



ANNUAL CASH FLOW (BUDGET)  
FISCAL YEAR 2017

*Travis Marion, Mayor*

Members of the Board of Commissioners

*David Warnick, Vice Mayor*

*Allen Authenreath*

*Brian Leishear*

*Joseph Shephard*

Town of Rising Sun Budget Legislative Calendar for FY 2017

6/14/16

<i>Task</i>	<i>Meeting Date and Time</i>
<i>Submission of fiscal year analysis through February 2016</i>	<i>March 31, 2016 @ 7 pm</i>
<i>Public Work Shop – Proprietary funds</i>	<i>April 7, 2016 @ 7 pm</i>
<i>Details Meeting and Update</i>	<i>April 12, 2016 @ 7 pm (Town Meeting)</i>
<i>Public Work Shop</i>	<i>Monday May 23, 2016 @ 7 pm</i>
<i>Details Meeting and Update</i>	<i>Tuesday May 24, 2016 @ 7 pm (Town Meeting)</i>
<i>Public Work Shop</i>	<i>Wednesday May 25, 2016 @ 7 pm</i>
<i>Constant Yield Tax Rate Advertisement</i>	<i>Monday May 30, 2016 (No Meeting)</i>
<i>Public Work Shop</i>	<i>Tuesday May 31, 2016 @ 7 pm</i>
<i>Public Work Shop</i>	<i>Thursday June 9, 2016 @ 7 pm</i>
<i>Constant Yield Tax Rate Hearing</i>	<i>Monday June 13, 2016 @ 7 pm</i>
<i>Budget Consideration for Adoption</i>	<i>Tuesday June 14, 2016 @ 7 pm (Town Meeting)</i>

## **I. INTRODUCTION:**

The Mayor and Commissioners of Rising Sun have a responsibility to the citizens to carefully account for public funds and to manage municipal resources wisely. The Mayor and Commissioners must manage growth and the relationship between available resources and the cost associated with providing quality services. They must provide for adequate funding for services desired by the community, including the maintenance of public facilities and public safety. More importantly, and in keeping with prior boards, they must continue to provide visionary leadership and project what the needs of the Town will be in the future.

The Town utilizes both budgetary and financial reporting standards set forth by the Government Accounting Standards Board (GASB). There are three Town Funds: the Governmental Funds and the Proprietary Funds, which consist of the Sewer Fund and the Water Fund.

## **II. OPERATING BUDGET STATUS:**

The Town has continued to manage its finances in a wise and proactive manner. The Town has finished under budget on expected expenditures for the last 6 years, however the assessed values of properties in Town has decreased by 16.4%, add in the cost of inflation over that period and the Town has endured a 22% loss in revenues. The Town is faced with converging revenue and expenses issues, as revenues have dropped drastically while inflation, projected to be 9.6% over this same time period, have made it difficult to continue the services for our residents.

The Town continues to employ a strategy of aggressive cuts in expenditures and conservative estimates in projected revenue.

In addition, the Town continues to successfully secure grants and other proceeds to pay for services, such as funds for the parks and police protection. The current budget includes \$636,702 of grant funds. However, it is important to note that although the Town applies for other grants for critical items such as streets and sidewalks, sewer and water infrastructure, the Town does not qualify for financial assistance with these needed and critical repairs.

The Primary Government has a balanced cash flow budget with a small surplus projected in the Governmental Funds of \$7,037.62 and a larger surplus in the Proprietary Funds of \$147,219.83<sup>(a)</sup>.

*Footnote:*

*(a) Calculation based upon revenue versus expense, with depreciation removed from the calculation*

### **III. BUDGET SNAPSHOT SUMMARY:**

<b>Fund:</b>	<b><u>2015/2016 Adopted Budget</u></b>	<b><u>Proposed Budget</u></b>	<b><u>% Change</u></b>
Governmental Funds Operating Expenditures	\$1,842,226.90	\$2,314,527.31	25.63%
Governmental Funds Expenditures Minus Grant Fund Expenditures	\$1,838,226.90	\$1,680,817.31	-8.56%
Water Fund Operating Expenses	\$757,333.16	\$685,646.04	-9.46%
Sewer Fund Operating Expenses	\$932,05.38	\$1,544,000.62 <sup>(a)</sup>	65.66% <sup>(a)</sup>
Total of all Funds Minus Grant Fund Expenditures	\$3,527,567.44	\$3,910,463.97	10.85%
<b>Totals of all Funds minus depreciation</b>	<b>\$3,153,102.24</b>	<b>\$3,047,784.15<sup>(a)(b)</sup></b>	<b>-3.34%<sup>(b)</sup></b>

*Footnotes:*

*(a) Includes \$488,214.62 of new depreciation & \$100,000 of new interest only payments on the sewer plant*

*(b) Depreciation not a real cash expense and there are no principle payments on the new sewer plant so for this comparison, depreciation can be pulled out for analysis. This will not be applicable in future years as town starts paying principle payments. Depreciation to some degree offsets the principle payments that are capitalized*

### **IV. GOVERNMENTAL FUNDS:**

The Governmental Funds provide the Town's basic services with the exception of the Proprietary Funds, which contains the sewer and water utilities. The Government Funds provide the resources necessary to sustain the day-to-day activities of the Town and pay for the bulk of all administrative and operating expenditures related to such activities.

The Governmental Funds are divided into nine components, and the budget tracks revenue and expenditures for those funds:

- General Services.
- Police.
- Planning, Zoning, and Code.
- Public Works.
- Streets and Sidewalks.
- Solid Waste Collection.
- Parks and Recreation.
- Debt Service.
- Emergency Management.

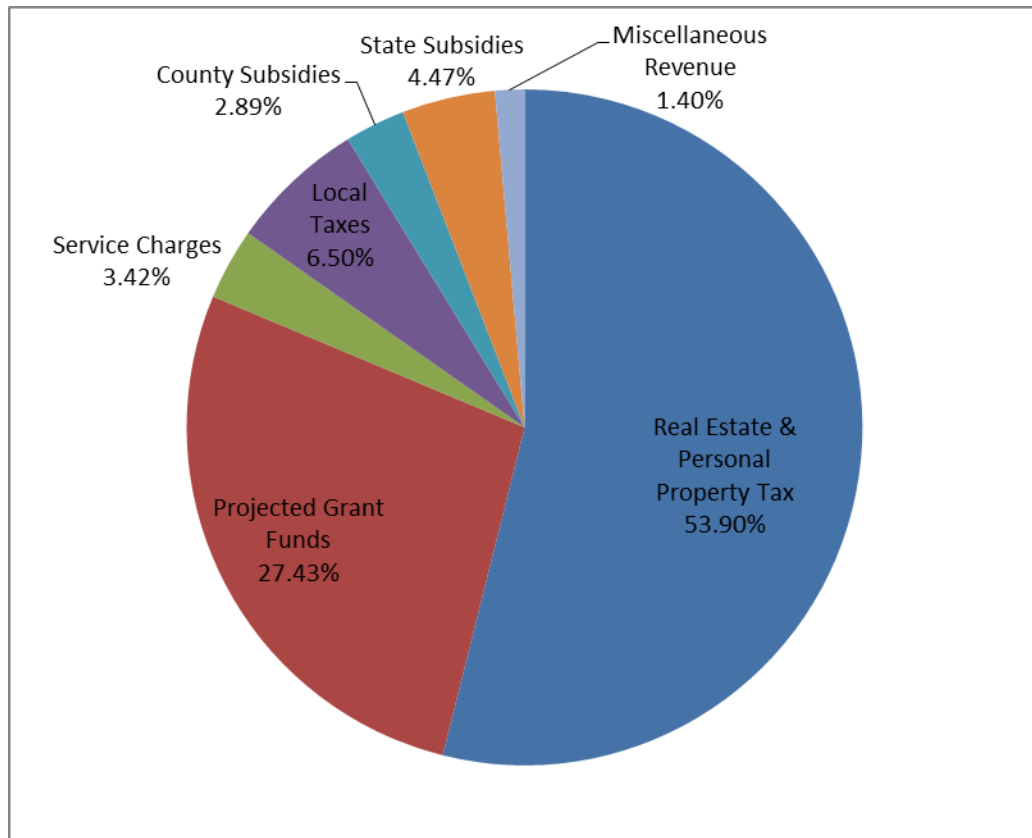
1. **Revenue Summary:**

The revenue for the Town is generated from seven defined sources as follows:

- Real Property, Personal Property and Debt Service and Utilities Taxes.
- Projected Grant Funds.
- Service Charges, related to solid waste collection, planning and zoning, code enforcement, and police services.
- Local Taxes, related to income taxes collected by the State.
- State Subsidies, such as highway user's fees and police aid.
- County Subsidies, related to the tax differential and landfill tipping fees.
- Miscellaneous Revenues.

For the fiscal year ending June 30, 2017, revenues projected for the Governmental Funds are estimated to be \$2,321,564.93.

**REVENUE BREAKDOWN**



At first glance, the proposed FY 2017 Governmental Funds Budget anticipates total revenues of \$2,331,273.59, which is \$559,116.56 more than the adopted FY 2016 budget.

**2. Expenditure Summary:**

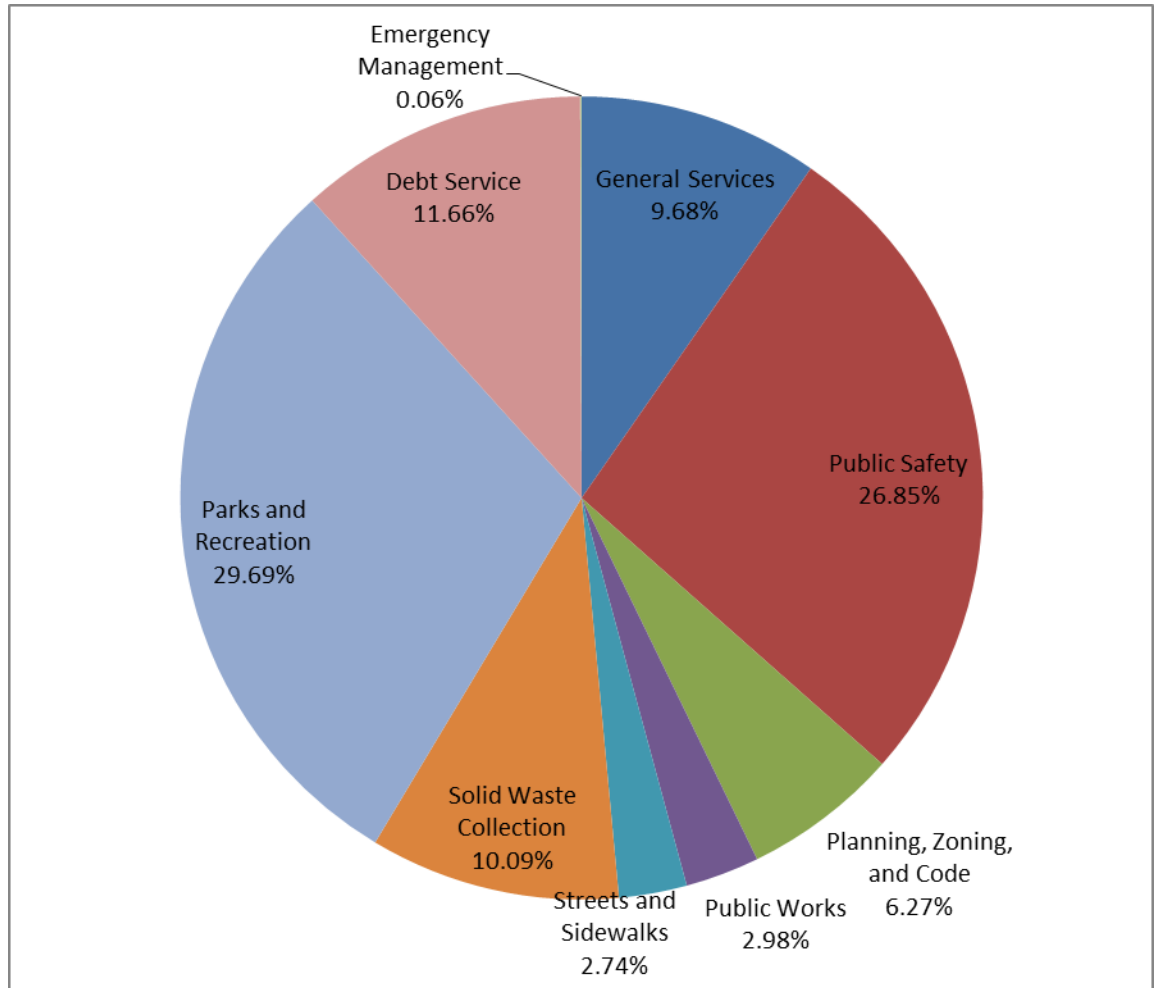
The Governmental Funds are divided into nine primary expenditures compartments:

- General Services.
- Police and Public Safety.
- Planning, Zoning, and Code.
- Public Works.
- Streets and Sidewalks.
- Solid Waste Collection.
- Parks and Recreation.
- Debt Services.
- Emergency Management.

For the fiscal year ending June 30, 2017, expenditures related to governmental activities are projected to be \$2,326,150.31.

The projected breakdowns of expenditures are on the next page:

## EXPENDITURES BREAKDOWN



At first glance, the proposed FY 2017 budget anticipates total expenditures of \$2,326,150.31, which is \$483,923.41 more than the adopted FY 2016 budget.

However, this is misleading, since there are \$632,702.01 of additional expenditures related to the recent storm water management grant received for Veterans Memorial Park

### 3. Revenue versus Expenditures:

The budget, as it currently stands, estimates an end-of-the-year surplus of \$7,037.62.

#### 4. Revenue Action Items:

- **Constant Yield Tax Rate – (Real Estate Tax)** The State is actually projecting a decrease in total property assessments of \$198,771. Furthermore, the Town's assessed values have decreased by 51,974,477 over the past years, for a reduction in revenue of \$211,120. This year's budget includes a increase in the tax rate of roughly 7.4 cents per \$100 of assessed value, or .48 cents of every \$100 of assessed value for new annual revenue gains of roughly \$138,572.80. Despite this increase the Town will still have the lowest tax rate of any Cecil County Community that offers a fully staffed Police Department and Building Department.
- **County Collection of Real Estate Taxes:** The County will continue collecting taxes for the Town. This budget includes a provision of giving a two percent discount upon payment in full of any real estate tax, if taxes are paid in full by the end of July 2012.
- **Personal Property Tax:** This is the tax rate assessed against the property and assets of any business operating in the Town of Rising Sun. This tax has been in place and remained unchanged for many years. This budget proposed to keep the current rate of \$0.90 per \$100 of personal property assessment.
- **Trash/Recycling and Yard Waste Collection:** The collection of trash and recyclables is going to be absorbed into the real estate tax and removed as a special charge on the utility bill, but only for single family residential properties. We currently have 31 nonresidential properties that receive some form of trash collection and will continue to be billed on the utility bill:
  - 1-** A Tax exempt property and therefor would not be paying for trash service under the new plan.
  - 2-** A property that has additional trash accounts listed for the property that would not be covered in the real estate tax.
- **Utility Bill Reduction:** This is a new way of collecting the same money. Meaning, items that were previously billed on the utility bill, totaling \$32.03 per month will be removed from the utility bill and paid for out of the General Fund. Currently this is a monthly charge on the Utility bill equal to \$384 per year. The cost is not going away; it is being moved to the general fund. (See Debt Service Utility Tax.
- **Debt Service Utility Tax:** Currently there is debt service in the general fund that totals roughly \$269,843 per year. To make room for the utility bill items listed above, the debt service is going to be listed as a separate tax on the real estate bill. It will be designated Debt Service Utility Tax. This is a new way of collecting the same revenue. By reallocating the expenses in this manner, property owners, who itemize expenses on their annual tax returns can now receive up to \$123 of additional itemized deductions. Simply put, the expense was going to be paid monthly on the utility bill, now it will be annually on the tax bill and you may be able to deduct this expense. This is not meant to be a one size fits all for

everyone, but as shown in the budget the taxes have to be raised and this is a way of offsetting those increases for many property owners. With these expenses now being paid with the real estate tax, residents can save money by paying the bill on time and receiving a 2% discount, equal to \$7.69 for a total annual savings on a bill they were already paying of \$130.68

**5. Items Proposed in This Year's Budget:**

- Salaries are increasing by ½ percent.
- Health Care costs are projected to rise by 15.6 percent.
- Employees will see a 1% increase in their cost for insurance
- The budget carries costs for 3 new positions in code enforcement, general administration and public works
- The budget carries the debt service expense of replacement of aging vehicles, a new mini excavator and a vibrating roller. The mini excavator and vibrating roller will increase the amount of road patching that can be done internally as opposed to contracted services.

**Overall, the Governmental Funds Budget projects a \$7,037.62 surplus.**

## **V. PROPRIETARY FUNDS:**

The Proprietary Funds are made up of water and sewer utility services. The revenues are collected from persons or properties utilizing the respective utilities. These revenues are set aside to pay for the delivery of such services and to provide for their maintenance, repair, and upgrades. The Town currently maintains all of the infrastructure related to the Town's water distribution system, including various well fields, a 500,000-gallon water tank, and public service mains supplying water to the residents. In addition, the Town also maintains all of the infrastructure related to the Town's sewage treatment system, including a 275,000-gallon-per-day sewage treatment plant and all public drains, manholes, and piping that conveys the sewage to the treatment facility. As documented in various recent studies, the Town does not have sufficient water for both current and future water demands. The Town is currently constructing a new 500,000-gallon-per-day sewage treatment facility to handle all current and projected future needs.

### **1. Revenue Summary:**

The revenue for the Town Proprietary Funds is generated primarily from service charges associated with the water and sewer services.

For the fiscal year ending June 30, 2017, revenues projected for the Proprietary Fund are estimated to be \$1,514,186.67, which is a 17.50% increase over the adopted FY 2016 budget.

### **2. Expenditure Summary:**

For the fiscal year ending June 30, 2017, expenditures projected for the Proprietary Fund are estimated to be \$2,229,646.66, which is a 31.98% increase from the adopted FY 2016 budget. However this includes 862,679.82 of depreciation

### **3. Items Proposed in This Year's Budget:**

- The Town is focused on upgrading the Town's water infrastructure, with this being the linchpin to future economic development and community revitalization.
- The Sewer Fund will get an \$839,000 grant from MDE to cover some past expenses of the sewer plant. These funds will be returned to the Town's reserve fund in order to replenishes the expenses that were paid out during the construction of the plant

### **4. Revenue versus Expenses:**

The budget, as it currently stands, estimates an end-of-the-year surplus of \$147,219.83<sup>(a)</sup>.

*Footnote:*

*(a) Calculation based upon revenue versus expense, with depreciation removed from the calculation*

5. **Revenue Action Items:**

There are no required revenue action items proposed in this budget. It is important to note however, that although the Mayor and Commissioners have reduced the monthly utility bill by \$32.03 as detailed on page 8, however there are still significant expenditures need to upgrade the Town's water infrastructure. This issue has plagued the Town for over a decade, and will result in rate increases that will likely take effect in late 2017

**Overall, the Proprietary Fund Budget projects a surplus of \$147,219.83<sup>(a)</sup>.**

*Footnote:*

*(a) Calculation based upon revenue versus expense, with depreciation removed from the calculation*



GENERAL SERVICE			CURRENT	10 MONTHS	10 MONTHS	VARIANCE	PROJECTED	PROPOSED	BUDGET	COMMENTS
ACCOUNT #	EXPENSES		OPERATING	ACTUAL	PRO-RATED BUDGET		FINAL	ALLOCATION		
			BUDGET	ENDED 4/30/16	ENDED 4/30/16		ACTUALS			
50	10-6270 E	ACCOUNTING SERVICE	7,200.00	11,406.94	6,000.00	5,406.94	13,688.33		9,000.00	
51	10-6271 E	AUDITING SERVICE	1,980.00	3,439.85	1,650.00	1,789.85	4,127.82		2,250.00	
52	10-6275 E	LEGAL COUNCIL	7,000.00	24,910.98	5,833.34	19,077.64	29,893.18		5,000.00	
53	10-6280 E	INSURANCE LGIT - IWIF - SELECTIVE	9,000.00	20,779.44	7,500.00	13,279.44	20,779.44		22,857.38	reflects 10% increase in cost
54	10-6284 E	HEALTH INSURANCE	3,135.51	11,634.67	2,612.93	9,021.74	13,961.60		8,567.65	
55	10-6285 E	LIFE INSURANCE	72.00	-	60.00	(60.00)	-		165.60	
56	10-6288 E	W/C	1,640.25	1,281.17	1,366.89	(85.72)	1,537.40		3,047.52	
57	10-6301 E	BLDG MAINT-REPAIRS	4,140.00	1,056.77	3,450.00	(2,393.23)	1,268.12		330.00	
58	10-6302 E	BLDG MAINT-UPGRADES	360.00	419.20	300.00	119.20	503.04		170.00	
59	10-6303 E	BLDG MAINT-CLEANING	333.33	-	277.79	(277.79)	-		500.00	
60	10-6304 E	BLDG MAINT-EXTERMINATION	241.67	74.03	201.41	(127.38)	88.84		110.00	
61	10-6305 E	BLDG MAINT-SUPPLIES	166.67	60.30	138.91	(78.61)	72.36		110.00	
62	10-6306 E	BLDG MAINT-CUSTODIAL SUPPLIES	166.67	-	138.91	(138.91)	-		102.00	
63	10-6307 E	BLDG MAINT-ELEVATOR	333.33	678.66	277.79	400.87	814.39		612.00	
64	10-6308 E	BLDG MAINT-SPACE UPGRADES	666.67	31.73	555.57	(523.84)	2,000.00		330.00	
65	10-6309 E	BLDG MAINT-FIRE SUPPRESSION	400.00	1,055.00	333.34	721.66	1,055.00		85.00	
66	10-6311 E	BLDG MAINT-PARKING LOT	960.00	-	800.00	(800.00)	-		880.00	
67	10-6312 E	BLDG MAINT-FIRE DETECTION SYSTEM & MONITORING	333.33	-	277.79	(277.79)	350.00		136.00	
68	10-6401 E	UTILITIES-ELECTRIC	3,823.59	1,629.41	3,186.33	(1,556.92)	1,955.29		1,955.29	
69	10-6402 E	UTILITIES-HEATING FUEL	1,500.00	561.43	1,250.00	(688.57)	673.72		673.72	
70	10-6481 E	COMMUNICATIONS-PHONES	793.95	643.89	661.63	(17.74)	772.67		772.67	
71	10-6482 E	COMMUNICATIONS-CELL PHONES	500.00	333.09	416.68	(83.59)	399.71		512.62	
72	10-6483 E	COMMUNICATIONS-INTERNET	432.58	1,051.36	360.50	690.86	1,261.63		1,261.63	
73	10-6500 E	SUPPLIES & MATERIALS	100.00	653.04	83.34	569.70	783.65		1,500.00	
74	10-6501 E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	3,000.00	1,337.17	2,500.00	(1,162.83)	1,604.60		3,000.00	
75	10-6502 E	SUPPLIES & MATERIALS-POSTAGE	800.00	5,906.97	666.68	5,240.29	7,088.36		1,000.00	
76	10-6503 E	SUPPLIES & MATERIALS-MISC (Discontinued)	305.33	743.20	254.45	488.75	891.84		-	
77	10-6600 E	MISCELLANEOUS	950.00	352.32	791.68	(439.36)	422.78		422.78	
78	10-6620 E	BANK CHARGES	61.20	160.00	51.00	109.00	192.00		192.00	
79	10-6804 E	WEBSITE	450.00	354.15	375.00	(20.85)	424.98		1,848.00	
80	10-6805 E	RECORDATION OF MEETINGS	4,284.00	2,502.40	3,570.00	(1,067.60)	3,002.88		4,200.00	
81	10-6808 E	COMPUTER TECH SUPPORT	617.94	324.99	514.96	(189.97)	389.99		1,800.00	
82	10-6809 E	COPY MACHINE	500.00	466.72	416.68	50.04	560.06		540.00	
83	10-6814 E	BACKUP SYSTEM	299.94	743.50	249.96	493.54	892.20		561.48	
84	10-6817 E	CLERICAL (Temp Service)	-	11,200.80	-	11,200.80	13,440.96		1,000.00	
85	10-6818 E	RECORDS RETENTION	426.87	290.25	355.73	(65.48)	348.30		2,000.00	
86	10-6820 E	EMAIL HOSTING ANNUAL LICENSE	502.74	-	418.96	(418.96)	-		1,058.40	
87	10-6821 E	COMMUNITY REVITALIZATION CONSULTANT	40,000.00	-	33,333.34	(33,333.34)	-		40,000.00	
88	10-6822 E	GENERAL CODE UPDATE	3,000.00	-	2,500.00	(2,500.00)	-		4,200.00	
89	10-6826 E	RETIRE ADMIN FEES	243.00	262.42	202.50	59.92	314.90		270.00	
90	10-6827 E	EMP HEALTH DEDUCTIBLE ACCT	108.00	-	90.00	(90.00)	-		180.00	
91	10-6901 E	SALARIES	20,596.08	15,048.07	17,163.40	(2,115.33)	18,057.68		40,819.52	
92	10-6902 E	PAYROLL TAX	1,606.20	1,091.79	1,338.50	(246.71)	1,310.15		3,121.85	
93	10-6903 E	(administrative) RETIREMENT	938.80	777.77	782.34	(4.57)	933.32		2,004.43	
94	10-6904 E	M/C SALARY	5,398.35	2,443.13	4,498.63	(2,055.50)	2,931.76		5,500.00	
95	10-6905 E	M/C PAYROLL EXP	536.61	298.97	447.19	(148.22)	358.76		550.00	
96	10-???? E	WORK FLOW MANAGEMENT SOFTWARE							1,000.00	
97	GENERAL SERVICES TOTAL EXPENSE		177,302.61	162,645.15	147,752.67	14,892.48	191,011.27		223,979.89	9.68%

POLICE DEPARTMENT		CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
A	B	C	D	E	F	G	H	I
ACCOUNT #	ACCOUNT DESCRIPTION							
<b>REVENUE</b>								
98	20-4002 POLICE SIEZURES	500.00	2,387.00	416.66	1,970.34	2,864.40	2,864.40	
99	20-4004 R FINES - POLICE	-	50.00	-	50.00	60.00	60.00	
100	20-4005 R PARKING TICKETS	626.20	280.00	521.82	(241.82)	336.00	1,000.00	
101	20-4006 R SPECIAL SERVICE CHARGES	200.00	-	166.66	(166.66)	-	500.00	
102	20-4007 R POLICE REPORTS & PHOTO FEES	412.00	244.00	343.32	(99.32)	292.80	400.00	
103	20-4009 R FOIA CHARGES	100.00	-	83.32	(83.32)	-	100.00	
104	20-4020 R NATIONAL NIGHT OUT CONTRIBUTIONS	1,000.00	-	833.32	(833.32)	-	500.00	
105	20-4021 R NATIONAL NIGHT OUT FUNDRAISING REVENUE	100.00	-	83.32	(83.32)	-	-	
106	20-4022 R SHOP WITH A COP CONTRIBUTIONS	250.00	1,000.00	208.32	791.68	1,200.00	1,200.00	
107	20-4023 R SHOP WITH A COP FUNDRAISING REVENUE	250.00	-	208.32	(208.32)	-	-	
108	20-4024 R LAW ENFORCEMENT APPRECIATION CONTRIBUTIONS	-	-	-	-	-	300.00	
109	20-4101 R REAL ESTATE TAXES	547,746.30	547,746.30	456,455.24	91,291.06	547,746.30	476,660.20	
110	20-4301 R POLICE PROTECTION	25,382.82	26,741.25	21,152.34	5,588.91	26,741.25	36,247.00	Based upon 3/7 and 4/28 memo from MML
111	20-4302 R POLICE GRANTS	5,000.00	863.00	4,166.66	(3,303.66)	863.00	2,000.00	
112	20-4351 R TAX DIFFERENTIAL	4,273.36	4,273.33	3,561.12	712.21	4,273.33	4,273.33	
113	20-4361 R BUREAU OF JUSTICE ASSISTANCE	15,000.00	-	12,500.00	(12,500.00)	-	15,000.00	
114	20-4406 R POLICE DEPT DONATIONS / CONTRIBUTIONS	2,676.50	200.00	2,230.40	(2,030.40)	240.00	240.00	
115	20-4910 R LOAN PROCEEDS MV & EQUIP PURCHASE -SH	70,000.00	-	58,333.32	(58,333.32)	-	-	Money does not come to us - held at KS bank and was wired to vendor
116	<b>POLICE DEPARTMENT TOTAL REVENUE</b>	<b>673,517.18</b>	<b>583,784.88</b>	<b>561,264.14</b>	<b>22,520.74</b>	<b>584,617.08</b>	<b>541,344.93</b>	

POLICE DEPARTMENT		CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
A	B	C	D	E	F	G	H	I
ACCOUNT #	EXPENSES							
117	20-6008 E PD PHYSICALS/TESTING	750.00	500.00	625.00	(125.00)	500.00	500.00	
118	20-6018 E POLICE MISC EXPENSE	600.00	778.31	500.00	278.31	933.97	933.97	
119	20-6050 E PD DUES-MEMBERSHIP, ETC	500.00	692.56	416.68	275.88	831.07	831.07	
120	20-6051 E POLICE TRAINING/CONF-ACADEMY	1,000.00	1,390.00	833.34	556.66	1,668.00	1,000.00	
121	20-6054 E POLICE TRAINING/CONF-CHIEF TRAINING	500.00	445.00	416.68	28.32	534.00	534.00	
122	20-6060 E LAW ENFORCEMENT APPRECIATION BREAKFAST	-	305.04	-	305.04	305.04	500.00	
123	20-6061 E COMMUNITY OUTREACH-YOUTH AID PANEL	70.00	166.96	58.34	108.62	200.35	1,000.00	
124	20-6062 E COMMUNITY OUTREACH-PUBLIC ED	750.00	94.39	625.00	(530.61)	113.27	2,000.00	
125	20-6064 E NATIONAL NIGHT OUT EXPENSE	1,000.00	-	833.34	(833.34)	-	500.00	
126	20-6065 E SHOP WITH A COP EXPENSE	1,000.00	1,000.00	833.34	166.66	1,000.00	1,000.00	
127	20-6081 E K-9 -FOOD, VET, HOUSING, ETC	1,000.00	50.25	833.34	(783.09)	50.25	-	
128	20-6101 E AUTO EXPENSE-FUEL	10,000.00	4,269.20	8,333.34	(4,064.14)	5,123.04	5,123.04	
129	20-6102 E AUTO EXP-MAINTENANCE	5,000.00	12,023.86	4,166.68	7,857.18	14,428.63	12,985.77	
130	20-6104 E AUTO EXPENSE-DETAILING	1,000.00	990.00	833.34	156.66	1,188.00	500.00	
131	20-6105 E AUTO EXPENSE-VEH REPLACEMENT	70,000.00	-	58,333.34	(58,333.34)	-	-	
132	20-6106 E AUTO EXPENSE-MISC	500.00	345.00	416.68	(71.68)	414.00	414.00	
133	20-6107 E AUTO EXPENSE-ADDITIONAL MISC	250.00	-	208.34	(208.34)	-	-	
134	20-6108 E AUTO EXPENSE-UPGRADES	1,000.00	-	833.34	(833.34)	-	-	
135	20-6251 E PD CAP OL/UPGRADES-EQUIPMENT	4,000.00	10,421.06	3,333.34	7,087.72	12,505.27	12,505.27	
136	20-6261 E POLICE CO VEHICLE	-	-	-	-	-	-	
137	20-6270 E ACCOUNTING SERVICE	5,600.00	8,930.12	4,666.68	4,263.44	10,716.14	7,000.00	
138	20-6271 E AUDITING SERVICE	1,540.00	2,675.44	1,283.34	1,392.10	3,210.53	1,750.00	
139	20-6275 E LEGAL COUNCIL	5,000.00	26,948.17	4,166.68	22,781.49	32,337.80	32,337.80	
140	20-6280 E POLICE INSURANCE	12,730.22	158.00	10,608.52	(10,450.52)	189.60	12,500.00	
141	20-6284 E HEALTH INSURANCE	39,475.62	34,129.23	32,896.36	1,232.87	40,955.08	33,429.92	
142	20-6285 E LIFE INSURANCE	1,708.80	-	1,424.00	(1,424.00)	-	1,449.60	
143	20-6288 E W/C	34,529.92	25,441.40	28,774.94	(3,333.54)	30,529.68	31,082.00	
144	20-6301 E BLDG MAINT-REPAIRS	3,910.00	34.82	3,258.34	(3,223.52)	41.78	330.00	
145	20-6302 E BLDG MAINT-UPGRADES	330.00	270.90	275.00	(4.10)	325.08	440.00	
146	20-6303 E BLDG MAINT-CLEANING	333.33	-	277.79	(277.79)	-	165.00	

POLICE DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	VARIANCE	PROJECTED	PROPOSED	BUDGET	COMMENTS
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET		FINAL	ALLOCATION		
				BUDGET	ENDED 4/30/16	ENDED 4/30/16		ACTUALS			
147	20-6304	E	BLDG MAINT-EXTERMINATION	241.67	73.99	201.41	(127.42)	88.79		99.00	
148	20-6305	E	BLDG MAINT-SUPPLIES	166.67	-	138.91	(138.91)	-		110.00	
149	20-6306	E	BLDG MAINT-CUSTODIAL SUPPLIES	166.67	-	138.91	(138.91)	-		99.00	
150	20-6307	E	BLDG MAINT-ELEVATOR	333.33	268.83	277.79	(8.96)	322.60		594.00	
151	20-6308	E	BLDG MAINT-SPACE UPGRADES	667.67	252.45	555.57	(303.12)	302.94		330.00	
152	20-6309	E	BLDG MAINT-FIRE SUPPRESSION	400.00	180.80	333.34	(152.54)	216.96		82.50	
153	20-6311	E	BLDG MAINT-PARKING LOT	880.00	-	733.34	(733.34)	-		880.00	
154	20-6312	E	BLDG MAINT-FIRE DETECTION SYSTEM & MONITORING	333.33	-	277.79	(277.79)	-		132.00	
155	20-6325	E	MAINTENANCE-MISC	-	-	-	-	-		200.00	
156	20-6401	E	UTILITIES-ELECTRIC	6,000.00	3,538.98	5,000.00	(1,461.02)	4,246.78		4,246.78	
157	20-6402	E	UTILITIES-HEATING FUEL	2,500.00	1,003.31	2,083.34	(1,080.03)	1,203.97		1,203.97	
158	20-6480	E	COMMUNICATION	24,000.00	21,072.00	20,000.00	1,072.00	25,286.40		25,286.40	
159	20-6481	E	COMMUNICATIONS-PHONES	2,500.00	2,248.90	2,083.34	165.56	2,698.68		2,698.68	
160	20-6482	E	COMMUNICATIONS-CELL PHONES	4,500.00	6,540.86	3,750.00	2,790.86	7,849.03		5,927.76	
161	20-6483	E	COMMUNICATIONS-INTERNET	346.60	321.52	288.84	32.68	385.82		385.82	
162	20-6500	E	SUPPLIES & MATERIALS	275.00	2,310.26	229.18	2,081.08	2,772.31		500.00	
163	20-6501	E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	1,500.00	1,918.49	1,250.00	668.49	2,302.19		1,500.00	
164	20-6502	E	SUPPLIES & MATERIALS-POSTAGE	250.00	801.59	208.34	593.25	961.91		250.00	
165	20-6506	E	SUPPLIES & MATERIALS-LANIER COPIERS	250.00	-	208.34	(208.34)	-		-	
166	20-6508	E	SUPPLIES & MATERIALS-TESTING SUPPLIES	550.00	-	458.34	(458.34)	-		500.00	
167	20-6600	E	MISCELLANEOUS	500.00	301.00	416.68	(115.68)	361.20		-	
168	20-6650	E	PERSONAL PROTECT EQUIP	2,200.00	-	833.34	(833.34)	-		1,000.00	
169	20-6651	E	UNI'S, SHOES, HATS & ID	1,000.00	3,519.15	833.34	2,685.81	4,222.98		1,000.00	
170	20-6652	E	UNIFORM ALLOW	500.00	-	416.68	(416.68)	-		-	
171	20-6653	E	UNIFORMS & EQUIP	1,000.00	1,642.04	183.34	1,458.70	1,970.45		1,000.00	
172	20-6655	E	AMMUNITIONS	1,200.00	1,445.97	1,000.00	445.97	1,735.16		1,735.16	
173	20-6656	E	MISC UNIFORMS & EQUIP	233.52	57.66	194.60	(136.94)	69.19		69.19	
174	20-6804	E	WEBSITE	350.00	275.45	291.68	(16.23)	330.54		1,078.00	
175	20-6808	E	COMPUTER TECH SUPPORT	926.91	1,734.37	772.43	961.94	2,081.24		1,350.00	
176	20-6809	E	COPY MACHINE	250.00	260.05	208.34	51.71	312.06		420.00	
177	20-6810	E	RECORDS & REPORTING SOFTWARE	1,224.00	2,087.04	1,020.00	1,067.04	2,504.45		2,504.45	
178	20-6814	E	BACKUP SYSTEM	449.91	1,092.17	374.93	717.24	1,310.60		327.53	
179	20-6818	E	RECORDS RETENTION	332.01	225.75	276.69	(50.94)	270.90		270.90	
180	20-6820	E	EMAIL HOSTING ANNUAL LICENSE	391.02	12,447.56	325.86	12,121.70	14,937.07		793.80	
181	20-6826	E	RETIRE ADMIN FEES	189.00	204.10	157.50	46.60	244.92		210.00	
182	20-6827	E	EMPL HEALTH DEBIT CARD ADMIN FEES	84.00	-	70.00	(70.00)	-		140.00	
183	20-6901	E	SALARIES	398,463.96	297,607.96	332,053.30	(34,445.34)	357,129.55		357,898.06	
184	20-6902	E	PAYROLL TAX	31,034.06	22,720.88	25,861.72	(3,140.84)	27,265.06		27,372.17	
185	20-6903	E	RETIREMENT	19,841.30	6,262.55	16,534.42	(10,271.87)	7,515.06		17,588.30	
186	10-????	E	WORK FLOW MANAGEMENT SOFTWARE							750.00	
187	POLICE DEPARTMENT TOTAL EXPENSE			710,108.52	524,475.39	590,106.74	(65,631.35)	628,999.41		621,344.93	26.85%

A		B		C		D		E		F		G		H		I	
CODE ENFORCEMENT PLANNING AND ZONING				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE	PROJECTED	PROPOSED	BUDGET			COMMENTS			
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL	RATED BUDGET	ENDED	ENDED	FINAL	ALLOCATION	BUDGET						
				BUDGET	4/30/16	ENDED	4/30/16	ACTUALS									
<b>REVENUE</b>																	
188	25-4001	R	BUILDING PERMITS FEE	4,646.00	691.86	3,871.66		(3,179.80)	830.23		6,000.00						
189	25-4006	R	FIRE DETECTION PERMIT FEES	250.00	100.00	208.32		(108.32)	120.00		500.00						
190	25-4007	R	RESALE & OCCUPANCY PERMIT FEES	-	320.00	-		320.00	384.00		4,000.00		50 * 80				
191	25-4009	R	FOIA CHARGES	50.00	-	41.66		(41.66)	-		100.00						
192	25-4010	R	ZONING USE PERMITS	2,500.00	1,075.00	2,083.32		(1,008.32)	1,290.00		3,000.00						
193	25-4011	R	DEMO PERMITS	500.00	110.00	416.66		(306.66)	132.00		132.00						
194	25-4012	R	SIGN PERMITS	300.00	224.00	250.00		(26.00)	268.80		500.00						
195	25-4013	R	RENTAL INSPECTION								12,000.00						
196	25-4014	R	PUBLIC BUILDING INSPECTIONS								5,000.00						
197	25-4015	R	VACANT PROPERTY REGISTRATION								5,000.00						
198	25-4020	R	MECHANICAL PERMITS	800.00	987.00	666.66		320.34	1,184.40		2,500.00						
199	25-4021	R	PLUMBING PERMITS	600.00	350.00	500.00		(150.00)	420.00		1,200.00						
200	25-4022	R	ELECTRICAL PERMIT FEE	1,000.00	690.00	833.32		(143.32)	828.00		2,000.00						
201	25-4023	R	FIRE SUPP PERMITS	500.00	-	416.66		(416.66)	-		500.00						
202	25-4030	R	3RD PARTY REVIEW/INS	1,000.00	-	833.32		(833.32)	-		100.00						
203	25-4036	R	PROPERTY MAINTENANCE ABATEMENT FEES	500.00	-	416.66		(416.66)	-		1,000.00						
204	25-4040	R	SPECIAL EXCEP/VAR	-	250.00	-		250.00	300.00		-						
205	25-4052	R	PC HEARING FEES	250.00	-	208.32		(208.32)	-		500.00						
206	25-4053	R	PC ESCROW FEES	250.00	19,740.00	208.32		19,531.68	19,740.00		500.00						
207	25-4054	R	PC ENG PLAN REVIEWS & INSP	500.00	80.00	416.66		(336.66)	96.00		500.00						
208	25-4070	R	BOA HEARING FEES	250.00	-	208.32		(208.32)	500.00		500.00						
209	25-4071	R	BOA ESCROW	250.00	-	208.32		(208.32)	-		500.00						
210	25-4074	R	BOA ENG PLAN REVIEW & INSP	500.00	-	416.66		(416.66)	-		500.00						
211	25-4080	R	CODE ENFORCEMENT COURT FINES	100.00	-	83.32		(83.32)	-		500.00						
212	25-4081	R	PERMIT PENALTY FEES	100.00	-	83.32		(83.32)	-		100.00						
213	25-4082	R	LAND DEVELOPMENT PROCESS CHARGES	500.00	-	416.66		(416.66)	-		500.00						
214	25-4101	R	REAL ESTATE TAXES	51,651.07	51,651.07	43,042.55		8,608.52	51,651.07		92,534.59						
215	25-????		IMPACT FEES														
216	CODE ENFORCEMENT PLANNING AND ZONING TOTAL REVENUE			66,997.07	76,268.93	55,830.69		20,438.24	77,744.50		140,166.59						

A		B		C		D		E		F		G		H		I	
CODE ENFORCEMENT PLANNING AND ZONING				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE	PROJECTED	PROPOSED	BUDGET			COMMENTS			
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	RATED BUDGET	ENDED	ENDED	FINAL	ALLOCATION	BUDGET						
				BUDGET	4/30/16	ENDED	4/30/16	ACTUALS									
217	25-6006	E	PROPERTY MAINTENANCE ABATE SERVICE	50.00	-	41.68		(41.68)	-		-						
218	25-6015	E	CE INSPECTION EXP	-	-	-		-	-		-						
219	25-6017	E	CE MISC EXPENSES	125.00	181.78	104.18		77.60	218.14		218.14						
220	25-6018	E	APPEALS BOARD EXP BOA	36.75	-	30.63		(30.63)	-		-						
221	25-6031	E	CE ICC CERTIFICATIONS	200.00	-	166.68		(166.68)	-		500.00						
222	25-6032	E	CE STAFF TRAINING	400.00	857.85	333.34		524.51	857.85		1,000.00						
223	25-6033	E	CE TRAINING-STUDY GUIDES	300.00	2,584.20	250.00		2,334.20	2,584.20		500.00						
224	25-6040	E	CE P & Z EXPENSES	350.00	115.00	291.68		(176.68)	115.00		115.00						
225	25-6041	E	CE P & Z EXP - TRANSCRIPTION SERVICES	350.00	-	291.68		(291.68)	-		350.00						
226	25-6042	E	CE P & Z EXP-POSTAGE, NOTICES, MAILINGS	350.00	-	291.68		(291.68)	-		500.00						
227	25-6043	E	CE P & Z EXP-HEARING ADS	500.00	-	416.68		(416.68)	-		500.00						
228	25-6045	E	CE P & Z EXP-ENGINEERING/CONSULTING	4,000.00	652.50	3,333.34		(2,680.84)	652.50		1,000.00						
229	25-6047	E	CE P & Z EXP - TRAINING	1,000.00	988.66	833.34		155.32	988.66		1,500.00						
230	25-6050	E	CE Membership	200.00	-	166.68		(166.68)	-		500.00						
231	25-6101	E	AUTO EXPENSE-FUEL	1,000.00	569.30	833.34		(264.04)	683.16		683.16						
232	25-6102	E	AUTO EXP-MAINTENANCE	73.50	-	122.50		(122.50)	-		1,500.00						
233	25-6180	E	ADVERTISING	147.00	80.75	-		80.75	96.90		200.00						
234	25-6270	E	ACCOUNTING SERVICE	5,600.00	8,084.86	4,666.68		3,418.18	9,701.83		7,000.00						
235	25-6271	E	AUDITING SERVICE	1,540.00	2,865.44	1,283.34		1,582.10	3,438.53		1,750.00						
236	25-6275	E	LEGAL COUNCIL	344.25	62.50	286.89		(224.39)	75.00		500.00						

A			B			C			D			E			F			G			H			I		
CODE ENFORCEMENT PLANNING AND ZONING			CURRENT			10 MONTHS			10 MONTHS			VARIANCE			PROJECTED			PROPOSED			BUDGET			COMMENTS		
ACCOUNT #			EXPENSES			OPERATING			ACTUAL			PRO-RATED BUDGET			FINAL			ALLOCATION								
			BUDGET			ENDED 4/30/16			ENDED 4/30/16			ACTUALS														
237	25-6276	E	CE P & Z EXP -LEGAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500.00								
238	25-6284	E	HEALTH INSURANCE	3,880.60	2,835.34	3,233.84	(398.50)	3,402.41	24,751.69																	
239	25-6285	E	LIFE INSURANCE	91.20	-	76.00	(76.00)	-	448.80																	
240	25-6288	E	W/C	2,175.00	1,584.80	1,812.70	(227.90)	1,901.76	2,704.45																	
241	25-6301	E	BLDG MAINT-REPAIRS	3,910.00	34.82	3,258.34	(3,223.52)	41.78	330.00																	
242	25-6302	E	BLDG MAINT-UPGRADES	330.00	-	275.00	(275.00)	-	440.00																	
243	25-6303	E	BLDG MAINT-CLEANING	333.33	-	277.79	(277.79)	-	165.00																	
244	25-6304	E	BLDG MAINT-EXTERMINATION	241.67	73.98	201.41	(127.43)	88.78	99.00																	
245	25-6305	E	BLDG MAINT-SUPPLIES	166.67	-	138.91	(138.91)	-	110.00																	
246	25-6306	E	BLDG MAINT-CUSTODIAL SUPPLIES	166.67	-	138.91	(138.91)	-	99.00																	
247	25-6307	E	BLDG MAINT-ELEVATOR	333.33	268.83	277.79	(8.96)	322.60	594.00																	
248	25-6308	E	BLDG MAINT- SPACE UPGRADES	666.67	252.45	555.57	(303.12)	302.94	330.00																	
249	25-6309	E	BLDG MAINT-FIRE SUPPRESSION	400.00	1,206.48	333.34	873.14	1,447.78	82.50																	
250	25-6311	E	BLDG MAINT-PARKING LOT	880.00	-	733.34	(733.34)	-	880.00																	
251	25-6312	E	BLDG MAINT-FIRE DETECTION SYSTEM & MONITORING	333.33	-	277.79	(277.79)	-	132.00																	
252	25-6401	E	UTILITIES-ELECTRIC	1,857.25	785.70	1,547.71	(762.01)	942.84	942.84																	
253	25-6402	E	UTILITIES-HEATING FUEL	1,255.84	501.67	1,046.54	(544.87)	602.00	602.00																	
254	25-6481	E	COMMUNICATIONS-PHONES	366.98	296.65	305.82	(9.17)	355.98	355.98																	
255	25-6482	E	COMMUNICATIONS-CELL PHONES	800.00	422.97	666.68	(243.71)	507.56	930.31																	
256	25-6483	E	COMMUNICATIONS-INTERNET	115.65	83.93	96.39	(12.46)	100.72	100.72																	
257	25-6500	E	SUPPLIES & MATERIALS	-	-	-	-	-	500.00																	
258	25-6501	E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	890.70	6.58	742.26	(735.68)	7.90	750.00																	
259	25-6502	E	POSTAGE, NOTICES & MAILINGS	300.00	979.72	250.00	729.72	1,175.66	500.00																	
260	25-6804	E	WEBSITE	350.00	275.45	291.68	(16.23)	330.54	1,386.00																	
261	25-6808	E	COMPUTER TECH SUPPORT	123.59	45.00	103.01	(58.01)	54.00	2,250.00																	
262	25-6809	E	COPY MACHINE	250.00	206.77	208.34	(1.57)	248.12	420.00																	
263	25-6814	E	BACKUP SYSTEM	59.99	149.41	50.01	99.40	179.29	421.11																	
264	25-6818	E	RECORDS RETENTION	426.87	231.75	355.73	(123.98)	278.10	278.10																	
265	25-6820	E	EMAIL HOSTING ANNUAL LICENSE	391.02	-	325.86	(325.86)	-	1,323.00																	
266	25-6826	E	RETIRE ADMIN FEES	189.00	204.10	157.50	46.60	244.92	210.00																	
267	25-6827	E	EMP HEALTH DEDUCTIBLE ACCT	84.00	-	70.00	(70.00)	-	140.00																	
268	25-6901	E	SALARIES	25,874.02	18,886.73	21,561.70	(2,674.97)	22,664.08	73,609.77																	
269	25-6902	E	PAYROLL TAX	2,012.26	1,426.25	1,676.90	(250.65)	1,711.50	5,628.96																	
270	25-6903	E	RETIREMENT	1,248.20	249.34	1,040.18	(790.84)	299.21	3,585.06																	
271	10-????	E	WORK FLOW MANAGEMENT SOFTWARE	-	-	-	-	-	1,250.00																	
272	CODE ENFORCEMENT PLANNING AND ZONING TOTAL EXPENSE			67,070.34	48,051.56	55,831.38	(7,779.82)	56,622.23	145,166.59	6.27%																

A		B		C		D		E		F		G		H		I	
PUBLIC WORKS DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL ENDED	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
REVENUE				BUDGET	4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
273	30-4101	R	REAL ESTATE TAXES	102,108.50	102,108.50	85,090.40		17,018.10		102,108.50		69,058.35					
274	30-4920	R	BANK LOAN FOR PUBLIC WORKS VEHICLE	80,000.00	-	66,666.66		(66,666.66)		-		-	Money does not come to us - held at KS bank and was wired to vendor				
275	PUBLIC WORKS DEPARTMENT TOTAL REVENUE			182,108.50	102,108.50	151,757.06		(49,648.56)		102,108.50		69,058.35					

A		B		C		D		E		F		G		H		I	
PUBLIC WORKS DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
				BUDGET	ENDED 4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
276	30-6014	E	MOWING	300.00	-	250.00		(250.00)		-		-					
277	30-6050	E	DUES/TRAINING	150.00	134.00	125.00		9.00		160.80		160.80					
278	30-6101	E	AUTO EXPENSE-FUEL	4,500.00	2,543.37	3,750.00		(1,206.63)		3,052.04		3,200.00					
279	30-6102	E	AUTO EXP-MAINTENANCE	7,000.00	12,583.89	5,833.34		6,750.55		15,100.67		2,800.00					
280	30-6105	E	AUTO EXPENSE-VEH REPLACEMENT	80,000.00	240.00	66,666.68		(66,426.68)		288.00		-					
281	30-6106	E	AUTO EXPENSE-MISC (NEW ACCOUNT)	-	-	-		-		-		60.00					
282	30-6251	E	CAP OUTLAY & UPGRDS - FINANCED EQUIP -SH	2,500.00	-	2,083.34		(2,083.34)		-		-					
283	30-6255	E	CAPITAL OUTLAY	1,750.00	-	1,458.34		(1,458.34)		-		-					
284	30-6270	E	ACCOUNTING SERVICE	2,400.00	3,225.64	2,000.00		1,225.64		3,870.77		3,000.00					
285	30-6271	E	AUDITING SERVICE	660.00	1,051.62	550.00		501.62		1,261.94		750.00					
286	30-6275	E	LEGAL COUNCIL	-	612.50	-		612.50		735.00		735.00					
287	30-6284	E	HEALTH INSURANCE	4,094.06	4,108.53	3,411.72		696.81		4,930.24		4,760.84					
288	30-6285	E	LIFE INSURANCE	91.20	-	76.00		(76.00)		-		76.80					
289	30-6288	E	W/C	1,767.97	1,520.41	1,473.31		47.10		1,824.49		1,526.60					
290	30-6314	E	EQUIP-MAINTENANCE & REPLACE	-	1,357.50	-		1,357.50		1,629.00		1,466.10					
291	30-6325	E	MAINTENANCE-MISC	-	-	-		-		-		250.00					
292	30-6331	E	ST LIGHT SUPPLIES/REPAIRS	1,000.00	138.00	833.34		(695.34)		165.60		1,000.00					
293	30-6332	E	TRAFFIC CONTROL PARK SIGNS	250.00	-	208.34		(208.34)		-		200.00					
294	30-6333	E	GEN SAFETY EQUIP NEW REPAIRS & REPLACE	85.00	-	70.84		(70.84)		-		85.00					
295	30-6345	E	REPAIRS/MAINTENAN-MISC NON ST PAVING	-	-	-		-		-		-					
296	30-6346	E	REPAIR/MAINTENAN-ST WATER SYST REPAIRS	-	-	-		-		-		1,000.00					
297	30-6350	E	PW BLDG MAINT & EQUIP REPAIRS & REPLACE	200.00	782.28	166.68		615.60		938.74		100.00					
298	30-6351	E	PW BLDG & EQUIP UPGRADES	200.00	-	166.68		(166.68)		-		100.00					
299	30-6352	E	PW BLDG-PARTS & SUPPLIES	100.00	-	83.34		(83.34)		-		100.00					
300	30-6360	E	STORM WATER PIPING/MAIN/REPAIRS & REPLACE	40,000.00	-	33,333.34		(33,333.34)		-		2,000.00					
301	30-6361	E	STORM WATER PIPING UPGRADES	-	-	-		-		-		300.00					
302	30-6362	E	STORM WATER - PARTS & SUPPLIES-SH	500.00	-	416.68		(416.68)		-		300.00					
303	30-6365	E	STORM WATER STONE & FILL	-	366.00	-		366.00		439.20		500.00					
304	30-6370	E	STORM WATER PAVINGS REPAIRS & REPLACE	500.00	-	416.68		(416.68)		-		500.00					
305	30-6401	E	UTILITIES-ELECTRIC	4,266.67	4,461.57	3,555.57		906.00		5,353.88		5,353.88					
306	30-6402	E	UTILITIES-HEATING FUEL	1,432.38	573.34	1,193.66		(620.32)		688.01		688.01					
307	30-6430	E	ST LIGHT - ELECTRIC	11,377.37	6,898.48	9,481.15		(2,582.67)		8,278.18		8,278.18					
308	30-6481	E	COMMUNICATIONS-PHONES	366.97	296.65	305.81		(9.16)		355.98		355.98					
309	30-6482	E	COMMUNICATIONS-CELL PHONES	306.63	259.46	255.53		3.93		311.35		381.79					
310	30-6483	E	COMMUNICATIONS-INTERNET	115.64	90.41	96.38		(5.97)		108.49		108.49					
311	30-6500	E	SUPPLIES & MATERIALS	1,000.00	2,801.15	-		2,801.15		3,361.38		3,361.38					
312	30-6501	E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	247.21	63.75	206.01		(142.26)		76.50		76.50					
313	30-6503	E	SUPPLIES & MATERIALS-MISC MERGE WITH 6500	600.00	-	500.00		(500.00)		-		-					
314	30-6504	E	SUPPLIES & MATERIALS-HARDWARE	1,373.93	798.44	1,144.95		(346.51)		958.13		958.13					
315	30-6505	E	SUPPLIES& MATERIAL-STREET/PARK SIGNS	-	-	-		-		-		-					
316	30-6509	E	GENERAL HAND & POWER TOOLS	200.00	-	166.68		(166.68)		-		85.00					
317	30-6510	E	GENERAL MATERIALS & SUPPLIES MERGE WITH 6500	600.00	-	833.34		(833.34)		-		-					
318	30-6511	E	GENERAL HARDWARE & SUPPLIES MERGE WITH 6504	-	-	416.68		(416.68)		-		-					
319	30-6600	E	MISCELLANEOUS	-	-	-		-		-		-					
320	30-6650	E	PERSONAL PROTECT EQUIP	100.00	-	83.34		(83.34)		-		127.50					
321	30-6651	E	UNI'S, SHOES, HATS & ID	200.00	255.89	166.68		89.21		307.07		170.00					

PUBLIC WORKS DEPARTMENT				C	D	E	F	G	H	I
ACCOUNT #	EXPENSES			CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
322	30-6803	E	ENGINEERING	-	3,516.98	-	3,516.98	3,516.98	1,000.00	
323	30-6804	E	WEBSITE	150.00	118.05	125.00	(6.95)	141.66	462.00	
324	30-6808	E	COMPUTER TECH SUPPORT	61.79	22.50	51.51	(29.01)	27.00	270.00	
325	30-6809	E	COPY MACHINE	-	95.92	-	95.92	115.10	180.00	
326	30-6814	E	BACKUP SYSTEM	29.99	103.11	25.01	78.10	123.73	140.37	
327	30-6818	E	RECORDS RETENTION	94.86	93.75	79.06	14.69	112.50	112.50	
328	30-6820	E	EMAIL HOSTING ANNUAL LICENSE	167.58	-	139.66	(139.66)	-	158.76	
329	30-6826	E	RETIRE ADMIN FEES	81.00	87.47	67.50	19.97	104.96	90.00	
330	30-6827	E	EMP HEALTH DEDUCTIBLE ACCT	36.00	-	30.00	(30.00)	-	60.00	
331	30-6901	E	SALARIES	20,670.04	16,042.53	17,225.04	(1,182.51)	19,251.04	18,672.72	
332	30-6902	E	PAYROLL TAX	1,611.86	1,297.10	1,343.22	(46.12)	1,556.52	1,912.39	
333	30-6903	E	RETIREMENT	1,015.30	703.29	846.10	(142.81)	843.95	933.64	
334	10-????	E	WORK FLOW MANAGEMENT SOFTWARE						150.00	
335	PUBLIC WORKS DEPARTMENT TOTAL EXPENSE			194,153.45	67,243.58	161,711.53	(94,467.95)	79,988.90	69,058.35	2.98%

A		B		C		D		E		F		G		H		I	
STREETS AND SIDEWALKS DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE	PROJECTED	PROPOSED	BUDGET	COMMENTS					
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL	PRO-RATED	RATED		FINAL	ALLOCATION							
REVENUE				BUDGET	ENDED	BUDGET	BUDGET		ACTUALS								
				4/30/16	ENDED	ENDED	4/30/16										
336	32-4009	R	FOIA CHARGES	-	-	-	-	-	-	-	-						
337	32-4101	R	REAL ESTATE TAXES	-	-	-	-	-	-	-	-						
338	32-4306	R	SIDEWALK REIMBURSEMENT FROM RESIDENTS	200.00	90.00	166.66	(76.66)	108.00	1,000.00								
339	32-4307	R	STATE GRANTS OR LOANS	-	-	-	-	-	-	-	-						
340	32-4308	R	HIGHWAY USERS REV	67,165.51	59,927.55	55,971.25	3,956.30	59,927.55	67,563.00			\$18,904 In HUR funds + one time grant of \$48,659					
341	32-4360	R	FEDERAL GRANTS AND LOANS	-	-	-	-	-	-	-	-						
342	32-4901	R	LOAN PROCEEDS STREET PAVING	100,000.00	-	83,333.32	(83,333.32)	-	-	-	-						
343	STREETS AND SIDEWALKS DEPARTMENT TOTAL REVENUE			167,365.51	60,017.55	139,471.23	(79,453.68)	60,035.55	68,563.00								

A		B		C		D		E		F		G		H		I	
STREETS AND SIDEWALKS DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE	PROJECTED	PROPOSED	BUDGET	COMMENTS					
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED	RATED		FINAL	ALLOCATION							
				BUDGET	ENDED	BUDGET	BUDGET		ACTUALS								
				4/30/16	ENDED	ENDED	4/30/16										
344	32-6016	E	S/S SUBCONTRACTED SERVICES	100,000.00	-	83,333.34	(83,333.34)	-	15,000.00								
345	32-6040	E	S/S WEED CONTROL	2,000.00	2,242.00	1,666.68	575.32	2,242.00	2,242.00								
346	32-6046	E	S/S DUES & TRAINING	-	-	-	-	-	-								
347	32-6101	E	AUTO EXPENSE-FUEL	1,228.71	748.88	1,023.93	(275.05)	898.66	2,400.00								
348	32-6102	E	AUTO EXP-MAINTENANCE	301.91	753.95	251.61	502.34	904.74	2,100.00								
349	32-6106	E	AUTO EXPENSE-MISC	-	-	-	-	-	45.00								
350	32-6253	E	S/S SIDEWALK REPAIR QUEEN ST.	-	-	-	-	-	-								
351	32-6255	E	CAP OUTLAY & UPGRDS - MISC	500.00	-	416.68	(416.68)	-	-								
352	32-6270	E	ACCOUNTING SERVICE	1,600.00	2,236.34	1,333.34	903.00	2,683.61	2,000.00								
353	32-6271	E	AUDITING SERVICE	440.00	764.41	366.68	397.73	917.29	500.00								
354	32-6275	E	LEGAL COUNCIL	-	64.08	-	64.08	76.90	76.90								
355	32-6284	E	HEALTH INSURANCE	2,242.81	985.89	1,869.01	(883.12)	1,183.07	2,407.57								
356	32-6285	E	LIFE INSURANCE	45.60	-	38.00	(38.00)	-	38.40								
357	32-6288	E	W/C	921.92	712.27	768.28	(56.01)	854.72	884.30								
358	32-6300	E	PW FACILITIES -SH	-	3,035.84	-	3,035.84	3,643.01	3,643.01								
359	32-6310	E	BLDG MAINT-SIDEWALK REPAIRS	1,000.00	1,203.76	833.34	370.42	1,444.51	1,444.51								
360	32-6314	E	EQUIP-MAINTENANCE & REPLACE	-	136.12	-	136.12	163.34	163.34								
361	32-6316	E	EQUIP-REPAIRS	610.31	-	508.61	(508.61)	-	-								
362	32-6326	E	MAINTENANCE-PAINT, SEAL	2,000.00	1,300.00	1,666.68	(366.68)	1,560.00	1,560.00								
363	32-6328	E	SALT AND DE-ICING MATERIALS	5,000.00	-	4,166.68	(4,166.68)	-	2,000.00								
364	32-6329	E	CAPITAL OL - STORM DRAIN REPAIR Should be in PW	-	24,908.50	-	24,908.50	24,908.50	-								
365	32-6330	E	CONTRACTED SNOW REMOVAL	500.00	-	416.68	(416.68)	-	-								
366	32-6343	E	PAVING/PATCHING/REPAIRS/REPLACE	1,000.00	170.34	833.34	(663.00)	500.00	500.00								
367	32-6350	E	PW BLDG MAINT & EQUIP REPAIRS & REPLACE	200.00	175.00	166.68	8.32	210.00	100.00								
368	32-6351	E	PW BLDG & EQUIP UPGRADES	200.00	-	166.68	(166.68)	-	100.00								
369	32-6352	E	PW BLDG-PARTS & SUPPLIES	100.00	-	83.34	(83.34)	-	100.00								
370	32-6355	E	SIDEWALK MAINTENANCE	-	-	-	-	-	-								
371	32-6365	E	STONE & FILL	500.00	46.91	416.68	(369.77)	56.29	56.29								
372	32-6401	E	UTILITIES-ELECTRIC	1,857.25	785.70	1,547.71	(762.01)	942.84	942.84								
373	32-6402	E	UTILITIES-HEATING FUEL	313.96	107.49	261.64	(154.15)	128.99	128.99								
374	32-6481	E	COMMUNICATIONS-PHONES	377.77	264.62	314.81	(50.19)	317.54	317.54								
375	32-6482	E	COMMUNICATIONS-CELL PHONES	100.63	77.15	83.87	(6.72)	92.58	202.78								
376	32-6483	E	COMMUNICATIONS-INTERNET	115.65	83.93	96.39	(12.46)	100.72	100.72								
377	32-6500	E	SUPPLIES & MATERIALS	-	-	-	-	-	200.00								
378	32-6509	E	GENERAL HAND & POWER TOOLS	-	-	-	-	-	85.00								
379	32-6600	E	MISCELLANEOUS	500.00	-	416.68	(416.68)	-	200.00								
380	32-6650	E	PERSONAL PROTECT EQUIP	-	-	-	-	-	127.50								
381	326651	E	UNI'S, SHOES, HATS & ID	-	-	-	-	-	170.00								
382	32-6803	E	ENGINEERING	15,000.00	10,196.68	12,500.00	(2,303.32)	10,196.68	4,000.00								
383	32-6804	E	WEBSITE	100.00	78.70	83.34	(4.64)	94.44	308.00								
384	32-6808	E	COMPUTER TECH SUPPORT	61.79	22.50	51.51	(29.01)	27.00	180.00								
385	32-6809	E	COPY MACHINE	-	63.95	-	63.95	76.74	120.00								

A		B		C		D		E		F		G		H		I		
STREETS AND SIDEWALKS DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS			PROJECTED	PROPOSED	BUDGET	COMMENTS						
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET	VARIANCE	FINAL	ALLOCATION									
				BUDGET	ENDED 4/30/16	ENDED 4/30/16		ACTUALS										
386	32-6814	E	BACKUP SYSTEM	29.99	92.46	25.01	67.45	110.95		93.58								
387	32-6815	E	STREET SWEEPING	7,161.87	5,603.58	5,968.23	(364.65)	6,724.30		6,724.30								
388	32-6818	E	RECORDS RETENTION	94.86	64.50	79.06	(14.56)	77.40		77.40								
389	32-6820	E	EMAIL HOSTING ANNUAL LICENSE	111.72	-	93.10	(93.10)	-		105.84								
390	32-6826	E	RETIRE ADMIN FEES	54.00	58.31	45.00	13.31	69.97		60.00								
391	32-6827	E	EMP HEALTH DEDUCTIBLE ACCT	24.00	-	20.00	(20.00)	-		40.00								
392	32-6901	E	SALARIES	10,770.99	8,383.49	8,975.83	(592.34)	10,060.19		10,357.25								
393	32-6902	E	PAYROLL TAX	839.28	639.08	699.40	(60.32)	766.90		792.11								
394	32-6903	E	RETIREMENT	529.45	409.35	441.21	(31.86)	491.22		508.22								
395	10-????	E	WORK FLOW MANAGEMENT SOFTWARE							100.00								
396	STREETS AND SIDEWALKS DEPARTMENT TOTAL EXPENSE			158,434.47	66,415.78	132,029.05	(65,613.27)	72,525.09		63,303.38	2.74%							

A		B		C		D		E		F		G		H		I	
SOLID WASTE COLLECTION				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL	PRO-RATED	RATED			FINAL	ALLOCATION						
				BUDGET	ENDED	BUDGET	BUDGET	ENDED		ACTUALS							
					4/30/16	ENDED	ENDED	4/30/16									
<b>REVENUE</b>																	
397	35-4001	R	WASTE COLLECTION FEE	214,922.19	160,237.43	179,101.81		(18,864.38)	192,284.92		15,372.00						
398	35-4101	R	REAL ESTATE TAXES	992.40	992.40	827.00		165.40	992.40		213,185.55						
399	35-4352	R	LANDFILL	6,768.65	2,872.12	5,640.53		(2,768.41)	3,446.54		4,786.00						
400	35-4404	R	MERCHANT FEE CHARGES	1,027.17	-	855.97		(855.97)	-		100.00						
401	<b>SOLID WASTE COLLECTION DEPARTMENT TOTAL REVENUE</b>			<b>223,710.41</b>	<b>164,101.95</b>	<b>186,425.31</b>		<b>(22,323.36)</b>	<b>196,723.86</b>		<b>233,443.55</b>						

A		B		C		D		E		F		G		H		I	
SOLID WASTE COLLECTION				CURRENT	10 MONTHS	10 MONTHS	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS					
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED			FINAL	ALLOCATION							
				BUDGET	ENDED	BUDGET	ENDED		ACTUALS								
					4/30/16	ENDED	4/30/16										
402	35-6050	E	T/R DUES, TRAIN, ETC-TRAINING	-	1,326.00	-		1,326.00	1,326.00		-						
403	35-6080	E	LAND FILL TIP FEES-YARD WASTE	8,500.00	862.75	7,083.34		(6,220.59)	1,035.30		1,087.07						
404	35-6081	E	LAND FILL TIP FEES-TRASH & GARBAGE	53,028.14	42,271.40	44,190.12		(1,918.72)	50,725.68		53,261.96						
405	35-6082	E	LAND FILL TIP FEES-RECYCLING	4,601.99	476.35	3,835.01		(3,358.66)	4,600.00		5,750.00						reflects 25% increase in land fill tipping fees
406	35-6101	E	AUTO EXPENSE-FUEL	580.20	367.18	483.50		(116.32)	440.62		2,400.00						
407	35-6102	E	AUTO EXP-MAINTENANCE	13.07	-	10.91		(10.91)	-		2,100.00						
408	35-6106	E	AUTO EXPENSE-MISC	50.76	-	42.30		(42.30)	-		45.00						
409	35-6251	E	CAP OUTLAY & UPGRDS - FINANCED EQUIP-SH	-	-	-		-	-		-						
410	35-6255	E	CAP OUTLAY & UPGRDS - MISC	-	-	-		-	-		-						
411	35-6270	E	ACCOUNTING SERVICE	3,200.00	4,730.36	2,666.68		2,063.68	5,676.43		4,000.00						
412	35-6271	E	AUDITING SERVICE	880.00	1,718.82	733.34		985.48	2,062.58		1,000.00						
413	35-6275	E	LEGAL COUNCIL	-	-	-		-	-		-						
414	35-6284	E	HEALTH INSURANCE	2,097.90	2,160.32	1,748.26		412.06	2,592.38		3,117.59						
415	35-6285	E	LIFE INSURANCE	43.20	-	36.00		(36.00)	-		48.00						
416	35-6288	E	W/C	788.31	704.34	656.93		47.41	845.21		972.56						
417	35-6313	E	PW BLDG MAINT-REPAIRS (DISCONTINUE)	-	34.82	-		34.82	41.78		-						
418	35-6350	E	PW BLDG MAINT & EQUIP REPAIRS & REPLACE	200.00	-	166.68		(166.68)	-		100.00						
419	35-6351	E	PW BLDG & EQUIP UPGRADES	200.00	-	166.68		(166.68)	-		100.00						
420	35-6352	E	PW BLDG-PARTS & SUPPLIES	100.00	119.98	83.34		36.64	143.98		100.00						
421	35-6401	E	UTILITIES-ELECTRIC	1,796.18	763.03	1,496.82		(733.79)	915.64		915.64						
422	35-6402	E	UTILITIES-HEATING FUEL	590.87	250.85	492.41		(241.56)	301.02		301.02						
423	35-6481	E	COMMUNICATIONS-PHONES	367.00	296.65	305.84		(9.19)	355.98		355.98						
424	35-6482	E	COMMUNICATIONS-CELL PHONES	139.90	127.37	116.60		10.77	152.84		196.78						
425	35-6483	E	COMMUNICATIONS-INTERNET	115.35	77.41	96.13		(18.72)	92.89		92.89						
426	35-6500	E	SUPPLIES & MATERIALS	-	-	-		-	-		500.00						
427	35-6509	E	GENERAL HAND & POWER TOOLS	-	-	-		-	-		80.00						
428	35-6621	E	MERCHANT CHARGES (CREDIT CARD FEES)	1,027.17	-	855.99		(855.99)	-		-						
429	35-6650	E	PERSONAL PROTECT EQUIP	100.00	-	83.34		(83.34)	-		120.00						
430	35-6651	E	UNI'S, SHOES, HATS & ID	200.00	-	166.68		(166.68)	-		160.00						
431	35-6804	E	WEBSITE	200.00	157.40	166.68		(9.28)	188.88		616.00						
432	35-6806	E	UTILITY TAX BILLING	2,068.87	500.00	1,724.07		(1,224.07)	600.00		-						
433	35-6808	E	COMPUTER TECH SUPPORT	247.18	90.00	206.00		(116.00)	108.00		360.00						
434	35-6809	E	COPY MACHINE	500.00	392.12	416.68		(24.56)	470.54		240.00						
435	35-6811	E	TRASH COLLECTION	87,150.00	73,503.94	72,625.00		878.94	88,204.73		95,261.11						
436	35-6812	E	RECYCLE COLLECTION	42,000.00	35,580.41	35,000.00		580.41	42,696.49		46,112.21						
437	35-6813	E	YARD WASTE COLLECT	-	204.00	-		204.00	244.80		244.80						
438	35-6814	E	BACKUP SYSTEM	119.98	291.72	100.00		191.72	350.06		187.16						
439	35-6818	E	RECORDS RETENTION	284.58	135.00	237.16		(102.16)	162.00		162.00						
440	35-6820	E	EMAIL HOSTING ANNUAL LICENSE	223.44	-	186.20		(186.20)	-		211.68						
441	35-6826	E	RETIRE ADMIN FEES	108.00	116.63	90.00		26.63	139.96		120.00						
442	35-6827	E	EMP HEALTH DEDUCTIBLE ACCT	48.00	-	40.00		(40.00)	-		80.00						
443	35-6901	E	SALARIES	10,898.07	6,889.44	9,081.73		(2,192.29)	8,267.33		11,412.38						
444	35-6902	E	PAYROLL TAX	791.51	514.68	659.61		(144.93)	617.62		872.78						
445	35-6903	E	RETIREMENT	450.73	272.34	375.61		(103.27)	326.81		558.94						
446	10-????	E	WORK FLOW MANAGEMENT SOFTWARE	-	-	-		-	-		200.00						
447	<b>SOLID WASTE COLLECTION DEPARTMENT TOTAL EXPENSE</b>			<b>223,710.40</b>	<b>174,935.31</b>	<b>186,425.64</b>		<b>(11,490.33)</b>	<b>213,685.55</b>		<b>233,443.55</b>						10.09%

A		B		C		D		E		F		G		H		I	
PARKS AND RECREATION DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL	PRO-RATED	ENDED	ENDED	ENDED	FINAL	ALLOCATION	ALLOCATION					
REVENUE				BUDGET	4/30/16	BUDGET	4/30/16	4/30/16	ACTUALS								
448	40-4001	R	PARK & RECREATION PROGRAM FEES	1,722.76	615.00	1,435.62		(820.62)	738.00		1,000.00						
449	40-4003	R	DOG PARK CONTRIBUTIONS	500.00	-	416.66		(416.66)	-		500.00						
450	40-4004	R	DOG PARK FUNDRAISING REVENUE	500.00	-	416.66		(416.66)	-		500.00						
451	40-4005	R	ARTS COUNCIL CONTRIBUTIONS	750.00	60.00	625.00		(565.00)	72.00		72.00						
452	40-4006	R	ARTS COUNCIL FUNDRAISING REVENUE	2,500.00	779.00	2,083.32		(1,304.32)	934.80		3,000.00						
453	40-4007	R	MOVIES IN THE PARK CONTRIBUTIONS	100.00	20.00	83.32		(63.32)	24.00		24.00						
454	40-4008	R	MOVIES IN THE PARK FUNDRAISING REVENUE	500.00	-	416.66		(416.66)	-		500.00						
455	40-4009	R	COLOR FUN RUN CONTRIBUTIONS	500.00	-	416.66		(416.66)	-		500.00						
456	40-4010	R	COLOR FUN RUN FUNDRAISING REVENUE	101.00	-	84.16		(84.16)	-		100.00						
457	40-4011	R	SUN FEST CONTRIBUTIONS	382.79	-	318.99		(318.99)	-		100.00						
458	40-4012	R	SUN FEST FUNDRAISING REVENUE	10.10	-	8.40		(8.40)	-		100.00						
459	40-4013	R	FALL FEST CONTRIBUTIONS	500.00	144.82	416.66		(271.84)	173.78		173.78						
460	40-4014	R	FALL FEST FUNDRAISING REVENUE	50.00	650.00	41.66		608.34	780.00		780.00						
461	40-4015	R	SEASONAL HOLIDAY CELEBRATION CONTRIBUTIONS	50.00	50.00	41.66		8.34	60.00		60.00						
462	40-4016	R	SEASONAL HOLIDAY CELEBRATION FUNDRAISING	50.00	175.00	41.66		133.34	210.00		210.00						
463	40-4101	R	REAL ESTATE TAXES	34,117.92	34,117.92	28,431.60		5,686.32	34,117.92		60,960.42						
464	40-4302	R	STATE STORMWATER GRANTS & LOANS	-	-	-		-	-		-						
465	40-4360	R	FEDERAL GRANTS & LOANS	-	-	-		-	-		-						
466	40-4401	R	DNR PROGRAM OPEN SPACE GRANT	5,000.00	-	4,166.66		(4,166.66)	-		-						
467	40-4402	R	PARK & RECREATION GRANT	-	-	-		-	7,418.40		615,000.00	Grant for Veterans Park storm water mitigation project					
468	40-4406	R	PARK DONATIONS & CONTRIBUTIONS	2,164.43	776.86	1,803.69		(1,026.83)	932.23		932.23						
469	40-4407	R	PARK PROGRAM FUNDRAISING	63.63	-	53.01		(53.01)	-		100.00						
470	40-4408	R	COMMUNITY EVENT ACTIVITY CHARGES	-	-	-		-	-		2,500.00	CHARGES FOR TOWN SERVICES AT COMMUNITY EVENTS					
471	PARKS AND RECREATION DEPARTMENT TOTAL REVENUE			49,562.63	37,388.60	41,302.05		(3,913.45)	45,461.14		687,112.44						

A		B		C		D		E		F		G		H		I	
PARKS AND RECREATION DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED	ENDED	ENDED	ENDED	FINAL	ALLOCATION	ALLOCATION					
				BUDGET	4/30/16	BUDGET	4/30/16	4/30/16	ACTUALS								
472	40-6007	E	PORT A POTS	3,500.00	3,630.00	2,916.68		713.32	4,030.00		3,500.00						
473	40-6011	E	MOWING/VEGETATION CONTROL	-	-	-		-	-		-						
474	40-6013	E	SUNFEST	750.00	-	625.00		(625.00)	-		-						
475	40-6014	E	CIVIL WAR REENACTMENT	2,000.00	2,781.58	1,666.68		1,114.90	2,781.58		2,000.00						
476	40-6015	E	MOVIES IN THE PARK	1,200.00	1,203.00	1,000.00		203.00	1,203.00		700.00						
477	40-6016	E	PARKS MISC	1,500.00	474.57	1,250.00		(775.43)	569.48		569.48						
478	40-6018	E	COMM O/R & SUPPORT - PUBLIC ED, ACTIVIT SUNFEST	-	-	-		-	-		-						
479	40-6019	E	P & R ENGINEERING/CONSULTING	1,000.00	12,849.65	833.34		12,016.31	15,419.58		118,020.00	Design and construction management of Veterans park stormwater project					
480	40-6020	E	FALL FEST	500.00	2,665.42	416.68		2,248.74	2,665.42		1,000.00						
481	40-6021	E	SEASONAL HOLIDAY CELEBRATIONS	500.00	-	416.68		(416.68)	-		500.00						
482	40-6022	E	DOG PARK EXPENSE	500.00	-	416.68		(416.68)	-		500.00						
483	40-6023	E	ARTS COUNCIL EXPENSE	2,000.00	409.01	1,666.68		(1,257.67)	1,090.81		2,000.00						
484	40-6024	E	COLOR FUN RUN EXPENSE	500.00	-	416.68		(416.68)	-		500.00						
485	40-6101	E	AUTO EXPENSE-FUEL	774.70	422.20	645.60		(223.40)	506.64		1,600.00						
486	40-6102	E	AUTO EXP-MAINTENANCE (NEW ACCOUNT)	-	-	-		-	-		1,400.00						
487	40-6106	E	AUTO EXPENSE-MISC (NEW ACCOUNT)	-	-	-		-	-		30.00						
488	40-6252	E	CAP PLAYGROUND EQUIP FEATURES AMENITIES	3,000.00	-	2,500.00		(2,500.00)	-		3,000.00	Equipment at Diddi wearing out.					
489	40-6254	E	CAP OL & UPGRADES - LOG CABIN	-	-	-		-	-		-						
490	40-6270	E	ACCOUNTING SERVICE	1,600.00	2,107.36	1,333.34		774.02	2,528.83		2,000.00						
491	40-6271	E	AUDITING SERVICE	440.00	669.37	366.68		302.69	803.24		500.00						
492	40-6275	E	LEGAL COUNCIL	-	-	-		-	-		-						
493	40-6284	E	HEALTH INSURANCE	2,301.53	2,246.91	1,917.95		328.96	2,696.29		4,914.24						
494	40-6285	E	LIFE INSURANCE	50.40	-	42.00		(42.00)	-		76.80						
495	40-6288	E	W/C	1,046.22	591.65	871.86		(280.21)	709.98		1,818.21						
496	40-6300	E	PW FACILITIES -SH	-	34.82	-		34.82	41.78		41.78						
497	40-6314	E	EQUIP-MAINTENANCE & REPLACE	-	-	-		-	-		-						
498	40-6327	E	LAND RESTORATION EFFORTS	3,000.00	-	2,500.00		(2,500.00)	-		512,262.00	Contracted services for veterans park storm water mitigation project					

A		B		C		D		E		F		G		H		I	
PARKS AND RECREATION DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS				PROJECTED	PROPOSED	BUDGET				COMMENTS	
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET	VARIANCE	FINAL	ACTUALS	ALLOCATION	BUDGET						
				BUDGET	ENDED 4/30/16	ENDED 4/30/16		ACTUALS									
499	40-6333	E	GEN SAFETY EQUIP NEW REPAIRS & REPLACE	85.00	-	70.84	(70.84)	-		100.00							
500	40-6340	E	CONTRACTED LAWN MAINTENANCE	165.00	-	137.50	(137.50)	-		170.00							
501	40-6341	E	LAWN MAINT EQUIP REPAIRS/REPLACE & UPGRADES	1,500.00	-	1,250.00	(1,250.00)	-		170.00							
502	40-6365	E	STONE & FILL	500.00	-	416.68	(416.68)	-		500.00							
503	40-6401	E	UTILITIES-ELECTRIC	2,000.00	1,746.32	1,666.68	79.64	2,095.58		2,095.58							
504	40-6481	E	COMMUNICATIONS-PHONES	366.97	328.64	305.81	22.83	394.37		394.37							
505	40-6482	E	COMMUNICATIONS-CELL PHONES	234.96	205.31	195.80	9.51	246.37		478.90							
506	40-6483	E	COMMUNICATIONS-INTERNET	115.64	83.77	96.65	(12.88)	100.52		100.52							
507	40-6500	E	SUPPLIES & MATERIALS	3,500.00	1,029.32	2,916.68	(1,887.36)	1,235.18		500.00							
508	40-6503	E	P & R MULCH & PLANTINGS	-	36.00	-	36.00	43.20		250.00							
509	40-6509	E	GENERAL HAND & POWER TOOLS	200.00	-	166.68	(166.68)	-		80.00							
510	40-6650	E	PERSONAL PROTECT EQUIP	100.00	-	83.34	(83.34)	-		120.00							
511	40-6651	E	UNI'S, SHOES, HATS & ID	200.00	-	166.68	(166.68)	-		160.00							
512	40-6804	E	WEBSITE	100.00	78.70	83.34	(4.64)	94.44		308.00							
513	40-6808	E	COMPUTER TECH SUPPORT	61.79	22.50	51.51	(29.01)	27.00		180.00							
514	40-6809	E	COPY MACHINE	200.00	159.02	166.68	(7.66)	190.82		120.00							
515	40-6814	E	BACKUP SYSTEM	29.99	74.59	25.01	49.58	89.51		93.58							
516	40-6818	E	RECORDS RETENTION	100.00	61.47	83.34	(21.87)	73.76		73.76							
517	40-6820	E	EMAIL HOSTING ANNUAL LICENSE	111.72	-	93.10	(93.10)	-		105.84							
518	40-6826	E	RETIRE ADMIN FEES	54.00	58.32	45.00	13.32	69.98		60.00							
519	40-6827	E	EMP HEALTH DEDUCTIBLE ACCT	24.00	-	20.00	(20.00)	-		40.00							
520	40-6901	E	SALARIES	12,199.73	9,483.60	10,166.45	(682.85)	11,380.32		21,305.04							
521	40-6902	E	PAYROLL TAX	950.11	723.92	791.77	(67.85)	868.70		1,629.37							
522	40-6903	E	RETIREMENT	600.89	370.51	500.75	(130.24)	444.61		1,044.95							
523	10-????	E	WORK FLOW MANAGEMENT SOFTWARE							100.00							
524	PARK AND RECREATION DEPARTMENT TOTAL EXPENSE			49,562.65	44,547.53	41,302.82	3,244.71	52,401.04		687,112.44						29.69%	

A		B		C		D		E		F		G		H		I	
DEBT SERVICE				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL ENDED	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
REVENUE				BUDGET	4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
525	50-4101	R	REAL ESTATE TAXES	99,811.90	99,811.90	83,176.58		16,635.32	100,803.90		36,795.86						
526	50-4152	R	INCOME TAX	150,331.23	145,797.65	125,276.01		20,521.64	150,797.65		-						
527	50-4250	R	BANK SHARES FROM COUNTY	-	-	-		-	-		1,259.00						
528	50-4351	R	TAX DIFFERENTIAL	11,166.33	11,166.32	9,305.27		1,861.05	11,166.32		14,018.32						
	50-????		DEBT SERVICE ASSESSMENT								217,770.00						
529	DEBT SERVICE TOTAL REVENUE			261,309.46	256,775.87	217,757.86		39,018.01	262,767.87		269,843.18						

A		B		C		D		E		F		G		H		I	
DEBT SERVICE				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
REVENUE				BUDGET	ENDED 4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
530	50-6206	E	CE LOAN P & I - TOWN HALL BLDG	69,085.32	57,632.37	57,571.10		61.27	69,158.84		69,158.84						
531	50-6215	E	S&S LOAN P& I #1 (MAR & SEP)	154,268.28	69,027.10	128,556.90		(59,529.80)	69,027.10		69,027.10						
532	50-6216	E	S&S LOAN P&I #2 (JUN & DEC)	-	35,798.72	-		35,798.72	71,597.44		71,597.44						
533	50-6225	E	AUTO LEASING 0662- 2016 veh (Nov)	30,960.00	32,059.80	25,800.00		6,259.80	32,059.80		32,059.80						
534	50-6226	E	ADMINISTRATOR AUTO LOAN 0653	6,995.86	6,007.63	5,829.90		177.73	6,007.63		-						
535	50-6530	E	AUTO LEASING - 2017 veh (Nov)	-	-	-		-	-		28,000.00						
536	DEBT SERVICE TOTAL EXPENSE			261,309.46	200,525.62	217,757.90		(17,232.28)	247,850.81		269,843.18		11.66%				

A		B		C		D		E		F		G		H		I	
EMERGENCY MANAGEMENT DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	ACCOUNT DESCRIPTION			OPERATING	ACTUAL ENDED	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
REVENUE				BUDGET	4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
537	90-4101	R	REAL ESTATE TAXES	575.00	575.00	479.16		95.84	575.00		1,275.00						
538	90-4301	R	FEMA PROCEEDS	-	-	-		-	-		-						
539	EMERGENCY MANAGEMENT DEPARTMENT TOTAL REVENUE			575.00	575.00	479.16		95.84	575.00		1,275.00						

A		B		C		D		E		F		G		H		I	
EMERGENCY MANAGEMENT DEPARTMENT				CURRENT	10 MONTHS	10 MONTHS	PRO-	VARIANCE		PROJECTED	PROPOSED	BUDGET	COMMENTS				
ACCOUNT #	EXPENSES			OPERATING	ACTUAL	PRO-RATED BUDGET	RATED BUDGET			FINAL	ALLOCATION						
REVENUE				BUDGET	ENDED 4/30/16	ENDED 4/30/16	ENDED 4/30/16			ACTUALS							
540	90-6021	E	DISASTER RESPONSE	100.00	32,895.00	83.34		32,811.66	32,895.00		500.00						
541	90-6031	E	DISASTER TRAINING	75.00	-	62.50		(62.50)	-		75.00						
542	90-6033	E	DIASTER MISC ADMINISTRATION	100.00	8.39	83.34		(74.95)	8.39		100.00						
543	90-6251	E	DISASTER CAP OUTLAY - GENERATOR	-	-	-		-	-		-						
544	90-6255	E	DISASTER CAP OUTLAY - MISC EQUIP	100.00	-	83.34		(83.34)	-		100.00						
545	90-6256	E	DISASTER CAP LAY AWAY (RESERVE)	-	-	-		-	-		-						
546	90-6270	E	ACCOUNTING SERVICE	100.00	1,400.00	83.34		1,316.66	1,400.00		-						
547	90-6501	E	SUPPLIES & MATERIALS-OFFICE SUPPLIES	100.00	161.43	83.34		78.09	161.43		500.00						
548	90-6901	E	SALARIES	-	-	-		-	-		-						
549	90-6902	E	PAYROLL TAX	-	-	-		-	-		-						
550	EMERGENCY MANAGEMENT DEPARTMENT TOTAL EXPENSE			575.00	34,464.82	479.20		33,985.62	34,464.82		1,275.00		0.06%				

**GENERAL FUND CASH FLOW ANALYSIS**

	CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
<b>551</b> INFLOW OF REVENUE ACCOUNT PROCEEDS	1,762,448.37	1,424,499.81	1,468,706.27	(44,206.46)	1,482,056.83	<b>2,321,564.93</b>	
<b>552</b> RESERVE FUND TRANSFERS	100,000.00	-	83,333.33	(83,333.33)	-	-	
<b>553</b> TOTAL OF INFLOW PROCEEDS (REVENUE)	1,862,448.37	1,424,499.81	1,552,039.60	(127,539.79)	1,482,056.83	<b>2,321,564.93</b>	
<b>554</b> TOTAL EXPENSES	1,842,226.90	1,323,304.74	1,533,396.93	(210,092.19)	1,577,549.12	<b>2,314,527.31</b>	
<b>555</b> POSITIVE/NEGATIVE CASH FLOW	<b>20,221.47</b>	<b>101,195.07</b>	<b>18,642.67</b>	<b>82,552.40</b>	<b>(95,492.29)</b>	<b>7,037.62</b>	

**PROPRIETARY FUND CASH FLOW BUDGET**

A		B		C		D		E		F		G		H		I		
<b>WATER FUND</b>				<b>CURRENT</b>		<b>10 MONTHS</b>		<b>10 MONTHS</b>		<b>VARIANCE</b>		<b>PROJECTED</b>		<b>PROPOSED</b>		<b>COMMENTS</b>		
<b>ACCOUNT</b>				<b>OPERATING</b>		<b>ACTUAL ENDED</b>		<b>PRO-RATED BUDGET</b>		<b>FINAL</b>		<b>ACTUALS</b>		<b>BUDGET</b>		<b>ALLOCATION</b>		
<b>#</b>				<b>BUDGET</b>		<b>4/30/16</b>		<b>ENDED 4/30/16</b>		<b>ACTUALS</b>		<b>ALLOCATION</b>		<b>ALLOCATION</b>		<b>COMMENTS</b>		
<b>ACCOUNT DESCRIPTION</b>																		
<b>REVENUE</b>																		
SET POINTS 10 2 1.00																		
1	70-4001	R	WATER USAGE CHG	546,702.31	450,863.59	455,585.00	(4,721.41)	541,036.31	589,639.66									
2	70-4002	R	WATER SUR CHG	63,872.94	53,221.98	53,227.40	(5.42)	63,866.38	63,866.38									
3	70-4009	R	FOIA CHARGES	-	-	-	-	-	100.00									
4	70-4250	R	CELL TOWER RENT	19,044.00	15,870.00	15,870.00	-	19,044.00	19,044.00									
5	70-4251	R	FEES FOR LATE BILL	-	-	-	-	-	9,398.47									
6	70-4401	R	WATER IMPROVEMENTS	10.00	-	8.32	(8.32)	-	-									
7	70-4404	R	WATER MERCHANT FEE CHARGES	1,556.50	3,363.45	1,297.08	2,066.37	4,036.14	4,036.14									
8	70-4405	R	WATER METER SALES & MISCELLANEOUS	500.00	280.00	416.66	(136.66)	336.00	336.00									
9	70-4501	R	INTEREST INCOME	200.00	531.33	166.66	364.67	637.60	637.60									
10	70-4902	R	TRANSFER FROM RESERVE - FOR BUDGET ONLY	185,000.00	-	154,166.66	(154,166.66)	-	-									
11	<b>GENERAL SERVICES TOTAL REVENUE</b>			<b>816,885.75</b>	<b>524,130.35</b>	<b>680,737.78</b>	<b>(156,607.43)</b>	<b>628,956.42</b>	<b>687,058.24</b>									

A		B		C		D		E		F		G		H		I	
<b>WATER FUND</b>				<b>CURRENT</b>		<b>10 MONTHS</b>		<b>10 MONTHS</b>		<b>VARIANCE</b>		<b>PROJECTED</b>		<b>PROPOSED</b>		<b>COMMENTS</b>	
<b>ACCOUNT</b>				<b>OPERATING</b>		<b>ACTUAL</b>		<b>PRO-RATED BUDGET</b>		<b>FINAL</b>		<b>ACTUALS</b>		<b>BUDGET</b>		<b>ALLOCATION</b>	
<b>#</b>				<b>BUDGET</b>		<b>ENDED 4/30/16</b>		<b>ENDED 4/30/16</b>		<b>ACTUALS</b>		<b>ALLOCATION</b>		<b>ALLOCATION</b>		<b>COMMENTS</b>	
<b>ACCOUNT DESCRIPTION</b>																	
12	70-6011	E	ELECTION EXPENSE	1,056.00	780.83	880.00	(99.17)	937.00	-								
13	70-6034	E	CONSULTING EXPENSE MAYOR	-	-	-	-	-	-								
14	70-6050	E	W DUES, ETC-TRAINING/CONF	-	300.00	-	300.00	360.00	324.00								
15	70-6101	E	AUTO EXPENSE-FUEL	6,564.84	3,739.07	5,470.70	(1,731.63)	4,486.88	3,200.00								
16	70-6102	E	AUTO EXP-MAINTENANCE	1,201.27	-	1,001.07	(1,001.07)	-	2,800.00								
17	70-6106	E	AUTO EXPENSE-MISC	100.00	8.25	83.34	(75.09)	9.90	60.00								
18	70-6150	E	DEPRECIATION	132,365.20	103,669.85	110,304.34	(6,634.49)	124,403.82	124,403.82								
19	70-6180	E	ADVERTISING	-	-	-	-	-	-								
20	70-6201	E	INTEREST ON LOAN	-	5,241.22	-	5,241.22	6,289.46	12,273.46								
21	70-6202	E	LOAN ADMIN FEES	-	3,145.92	-	3,145.92	3,775.10	3,397.59								
22	70-6270	E	ACCOUNTING SERVICE	26,400.00	36,770.45	22,000.00	14,770.45	44,124.54	40,000.00								
23	70-6271	E	AUDITING SERVICE	7,260.00	14,640.31	6,050.00	8,590.31	17,568.37	10,000.00								
24	70-6275	E	LEGAL COUNCIL	35,000.00	78,657.50	29,166.68	49,490.82	94,389.00	5,000.00								
25	70-6284	E	HEALTH INSURANCE	31,179.09	24,851.77	25,982.59	(1,130.82)	29,822.12	48,766.55								
26	70-6288	E	W/C	13,782.66	8,685.01	11,485.56	(2,800.55)	10,422.01	17,639.32								
27	70-6300	E	PW BLDG MAINT-REPAIRS	-	62.66	-	62.66	75.19	100.00								
28	70-6301	E	EQUIP-MAINTENANCE & REPLACE	5,520.00	1,981.27	4,600.00	(2,618.73)	2,377.52	2,500.00								
29	70-6302	E	BLDG MAINT-UPGRADES	-	-	-	-	-	340.00								
30	70-6304	E	BLDG MAINT-REPAIRS	990.00	42.44	825.00	(782.56)	50.93	255.00								
31	70-6305	E	BLDG MAINT-UPGRADES (Duplicate account)	-	58.52	-	58.52	70.22	-								
32	70-6306	E	PIPING MAINT/REPAIRS/REPLACE	-	2,854.65	-	2,854.65	3,425.58	3,000.00								
33	70-6308	E	BLDG - WORK/SPACE UPGRADES-SH	-	373.84	-	373.84	448.61	255.00								
34	70-6309	E	MAINTENANCE-MISC	-	2,022.18	-	2,022.18	2,426.62	500.00								
35	70-6310	E	BLDG MAINT-PARKING LOT	2,640.00	489.07	2,200.00	(1,710.93)	586.88	680.00								
36	70-6311	E	CONTRACTED LAWN MAINTENANCE	165.00	-	137.50	(137.50)	-	-								
37	70-6312	E	LAWN MAINT EQUIP REPAIRS/REPLACE & UPGRADES	1,000.00	-	833.34	(833.34)	-	-								
38	70-6313	E	PW EQUIP-MISC	-	-	-	-	-	-								
39	70-6314	E	PW BLDG-UPGRADES	-	-	-	-	-	-								
40	70-6315	E	BLDG MAINT-SUPPLIES	100.00	-	83.34	(83.34)	-	85.00								
41	70-6316	E	EQUIP-REPAIRS	4,200.00	-	3,500.00	(3,500.00)	-	5,000.00								
42	70-6317	E	WATER FACILITY BLDG MAINT/REPAIRS & REPLACE	10,000.00	-	8,333.34	(8,333.34)	-	10,000.00								New roof on well house
43	70-6318	E	WATER FACILITY EQUIP MAINT/REPAIRS & REPLACE	4,000.00	-	3,333.34	(3,333.34)	-	200.00								
44	70-6319	E	WATER FACILITY-BLDG & EQUIP UPGRADES	1,000.00	-	833.34	(833.34)	-	200.00								
45	70-6324	E	WATER BLDG & FACIL-SUPPLIES	-	-	-	-	-	200.00								
46	70-6325	E	MAINTENANCE-MISC	-	-	-	-	-	200.00								
47	70-6333	E	GEN SAFETY EQUIP NEW REPAIRS & REPLACE	165.00	363.97	137.50	226.47	436.76	85.00								
48	70-6340	E	CONTRACTED LAWN MAINTENANCE	-	-	-	-	-	165.00								
49	70-6341	E	LAWN MAINT EQUIP REPAIRS/REPLACE & UPGRADES	-	-	-	-	-	165.00								
50	70-6342	E	PIPING MAINT/REPAIRS/REPLACE	-	-	-	-	-	200.00								
51	80-6350	E	PW BLDG MAINT & EQUIP REPAIRS & REPLACE	200.00	-	166.68	(166.68)	-	100.00								
52	80-6351	E	PW BLDG & EQUIP UPGRADES	200.00	-	166.68	(166.68)	-	100.00								
53	80-6352	E	PW BLDG-PARTS & SUPPLIES	-	-	-	-	-	100.00								
54	70-6353	E	PW BLDG-UPGRADES duplicate	-	-	-	-	-	-								
55	70-6354	E	PW EQUIP-MISC duplicate	-	-	-	-	-	-								
56	70-6363	E	WATER PIPING CONTRACTED SERVICES	10,000.00	-	8,333.34	(8,333.34)	-	10,000.00								
57	70-6365	E	STONE & FILL	5,917.43	-	4,931.21	(4,931.21)	-	5,000.00								
58	70-6370	E	PAVINGS REPAIRS & REPLACE	1,000.00	-	833.34	(833.34)	-	1,000.00								

A		B		C		D		E		F		G		H		I	
WATER FUND		EXPENSES		CURRENT		10 MONTHS		10 MONTHS		VARIANCE		PROJECTED		PROPOSED		COMMENTS	
ACCOUNT #	ACCOUNT DESCRIPTION	OPERATING BUDGET	ACTUAL ENDED 4/30/16	PRO-RATED BUDGET ENDED 4/30/16		FINAL ACTUALS	BUDGET ALLOCATION										
59	70-6400 E MISS UTILITY	12,500.00	-	10,416.68	(10,416.68)	-	250.00										
60	70-6401 E UTILITIES-ELECTRIC	40,549.99	42,415.01	33,791.67	8,623.34	50,898.01	45,808.21										
61	70-6402 E UTILITIES-HEATING FUEL	581.73	133.73	484.79	(351.06)	160.48	144.43										
62	70-6406 E UTILITIES-HEATING FUEL	-	117.08	-	117.08	140.50	126.45										
63	70-6481 E COMMUNICATIONS-PHONES	1,888.89	1,541.37	1,574.09	(32.72)	1,849.64	1,664.68										
64	70-6482 E COMMUNICATIONS-CELL PHONES	500.00	672.78	416.68	256.10	807.34	3,670.44										
65	70-6483 E COMMUNICATIONS-INTERNET	606.76	436.02	505.64	(69.62)	523.22	470.90										
66	70-6501 E SUPPLIES & MATERIALS-HARDWARE	2,300.00	17.55	1,916.68	(1,899.13)	21.06	18.95										
67	70-6502 E GENERAL HAND & POWER EQUIP DUPLICATE	-	-	-	-	-	-										
68	70-6503 E GEN SAFETY EQUIP REPAIRS & REPLACE DUPLICATE	-	-	-	-	-	-										
69	70-6504 E SUPPLIES & MATERIALS-HARDWARE	-	-	-	-	-	500.00										
70	70-6509 E GENERAL HAND & POWER TOOLS	200.00	-	166.68	(166.68)	-	85.00										
71	70-6510 E UNI'S, SHOES, HATS & ID duplicate	-	-	-	-	-	-										
72	70-6600 E MISCELLANEOUS	-	-	-	-	-	500.00										
73	70-6601 E TRAINING/CONFERENCE	-	-	-	-	-	500.00										
74	70-6602 E MISCELLANEOUS	687.06	492.45	572.56	(80.11)	590.94	531.85										
75	70-6609 E W DUES, ETC-TRAINING/CONF	31.50	100.00	26.26	73.74	120.00	108.00										
76	70-6611 E ADVERTISING	-	-	-	-	-	200.00										
77	70-6620 E BANK CHARGES	651.26	601.00	542.72	58.28	721.20	649.08										
78	70-6621 E MERCHANT CHARGES (CREDIT CARD FEES)	1,027.17	3,133.04	855.99	2,277.05	3,759.65	1,800.00										
79	70-6650 E PERSONAL PROTECT EQUIP	100.00	-	83.34	(83.34)	-	127.50										
80	70-6651 E UNI'S, SHOES, HATS & ID	200.00	-	166.68	(166.68)	-	170.00										
81	70-6701 E CHEMICALS	19,000.00	18,690.66	15,833.34	2,857.32	22,428.79	22,428.79										
82	70-6702 E WATER TESTING/SAMPLING	1,498.64	1,164.25	1,248.88	(84.63)	1,397.10	1,257.39										
83	70-6800 E CONTRACT SERVICE	10,000.00	8,319.50	8,333.34	(13.84)	9,983.40	10,000.00										
84	70-6803 E ENGINEERING	100,000.00	59,584.91	83,333.34	(23,748.43)	71,501.89	10,000.00										
85	70-6804 E WEBSITE	1,650.00	1,298.55	1,375.00	(76.45)	1,558.26	5,544.00										
86	70-6805 E RECORDATION OF MEETINGS	4,158.00	2,428.80	3,465.00	(1,036.20)	2,914.56	900.00										
87	70-6806 E UTILITY TAX BILLING	2,068.87	3,541.20	1,724.07	1,817.13	4,249.44	3,900.00										
88	70-6807 E VIRTUAL CLERK (change SENSUS METERING ??)	1,383.00	1,030.00	1,152.50	(122.50)	1,236.00	8,190.00										
89	70-6808 E COMPUTER TECH SUPPORT	2,039.20	824.81	1,699.34	(874.53)	989.77	1,350.00										
90	70-6809 E COPY MACHINE	1,650.00	1,564.80	1,375.00	189.80	1,877.76	2,400.00										
91	70-6811 E W CONTRACT SERV-REPAIRS/WELLS ETC	5,000.00	-	4,166.68	(4,166.68)	-	2,000.00										
92	70-6812 E W CONTRACT SERV-W TOWER INSP/MAINT	1,000.00	830.00	833.34	(3.34)	996.00	896.40										
93	70-6813 E W CONTRACT SERV-MISC	50,000.00	-	41,666.68	(41,666.68)	-	1,000.00										Rate Study but will be capitalized and USDA reimbursable
94	70-6814 E BACKUP SYSTEM	989.80	2,709.53	824.84	1,884.69	3,251.44	1,684.44										Cloud Based Sensus Storage and upgrades
95	70-6816 E WATER PIPING CONTRACTED SERVICES	-	-	-	-	-	5,000.00										
96	70-6818 E RECORDS RETENTION	1,562.40	1,259.25	1,302.00	(42.75)	1,511.10	1,359.99										
97	70-6820 E EMAIL HOSTING ANNUAL LICENSE	1,843.38	-	1,536.16	(1,536.16)	-	793.80										
98	70-6822 E GENERAL CODE UPDATE	3,500.00	-	2,916.68	(2,916.68)	-	900.00										
99	70-6826 E FEES-MISC	-	-	-	-	-	200.00										
100	70-6827 E EMP HEALTH DEDUCTIBLE ACCT (NEW ACCT)	-	-	-	-	-	-										
101	70-6828 E FEES-MISC	-	-	-	-	-	-										
102	70-6901 E SALARIES	164,172.00	124,984.78	136,810.00	(11,825.22)	149,981.74	210,975.27										
103	70-6902 E PAYROLL TAX	12,791.72	9,847.07	10,659.78	(812.71)	11,816.48	16,135.29										
104	70-6903 E RETIREMENT	7,908.30	4,586.94	6,590.26	(2,003.32)	5,504.33	10,360.44										
105	70-6958 E RETIRE ADMIN FEES	891.00	962.19	742.50	219.69	1,154.63	1,200.00										
106	70-6959 E HAS SHOULD DELETE AND MOVE EXP TO 6827	396.00	-	330.00	(330.00)	-	800.00										
107	70-???? E WORK FLOW MANAGEMENT SOFTWARE	-	-	-	-	-	750.00										
108	<b>WATER FUND TOTAL EXPENSE</b>	<b>757,333.16</b>	<b>582,026.05</b>	<b>631,111.42</b>	<b>(49,085.37)</b>	<b>698,431.26</b>	<b>685,646.04</b>										

**WATER FUND CASH FLOW ANALYSIS**

	CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
109	INFLOW OF REVENUE ACCOUNT PROCEEDS	631,885.75	524,130.35	680,737.78	(156,607.43)	628,956.42	
110	RESERVE FUND TRANSFERS	185,000.00	-	154,166.66	(154,166.66)	-	
	<b>TOTAL OF INFLOW PROCEEDS (REVENUE)</b>	<b>816,885.75</b>	<b>524,130.35</b>	<b>834,904.44</b>	<b>(310,774.09)</b>	<b>628,956.42</b>	<b>687,058.24</b>
111	<b>TOTAL EXPENSES</b>	<b>757,333.16</b>	<b>582,026.05</b>	<b>631,111.42</b>	<b>(49,085.37)</b>	<b>698,431.26</b>	<b>685,646.04</b>
112	<b>WATER FUND CASH FLOW WITH DEPRECIATION</b>	<b>59,552.59</b>	<b>(57,895.70)</b>	<b>203,793.02</b>	<b>(261,688.72)</b>	<b>(69,474.84)</b>	<b>1,412.20</b>

113	WATER FUND CASH FLOW IF DEPRECIATION IS SUBTRACTED FROM THE EXPENSE	191,917.79	45,774.15	314,097.36	(268,323.21)	54,928.98	125,816.02
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A	B	C	D	E	F	G	H	I
SEWER FUND ACCOUNT #	EXPENSES ACCOUNT DESCRIPTION	CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
64	80-6401 E UTILITIES-ELECTRIC	20,000.00	81,406.12	10,416.68	70,989.44	97,687.34	100,000.00	
65	80-6402 E UTILITIES-HEATING FUEL	671.26	152.85	559.40	(406.55)	183.42	165.08	
66	80-6406 E UTILITIES-HEATING FUEL	-	133.80	-	133.80	160.56	144.50	
67	80-6481 E COMMUNICATIONS-PHONES	2,013.68	1,599.55	1,678.08	(78.53)	1,919.46	1,727.51	
68	80-6482 E COMMUNICATIONS-CELL PHONES	2,500.00	2,225.88	2,083.34	142.54	2,671.06	2,399.83	
69	80-6483 E COMMUNICATIONS-INTERNET	594.42	436.02	495.36	(59.34)	523.22	470.90	
70	80-6500 E SUPPLIES & MATERIALS	200.00	-	166.68	(166.68)	-	500.00	
71	80-6501 E SUPPLIES & MATERIALS-HARDWARE	1,800.00	17.55	1,500.00	(1,482.45)	21.06	500.00	
72	80-6502 E GENERAL HAND & POWER EQUIP DUPLICATE	-	-	-	-	-	-	
73	80-6503 E GEN SAFETY EQUIP REPAIRS & REPLACE DUPLICATE	-	-	-	-	-	-	
74	80-6504 E PERSONAL PROTECT EQUIP	-	-	-	-	-	-	
75	80-6505 E UNI'S, SHOES, HATS & ID duplicate	-	-	-	-	-	-	
76	80-6509 E GENERAL HAND & POWER TOOLS	200.00	-	166.68	(166.68)	-	85.00	
77	80-6600 E MISCELLANEOUS	-	-	-	-	-	-	
78	80-6601 E TRAINING/CONFERENCE	900.00	-	750.00	(750.00)	-	-	
79	80-6602 E MISCELLANEOUS	1,500.00	557.43	1,250.00	(692.57)	668.92	750.00	
80	80-6608 E WW MDE FINES	8,000.00	-	6,666.68	(6,666.68)	-	-	
81	80-6620 E BANK CHARGES	420.00	41.75	350.00	(308.25)	50.10	45.09	
82	80-6621 E MERCHANT CHARGES (CREDIT CARD FEES)	1,058.30	-	881.92	(881.92)	-	1,200.00	
83	80-6622 E WW DUES, ETC-MRWA	400.00	-	333.34	(333.34)	-	-	
84	80-6623 E WW DUES, ETC-MRW CONF COMM	400.00	100.00	333.34	(233.34)	120.00	108.00	
85	80-6631 E ADVERTISING	-	-	-	-	-	200.00	
86	80-6650 E PERSONAL PROTECT EQUIP	100.00	-	83.34	(83.34)	-	127.50	
87	80-6651 E UNI'S, SHOES, HATS & ID	200.00	-	166.68	(166.68)	-	170.00	
88	80-6701 E CHEMICALS	25,000.00	40,184.56	20,833.34	19,351.22	48,221.47	50,000.00	
89	80-6800 E CONTRACT SERVICE	-	-	-	-	-	-	
90	80-6801 E 3RD PARTY PLANT OPERATOR	95,000.00	21,507.42	79,166.68	(57,659.26)	25,808.90	91,202.40	1st couple of months service were covered by USDA Loan - now need to show 12 months
91	80-6802 E PIPING CONTRACTED SERVICES	5,000.00	-	4,166.68	(4,166.68)	-	-	
92	80-6803 E ENGINEERING	5,000.00	315.00	4,166.68	(3,851.68)	500.00	450.00	
93	80-6804 E WEBSITE	1,650.00	1,298.55	1,375.00	(76.45)	1,558.26	3,850.00	
94	80-6805 E RECORDATION OF MEETINGS	4,158.00	2,428.80	3,465.00	(1,036.20)	2,914.56	900.00	
95	80-6806 E UTILITY TAX BILLING	2,131.57	3,945.94	1,776.31	2,169.63	4,735.13	2,600.00	
96	80-6807 E SENSUS MONITORING	1,383.00	1,030.00	1,152.50	(122.50)	1,236.00	5,460.00	
97	80-6808 E COMPUTER TECH SUPPORT	2,039.20	659.85	1,699.34	(1,039.49)	791.82	1,260.00	
98	80-6809 E COPY MACHINE	1,650.00	1,564.80	1,375.00	189.80	1,877.76	1,560.00	
99	80-6811 E WW CONTRACT SERVICE-INFRA REPAIRS	-	-	-	-	-	-	
100	80-6812 E SEWER WASTE REMOVAL FEE	-	300.00	-	300.00	360.00	324.00	
101	80-6813 E WW CONTRACT SERVICE-MISC	1,000.00	-	833.34	(833.34)	-	1,000.00	
102	80-6814 E BACKUP SYSTEM	1,989.80	2,213.89	1,658.18	555.71	2,656.67	1,169.75	
103	80-6818 E RECORDS RETENTION	652.61	863.25	543.85	319.40	1,035.90	932.31	
104	80-6820 E EMAIL HOSTING ANNUAL LICENSE	1,843.38	-	1,536.16	(1,536.16)	-	740.88	
105	80-6822 E GENERAL CODE UPDATE	3,500.00	-	2,916.68	(2,916.68)	-	900.00	
106	80-6826 E FEES-MISC	-	-	-	-	-	-	
107	80-6827 E EMP HEALTH DEDUCTIBLE ACCT	-	-	-	-	-	-	
108	80-6828 E FEES-MISC	-	-	-	-	-	-	
109	80-6901 E SALARIES	152,864.80	116,459.19	127,387.34	(10,928.15)	139,751.03	133,668.25	
110	80-6902 E PAYROLL TAX	11,912.95	9,164.73	9,927.47	(762.74)	10,997.68	10,222.77	
111	80-6903 E RETIREMENT	7,342.94	4,140.92	6,119.12	(1,978.20)	4,969.10	6,559.05	
112	80-6958 E RETIRE ADMIN FEES	891.00	962.19	742.50	219.69	1,154.63	780.00	
113	80-6959 E HAS SHOULD BE MOVED TO ACT 6827 -MATCH GEN F	396.00	-	330.00	(330.00)	-	520.00	
114	80-???? E WORK FLOW MANAGEMENT SOFTWARE	-	-	-	-	-	700.00	
115	<b>SEWER FUND TOTAL EXPENSE</b>	<b>932,007.38</b>	<b>794,116.49</b>	<b>760,006.64</b>	<b>34,109.85</b>	<b>873,590.12</b>	<b>1,544,000.62</b>	

**SEWER FUND CASH FLOW ANALYSIS**

	CURRENT OPERATING BUDGET	10 MONTHS ACTUAL ENDED 4/30/16	10 MONTHS PRO-RATED BUDGET ENDED 4/30/16	VARIANCE	PROJECTED FINAL ACTUALS	PROPOSED BUDGET ALLOCATION	COMMENTS
116	INFLOW OF REVENUE ACCOUNT PROCEEDS	656,765.41	539,999.89	618,629.53	(78,629.64)	647,999.87	827,128.43
117	RESERVE FUND TRANSFERS	85,590.13	-	71,325.08	(71,325.08)	-	-
118	<b>TOTAL OF INFLOW PROCEEDS (REVENUE)</b>	<b>742,355.54</b>	<b>539,999.89</b>	<b>689,954.61</b>	<b>(149,954.72)</b>	<b>647,999.87</b>	<b>827,128.43</b>
119	<b>TOTAL EXPENSES</b>	<b>932,007.38</b>	<b>794,116.49</b>	<b>760,006.64</b>	<b>34,109.85</b>	<b>873,590.12</b>	<b>1,544,000.62</b>
120	<b>SEWER FUND CASH FLOW WITH DEPRECIATION</b>	<b>(189,651.84)</b>	<b>(254,116.60)</b>	<b>(70,052.03)</b>	<b>(184,064.57)</b>	<b>(225,590.25)</b>	<b>(716,872.19)</b>
121	<b>CASH FLOW /DEPRECIATION ADDED BACK</b>	<b>52,448.16</b>	<b>143,241.75</b>	<b>131,697.97</b>	<b>11,543.78</b>	<b>171,768.10</b>	<b>21,403.81</b>