2014 BUDGET

CITY OF MADISON

MAYOR
Roy Lindsay, Jr.

COMMISSIONERS
Nicholas Abraham
Scott Delzer
Richard Ericsson
Michael Waldner

ORDINANCE NO. 1546

AN ORDINANCE TO CREATE APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND ENDING DECEMBER 31, 2014 AND LEVY PROPERTY TAXES FOR THE YEAR 2014.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF MADISON, SOUTH DAKOTA:

SECTION I **That the following sums are appropriated to meet the obligations of the municipality:**

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total
Third Cent			221,000												**221,000**
Second Cent					725,318										**725,318**
General Government															
Mayor & Commission	85,700														85,700
Contingency	170,000														170,000
Attorney	36,000														36,000
Finance	164,860														164,860
General Govt Build	99,275														99,275
Engineer	224,075														224,075
Total	**779,910**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**779,910**
Public Safety															
Police	941,150														941,150
Fire	188,050														188,050
Civil Defense	1,500														1,500
Total	**1,130,700**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,130,700**
Public Works															
Highways & Streets	797,970														797,970
Snow & Ice Removal	77,170														77,170
Public Works Admin	22,450														22,450
Storm Drainage	4,015														4,015
Elec Roundup										3,500					3,500
Street Lighting										90,900					90,900
Street Cleaning	11,105														11,105
SW Collection													156,171		156,171

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total
Restricted Use Site	33,501														33,501
Sewer Collect											135,057				135,057
Sewer Disposal											340,801				340,801
Sewer Admin&Gen											131,055				131,055
Recycling														103,126	103,126
Wtr Purification									519,500						519,500
Wtr Distribution									466,850						466,850
Wtr Admin&Gen									219,755						219,755
Elec Production										7,386,100					7,386,100
Elec Trans&Dist										1,477,450					1,477,450
Elec Admin&Gen										451,100					451,100
Nonoperating	1,500								500	455,750	150		15,000		472,900
Airport	193,650														193,650
Total	**1,141,361**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1,206,605**	**9,864,800**	**607,063**	**0**	**171,171**	**103,126**	**13,094,126**
Health & Welfare															
Health	7,500														7,500
Insect Control		13,100													13,100
Total	**7,500**	**13,100**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**20,600**
Culture & Recreation															
Rec-Administration		50,550													50,550
Swimming Pool		179,450													179,450
Concerts	3,000														3,000
Rec-Summer Prgms		23,800													23,800
Rec-Winter Prgms		21,450													21,450
Park Administration		37,980													37,980
Park Areas		267,851													267,851
Forestry & Nursery		8,305													8,305
Library	466,312														466,312
Auditorium	70,975														70,975
CC Admin												635,700			635,700
CC Swim Pool												102,500			102,500
CC Child Rec												30,000			30,000
CC Day Care												10,400			10,400
CC Adult Rec												9,700			9,700
Total	**540,287**	**589,386**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**788,300**	**0**	**0**	**1,917,973**

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total
Conservation & Development															
Planning & Zoning	20,200														20,200
Promotions	36,200														36,200
Total	**56,400**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**56,400**
Debt Service															
Principal	16,509				125,000		220,000			415,000	205,146				981,655
Interest					14,135		112,575		218,000	196,583	135,023				676,316
Total	**16,509**	**0**	**0**	**0**	**139,135**	**0**	**332,575**	**0**	**218,000**	**611,583**	**340,169**	**0**	**0**	**0**	**1,657,971**
Other Finance Uses															
Transfer To General									19,800						19,800
Transfer To Park/Rec	147,576				118,000					236,995					502,571
Transfer To Lodg/Ent					61,000										61,000
Transfer To 2nd Cent									65,638		65,638				131,276
Transfer To Water					50,000										50,000
Transfer To CC	8,250			86,250											94,500
Total	**155,826**	**0**	**0**	**86,250**	**229,000**	**0**	**0**	**0**	**85,438**	**236,995**	**65,638**	**0**	**0**	**0**	**859,147**
Total Appropriations	**3,828,493**	**602,486**	**221,000**	**86,250**	**1,093,453**	**0**	**332,575**	**0**	**1,510,043**	**10,713,378**	**1,012,870**	**788,300**	**171,171**	**103,126**	**20,463,145**
Capital Outlay Accum	240,500	38,000	0	0	0	0	0	0	89,000	75,000	32,500	0	5,000	0	480,000
Capital Replacement or Depreciation	100,000	28,382	0	0	0	0	0	0	11,106	0	11,687	0	30,000	21,750	202,925
Total Appropriations and Accumulations	**4,168,993**	**668,868**	**221,000**	**86,250**	**1,093,453**	**0**	**332,575**	**0**	**1,610,149**	**10,788,378**	**1,057,057**	**788,300**	**206,171**	**124,876**	**21,146,070**

SECTION II **The following designates the fund or funds that money derived from the following sources is applied to:**

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total
Sales Tax	1,417,000		165,500		1,417,000										2,999,500
Property Tax	1,649,255						362,250								2,011,505
Licenses & Permits	61,750														61,750
Intergovernmental	282,550									10,000					292,550

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total
Charges Goods & Serv	8,400	109,000										603,300			720,700
Fines & Forfeits	3,200														3,200
Miscellaneous	115,166	8,300		14,144	2,280	224,000		2,400	19,534	82,366	14,334	90,500	900		573,924
Operating	181,650								1,383,337	10,338,696	1,104,840		233,500	109,000	13,351,023
Total	**3,718,971**	**117,300**	**165,500**	**14,144**	**1,419,280**	**224,000**	**362,250**	**2,400**	**1,402,871**	**10,431,062**	**1,119,174**	**693,800**	**234,400**	**109,000**	**20,014,152**
Other Finance Sources										353,500					353,500
Transfer From General		147,576										8,250			155,826
Transfer From Comm Dev												86,250			86,250
Transfer From 2nd Cent		118,000	61,000						50,000						229,000
Transfer From Water	19,800				65,638										85,438
Transfer From Electric		236,995													236,995
Transfer From Sewer					65,638										65,638
Total	**19,800**	**502,571**	**61,000**	**0**	**131,276**	**0**	**0**	**0**	**50,000**	**353,500**	**0**	**94,500**	**0**	**0**	**1,212,647**
Reserves Applied	20,734	0	0	0	0	0	0	0	245,000	9,000	0	0	0	0	274,734
Total Rev & Reserves	**3,759,505**	**619,871**	**226,500**	**14,144**	**1,550,556**	**224,000**	**362,250**	**2,400**	**1,697,871**	**10,793,562**	**1,119,174**	**788,300**	**234,400**	**109,000**	**21,501,533**
Unexpended Balance	409,488	48,997	0	72,106	0	0	0	0	0	0	0	0	0	15,876	546,467
Total Means of Finance	**4,168,993**	**668,868**	**226,500**	**86,250**	**1,550,556**	**224,000**	**362,250**	**2,400**	**1,697,871**	**10,793,562**	**1,119,174**	**788,300**	**234,400**	**124,876**	**22,048,000**
Increase in Unexpended Balance	0	0	5,500	0	457,103	224,000	29,675	2,400	87,722	5,184	62,117	0	28,229	0	901,930

SECTION III **The Finance Officer is hereby directed and authorized to certify the said tax levy to the County Auditor of the County of Lake, State of South Dakota, to the end that the same be spread and assessed as provided by law:**

For General Purposes	1,625,005
For General Obligation Bond Series 2007	357,000
Total Tax Levy	1,982,005

	General Fund	Park & Rec Fund	Lodg & Entertain Tax Fund	Comm Develop Fund	2nd Cent Sales Tax Fund	Special Maint Fee Fund	SwimPool Debt Serv Fund	Maloney Nat Area Fund	Water Fund	Electric Fund	Sewer Fund	Comm Center Fund	Solid Waste Fund	Recycling Center Fund	Total

SECTION IV **That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance being necessary for the immediate preservation and support of the municipal government and its existing institutions shall take effective upon passage and publication thereof:**

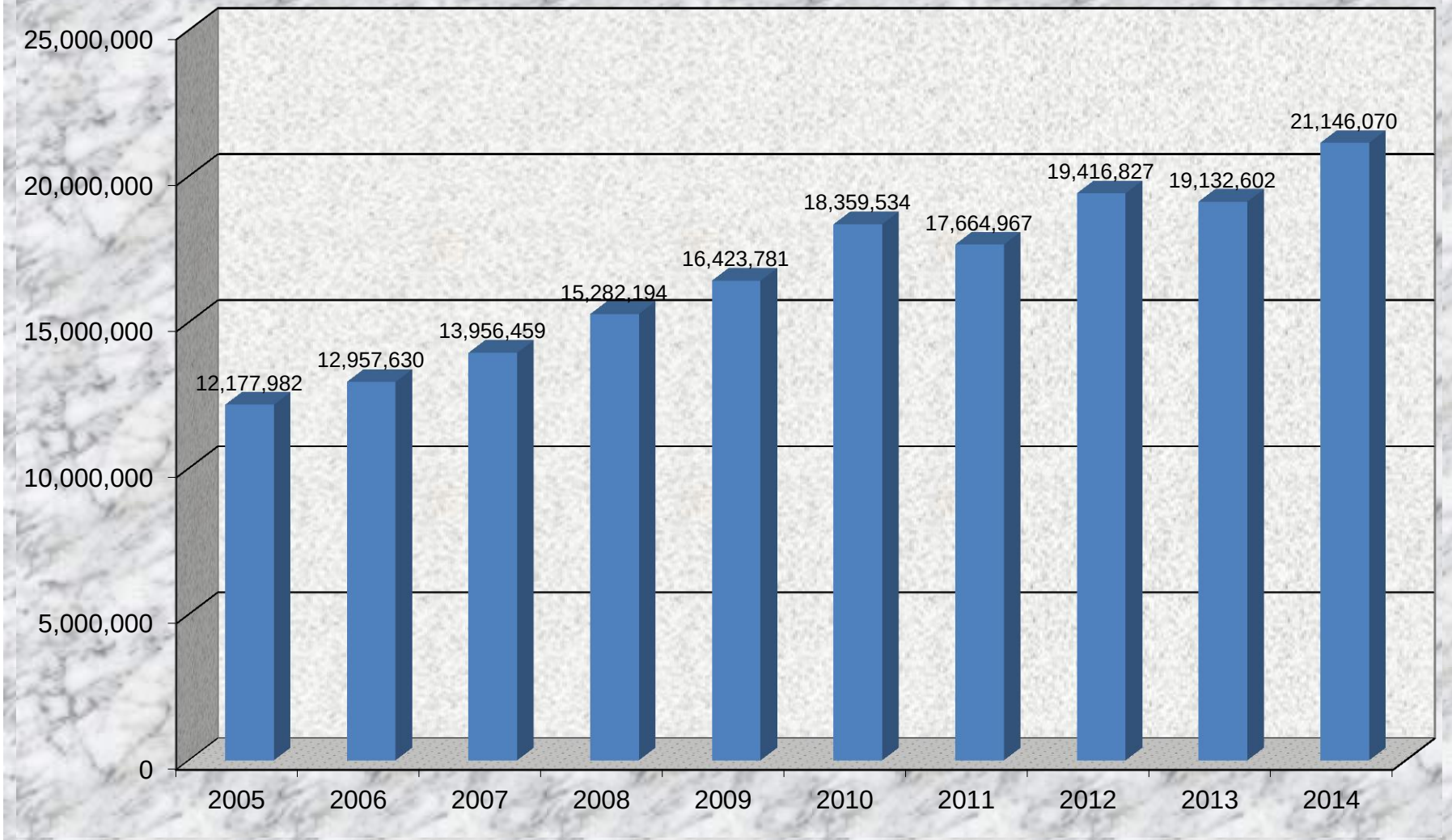
1st Reading: September 9, 2013
2nd Reading: September 23, 2013
Published: September 26, 2013
Effective: October 16, 2013

/s/ Roy Lindsay, Jr.
Mayor

ATTEST:

/s/ Jennifer Eimers
Finance Officer

APPROPRIATION HISTORY



CAPITAL OUTLAY, SPECIAL PROJECTS AND PROMOTION EXPENSES

Fund	Department	Project	Cost Center	Amount
General	General Govt Buildings	Two Rooftop Air Handling Units	101.4192.4253	11,600
		Commission Room Video Recording System	101.4192.5432	20,000
	Police	Patrol Vehicle/Equipment Conversion	101.4211.5434	30,000
	Fire	Uniforms/Gear	101.4221.4305	10,000
		Special Service Vehicle/Equipment Conversion	101.4221.5434	42,000
	Highways & Streets	Pavement Management Study	101.4311.4221	40,000
		Sidewalk Assessments	101.4311.5433	40,000
		Non-ROW Inspection	101.4311.5433	5,400
		ROW Inspection	101.4311.5433	8,700
		Backhoe	101.4311.5434	38,000
	Airport	Wetland Mitigation Plan/Parallel Taxiway Design	101.4351.5433	36,000
	Health	Interlakes Community Action	101.4411.4571	2,000
		Senior Companions	101.4411.4573	2,000
	Concerts	Community Band	101.4513.4221	3,000
	Library	Carpet/Paint	101.4551.4253	15,000
		Furnaces	101.4551.4254	10,000
		Online Subscriptions/E-Books	101.4551.4303	37,000
		Books/Audiovisual/Magazines/Newspapers	101.4551.5436	61,512
	Auditorium	Asbestos Containment/Removal	101.4561.5432	30,000
	Promotions	Senior Citizens Center	101.4653.4511	2,000
		Madison Area Arts	101.4653.4565	6,000
		Chamber of Commerce - Leadership Madison	101.4653.4567	500
		Smith Zimmermann Museum	101.4653.4568	6,000
		East Dakota Transit	101.4653.4596	14,000
		First Planning District	101.4653.4597	7,700
	Debt Service	Motor Grader Lease	101.4700.4411	16,509
Park	Park Areas	Skidsteer	201.4522.5434	25,000
Lodging & Entertainment Tax	Third Cent	Advertising	211.0211.4223	6,000
		Chamber of Commerce	211.0211.4567	75,000
		Lake Area Improvement Corporation	211.0211.4593	140,000
Second Cent Sales Tax	Second Cent Sales Tax	Forward Madison	213.0213.4223	120,000
		Lake County 911	213.0213.4401	106,000
		Lewis & Clark Bond Series 2013 Principal	213.0213.4411	125,000
		Lewis & Clark Bond Series 2013 Interest	213.0213.4421	14,135
		LAIC Sales Tax Rebate	213.0213.4510	102,010
		Seal Coating	213.0213.5433	114,308
		Watermain Project (NE 5th St & Phase 7A)	213.0213.5433	283,000

Fund	Department	Project	Cost Center	Amount
Swim Pool Debt Service	Swim Pool Debt Service	General Obligation Bond Series 2007 Principal	312.0312.4411	220,000
		General Obligation Bond Series 2007 Interest	312.0312.4421	112,575
Water	Purification	Water Treatment Plant Roof	602.4333.5432	10,000
		Slaker	602.4333.5432	125,000
		John Deere Lawn Tractor	602.4333.5434	5,000
	Distribution	Meter Replacements	602.4334.4350	86,500
		Water Tower Painting	602.4334.5432	150,000
		Backhoe	602.4334.5434	19,000
	Administrative	Water Revenue Bond Series 2013 Interest	602.4335.4421	218,000
Electric	Street Lighting	Poles	603.4316.5433	10,000
	Production	EPA RICE Generation Plant Improvements	603.4341.5433	378,000
	Transmission & Distribution	Meter Replacements	603.4342.4308	41,000
		Five Year Improvement Project	603.4342.5433	520,000
		Backhoe	603.4342.5434	38,000
	Administrative	Energy Efficiency Program	603.4343.4783	25,000
	Nonoperating	Revenue Refunding Series 2010 Principal	603.4344.4411	275,000
		Revenue Refunding Series 2010 Interest	603.4344.4421	79,668
		Generation Revenue Refunding Series 2013 Principal	603.4344.4411	140,000
		Generation Revenue Refunding Series 2013 Interest	603.4344.4421	116,915
Sewer	Collection	Manhole Lining	604.4325.5433	12,500
		Backhoe	604.4325.5434	19,000
	Nonoperating	Clean Water SRF Principal	604.4344.4411	205,146
		Clean Water SRF Interest	604.4344.4421	135,023
Comm Center	Administrative	Advertising	605.4811.4223	9,000
		Fitness Equipment	605.4811.5435	18,000
Solid Waste	Collection	Garbage Carts	612.4323.4291	5,000

CAPITAL OUTLAY ACCUMULATION

Fund	Department/Reserve	2013 Award	2013 EOY Balance	2014 Award	2014 BOY Balance
General	Finance - Armory Reserve	10,000.00	30,950.29	10,000.00	40,950.29
	Finance - Depot Reserve		7,235.47		7,235.47
	Finance - City Hall Reserve		6,364.83		6,364.83
	Finance - Cash Register Reserve		4,000.00		4,000.00
	Finance - Software Reserve		5,000.00		5,000.00
	Finance - Computer Reserve	10,000.00	15,000.00	10,000.00	25,000.00
	Finance - Repair/Maintenance Reserve	20,000.00	20,000.00	20,000.00	40,000.00
	Engineer - Aerial Photo Reserve	3,500.00	21,000.00	3,500.00	24,500.00
	Engineer - Computer Reserve	1,000.00	5,000.00	500.00	5,500.00
	Engineer - Vehicle Reserve	4,000.00	12,000.00	3,000.00	15,000.00
	Engineer - Software Reserve	500.00	2,500.00	500.00	3,000.00
	Engineer - Total Station Reserve			2,000.00	2,000.00
	Police - Remodel Reserve		5,000.00		5,000.00
	Fire - Firetruck Reserve	15,000.00	85,000.00	20,000.00	105,000.00
	Fire - Building Maintenance Reserve		5,000.00	5,000.00	10,000.00
	Fire - Communications Equip Reserve		10,734.00		10,734.00
	Fire - Pickup Reserve	10,000.00	10,000.00		10,000.00
	Fire - Safety Trailer Reserve			1,000.00	1,000.00
	Hwy/Streets - Street Sign Reserve	10,000.00	46,500.00	10,000.00	56,500.00
	Hwy/Streets - Storm Sewer Reserve		57,718.43		57,718.43
	Hwy/Streets - Curb & Gutter Reserve	18,000.00	22,250.00	20,000.00	42,250.00
	Hwy/Streets - Bridge Repair Reserve		10,000.00		10,000.00
	Hwy/Streets - Communications Equip Reserve	3,500.00	15,089.05		15,089.05
	Hwy/Streets - Capital Replacement Reserve	240,000.00	327,628.36	100,000.00	427,628.36
	Hwy/Streets - Shop Building Reserve			25,000.00	25,000.00
	Restr Use - Future Site Closure Reserve	5,000.00	20,000.00	10,000.00	30,000.00
	Restr Use - Land Purchase Reserve	10,000.00	20,000.00	10,000.00	30,000.00
	Restr Use - Cell Construction Reserve	20,000.00	45,000.00	20,000.00	65,000.00
	Restr Use - Building Maintenance Reserve	10,000.00	18,000.00	10,000.00	28,000.00
	Airport - Improvement Project Reserve	30,000.00	198,238.02	5,000.00	203,238.02
	Library - Maloney Reserve		4,997.18		4,997.18
	Library - General Reserve		15,898.58		15,898.58
	Library - Checking/Savings		14,569.22		14,569.22
	Library - Building Reserve	7,500.00	7,500.00	35,000.00	42,500.00
	Community Center Maint/Repair Reserve		450,000.00		450,000.00
	Essential Bond Reserve		457,000.00		457,000.00
	2nd Cnt Sales Tx Prefund Cashflw Reserve		576,833.15		576,833.15
	Downtown Improvement Reserve	3,000.00	50,000.00		50,000.00
	LEPC Flood Study Update			20,000.00	20,000.00
	Totals	**431,000.00**	**2,602,006.58**	**340,500.00**	**2,942,506.58**

Fund	Department/Reserve	2013 Award	2013 EOY Balance	2014 Award	2014 BOY Balance
Park & Recreation	ADA Accessibility Reserve	5,000.00	19,000.00	5,000.00	24,000.00
	Sidewalk Reserve		20,171.13		20,171.13
	Swimming Pool Repair Reserve		15,220.12	5,000.00	20,220.12
	SW 4th & Union Ave Park Reserve		24,550.00	1,000.00	25,550.00
	Bike Trail Reserve		22,132.85		22,132.85
	Playground Reserve	15,000.00	19,781.00	5,000.00	24,781.00
	Ballfield Reserve	5,000.00	10,000.00	5,000.00	15,000.00
	Computer/Copier/Fax Reserve	500.00	1,279.27	500.00	1,779.27
	Rec Trail Maintenance Reserve	5,000.00	20,000.00	5,000.00	25,000.00
	Insect Control Reserve	3,000.00	9,000.00	1,000.00	10,000.00
	Parking Lot Reserve		10,000.00	1,000.00	11,000.00
	Christmas Lights Reserve	2,500.00	5,000.00	2,500.00	7,500.00
	Baughman Teener Field Reserve		5,376.00		5,376.00
	Tennis Court Reserve	2,000.00	2,000.00	2,000.00	4,000.00
	Recreation Trail Reserve	17,000.00	17,000.00		17,000.00
	Capital Replacement Reserve	42,200.00	81,659.37	28,382.00	110,041.37
	Picnic Tables Reserve	2,500.00		5,000.00	5,000.00
	Totals	**99,700.00**	**282,169.74**	**66,382.00**	**348,551.74**
Second Cent Sales Tax	4th & Washington Ave Reserve		53,900.00		53,900.00
	Totals	**0.00**	**53,900.00**	**0.00**	**53,900.00**
Water	Water Distribution Reserve		445,809.07	55,000.00	500,809.07
	Tower Inspection Reserve	25,000.00	46,502.00		46,502.00
	Tower Painting Reserve	25,000.00	50,000.00		50,000.00
	Tower Fencing Reserve	7,000.00	14,000.00	6,000.00	20,000.00
	Well Treatment Reserve	10,000.00	210,000.00		210,000.00
	Water Tower Reserve	50,000.00	253,500.00		253,500.00
	Distribution Calibration Reserve	6,000.00	12,000.00	3,000.00	15,000.00
	Lime/Sludge Hauling Reserve	5,000.00	10,000.00	5,000.00	15,000.00
	Slaker Reserve	55,000.00	95,000.00		95,000.00
	Biosolids Reserve	5,000.00	5,000.00	20,000.00	25,000.00
	Depreciation Reserve	26,450.00	40,235.36	11,106.00	51,341.36
	Totals	**214,450.00**	**1,182,046.43**	**100,106.00**	**1,282,152.43**
Electric	Plant Expansion Reserve	25,000.00	150,000.00	25,000.00	175,000.00
	2010 Alley Project Reserve		10,388.07		10,388.07
	2nd & 3rd Street Reserve	5,000.00	30,000.00	5,000.00	35,000.00
	Bucket Truck Reserve	20,000.00	80,000.00	20,000.00	100,000.00
	Trencher Reserve		2,497.86		2,497.86
	Backhoe Reserve	3,000.00	9,000.00		9,000.00
	Bucket Truck 2 Reserve	15,000.00	45,000.00	15,000.00	60,000.00
	2013 Upgrade Reserve		50,000.00		50,000.00
	Digger Derrick Reserve	10,000.00	10,000.00	10,000.00	20,000.00
	Totals	**78,000.00**	**386,885.93**	**75,000.00**	**461,885.93**
Sewer	Pipe Lining Reserve	20,000.00	20,000.00	20,000.00	40,000.00
	Depreciation Reserve	54,437.00	121,796.79	11,687.00	133,483.79
	Manhole Lining Reserve			12,500.00	12,500.00
	Totals	**74,437.00**	**141,796.79**	**44,187.00**	**185,983.79**

Fund	Department/Reserve	2013 Award	2013 EOY Balance	2014 Award	2014 BOY Balance
Community Center	Capital Outlay Reserve		89,115.07		89,115.07
	Future Maintenance Reserve		48,662.55		48,662.55
	Totals	**0.00**	**137,777.62**	**0.00**	**137,777.62**
Solid Waste	Garbage Container Reserve	5,000.00	110.00	5,000.00	5,110.00
	Depreciation Reserve	10,000.00	10,000.00	30,000.00	40,000.00
	Totals	**15,000.00**	**10,110.00**	**35,000.00**	**45,110.00**
Recycling	Depreciation Reserve	22,000.00	80,550.00	21,750.00	102,300.00
	Totals	**22,000.00**	**80,550.00**	**21,750.00**	**102,300.00**

Historical Designated Reserve Balances	EOY 2006	3,727,721.23
	EOY 2007	3,190,189.43
	EOY 2008	5,496,740.73
	EOY 2009	4,139,188.80
	EOY 2010	4,384,376.11
	EOY 2011	4,380,844.33
	EOY 2012	4,407,688.20
	EOY 2013	4,877,243.09

RECAPITULATION OF APPROPRIATIONS

Fund/Department	Personnel	Operating Expense	Capital Outlay	Other Expense	Total
101 General					
4111 Mayor & Commission	48,250	37,450			85,700
4115 Contingency				170,000	170,000
4141 Attorney		36,000			36,000
4142 Finance	117,360	47,500			164,860
4192 General Government Buildings	18,875	60,400	20,000		99,275
4196 Engineer	201,675	22,400			224,075
4211 Police	802,050	109,100	30,000		941,150
4221 Fire	69,550	76,500	42,000		188,050
4295 Civil Defense		1,500			1,500
4311 Highways & Streets	495,150	210,720	92,100		797,970
4312 Snow & Ice Removal	11,875	65,295			77,170
4313 Public Works Administration		22,450			22,450
4315 Storm Drainage	1,100	2,915			4,015
4322 Street Cleaning		11,105			11,105
4324 Restricted Use Site	8,700	24,801			33,501
4344 Nonoperating Expense				1,500	1,500
4351 Airport	22,950	134,700	36,000		193,650
4411 Health		7,500			7,500
4513 Concerts		3,000			3,000
4551 Library	272,100	132,700	61,512		466,312
4561 Auditorium	10,775	30,200	30,000		70,975
4652 Planning & Zoning	19,350	850			20,200
4653 Promotions		36,200			36,200
4700 Debt Service				16,509	16,509
5111 Other Finance Uses				155,826	155,826
7100 Capital Outlay Accumulation				340,500	340,500
Totals	**2,099,760**	**1,073,286**	**311,612**	**684,335**	**4,168,993**
201 Park & Recreation					
4413 Insect Control	600	12,500			13,100
4511 Rec-Administration	49,450	1,100			50,550
4512 Swimming Pool	117,550	61,900			179,450
4514 Rec-Summer Programs	12,850	10,950			23,800
4515 Rec-Winter Programs	11,350	10,100			21,450
4521 Park Administration	16,225	21,755			37,980
4522 Park Areas	167,050	75,801	25,000		267,851
4524 Forestry & Nursery		8,305			8,305
7100 Capital Outlay Accumulation				66,382	66,382
Totals	**375,075**	**202,411**	**25,000**	**66,382**	**668,868**
211 Lodging & Entertainment Tax					
0211 Third Cent				221,000	221,000
Totals				**221,000**	**221,000**
212 Community Development					
5111 Other Finance Uses				86,250	86,250
Totals				**86,250**	**86,250**
213 Second Cent Sales Tax					
0213 Second Cent Sales Tax			397,308	467,145	864,453
5111 Other Finance Uses				229,000	229,000
Totals			**397,308**	**696,145**	**1,093,453**

Fund/Department	Personnel	Operating Expense	Capital Outlay	Other Expense	Total
312 Swimming Pool Debt Service					
0312 Swimming Pool Debt Service				332,575	332,575
Totals				**332,575**	**332,575**
602 Water					
4333 Purification	180,500	199,000	140,000		519,500
4334 Distribution	136,000	161,850	169,000		466,850
4335 Administrative & General	182,900	36,855		218,000	437,755
4344 Nonoperating Expense				500	500
5111 Other Finance Uses				85,438	85,438
7100 Capital Outlay Accumulation				100,106	100,106
Totals	**499,400**	**397,705**	**309,000**	**404,044**	**1,610,149**
603 Electric					
3600 Miscellaneous Revenue				3,500	3,500
4316 Street Lighting		80,900	10,000		90,900
4341 Production		7,008,100	378,000		7,386,100
4342 Transmission & Distribution	622,950	296,500	558,000		1,477,450
4343 Administrative & General	312,800	113,300		25,000	451,100
4344 Nonoperating Expense				1,067,333	1,067,333
5111 Other Finance Uses				236,995	236,995
7100 Capital Outlay Accumulation				75,000	75,000
Totals	**935,750**	**7,498,800**	**946,000**	**1,407,828**	**10,788,378**
604 Sewer					
4325 Collection	73,950	29,607	31,500		135,057
4326 Disposal	180,850	159,951			340,801
4327 Administrative & General	103,500	27,555			131,055
4344 Nonoperating Expense				340,319	340,319
5111 Other Finance Uses				65,638	65,638
7100 Capital Outlay Accumulation				44,187	44,187
Totals	**358,300**	**217,113**	**31,500**	**450,144**	**1,057,057**
605 Community Center					
4811 Administrative	324,500	293,200	18,000		635,700
4812 Swimming Pool	77,000	25,500			102,500
4813 Children Recreation Programs	28,400	1,600			30,000
4814 Day Care Center	10,200	200			10,400
4815 Adult Recreation Programs	9,200	500			9,700
Totals	**449,300**	**321,000**	**18,000**		**788,300**
612 Solid Waste					
4323 Collection	96,900	59,271			156,171
4344 Nonoperating Expense				15,000	15,000
7100 Capital Outlay Accumulation				35,000	35,000
Totals	**96,900**	**59,271**		**50,000**	**206,171**
617 Recycling Center					
0617 Recycling Center	43,450	59,676			103,126
7100 Capital Outlay Accumulation				21,750	21,750
Totals	**43,450**	**59,676**		**21,750**	**124,876**
Grand Total	**4,857,935**	**9,829,262**	**2,038,420**	**4,420,453**	**21,146,070**

REVENUE

101 GENERAL FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3100	**Taxes**						
3111	General Property Tax-Current Yr	1,506,940	1,461,521.49	1,544,198	1,625,005	80,807	5.2%
3112	General Property Tax-Current Yr-1	10,500	9,281.84	10,500	10,500	0	0.0%
3113	General Property Tax-Current Yr-2	1,500	1,902.06	2,000	1,500	-500	-25.0%
3114	General Property Tax-Current Yr-3	1,200	286.98	1,000	500	-500	-50.0%
3115	General Property Tax-Current Yr-4	1,000	148.52	1,000	250	-750	-75.0%
3117	General Property Tax-Mobile Home	2,000	2,231.93	2,500	2,500	0	0.0%
3121	Revenue in Lieu of Taxes	0	6,019.80	6,000	6,000	0	0.0%
3131	General Sales & Use Tax	1,169,000	1,368,933.02	1,350,000	1,417,000	67,000	5.0%
3191	Penalties & Interest on Delinquents	3,000	3,159.43	3,000	3,000	0	0.0%
	Totals	**2,695,140**	**2,853,485.07**	**2,920,198**	**3,066,255**	**146,057**	**5.0%**
3200	**Licenses & Permits**						
3221	Building Permits	33,000	29,026.92	25,000	28,000	3,000	12.0%
3241	Public Service Licenses	1,000	735.00	2,000	4,000	2,000	100.0%
3261	Liquor Licenses & Fees	25,600	21,925.00	23,500	25,000	1,500	6.4%
3271	Excavation Permits	0	175.00	0	250	250	0.0%
3281	Video Lottery License Fees	5,000	4,800.00	4,800	4,500	-300	-6.3%
	Totals	**64,600**	**56,661.92**	**55,300**	**61,750**	**6,450**	**11.7%**
3300	**Intergovernmental Revenue**						
3319	Federal Grants/FEMA	0	3,013.60	0	0	0	0.0%
3323	Federal Grant	0	167,632.66	0	0	0	0.0%
3341	General Government-State Grant	0	41,319.80	0	0	0	0.0%
3351	Bank Franchise Tax	6,200	4,876.11	4,900	5,000	100	2.0%
3352	City Portion-Motor Vehicle Licenses	125,000	174,955.88	157,000	160,000	3,000	1.9%
3353	Liquor Tax Reversion	40,000	41,639.48	40,000	40,000	0	0.0%
3354	Motor Vehicle Licenses	84,000	68,530.62	65,000	65,000	0	0.0%
3356	Amusement Machines Registration	0	996.00	0	850	850	0.0%
3381	County Road	11,700	11,717.70	11,700	11,700	0	0.0%
	Totals	**266,900**	**514,681.85**	**278,600**	**282,550**	**3,950**	**1.4%**
3400	**Charges for Goods or Service**						
3411	Zoning & Subdivision Fees	1,800	1,025.00	1,000	1,200	200	20.0%
3421	Special Police Services	800	762.00	800	700	-100	-12.5%
3431	Parking Fees	4,400	4,270.00	4,000	4,000	0	0.0%
3439	Highways & Streets-Other	2,000	1,706.90	2,000	1,500	-500	-25.0%
3452	Animal Control & Shelter	0	1,090.00	0	1,000	1,000	0.0%
	Totals	**9,000**	**8,853.90**	**7,800**	**8,400**	**600**	**7.7%**
3500	**Fines & Forfeits**						
3511	Court Fines & Costs	4,500	2,999.75	3,500	2,000	-1,500	-42.9%
3591	Other-NSF Check Charges	1,000	1,104.14	1,000	1,200	200	20.0%
	Totals	**5,500**	**4,103.89**	**4,500**	**3,200**	**-1,300**	**-28.9%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	50,000	47,016.85	35,000	32,400	-2,600	-7.4%
3620	Insurance Proceeds	0	260.19	0	0	0	0.0%
3621	Rentals	0	50.00	0	0	0	0.0%
3626	Government Bldg Facilities	16,000	15,444.09	15,000	16,000	1,000	6.7%
3629	Franchise Fees	36,300	36,612.27	36,300	37,500	1,200	3.3%
3671	Contributions & Donations	0	1,533.75	0	0	0	0.0%
3672	Contributions-Other Govts	6,000	7,500.00	7,500	12,000	4,500	60.0%
3680	Sale of Surplus Property	0	0.00	0	16,666	16,666	0.0%
3693	Recovery of Prior Year Expense	0	2,848.13	0	0	0	0.0%
3697	Reimbursement-Current Year Expense	0	22,323.05	0	0	0	0.0%
7811	Sidewalk Improvement-Principal	0	526.68	0	500	500	0.0%
7812	Sidewalk Improvement Interest-Penalty	0	103.95	0	100	100	0.0%
9121	SA02 Pave & Curb Improv-Principal	2,000	0.00	0	0	0	0.0%
9122	SA02 Pave & Curb Improv-Interest	400	0.00	0	0	0	0.0%
9221	SA03 Pave & Curb Improv-Principal	1,000	0.00	0	0	0	0.0%
9222	SA03 Pave & Curb Improv-Interest	2,000	0.00	0	0	0	0.0%
9513	2006-2 SA-Principal	1,000	750.00	0	0	0	0.0%
9514	2006-2 SA-Interest	0	337.50	0	0	0	0.0%
	Totals	**114,700**	**135,306.46**	**93,800**	**115,166**	**21,366**	**22.8%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3800	**Operating Revenues**						
3822	Sale of Supplies & Materials	0	382.46	0	0	0	0.0%
3841	Rubble	10,000	32,005.97	25,000	25,000	0	0.0%
3842	Compost	100	0.00	0	0	0	0.0%
3843	Tree Disposal	400	0.00	0	0	0	0.0%
3852	Rentals	0	1,377.50	0	0	0	0.0%
3853	Land Rental	26,000	24,210.68	26,000	42,250	16,250	62.5%
3854	Airport-Sale of Fuel	300	94,583.41	50,000	114,400	64,400	128.8%
3886	Tire Disposal Fee	0	13.00	0	0	0	0.0%
3888	Subscription Fee	1,800	0.00	1,000	0	-1,000	-100.0%
	Totals	**38,600**	**152,573.02**	**102,000**	**181,650**	**79,650**	**78.1%**
3900	**Other Financing Sources**						
3911	Transfers In	286,095	345,319.56	33,400	19,800	-13,600	-40.7%
	Totals	**286,095**	**345,319.56**	**33,400**	**19,800**	**-13,600**	**-40.7%**
	Reserves Applied						
	Office Equip/Addition	21,000	0.00	0	0	0	0.0%
	Fire Pickup	0	0.00	0	10,000	10,000	0.0%
	Fire Communications Reserve	0	0.00	0	10,734	10,734	0.0%
	Totals	**21,000**	**0.00**	**0**	**20,734**	**20,734**	**0.0%**
	Total Revenues	**3,501,535**	**4,070,985.67**	**3,495,598**	**3,759,505**	**263,907**	**7.5%**

201 PARK & RECREATION FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3400	**Charges for Goods or Service**						
3414	Concession Stand Receipts	19,000	25,827.39	21,000	18,500	-2,500	-11.9%
3461	Red Cross Lesson Fees	4,000	3,250.00	3,100	3,200	100	3.2%
3463	Summer Recreation Programs	8,600	8,988.00	8,600	8,800	200	2.3%
3464	Winter Recreation Programs	5,000	9,200.00	7,500	8,500	1,000	13.3%
3466	Memberships	21,000	23,216.50	23,500	22,000	-1,500	-6.4%
3467	Ball Park Fees	5,000	2,250.00	3,500	3,000	-500	-14.3%
3473	Daily Admissions	28,000	23,385.03	29,000	25,000	-4,000	-13.8%
3503	DSU Intramural Contract	19,000	19,372.93	19,400	20,000	600	3.1%
	Totals	**109,600**	**115,489.85**	**115,600**	**109,000**	**-6,600**	**-5.7%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	10,000	6,771.90	8,000	4,800	-3,200	-40.0%
3620	Insurance Proceeds	0	3,228.00	0	0	0	0.0%
3621	Rentals	3,000	4,598.00	3,500	3,500	0	0.0%
3691	Other Miscellaneous Revenue	0	-275.00	0	0	0	0.0%
3693	Recovery of Prior Year Expense	0	1,425.97	0	0	0	0.0%
3697	Reimbursement-Current Year Expense	0	3,579.15	0	0	0	0.0%
	Totals	**13,000**	**19,328.02**	**11,500**	**8,300**	**-3,200**	**-27.8%**
3900	**Other Financing Sources**						
3911	Transfers In	387,915	414,315.00	502,571	502,571	0	0.0%
	Totals	**387,915**	**414,315.00**	**502,571**	**502,571**	**0**	**0.0%**
	Reserves Applied						
	Recreation Trail Maintenance	0	0.00	8,000	0	-8,000	-100.0%
	Totals	**0**	**0.00**	**8,000**	**0**	**-8,000**	**-100.0%**
	Total Revenues	**510,515**	**549,132.87**	**637,671**	**619,871**	**-17,800**	**-2.8%**

211 LODGING & ENTERTAINMENT TAX FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3100	**Taxes**						
3131	General Sales & Use Tax	153,200	137,259.22	168,300	165,500	-2,800	-1.7%
3132	Special Sales Tax	0	28,201.64	0	0	0	0.0%
	Totals	**153,200**	**165,460.86**	**168,300**	**165,500**	**-2,800**	**-1.7%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	200	9.13	100	0	-100	-100.0%
	Totals	**200**	**9.13**	**100**	**0**	**-100**	**-100.0%**
3900	**Other Financing Sources**						
3911	Transfers In	61,000	61,000.00	61,000	61,000	0	0.0%
	Totals	**61,000**	**61,000.00**	**61,000**	**61,000**	**0**	**0.0%**
	Total Revenues	**214,400**	**226,469.99**	**229,400**	**226,500**	**-2,900**	**-1.3%**

212 COMMUNITY DEVELOPMENT FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	0	67.94	0	0	0	0.0%
3649	Int Rcvable LAIC-Gehl	4,000	0	0	0	0	0.0%
3650	Int Rcvable LAIC-Tech Center	10,000	10,428.00	10,000	9,178	-822	-8.2%
3662	Int Rcvable-Integra II	5,000	403.34	0	0	0	0.0%
3673	Int Rcvable-Rosebud	6,000	5,667.72	5,000	4,966	-34	-0.7%
	Totals	**25,000**	**16,567.00**	**15,000**	**14,144**	**-856**	**-5.7%**
	Total Revenues	**25,000**	**16,567.00**	**15,000**	**14,144**	**-856**	**-5.7%**

213 SECOND CENT SALES TAX FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3100	**Taxes**						
3131	General Sales & Use Tax	1,167,000	1,065,146.97	1,283,200	1,417,000	133,800	10.4%
3132	Special Sales Tax-3rd Cent	0	252,576.06	0	0	0	0.0%
	Totals	**1,167,000**	**1,317,723.03**	**1,283,200**	**1,417,000**	**133,800**	**10.4%**
3300	**Intergovernmental Revenue**						
3341	General Government-State Grant	958,000	0.00	0	0	0	0.0%
	Totals	**958,000**	**0.00**	**0**	**0**	**0**	**0.0%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	4,000	1,760.30	4,000	2,280	-1,720	-43.0%
	Totals	**4,000**	**1,760.30**	**4,000**	**2,280**	**-1,720**	**-43.0%**
3900	**Other Financing Sources**						
3911	Transfers In	119,070	119,070.00	125,024	131,276	6,252	5.0%
	Totals	**119,070**	**119,070.00**	**125,024**	**131,276**	**6,252**	**5.0%**
	Total Revenues	**2,248,070**	**1,438,553.33**	**1,412,224**	**1,550,556**	**138,332**	**9.8%**

220 SPECIAL MAINTENANCE FEE FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3641	Special Maintenance Fee	0	0.00	0	224,000	224,000	0.0%
	Totals	**0**	**0.00**	**0**	**224,000**	**224,000**	**0.0%**
	Total Revenues	**0**	**0.00**	**0**	**224,000**	**224,000**	**0.0%**

312 SWIMMING POOL DEBT SERVICE FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3100	**Taxes**						
3111	General Property Tax-Current Year	351,750	346,295.53	351,750	357,000	5,250	1.5%
3112	General Property Tax-Current Year 1	0	2,431.55	0	2,000	2,000	0.0%
3113	General Property Tax-Current Year 2	0	477.81	0	500	500	0.0%
3114	General Property Tax-Current Year 3	0	75.69	0	250	250	0.0%
3115	General Property Tax-Current Year 4	0	41.11	0	0	0	0.0%
3117	General Property Tax-Mobile	0	536.33	0	500	500	0.0%
3121	Revenue in Lieu of Taxes	0	1,426.49	0	1,500	1,500	0.0%
3191	Penalties & Interest on Deliquents	0	653.94	0	500	500	0.0%
	Totals	**351,750**	**351,938.45**	**351,750**	**362,250**	**10,500**	**3.0%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	0	27.87	0	0	0	0.0%
	Totals	**0**	**27.87**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**351,750**	**351,966.32**	**351,750**	**362,250**	**10,500**	**3.0%**

513 MALONEY NATURE AREA FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	3,000	3,560.66	0	2,400	2,400	0.0%
3671	Contributions & Donations	0	200.00	0	0	0	0.0%
	Totals	**3,000**	**3,760.66**	**0**	**2,400**	**2,400**	**0.0%**
	Total Revenues	**3,000**	**3,760.66**	**0**	**2,400**	**2,400**	**0.0%**

516 GRANT CIRCLE TID

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3100	**Taxes**						
3111	General Property Tax-Current Year	0	654.46	0	0	0	0.0%
	Totals	**0**	**654.46**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**0**	**654.46**	**0**	**0**	**0**	**0.0%**

602 WATER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	11,000	12,917.48	10,000	8,400	-1,600	-16.0%
3669	Applications for Service	2,800	2,850.00	2,800	2,800	0	0.0%
3680	Sale of Surplus Property	0	0.00	0	8,334	8,334	0.0%
3697	Reimbursement-Current Year Expense	0	962.49	0	0	0	0.0%
	Totals	**13,800**	**16,729.97**	**12,800**	**19,534**	**6,734**	**52.6%**
3800	**Operating Revenues**						
3811	Metered & Flat Rate Water	1,088,000	1,113,254.52	1,228,300	1,261,317	33,017	2.7%
3812	Bulk Water Sales	0	329.78	0	300	300	0.0%
3813	Sale of Supplies & Materials	2,500	5,845.24	3,500	3,000	-500	-14.3%
3815	Sale to City Departments	18,300	27,623.99	24,000	28,840	4,840	20.2%
3816	Sale to Schools	14,300	17,276.28	16,000	16,480	480	3.0%
3817	Dakota State University Sales	57,300	75,444.19	59,700	72,100	12,400	20.8%
3819	Other	0	2,729.40	0	500	500	0.0%
3853	Land Rental	0	800.00	0	800	800	0.0%
	Totals	**1,180,400**	**1,243,303.40**	**1,331,500**	**1,383,337**	**51,837**	**3.9%**
3900	**Other Financing Sources**						
3911	Transfers In	75,000	75,000.00	50,000	50,000	0	0.0%
	Totals	**75,000**	**75,000.00**	**50,000**	**50,000**	**0**	**0.0%**
	Reserves Applied						
	Water Distribution (Slaker)	40,000	0.00	0	0	0	0.0%
	Meters	82,000	0.00	0	0	0	0.0%
	Tower Painting	0	0.00	0	50,000	50,000	0.0%
	Tower	0	0.00	0	100,000	100,000	0.0%
	Slaker	0	0.00	0	95,000	95,000	0.0%
	Totals	**122,000**	**0.00**	**0**	**245,000**	**245,000**	**0.0%**
	Total Revenues	**1,391,200**	**1,335,033.37**	**1,394,300**	**1,697,871**	**303,571**	**21.8%**

603 ELECTRIC FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3300	**Intergovernmental Revenue**						
3358	Other Grants	0	10,000.00	0	10,000	10,000	0.0%
	Totals	**0**	**10,000.00**	**0**	**10,000**	**10,000**	**0.0%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	25,000	24,766.42	25,000	18,000	-7,000	-28.0%
3669	Applications for Service	4,700	4,854.51	4,500	4,500	0	0.0%
3680	Sale of Surplus Property	5,000	2,536.90	5,000	16,666	11,666	233.3%
3691	Other Miscellaneous Revenue	500	145.40	200	200	0	0.0%
3692	Round Up Program	0	2,673.08	0	2,500	2,500	0.0%
3693	Recovery of Prior Year Expense	0	9,215.84	0	500	500	0.0%
3697	Reimbursement-Current Year Expense	0	41,490.43	0	40,000	40,000	0.0%
	Totals	**35,200**	**85,682.58**	**34,700**	**82,366**	**47,666**	**137.4%**
3800	**Operating Revenues**						
3821	Metered Electric Sales	7,100,000	6,933,365.37	7,455,000	9,350,000	1,895,000	25.4%
3822	Sale of Supplies & Materials	0	23,787.14	0	500	500	0.0%
3823	Sales Tax Collected on Customers	367,500	404,204.97	407,400	454,750	47,350	11.6%
3824	Street Lighting	60,000	61,671.12	65,500	89,880	24,380	37.2%
3825	Sale to City Departments	205,000	177,073.43	231,000	0	-231,000	-100.0%
3826	Sale to Schools	158,500	149,825.98	158,500	0	-158,500	-100.0%
3827	Dakota State University Sales	260,000	286,249.26	250,000	237,816	-12,184	-4.9%
3828	Rentals	4,000	2,391.20	2,500	2,500	0	0.0%
3829	Other	16,000	16,579.26	16,000	16,000	0	0.0%
3830	Power Factor Fees	108,000	122,976.81	111,000	144,450	33,450	30.1%
3861	Penalty Collections	40,400	36,847.13	40,000	42,800	2,800	7.0%
	Totals	**8,319,400**	**8,214,971.67**	**8,736,900**	**10,338,696**	**1,601,796**	**18.3%**
3900	**Other Financing Sources**						
3915	Sale of Electric Capacity	342,000	341,000.00	360,000	353,500	-6,500	-1.8%
	Totals	**342,000**	**341,000.00**	**360,000**	**353,500**	**-6,500**	**-1.8%**
	Reserves Applied						
	Pickup	14,000	0.00	0	0	0	0.0%
	Trencher/Plow	35,000	0.00	0	0	0	0.0%
	Backhoe	0	0.00	0	9,000	9,000	0.0%
	Totals	**49,000**	**0.00**	**0**	**9,000**	**9,000**	**0.0%**
	Total Revenues	**8,745,600**	**8,651,654.25**	**9,131,600**	**10,793,562**	**1,661,962**	**18.2%**

604 SEWER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	9,000	9,476.23	8,000	6,000	-2,000	-25.0%
3680	Sale of Surplus Property	0	60,000.00	0	8,334	8,334	0.0%
	Totals	**9,000**	**69,476.23**	**8,000**	**14,334**	**6,334**	**79.2%**
3800	**Operating Revenues**						
3831	Sewer Charges	945,000	983,203.07	1,017,000	1,032,740	15,740	1.5%
3835	Charges to City Departments	20,900	24,451.82	23,500	28,840	5,340	22.7%
3836	Charges to Schools	4,400	4,031.74	4,100	6,180	2,080	50.7%
3837	Dakota State University Sales	26,400	34,806.16	25,500	37,080	11,580	45.4%
3839	Other	0	454.20	0	0	0	0.0%
	Totals	**996,700**	**1,046,946.99**	**1,070,100**	**1,104,840**	**34,740**	**3.2%**
3900	**Other Financing Sources**						
3911	Transfers In	0	0	0	0	0	0.0%
	Totals	**0**	**0.00**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**1,005,700**	**1,116,423.22**	**1,078,100**	**1,119,174**	**41,074**	**3.8%**

605 COMMUNITY CENTER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3400	**Charges for Goods or Service**						
3461	Red Cross Lesson Fees	16,000	16,637.00	14,500	17,000	2,500	17.2%
3466	Memberships	400,000	410,818.91	407,000	415,000	8,000	2.0%
3471	Sale of Merchandise	1,500	712.25	1,500	1,200	-300	-20.0%
3472	Advertising	1,000	93.00	500	500	0	0.0%
3473	Daily Admissions	21,000	22,824.55	22,000	25,000	3,000	13.6%
3474	Locker Rentals	6,000	5,300.00	5,500	5,500	0	0.0%
3476	Health Assessments	21,000	19,017.70	16,000	19,000	3,000	18.8%
3477	Day Care Fees	1,000	1,905.00	1,800	2,000	200	11.1%
3478	Room Rentals	100	110.00	300	300	0	0.0%
3479	Concessions/Vending	13,000	11,373.05	12,000	13,000	1,000	8.3%
3480	Programming Fees	5,500	5,372.90	8,500	8,500	0	0.0%
3481	School Rental	0	820.00	0	0	0	0.0%
3482	Facility Rental	3,500	7,961.40	8,000	6,000	-2,000	-25.0%
3483	Rentals-Birthdays	5,500	6,079.50	6,500	6,500	0	0.0%
3484	Rentals-Post Prom	2,000	3,146.88	3,000	2,000	-1,000	-33.3%
3485	Rentals-Gym	1,500	2,342.00	2,500	1,500	-1,000	-40.0%
3486	Rentals-School Activities	1,200	1,140.00	2,000	1,500	-500	-25.0%
3487	Leagues High School Age	2,000	280.00	2,000	1,500	-500	-25.0%
3488	Punch Cards	500	1,050.00	1500	1,500	0	0.0%
3489	Rentals-DSU Classes	0	912.00	5500	6,000	500	9.1%
3490	Kids Programs	50	2,390.00	0	0	0	0.0%
3491	After School Program	46,000	39,556.80	41,000	44,000	3,000	7.3%
3492	Hospital Physical Therapy	500	637.50	800	500	-300	-37.5%
3494	Fitness Programs	2,000	3,625.00	7,000	8,500	1,500	21.4%
3495	Group Exercise Training	3,500	7,030.00	6,500	7,500	1,000	15.4%
3497	Sports Performance Enhancement	15,000	4,447.50	4,000	4,000	0	0.0%
3499	Off-Site Group Fitness Training	3,000	3,731.79	4,000	3,000	-1,000	-25.0%
3500	Towel Service	0	5.00	0	0	0	0.0%
3501	Equipment Rental	300	301.00	300	300	0	0.0%
3502	Gift Certificates	1,500	1,650.00	2,000	2,000	0	0.0%
	Totals	**574,150**	**581,270.73**	**586,200**	**603,300**	**17,100**	**2.9%**
3600	**Miscellaneous Revenue**						
3611	Interest Earned	500	98.45	150	0	-150	-100.0%
3620	Insurance Proceeds	0	150.00	0	0	0	0.0%
3671	Contributions & Donations	82,000	82,748.19	89,900	88,900	-1,000	-1.1%
3680	Sale of Surplus Property	0	150.00	0	0	0	0.0%
3693	Recovery of Prior Year Expense	0	27,398.38	0	0	0	0.0%
3697	Reimbursement-Current Year Expense	1,200	1,957.77	1,200	1,600	400	33.3%
	Totals	**83,700**	**112,502.79**	**91,250**	**90,500**	**-750**	**-0.8%**
3900	**Other Financing Sources**						
3911	Transfers In	94,500	94,500.00	94,500	94,500	0	0.0%
	Totals	**94,500**	**94,500.00**	**94,500**	**94,500**	**0**	**0.0%**
	Total Revenues	**752,350**	**788,273.52**	**771,950**	**788,300**	**16,350**	**2.1%**

612 SOLID WASTE FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	3,000	1,823.18	2,000	900	-1,100	-55.0%
3680	Sale of Surplus Property	0	8,200.00	0	0	0	0.0%
	Totals	**3,000**	**10,023.18**	**2,000**	**900**	**-1,100**	**-55.0%**
3800	**Operating Revenues**						
3823	Sales Tax Collected on Customers	0	16,370.55	0	15,000	15,000	0.0%
3881	Refuse Collection Fees	189,200	203,543.24	210,000	215,000	5,000	2.4%
3885	Refuse Collection-City Departments	2,600	3,586.75	3,100	3,500	400	12.9%
	Totals	**191,800**	**223,500.54**	**213,100**	**233,500**	**20,400**	**9.6%**
3900	**Other Financing Sources**						
3911	Transfers In	0	38,149.00	0	0	0	0.0%
	Totals	**0**	**38,149.00**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**194,800**	**271,672.72**	**215,100**	**234,400**	**19,300**	**9.0%**

617 RECYCLING CENTER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	200	39.63	800	0	-800	-100.0%
3697	Reimbursement-Current Year Expense	0	3,500.00	0	0	0	0.0%
	Totals	**200**	**3,539.63**	**800**	**0**	**-800**	**-100.0%**
3800	**Operating Revenues**						
3871	Recyclable Sales	90,000	89,657.17	90,000	90,000	0	0.0%
3872	Recycling Fees	17,500	20,634.32	19,000	19,000	0	0.0%
	Totals	**107,500**	**110,291.49**	**109,000**	**109,000**	**0**	**0.0%**
	Total Revenues	**107,700**	**113,831.12**	**109,800**	**109,000**	**-800**	**-0.7%**

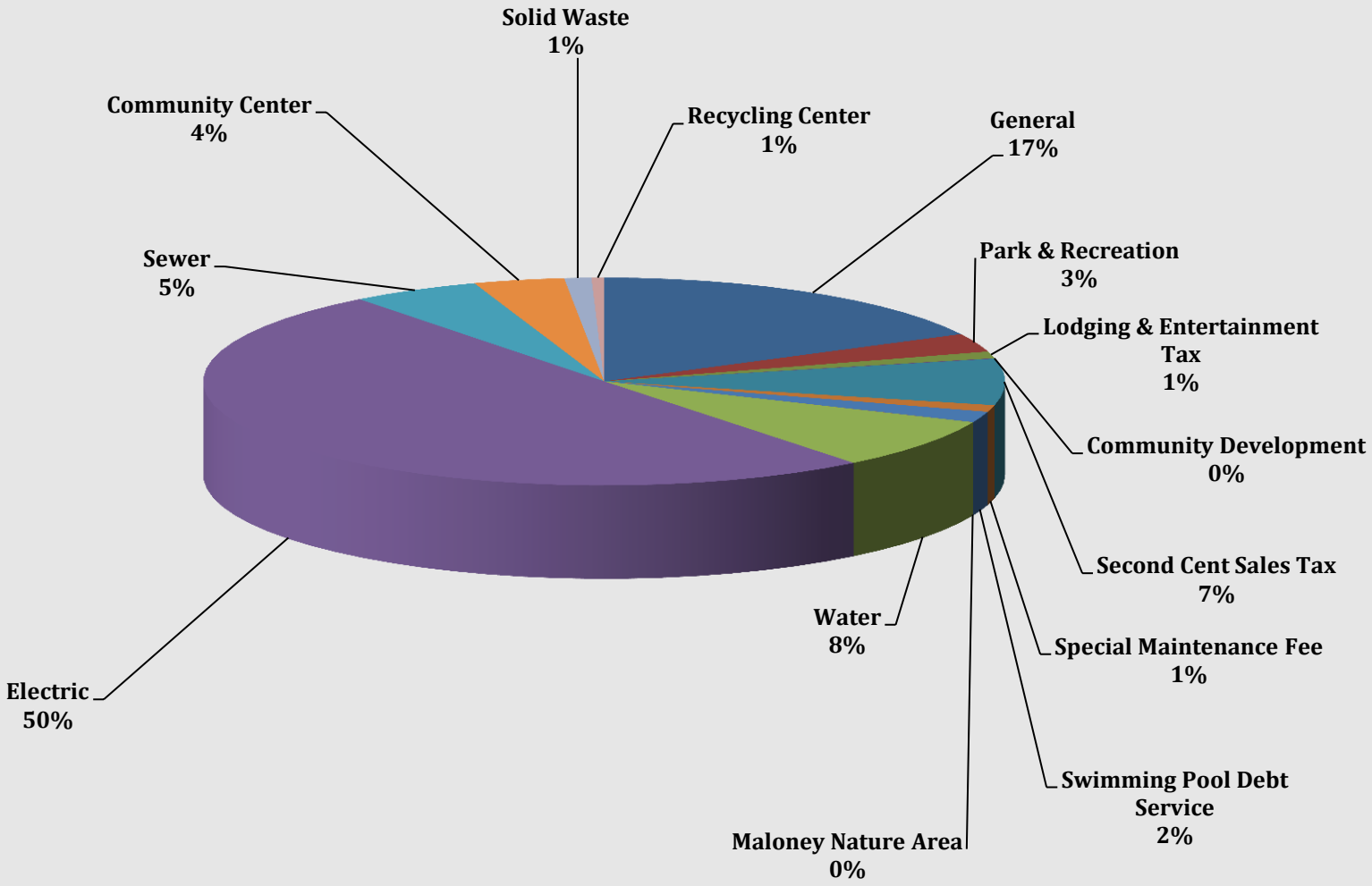
701 CAFETERIA PLAN

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	0	0.62	0	0	0	0.0%
	Totals	**0**	**0.62**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**0**	**0.62**	**0**	**0**	**0**	**0.0%**

801 GARAGE INVENTORY FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3611	Interest Earned	0	75.03	0	0	0	0.0%
	Totals	**0**	**75.03**	**0**	**0**	**0**	**0.0%**
	Total Revenues	**0**	**75.03**	**0**	**0**	**0**	**0.0%**
	Grand Total	**19,051,620**	**18,935,054.15**	**18,842,493**	**21,501,533**	**2,659,040**	**14.1%**

REVENUE BREAKDOWN BY FUND



EXPENDITURES

101 GENERAL FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4111	**Mayor & Commission**						
4111	Salaries & Wages	44,000	43,799.60	44,000	44,000	0	0.0%
4121	OASI	3,500	3,351.40	3,500	3,500	0	0.0%
4141	Workers Compensation	350	360.00	400	750	350	87.5%
4211	Insurance	4,700	4,229.44	4,700	4,700	0	0.0%
4221	Professional Services	500	0.00	500	500	0	0.0%
4231	Publishing	19,500	18,889.84	19,500	19,500	0	0.0%
4251	Repair & Maint-Office Equip	0	230.12	0	750	750	0.0%
4271	Travel Expense	2,000	1,209.05	2,000	2,000	0	0.0%
4281	Utilities	1,600	3,315.64	1,600	3,300	1,700	106.3%
4291	Other Current Expense	800	1,728.79	1,000	1,500	500	50.0%
4302	Supplies & Materials-Office Supplies	1,200	530.87	1,200	1,000	-200	-16.7%
4303	Supplies & Materials-Dues & Subs	3,700	3,538.14	3,700	3,700	0	0.0%
4341	Advertising	3,500	354.00	500	500	0	0.0%
	Totals	**85,350**	**81,536.89**	**82,600**	**85,700**	**3,100**	**3.8%**
4115	**Contingency**						
4291	Other Current Expense	166,889	0.00	166,800	170,000	3,200	1.9%
	Totals	**166,889**	**0.00**	**166,800**	**170,000**	**3,200**	**1.9%**
4141	**Attorney**						
4211	Insurance	500	0.00	500	0	-500	-100.0%
4221	Professional Services	34,700	32,102.31	34,700	36,000	1,300	3.7%
4302	Supplies & Materials-Office Supplies	500	0.00	500	0	-500	-100.0%
	Totals	**35,700**	**32,102.31**	**35,700**	**36,000**	**300**	**0.8%**
4142	**Finance**						
4111	Salaries & Wages	96,350	107,973.72	89,400	83,000	-6,400	-7.2%
4112	Overtime	200	707.05	400	500	100	25.0%
4121	OASI	7,300	7,131.45	6,800	6,400	-400	-5.9%
4131	Retirement	5,800	4,627.58	6,000	5,010	-990	-16.5%
4141	Workers Compensation	300	300.00	300	450	150	50.0%
4151	Group Insurance	22,800	18,629.09	23,500	22,000	-1,500	-6.4%
4211	Insurance	2,700	3,786.37	2,700	4,000	1,300	48.1%
4221	Professional Services	13,500	8,420.00	11,500	13,000	1,500	13.0%
4251	Repair & Maint-Office Equip	2,800	5,008.84	2,800	8,500	5,700	203.6%
4253	Repair & Maint-Bldg & Structure	0	477.43	0	0	0	0.0%
4271	Travel Expense	3,300	3,186.53	2,600	5,000	2,400	92.3%
4281	Utilities	1,900	2,673.83	2,100	2,000	-100	-4.8%
4291	Other Current Expense	0	39.41	0	500	500	0.0%
4301	Supplies & Materials-Postage	0	0.20	0	0	0	0.0%
4302	Supplies & Materials-Office Supplies	7,500	7,623.48	6,500	11,000	4,500	69.2%
4303	Supplies & Materials-Dues & Subs	1,800	1,241.79	1,800	1,500	-300	-16.7%
4304	Supplies & Materials-Janitor Expense	0	36.69	0	0	0	0.0%
4344	Supplies & Materials-Election Supplies	2,000	1,798.91	2,000	2,000	0	0.0%
	Totals	**168,250**	**173,662.37**	**158,400**	**164,860**	**6,460**	**4.1%**
4192	**General Government Buildings**						
4111	Salaries & Wages	22,000	14,767.26	16,000	15,000	-1,000	-6.3%
4121	OASI	1,700	1,028.37	1,200	1,150	-50	-4.2%
4131	Retirement	800	797.84	800	900	100	12.5%
4141	Workers Compensation	600	0.00	600	975	375	62.5%
4151	Group Insurance	1,400	627.75	400	850	450	112.5%
4211	Insurance	3,000	3,350.08	3,000	4,200	1,200	40.0%
4221	Professional Services	700	283.50	700	500	-200	-28.6%
4251	Repair & Maint-Office Equip	0	451.50	0	0	0	0.0%
4253	Repair & Maint-Bldg & Structure	12,000	9,959.27	9,600	17,500	7,900	82.3%
4281	Utilities	23,000	18,515.83	24,000	31,300	7,300	30.4%
4291	Other Current Expense	200	119.54	200	200	0	0.0%
4301	Supplies & Materials-Postage	100	0.00	0	0	0	0.0%
4302	Supplies & Materials-Office Supplies	0	19.18	0	0	0	0.0%
4304	Supplies & Materials-Janitor Expense	6,000	6,806.56	6,800	4,200	-2,600	-38.2%
4306	Supplies & Materials-Gas, Oil, Tires	0	24.00	0	0	0	0.0%
5432	Capital Outlay-Bldg & Structure	0	0.00	10,000	20,000	10,000	100.0%
5503	Dog Pound Supplies	0	0.00	0	2,500	2,500	0.0%
	Totals	**71,500**	**56,750.68**	**73,300**	**99,275**	**25,975**	**35.4%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4196	**Engineer**						
4111	Salaries & Wages	131,600	138,116.54	139,000	147,500	8,500	6.1%
4112	Overtime	0	134.40	0	0	0	0.0%
4121	OASI	10,000	9,907.70	10,600	11,300	700	6.6%
4131	Retirement	7,900	7,961.20	11,600	8,500	-3,100	-26.7%
4141	Workers Compensation	1,000	0.00	1,000	875	-125	-12.5%
4151	Group Insurance	31,000	30,430.87	31,900	33,500	1,600	5.0%
4211	Insurance	1,900	1,491.77	1,900	2,000	100	5.3%
4221	Professional Services	1,000	337.50	1,500	1,000	-500	-33.3%
4251	Repair & Maint-Office Equip	1,000	2,254.72	1,000	2,500	1,500	150.0%
4252	Repair & Maint-Motor Vehicle Equip	500	319.95	500	500	0	0.0%
4271	Travel Expense	3,000	2,261.11	3,000	3,000	0	0.0%
4281	Utilities	2,300	2,994.94	2,300	2,800	500	21.7%
4291	Other Current Expense	1,000	40.00	1,000	1,000	0	0.0%
4301	Supplies & Materials-Postage	200	49.30	200	200	0	0.0%
4302	Supplies & Materials-Office Supplies	3,200	93.69	3,200	3,200	0	0.0%
4303	Supplies & Materials-Dues & Subs	3,000	2,668.92	3,300	3,300	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	1,000	1,400.22	1,200	1,200	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	500	175.73	700	700	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	1,000	855.08	1,000	1,000	0	0.0%
	Totals	**201,100**	**201,493.64**	**214,900**	**224,075**	**9,175**	**4.3%**
4211	**Police**						
4111	Salaries & Wages	546,800	534,956.68	557,000	556,000	-1,000	-0.2%
4112	Overtime	26,000	26,936.78	28,000	30,000	2,000	7.1%
4121	OASI	41,500	40,987.50	42,300	45,000	2,700	6.4%
4131	Retirement	43,700	42,961.36	43,900	47,000	3,100	7.1%
4141	Workers Compensation	9,500	12,100.00	12,400	11,550	-850	-6.9%
4151	Group Insurance	128,600	105,447.18	131,100	112,500	-18,600	-14.2%
4211	Insurance	14,000	16,422.46	14,000	18,000	4,000	28.6%
4221	Professional Services	2,000	1,540.00	2,000	2,000	0	0.0%
4242	Teletype Rental	5,000	4,500.00	5,000	4,800	-200	-4.0%
4251	Repair & Maint-Office Equip	5,000	5,473.27	5,000	5,000	0	0.0%
4252	Repair & Maint-Motor Vehicle Equip	5,000	21,128.76	5,000	5,000	0	0.0%
4253	Repair & Maint-Bldg & Structure	1,000	144.73	1,000	1,000	0	0.0%
4256	Repair & Maint-Radios	5,000	2,850.81	4,000	3,000	-1,000	-25.0%
4271	Travel Expense	2,000	1,113.43	2,000	2,000	0	0.0%
4281	Utilities	10,000	7,053.99	10,000	9,000	-1,000	-10.0%
4291	Other Current Expense	1,000	525.69	1,000	1,000	0	0.0%
4301	Supplies & Materials-Postage	400	369.00	400	400	0	0.0%
4302	Supplies & Materials-Office Supplies	4,000	3,172.09	4,000	4,000	0	0.0%
4303	Supplies & Materials-Dues & Subs	900	560.10	900	900	0	0.0%
4305	Supplies & Materials-Uniforms	4,100	2,873.28	3,500	3,500	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	26,000	25,320.58	26,000	26,000	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	3,500	1,418.05	3,500	3,500	0	0.0%
4345	Supplies & Materials-Training Aids	3,000	762.61	3,000	3,000	0	0.0%
4346	Supplies & Materials-Safety	3,000	1,423.72	7,000	7,000	0	0.0%
4351	Supplies & Materials-Firearms	3,500	2,890.17	3,000	4,000	1,000	33.3%
4401	Law Enforcement	7,300	6,534.10	5,000	6,000	1,000	20.0%
5434	Capital Outlay-Machinery & Auto Equip	32,000	31,131.11	29,000	30,000	1,000	3.4%
	Totals	**933,800**	**900,597.45**	**949,000**	**941,150**	**-7,850**	**-0.8%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4221	**Fire**						
4111	Salaries & Wages	45,000	52,363.35	43,000	45,000	2,000	4.7%
4121	OASI	3,500	3,766.01	3,300	3,450	150	4.5%
4131	Retirement	3,600	3,237.26	3,600	3,600	0	0.0%
4141	Workers Compensation	3,800	3,950.00	3,950	3,750	-200	-5.1%
4151	Group Insurance	11,100	12,612.12	13,000	13,750	750	5.8%
4211	Insurance	13,500	10,522.02	12,000	12,000	0	0.0%
4221	Professional Services	15,000	15,327.48	15,000	15,000	0	0.0%
4251	Repair & Maint-Office Equip	0	0.00	0	1,000	1,000	0.0%
4252	Repair & Maint-Motor Vehicle Equip	3,000	866.86	3,000	3,000	0	0.0%
4253	Repair & Maint-Bldg & Structure	7,000	6,791.27	7,000	7,000	0	0.0%
4271	Travel Expense	1,000	100.00	1,000	1,000	0	0.0%
4281	Utilities	13,000	8,952.96	13,000	10,500	-2,500	-19.2%
4291	Other Current Expense	2,000	1,848.86	2,000	3,000	1,000	50.0%
4302	Supplies & Materials-Office Supplies	500	498.29	2,500	1,000	-1,500	-60.0%
4303	Supplies & Materials-Dues & Subs	500	506.17	500	500	0	0.0%
4305	Supplies & Materials-Uniforms	12,000	13,708.02	6,000	10,000	4,000	66.7%
4306	Supplies & Materials-Gas, Oil, Tires	4,000	4,133.42	4,000	4,000	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	600	296.55	1,000	1,000	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	1,500	1,077.63	3,000	3,000	0	0.0%
4342	Supplies & Materials-Fire Prevention	1,000	978.51	1,000	1,000	0	0.0%
4345	Supplies & Materials-Training Aids	1,000	610.32	1,000	1,000	0	0.0%
4348	Supplies & Materials-Fireworks	0	0.00	3,500	500	-3,000	-85.7%
4349	Repair & Maint-Pagers	5,000	6,442.92	5,000	2,000	-3,000	-60.0%
5434	Capital Outlay-Machinery & Auto Equip	0	864.59	0	42,000	42,000	0.0%
	Totals	**147,600**	**149,454.61**	**147,350**	**188,050**	**40,700**	**27.6%**
4295	**Civil Defense**						
4253	Repair & Maint-Bldg & Structure	1,500	1,151.06	1,500	1,500	0	0.0%
	Totals	**1,500**	**1,151.06**	**1,500**	**1,500**	**0**	**0.0%**
4311	**Highways & Streets**						
4111	Salaries & Wages	331,300	323,643.19	337,900	340,000	2,100	0.6%
4112	Overtime	2,000	2,842.53	3,200	2,500	-700	-21.9%
4121	OASI	25,100	23,644.82	25,600	26,250	650	2.5%
4131	Retirement	19,800	19,316.41	20,300	21,000	700	3.4%
4141	Workers Compensation	10,500	12,100.00	12,400	12,650	250	2.0%
4151	Group Insurance	85,000	86,216.86	86,500	92,750	6,250	7.2%
4211	Insurance	20,000	16,263.67	20,000	18,000	-2,000	-10.0%
4221	Professional Services	2,500	3,949.62	2,500	41,500	39,000	1560.0%
4241	Rentals	700	521.65	721	0	-721	-100.0%
4251	Repair & Maint-Office Equip	5,000	2,022.89	0	0	0	0.0%
4252	Repair & Maint-Motor Vehicle Equip	1,300	288.45	1,339	3,000	1,661	124.0%
4253	Repair & Maint-Bldg & Structure	12,500	14,614.68	12,500	4,000	-8,500	-68.0%
4271	Travel Expense	3,200	2,872.49	1,000	1,000	0	0.0%
4281	Utilities	14,000	9,784.32	14,000	19,000	5,000	35.7%
4291	Other Current Expense	3,600	2,904.23	3,600	1,800	-1,800	-50.0%
4302	Supplies & Materials-Office Supplies	4,100	20,725.74	0	0	0	0.0%
4303	Supplies & Materials-Dues & Subs	1,800	60.00	300	1,155	855	285.0%
4304	Supplies & Materials-Janitor Expense	2,000	588.72	2,060	1,000	-1,060	-51.5%
4305	Supplies & Materials-Uniforms	4,600	2,802.13	0	0	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	32,500	35,163.75	33,475	33,475	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	17,500	15,574.14	18,025	18,025	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	7,500	3,630.40	7,725	7,725	0	0.0%
4322	Supplies & Materials-Traffic Signs	3,500	3,835.78	3,605	3,605	0	0.0%
4323	Supplies & Materials-Gravel	3,500	1,725.55	3,605	4,500	895	24.8%
4324	Supplies & Materials-Bituminous Mat	24,000	21,506.09	24,720	25,000	280	1.1%
4325	Supplies & Materials-Paint	4,500	3,838.46	4,635	4,500	-135	-2.9%
4326	Supplies & Materials-Chemicals	2,000	801.04	2,060	2,060	0	0.0%
4327	Supplies & Materials-Crack Sealing Mat	15,000	14,878.62	15,450	18,000	2,550	16.5%
4354	Supplies & Materials-Shop Supplies	2,500	2,813.92	2,575	2,575	0	0.0%
4355	Supplies & Materials-Safety Equip	500	527.90	515	800	285	55.3%
5433	Improvements	35,000	77,301.10	54,400	54,100	-300	-0.6%
5434	Capital Outlay-Machinery & Auto Equip	0	60,000.00	0	38,000	38,000	0.0%
	Totals	**697,000**	**786,759.15**	**714,710**	**797,970**	**83,260**	**11.6%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4312	**Snow & Ice Removal**						
4111	Salaries & Wages	1,200	293.75	1,200	500	-700	-58.3%
4112	Overtime	9,000	7,061.15	9,000	9,000	0	0.0%
4121	OASI	800	552.21	800	750	-50	-6.3%
4131	Retirement	700	423.66	700	575	-125	-17.9%
4151	Group Insurance	3,800	649.49	3,800	1,050	-2,750	-72.4%
4211	Insurance	2,500	2,610.61	2,600	2,800	200	7.7%
4241	Rentals	12,000	9,638.67	12,360	0	-12,360	-100.0%
4252	Repair & Maint-Motor Vehicle Equip	1,500	675.00	1,545	1,545	0	0.0%
4291	Other Current Expense	2,500	737.35	2,575	1,500	-1,075	-41.7%
4306	Supplies & Materials-Gas, Oil, Tires	40,500	10,466.10	41,715	38,000	-3,715	-8.9%
4311	Supplies & Materials-Motor Vehicle Parts	3,000	1,126.37	3,090	2,000	-1,090	-35.3%
4312	Supplies & Materials-Machine Parts	12,000	6,573.03	12,360	10,000	-2,360	-19.1%
4323	Supplies & Materials-Gravel	4,000	597.87	4,120	4,300	180	4.4%
4326	Supplies & Materials-Chemicals	5,000	3,173.21	5,150	5,150	0	0.0%
	Totals	**98,500**	**44,578.47**	**101,015**	**77,170**	**-23,845**	**-23.6%**
4313	**Public Works Administration**						
4221	Professional Services	0	0.00	0	850	850	0.0%
4251	Repair & Maint-Office Equip	0	0.00	5,000	7,500	2,500	50.0%
4271	Travel Expense	0	0.00	3,200	2,000	-1,200	-37.5%
4291	Other Current Expense	0	0.00	5,000	1,500	-3,500	-70.0%
4302	Supplies & Materials-Office Supplies	0	0.00	2,500	5,000	2,500	100.0%
4303	Supplies & Materials-Dues & Subs	0	0.00	1,200	1,000	-200	-16.7%
4305	Supplies & Materials-Uniforms	0	0.00	4,600	4,600	0	0.0%
5435	Capital Outlay-Furniture & Machinery	0	0.00	5,000	0	-5,000	-100.0%
	Totals	**0**	**0.00**	**26,500**	**22,450**	**-4,050**	**-15.3%**
4315	**Storm Drainage**						
4111	Salaries & Wages	1,000	0.00	1,000	1,000	0	0.0%
4112	Overtime	0	69.03	0	0	0	0.0%
4121	OASI	100	4.97	100	100	0	0.0%
4131	Retirement	0	4.14	0	0	0	0.0%
4151	Group Insurance	0	17.93	0	0	0	0.0%
4241	Rentals	0	5,470.00	0	400	400	0.0%
4264	Supplies & Materials-Storm Drainage	12,000	1,386.21	12,360	2,000	-10,360	-83.8%
4291	Other Current Expense	500	722.64	515	515	0	0.0%
5433	Improvements	0	0.00	0	0	0	0.0%
	Totals	**13,600**	**7,674.92**	**13,975**	**4,015**	**-9,960**	**-71.3%**
4322	**Street Cleaning**						
4252	Repair & Maint-Motor Vehicle Equip	500	159.65	515	515	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	3,000	3,423.82	3,090	3,090	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	7,500	671.81	7,725	7,500	-225	-2.9%
5434	Capital Outlay-Machinery & Auto Equip	0	139,585.00	0	0	0	0.0%
	Totals	**11,000**	**143,840.28**	**11,330**	**11,105**	**-225**	**-2.0%**
4324	**Restricted Use Site**						
3886	Tire Disposal Expense	2,000	0.00	2,060	5,000	2,940	142.7%
4111	Salaries & Wages	9,000	3,301.32	4,000	6,200	2,200	55.0%
4112	Overtime	300	320.36	300	350	50	16.7%
4121	OASI	500	275.72	400	500	100	25.0%
4131	Retirement	600	217.32	400	400	0	0.0%
4141	Workers Compensation	1,300	700.00	1,300	0	-1,300	-100.0%
4151	Group Insurance	1,000	999.18	1,100	1,250	150	13.6%
4211	Insurance	1,000	745.88	1,000	1,000	0	0.0%
4241	Rentals	7,000	7,000.00	7,210	7,000	-210	-2.9%
4252	Repair & Maint-Motor Vehicle Equip	1,000	7,741.41	1,030	1,030	0	0.0%
4271	Travel Expense	500	0.00	515	515	0	0.0%
4281	Utilities	1,700	856.00	1,751	2,500	749	42.8%
4291	Other Current Expense	1,500	16.57	1,545	1,800	255	16.5%
4302	Supplies & Materials-Office Supplies	200	53.34	206	206	0	0.0%
4303	Supplies & Materials-Dues & Subs	300	138.00	309	250	-59	-19.1%
4306	Supplies & Materials-Gas, Oil, Tires	3,000	4,764.36	3,090	3,500	410	13.3%
4311	Supplies & Materials-Motor Vehicle Parts	3,000	369.30	3,090	2,000	-1,090	-35.3%
4543	Sales Tax	0	1,422.14	0	0	0	0.0%
	Totals	**33,900**	**28,920.90**	**29,306**	**33,501**	**4,195**	**14.3%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4344	**Nonoperating Expense**						
4543	Sales Tax	0	211.91	0	1,500	1,500	0.0%
	Totals	**0**	**211.91**	**0**	**1,500**	**1,500**	**0.0%**
4351	**Airport**						
4111	Salaries & Wages	16,500	22,806.34	16,500	14,500	-2,000	-12.1%
4121	OASI	1,200	1,726.26	1,200	1,150	-50	-4.2%
4141	Workers Compensation	0	0.00	0	500	500	0.0%
4151	Group Insurance	6,400	4,645.17	6,400	6,800	400	6.3%
4211	Insurance	4,000	3,746.00	4,500	4,000	-500	-11.1%
4221	Professional Services	0	14,513.29	0	5,000	5,000	0.0%
4222	Professional Services-Special	3,000	1,407.79	3,000	0	-3,000	-100.0%
4223	Advertising	0	0.00	0	500	500	0.0%
4231	Publishing	1,000	13.16	1,000	0	-1,000	-100.0%
4241	Rentals	1,000	234.08	1,000	0	-1,000	-100.0%
4251	Repair & Maint-Office Equip	0	1,508.86	0	1,350	1,350	0.0%
4253	Repair & Maint-Bldg & Structure	2,000	32,489.08	0	2,000	2,000	0.0%
4256	Repair & Maint-Radio	9,000	8,590.39	4,500	2,000	-2,500	-55.6%
4271	Travel Expense	2,000	690.04	1,000	500	-500	-50.0%
4281	Utilities	5,400	6,458.79	6,500	8,000	1,500	23.1%
4291	Other Current Expense	2,000	3,857.34	2,000	2,000	0	0.0%
4301	Supplies & Materials-Postage	100	0.00	100	0	-100	-100.0%
4302	Supplies & Materials-Office Supplies	100	864.92	100	1,000	900	900.0%
4303	Supplies & Materials-Dues & Subs	500	267.68	100	100	0	0.0%
4304	Supplies & Materials-Janitor Expense	1,000	669.29	1,000	500	-500	-50.0%
4306	Supplies & Materials-Gas, Oil, Tires	2,000	1,296.53	2,000	1,500	-500	-25.0%
4311	Supplies & Materials-Motor Vehicle Parts	2,000	2,914.60	2,500	2,500	0	0.0%
4326	Supplies & Materials-Chemicals	1,500	724.08	500	250	-250	-50.0%
4352	Supplies & Materials-Runway Expense	4,000	991.04	4,000	3,500	-500	-12.5%
4782	Fuel/Oil for Resale	0	108,804.56	45,000	100,000	55,000	122.2%
5431	Capital Outlay-Land	0	110,530.61	0	0	0	0.0%
5432	Capital Outlay-Bldg & Structure	25,000	0.00	0	0	0	0.0%
5433	Improvements	0	29,816.37	0	36,000	36,000	0.0%
	Totals	**89,700**	**359,566.27**	**102,900**	**193,650**	**90,750**	**88.2%**
4411	**Health**						
4571	Interlakes Community Action	1,500	1,500.00	1,500	2,000	500	33.3%
4573	Senior Companions	2,000	2,000.00	2,000	2,000	0	0.0%
4291	Other Current Expense	0	0.00	0	3,500	3,500	0.0%
	Totals	**3,500**	**3,500.00**	**3,500**	**7,500**	**4,000**	**114.3%**
4513	**Concerts**						
4221	Professional Services	3,000	2,963.32	3,000	3,000	0	0.0%
	Totals	**3,000**	**2,963.32**	**3,000**	**3,000**	**0**	**0.0%**
4551	**Library**						
4111	Salaries & Wages	184,000	184,528.51	192,000	198,000	6,000	3.1%
4112	Overtime	300	144.42	300	300	0	0.0%
4121	OASI	14,720	13,406.43	15,360	16,000	640	4.2%
4131	Retirement	11,100	10,546.82	11,520	11,800	280	2.4%
4141	Workers Compensation	750	550.00	750	1,000	250	33.3%
4151	Group Insurance	41,500	39,925.26	45,000	45,000	0	0.0%
4211	Insurance	10,000	9,950.33	11,000	12,000	1,000	9.1%
4221	Professional Services	6,000	0.00	2,000	1,000	-1,000	-50.0%
4231	Publishing	2,500	2,315.60	3,000	3,000	0	0.0%
4241	Rentals	1,300	1,079.49	1,300	1,200	-100	-7.7%
4251	Repair & Maint-Office Equip	1,000	7,143.03	7,000	8,500	1,500	21.4%
4253	Repair & Maint-Bldg & Structure	7,000	9,909.49	14,500	15,000	500	3.4%
4254	Repair & Maint-Plant Equip	6,000	4,977.00	6,000	10,000	4,000	66.7%
4271	Travel Expense	2,500	1,371.45	2,500	2,500	0	0.0%
4281	Utilities	30,000	21,879.89	30,000	25,000	-5,000	-16.7%
4291	Other Current Expense	500	0.00	500	500	0	0.0%
4302	Supplies & Materials-Office Supplies	8,500	8,726.26	8,500	10,000	1,500	17.6%
4303	Supplies & Materials-Dues & Subs	0	290.52	0	37,000	37,000	0.0%
4304	Supplies & Materials-Janitor Expense	7,000	7,704.66	7,000	7,000	0	0.0%
5435	Capital Outlay-Furniture & Machinery	0	1,505.52	0	0	0	0.0%
5436	Capital Outlay-Books	97,830	120,435.43	94,500	61,512	-32,988	-34.9%
	Totals	**432,500**	**446,390.11**	**452,730**	**466,312**	**13,582**	**3.0%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4561	**Auditorium**						
4111	Salaries & Wages	9,500	9,432.00	10,200	10,000	-200	-2.0%
4121	OASI	0	721.58	800	775	-25	-3.1%
4211	Insurance	4,000	5,494.07	4,500	5,500	1,000	22.2%
4253	Repair & Maint-Bldg & Structure	10,000	922.99	8,000	6,000	-2,000	-25.0%
4281	Utilities	11,000	9,080.53	11,000	17,000	6,000	54.5%
4291	Other Current Expense	0	25.00	500	500	0	0.0%
4304	Supplies & Materials-Janitor Expense	1,000	851.59	0	1,200	1,200	0.0%
5432	Capital Outlay-Bldg & Structures	0	0.00	0	30,000	30,000	0.0%
	Totals	**35,500**	**26,527.76**	**35,000**	**70,975**	**35,975**	**102.8%**
4652	**Planning & Zoning**						
4111	Salaries & Wages	7,000	9,089.07	9,900	14,000	4,100	41.4%
4121	OASI	500	621.30	700	1,100	400	57.1%
4131	Retirement	300	441.67	600	750	150	25.0%
4151	Group Insurance	2,300	3,140.11	3,200	3,500	300	9.4%
4271	Travel Expense	300	0.00	600	600	0	0.0%
4291	Other Current Expense	0	1.99	0	0	0	0.0%
4302	Supplies & Materials-Office Supplies	1,300	0.00	1,300	250	-1,050	-80.8%
	Totals	**11,700**	**13,294.14**	**16,300**	**20,200**	**3,900**	**23.9%**
4653	**Promotions**						
4511	Senior Citizens Center	2,000	2,000.00	2,000	2,000	0	0.0%
4565	Madison Area Arts	5,000	5,000.00	5,000	6,000	1,000	20.0%
4567	Chamber of Commerce-Leadership Madison	500	500.00	500	500	0	0.0%
4568	Smith Zimmermann Museum	6,000	6,000.00	6,000	6,000	0	0.0%
4596	East Dakota Transit	14,000	14,000.00	14,000	14,000	0	0.0%
4597	First Planning District	7,200	7,167.14	7,300	7,700	400	5.5%
	Totals	**34,700**	**34,667.14**	**34,800**	**36,200**	**1,400**	**4.0%**
4700	**Debt Service**						
4411	Principal	16,500	16,509.00	16,500	16,509	9	0.1%
	Totals	**16,500**	**16,509.00**	**16,500**	**16,509**	**9**	**0.1%**
5111	**Other Finance Uses**						
4611	Transfers Out	281,165	332,314.00	155,826	155,826	0	0.0%
	Totals	**281,165**	**332,314.00**	**155,826**	**155,826**	**0**	**0.0%**
7100	**Capital Outlay Accumulation**						
4701	Reserve-Depot	0	0.00	0	0	0	0.0%
4702	Reserve-Engineer Computer	1,000	0.00	1,000	500	-500	-50.0%
4707	Reserve-Street Signs	15,000	0.00	10,000	10,000	0	0.0%
4712	Reserve-Fire Truck	0	0.00	15,000	20,000	5,000	33.3%
4717	Reserve-Aerial Photo	3,500	0.00	3,500	3,500	0	0.0%
4718	Reserve-Engineer Software	500	0.00	500	500	0	0.0%
4728	Reserve-Restricted Use Land	0	0.00	10,000	10,000	0	0.0%
4744	Reserve-Cell Construction	10,000	0.00	20,000	20,000	0	0.0%
4745	Reserve-Restricted Use Site Closure	0	0.00	5,000	10,000	5,000	100.0%
4746	Reserve-Restricted Use Building	0	0.00	10,000	10,000	0	0.0%
4748	Reserve-Engineer Vehicle	0	0.00	4,000	3,000	-1,000	-25.0%
4750	Reserve-Curb & Gutter	0	0.00	18,000	20,000	2,000	11.1%
4753	Reserve-Shop Building	0	0.00	0	25,000	25,000	0.0%
4759	Reserve-Airport Improvement	0	0.00	30,000	5,000	-25,000	-83.3%
4760	Reserve-Fire Building Maintenance	0	0.00	0	5,000	5,000	0.0%
4765	Reserve-Communications Equip-Street	10,000	0.00	3,500	0	-3,500	-100.0%
4774	Reserve-Armory	10,000	0.00	10,000	10,000	0	0.0%
4775	Reserve-Finance Computer	5,000	0.00	10,000	10,000	0	0.0%
4778	Reserve-Capital Replacement	72,480	0.00	240,000	100,000	-140,000	-58.3%
4781	Reserve-Library Building	7,500	0.00	7,500	35,000	27,500	366.7%
4784	Reserve-Downtown Improvement	0	0.00	3,000	0	-3,000	-100.0%
4787	Reserve-Fire Pickup	0	0.00	10,000	0	-10,000	-100.0%
4792	Reserve-City Hall Maintenance	0	0.00	20,000	20,000	0	0.0%
4793	Reserve-Fire Safety Trailer	0	0.00	0	1,000	1,000	0.0%
4794	Reserve-Engineer Total Station	0	0.00	0	2,000	2,000	0.0%
4795	Reserve-LEPC Flood Study Update	0	0.00	0	20,000	20,000	0.0%
	Totals	**134,980**	**0.00**	**431,000**	**340,500**	**-90,500**	**-21.0%**
	Total Expenditures	**3,708,934**	**3,844,466.38**	**3,977,942**	**4,168,993**	**191,051**	**4.8%**

201 PARK & RECREATION FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4413	**Insect Control**						
4112	Overtime	1,000	221.40	500	500	0	0.0%
4121	OASI	0	16.14	0	50	50	0.0%
4131	Retirement	0	13.28	0	50	50	0.0%
4211	Insurance	0	745.88	0	0	0	0.0%
4271	Travel Expense	200	93.00	200	200	0	0.0%
4312	Supplies & Materials-Machine Parts	800	9.38	800	800	0	0.0%
4326	Supplies & Materials-Chemicals	9,000	6,390.96	9,270	11,500	2,230	24.1%
	Totals	**11,000**	**7,490.04**	**10,770**	**13,100**	**2,330**	**21.6%**
4511	**Rec-Administration**						
4111	Salaries & Wages	39,200	35,596.86	37,000	38,000	1,000	2.7%
4121	OASI	2,800	2,684.65	2,700	2,950	250	9.3%
4131	Retirement	2,300	2,135.85	2,300	2,300	0	0.0%
4141	Workers Compensation	500	0.00	500	0	-500	-100.0%
4151	Group Insurance	5,900	5,549.52	6,100	6,200	100	1.6%
4271	Travel Expense	500	230.00	500	500	0	0.0%
4302	Supplies & Materials-Office Supplies	600	0.00	600	600	0	0.0%
	Totals	**51,800**	**46,196.88**	**49,700**	**50,550**	**850**	**1.7%**
4512	**Swimming Pool**						
4111	Salaries & Wages	102,000	90,241.56	102,000	102,000	0	0.0%
4112	Overtime	200	426.95	200	200	0	0.0%
4121	OASI	7,500	6,826.55	7,500	7,850	350	4.7%
4131	Retirement	1,300	1,232.29	1,300	1,300	0	0.0%
4141	Workers Compensation	100	0.00	100	0	-100	-100.0%
4151	Group Insurance	5,700	5,414.46	6,000	6,200	200	3.3%
4211	Insurance	2,000	4,843.99	2,000	2,000	0	0.0%
4221	Professional Services	1,000	1,930.51	1,500	1,500	0	0.0%
4223	Advertising	0	0.00	0	600	600	0.0%
4224	Red Cross Lesson Fee	0	150.00	0	800	800	0.0%
4251	Repair & Maint-Office Equip	0	0.00	0	100	100	0.0%
4253	Repair & Maint-Bldg & Structure	500	41.86	200	200	0	0.0%
4254	Repair & Maint-Plant Equip	1,500	2,772.72	1,500	3,500	2,000	133.3%
4268	Supplies & Materials-Concession Stand	12,000	11,901.10	12,000	12,000	0	0.0%
4270	Training	500	14.94	300	500	200	66.7%
4271	Travel Expense	200	0.00	100	100	0	0.0%
4281	Utilities	18,000	16,980.49	18,500	18,500	0	0.0%
4291	Other Current Expense	1,500	1,365.00	1,500	1,500	0	0.0%
4301	Supplies & Materials-Postage	100	0.00	100	0	-100	-100.0%
4302	Supplies & Materials-Office Supplies	0	0.00	0	0	0	0.0%
4304	Supplies & Materials-Janitor Expense	1,500	742.12	1,000	800	-200	-20.0%
4305	Supplies & Materials-Uniforms	0	0.00	0	300	300	0.0%
4325	Supplies & Materials-Paint	200	0.00	200	200	0	0.0%
4326	Supplies & Materials-Chemicals	12,000	13,838.67	15,000	13,000	-2,000	-13.3%
4328	Pool Improvements	200	0.00	0	200	200	0.0%
4331	Supplies & Materials-Pool Equip	1,000	1,108.77	500	500	0	0.0%
4346	Supplies & Materials-Safety	0	0.00	0	600	600	0.0%
4542	Sales Tax-Recreation Fees	5,000	4,885.04	5,000	5,000	0	0.0%
5435	Capital Outlay-Furniture & Machinery	0	0.00	3,000	0	-3,000	-100.0%
	Totals	**174,000**	**164,717.02**	**179,500**	**179,450**	**-50**	**0.0%**
4514	**Rec-Summer Programs**						
4111	Salaries & Wages	12,500	9,008.45	10,500	12,000	1,500	14.3%
4121	OASI	1,000	689.12	800	850	50	6.3%
4141	Workers Compensation	250	0.00	250	0	-250	-100.0%
4241	Rentals	1,000	0.00	1,000	1,000	0	0.0%
4268	Supplies & Materials-Concession Stand	250	0.00	250	250	0	0.0%
4291	Other Current Expense	250	0.00	200	200	0	0.0%
4303	Supplies & Materials-Dues & Subs	100	0.00	1,600	600	-1,000	-62.5%
4332	Supplies & Materials-Recreation Equip	7,500	5,828.49	7,500	8,000	500	6.7%
4335	Program Refunds	500	355.00	500	500	0	0.0%
4542	Sales Tax-Recreation Fees	400	508.76	400	400	0	0.0%
	Totals	**23,750**	**16,389.82**	**23,000**	**23,800**	**800**	**3.5%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4515	**Rec-Winter Programs**						
4111	Salaries & Wages	10,000	7,156.25	8,000	10,500	2,500	31.3%
4121	OASI	765	547.41	700	850	150	21.4%
4221	Professional Services	2,000	246.00	0	0	0	0.0%
4241	Rentals	1,000	0.00	1,000	2,000	1,000	100.0%
4291	Other Current Expense	100	0.00	100	100	0	0.0%
4332	Supplies & Materials-Recreation Equip	6,500	5,093.15	6,500	7,000	500	7.7%
4335	Program Refunds	200	0.00	200	200	0	0.0%
4542	Sales Tax-Recreation Fees	800	489.06	800	800	0	0.0%
	Totals	**21,365**	**13,531.87**	**17,300**	**21,450**	**4,150**	**24.0%**
4521	**Park Administration**						
4111	Salaries & Wages	7,900	6,806.54	7,000	7,500	500	7.1%
4121	OASI	600	501.22	500	575	75	15.0%
4131	Retirement	500	408.20	400	450	50	12.5%
4141	Workers Compensation	2,500	1,150.00	2,500	6,500	4,000	160.0%
4151	Group Insurance	1,500	1,198.15	1,500	1,200	-300	-20.0%
4211	Insurance	8,000	8,204.76	8,500	8,500	0	0.0%
4221	Professional Services	800	202.68	800	0	-800	-100.0%
4251	Repair & Maint-Office Equip	0	0.00	0	600	600	0.0%
4253	Repair & Maint-Bldg & Structure	1,000	599.95	1,000	1,000	0	0.0%
4271	Travel Expense	1,000	383.96	1,000	1,000	0	0.0%
4281	Utilities	6,500	5,018.18	6,500	9,000	2,500	38.5%
4302	Supplies & Materials-Office Supplies	700	3,469.23	700	0	-700	-100.0%
4303	Supplies & Materials-Dues & Subs	300	98.40	300	1,155	855	285.0%
4355	Supplies & Materials-Safety Equip	500	365.82	500	500	0	0.0%
	Totals	**31,800**	**28,407.09**	**31,200**	**37,980**	**6,780**	**21.7%**
4522	**Park Areas**						
4111	Salaries & Wages	116,800	116,768.91	119,100	122,000	2,900	2.4%
4112	Overtime	3,000	566.82	1,000	1,000	0	0.0%
4121	OASI	8,900	8,236.11	9,000	9,450	450	5.0%
4131	Retirement	4,800	4,696.18	4,900	5,100	200	4.1%
4141	Workers Compensation	3,500	1,778.00	3,500	0	-3,500	-100.0%
4151	Group Insurance	28,600	25,626.83	29,100	29,500	400	1.4%
4211	Insurance	0	-77.00	0	0	0	0.0%
4221	Professional Services	0	67.49	0	0	0	0.0%
4241	Rentals	500	675.00	600	2,000	1,400	233.3%
4252	Repair & Maint-Motor Vehicle Equip	2,500	556.29	2,500	2,500	0	0.0%
4253	Repair & Maint-Bldg & Structure	20,000	27,938.95	20,600	20,000	-600	-2.9%
4281	Utilities	9,000	11,108.19	9,000	13,200	4,200	46.7%
4291	Other Current Expense	800	541.45	1,000	1,000	0	0.0%
4304	Supplies & Materials-Janitor Expense	1,500	1,628.96	1,545	1,545	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	8,500	10,829.66	8,755	8,755	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	0	81.38	0	0	0	0.0%
4312	Supplies & Materials-Machine Parts	6,000	7,874.67	7,500	6,000	-1,500	-20.0%
4321	Supplies & Materials-Tools & Tool Repair	1,000	975.56	1,030	1,030	0	0.0%
4323	Supplies & Materials-Gravel	1,400	0.00	1,400	1,400	0	0.0%
4325	Supplies & Materials-Paint	700	837.57	721	721	0	0.0%
4326	Supplies & Materials-Chemicals	2,200	2,054.59	2,200	2,200	0	0.0%
4329	Playground & Athletics	15,000	10,497.53	15,450	15,450	0	0.0%
5433	Improvements	0	14,624.00	8,000	0	-8,000	-100.0%
5434	Capital Outlay-Machinery & Auto Equip	0	51,772.00	0	25,000	25,000	0.0%
	Totals	**234,700**	**299,659.14**	**246,901**	**267,851**	**20,950**	**8.5%**
4523	**Baughman Belatti Project**						
5433	Improvements	0	6,409.63	0	0	0	0.0%
	Totals	**0**	**6,409.63**	**0**	**0**	**0**	**0.0%**
4524	**Forestry & Nursery**						
4231	Publishing	200	0.00	200	200	0	0.0%
4254	Repair & Maint-Plant Equip	1,000	1,172.12	1,000	1,200	200	20.0%
4271	Travel Expense	300	0.00	300	300	0	0.0%
4291	Other Current Expense	700	357.70	700	500	-200	-28.6%
4303	Supplies & Materials-Dues & Subs	200	95.00	200	105	-95	-47.5%
4333	Supplies & Materials-Trees	6,000	5,712.02	6,000	6,000	0	0.0%
	Totals	**8,400**	**7,336.84**	**8,400**	**8,305**	**-95**	**-1.1%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
7100	**Capital Outlay Accumulation**						
4703	Reserve-ADA Accessibility	0	0.00	5,000	5,000	0	0.0%
4710	Reserve-Tennis Court	0	0.00	2,000	2,000	0	0.0%
4719	Reserve-Playground	0	0.00	15,000	5,000	-10,000	-66.7%
4720	Reserve-Ballfield	5,000	0.00	5,000	5,000	0	0.0%
4729	Reserve-SW 4th & Union Ave	0	0.00	0	1,000	1,000	0.0%
4730	Reserve-Rec Trail (Hwy 19 Extension)	0	0.00	17,000	0	-17,000	-100.0%
4731	Reserve-Pool Repair	0	0.00	0	5,000	5,000	0.0%
4732	Reserve-Computer/Copy/Fax	0	0.00	500	500	0	0.0%
4753	Reserve-Insect Control	0	0.00	3,000	1,000	-2,000	-66.7%
4754	Reserve-Parking Lot	0	0.00	0	1,000	1,000	0.0%
4755	Reserve-Rec Trail Maintenance	0	0.00	5,000	5,000	0	0.0%
4766	Reserve-Christmas Lights	2,500	0.00	2,500	2,500	0	0.0%
4767	Reserve-Picnic Tables	2,500	0.00	2,500	5,000	2,500	100.0%
4778	Reserve-Capital Replacement	21,600	0.00	42,200	28,382	-13,818	-32.7%
	Totals	**31,600**	**0.00**	**99,700**	**66,382**	**-33,318**	**-33.4%**
	Total Expenditures	**588,415**	**590,138.33**	**666,471**	**668,868**	**2,397**	**0.4%**

211 LODGING & ENTERTAINMENT TAX FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0211	**Third Cent**						
4223	Advertising	3,500	5,869.00	6,000	6,000	0	0.0%
4567	Chamber of Commerce	69,000	69,000.00	69,000	75,000	6,000	8.7%
4593	Lake Area Improvement Corporation	140,000	140,000.00	140,000	140,000	0	0.0%
	Totals	**212,500**	**214,869.00**	**215,000**	**221,000**	**6,000**	**2.8%**
5111	**Other Finance Uses**						
4611	Transfers Out	29,300	29,300.00	13,600	0	-13,600	-100.0%
	Totals	**29,300**	**29,300.00**	**13,600**	**0**	**-13,600**	**-100.0%**
	Total Expenditures	**241,800**	**244,169.00**	**228,600**	**221,000**	**-7,600**	**-3.3%**

212 COMMUNITY DEVELOPMENT FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0212	**Community Development**						
4302	Supplies & Materials-Office Supplies	0	250.00	0	0	0	0.0%
	Totals	**0**	**250.00**	**0**	**0**	**0**	**0.0%**
5111	**Other Finance Uses**						
4611	Transfers Out	86,250	86,250.00	86,250	86,250	0	0.0%
	Totals	**86,250**	**86,250.00**	**86,250**	**86,250**	**0**	**0.0%**
	Total Expenditures	**86,250**	**86,500.00**	**86,250**	**86,250**	**0**	**0.0%**

213 SECOND CENT SALES TAX FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0213	**Second Cent Sales Tax**						
4221	Professional Services	0	106.00	0	0	0	0.0%
4222	Professional Services-Special	85,680	0.00	108,865	0	-108,865	-100.0%
4223	Advertising	0	0.00	120,000	120,000	0	0.0%
4253	Repair & Maint-Bldg & Structure	0	0.00	50,000	0	-50,000	-100.0%
4401	Law Enforcement	106,000	48,675.00	106,000	106,000	0	0.0%
4411	Bond Principal	95,000	100,000.00	100,000	125,000	25,000	25.0%
4421	Bond Interest	55,000	51,152.50	50,000	14,135	-35,865	-71.7%
4459	Debt Service Costs	75,000	75,434.90	75,000	0	-75,000	-100.0%
4510	LAIC Sales Tax Rebate	0	0.00	0	102,010	102,010	0.0%
5433	Improvements	1,698,000	587,011.29	250,000	397,308	147,308	58.9%
	Totals	**2,114,680**	**862,379.69**	**859,865**	**864,453**	**4,588**	**0.5%**
5111	**Other Finance Uses**						
4611	Transfers Out	251,000	251,000.00	229,000	229,000	0	0.0%
	Totals	**251,000**	**251,000.00**	**229,000**	**229,000**	**0**	**0.0%**
	Total Expenditures	**2,365,680**	**1,113,379.69**	**1,088,865**	**1,093,453**	**4,588**	**0.4%**

312 SWIMMING POOL DEBT SERVICE FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0312	**Swimming Pool Debt Service**						
4221	Professional Services	0	500.00	0	0	0	0.0%
4411	Bond Principal	200,000	200,000.00	210,000	220,000	10,000	4.8%
4421	Bond Interest	135,000	132,050.00	125,000	112,575	-12,425	-9.9%
	Totals	**335,000**	**332,550.00**	**335,000**	**332,575**	**-2,425**	**-0.7%**
	Total Expenditures	**335,000**	**332,550.00**	**335,000**	**332,575**	**-2,425**	**-0.7%**

513 MALONEY NATURE AREA FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0513	**Maloney Nature Area**						
5433	Improvements	0	460.86	0	0	0	0.0%
	Totals	**0**	**460.86**	**0**	**0**	**0**	**0.0%**
	Total Expenditures	**0**	**460.86**	**0**	**0**	**0**	**0.0%**

602 WATER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4333	**Water Purification**						
4111	Salaries & Wages	134,900	129,916.40	128,000	125,500	-2,500	-2.0%
4112	Overtime	4,000	3,012.51	2,000	2,000	0	0.0%
4121	OASI	10,250	9,755.20	10,200	9,800	-400	-3.9%
4131	Retirement	7,800	7,876.48	7,800	7,700	-100	-1.3%
4141	Workers Compensation	3,600	1,900.00	2,100	0	-2,100	-100.0%
4151	Group Insurance	28,900	31,226.47	26,800	35,500	8,700	32.5%
4221	Professional Services	21,600	14,672.15	21,000	20,500	-500	-2.4%
4241	Rentals	500	62.94	500	500	0	0.0%
4252	Repair & Maint-Motor Vehicle Equip	500	31.00	500	500	0	0.0%
4253	Repair & Maint-Bldg & Structure	2,500	1,280.05	2,500	2,500	0	0.0%
4254	Repair & Maint-Plant Equip	20,000	15,027.57	20,000	20,000	0	0.0%
4271	Travel Expense	600	546.99	600	600	0	0.0%
4281	Utilities	37,800	30,454.18	37,800	42,200	4,400	11.6%
4291	Other Current Expense	200	198.92	1,000	1,000	0	0.0%
4302	Supplies & Materials-Office Supplies	500	292.55	500	500	0	0.0%
4303	Supplies & Materials-Dues & Subs	700	583.00	700	700	0	0.0%
4304	Supplies & Materials-Janitor Expense	900	702.92	900	1,000	100	11.1%
4306	Supplies & Materials-Gas, Oil, Tires	2,000	2,598.25	2,500	2,500	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	600	50.38	600	600	0	0.0%
4312	Supplies & Materials-Machine Parts	500	49.26	500	500	0	0.0%
4313	Supplies & Materials-General & SW Gear	2,500	1,054.64	2,500	2,500	0	0.0%
4314	Supplies & Materials-Water Treat Parts	10,000	5,903.40	10,000	10,000	0	0.0%
4315	Supplies & Materials-Water Pumping Parts	1,000	411.10	1,000	1,000	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	500	97.50	500	500	0	0.0%
4325	Supplies & Materials-Paint	900	619.55	900	900	0	0.0%
4326	Supplies & Materials-Chemicals	100,000	66,167.95	100,000	90,000	-10,000	-10.0%
4341	Supplies & Materials-Safety	500	221.85	500	500	0	0.0%
5432	Capital Outlay-Building & Structure	0	0.00	24,500	135,000	110,500	451.0%
5434	Capital Outlay-Machinery & Auto Equip	0	0.00	0	5,000	5,000	0.0%
	Totals	**393,750**	**324,713.21**	**406,400**	**519,500**	**113,100**	**27.8%**
4334	**Water Distribution**						
4111	Salaries & Wages	86,100	81,590.56	87,100	90,000	2,900	3.3%
4112	Overtime	3,000	4,391.37	2,200	5,000	2,800	127.3%
4121	OASI	6,500	5,707.86	6,500	7,300	800	12.3%
4131	Retirement	5,200	4,857.68	5,200	5,700	500	9.6%
4141	Workers Compensation	1,600	3,800.00	3,800	0	-3,800	-100.0%
4151	Group Insurance	27,900	22,169.02	24,500	28,000	3,500	14.3%
4211	Insurance	0	6,340.76	6,000	6,500	500	8.3%
4221	Professional Services	9,300	5,333.03	9,300	8,800	-500	-5.4%
4241	Rentals	500	241.58	500	500	0	0.0%
4252	Repair & Maint-Motor Vehicle Equip	500	794.16	500	500	0	0.0%
4253	Repair & Maint-Bldg & Structure	2,500	627.78	1,500	1,500	0	0.0%
4255	Repair & Maint-Concrete	0	0.00	10,000	10,000	0	0.0%
4258	Distribution System	7,600	8,021.75	7,600	8,000	400	5.3%
4271	Travel Expense	400	386.00	400	750	350	87.5%
4281	Utilities	14,000	13,345.80	14,000	21,000	7,000	50.0%
4291	Other Current Expense	800	825.89	800	800	0	0.0%
4302	Supplies & Materials-Office Supplies	300	356.45	300	300	0	0.0%
4303	Supplies & Materials-Dues & Subs	900	963.00	700	950	250	35.7%
4306	Supplies & Materials-Gas, Oil, Tires	4,500	6,623.27	4,500	6,000	1,500	33.3%
4317	Supplies & Materials-Fire Hydrants	2,000	2,000.00	2,000	2,000	0	0.0%
4318	Supplies & Materials-Water Meter Parts	2,000	-36,062.65	2,000	2,000	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	2,500	1,875.82	2,500	2,500	0	0.0%
4326	Supplies & Materials-Chemicals	1,000	396.31	1,000	750	-250	-25.0%
4347	Supplies & Materials-Tap & Main	2,500	386.28	2,500	2,000	-500	-20.0%
4350	Supplies & Materials-Valves, Meters	112,000	103,699.54	58,000	86,500	28,500	49.1%
4355	Supplies & Materials-Safety Equip	500	284.58	500	500	0	0.0%
4581	Depreciation	0	171,700.20	0	0	0	0.0%
5432	Capital Outlay-Building & Structure	0	0.00	0	150,000	150,000	0.0%
5434	Capital Outlay-Machinery & Auto Equip	0	0.00	0	19,000	19,000	0.0%
	Totals	**294,100**	**410,656.04**	**253,900**	**466,850**	**212,950**	**83.9%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4335	**Water Administrative & General**						
4111	Salaries & Wages	150,500	129,473.81	135,000	128,000	-7,000	-5.2%
4112	Overtime	1,000	177.60	1,000	500	-500	-50.0%
4121	OASI	11,300	9,179.07	8,500	9,900	1,400	16.5%
4131	Retirement	9,000	7,285.56	8,000	8,000	0	0.0%
4141	Workers Compensation	700	700.00	700	5,000	4,300	614.3%
4151	Group Insurance	37,700	27,862.32	34,000	31,500	-2,500	-7.4%
4211	Insurance	4,600	4,810.00	4,800	12,000	7,200	150.0%
4221	Professional Services	4,500	2,604.90	5,000	4,500	-500	-10.0%
4251	Repair & Maint-Office Equip	4,500	2,726.62	6,000	2,000	-4,000	-66.7%
4271	Travel Expense	1,200	0.00	600	500	-100	-16.7%
4291	Other Current Expense	100	100.00	100	500	400	400.0%
4301	Supplies & Materials-Postage	7,500	8,284.19	7,900	8,500	600	7.6%
4302	Supplies & Materials-Office Supplies	3,000	6,421.12	3,500	8,000	4,500	128.6%
4303	Supplies & Materials-Dues & Subs	0	0.00	0	855	855	0.0%
4411	Principal	200,000	200,000.00	210,000	0	-210,000	-100.0%
4421	Interest	16,400	16,900.00	8,400	218,000	209,600	2495.2%
	Totals	**452,000**	**416,525.19**	**433,500**	**437,755**	**4,255**	**1.0%**
4344	**Nonoperating Expense**						
4543	Sales Tax	0	451.12	0	500	500	0.0%
	Totals	**0**	**451.12**	**0**	**500**	**500**	**0.0%**
5111	**Other Finance Uses**						
4611	Transfers Out	79,335	79,335.00	82,312	85,438	3,126	3.8%
	Totals	**79,335**	**79,335.00**	**82,312**	**85,438**	**3,126**	**3.8%**
7100	**Capital Outlay Accumulation**						
4733	Reserve-Water Tower	75,000	0.00	50,000	0	-50,000	-100.0%
4734	Reserve-Well Treatment	0	0.00	10,000	0	-10,000	-100.0%
4757	Reserve-Biosolids	0	0.00	5,000	20,000	15,000	300.0%
4768	Reserve-Lime/Sludge Hauling	5,000	0.00	5,000	5,000	0	0.0%
4769	Reserve-Tower Painting	5,000	0.00	25,000	0	-25,000	-100.0%
4770	Reserve-Distribution Calibration	3,000	0.00	6,000	3,000	-3,000	-50.0%
4778	Reserve-Depreciation	23,150	0.00	26,450	11,106	-15,344	-58.0%
4779	Reserve-Slaker	40,000	0.00	55,000	0	-55,000	-100.0%
4785	Reserve-Tower Inspection	0	0.00	25,000	0	-25,000	-100.0%
4788	Reserve-Tower Fencing	0	0.00	7,000	6,000	-1,000	-14.3%
4789	Reserve-Distribution	0	0.00	0	55,000	55,000	0.0%
	Totals	**151,150**	**0.00**	**214,450**	**100,106**	**-114,344**	**-53.3%**
	Total Expenditures	**1,370,335**	**1,231,680.56**	**1,390,562**	**1,610,149**	**219,587**	**15.8%**

603 ELECTRIC FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
3600	**Miscellaneous Revenue**						
3692	Roundup	0	3,500.00	0	3,500	3,500	0.0%
	Totals	**0**	**3,500.00**	**0**	**3,500**	**3,500**	**0.0%**
4316	**Street Lighting**						
4281	Utilities	65,000	62,733.24	65,000	75,900	10,900	16.8%
4316	Supplies & Materials-Elec Serv Conn	7,000	9,842.50	7,000	5,000	-2,000	-28.6%
5433	Improvements	8,000	6,366.60	8,000	10,000	2,000	25.0%
	Totals	**80,000**	**78,942.34**	**80,000**	**90,900**	**10,900**	**13.6%**
4341	**Electric Production**						
4111	Salaries & Wages	40,800	39,716.28	41,800	0	-41,800	-100.0%
4112	Overtime	1,000	0.00	1,000	0	-1,000	-100.0%
4121	OASI	2,900	2,760.42	3,000	0	-3,000	-100.0%
4131	Retirement	2,500	2,382.93	2,600	0	-2,600	-100.0%
4151	Group Insurance	14,500	12,681.87	14,500	0	-14,500	-100.0%
4221	Professional Services	20,000	9,843.74	20,000	0	-20,000	-100.0%
4241	Rentals	500	964.30	500	0	-500	-100.0%
4253	Repair & Maint-Bldg & Structure	3,000	1,624.46	3,000	1,000	-2,000	-66.7%
4261	Supplies & Materials-Purchase Power	5,315,200	5,103,464.04	5,368,500	6,412,800	1,044,300	19.5%
4262	Supplies & Materials-Transmission	398,000	393,294.00	467,600	524,100	56,500	12.1%
4281	Utilities	35,000	29,629.80	35,500	29,000	-6,500	-18.3%
4291	Other Current Expense	1,200	627.37	1,200	1,200	0	0.0%
4313	Supplies & Materials-Generation & SW Gear	32,000	36,271.72	35,000	40,000	5,000	14.3%
4316	Supplies & Materials-Elec Serv Conn	1,500	1,868.38	1,500	0	-1,500	-100.0%
4321	Supplies & Materials-Tools & Tool Repair	2,000	1,780.24	2,000	0	-2,000	-100.0%
5433	Improvements	0	0.00	0	378,000	378,000	0.0%
	Totals	**5,870,100**	**5,636,909.55**	**5,997,700**	**7,386,100**	**1,388,400**	**23.1%**
4342	**Electric Transmission & Distribution**						
4111	Salaries & Wages	403,500	383,010.91	413,000	445,500	32,500	7.9%
4112	Overtime	9,000	7,612.86	7,000	8,200	1,200	17.1%
4121	OASI	31,000	27,855.03	31,000	34,750	3,750	12.1%
4131	Retirement	24,200	22,847.18	24,200	27,500	3,300	13.6%
4141	Workers Compensation	9,500	8,500.00	9,500	0	-9,500	-100.0%
4151	Group Insurance	90,300	91,978.67	90,300	107,000	16,700	18.5%
4211	Insurance	24,000	28,127.66	27,000	30,000	3,000	11.1%
4221	Professional Services	65,000	41,462.44	80,000	37,000	-43,000	-53.8%
4241	Rentals	300	300.00	300	500	200	66.7%
4252	Repair & Maint-Motor Vehicle Equip	5,000	764.77	5,000	7,000	2,000	40.0%
4253	Repair & Maint-Bldg & Structure	3,000	3,100.00	3,000	8,000	5,000	166.7%
4256	Repair & Maint-Radio	3,000	852.00	500	0	-500	-100.0%
4271	Travel Expense	1,500	9.00	1,000	6,000	5,000	500.0%
4281	Utilities	200	149.87	200	31,000	30,800	15400.0%
4291	Other Current Expense	1,000	305.67	1,000	1,000	0	0.0%
4302	Supplies & Materials-Office Supplies	2,500	723.40	7,500	1,000	-6,500	-86.7%
4303	Supplies & Materials-Dues & Subs	200	0.00	200	0	-200	-100.0%
4306	Supplies & Materials-Gas, Oil, Tires	12,000	16,685.43	12,000	16,000	4,000	33.3%
4307	Supplies & Materials-Load Management	3,500	497.60	3,500	3,500	0	0.0%
4308	Supplies & Materials-Cable, Wire	110,000	88,311.87	110,000	150,000	40,000	36.4%
4311	Supplies & Materials-Motor Vehicle Parts	4,000	2,579.83	4,000	0	-4,000	-100.0%
4321	Supplies & Materials-Tools & Tool Repair	3,500	1,780.06	3,500	5,500	2,000	57.1%
5433	Improvements	50,000	31,201.48	500,000	520,000	20,000	4.0%
5434	Capital Outlay-Machinery & Auto Equip	66,000	54,618.25	0	38,000	38,000	0.0%
5435	Capital Outlay-Furniture & Machinery	9,000	0.00	0	0	0	0.0%
	Totals	**931,200**	**813,273.98**	**1,333,700**	**1,477,450**	**143,750**	**10.8%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4343	**Electric Administrative & General**						
4111	Salaries & Wages	176,000	219,305.84	197,000	231,000	34,000	17.3%
4112	Overtime	0	280.48	0	0	0	0.0%
4121	OASI	13,000	15,078.76	15,000	17,700	2,700	18.0%
4131	Retirement	10,600	11,201.15	12,400	12,000	-400	-3.2%
4141	Workers Compensation	1,200	1,100.00	1,500	8,600	7,100	473.3%
4151	Group Insurance	36,200	37,121.02	39,500	43,500	4,000	10.1%
4211	Insurance	2,000	1,178.19	2,400	2,000	-400	-16.7%
4221	Professional Services	14,000	12,899.20	15,000	12,000	-3,000	-20.0%
4251	Repair & Maint-Office Equip	16,000	16,338.65	16,000	12,000	-4,000	-25.0%
4253	Repair & Maint-Bldg & Structure	500	73.95	3,000	0	-3,000	-100.0%
4271	Travel Expense	1,200	599.76	1,200	1,200	0	0.0%
4281	Utilities	700	1,413.57	700	0	-700	-100.0%
4291	Other Current Expense	2,000	9,656.95	7,000	31,000	24,000	342.9%
4301	Supplies & Materials-Postage	18,000	19,888.27	19,000	22,000	3,000	15.8%
4302	Supplies & Materials-Office Supplies	14,000	14,618.43	12,000	17,500	5,500	45.8%
4303	Supplies & Materials-Dues & Subs	8,900	8,349.00	9,100	7,000	-2,100	-23.1%
4304	Supplies & Materials-Janitor Expense	400	184.38	400	600	200	50.0%
4305	Supplies & Materials-Uniforms	3,000	2,686.07	3,000	3,000	0	0.0%
4558	Bad Debt Expense	0	157.70	0	5,000	5,000	0.0%
4581	Depreciation	0	435,254.77	0	0	0	0.0%
4783	Energy Efficiency Program	0	27,939.00	25,000	25,000	0	0.0%
5433	Improvements	20,000	0.00	0	0	0	0.0%
	Totals	**337,700**	**835,325.14**	**379,200**	**451,100**	**71,900**	**19.0%**
4344	**Nonoperating Expense**						
4411	Bond Principal	350,000	0.00	380,000	415,000	35,000	9.2%
4421	Bond Interest	327,000	328,412.50	350,000	196,583	-153,417	-43.8%
4541	Sales Tax-Electric Sales	350,000	402,412.23	375,000	454,750	79,750	21.3%
4543	Sales Tax	0	970.34	0	1,000	1,000	0.0%
	Totals	**1,027,000**	**731,795.07**	**1,105,000**	**1,067,333**	**-37,667**	**-3.4%**
5111	**Other Finance Uses**						
4611	Transfers Out	236,995	243,395.00	236,995	236,995	0	0.0%
	Totals	**236,995**	**243,395.00**	**236,995**	**236,995**	**0**	**0.0%**
7100	**Capital Outlay Accumulation**						
4706	Reserve-Bucket Truck	20,000	0.00	20,000	20,000	0	0.0%
4722	Reserve-Backhoe	3,000	0.00	3,000	0	-3,000	-100.0%
4746	Reserve-Building	25,000	0.00	25,000	25,000	0	0.0%
4760	Reserve-Bucket Truck 2	15,000	0.00	15,000	15,000	0	0.0%
4762	Reserve-2nd-3rd Street	0	0.00	5,000	5,000	0	0.0%
4776	Reserve-2013 Upgrade	50,000	0.00	0	0	0	0.0%
4790	Reserve-Digger Derrick	0	0.00	10,000	10,000	0	0.0%
	Totals	**113,000**	**0.00**	**78,000**	**75,000**	**-3,000**	**-3.8%**
	Total Expenditures	**8,595,995**	**8,343,141.08**	**9,210,595**	**10,788,378**	**1,577,783**	**17.1%**

604 SEWER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4325	**Sewer Collection**						
4111	Salaries & Wages	50,500	47,475.81	49,000	50,500	1,500	3.1%
4112	Overtime	1,500	990.84	1,500	1,500	0	0.0%
4121	OASI	4,000	3,307.32	3,800	4,000	200	5.3%
4131	Retirement	3,000	2,909.70	3,000	3,200	200	6.7%
4151	Group Insurance	15,800	13,734.38	14,500	14,750	250	1.7%
4221	Professional Services	9,300	3,095.50	10,000	9,500	-500	-5.0%
4263	Supplies & Materials-Sewer Mains	1,500	346.45	1,545	1,545	0	0.0%
4271	Travel Expense	400	273.00	450	750	300	66.7%
4281	Utilities	500	0.00	500	0	-500	-100.0%
4291	Other Current Expense	750	636.44	772	772	0	0.0%
4303	Supplies & Materials-Dues & Subs	0	0.00	0	250	250	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	4,000	5,545.39	4,120	4,120	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	5,000	4,510.06	5,150	5,050	-100	-1.9%
4319	Supplies & Materials-Manholes	4,000	7,506.69	4,120	4,120	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	3,000	1,376.21	3,090	3,000	-90	-2.9%
4326	Supplies & Materials-Chemicals	550	401.87	566	500	-66	-11.7%
5433	Improvements	0	0.00	0	12,500	12,500	0.0%
5434	Capital Outlay-Machinery & Auto Equip	0	0.00	0	19,000	19,000	0.0%
	Totals	**103,800**	**92,109.66**	**102,113**	**135,057**	**32,944**	**32.3%**
4326	**Sewer Disposal**						
4111	Salaries & Wages	116,000	130,305.51	116,000	124,000	8,000	6.9%
4112	Overtime	3,800	2,945.80	3,200	4,200	1,000	31.3%
4121	OASI	8,800	8,781.38	8,800	9,850	1,050	11.9%
4131	Retirement	6,700	6,878.27	7,100	7,800	700	9.9%
4141	Workers Compensation	2,800	3,250.00	3,300	0	-3,300	-100.0%
4151	Group Insurance	27,100	29,627.81	27,400	35,000	7,600	27.7%
4211	Insurance	9,000	10,249.22	9,000	10,000	1,000	11.1%
4221	Professional Services	6,200	3,659.08	6,386	5,886	-500	-7.8%
4241	Rentals	600	0.00	618	618	0	0.0%
4251	Repair & Maint-Office Equip	200	0.00	500	500	0	0.0%
4252	Repair & Maint-Motor Vehicle Parts	800	179.00	824	824	0	0.0%
4253	Repair & Maint-Bldg & Structure	5,000	2,315.22	5,150	5,150	0	0.0%
4254	Repair & Maint-Plant Equip	9,000	7,828.03	9,270	9,270	0	0.0%
4271	Travel Expense	500	65.00	515	515	0	0.0%
4281	Utilities	70,000	79,110.39	72,100	100,000	27,900	38.7%
4291	Other Current Expense	800	690.00	824	824	0	0.0%
4302	Supplies & Materials-Office Supplies	200	21.03	206	206	0	0.0%
4303	Supplies & Materials-Dues & Subs	300	167.42	309	309	0	0.0%
4304	Supplies & Materials-Janitor Expense	1,000	807.57	1,030	2,030	1,000	97.1%
4306	Supplies & Materials-Gas, Oil, Tires	5,000	4,170.93	7,000	6,000	-1,000	-14.3%
4312	Supplies & Materials-Machine Parts	1,500	194.29	1,545	1,545	0	0.0%
4313	Supplies & Materials-General & SW Gear	3,000	1,016.02	3,090	3,090	0	0.0%
4314	Supplies & Materials-Water Treat Parts	800	390.00	824	824	0	0.0%
4315	Supplies & Materials-Water Pumping Parts	8,000	5,432.34	8,240	8,240	0	0.0%
4321	Supplies & Materials-Tools & Tool Repair	1,500	544.19	1,545	1,545	0	0.0%
4325	Supplies & Materials-Paint	600	0.00	618	618	0	0.0%
4326	Supplies & Materials-Chemicals	1,300	299.95	1,339	1,339	0	0.0%
4341	Supplies & Materials-Safety	600	351.46	618	618	0	0.0%
5432	Capital Outlay-Bldg & Structure	30,000	17,480.00	9,740	0	-9,740	-100.0%
5433	Improvements	22,000	10,937.50	25,000	0	-25,000	-100.0%
	Totals	**343,100**	**327,697.41**	**332,091**	**340,801**	**8,710**	**2.6%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4327	**Sewer Administrative & General**						
4111	Salaries & Wages	94,000	76,944.54	87,000	72,000	-15,000	-17.2%
4112	Overtime	0	177.58	0	0	0	0.0%
4121	OASI	7,100	5,339.63	6,600	5,600	-1,000	-15.2%
4131	Retirement	5,700	4,133.48	5,400	4,500	-900	-16.7%
4141	Workers Compensation	700	750.00	700	3,400	2,700	385.7%
4151	Group Insurance	22,700	14,529.88	17,500	18,000	500	2.9%
4211	Insurance	3,000	2,011.65	3,000	3,000	0	0.0%
4221	Professional Services	3,100	2,550.00	4,000	3,000	-1,000	-25.0%
4251	Repair & Maint-Office Equip	3,000	2,838.95	5,000	2,500	-2,500	-50.0%
4271	Travel Expense	800	0.00	800	500	-300	-37.5%
4281	Utilities	2,500	1,991.99	2,700	4,000	1,300	48.1%
4291	Other Current Expense	200	0.00	200	200	0	0.0%
4301	Supplies & Materials-Postage	4,400	4,968.28	4,700	5,000	300	6.4%
4302	Supplies & Materials-Office Supplies	1,500	6,491.39	2,500	8,500	6,000	240.0%
4303	Supplies & Materials-Dues & Subs	0	0.00	0	855	855	0.0%
4581	Depreciation	0	316,507.86	0	0	0	0.0%
	Totals	**148,700**	**439,235.23**	**140,100**	**131,055**	**-9,045**	**-6.5%**
4328	**Wastewater Project**						
4281	Utilities	0	771.40	0	0	0	0.0%
	Totals	**0**	**771.40**	**0**	**0**	**0**	**0.0%**
4344	**Nonoperating Expense**						
4411	Bond Principal	180,000	0.00	180,000	205,146	25,146	14.0%
4421	Bond Interest	158,000	147,882.35	158,000	135,023	-22,977	-14.5%
4543	Sales Tax	0	20.17	0	150	150	0.0%
	Totals	**338,000**	**147,902.52**	**338,000**	**340,319**	**2,319**	**0.7%**
5111	**Other Finance Uses**						
4611	Transfers Out	59,535	66,535.00	62,512	65,638	3,126	5.0%
	Totals	**59,535**	**66,535.00**	**62,512**	**65,638**	**3,126**	**5.0%**
7100	**Capital Outlay Accumulation**						
4778	Reserve-Depreciation	48,783	0.00	54,437	11,687	-42,750	-78.5%
4786	Reserve-Lining Sewer Pipes	0	0.00	20,000	20,000	0	0.0%
4791	Reserve-Lining Manholes	0	0.00	0	12,500	12,500	0.0%
	Totals	**48,783**	**0.00**	**74,437**	**44,187**	**-30,250**	**-40.6%**
	Total Expenditures	**1,041,918**	**1,074,251.22**	**1,049,253**	**1,057,057**	**7,804**	**0.7%**

605 COMMUNITY CENTER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4811	**Administrative**						
3414	Concession Inventory	5,500	5,991.80	6,200	6,200	0	0.0%
4111	Salaries & Wages	235,500	230,673.50	242,500	258,100	15,600	6.4%
4112	Overtime	0	384.61	200	200	0	0.0%
4113	Work Study Wages	5,000	4,346.43	5,500	5,500	0	0.0%
4121	OASI	18,000	17,405.34	18,500	19,000	500	2.7%
4131	Retirement	11,000	9,806.01	10,500	11,000	500	4.8%
4141	Workers Compensation	3,200	3,350.00	3,700	3,700	0	0.0%
4151	Group Insurance	27,300	24,792.15	26,000	27,000	1,000	3.8%
4211	Insurance	2,100	-206.00	2,300	2,300	0	0.0%
4221	Professional Services	17,000	17,437.29	18,000	20,000	2,000	11.1%
4223	Advertising	8,000	11,576.38	9,000	9,000	0	0.0%
4251	Repair & Maint-Office Equip	0	42.38	8,000	2,500	-5,500	-68.8%
4252	Repair & Maint-Motor Vehicle Parts	0	17.43	0	0	0	0.0%
4253	Repair & Maint-Bldg & Structure	13,000	31,994.58	13,000	12,000	-1,000	-7.7%
4254	Repair & Maint-Plant Equip	7,000	6,988.41	8,000	8,000	0	0.0%
4259	Licensing	7,500	2,665.28	8,500	8,500	0	0.0%
4270	Training	500	3,904.60	3,000	3,000	0	0.0%
4271	Travel Expense	3,000	2,410.44	2,500	2,500	0	0.0%
4281	Utilities	160,200	95,660.46	138,500	139,100	600	0.4%
4291	Other Current Expense	3,000	3,596.04	4,000	3,500	-500	-12.5%
4301	Supplies & Materials-Postage	4,000	2,675.19	5,000	4,500	-500	-10.0%
4302	Supplies & Materials-Office Supplies	2,700	1,431.20	3,000	2,000	-1,000	-33.3%
4303	Supplies & Materials-Dues & Subs	900	519.61	1,000	1,000	0	0.0%
4304	Supplies & Materials-Janitor Expense	11,000	10,501.82	12,000	12,000	0	0.0%
4305	Supplies & Materials-Uniforms	500	217.60	500	500	0	0.0%
4310	Merchandise Expense	1,500	1,398.51	1,500	1,500	0	0.0%
4320	Program Expense	7,000	6,535.90	8,500	7,500	-1,000	-11.8%
4326	Supplies & Materials-Chemicals	0	59.28	0	0	0	0.0%
4330	Supplies & Materials-Fitness Equip	6,100	22,427.41	5,500	6,000	500	9.1%
4331	Supplies & Materials-Pool Equip	0	300.00	0	0	0	0.0%
4332	Supplies & Materials-Rec Equip	500	94.17	500	500	0	0.0%
4335	Program Refunds	2,500	2,738.48	2,800	2,800	0	0.0%
4336	Supplies & Materials-Promotion Material	3,500	5,929.22	4,000	4,000	0	0.0%
4337	Supplies & Materials-Towels	1,000	1,087.65	1,500	1,200	-300	-20.0%
4338	Equipment Rental Expense	100	0.00	100	100	0	0.0%
4346	Supplies & Materials-Safety	1,000	2,616.78	1,000	1,000	0	0.0%
4523	Sales Tax	31,000	29,860.83	31,000	32,000	1,000	3.2%
5435	Capital Outlay-Furniture & Machinery	18,200	35,393.46	18,000	18,000	0	0.0%
	Totals	**618,300**	**596,624.24**	**623,800**	**635,700**	**11,900**	**1.9%**
4812	**Swimming Pool**						
4111	Salaries & Wages	63,000	64,855.50	69,500	71,000	1,500	2.2%
4112	Overtime	100	54.38	200	200	0	0.0%
4121	OASI	5,000	4,965.71	5,750	5,800	50	0.9%
4211	Insurance	0	1,491.77	0	0	0	0.0%
4221	Professional Services	0	124.98	0	0	0	0.0%
4224	Red Cross Lesson Fee	3,000	3,041.26	4,500	5,500	1,000	22.2%
4253	Repair & Maint-Bldg & Structure	1,500	2,545.68	2,500	2,500	0	0.0%
4254	Repair & Maint-Plant Equip	3,000	2,303.00	4,000	4,000	0	0.0%
4325	Supplies & Materials-Paint	3,500	2,526.19	3,500	3,500	0	0.0%
4326	Supplies & Materials-Chemicals	9,000	7,336.09	9,000	9,000	0	0.0%
4331	Supplies & Materials-Pool Equip	500	1,064.15	500	500	0	0.0%
4332	Supplies & Materials-Rec Equip	500	424.95	500	500	0	0.0%
	Totals	**89,100**	**90,733.66**	**99,950**	**102,500**	**2,550**	**2.6%**
4813	**Children Recreation Programs**						
4111	Salaries & Wages	24,500	23,131.59	26,500	26,500	0	0.0%
4121	OASI	1,850	1,769.62	2,100	1,900	-200	-9.5%
4211	Insurance	0	745.88	0	0	0	0.0%
4291	Other Current Expense	1,000	929.49	1,600	1,600	0	0.0%
	Totals	**27,350**	**26,576.58**	**30,200**	**30,000**	**-200**	**-0.7%**
4814	**Day Care Center**						
4111	Salaries & Wages	9,000	9,982.12	7,500	9,500	2,000	26.7%
4121	OASI	600	763.47	600	700	100	16.7%
4291	Other Current Expense	200	0.00	200	200	0	0.0%
4332	Supplies & Materials-Rec Equip	0	72.74	0	0	0	0.0%
	Totals	**9,800**	**10,818.33**	**8,300**	**10,400**	**2,100**	**25.3%**

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4815	**Adult Recreation Programs**						
4111	Salaries & Wages	7,000	9,333.05	8,500	8,500	0	0.0%
4112	Overtime	0	31.50	0	0	0	0.0%
4121	OASI	600	716.15	700	700	0	0.0%
4332	Supplies & Materials-Rec Equip	200	67.11	500	500	0	0.0%
	Totals	**7,800**	**10,147.81**	**9,700**	**9,700**	**0**	**0.0%**
	Total Expenditures	**752,350**	**734,900.62**	**771,950**	**788,300**	**16,350**	**2.1%**

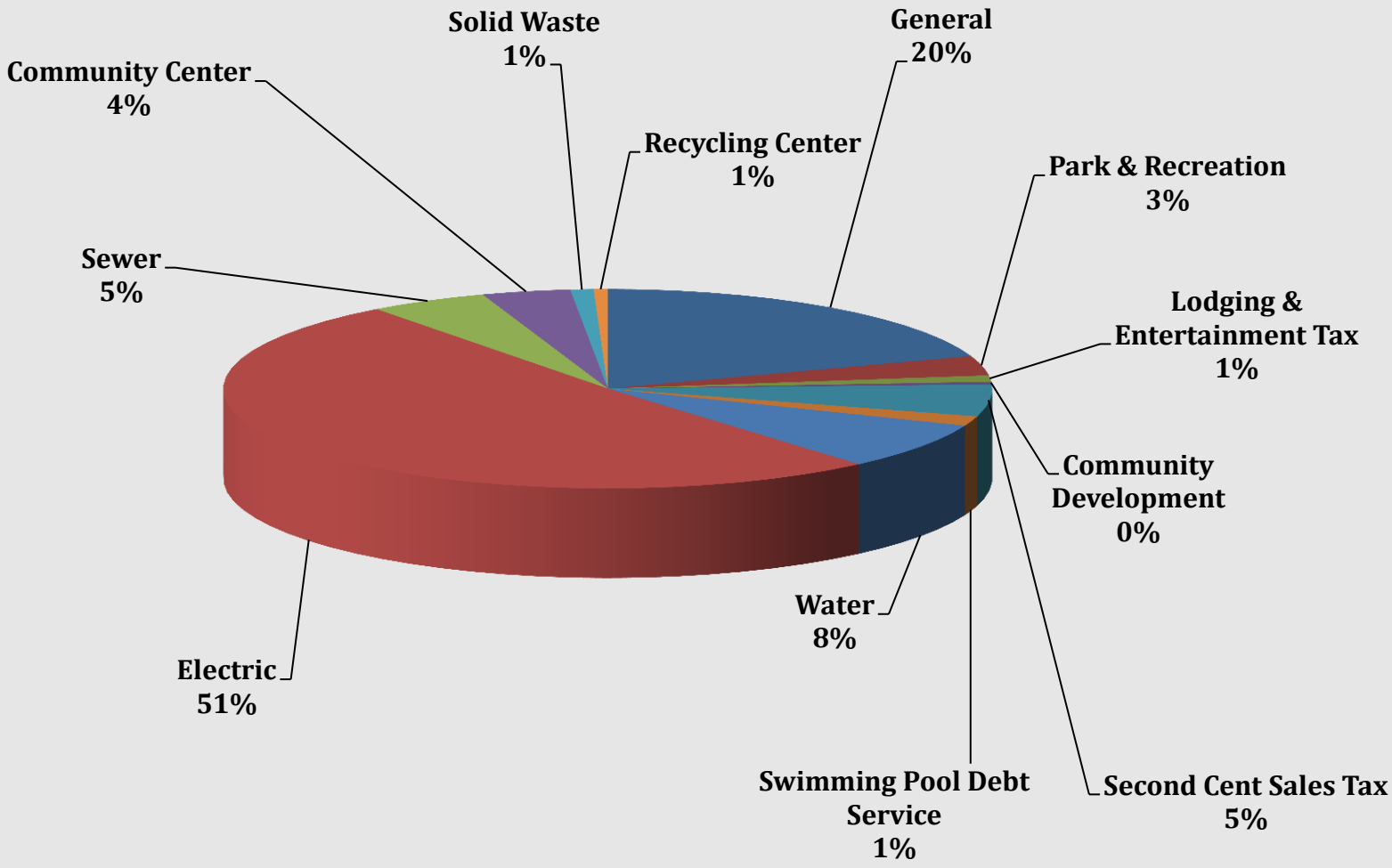
612 SOLID WASTE FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
4323	**Solid Waste Collection**						
4111	Salaries & Wages	73,400	57,996.28	73,000	65,500	-7,500	-10.3%
4112	Overtime	0	323.21	0	500	500	0.0%
4121	OASI	5,500	4,289.15	5,500	5,100	-400	-7.3%
4131	Retirement	4,400	3,714.25	4,400	4,000	-400	-9.1%
4141	Workers Compensation	3,200	3,900.00	3,900	3,800	-100	-2.6%
4151	Group Insurance	22,000	21,306.20	20,100	18,000	-2,100	-10.4%
4211	Insurance	3,200	452.26	3,200	600	-2,600	-81.3%
4252	Repair & Maint-Motor Vehicle Equip	1,000	498.35	1,030	1,030	0	0.0%
4271	Travel Expense	700	761.68	721	721	0	0.0%
4275	Gate Fees	32,000	29,178.48	32,960	32,960	0	0.0%
4276	Recycling Fees	500	0.00	515	500	-15	-2.9%
4281	Utilities	700	384.27	721	450	-271	-37.6%
4291	Other Current Expense	400	550.50	412	5,500	5,088	1235.0%
4302	Supplies & Materials-Office Supplies	100	96.44	103	0	-103	-100.0%
4303	Supplies & Materials-Dues & Subs	500	400.00	515	515	0	0.0%
4306	Supplies & Materials-Gas, Oil, Tires	14,000	17,278.19	14,420	14,420	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	2,500	1,263.86	2,575	2,575	0	0.0%
4581	Depreciation	0	18,814.90	0	0	0	0.0%
	Totals	**164,100**	**161,208.02**	**164,072**	**156,171**	**-7,901**	**-4.8%**
4344	**Nonoperating Expense**						
4543	Sales Tax	0	12,029.49	10,600	15,000	4,400	41.5%
	Totals	**0**	**12,029.49**	**10,600**	**15,000**	**4,400**	**41.5%**
7100	**Capital Outlay Accumulation**						
4777	Reserve-Garbage Containers	5,000	0.00	5,000	5,000	0	0.0%
4778	Reserve-Depreciation	26,000	0.00	10,000	30,000	20,000	200.0%
	Totals	**31,000**	**0.00**	**15,000**	**35,000**	**20,000**	**133.3%**
	Total Expenditures	**195,100**	**173,237.51**	**189,672**	**206,171**	**16,499**	**8.7%**

617 RECYCLING CENTER FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
0617	**Recycling Center**						
4111	Salaries & Wages	35,800	26,132.99	36,100	31,000	-5,100	-14.1%
4112	Overtime	1,500	1,548.30	1,500	500	-1,000	-66.7%
4121	OASI	2,200	1,974.52	2,200	2,500	300	13.6%
4131	Retirement	2,100	1,516.47	1,800	2,000	200	11.1%
4141	Workers Compensation	2,300	1,150.00	2,300	950	-1,350	-58.7%
4151	Group Insurance	7,200	7,052.06	7,300	6,500	-800	-11.0%
4211	Insurance	1,000	0.00	1,000	750	-250	-25.0%
4253	Repair & Maint-Bldg & Structure	2,000	5,500.00	2,060	1,000	-1,060	-51.5%
4267	ECCO Contract	36,700	36,699.96	37,801	37,801	0	0.0%
4269	Supplies & Materials-Recycling	4,500	5,342.65	4,635	4,635	0	0.0%
4270	Training	500	0.00	515	600	85	16.5%
4274	Recycling Disposal Fees	500	0.00	515	0	-515	-100.0%
4281	Utilities	8,500	3,835.66	8,755	7,800	-955	-10.9%
4291	Other Current Expense	500	1,066.68	515	1,000	485	94.2%
4302	Supplies & Materials-Office Supplies	200	65.72	206	0	-206	-100.0%
4306	Supplies & Materials-Gas, Oil, Tires	3,000	3,510.16	3,090	3,090	0	0.0%
4311	Supplies & Materials-Motor Vehicle Parts	5,000	1,440.42	5,150	3,000	-2,150	-41.7%
4581	Depreciation	0	25,821.27	0	0	0	0.0%
	Totals	**113,500**	**122,656.86**	**115,442**	**103,126**	**-12,316**	**-10.7%**
7100	**Capital Outlay Accumulation**						
4778	Reserve-Depreciation	21,550	0.00	22,000	21,750	-250	-1.1%
	Totals	**21,550**	**0.00**	**22,000**	**21,750**	**-250**	**-1.1%**
	Total Expenditures	**135,050**	**122,656.86**	**137,442**	**124,876**	**-12,566**	**-9.1%**

801 GARAGE INVENTORY FUND

		2012 Budget	2012 Actual	2013 Budget	2014 Budget	Increase Decrease	% Change
5111	**Other Finance Uses**						
4611	Transfers Out	0	59,224.56	0	0	0	0.0%
	Total Expenditures	**0**	**59,224.56**	**0**	**0**	**0**	**0.0%**
	Grand Total	**19,416,827**	**17,950,756.67**	**19,132,602**	**21,146,070**	**2,013,468**	**10.5%**

EXPENSE BREAKDOWN BY FUND