	\$21,891	\$21,660		\$22,646
	522.03	Distribution O & M - Overtime	\$11,318	\$13,230		\$11,941
	522.04	Distribution O & M - Group Insurance	\$50,875	\$70,345		\$81,000
	522.05	Distribution O & M - Retirement	\$14,630	\$15,500		\$15,131
	522.059	Distribution O & M - Wellness	\$0	\$0		\$0
	522.06	Distribution O & M - Insurance	\$23,582	\$26,000		\$29,900
	522.07	Distribution O & M - Audit & Accounting	\$3,200	\$6,565		\$6,500
	522.08	Distribution O & M - Engineering/Consultation	\$20,000	\$6,800		\$20,000
	522.10	Distribution O & M - Maintenance Supplies/Equipment	\$75,000	\$81,340		\$85,000
	522.11	Facilities O & M - Office Supplies, Postage & Freight	\$2,000	\$3,000		\$2,500
	522.12	Distribution O & M - Gas/Oil/Diesel	\$40,000	\$20,150		\$35,000
	522.16	Facilities O & M - City Use Utilities	\$36,050	\$27,000		\$30,000
	522.162	Facilities O & M - Telephone	\$3,708	\$3,705		\$3,700
	522.17	Facilities O & M - Garbage	\$311	\$342		\$342
	522.20	Distribution O & M - Equipment Repairs	\$40,000	\$50,830		\$40,000
	522.30	Facilities O & M - Buildings/Grounds Upkeep	\$1,750	\$1,750		\$4,000
	522.36	Facilities O & M - Maintenance Agreements	\$2,000	\$780		\$1,000
	522.42	Facilities O & M - Dues, Memberships, Training, Mileage	\$5,000	\$1,397		\$3,000
	522.53	Facilities O & M - Information Technology	\$2,265	\$2,800		\$2,265
	522.57	Facilities O & M - Succession Plan	\$250	\$0		\$250
	522.58	Admin O & M - Debt Service - P & I	\$144,070	\$0		\$0
	522.59	Facilities O & M - Community Text System	\$100	\$0		\$100

						Updated 8-26-15
	2015/2016 STREET					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	522.60	Facilities O & M - Miscellaneous Summary	\$1,087	\$2,286		\$1,500
	522.84	Facilities O & M - Technology/Software Licensing	\$10,000	\$8,800		\$10,000
	Total		\$789,650	\$641,018		\$695,783
	Tree Board Operating Expense					
	615.01	Admin O & M - Planting Program	\$3,000	\$1,000		\$3,000
	615.11	Admin O & M - Support Postage Freight	\$2,500	\$20		\$50
	615.42	Admin O & M - Dues, Memberships, Training and Mileage	\$2,500	\$0		\$250
	615.58	Admin O & M - Debt Service P & I	\$0	\$0	Bonded CIP X .02	\$18,351
	Total		\$8,000	\$1,020		\$21,651
	Total Street Operating Expense		\$797,650	\$642,038		\$717,434
	Total Street Expenses, not Including C.I.P.		\$797,650	\$642,038		\$717,434
	C.I.P. Street Expense					
	522.09	Capital - Work-In-Process - C.I.P. - Summary.	\$0	\$0		\$0
	522.80	Capital - Fixed Assets - Summary	\$2,865,750	\$167,908		\$0
	Total		\$2,865,750	\$167,908		\$0
	Total C.I.P. Street Expense		\$2,865,750	\$167,908		\$0
	Total Street Expenses		\$3,663,400	\$809,946		\$717,434
	Total Street		(\$2,836,195)	\$88,570		\$168,112
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Street Revenue		\$827,205	\$898,516		\$885,546
	Total Street Expenses, not Including C.I.P.		(\$797,650)	(\$642,038)		(\$717,434)
	Total C.I.P. Street Expense		(\$2,865,750)	(\$167,908)		\$0
	Balance		(\$2,836,195)	\$88,570		\$168,112

						Updated 8-26-15
	2015/2016 TAX INCREMENT FINANCIING					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Tax Increment Financing Revenue					
		Revenue - Reimbursement from the General Fund to T.I.F for Wellness Center invoices paid by T.I.F. during 2013/2014.	\$15,616	\$156,850		\$0
	731.77					
	731.89	Revenue - Future Applications	\$750,000	\$0		\$750,000
	New	Project Hot Mill				\$10,000,000
	New	Revenues on Current Loans				\$229,761
	Total		\$765,616	\$156,850		\$10,979,761
	Total Tax Increment Financing Revenue		\$765,616	\$156,850		\$10,979,761
	Tax Increment Financing Operating Expense					
		Admin - TIF Debt Payments - Progressive Sheet Metal - Principal - Loan #127901	\$2,280	\$2,280		\$2,361
	732.718					
		Admin - TIF Deb Payments - Progressive Sheet Metal - Interest - Loan #12791	\$1,458	\$1,458		\$1,378
	732.719					
		Admin - TIF Debt Payments - Sports Express - Principal - Loan #33574	\$1,536	\$1,629		\$1,590
	732.728					
		Admin - TIF Debt Payments - Sports Express - Interest - Loan #33574	\$982	\$982		\$928
	732.729					
		Admin - TIF Debt Payments - Seward Hotel - Principal - Loan #128281	\$9,667	\$19,335		\$20,314
	732.738					
		Admin - TIF Debt Payments - Seward Hotel - Interest - Loan # 128281	\$9,872	\$19,743		\$18,765
	732.739					
		Admin - TIF Debt Payments - B & M - Principal - Loan #128759	\$2,685	\$2,685		\$2,822
	732.748					
		Admin - TIF Debt Payments - B & M - Interest - Loan #128759	\$2,742	\$2,742		\$2,607
	732.749					
		Admin - TIF Debt Payment - Jones Bank - Principal - Loan #129717		\$0		\$15,640
	732.758					
		Admin - TIF Debt Payment - Jones Bank - Interest - Loan #129717	\$29,071	\$29,071		\$29,071
	732.759					
		Admin - TIF Debt Payment - Jones Insurance - Principal - Loan #34509	\$1,567	\$1,567		\$3,254
	732.768					
		Admin - TIF Debt Payment - Jones Insurance - Interest - Loan #34509	\$3,441	\$3,441		\$3,323
	732.769					
		Admin - TIF Debt Payment - Peek Prop - Principal	\$0	\$0		\$693
	732.778					
		Admin - TIF - Peek - Interest	\$1,017	\$1,017		\$1,106
	732.779					
		Admin - TIF True Value Hardware - Principal	\$0	\$0		\$0
	732.787					
		Admin - TIF True Value Hardware - Interest	\$0	\$0		\$30,000
	732.788					
		Admin - City Administration Costs that include Rev & Exp for Legal Cost of Issuance	\$15,000	\$5,000		\$15,000
	732.789					
		Admin - TIF - Grimes Const - Principal	\$0	\$0		\$824
	732.797					
		Admin - TIF - Grimes - Interest	\$1,638	\$1,638		\$1,782
	732.798					
		Admin - TIF - CNG - Principal		\$0		
	732.801					
		Admin - TIF - CNG - Interest		\$27,603		\$54,600
	732.802					
		Admin - TIF - Lindner - Principal		\$0		\$1,697
	732.803					
		Admin - TIF - Lindner - Interest		\$1,995		\$3,990
	732.804					
		Admin - TIF - Bottle Rocket Brewing - Principal		\$0		
	732.807					

	2015/2016					Updated 8-26-15
	TAX INCREMENT FINANCIING					

	2015/2016					Updated 8-26-15
	WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Waste Water & Collection Revenue					
	401.01	Waste Water Revenue - Consumer Sales	\$1,253,000	\$1,294,667		\$1,294,160
	401.029	Waste Water Revenue - Late Charges	\$7,500	\$8,108		\$7,800
	401.04	Waste Water Revenue - Misc. Sales and Service	\$9,500	\$11,000		\$9,500
	401.90	Waste Water Revenue - Non - Operating	\$2,500	\$845		\$1,000
	401.50	Waste Water Revenue - Donations and Grants	\$80,000	\$0		\$80,000
	401.943	Waste Water Revenue - Non - Operating Interest	\$6,500	\$7,200		\$7,500
	401.944	Waste Water Revenue - Assmts - Principal	\$0	\$144		\$0
	401.949	Waste Water Revenue - Assmts - Interest	\$0	\$51		\$0
	401.969	Waste Water Revenue - Sludge Field Cultivation	\$5,000	\$5,600		\$5,000
	Total		\$1,364,000	\$1,327,615		\$1,404,960
	Waste Water & Collection Sinking Fund Revenue					
	401.441	Waste Water Revenue - Sinking Fund	\$15,000	\$15,000		\$15,000
	Total		\$15,000	\$15,000		\$15,000
	Total Waste Water & Collection Revenue		\$1,379,000	\$1,342,615		\$1,419,960
	Waste Water & Collection Operating Expense					
	410.32	Waste Water Plant O & M - OM Controls	\$5,000	\$1,000		\$5,000
	411.10	Waste Water Plant O & M - Lab Supplies Treatment	\$5,000	\$5,000		\$6,500
	411.16	Waste Water Plant O & M - City Use Utilities	\$101,000	\$100,000		\$90,000
	411.161	Waste Water Plant O & M - Data Transmission	\$7,500	\$0		\$7,500
	411.162	Waste Water Plant O & M - Telephone	\$4,120	\$4,200		\$4,000
	411.163	Waste Water Plant O & M - Natural Gas	\$6,000	\$4,500		\$6,100
	411.23	Waste Water Plant O & M - Pump/Plant/repair & Upkeep.	\$75,000	\$55,000		\$75,000
	411.30	Waste Water Plant O & M - Bldg. & Grounds Upkeep.	\$18,500	\$25,500		\$25,000
	411.22	Waste Water O & M - Maintenance Repairs & Upkeep.	\$30,000	\$24,000		\$40,000
	411.01	Waste Water Production - Salaries	\$190,740	\$185,000		\$193,078
	411.02	Waste Water Production - Social Security	\$14,724	\$13,875		\$14,897
	411.03	Waste Water Production - Overtime	\$5,575	\$6,311		\$5,550
	411.04	Waste Water Production - Group Insurance	\$59,863	\$50,523		\$50,903
	411.05	Waste Water Production - Retirement	\$8,552	\$9,118		\$8,592

						Updated 8-26-15
	2015/2016 WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	411.059	Waste Water Production - Wellness Incentive	\$0	\$0		\$0
	411.31	Waste Water Production - Sludge water tests.	\$12,000	\$13,400		\$13,000
	411.42	Waste Water Production - Dues, Memberships, Training, Mileage	\$5,000	\$4,500		\$6,000
	412.10	Waste Water Production - Supplies, Freight & Uniforms.	\$10,000	\$11,500		\$10,000
	412.12	Waste Water Production - Gasoline & Oil	\$14,000	\$7,000		\$12,000
	412.17	Waste Water Production - Garbage.	\$383	\$483		\$406
	412.20	Waste Water Production - Vehicles & Equipment Repairs	\$10,000	\$10,000		\$10,000
	413.08	Waste Water Production - Engineering/Consulting	\$35,000	\$13,000		\$35,000
	413.01	Waste Water Adm O & M - Salaries	\$152,560	\$142,683		\$146,616
	413.02	Waste Water Adm O & M - Social Security	\$11,845	\$9,950		\$10,996
	413.03	Waste Water Adm O & M- Overtime	\$0	\$0		\$0
	413.04	Waste Water Adm O & M - Group Insurance	\$31,186	\$22,000		\$30,168
	413.05	Waste Water Adm O & M - Retirement	\$9,266	\$5,110		\$8,797
	413.059	Waste Water Adm O & M - Wellness Incentive	\$0	\$0		\$0
	413.06	Waste Water Adm O & M - Insurance	\$29,723	\$29,000		\$32,000
	413.07	Waste Water Adm O & M - Audit & Accounting	\$6,000	\$4,613		\$4,613
	413.11	Waste Water Adm O & M - Office Supplies, Postage & Freight.	\$10,000	\$77,000		\$9,000
	413.36	Waste Water Adm O & M - Service/Maint Agrmts	\$12,087	\$8,787		\$12,000
	413.40	Waste Water Adm O & M - Operational Costs	\$6,000	\$6,000	Increase to 531.04	\$9,000
	413.42	Waste Water Adm O & M - Dues, Memberships, Training, Mileage	\$7,500	\$2,000		\$7,500
	413.53	Waste Water Adm O & M - Info Technology	\$5,435	\$6,835		\$6,500
	413.58	Waste Water Adm O & M - Debt Service - P & I	\$36,263	\$0	Bonded CIP X .02	\$8,289
	413.59	Waste Water Adm O & M - Community Text System	\$100	\$0		\$100
	413.60	Waste Water Adm O & M - Miscellaneous	\$6,198	\$3,198		\$5,000
	413.75	Waste Water Adm O & M - Succession Planning	\$250	\$0		\$250
	413.87	Waste Water Adm O & M - Technology/Software Licensing	\$10,000	\$7,400		\$10,000
	413.861	Waste Water Adm O & M - For Costs Beyond Utility Control	\$5,000	\$0		\$5,000
	413.89	Waste Water Adm O & M - Franchise Tax	\$64,200	\$66,381		\$66,248
	413.991	Waste Water Adm O & M - Depreciation Expense	\$0	\$0		
	413.992	Waste Water Adm O & M - Amortization Expense	\$0	\$0		
	Total		\$1,021,570	\$934,867		\$990,603
	Total Waste Water Operating Expense		\$1,021,570	\$934,867		\$990,603

	2015/2016					Updated 8-26-15
	WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
				214/2015		Fiscal Year
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	Estimated Ending Balance	Comments	2015/2016 Budget
	Waste Water Administrative Expense					
	413.50	Waste Water Capital - Donations/Grants - Security eq. grant	\$0.00	\$0		\$80,000
	Total		\$0	\$0		\$80,000
	Waste Water Sinking Fund Administrative Expense					
	413.85	Waste Waters - Adm Capital - Sinking Fund.	\$15,000	\$15,000		\$15,000
	Total		\$15,000	\$15,000		\$15,000
	Total Waste Water Administrative Expense		\$15,000	\$15,000		\$95,000
	Waste Water Debt Expense					
	413.920	Waste Waters - Bond Reserve Expense - Berens and Tate	\$3,000	\$0		\$3,000
	413.943	Waste Water - Debt - Principal	\$204,750	\$204,750		\$204,500
	413.949	Waste Water - Debt - Bond Interest	\$131,750	\$142,025		\$128,369
	Total		\$339,500	\$346,775		\$335,869
	Total Waste Water Debt Expense		\$339,500.00	\$346,775		\$335,869
	Total Waste Water Expenses, not Including C.I.P.		\$1,376,070	\$1,296,642		\$1,421,472
	C.I.P. Waste Water Expenses					
	411.09	Waste Water Capital - Work-In-Process - C.I.P. - Summary.	\$0.00	\$0		\$0
	411.80	Waste Waters Fixed Assets - C.I.P. - Summary	\$379,500.00	\$349,666		\$0
	Total		\$379,500	\$349,666	\$0	\$0
	Total C.I.P. Waste Water Expenses		\$379,500	\$349,666		\$0
	Total C.I.P. Waste Water Expenses		\$1,755,570	\$1,646,308		\$1,421,472
	Total Waste Water		(\$376,570)	(\$303,694)		(\$1,512)
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Waste Water Revenue		\$1,379,000	\$1,342,615		\$1,419,960

	2015/2016					Updated 8-26-15
	WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Waste Water Expenses, Not Including CIP		(\$1,376,070)	(\$1,296,642)		(\$1,421,472)
	Total C.I.P. Waste Water Expenses		(\$379,500)	(\$349,666)		\$0
		Balance	(\$376,570)	(\$303,694)		(\$1,512)

	2015/2016					Updated 8-26-15
	Water	(** Franchise on all except Donations and Grants).				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Water Fund Revenue					
	301.01	Water Revenue - Consumer Sales	\$1,900,200	\$1,568,049		\$1,600,000
	301.029	Water Revenue - Penalty Charges	\$8,200	\$8,500		\$7,800
	301.03	Water Revenue - Delinquent Service Chg.	\$300	\$50		\$50
	301.04	Water Revenue - Misc. Sales & Service	\$10,000	\$29,000		\$20,000
	301.50	Water Revenue - Donations and Grants	\$15,000	\$0		\$50,000
	301.90	Water Revenue - Non-Operating	\$32,800	\$68,114		\$93,000
	301.933	Water Revenue - Non - Operating Interest	\$7,500	\$8,400		\$7,500
	301.934	Water Revenue - Assmts - Principal	\$0	\$694		\$0
	301.939	Water Revenue - Assmts - Interest	\$0	\$244		
	Total		\$1,974,000	\$1,683,051		\$1,778,350
	Water Sinking Fund Revenue					
	301.84	Revenue - Sinking Fund	\$20,000	\$20,000		\$20,000
	Total		\$20,000	\$20,000		\$20,000
	Total Water Revenue		\$1,994,000	\$1,703,051		\$1,798,350
	Water Operating Expense					
	310.30	Water Wells Tower O & M - Distribution System Oper/Maintenance	\$25,000	\$15,000		\$20,000
	310.31	Water Wells Tower O & M - Wells Oper/Maintenance	\$25,000	\$38,000		\$30,000
	310.32	Water Plant O & M - Water Controls	\$10,000	\$6,000		\$8,500
	311.07	Water Plant O & M - System Upkeep	\$20,000	\$8,000		\$15,000
	311.10	Water Plant O & M - Lab Supplies Treatment	\$3,500	\$2,500		\$3,500
	311.11	Water Plant O & M - Chemicals Treatment	\$12,000	\$9,000		\$12,000
	311.16	Water Plant O & M - City Use Utilities	\$125,000	\$115,000		\$105,000
	311.161	Water Plant O & M - Seward Co RPPD	\$18,540	\$13,540		\$17,000
	311.162	Water Plant O & M - Telephone	\$3,914	\$4,357		\$4,300
	311.163	Water Plant O & M - Data Transmission	\$7,500	\$0		\$7,500
	311.17	Water Plant O & M - Garbage	\$383	\$406		\$406
	311.30	Water Plant O & M - Bldgs./Grounds Upkeep	\$5,000	\$5,000		\$7,000
	311.01	Water Production - Salaries	\$182,318	\$164,473		\$181,903
	311.02	Water Production - Social Security	\$13,964	\$12,700		\$13,928
	311.03	Water Production - Overtime	\$3,868	\$4,965		\$3,810
	311.04	Water Production - Group Insurance	\$58,414	\$55,000		\$71,286
	311.05	Water Production - Retirement	\$8,291	\$9,700		\$9,500
	311.059	Water Product - Wellness Incentive	\$0	\$0		\$0
	311.21	Water O & M - Repairs & Upkeep.	\$17,000	\$17,000		\$25,000
	311.219	Water O & M - Repairs & Upkeep Consumer Service Lines	\$8,500	\$5,500		\$5,000
	311.31	Water Production - Water Quality Tests	\$4,000	\$5,200		\$5,000
	311.42	Water Production - Dues, Memberships, Training, Mileage	\$3,000	\$6,000		\$4,000
	312.10	Water Production - Supplies, Freight & Uniforms.	\$10,500	\$9,000		\$10,500

60 | Page

	2015/2016					Updated 8-26-15
	Water	(* Franchise on all except Donations and Grants).				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	312.12	Water Production - Gasoline & Oil	\$10,000	\$5,000		\$8,000
	312.20	Water Production - Vehicles & Equipment Repairs	\$8,000	\$5,000		\$8,000
	313.08	Water Production - Engineering/Consulting	\$15,000	\$2,000		\$15,000
	313.01	Water Adm O & M - Salaries	\$170,232	\$136,825		\$164,463
	313.02	Water Adm O & M - Social Security	\$13,170	\$10,262		\$12,335
	313.03	Water Adm O & M- Overtime	\$0	\$0		\$0
	313.04	Water Adm O & M - Group Insurance	\$35,709	\$25,000		\$33,305
	313.05	Water Adm O & M - Retirement	\$10,327	\$6,000		\$9,868
	313.059	Water Adm O & M Wellness Incentive	\$0	\$0		\$0
	313.06	Water Adm O & M - Insurance	\$29,279	\$30,000		\$34,500
	313.07	Accounting	\$5,200	\$4,100		\$4,100
	313.11	Water Adm O & M - Office Supplies, Postage & Freight.	\$8,000	\$8,000		\$9,000
	313.36	Water Adm O & M - Service/Maint Agrmts	\$12,087	\$10,087		\$10,000
	313.40	Water Adm O & M - Operational Costs	\$6,000	\$6,000	Increase to 531.04	\$9,000
	313.42	Water Adm O & M - Dues, Memberships, Training, Mileage	\$8,000	\$3,000		\$5,000
	313.53	Water Adm O & M - Info Technology	\$3,625	\$6,011		\$5,000
	313.58	Water Adm O & M - Debt Service - P & I	\$43,117	\$0	Bonded CIP X .02	\$21,319
	313.59	Water Adm O & M - Community Text System	\$100	\$0		\$100
	313.60	Water Adm O & M - Miscellaneous	\$6,997	\$7,297		\$7,000
	313.75	Planning	\$250	\$0		\$250
	313.87	Water Adm O & M - Technology/Software Licensing	\$10,000	\$6,100		\$10,000
	313.85	Water Adm O & M - Franchise Tax	\$95,425	\$84,153		\$86,418
	313.861	Water Adm O & M - For Costs Beyond Utility Control	\$5,000	\$0		\$5,000
	313.90	Water Prod Non Operating	\$0	\$0		\$0
	313.991	Water Adm O & M - Depreciation Exp.	\$0	\$0		
	313.992	Water Adm O & M - Amortization Exp.	\$0	\$0		
	Total		\$1,061,210	\$861,175		\$1,017,790
	Total Water Operating Expense		\$1,061,210	\$861,175		\$1,017,790
	Water Administrative Expense					
	313.86	Water - Capital Sinking Fund.	\$20,000	\$20,000		\$20,000
	313.50	Water Capital - Donations/Grants	\$50,000	\$0		\$50,000
	313.82	Water Adm Capital Fixed Assets	\$1,300	\$0		\$0
	Total		\$71,300	\$20,000		\$70,000
	Total Water Administrative Expense		\$71,300	\$20,000		\$70,000
	Water Debt Expense					
	313.936	Water - Debt - Principal	\$301,800	\$276,800		\$295,600

	2015/2016					Updated 8-26-15
	Water	(** Franchise on all except Donations and Grants).				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	313.939	Water- Debt - Bond Interest	\$156,414	\$152,244		\$126,685
	313.92	Water Distribution - Bond Reserve Expense - Berens and Tate	\$3,000	\$0		\$3,000
	Total		\$461,214	\$429,044		\$425,285
	Total Water Debt Expense		\$461,214	\$429,044		\$425,285
	Total Water Expenses, not Including C.I.P.		\$1,593,724	\$1,310,219		\$1,513,075
	C.I.P. Water Expense					
	311.09	Water Capital - Work-In-Process - C.I.P. AMR Meters.	\$0	\$33,259		\$30,000
		Reverse out Totals				
	311.80	Water Fixed Assets Summary.	\$451,226	\$96,376		\$0
	Total		\$451,226	\$129,635		\$30,000
	Total C.I.P. Water Expenses		\$451,226	\$129,635		\$30,000
	Total Water Expenses		\$2,044,950	\$1,439,854		\$1,543,075
	Total Water		(\$50,950)	\$263,196		\$255,275
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Water Revenue		\$1,994,000	\$1,703,051		\$1,798,350
	Total Water Expenses, not Including C.I.P.		(\$1,593,724)	(\$1,310,219)		(\$1,513,075)
	Total C.I.P. Water Expenses		(\$451,226)	(\$129,635)		(\$30,000)
	Balance		(\$50,950)	\$263,196		\$255,275