CITY OF SEWARD

September 15, 2015

Date: September 10, 2015

To: Governing Body Members

From: Bruce Smith - City Administrator
Bonnie Otte – Asst. Administrator / Clerk-Treasurer / Budget & HR Director

Re: Budget Brief - 2015-2016

The attached information is your packet of materials for the 2015-2016 Budget. This year we had two budget work sessions with the Council as well as a discussion at the September 1 City Council meeting, to answer questions. The City Council will be voting on the final budget setting the mill levy at the September 15, 2015 City Council meeting, following a public hearing. This "Budget Brief" contains a summary of the Administrative, Department Heads & Mayor's Office work over the last several months.

The proposed budget maintains the current Seward City levy, including the airport, at $0.3530 per $100 of property value.

MILL LEVY & VALUATION HISTORY:

The following is a recap of the mill levy and valuations from the previous budget years:

YEAR	MILL LEVY	VALUATION
2015/16	0.3530	443M
2014/15	0.3530	425M
2013/14	0.3530	396M
2012/13	0.3804	382M
2011/12	0.3804	374M
2010/11	0.3804	381M
2009/10	0.3840	369M
2008/09	0.4195	352M
2007/08	0.4370	342M
2006/07	0.4374	331M
2005/06	0.3956	318M

YEAR	MILL LEVY	VALUATION
2004/05	0.3719	265M
2003/04	0.3008	251M
2002/03	0.5165	217M
2001/02	0.4910	206M
2000/01	0.4996	200M
1999/2000	0.4980	190M
1998/99	0.4838	179M
1997/98	0.4946	172M
1996/97	0.5427	167M
1995/96	0.6648	154M

VALUATION DETERMINATION FACTORS:

The mill levy for this the upcoming budget year beginning October 1 is calculated using a valuation factor of $443 million. That is an $18M increase from last fiscal year. Mill levies are based per $100 in a property's value. To determine the property tax paid by a citizen that owns a house that is assessed at $200,000 you would divide the $200,000 by $100 giving you $2,000. Then you would take the $2,000 times the mill levy of $0.353 giving you a property tax payment to the City and Airport Authority of $706.00.

CASH RESERVES:

This is a critical area that the City needs to progressively build and therefore increase the City's fiscal stability. These reserves are required by State Statute to maintain certain levels and are monitored by our City auditors. The debt service amount occurred by some major capital outlay projects requires mandatory levels of cash reserves to be held by the City of Seward. This is a critical area to fiscal stability of the City and its bond underwriters and raters. The following information is a history of cash reserve levels.

CASH RESERVE LEVELS

2009-10	2010-11	2011-12	2012-13	2013-2014	2014-2015	2015-16 Proposed
24.30%	25.54%	25.66%	↓23.00%	29.37%	↓27.0%	28.0%

FULL-TIME EMPLOYEE COUNTS:

The number of FTE's for the City of Seward was reduced in 2013-2014 Budget year. In fiscal year 2014/15, we added the Aging Services Commission Assistant and the Permits Technician, and kept the Accountant/Budget Administrator position in the budget. One Police Officer position is added to the 2015-2016 budget.

CITY	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015-16
Full-Time	51	51	51	51	50	51	53	54

RESTRICTED BUDGET AUTHORITY:

The 2013-2014 budget includes the 2.5% allowable increase in restricted funds. In accordance with state law, and at the recommendation of the State Auditor's Office, Administration is recommending that the Council authorize an additional 1% in restricted budget authority to provide a buffer against the possibility of future financial shortfalls. The additional 1% does not increase the property tax levy unless the Council authorizes its use. Historically, the Council has authorized the additional 1%.

TOTAL LEVY LIMIT:

Cities of the First Class are limited to a maximum levy of .45 cents per $100 of property valuation, with an additional .05 cents to fund Interlocal Agreements. Property tax levies for bonds are not included in this limit. The levy authority granted to the Airport Authority affects this levy limit.

SUMMARY CONCLUSIONS-OBSERVATIONS:

This has been a difficult Budget Session because it was my first here in Seward, and the process is very different compared to what I have used in the past. That being said, the Department Heads and Administrative Staff have done an excellent job presenting you, as Governing Body Members, a Budget that doesn't increase the City mill levy. Everyone has taken ownership of their individual budgets and I believe the budget process will be much smoother next year. We will be continuously looking to make improvements to the budget process, and City operations, in order to make sure the City of Seward maintains a fiscally responsible budget and the necessary cash reserves to meet our current and future obligations while being able to make the improvements to our infrastructure that are expected.

Airport

2015-2016 BUDGET

2015/2016
AIRPORT **Updated 9-15-15**

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Comments	Fiscal Year 2015/2016 Budget
Airport Operations Revenue					
200.01	Revenue - Motor Vehicle Taxes	$0	$0		$0
200.02	Revenue - Prop Tax less Comm	$ 88,225	$66,533		$82,225
200.03	Revenue - Interest on Taxes	$135	$143		$145
200.04	Revenue - Homestead Exempt	$1,500	$2,307		$2,500
200.05	Revenue - Motor Vehicle Pro Rate	$150	$206		$160
202.01	Revenue - A1 - Hangar - G. Luebbe	$1,020	$980		$1,020
202.05	Revenue - A2 - Hangar - J. Dick-Burkey	$1,020	$340		$1,020
202.02	Revenue - A3 - Hanger - G. Hackbart	$1,020	$680		$1,020
202.06	Revenue - A4 - Hanger - J. Bohac	$1,020	$850		$1,020
202.192	Revenue - A5 - Hangar - M. Roberts	$1,020	$1,020		$1,020
202.07	Revenue - A6 - Hanger - A. Osborn	$1,020	$1,190		$1,020
202.04	Revenue - A7 - Hanger - C. Krutz	$1,020	$935		$1,020
202.08	Revenue - A8 - Hanger - D. Luebbe	$1,020	$1,020		$1,020
202.900	Revenue - B1 - Hangar - M. Obritsch	$4,080	$4,000		$4,080
202.100	Revenue - B2 - Hangar - A. Malousek	$4,080	$3,400		$4,080
202.180	Revenue - C1 - Hangar - G. Lee	$1,140	$1,045		$1,140
202.193	Revenue - C2 - Hangar - R. Semler	$1,140	$1,140		$1,140
202.170	Revenue - C3 - Hangar - A. Malousek	$1,140	$1,045		$1,140
202.120	Revenue - C4 - Hangar - G. Spath	$1,140	$1,065		$1,140
202.160	Revenue - C5 - Hangar - K. Forney	$1,020	$1,140		$1,020
202.130	Revenue - C6 - Hangar - G. Spath	$1,140	$665		$1,140
202.150	Revenue - C7 - Hangar - C. Ostrander	$1,140	$950		$1,140
202.195	Revenue - C8 - Hangar - L. Wissmann	$1,140	$1,140		$1,140
202.196	Revenue - C9 - Hanger - T. Dalton	$1,320	$1,210		$1,320
202.197	Revenue - C10 - Hanger- Name	$1,320	$1,320		$1,320
202.198	Revenue - C11 - Hanger - Whisler Aviation	$1,620	$1,485		$1,620
202.199	Revenue - C12 - Hanger - K. Norseen	$1,800	$1,650		$1,800
202.190	Revenue - D1 - Hangar - T. Troyer	$1,140	$950		$1,140
202.191	Revenue - D2 - Hangar - P. Snyder	$1,140	$1,045		$1,140
202.110	Revenue - D3 - Hangar - K. Spahr	$1,140	$950		$1,140
202.03	Revenue - D4 - Hanger - R. McConnell	$1,140	$950		$1,140
202.194	Revenue - D5 - Hangar - L. Barry	$1,140	$1,140		$1,140
202.140	Revenue - D6 - Hangar - L. Jungemann	$1,140	$1,140		$1,140
202.201	Revenue - D7 - Hanger - Name	$1,320	$1,210		$1,320
202.202	Revenue - D8 - Hanger - J. Eberspacher	$1,320	$1,380		$1,320
202.203	Revenue - D9 - Hanger - R. Carpenter	$1,320	$1,210		$1,320
202.204	Revenue - D10 - Hanger - WERR Aviation	$1,320	$1,100		$1,320
202.205	Revenue - D11 - Hanger - A. Weigle	$1,620	$329		$1,620
202.206	Revenue - D12 - Hanger - AJ. Herrold	$1,800	$1,800		$1,800
202.12	Revenue - Hangar - Whisler - South	$2,400	$1,800		$2,400
202.10	Revenue - Hanger - Whisler - North	$3,600	$3,300		$3,600
203.01	Revenue - Jo Way Land Lease	$100	$100		$100
203.06	Revenue - R.O.W. City Water	$300	$300		$300

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Comments	Fiscal Year 2015/2016 Budget
203.12	Revenue - Gas Flow	$800	$1,573		$800
203.16	Revenue - Reimburse Utilities	$2,800	$2,786		$2,800
203.18	Revenue - Sale of Hay	$2,000	$1,746		$2,000
203.60	Revenue - Miscellaneous	$600	$23		$600
203.80	Revenue - Farm Lease	$44,875	$25,406		$44,875
203.90	Revenue - Interest of Investments	$400	$226		$350
203.95	Revenue - State Grants - NDA T-Hanger close out proceeds	$16,500	$0		$0
203.96	Revenue - Federal Grants - FAA - Grant Reimbursement	$150,000	$0		$0
203.97	Revenue - Federal Grants - FAA - T-Hanger Closeout Project	$30,000	$0		$0
205.00	Revenue - Bond Proceeds	$0	$0		$0
205.03	Revenue - New Service Road	$0	$0		$0
205.04	Revenue - Snow Removal Equipment Building	$0	$0		$0
Total		**$391,305**	**$147,924**		**$189,775**
Airport Debt Service Revenue					
N/A	Bonds	$0	$0		
201.01	Revenue - Debt - Motor Vehicle Tax	$0	$0		
201.02	Revenue - Debt - Property Tax	$65,000	$61,340	Debt Expenses rounded to 71,000	$71,000
201.03	Revenue - Debt - Interest on Taxes	$150	$190		$175
201.04	Revenue - Debt - Homestead Exemption	$900	$1,784		$1,800
201.05	Revenue - Debt - Motor Vehicle Prorate	$130	$177		$130
Total		**$66,180**	**$63,492**		**$73,105**
Airport Sinking Fund (New) Revenue					
207.50	Revenue - Sinking Fund New	$4,500	$4,500		$10,000
207.51	Revenue - Sinking Fund New - Interest	$0	$4		$0
	Reverse		($4,504)		($10,000)
Total		**$4,500**	**$0**		**$0**
Airport T-Hanger Revenue					
206.70	Revenue - Grant	$196,500	$232,816	Zero Balance	$0
206.73	Revenue - NDA Loan - No Interest	$16,800	$38,046	Details in file	$0
206.76	Revenue - Notes/Loan	$150,000	$0		$0
Total		**$363,300**	**$270,862**		**$0**
Total Airport Revenue		**$825,285**	**$482,278**		**$262,880**

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Comments	Fiscal Year 2015/2016 Budget
Airport Operations Operating Expense					
100.01	Admin O & M - Manager's Contract	$35,000	$32,083		$36,000
100.02	Admin O & M - Secretary	$0	$0		$0
100.03	Admin O & M - Treasurer	$1,800	$1,800		$1,800
100.04	Admin O & M - Retainer - Atty	$1,000	$0		$1,000
100.05	Admin O & M - FBO Events Promo	$3,500	$2,476		$3,500
100.06	Admin O & M - INS Property	$16,000	$14,684		$16,000
100.061	Admin O & M - INS/Other	$2,000	$483		$2,000
100.07	Admin O & M - Audit & Accounting	$19,500	$9,400		$19,500
100.10	Admin O & M - Auto Expense & Repairs	$2,500	$296		$2,500
100.11	Admin O & M - Supplies & Fuel	$5,500	$2,378		$5,500
100.14	Admin O & M - Weather Info	$0	$0		$0
100.161	Admin O & M - Utility City Use	$15,500	$12,756		$16,500
100.162	Admin O & M - Telephone	$1,500	$1,371		$2,000
100.17	Admin O & M - Garbage	$900	$456		$900
100.20	Admin O & M - Repairs & Maintenance	$35,000	$5,370		$35,000
100.25	Admin O & M - Runway Repairs	$8,000	$15		$8,000
100.30	Admin O & M - Grounds Keeping	$8,000	$3,489	Fencing	$8,000
100.42	Admin O & M - Dues, Memberships, Mtgs and Mileage	$1,300	$1,081		$1,300
100.44	Admin O & M - Publications	$150	$197		$200
100.50	Admin O & M - Beacon	$400	$0		$400
100.51	Admin O & M - Tractor Loan/Mower Equipment	$5,500	$5,453		$5,500
100.58	Admin O & M - Debt Service - P & I	$150,000	$0		$0
100.60	Admin O & M - Miscellaneous	$1,006	$266		$1,000
100.61	Admin O & M - Depreciation Expense	$0	$156		
100.62	Admin O & M - Amortization Expense	$0	$0		
100.63	Admin O & M - Computer/Software		$0		$8,000
Total		**$314,056**	**$94,210**		**$174,600**
Airport T-Hanger Project Operating Expense					
105.72	Admin - T-Hanger Project	$0	$11,658		$0
Total		**$0**	**$11,658**		**$0**
Airport Operations Debt Expense					
100.83	Debt- NDB Charges	$2,000	$1,760	Beacon Navigation System (160/mo)	$1,920
100.85	Debt - Sinking Fund	$5,000	$4,500	Would like to increase to $20,000 for tractor and new vehicle	$10,000

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Comments	Fiscal Year 2015/2016 Budget
	Reverse		($4,500)		($10,000)
Total		$7,000	$1,760		$1,920
Airport Debt Expense					
100.82	Debt - Old Hangar - NDA Loan	$8,952	$45,506		$0
100.90	Debt - Bond Principal Payment	$48,000	$40,000		$40,000
100.909	Debt - Bond Interest Payment - Seward Airport Authority	$26,460	$14,238		$12,828
100.84	Debt - T-Hanger Payments	$23,676	$61,610	1,500/mo	$18,000
Total		$107,088	$161,354		$70,828
Total Airport Debt Expense		**$114,088**	**$163,114**		**$72,748**
Total Airport Expenses, not Including C.I.P.		**$428,144**	**$268,982**		**$247,348**

C.I.P. Airport Expenses

Total		$189,000	$0	$189,000	$0
Total C.I.P. Airport Expenses		**$189,000**	**$0**		**$0**
Total Airport Expenses		**$617,144**	**$268,982**		**$247,348**
Total Airport		**$208,141**	**$213,296**		**$15,532**

Net Affect of Revenue and all Expenses	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Fiscal Year 2015/2016 Budget
Airport Operations Revenue		**$391,305**	**$147,924**	**$189,775**
Airport Operations Operating Expense		**($314,056)**	**$0**	**($174,600)**
Airport Operations Fund Admin. Expense		**$0**	**$0**	

Account Number	Account Name		Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15	Comments	Fiscal Year 2015/2016 Budget
Airport Operations Debt Expense			($7,000)	$0		($1,920)
Airport Operations Fund Fixed Assets Expense			$0	$0		
C.I.P. Airport Expenses			($189,000)	$0		$0
		Total	($118,751)	$147,924		$13,255

Net Affect of Revenue and all Expenses	Account Name		Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15		Fiscal Year 2015/2016 Budget
Airport Debt Service Revenue			$66,180	$63,492		$73,105
Airport Debt Expense			($107,088)			($70,828)

Net Affect of Revenue and all Expenses	Account Name		Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15		Fiscal Year 2015/2016 Budget
Airport Sinking Fund (New) Revenue			$4,500	$0		$0
		Total	$4,500	$0		$0

	Account Name		Fiscal Year 2014/2015 Budget	2014/2015 Actuals As of 8/31/15		Fiscal Year 2015/2016 Budget
Total Airport Revenue			$825,285	$482,278		$262,880
Total Airport Expenses, not Including C.I.P.			($428,144)	($268,982)		($247,348)
Total C.I.P. Airport Expenses			($189,000)	$0		$0
		Balance	$208,141	$213,296		$15,532

0.0350	City Council Approved Rate
443,130,169	Assessed Valuate
$ 155,096	Tax per $100 of assessed value
-$ 1,532.25	County Treas Comm
-$ 338.29	Delinquent Tax Allowance
$ 153,225	Tax from Line 6 of Budget
153,225.02	Co Treas Commission Calc

$189,775	$0 state / fed grants
$73,105	
$0	
$0	
262,880.00	total rev

$174,600	
-	
$1,920	
$70,828	
247,348.00	total exp

15,532.00	gain/(loss)
15,532.00	future budgeted loss w/o grants

FY2013-14 Actual Estimated		**FY2014-15 Budgeted**	
Revenues	Budget Line No.	Revenues	Budget Line No.
138,995.22	6	153,225.00	6
706,788.74	7	376,500.00	7
293.20	8	280.00	8
3,094.61	10	35,700.00	10
142,058.40	14	259,580.00	14
991,230.17		**825,285.00**	
Expenses		Expenses	
98,552.27	19	194,732.00	19
934,232.72	20	189,000.00	20
74,613.00	22	233,412.00	22
1,107,397.99		**617,144.00**	
(116,167.82)	Net gain/(loss)	208,141.00	Net gain/(loss)

2015-2016 BUDGET

2015-2016 CAPITAL IMPROVEMENT PROJECTS

Administration Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	Status	2014 to 15	2015 to 16	2016 to 17	2017 to 18	2018 to 19	2019 to 2020	
Code Codification	In Progress	$17,500						General Revenues
Server Replacement	Completed	$6,000						General Revenues
Archive Email System	Completed	$5,200						General Revenues
Summit Permits System Module	Completed	$3,000						General Revenues
IT Record Retention Archive Software	Completed	$1,788						General Revenues
Equipment Purchases Item Description								
Tree Cost Allocation System	Moved		$2,500					General Revenues/Bond
Office Chairs (6)	Planned		$1,000					General Revenues/Bond
Employee Assist Program	Planned		$5,000					General Revenues/Bond
Summit Software Module Installation & Service	Planned			$3,900				General Revenues
Summit Billing & Licensing System Module	Moved			$3,000				General Revenues
Summit Fixed Assets Assets System Module	Moved			$2,500				General Revenues
Summit Project Accounting System Module	Moved			$3,000				General Revenues
Summit Dashboard System Module	Moved			$2,000				General Revenues
Summit Financial Chart of Accounts Reconstruction	Moved			$1,600				General Revenues
Labor Personnel - Efficiency Study	Moved			$15,500				General Revenues
Labor Personnel - Comparability Study	Planned			$20,000				General Revenues
Computer Software Upgrades	Planned	$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	General Revenues/Bond
General Maintenance of Buildings	Planned	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	General Revenues/Bond
Yellow Box Indicates a moved forward item	**Totals**	**$40,488**	**$15,500**	**$58,500**	**$7,000**	**$7,000**	**$7,000**	

Aquatic Center Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	Status	2014 to 15	2015 to 16	2016 to 17	2017 to 18	2018 to 19	2019 to 20	
Water Heater Repairs	Complete	$10,665						General Revenues
Building Roof System	Complete	$700						General Revenues
Pool Vac Replacement	Complete	$2,500						General Revenues
CPR Training Equipment	Complete	$544						General Revenues
Life Guard Tubes	Complete	$500						General Revenues
Shower Kits	Complete	$591						General Revenues
Sun Covering for Fencing	Complete	$1,700						General Revenues
Capital Projects Item Description								
Water well	Planned		$50,000					General Revenues/Bond
Repair Deck Piping	In Progress	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	General Revenues/Bond
Paint Pool Vessel	Mandate		$49,500					General Revenues/Bond
Parking lot resurface	Planned			$60,000				General Revenues
Add 2nd Water Slide	Planned				$100,000			General Revenues
Equipment Purchases Item Description								
Pumps	Mandate		$1,687					General Revenues/Bond
Building Floor Non Skid Surface	Moved		$1,200					General Revenues/Bond
Probes	Mandate		$660					General Revenues/Bond
Replace Aurora pump for play features	Planned		$7,670					General Revenues/Bond
Rock Solid Basketball Hoop	Planned			$1,850				General Revenues
Yellow Box Indicates a moved forward item	Totals	$27,200	$120,717	$10,000	$10,000	$10,000	$10,000	

Building Inspt./Plng. & Zoning Departments	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Equipment Purchases Item Description	Status	2014 to 15	2015 to 16	2016 to 17	2017 to 18	2018 to 19	2019 to 20	
Update Comprehensive Plan	Moved			$45,000				General Revenues
Redevelopment Study (Blight Area for TIF)	Planned			$5,000				General Revenues
Annexation Redevelopment Area	Planned			$5,000				General Revenues
Vehicle Replacement Item Description								
Vehicle Lease (City Received $15,500 in rebates per Car)	Lease	$11,982			$12,634			Lease/Gen. Revenues
Yellow Box Indicates a moved forward item	**Totals**	**$11,982**	**$0**	**$55,000**	**$12,634**	**$0**	**$0**	

Building & Grounds City Hall	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Defibrillators (2x)	Completed	$3,000						General Revenues
City Hall Upgrades to Server Room	Completed	$4,000						General Revenues
Capital Projects & Equipment Item Description								
Back up Generator City Hall & Muni Bldg. Eng & Consulting	Moved			$17,500				General Revenues
Back up Generator City Hall & Muni Bldg. Installation	Moved			$25,000				General Revenues
Yellow Box Indicates a moved forward item	**Totals**	**$7,000**	**$0**	**$42,500**	**$0**	**$0**	**$0**	

Cemetery Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Fuel Tank Repairs	Completed	$6,000						General Revenues
Cemetery Roof Repairs	Completed	$15,000						General Revenues
Vehicle Replacement (1996 Ford Pick up)	Completed	$10,000						General Revenues
Dump Truck Replacement (1990 Dodge)	Completed	$40,000						General Revenues
Mower Replacement (2003 JD)	Completed	$15,000						General Revenues
Mower Replacement (2004 JD)	Completed	$15,000						General Revenues
Capital Projects Item Description								
Cemetery Road Repairs	Completed	$4,000	$3,000	$3,000	$3,000	$3,000	$3,000	General Revenues/Bond
Build Cremation Mausoleum	Planned				$60,000			General Revenues
Vehicle Replacement Item Description								
Mini Excavator (Lease)	Lease	$10,712	$10,712	$10,712				Lease/Gen. Revenues/Bond
Equipment Purchases Item Description								
Snow Blade for Dump Truck	Planned		$6,000					General Revenues/Bond
Hopper Vacuum for Mower	Planned			$5,400				General Revenues
Broom Sweeper for Mower	Planned			$4,500				General Revenues
Road Prep New Addition	Planned			$60,000				Gen. Rev./Lot Sales
Mower Replacement	Planned						$15,000	General Revenues
Yellow Box Indicates a moved forward item	**Totals**	**$115,712**	**$19,712**	**$83,612**	**$63,000**	**$3,000**	**$18,000**	

Civic Center Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Mower & Weed Trimmer	Completed	$700	$0	$0	$0	$0		General Rev/Langworthy
Engineering & Design Accessibility Building Project	Completed	$15,800						General Rev/Langworthy
Capital Projects Item Description								
ADA Accessibility Building Project	Moved		$115,000					Gen Rev/Lang/Grant/Bond
Heat Pump & Compressor Replacements	Moved			$6,000				General Rev/Langworthy
Replace Tile & Carpet	Planned					$20,000		General Rev/Langworthy
Equipment Purchases Item Description								
Replace Tables & Furniture	Planned				$5,000	$5,000		General Rev/Langworthy
Paint Interior	Planned				$5,000			General Rev/Langworthy
Riding Mower & Brush Attachment	Planned						$6,000	General Rev/Langworthy
Yellow Box Indicates a moved forward item	**Total**	**$16,500**	**$115,000**	**$6,000**	**$10,000**	**$25,000**	**$6,000**	

Economic Development Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Capital Projects & Equipment Item Description	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Industrial Land Development	Planned	$91,000	$50,000					General Revenues/Bond
Buildings	Planned	$100,000	$74,500					General Revenues/Bond
Infrastructure	Planned	$80,000	$63,837	$0	$0	$0		General Revenues/Bond
Yellow Box Indicates a moved forward item	**Total**	**$271,000**	**$188,337**	**$0**	**$0**	**$0**	**$0**	

Electric Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Used Brush Truck (Cost Share With Street)	Completed	$15,000						Electric Rev./Lease
Utility Box Replacement Pickup #102 (2001)	Completed	$10,000						Electric Revenues
Service Truck Replacement (#120)	Completed	$35,000						Electric Revenues
Wire Winder Trailer	Completed	$15,000						Electric Revenues
Vac Machine Acquisition	Completed	$53,000						Electric Revenues
Install Wire & Transformer at Seik Development	Completed	$30,000						Electric Revenues
Replace 3 Phase Primary & Transformer at Vet Clinic	Completed	$20,000						Electric Revenues
Replace 3 Phase Primary & Junction Cabinet at Link Library	Completed	$33,000						Electric Revenues
NCMA Charger Stations	Completed	$7,500						Electric Revenues
Portable Reel Rack	Completed	$2,750						Electric Revenues
Safety Signage	Completed	$2,000						Electric Revenues
AMI - TWACS Meter Upgrades	Completed	$1,500						Electric Revenues
AMI - TWACS Software Upgrades	Completed	$30,139						Electric Revenues
Capital Projects & Equipment Item Description								
Directional Boring	Completed	$10,000	$10,000	$10,000	$10,000	$10,000		Electric Revenues/Bonds
Replace 14th St. Substation	In Progress	$800,000	$1,116,785					Electric Revenues/Bonds
Street Light Upgrade Conv	In Progress	$25,000	$25,000	$25,000	$25,000	$25,000		Electric Revenues/Bonds
Electric distribution (new subdivisions)	In Progress	$100,000	$100,000	$100,000	$100,000	$100,000		Electric Revenues/Bonds
Tree trimming Projects	In Progress	$40,000	$40,000	$40,000	$40,000	$40,000		Electric Revenues/Bonds
Street light Upgrades LED	In Progress	$545,875	$245,000					Electric Revenues/Bonds
Street light arm mounts	Planned		$103,000					Electric Revenues/Bonds
East Seward St. 3 phase line Upgrades	Planned		$80,000					Electric Revenues/Bonds
2nd St. to Water Tower 34.5 Upgrades	Moved	$90,000	$410,000					Electric Revenues/Bonds
2nd St. Substation Upgrades for Engineering	Planned		$110,000					Electric Revenues/Bonds
Industrial Meter Reading	Planned		$18,000					Electric Revenues/Bonds
Replace 3 Phase Primary & Transformer at Craig Miers	Moved		$12,000					Electric Revenues/Bonds
Roberts Street. Double Circuit Replacement	Moved		$450,000					Electric Revenues/Bonds
Roberts Street voltage conversion	Planned		$250,000					Electric Revenues/Bonds
South NPPD Substation Property	Moved		$20,000					Electric Revenues/Bonds
Back Up Gen Set for Elec. Building	Planned		$25,000					Electric Revenues/Bonds
Construct new Substation to feed South Service area	Planned			$175,000	$1,000,000			Electric Revenues/Bonds
Equip & Inventory Storage Facility (S. Columbia)	Moved			$75,000				Electric Revenues/Bonds
Replace line from Ash St. Sub to NPPD Sub part of Hwy 15 proj.	Planned			$100,000				Electric Revenues/Bonds
Replace URD along Progressive Rd. (Hwy Project)	Planned			$125,000				Electric Revenues/Bonds
Under build 3 phase on 34.5 kv new line from 115kv sub.	Planned			$184,000				Electric Revenues/Bonds
2nd St. Substation Upgrades for Construction	Planned			$1,100,000				Electric Revenues/Bonds
Industrial Substation	Planned					$1,400,000		Electric Revenues/Bonds
Vehicle Replacement Item Description								
Vehicle Lease (City Received $15,500 in rebates per Car)	Lease	$11,982			$12,634			Lease/Elec. Revenues
Bucket Truck Replacement (#109)	Lease		$235,000					Elec Revenues/Lease/Bonds
Replace Small Bucket Truck 108	Planned			$150,000				Electric Revenues/Lease
Replace Digger truck	Moved			$200,000				Electric Revenues/Lease
Replace pickup #102	Moved					$38,000		Electric Revenues

Electric Department (Cont'd)	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Replace pickup	Planned					$40,000		Electric Revenues
Equipment Purchases Item Description								
Load Controls (x50)	In Progress	$6,000	$6,000	$7,000		$7,000		Electric Revenues/Bonds
Tool Replacement	In Progress	$10,000	$15,000	$15,000	$15,000	$15,000	$15,000	Electric Revenues/Bonds
Underground Locating Equipment	Planned	$8,000		$10,000				Electric Revenues
Crushed Rock	Completed	$5,000	$5,000	$5,000	$5,000	$5,000		Electric Revenues/Bonds
Grounds Mower Replacement	Moved			$10,000				Electric Revenues
Vibrator Plow Acquisition	Moved			$41,000				Electric Revenues
12.47kv Conversions and/or Capacity Additions	Planned				$1,300,000			Electric Revenues/Bonds
Yellow Box Indicates a moved forward item	**Total**	**$1,906,746**	**$3,275,785**	**$2,372,000**	**$2,507,634**	**$1,680,000**	**$15,000**	

Fire Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2018 to 19**	
Bunker Gear Equipment	Completed	$15,000					$20,000	Sinking Fund
Computer Hardware	Completed	$2,500						Sinking Fund
Rescue Saw	Completed	$2,000						Sinking Fund
K12 Saw	Planned	$1,300						Sinking Fund
Nozzle Upgrades (x6)	Planned	$8,000						Sinking Fund
Black Leather Boot Sets (x15)	Planned	$4,200						Sinking Fund
Safety Helmet Replacements	Planned	$7,200						Sinking Fund
Building Monitor System	Planned	$8,000						Sinking Fund
Building Bay Light Upgrades	Planned	$3,700						Sinking Fund
Garage Door Transmitters	Planned	$1,200						Sinking Fund
Truck Smoke Fans	Planned	$2,500						Sinking Fund
Building Flag Plaza Lighting	Planned	$2,500						Sinking Fund
Banquet Tables	Planned	$2,800						Sinking Fund
Capital Projects & Equipment Item Description								
Emergency Vehicle Pre-emption System	In Progress	$31,000						Sinking Fund
HVAC Upgrade & Repairs	In Progress	$15,500						Sinking Fund
Exterior Concrete Work	Planned		$15,000					Sinking Fund/Bond
Building Interior Paint, Furniture & carpet	Planned		$7,000					Sinking Fund/Bond
Purchase Property North of Fire Station	Planned			$150,000				Sinking Fund
Vehicle Replacement Item Description								
Unit 95 Rescue	Planned		$250,000					Sinking Fund
Grass Rig 2015/16 Ford F350 XLT 6.0 gas crew cab	Planned		$53,000					Sinking Fund/Bond
Equipment Purchases Item Description								
Motorola Pagers	Planned	$3,600	$4,250	$4,250	$4,250	$4,250	$3,600	Sinking Fund/Bond
Grass Rig Equipment (Pump, Skid, & Lights)	Planned		$12,000					Sinking Fund/Bond
LED outside Bay Door Lights	Planned		$3,000					Sinking Fund/Bond
Overhead Bay Door	Planned		$1,500					Sinking Fund/Bond
Sink/Faucet bay area	Planned		$2,500					Sinking Fund/Bond
Hand Held Radios	Planned		$23,000					Sinking Fund/Bond
Electrical Work Bay Area	Planned		$2,000					Sinking Fund/Bond
Replace Weather Monitor	Planned		$800					Sinking Fund/Bond
Med Source Scoop Stretcher & Ferno # 71 Basket Stretcher	Planned		$2,500					Sinking Fund/Bond
Yellow Box Indicates a moved forward item	**Total**	**$111,000**	**$376,550**	**$154,250**	**$4,250**	**$4,250**	**$23,600**	

Library Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Capital Projects & Equipment Item Description	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Fire Alarm Replacement			$15,000					General Revenue/Bond
Computer Replacement	In Progress	$0	$3,600	$3,600	$3,600	$3,600	$3,600	Foundation/ Gen. Rev/Bond
Yellow Box Indicates a moved forward item	**Total**	**$0**	**$18,600**	**$3,600**	**$3,600**	**$3,600**	**$3,600**	

Parks Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Independence Landing Project	Completed	$30,000						General Revenues
State National Guard Museum	Completed	$7,500						General Revenues
Nebraska Game & Parks - Marketing & Signage	Completed	$18,977						General Revenues
Training Center Concrete Repairs	Completed	$4,000						General Revenues
Boy Scout Building Repairs	Completed	$13,000						General Revenues
Electronic Registration Active Inc., Software	Completed	$5,500						General Revenues
Capital Projects & Equipment Item Description								
Playground Mulch	Planned	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	General Revenues/Bond
Replace Rock Campground	Planned		$3,000					General Revenues/Bond
Boy Scout Building Repairs	Planned		$5,000					General Revenues/Bond
Centennial Park Shelter Repairs	Planned		$10,000					General Revenues/Bond
Bemis Park Shelter Repairs	Planned		$5,000					General Revenues/Bond
Wood Mulch/Playgrounds	Planned		$5,000					General Revenues/Bond
Dog Park Fence	Planned		$5,000					General Revenues/Bond
Rubber Play mat Complex Playground	Planned			$10,000				General Revenues
Install Concrete Pad/Complex Lot	Planned			$5,000				General Revenues
Emerald Ash Borer	Planned				$20,000			General Revenues
Vehicle Replacement Item Description								
Mower 16' Replacement	Lease	$15,538	$15,413	$15,413	$15,413	$15,413		General Revenues/Bond
Mower 16' Replacement	Planned					$80,000		General Revenues
Equipment Purchases Item Description								
Airway Plugger	Planned			$3,500				General Revenues
Yellow Box Indicates a moved forward item	**Total**	**$104,515**	**$58,413**	**$43,913**	**$45,413**	**$105,413**	**$10,000**	

Police Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**201 to 20**	
Purchase 5 Smart Siren Control Heads	Completed	$6,500						General Revenues
Office Chairs (x2)	Completed	$600						General Revenues
Software Upgrades	Completed	$1,700						General Revenues
Capital Projects & Equipment Item Description								
Computer Hardware Updates	Completed	$5,000	$2,000					General Revenues/Bond
Building Floor Repairs	Moved				$10,000			General Revenues
Vehicle Replacement Item Description								
Lease Payment on 2013 Patrol Vehicle	Lease	$10,733	$10,733					Lease/Gen. Revenues/Bond
Lease Payment on 2015 Patrol Vehicle	Lease	$9,800	$10,800	$10,800				Lease/Gen. Revenues/Bond
Lease Payment for 2015 Patrol Vehicle	Lease	$9,800	$10,800	$10,800				Lease/Gen. Revenues/Bond
Replace 2011 Patrol Vehicle with 2016 Vehicle	Lease		$10,800	$10,800	$10,800			Lease/Gen. Revenues/Bond
Equipment Purchases Item Description								
Vehicle Video Camera Upgrade	Planned	$5,000	$5,000	$5,000				General Revenues/Bond
Vehicle Radio Upgrades	Planned	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	General Revenues/Bond
Replace 2 Radio Consoles	Planned	$5,200	$5,200					General Revenues/Bond
Replace Shotguns (5)	Planned		$3,000					General Revenues/Bond
Replace 1 AED & Purchase 2 additional	Planned		$9,500					General Revenues/Bond
Phone System & Phones	Planned			$15,000				
Replace Rifles	Planned			$5,000				General Revenues
Office Chairs (x2)	Planned				$600			General Revenues
Replace Tasers	Planned				$15,000			General Revenues
Radar Unit Upgrades	Planned		$5,000		$5,000		$5,000	General Revenues/Bond
Replace 3 Patrol Car Light Bars	Planned				$8,000			General Revenues
Replace 15 Hand Guns	Planned						$7,500	General Revenues
Yellow Box Indicates a moved forward item	**Total**	**$59,333**	**$77,833**	**$62,400**	**$54,400**	**$5,000**	**$17,500**	

Rail Site Development	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Capital Projects & Equipment Item Description	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Project Buy Out - 30.0 Acres	Completed							General Revenues
Project Buy Out	Planned	$525,000						Bond/TIF/Gen. Rev.
Project Buy Out	Planned		$3,250,000					Bond/TIF/Gen. Rev.
Electrical Infrastructure			$2,500,000					Bond/TIF/Gen. Rev.
Water Infrastructure			$10,000					Bond/TIF/Gen. Rev.
Wastewater Infrastructure			$4,000					Bond/TIF/Gen. Rev.
Street Infrastructure			$0					Bond/TIF/Gen. Rev.
Rail Campus Switch Gear & Tracks	Planned	$475,000	$0					Bond/TIF/Gen. Rev.
Yellow Box Indicates a moved forward item	**Total**	**$1,000,000**	**$5,764,000**	**$0**	**$0**	**$0**	**$0**	

Recreation Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Infield Conditioning	Completed	$11,000						General Revenues
Infield Drag Equipment	Completed	$3,500						General Revenues
Sports Complex Building Fencing	Completed	$3,000						General Revenues
Sports Complex Soccer Irrigation System	Completed	$15,000						General Revenues
Soccer Field Construction & Engineering Study	Completed	$12,500						General Revenues
Capital Projects & Equipment Item Description								
City Golf Course	Planned		$350,000					Gen. Revenues/Bond
Sports Complex Soccer Restrooms	Planned			$50,000				General Revenues
2nd Pool Slide for Seward Pool	Planned				$80,000			General Revenues
Install Well Soccer Field	Planned					$30,000		General Revenues
Ball Park Lights - Complex	Planned	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	Gen. Rev.\ Sinking Fund
Vehicle Replacement Item Description								
Gator Utility Vehicle	Planned		$10,000					General Revenues/Bond
Replace Pickup (1997 Chevrolet)	Planned		$12,000					General Revenues/Bond
Equipment Purchases Item Description								
Infield Conditioner	Planned		$11,000					General Revenues/Bond
Lawn Sweeper	Planned		$500					General Revenues/Bond
Push Mower	Planned		$500					General Revenues/Bond
Windscreen for Dugouts	Planned			$3,500				General Revenues
Yellow Box Indicates a moved forward item	**Total**	**$90,000**	**$429,000**	**$98,500**	**$125,000**	**$30,000**	**$45,000**	

Recycling Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Capital Projects & Equipment Item Description	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**		
Cardboard Bailer	Planned	$0	$14,000					Gen. Revenues/Grant/Bond
Recycling 10 Bin Container Trailer	Planned	$0		$16,000	$0	$0		General Revenues
Yellow Box Indicates a moved forward item	**Total**	**$0**	**$14,000**	**$16,000**	**$0**	**$0**	**$0**	

Street Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Izaak Walton Rd Inter Department Transfer	Completed	$72,948						Revenues
Paving South Jackson - 11th to 10th Streets	Completed	$105,048						Bond
Paving \Storm Water Improvements Cedar St. from 5th To 6th	Completed	$173,466						Bond
Entrance Drive to Orschlens & Dollar General	Completed	$30,000						Revenues
Replace 15' Shredder Mower	Completed	$18,000						Fixed Assets
BobCat attachment 68" Angle Broom	Completed	$4,500						Fixed Assets
Stainless Steel Salt Spreader Attachment	Completed	$4,000						Fixed Assets
Brush Cutter Attachment for BobCat	Completed	$5,000						Fixed Assets
Used Brush Truck (cost share with Electric)	Completed	$15,000						Fixed Assets
Capital Projects & Equipment Item Description								
Supplies, Cold Patch, Tools, Concrete Etc.	In Progress	$75,000	$90,000	$75,000	$75,000	$75,000	$75,000	General Revenues/Bond
ADA Sidewalk Repairs	In Progress	$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	General Revenues/Bond
Street Rehab	In Progress	$20,000	$25,000	$25,000	$25,000	$25,000	$25,000	General Revenues/Bond
East Seward Street overlay	Planned		$45,000					General Revenues/Bond
New Hiker Biker Trail Grant Project	Moved		$100,000		$400,000			NDOR & Bond
Karol Kay Paving & Storm Sewer Project	Moved		$280,000					NDOR & Bond
Evergreen & Hwy. 34 Storm Water 24" Culvert	Moved		$15,000					General Revenues/Bond
Street Dept. Pump Station Rehab	Planned		$10,000					General Revenues/Bond
CMP Pipe Repair HWY 15	Planned		$40,000					General Revenues/Bond
Paving From Waverly Rd HWY 15 to Plum Creek Bridge Eng.	Planned		$50,000					Gen. Rev (NDOR) Bond
Storm Sewer St. Johns	Planned		$100,000					General Revenues/Bond
Star Street Drainage	Planned		$20,000					General Revenues/Bond
Paving Progressive to Twin Oaks; to Walnut Street Projects	Planned			$90,000				Bond
Paving From Waverly Hwy 15 Rd to Plum Creek Bridge	Moved			$1,500,000				Gen. Rev (NDOR) Bond
Pave Park Ave. between 11th & 12th Streets	Moved			$20,000				General Revenues
Pave Eastridge Ave. from Roberts to Bradford	Moved			$25,000				General Revenues
Pave. E. Hillcrest Dr 175 ft. E of Eastridge to Plum Creek Bridge	Moved			$225,000				Bonds
Storage Building share with Electric	Moved			$75,000				Fixed Assets
Replace North Workshop Storage	Planned			$120,000				Fixed Assets
Plains Equip. Bldg. Acquisition	Planned				$325,000			Revenues\Bonds
Vehicle Replacement Item Description								
BobCat Replacement Lease (2003)	Lease	$11,313	$11,138	$11,138				General Revenues/Bond
Motor Grader Lease (1968)	Lease		$25,000	$25,000	$25,000			General Revenues/Bond
MX Street Sweeper	Lease		$25,000	$25,000	$25,000			General Revenues/Bond
Cat Payloader	Lease			$20,000	$20,000	$20,000		Fixed Assets/Lease
Replace 89 Ford Dump Truck	Planned					$120,000		Fixed Assets/Lease
Equipment Purchases Item Description								
Mower for Right-of-Way Area	Lease	$15,538	$15,413	$15,413	$15,413	$15,413		Lease/Gen. Revenues/Bond
Bonnel Alley Drag	Planned		$15,000					General Revenues/Bond
Soft Cut Concrete Saw	Moved		$3,000					General Revenues/Bond
Grinding Reclaimed Concrete	Planned		$20,000					General Revenues/Bond
Stainless Steel Salt Spreader Attachment	Planned		$6,000					General Revenues/Bond
Wide Format Concrete Grinder Plainer	Planned		$13,000					General Revenues/Bond

Street Department (Cont'd)	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2019 to 20**	
Stump Cutter Replacement	Moved			$32,000				Fixed Assets
Snow Plow for Payloader	Planned			$20,000				Fixed Assets
Yellow Box Indicates a moved forward item	**Total**	**$558,813**	**$917,551**	**$2,164,000**	**$919,413**	**$264,413**	**$109,000**	

Waste Water Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2018 to 19**	
Replace 1990 Ford Service Van	Completed	$30,000						Revenues
Vehicle Replacement X1	Completed	$25,000						Revenues
Raw Lift Station Pumps	Planned	$82,000						Revenues
Capital Projects & Equipment Item Description								
Service Response Vehicle Camera & Equipment	Planned	$60,000						Revenues
Sewer Line Upgrades/Repairs	Planned	$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	Revenues/Bond
Valve Upgrade	In Progress	$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	Revenues/Bond
Sludge Transfer Pumps Replacements	Planned	$95,000						Revenues
Concordia Siphon Protection	Planned		$48,000					Revenues/Bond
Digester Building Improvements	Planned		$ 136,000					Revenues/Bond
Trailer 12' x 83" Titan Dump	Planned		$10,000					Revenues/Bond
Service Study	Moved			$7,500				Revenues
UV Lamps for 1 Bank	In Progress		$12,000		$12,144			Revenues/Bond
Process Building Roof Replacement	Planned				$55,000			Revenues
Vehicle Replacement Item Description								
Backhoe Replacement - Split with Water Collection	Lease	$6,462	$6,462	$6,462	$6,462	$6,462		Revenues/Lease/Bond
Equipment Purchases Item Description								
Kubota Riding Mower 27"	Planned		$15,000					Revenues/Bond
Extendajet New Jet Pump	Planned		$25,000					Revenues/Bond
Yellow Box Indicates a moved forward item	**Total**	**$460,462**	**$414,462**	**$175,962**	**$235,606**	**$168,462**	**$162,000**	

Water Department	Budget	Past Year	Year 1	Year 2	Year 3	Year 4	Year 5	Funding Source
Completed Projects & Equipment Purchases	**Status**	**2014 to 15**	**2015 to 16**	**2016 to 17**	**2017 to 18**	**2018 to 19**	**2018 to 19**	
Replace 1993 Chevy Service Van with pick up	Completed	$ 28,000						Revenues
Replace 2006 Ford Pickup	Completed	$32,000						Revenues
Capital Projects Item Description								
Recondition Wells	In Progress	$12,000	$17,000	$17,000	$17,000	$17,000	17,000	Revenues/Bonds
Install Well Variable Frequency Drive Upgrades Supply Pump	Planned	$12,000	$25,000					Revenues/Bonds
Hydraulic Engineering Study/Improvements #1	Moved		$60,000					Revenues/Bonds
Hydraulic Engineering Study/ Improvements #4-A	Moved		$300,000	$300,000	$315,000			Bonds
Replace RO Membranes	Planned		$150,000					Revenues/Bonds
Water Tower 5 year Inspection	Planned		$7,500					Revenues/Bonds
New Muni Well Engineering & Development SW #3	Planned		$250,000					Revenues/Bonds
North Lrg. Tower Painting Refinishing & Maintenance Repairs	Moved		$250,000					Revenues/Bonds
South Sml. Tower Painting Refinishing & Maintenance Repairs	Moved			$250,000				Revenues
2010 Hydraulic Study Improvement III	Planned			$400,000	$400,000	$400,000		Revenues & Bonds
Heated Building for Water Dept (Cost share with St. & Elec.)	Moved			$75,000				Revenues
Include SW-2 Well on Generator power from SW-1 Field	Planned			$34,000				Revenues
Move Tenneco 14" Main North of 80 Building	Planned			$95,000				Revenues
2010 Hydraulic Study Improvement IV-B	Moved					$165,000		Revenues
Install 3rd RO Skid (Estimate from study done in 2011)	Moved						890,765	Revenues & Bonds
Vehicle Replacement Item Description								
Backhoe Replacement / WWT Share (Lease)	Lease	$6,462	$6,462	$6,462	$6,462	$6,462		Lease/Gen. Revenues/Bond
Equipment Purchases Item Description								
Bulk Water Operation System	Moved			$36,000				Revenues
Yellow Box Indicates a moved forward item	**Total**	**$90,462**	**$1,065,962**	**$1,213,462**	**$738,462**	**$588,462**	**907,765**	

CIP's for Budget Period of 2015/2016
As of 09/15/2015

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

CIP's for Budget Period of 2015/2016
As of 09/15/2015

Department	Description of C.I.P.	Dollar Value		Funding Source	
Fire Department	Exterior Concrete Work	$15,000		General RevenuesBond	
Fire Department	Building Interior Paint, Furniture & carpet	$7,000		General RevenuesBond	
Fire Department	Unit 95 Rescue	$250,000		Sinking Fund	
Fire Department	Grass Rig 2015/16 Ford F350 XLT 6.0 gas crew cab	$50,000		General Revenues/Bond	
Fire Department	Motorola Pagers	$4,250		General Revenues/Bond	
Fire Department	Grass Rig Equipment (Pump, Skid, & Lights)	$15,000		General Revenues/Bond	
Fire Department	LED outside Bay Door Lights	$3,000		General Revenues/Bond	
Fire Department	Overhead Bay Door	$1,500		General Revenues/Bond	
Fire Department	Sink/Faucet bay area	$2,500		General Revenues/Bond	
Fire Department	Hand Held Radios	$23,000		General Revenues/Bond	
Fire Department	Electrical Work Bay Area	$2,000		General Revenues/Bond	Sinking Fnd
Fire Department	Replace Weather Monitor	$800		General Revenues/Bond	$250,000
Fire Department	Med Source Scoop Stretcher & Ferno # 71 Basket Stretcher	$2,500	Fixed Assets	General Revenues/Bond	Bonded
		$376,550	$0		$126,550
Library	Fire Alarm Replacement	$15,000		General Revenues/Bond	
Library	Computer Replacement	$3,600	Fixed Assets	General Revenues/Bond	Bonded
		$18,600	$0		$18,600
Parks	Playground Mulch	$10,000		General Revenues/Bond	
Parks	Replace Rock Campground	$3,000		General Revenues/Bond	
Parks	Boy Scout Building Repairs	$5,000		General Revenues/Bond	
Parks	Centennial Park Shelter Repairs	$10,000		General Revenues/Bond	
Parks	Bemis Park Shelter Repairs	$5,000		General Revenues/Bond	
Parks	Wood Mulch/Playgrounds	$5,000		General Revenues/Bond	
Parks	Mower 16' Replacement	$15,413	Fixed Assets	General Revenues/Bond	Bonded
		$53,413	$0		$53,413
Police Department	Computer Hardware Updates	$2,000		General Revenues/Bond	
Police Department	Lease Payment on 2013 Patrol Vehicle	$10,733		General Revenues/Bond	
Police Department	Lease Payment on 2015 Patrol Vehicle	$10,800		General Revenues/Bond	
Police Department	Replace 2011 Patrol Vehicle with 2016 Vehicle	$10,800		General Revenues/Bond	
Police Department	Vehicle Video Camera Upgrade	$5,000		General Revenues/Bond	
Police Department	Vehicle Radio Upgrades	$5,000		General Revenues/Bond	
Police Department	Replace 2 Radio Consoles	$5,200		General Revenues/Bond	
Police Department	Replace Shotguns (5)	$3,000		General Revenues/Bond	
Police Department	Replace 1 AED & Purchase 2 additional	$9,500		General Revenues/Bond	
Police Department	Radar Unit Upgrades	$5,000	Fixed Assets	General Revenues/Bond	Bonded
		$77,833	$0		$77,833
Rail Site Development	Project Buy Out	$3,250,000		TIF/Gen Revenues/Bond	
Rail Site Development	Electrical Infrastructure	$2,500,000		TIF/Gen Revenues	
Rail Site Development	Water Infrastructure	$10,000		TIF/Gen Revenues/Bond	
Rail Site Development	Wastewater Infrastructure	$4,000		TIF/Gen Revenues/Bond	
Rail Site Development	Rail Campus Switch Gear & Tracks (owner pd)	$0	Fixed Assets	TIF/Gen Revenues/Bond	Bonded
		$5,764,000	$4,125,000		$1,639,000
Recreation	City Golf Course	$350,000		General Revenues/Bond	
Recreation	Ball Park Lights - Complex	$45,000		General Revenues/Sinking Fnd	
Recreation	Gator Utility Vehicle	$10,000		General Revenues/Bond	
Recreation	Replace Pickup (1997 Chevrolet)	$12,000		General Revenues/Bond	
Recreation	Infield Conditioner	$11,000		General Revenues/Bond	
Recreation	Lawn Sweeper	$500		General Revenues/Bond	
Recreation	Push Mower	$500	Fixed Assets	General Revenues/Bond	Bonded
		$429,000	$0		$429,000
Recycling	Cardboard Bailer	$14,000	Fixed Assets	General Rev/Grant/Bond	Bonded
		$14,000	$0		$14,000

CIP's for Budget Period of 2015/2016
As of 09/15/2015

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

Total CIP	**$12,866,422**
Sinking Fund	**$250,000**
Total Fixed Assets	**$4,125,000**
Total Bonded	**$8,491,422**

2015/2016

ADMINISTRATION - GENERAL

Updated 9-15-15

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

2015/2016
ADMINISTRATION - GENERAL

Updated 9-15-15

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

2015/2016

ADMINISTRATION - GENERAL

Updated 9-15-15

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

2015/2016
ADMINISTRATION - GENERAL

Updated 9-15-15

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

	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Total Administrative Revenue		**$3,598,785**	**$2,806,591**		**$3,769,265**
Total Administrative - General Expenses, not Including C.I.P.		**($515,849)**	**($240,048)**		**($379,373)**

	2015/2016					
	ADMINISTRATION - GENERAL					Updated 9-15-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total C.I.P. Administrative - General Expense		($96,888)	($20,000)		$0
		Balance	**$2,986,048**	**$2,546,543**		**$3,389,892**

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

	2015/2016					
	AQUATIC CENTER					Updated 9-15-15
	Account Number	**Account Name**	**Fiscal Year 2014/2015 Budget**	**2014/2015 Estimated Ending Balance**	**Comments**	**Fiscal Year 2015/2016 Budget**
	632.59	Aquatic Center Administration O & M - Community Text System	$100	$0		$100
	632.60	Aquatic Center Administration O & M - Miscellaneous Summary	$3,716	$1,500		$3,700
	632.83	Aquatic Center Administration O & M - Strategic Plan	$0	$0		$0
	Total		**$207,500**	**$185,078**		**$224,757**
	Aquatic Center Lessons Operating Expense					
	632.10	Aquatic Center Lessons Administration O & M - Lesson Supplies	$4,513	$1,500		$2,500
	633.011	Aquatic Center Administration O & M - Salaries	$14,500	$10,735		$14,500
	633.022	Aquatic Center Administration O & M - Social Security	$1,087	$821		$1,109
	Total		**$20,100**	**$13,056**		**$18,109**
	Grand Total Aquatic Center Operating Fund Expense		**$227,600**	**$198,134**		**$242,866**
	Total Aquatic Center Expenses, not Including C.I.P.		**$227,600**	**$198,134**		**$242,866**
	C.I.P. Aquatic Center Expense					
	632.09	Aquatic Center Capital Projects - Work-In-Process - Summary - C.I.P.	$0	$0		$0
	632.80	Aquatic Center Capital Projects - Fixed Assets - Summary	$30,200	$29,091		$0
	Total		**$30,200**	**$29,091**		**$0**
	Total C.I.P. Aquatic Center Expense		**$30,200**	**$29,091**		**$0**
	Total Aquatic Center Expenses		**$257,800**	**$227,225**		**$242,866**
	Total Aquatic		**($168,000)**	**($138,831)**		**($155,016)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	**Account Name**	**Fiscal Year 2014/2015 Budget**	**2014/2015 Estimated Ending Balance**	**Comments**	**Fiscal Year 2015/2016 Budget**
	Total Aquatic Center Revenue		**$89,800**	**$88,394**		**$87,850**
	Total Aquatic Center Expenses, not Including C.I.P.		**($227,600)**	**($198,134)**		**($242,866)**

2015/2016
AQUATIC CENTER

Updated 9-15-15

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

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

2015/2016						Updated 9-15-15
BUILDING & CODES						
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
C.I.P. Building & Codes Expense						
	582.80	Capital Projects - Fixed Assets Summary	$0	$5,800		$0
	Total		$0	$5,800	$0	$0
Total C.I.P. Building & Codes Expense			**$0**	**$5,800**	**$0**	**$0**
Total Building & Codes Expenses			**$137,060**	**$129,859**	**$0**	**$142,873**
Total Building & Codes			**($38,560)**	**($23,154)**	**$0**	**($47,423)**
Net Affect of Revenue and all Expenses, Including C.I.P.		Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Total Building Fund Revenue			**$98,500.00**	**$106,705.00**	**$0**	**$95,450**
Total Building & Codes Expenses, not Including C.I.P.			**($137,060)**	**($124,059)**	**$0**	**($142,873)**
Total C.I.P. Building & Codes Expense			**$0**	**($5,800)**	**$0**	**$0**
		Balance	**($38,560)**	**($23,154)**	**$0**	**($47,423)**

	2015/2016					Update 9-15-15
	CAPITAL PROJECTS					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Capital Projects Revenue					
	501.102	Revenue - Capital Projects - City Bonds	$8,598,087	$0	This dollar amounts is taken from the Total CIP Worksheet Bonded Projects	$8,491,422
	501.551	Revenue - Construction Fund Interest	$0	$1,076		$1,000
	Total		**$8,598,087**	**$1,076**		**$8,492,422**
	Capital Projects Expense					
	Administration					
		Tree Cost Allocation System				$2,500
		Office Chairs (5)				$1,000
		Employee Assist Program				$5,000
		Computer Software Upgrades				$2,000
		General Maintenance of Buildings				$5,000
		Sub Total Administration	**$0**			**$15,500**
	Aquatic					
		Water well				$50,000
		Repair Deck Piping				$10,000
		Paint Pool Vessel				$49,500
		Pumps				$1,687
		Building Floor Non Skid Surface				$1,200
		Probes				$660
		Replace Aurora pump for play features				$7,670
		Sub Total Aquatic	**$0**			**$120,717**
	Cemetery & Grounds					
		Cemetery Road Repairs				$3,000
		Mini Excavator (Lease)				$10,712
		Snow Blade for Dump Truck				$6,000
		Sub Total Cemetery & Grounds	**$0**			**$19,712**
	Civic Center					
		ADA Accessibility Building Project				$115,000
		Sub Total Civic Center	**$0**			**$115,000**
	Economic Development					
		Industrial Land Development				$50,000
		Buildings				$74,500
		Infrastructure				$63,837
		Sub Total Economic Development	**$0**			**$188,337**
	Electric					
		Directional Boring				$10,000
		Replace 14th St. Substation				$1,116,785
		Street Light Upgrade Conv				$25,000
		Electric distribution (new				$100,000
		Tree trimming Projects				$40,000
		Street light Upgrades LED				$245,000
		Street light arm mounts				$103,000
		East Seward St. 3 phase line Upgrades				$80,000
		2nd St. to Water Tower 34.5				$410,000
		2nd St. Substation Upgrades for Engineering				$110,000
		Industrial Meter Reading				$18,000

	2015/2016					Update 9-15-15
	CAPITAL PROJECTS					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
		Replace 3 Phase Primary & Transformer at Craig Miers				$12,000
		Roberts Street. Double Circuit Replacement				$450,000
		Roberts Street voltage conversion				$250,000
		South NPPD Substation Property				$20,000
		Back Up Gen Set for Elec. Building				$25,000
		Bucket Truck Replacement (#109)				$235,000
		Load Controls (x50)				$6,000
		Tool Replacement				$15,000
		Crushed Rock				$5,000
		Sub Total Electric	**$0**			**$3,275,785**
	Fire					
		Exterior Concrete Work				$15,000
		Building Interior Paint, Furniture & carpet				$7,000
		Unit 95 Rescue			Fund - not included in Sub-Total	$250,000
		Grass Rig 2015/16 Ford F350 XLT 6.0 gas crew cab				$50,000
		Motorola Pagers				$4,250
		Grass Rig Equipment (Pump, Skid, & Lights)				$15,000
		LED outside Bay Door Lights				$3,000
		Overhead Bay Door				$1,500
		Sink/Faucet bay area				$2,500
		Hand Held Radios				$23,000
		Electrical Work Bay Area				$2,000
		Replace Weather Monitor				$800
		Med Source Scoop Stretcher & Ferno # 71 Basket Stretcher				$2,500
		Sub Total Fire	**$0**			**$126,550**
	Library					
		Fire Alarm Replacement				$15,000
		Computer Replacement				$3,600
		Sub Total Library	**$0**			**$18,600**
	Parks					
		Playground Mulch				$10,000
		Replace Rock Campground				$3,000
		Boy Scout Building Repairs				$5,000
		Centennial Park Shelter Repairs				$10,000
		Bemis Park Shelter Repairs				$5,000
		Wood Mulch/Playgrounds				$5,000
		Mower 16' Replacement				$15,413
		Sub Total Parks	**$0**			**$53,413**
	Police					
		Computer Hardware Updates				$2,000
		Lease Payment on 2013 Patrol Vehicle				$10,733
		Lease Payment on 2015 Patrol Vehicle				$10,800
		Lease Payment for 2015 Patrol Vehicle				$10,800
		Replace 2011 Patrol Vehicle with 2016 Vehicle				$10,800
		Vehicle Video Camera Upgrade				$5,000
		Vehicle Radio Upgrades				$5,000
		Replace 2 Radio Consoles				$5,200
		Replace Shotguns (5)				$3,000
		Replace 1 AED & Purchase 2 addl				$9,500
		Radar Unit Upgrades				$5,000

	2015/2016					Update 9-15-15
	CAPITAL PROJECTS					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
		Sub Total Police	**$0**			**$77,833**
	Rail Site					
		Project Buy Out				$1,625,000
		Water Infrastructure				$10,000
		Wastewater Infrastructure				$4,000
		Sub Total Rail Site	**$0**			**$1,639,000**
	Recreation					
		City Golf Course				$350,000
		Ball Park Lights - Complex				$45,000
		Gator Utility Vehicle				$10,000
		Replace Pickup (1997 Chevrolet)				$12,000
		Infield Conditioner				$11,000
		Lawn Sweeper				$500
		Push Mower				$500
		Sub Total Recreation	**$0**			**$429,000**
	Recycling					
		Cardboard Bailer				$14,000
		Sub Total Recycling	**$0**			**$14,000**
	Street					
		Supplies, Cold Patch, Tools, Concrete Etc.				$90,000
		ADA Sidewalk Repairs				$9,000
		Street Rehab				$25,000
		East Seward Street overlay				$45,000
		New Hiker Biker Trail Grant Project				$100,000
		Karol Kay Paving & Storm Sewer Project				$280,000
		Evergreen & Hwy. 34 Storm Water 24" Culvert				$15,000
		Street Dept. Pump Station Rehab				$10,000
		CMP Pipe Repair HWY 15				$40,000
		Paving From Waverly Rd HWY 15 to Plum Creek Bridge Eng.				$50,000
		Storm Sewer St. Johns				$100,000
		Star Street Drainage				$20,000
		BobCat Replacement Lease (2003)				$11,138
		Motor Grader Lease (1968)				$25,000
		MX Street Sweeper				$25,000
		Mower for Right-of-Way Area				$15,413
		Bonnel Alley Drag				$15,000
		Soft Cut Concrete Saw				$3,000
		Grinding Reclaimed Concrete				$20,000
		Stainless Steel Salt Spreader Attachment				$6,000
		Wide Format Concrete Grinder Plainer				$13,000
		Sub Total Street	**$72,947**			**$917,551**
	Wastewater					
		Sewer Line Upgrades/Repairs				$150,000
		Valve Upgrade				$12,000
		Concordia Siphon Protection				$48,000
		Digester Building Improvements				$ 136,000
		Trailer 12' x 83" Titan Dump				$10,000
		UV Lamps for 1 Bank				$12,000
		Backhoe Replacement - Split with Water Collection				$6,462
		Kubota Riding Mower 27"				$15,000
		Extendajet New Jet Pump				$25,000
		Sub Total Waste Water	**$0**			**$414,462**

	2015/2016					Update 9-15-15
	CAPITAL PROJECTS					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Water					
		Recondition Wells				$17,000
		Install Well Variable Frequency Drive Upgrades Supply Pump				$25,000
		Hydraulic Engineering Study/Improvements #1				$60,000
		Hydraulic Engineering Study/ Improvements #4-A				$300,000
		Replace RO Membranes				$150,000
		Water Tower 5 year Inspection				$7,500
		New Muni Well Engineering & Development SW #3				$250,000
		North Lrg. Tower Painting Refinishing & Maintenance Repairs				$250,000
		Backhoe Replacement / WWT Share (Lease)				$6,462
		Sub Total Water	$0			$1,065,962
		Total General Fund	$72,947			$3,735,213
		Sub Total Electric	$0			$3,275,785
		Total Wastewater	$0			$414,462
		Total Water	$0			$1,065,962
	Total		$72,947			$8,491,422
	Total C.I.P. Capital Projects Bonded Expense		**$72,947**	**$0**		**$8,491,422**
	Net Affect of Revenue and all Expenses		Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Capital Projects Revenue		**$8,598,087**	**$1,076**		**$8,492,422**
	Total CIP Capital Projects Bonded Expense		**$72,947**	**$0**		**($8,491,422)**
			$8,671,034	$1,076		$1,000

2015/2016						Update 9-15-15
CDBG ECONOMIC DEVELOPMENT	This Budget is self supporting and therefore does not affect the Property Tax Levy					
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
CDBG Economic Development Loan Revenue	**Craig Eberly prepares this - you will need to get it to him.**				
527.10	Revenue - Loan Principal	$0	$0		$0
527.22	Revenue - Principal Repayment	$16,250	$10,391	Kach	$10,639
527.25	Revenue - Interest Repayment	$2,006	$907	Kach	$676
527.50	Revenue - Income	$160	$110		$150
527.51	Revenue - Ded Closeout	$0	$0		$0
Total		$18,416	$11,408		$11,465
CDBG Rail Site Revenue					
		$0.00	$0		
Grand Total		$0.00	$0.00		$0
CDBG Affordable Housing Revenue					
529.10		$0	$107,741		$12,800
Total		$0	$107,741		$12,800
Total CDBG Revenue		$18,416	$119,149		$24,265
CDBG Affordable Housing Operating Expense	**Dave Taladay prepares this - you will need to get it to him.**				
530.60	Affordable Housing/Energy	$134,721	$107,741	Per Dave T. Program ends Sept 2015; made application - Did not receive award	$12,800
530.66	Rural Enterprise	$88,049	$50,549	Done	$0
Total		$222,770	$158,290		$12,800
CDBG Economic Development Loan Operating Expense	**Craig Eberly prepares this - you will need to get it to him.**				
		$0.00	$0		$0
		$0.00	$0		$0
Total		$0	$0		$0
CDBG Rail Site Operating Expense					
530.72	Rail Site Development	$0	$0		
Total		$0	$0		$0
Grand Total CDBG Operating Expense		$222,770	$158,290		$12,800
CDBG Economic Development Loan Administrative Expense	**Craig Eberly prepares this - you will need to get it to him.**				
528.35	CDBG Economic Development Loan - Loan Administration	$8,000	$2,608		$6,000
Total		$8,000	$2,608		$6,000

	2015/2016					Update 9-15-15
	CDBG ECONOMIC DEVELOPMENT	This Budget is self supporting and therefore does not affect the Property Tax Levy				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Grand Total CDBG Administrative Expense		**$8,000**	**$2,608**		**$6,000**
	CDBG Economic Development Debt Expense	**Craig Eberly prepares this - you will need to get it to him.**				
	528.30	CDBG Economic Development Loan - Loan Busi Dev Finan	$50,000	$0		$0
	528.40	CDBG Economic Development Loan - Loan PW/Infra/EC Dev	$52,900	$0		$0
	528.51	CDBG Economic Development Loan - Ded Close Out	$0	$0		$0
	Total		$102,900	$0		$0
	Total CDBG Expenses, not Including C.I.P.		**$333,670**	**$160,898**		**$18,800**
	Total C.I.P. CDBG Expenses		**$0**	**$0**		**$0**
	Total CDBG Expenses		**$333,670**	**$160,898**		**$18,800**
	Total CDBG		**($315,254)**	**($41,749)**		**$5,465**
	Net Affect of Revenue and all Expenses, Including C.I.P.		Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total CDBG Revenue		**$18,416**	**$119,149**	**$0**	**$24,265**
	Total CDBG Expenses, not Including C.I.P.		**($18,800)**	**($160,898)**	**$0**	**($18,800)**
	Total C.I.P. CDBG Expenses		**$0**	**$0**	**$0**	**$0**
		Balance	**($384)**	**($41,749)**	**$0**	**$5,465**

	2015/2016 CEMETERY					Updated 9-15-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2014/2015 Budget
	Cemetery & Grounds Revenue					
	561.02	Cemetery Space Sales	$0	$32,250		$40,000
	561.912	Guthman Trust - Revenue - Regular	$260	$181		$250
	561.913	Guthman Trust - Revenue - Paving	$50	$16		$20
	561.914	Cemetery Perpetual Care - Revenue	$4,500	$5,000		$4,500
	561.915	Cemetery Perpetual Care Revenue - Interest.	$300	$132		$150
	563.963	New Dev - Interest Savings	$0	$0		$0
	563.975	Sale of (6) Lots for New Cemetery Development (1 sold in 2015)	$188,340	$30,000		$160,000
	Total		$193,450	$67,579		$204,920
	Total Cemetery Revenue		**$193,450**	**$67,579**		**$204,920**
	Cemetery Operating Expense					
	562.912	Admin - O & M Guthman Trust	$200	$145		$145
	564.40	New Cemetery Development from sales of lots.	$188,340	$1,280		$160,000
	565.01	Admin O & M - Salaries	$0	$72,200		$77,139
	565.02	Admin O & M - Social Security	$0	$5,300		$5,815
	565.03	Admin O & M - Overtime	$0	$550		$389
	565.04	Admin O & M - Group Insurance	$0	$18,200		$19,139
	565.05	Admin O & M - Retirement	$0	$4,330		$4,652
	565.06	Admin O & M - Property Taxes on lots	$3,000	$150		$3,000
	565.061	Admin O & M - Insurance	$0	$360		$400
	565.11	Admin O & M - Supplies	$0	$6,000		$5,000
	565.12	Admin O & M - Gas & Oil	$0	$2,750		$2,500
	565.162	Admin O & M - Telephone	$0	$360		$720
	565.17	Admin O & M - Garbage	$346	$367		$367
	565.20	Admin O & M - Repairs	$0	$5,000		$3,000
	565.30	Admin O & M - Blds/Grnds Upkeep	$0	$600		$500
	565.42	Admin O & M - Mbrships - Trn/Mil	$0	$120		$200
	565.57	Admin O & M - Succession Planning	$247	$0		$250
	565.58	Admin O & M - Debt Service P & I	$11,037	$0		$394
	565.60	Admin O & M - Miscellaneous	$0	$400		$500
	565.65	Admin O & M - Tree Plntg Progrm	$0	$316		$500
	565.84	Admin O & M - Technology/Software Licensing	$5,000	$3,125		$5,000
	Total		$208,170	$121,553		$289,609
	Total Cemetery Operating Expense		**$208,170.00**	**$121,553.00**		**$289,609**
	Total Cemetery Expenses, not Including C.I.P.		**$208,170**	**$121,553**		**$289,609**
	C.I.P. Cemetery Expense					
	565.80	Fixed Assets Total	$0	$115,565		$0
	Total		$0	$115,565		$0
	Total C.I.P. Cemetery Expense		**$0**	**$115,565**		**$0**

	2015/2016					Updated 9-15-15
	CEMETERY					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2014/2015 Budget
	Total Cemetery Expenses		**$208,170**	**$237,118**		**$289,609**
	Total Cemetery & Grounds		**($14,720)**	**($169,539)**		**($84,689)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Cemetery Revenue		**$193,450.00**	**$67,579**		**$204,920**
	Total Cemetery Expenses, not Including C.I.P.		**($208,170)**	**($121,553)**		**($289,609)**
	Total C.I.P Cemetery Expense		**$0**	**($115,565)**		**$0**
		Balance	**($14,720)**	**($169,539)**		**($84,689)**

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

	2015/2016					Update 9-15-15
	CIVIC CENTER	Totally Funded by the Langworthy Trust				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Civic Center Revenue		**$213,000**	**$131,178**		**$272,938**
	Total Civic Center Expenses, not Including C.I.P.		**($182,440)**	**($131,178)**		**($160,238)**
	Total C.I.P. Civic Center Expense		**$0**	**$0**		**$0**
		Balance	**$30,560**	**$0**		**$112,700**

	2015/2016					
	DEBT SERVICE					Updated 9-15-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Debt Service Revenue					
	501.50	Debt Service Fund Revenue - Taxes	$0	$0		$0
	501.501	Debt Service Fund Revenue - Interest.	$1,300	$1,380		$1,400
	501.502	Debt Service Fund Revenue - City Sales Tax	$950,000	$950,000		$264,601
	New	Transfer Surplus from Debt Service Account		$0		$250,000
	Total		$951,300	$951,380		$516,001
	Total Debt Service Revenue		**$951,300**	**$951,380**		**$516,001**
	Debt Service Debt Expense					
	522.901	Debt - Bond Principal - Street	$456,450	$456,450		$432,900
	522.929	Debt - Bond Interest Interest -Street	$86,398	$85,043		$83,101
	522.946	Debt - Unfunded Tax Credit Refunds	$100,000	$28,009		$0
	Total		$642,848	$569,502		$516,001
	Total Debt Service Debt Expense		**$642,848**	**$569,502**		**$516,001**
	Total Debt Service Expenses, not Including C.I.P.		**$642,848**	**$569,502**		**$516,001**
	Total C.I.P. Debt Service Expense		**$0**	**$0**		**$0**
	Total Debt Service Expenses		**$642,848**	**$569,502**		**$516,001**
	Total Debt Service		**$308,452**	**$381,878**		**$0**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Debt Service Revenue		**$951,300**	**$951,380**		**$516,001**
	Total Debt Service Expenses, not Including C.I.P.		**($642,848)**	**($569,502)**		**($516,001)**
	Total C.I.P. Debt Service Expense		**$0**	**$0**		**$0**
		Balance	**$308,452**	**$381,878**		**$0**

2015/2016

ECONOMIC DEVELOPMENT (#LB 840)

Updated 9-15-15

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

	2015/2016 ECONOMIC DEVELOPMENT (#LB 840)					Updated 9-15-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	712.82	Capital Projects - Fixed Assets -C.I.P. - Buildings	$100,000	$0		$0
	712.84	Capital Projects - Fixed Assets - C.I.P. - Infrastructure	$80,000	$0		$0
	Total		$271,000	$4,550		$0
	Total C.I.P. Economic Development (LB #840) Expense		**$271,000**	**$4,550**		**$0**
	Total Economic Development (LB #840) Expenses		**$373,900**	**$97,713**		**$3,867**
	Total Economic Development (LB #840)		**($192,281)**	**$93,245**		**$184,570**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Economic Development (LB #840) Revenue		**$181,619**	**$190,958**		**$188,437**
	Grand Total Economic Development (LB #840) Expenses, not Including C.I.P.		**($102,900)**	**($93,163)**		**($3,867)**
	Total C.I.P. Economic Development (LB #840) Expense		**($271,000)**	**($4,550)**		**$0**
		Balance	**($192,281)**	**$93,245**		**$184,570**

2015/2016
ELECTRIC

Update 9-15-15

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

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

	2015/2016					Update 9-15-15
	ELECTRIC					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total		$337,570	$292,000		$352,945
	Total Electric Debt Expense		**$337,570**	**$292,000**		**$352,945**
	Total Electric Expenses, not Including C.I.P.		**$9,349,760**	**$8,218,320**		**$9,372,281**
	C.I.P. Electric Expense					
	211.09	Electric Capital - Work-in-Process - Summary	$1,924,285	$424,285		$575,000
	211.09	Electric Capital - Work-in-Process				
	211.09	Electric Capital - Work-in-Process - C.I.P. - Projects/Contingencies. - (NCMA Charger Stations - $7,500)	$7,500			$0
	211.09	Electric Capital - Work-In-Process C.I.P. - 2013 - 14 St Substation Upgrade Project	$1,916,785			$0
	211.80	Electric Capital - Fixed Assets - Summary	$710,400			$0
	Total		$4,558,970	$424,285		$0
	Total C.I.P. Electric Expense		**$4,558,970**	**$424,285**		**$0**
	Total Electric Expenses		**$13,908,730**	**$8,642,605**		**$9,372,281**
	Total Electric		**($5,201,230)**	**$916,518**		**$383,719**
	Net Affect of Revenue and all Expenses, Including C.I.P.	**Account Name**	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2065 Budget
	Total Electric Revenue		**$8,707,500**	**$9,559,123**		**$9,756,000**
	Total Electric Expenses, not Including C.I.P.		**($9,349,760)**	**($8,218,320)**		**($9,372,281)**
	Total C.I.P. Electric Expense		**($4,558,970)**	**($424,285)**		**$0**
		Balance	**($5,201,230)**	**$916,518**		**$383,719**

	2015/2016					Update 9-15-15
	FIRE & RESCUE					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	Fire & Rescue Revenue					
	601.90	Fire Department - Non-Operating	$0	$37		$50
	New	Need to add Sinking fund transfer revenue			Unit 95 Rescue	$250,000
	601.95	Revenue - Grants	$50,000	$0		$50,000
	601.99	Fire Department - Donations.	$0	$0		$100,000
	Total		**$50,000**	**$37**		**$400,050**
	Fire & Rescue Sinking Fund Revenue					
	601.50	Revenue - Interest	$800	$573		$550
	601.501	Revenue - Rural Fire Protection	$45,000	$44,727		$45,000
	601.502	Revenue - Property Tax	$15,000	$15,000		$15,000
	Total		**$60,800**	**$60,300**		**$60,550**
	Total Fire & Rescue Revenue		**$110,800**	**$60,337**		**$460,600**
	Fire & Rescue Operating Expense					
	602.01	Admin O & M - Salaries	$2,340	$2,306	Allocation of the Custodian's wages. Requested additional to pay someone to enter data/ not included	$2,364
	602.02	Admin O & M - Social Security	$175	$176		$177
	602.06	Admin O & M - Insurance	$17,077	$16,000		$17,250
	602.07	Admin O & M - Audit & Accounting	$750	$513		$700
	602.10	Admin O & M - Bunker Gear & Equipment	$15,000	$15,000	Includes boots, helmets, bunker gear, gloves, nomex (not in CIP)	$16,500
	602.11	Admin O & M - Supplies, Postage & Freight	$1,200	$2,500		$1,300
	602.12	Admin O & M - Gas & Oil	$6,000	$4,000		$6,000
		Admin O & M - City Use Utilities	$11,000	$10,000		$11,000
	602.162	Admin O & M - Telephone	$3,296	$2,900		$3,200
	602.163	Admin O & M - Natural Gas	$3,090	$3,025		$3,150
	602.17	Admin O & M - Garbage	$346	$367		$367
	602.20	Admin O & M - Repairs	$20,000	$18,000		$20,000
	602.30	Admin O & M - Building Maintenance	$5,000	$4,500		$5,000
	602.36	Admin O & M - Maintenance Agreements Pagers $500, Bid Panel $500, Other $75	$1,075	$600		$1,000
	602.42	Admin O & M - Dues, Memberships, Training, Mileage	$3,500	$2,000	Includes EMT Training (not in CIP)	$8,500
	602.53	Admin O & M - Information Technology	$1,750	$500		$1,000
	602.54	Admin O & M - Promotion	$0	$0		$0
	602.56	Admin O & M - Member Training	$15,000	$15,000		$15,000

2015/2016 FIRE & RESCUE					Update 9-15-15
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
602.57	Admin O & M - Fire Prevention Inspection	$3,000	$2,000		$3,000
602.58	Admin O & M - Rescue	$7,400	$8,000	(List of requested items from FD)	$10,850
602.585	Admin O & M - Debt Service - P & I	$34,496	$0		$7,531
602.59	Admin O & M - Community Text System	$100	$0		$100
602.60	Admin O & M - Miscellaneous Summary	$1,195	$750		$1,000
New	Storage Bldg/Rent			Store SeaGraves & Equip	$2,000
New	Admin O & M - Grant			No specific project; offset 601.95	$50,000
602.84	Admin O & M - Technology/Software Licensing	$4,500	$0		$0
Total		**$157,290**	**$108,137**		**$186,989**
Fire & Rescue Sinking Fund Operating Expense					
603.00	Sinking Fund	-$23,376	$0	Unit 95 Rescue	$250,000
603.00	Sinking Fund Expenses	($23,376)			$0
	Reverse out Totals	$23,376			
Total		**($23,376)**	**$0**	**$0**	**$250,000**
Grand Total Fire & Rescue Operating Fund Expense		**$133,914**	**$108,137**		**$436,989**
Fire & Rescue Administrative Expense					
602.99	Capital Projects - Donations	$0	$0		$100,000
602.82	Capital Projects - Fixed Assets Administration	$0	$0		
Total		**$0**	**$0**		**$100,000**
Total Fire & Rescue Expenses, not Including C.I.P.		**$133,914**	**$108,137**		**$436,989**
C.I.P. Fire & Rescue Expense					
602.80	Capital Projects - Fixed Assets Summary.	$361,000	$100,000		$0
Total		**$361,000**	**$100,000**		**$0**
Total C.I.P. Fire & Rescue Expense		**$361,000**	**$100,000**		**$0**
Total Fire Expenses		**$494,914**	**$208,137**		**$436,989**
Total Fire		**($384,114)**	**($147,800)**		**$23,611**

	2015/2016					Update 9-15-15
	FIRE & RESCUE					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014-2015 Estimated Ending Balance		Fiscal Year 2015/2016 Budget
	Net Affect of Revenue and all Expenses, Including C.I.P.	**Account Name**	Fiscal Year 2014/2015 Budget			Fiscal Year 2015/2016 Budget
	Total Fire & Rescue Revenue		**$110,800**	**$60,337**	**$0**	**$460,600**
	Total Fire & Rescue Expenses, not Including C.I.P.		**($133,914)**	**($108,137)**	**$0**	**($436,989)**
	Total C.I.P. Fire & Rescue Expense		**($361,000)**	**($100,000)**	**$0**	**$0**
		Balance	**($384,114)**	**($147,800)**		**$23,611**

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

	2015/2016					Update 9-15-15
	LIBRARY					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Library Operating Expense		**$500,454.00**	**$524,737**		**$505,493**
	Total Library Expenses, not Including C.I.P.		**$500,454**	**$524,737**		**$505,493**
	C.I.P. Library Expense					
	552.80	Capital Projects - Fixed Assets	$3,500	$0		$0
	552.81		$0	$3,650		$0
	Total		$3,500	$3,650		$0
	Total C.I.P. Library Expense		**$3,500**	**$3,650**		**$0**
	Total Library Expense		**$503,954**	**$528,387**		**$505,493**
	Total Library		**($469,704)**	**($494,495)**		**($470,993)**
		Account Name	Fiscal Year 2014/2015 Budget			
	Total Library Revenue		**$34,250**	**$33,892**		**$34,500**
	Total Library Expenses, not Including C.I.P.		**($500,454)**	**($524,737)**		**($505,493)**
	Total C.I.P. Library Expense		**($3,500)**	**($3,650)**		**$0**
		Balance	**($469,704)**	**($494,495)**		**($470,993)**

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

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

	2015/2016					Updated 9-15-15
	PARKS & RECREATION					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	642.20	Admin O & M - Repairs	$1,400	$1,100		$1,400
	642.30	Admin O & M - Repairs to Buildings and Grounds	$13,000	$2,000		$13,000
	642.36	Admin O & M - Service Maintenance Agreements	$700	$450		$500
	642.42	Admin O & M - Dues, Memberships, Training, Mileage	$500	$200		$300
	642.53	Admin O & M - Information Technology	$1,265	$1,700		$1,300
	642.57	Admin O & M - Succession Planning	$250	$0		$250
	642.58	Admin O & M - Debt Service - P & I	$13,378	$0	Bonded CIP X .02	$8,580
	642.59	Admin O & M - Community Text System	$100	$0		$100
	642.60	Admin O & M - Miscellaneous - Summary	$1,495	$1,000		$1,500
	New	Operations - Golf Course		$0		$300,000
	New	Sinking Fund - Complex Park Lights		$0		$45,000
	Total		**$239,870**	**$186,116**		$561,240
	Building & Grounds Operating Expense					
	532.01	Admin O & M - Salaries	$14,039	$13,841		$14,185
	532.02	Admin O & M - Social Security	$1,053	$1,059		$1,064
	532.03	Admin O & M - Overtime	$0	$0		$0
	532.04	Admin O & M - Group Insurance	$0	$0		$0
	532.05	Admin O & M - Retirement	$0	$0		$0
	532.06	Admin O & M - Insurance	$3,253	$2,834		$3,258
	532.07	Admin O & M - Audit & Accounting	$170	$129		$170
	532.11	Admin O & M - Office Supplies, Postage & Freight	$1,800	$750		$1,500
	532.16	Admin O & M - City Use Utilities	$7,210	$6,000		$7,000
	532.17	Admin O & M - Garbage	$173	$184		$184
	532.31	Admin O & M - Repairs & Maintenance	$4,000	$2,700		$3,000
	532.36	Admin O & M - Maintenance Agreements	$50	$24		$50
	532.53	Admin O & M - Information Technology	$115	$95		$115
	532.57	Admin O & M Succession Plan	$250	$0		$250
	532.58	Admin O & M - Debt Service - P & I	$5,877	$0	Bonded CIP X .02	$1,068
	532.59	Admin O & M - Community Text System	$100	$0		$100
	532.60	Admin O & M - Miscellaneous Summary	$300	$200		$300
	Total		**$38,390**	**$27,816**		**$32,244**
	Building & Grounds - Other Operating Expense					
	572.10	Admin O & M - Municipal Building - Supplies	$400	$200		$400
	572.11	Admin O & M - Bandshell - Supplies	$4,000	$1,000		$400
	572.16	Admin O & M - Bandshell - City Use Utilities - Boy scouts	$2,500	$2,000		$2,500
	572.162	Admin O & M - Municipal Building - Telephone & DSL Line	$1,100	$1,100		$1,100
	572.21	Admin O & M - Bandshell - Concerts	$5,500	$5,500		$5,500
	572.34	Admin O & M - Bandshell - Repairs & Maintenance	$1,000	$200		$1,000
	572.36	Admin O & M - Bandshell - Miscellaneous Summary	$25	$0		$25
	572.57	Admin O & M - Succession Planning	$275	$0		$250
	572.60	Admin O & M - Boy Scout Cabin - Repairs & Upkeep	$500	$8,439		$5,000

2015/2016					Updated 9-15-15
PARKS & RECREATION					
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
572.70	Admin O & M - Municipal Building - Council Chambers - Repairs & Upkeep	$1,000	$250		$1,000
572.85	Admin O & M - Municipal Building - ADA	$0	$0		$0
Total		$16,300	$18,689		$17,175
Total Parks, Recreation, Bldg & Grounds & Other Operating Expense		**$789,130.00**	**$563,301.66**		**$983,547**
Total Expenses, not Including C.I.P.		**$789,130.00**	**$563,301.66**		**$983,547**
C.I.P. Parks Expense					
562.09	Capital Projects - Work-In-Process - Summary - C.I.P.	$0.00	$0		$0
562.80	Capital Projects - Fixed Assets - Summary	$183,977	$56,500		$0
Total		$183,977	$56,500		$0
C.I.P. Recreation Expense					
642.09	Capital Projects - Work-In-Process - C.I.P.	$0	$0		$0
642.80	Capital Projects - Fixed Assets - Summary - see C.I.P.	$140,000	$40,500		$0
Total		$140,000	$40,500		$0
C.I.P. Building & Grounds Expense					
532.61	Building & Grounds City Hall -Capital Project - Building Improvements - C.I.P.-Summary	$0	$0		$0
Total		$0	$0		$0
Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense		**$323,977**	**$97,000**		**$0**
Total Expenses		**$1,113,107**	**$660,302**		**$983,547**
Total Parks, Recreation, Bldg & Grounds		**($764,530)**	**($604,615)**		**($578,790)**
Net Affect of Revenue and all Expenses	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Parks Revenue		**$37,977**	**$31,737**		**$37,157**
Parks Operating Expense		**($494,570)**	**($330,681)**		**($372,888)**

	2015/2016					Updated 9-15-15
	PARKS & RECREATION					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	C.I.P. Parks Expense		**($183,977)**	**($56,500)**		**$0**
		Total	**($640,570)**	**($355,444)**		**($335,731)**
	Recreation Revenue		**$41,700**	**$31,170**		**$367,600**
	Recreation Operating Expense		**($239,870)**	**($186,116)**		**($561,240)**
	C.I.P. Recreation Expense		**($140,000)**	**($40,500)**		**$0**
		Total	**($338,170)**	**($195,446)**		**($193,640)**
	Building & Grounds - Revenue		**$24,000**	**$24,000**		**$36,000**
	Building & Grounds Operating Expense		**($38,390)**	**($27,816)**		**($32,244)**
	C.I.P. Building & Grounds Expense		**$0**	**$0**		**$0**
		Total	**($14,390)**	**($3,816)**		**$3,756**
	Building & Grounds - Other Revenue		$0	($50)	$0	$0
	Building & Grounds - Other Operating Expense		**($16,300)**	**($18,689)**		**($17,175)**
	C.I.P. Building & Grounds - Other Expense		**$0**	**$0**		**$0**
		Total	**($16,300)**	**($18,739)**		**($17,175)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Parks, Recreation & Bldg & Grounds Revenue		**$348,577**	**$55,687**		**$404,757**
	Total Expenses, not Including C.I.P.		**($789,130)**	**($563,302)**		**($983,547)**
	Total C.I.P. Total Parks, Recreation, Bldg & Grounds Expense		**($323,977)**	**($97,000)**		**$0**
		Balance	**($764,530)**	**($604,615)**		**($578,790)**

	2015/2016					Update 9-15-15
	PLANNING COMMISSION					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Planning Commission Revenue					
	621.01	Revenue - Subdivision & Rezoning Fee	$5,000	$12,660		$5,000
	621.10	Revenue - Filing Fees	$200	$22		$100
	Total		$5,200	$12,682		$5,100
	Total Planning Commission Revenue		**$5,200**	**$12,682**		**$5,100**
	Planning Commission Operating Expense					
	622.01	Admin O & M - Salaries	$17,908	$17,451		$18,891
	622.02	Admin O & M - Social Security	$1,343	$1,245		$1,417
	622.03	Admin O & M - Overtime	$0	$0		$0
	622.04	Admin O & M - Group Insurance	$5,614	$6,000		$5,624
	622.05	Admin O & M - Retirement	$1,074	$1,050		$1,133
	622.059	Admin O & M - Wellness	$0	$0		$0
	622.07	Admin O & M - Audit & Accounting	$170	$130		$150
	622.09	Admin O & M - Engineering/Consulting	$8,000	$1,000		$3,000
	622.10	Admin O & M - Plats & Permits	$700	$600		$700
	622.11	Admin O & M - Minutes & Office Supplies	$2,500	$2,000		$2,500
	622.162	Admin O & M - Telephone	$927	$1,250		$1,000
	622.36	Admin O & M - Service Maintenance Agreements	$1,400	$1,425		$1,400
	622.42	Admin O & M - Dues, Memberships, Training, Mileage	$2,500	$1,000		$2,000
	622.53	Admin O & M - Information Technology	$115	$115		$115
	622.57	Admin O & M - Succession Plan	$250	$0		$250
	622.58	Admin O & M - Debt Service P & I	$3,058	$0		
	622.59	Admin O & M - Community Text System	$0	$0		$0
	622.60	Admin O & M - Miscellaneous Summary	$201	$0		$200
	622.83	Admin O & M - Strategic Plan	$250	$0		$250
	622.84	Admin O & M - Technology/Software Licensing	$5,000	$3,800		$5,000
	Total		$51,010	$37,066		$43,629
	Total Planning Commission Operating Expense		**$51,010.00**	**$37,066**		**$43,629**
	Total Planning Commission Expenses, not Including C.I.P.		**$51,010**	**$37,066**		**$43,629**
	C.I.P. Planning Commission Expense					
	622.80	Capital Projects - Fixed Assets Summary	$32,000	$2,000		$0
	Total		$32,000	$2,000		$0

	2015/2016					Update 9-15-15
	PLANNING COMMISSION					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total C.I.P. Planning Commission Expense		**$32,000**	**$2,000**		**$0**
	Total Planning Commission Expenses		**$83,010**	**$39,066**		**$43,629**
	Total Planning Commission		**($77,810)**	**($26,384)**		**($38,529)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Planning Commission Revenue		**$5,200**	**$12,682**		**$5,100**
	Total Planning Commission Expenses, not Including C.I.P.		**($51,010)**	**($37,066)**		**($43,629)**
	Total C.I.P. Planning Commission Expense		**($32,000)**	**($2,000)**		**$0**
		Balance	**($77,810)**	**($26,384)**		**($38,529)**

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

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

	2015-2016					Update 9-15-15
	POLICE & LAW ENFORCEMENT					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Police & Law Enforcement Revenue		**$105,600**	**$105,391**		**$105,700**
	Total Police & Law Enforcement Expenses, not Including C.I.P.		**($1,415,647)**	**($1,346,417)**		**($1,499,424)**
	Total C.I.P. Police and Law Enforcement Expense		**$0**	**($50,000)**		**$0**
		Balance	**($1,310,047)**	**($1,291,026)**		**($1,393,724)**

	2015/2016					
	RAIL CAMPUS				Updated 9-15-15	
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Rail Campus Revenue					
	525.15	Revenue - Rail Campus	$2,625	$9,000		$9,000
	New	Aid to Construction - Elec Substation				$2,500,000
	New	Aid to Construction - Land Acquisition				$1,625,000
	Total		$2,625	$9,000		$4,134,000
	Total Rail Campus Revenue		**$2,625**	**$9,000**		**$4,134,000**
	Rail Campus Operating Expense					
	526.829	Admin O & M - Interest	$15,768	$15,768		$15,815
	526.58	Admin O & M - Debt Service - P & I	$77,492	$0	9% of $1,639,000.	$147,510
	Total		$93,260	$15,768		$163,325
	Grand Total Rail Campus Operating Fund Expense		**$93,260**	**$15,768**		**$163,325**
	Rail Campus Administrative Expense					
		Capital Projects - Donations	$0	$0		
	526.25	Capital Projects - Administrative	$6,900	$8,800		$10,000
	Total		$6,900	$8,800		$10,000
	Total Rail Campus Administrative Expense		**$6,900**	**$8,800**		**$10,000**
	Total Rail Campus Expenses, not Including C.I.P.		**$100,160**	**$24,568**		**$173,325**
	C.I.P. Rail Campus Expense					
	526.80	Capital Projects - Land Purchase General Fund Misc. - Rail project - Option Buy-Out and real property infrastructure improvements	$1,000,000	$0		$4,125,000
	Total		$1,000,000	$0		$4,125,000
	Total C.I.P. Rail Campus Expense		**$1,000,000**	**$0**		**$4,125,000**
	Total Rail Campus Expenses		**$1,100,160**	**$24,568**		**$4,298,325**
	Total Rail Campus		**($1,097,535)**	**($15,568)**		**($164,325)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget

	2015/2016					
	RAIL CAMPUS				Updated 9-15-15	
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Rail Campus Revenue		**$2,625**	**$9,000**		**$4,134,000**
	Total Rail Campus Expenses, not Including C.I.P.		**($100,160)**	**($24,568)**		**($173,325)**
	Total C.I.P. Rail Campus Expense		**($1,000,000)**	**$0**		**($4,125,000)**
		Balance	**($1,097,535)**	**($15,568)**		**($164,325)**

2015/2016
RECYCLING

Updated 9-15-15

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Recycling Revenue					
661.01	Revenue - Recycling Receipts	$3,500	$4,400		$3,500
661.02	Revenue - Grants	$18,000	$0	cardboard baler	$14,000
Total		**$21,500**	**$4,400**		**$17,500**
Total Recycling Revenue		**$21,500**	**$4,400**		**$17,500**
Recycling Operating Expense					
662.01	Admin O & M - Salaries	$14,210	$16,300		$8,206
662.02	Admin O & M - Social Security	$1,066	$1,223		$615
662.03	Admin O & M - Overtime	$0	$2,100		$0
662.06	Admim O & M - Insurance	$996	$1,134		$1,300
662.07	Admin O & M - Audit & Accounting	$170	$130		$120
662.08	Admin O & M - Advertising and Promotion	$1,500	$0		$1,000
662.10	Admin O & M - Supplies	$500	$395		$500
662.16	Admin O & M - City Use Utilities	$3,500	$2,045		$3,000
662.162	Admin O & M - Telephone	$658	$690		$670
662.17	Admin O & M - Garbage	$345	$366		$367
662.20	Admin O & M - Equipment Repairs	$650	$0		$500
662.30	Admin O & M - Buildings Grounds Upkeep	$2,000	$300		$500
662.35	Admin O & M - Recycling Processing Costs	$3,000	$750		$1,500
662.36	Admin O & M - Maintenance Agreements	$50	$46		$50
662.42	Admin O & M - Dues, Memberships	$50	$2		$50
662.53	Admin O & M - Information Technology	$115	$113		$115
662.57	Admin O & M - Succession Planning	$250	$113		$0
662.58	Admin O & M - Debt Service - P & I	$1,720	$0	Bonded CIP X .02	$280
662.59	Admin O & M - Community Text System		$0		$0
662.60	Admin O & M - Miscellaneous	$1,350	$200		$1,000
Total		**$32,130**	**$25,907**		**$19,773**
Total Recycling Operating Expense		**$32,130**	**$25,907**		**$19,773**
Total Recycling Expenses, not Including C.I.P.		**$32,130**	**$25,907**		**$19,773**
C.I.P. Recycling Expense					
662.80	Capital Projects - Fixed Assets - C.I.P. Recycling Containers/Baler	$18,000	$0		$0
Total		**$18,000**	**$0**		**$0**
Total C.I.P. Recycling Expense		**$18,000**	**$0**		**$0**
Total Recycling Expenses		**$50,130**	**$25,907**		**$19,773**

2015/2016
RECYCLING

Updated 9-15-15

Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Total Recycling		**($28,630)**	**($21,507)**		**($2,273)**

Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
Total Recycling Revenue		**$21,500**	**$4,400**		**$17,500**
Total Recycling Expenses, not Including C.I.P.		**($32,130)**	**($25,907)**		**($19,773)**
Total C.I.P. Recycling Expense		**($18,000)**	**$0**		**$0**
	Balance	**($28,630)**	**($21,507)**		**($2,273)**

2015/2016
SENIOR CENTER Updated 9-15-15

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

	2015/2016					
	SENIOR CENTER					Updated 9-15-15
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	656.70	Admin Programs - Meal Contract	$33,000	$28,000		$31,000
	656.99	Admin Programs - Transfer to Foundation - Plus or Minus to Balance	($20,185)	$0		$0
	Total		$105,522	$104,782		$126,563
	Total Senior Center Operating Expense		**$105,522**	**$104,782**		**$126,563**
	Total Senior Center Expenses, not Including C.I.P.		**$105,522**	**$104,782**		**$126,563**
	Total Senior Center Expenses		**$105,522**	**$104,782**		**$126,563**
	Total Senior Center		**$0**	**($36,330)**		**($53,538)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Senior Center Revenue		**$105,522**	**$68,452**		**$73,025**
	Total Senior Center Expenses, not Including C.I.P.		**($105,522)**	**($104,782)**		**($126,563)**
	Total C.I.P. Senior Center Expense		**$0**	**$0**		**$0**
		Balance	**$0**	**($36,330)**		**($53,538)**

2015/2016						
SENIOR SHUTTLE	This Budget is self supporting and therefore does not affect the Property Tax Levy				Updated 9-15-15	
Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
Senior Shuttle Revenue						
658.01	Revenue - Senior Shuttle	$2,800	$3,200		$3,415	
Total		$2,800	$3,200		$3,415	
Total Senior Shuttle Revenue		**$2,800.00**	**$3,200.00**		**$3,415**	
Senior Shuttle Operating Expense						
659.06	Admin O & M - Insurance	$673	$570		$700	
659.11	Admin O & M - Supplies & Fuel	$1,700	$1,000		$1,600	
659.162	Admin O & M - Telephone	$615	$700		$615	
659.20	Admin O & M - Repairs	$500	$400		$500	
Total		$3,488	$2,670		$3,415	
Total Senior Shuttle Operating Fund Expense		**$3,488.00**	**$2,670**		**$3,415**	
Total Senior Shuttle Expenses, not Including C.I.P.		**$3,488**	**$2,670**		**$3,415**	
Total Senior Shuttle Expenses		**$3,488**	**$2,670**		**$3,415**	
Total Senior Shuttle		**($688)**	**$530**		**$0**	
Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget	
Total Senior Shuttle Revenue		**$2,800**	**$3,200**		**$3,415**	
Total Senior Shuttle Expenses, not Including C.I.P.		**($3,488)**	**($2,670)**		**($3,415)**	
Total C.I.P. Senior Shuttle Expense		**$0**	**$0**		**$0**	
	Balance	**($688)**	**$530**		**$0**	

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

	2015/2016					Updated 9-15-15
	STREET					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	522.60	Facilities O & M - Miscellaneous Summary	$1,087	$2,286		$1,500
	522.84	Facilities O & M - Technology/Software Licensing	$10,000	$8,800		$10,000
	Total		$789,650	$641,018		$695,783
	Tree Board Operating Expense					
	615.01	Admin O & M - Planting Program	$3,000	$1,000		$3,000
	615.11	Admin O & M - Support Postage Freight	$2,500	$20		$50
	615.42	Admin O & M - Dues, Memberships, Training and Mileage	$2,500	$0		$250
	615.58	Admin O & M - Debt Service P & I	$0	$0	Bonded CIP X .02	$18,351
	Total		$8,000	$1,020		$21,651
	Total Street Operating Expense		**$797,650**	**$642,038**		**$717,434**
	Total Street Expenses, not Including C.I.P.		**$797,650**	**$642,038**		**$717,434**
	C.I.P. Street Expense					
	522.09	Capital - Work-In-Process - C.I.P. - Summary.	$0	$0		$0
	522.80	Capital - Fixed Assets - Summary	$2,865,750	$167,908		$0
	Total		$2,865,750	$167,908		$0
	Total C.I.P. Street Expense		**$2,865,750**	**$167,908**		**$0**
	Total Street Expenses		**$3,663,400**	**$809,946**		**$717,434**
	Total Street		**($2,836,195)**	**$88,570**		**$168,112**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Street Revenue		**$827,205**	**$898,516**		**$885,546**
	Total Street Expenses, not Including C.I.P.		**($797,650)**	**($642,038)**		**($717,434)**
	Total C.I.P. Street Expense		**($2,865,750)**	**($167,908)**		**$0**
		Balance	**($2,836,195)**	**$88,570**		**$168,112**

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

	2015/2016					Updated 9-15-15
	TAX INCREMENT FINANCIING					
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	732.808	Admin - TIF - Bottle Rocket Brewing - Interest		$0		
	732.809	Admin - TIF - Two Creeks Holdings - Principal		$0		$3,016
	732.810	Admin - TIF - Two Creeks Holdings - Interest		$0		$15,000
	732.89	Admin - Future Applications	$750,000	$0		$750,000
	New	Project Hot Mill				$10,000,000
	Total		**$832,956**	**$122,186**		**$10,979,761**
	Total Tax Increment Financing Operating Expense		**$832,956**	**$122,186**		**$10,979,761**
	Total Tax Increment Financing Expenses, not Including C.I.P.		**$832,956**	**$122,186**		**$10,979,761**
	Total Tax Increment Expenses		**$832,956**	**$122,186**		**$10,979,761**
	Total Tax Increment		**($67,340)**	**$34,664**		**$0**
		Account Name	Fiscal Year 2014/2015 Budget	2014/2015 Estimated Ending Balance	Comments	Fiscal Year 2014/2015 Budget
	Total Tax Increment Financing Revenue		**$765,616**	**$765,616**		**$10,979,761**
	Total Tax Increment Financing Expenses, not Including C.I.P.		**($832,956)**	**($122,186)**		**($10,979,761)**
	Total C.I.P. Tax Increment Financing Expense		**$0**	**$0**		**$0**
		Balance	**($67,340)**	**$643,430**		**$0**

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

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

	2015/2016					Updated 9-15-15
	WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Waste Water Administrative Expense					
	413.50	Waste Water Capital - Donations/Grants - Security eq. grant	$0.00	$0		$80,000
	Total		$0	$0		$80,000
	Waste Water Sinking Fund Administrative Expense					
	413.85	Waste Waters - Adm Capital - Sinking Fund.	$15,000	$15,000		$15,000
	Total		$15,000	$15,000		$15,000
	Total Waste Water Administrative Expense		**$15,000**	**$15,000**		**$95,000**
	Waste Water Debt Expense					
	413.920	Waste Waters - Bond Reserve Expense - Berens and Tate	$3,000	$0		$3,000
	413.943	Waste Water - Debt - Principal	$204,750	$204,750		$204,500
	413.949	Waste Water - Debt - Bond Interest	$131,750	$142,025		$128,369
	Total		$339,500	$346,775		$335,869
	Total Waste Water Debt Expense		**$339,500.00**	**$346,775**		**$335,869**
	Total Waste Water Expenses, not Including C.I.P.		**$1,376,070**	**$1,296,642**		**$1,421,472**
	C.I.P. Waste Water Expenses					
	411.09	Waste Water Capital - Work-In-Process - C.I.P. - Summary.	$0.00	$0		$0
	411.80	Waste Waters Fixed Assets - C.I.P. - Summary	$379,500.00	$349,666		$0
	Total		$379,500	$349,666	$0	$0
	Total C.I.P. Waste Water Expenses		**$379,500**	**$349,666**		**$0**
	Total C.I.P. Waste Water Expenses		**$1,755,570**	**$1,646,308**		**$1,421,472**
	Total Waste Water		**($376,570)**	**($303,694)**		**($1,512)**
	Net Affect of Revenue and all Expenses, Including C.I.P.	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Waste Water Revenue		**$1,379,000**	**$1,342,615**		**$1,419,960**

	2015/2016					Updated 9-15-15
	WASTE WATER & COLLECTION					
		(Franchise on everything except Donations & Grants)				
	Account Number	Account Name	Fiscal Year 2014/2015 Budget	214/2015 Estimated Ending Balance	Comments	Fiscal Year 2015/2016 Budget
	Total Waste Water Expenses, Not Including CIP		**($1,376,070)**	**($1,296,642)**		**($1,421,472)**
	Total C.I.P. Waste Water Expenses		**($379,500)**	**($349,666)**		**$0**
		Balance	**($376,570)**	**($303,694)**		**($1,512)**

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

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

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