Agenda
Elk Point City Council
Special Meeting
Monday, September 28, 2015 @ 7:00pm
Elk Point City Hall

(1) Call to Order and Roll Call
(2) Approve Agenda
(3) Unfinished Business
- Second Reading to Ordinance No. 378, 2016 Annual Appropriations Budget

(4) Executive session per SDCL #1-25-2 (5) marketing or pricing strategies.

ORDINANCE NO. 378

AN ORDINANCE PROVIDING FOR THE ANNUAL APPROPRIATIONS FOR THE CITY OF ELK POINT, SOUTH DAKOTA AND LEVYING FOR THE YEAR 2016.

Be it ordained by the Common Council of the City of Elk Point, South Dakota, that the following sums are appropriated to meet the obligations of the Municipality for 2016:

SECTION 1:	General Fund	Special Revenue Fund	Enterprise Fund	Trust & Agency Fund
APPROPRIATED EXPENSES:				
GENERAL GOVERNMENT:				
Legislative	$252,360			
Elections	1,000			
Executive	21,000			
Other (City Hall)	25,130	$ 200		
Contingency Fund	30,000			
Other				
TOTAL GENERAL GOVT.	$329,490	$ 200		
PUBLIC SAFETY:				
Police	$315,075			
Emergency Mgt. Svcs.	5,800			
West Nile	1,750			
TOTAL PUBLIC SAFETY	$322,625			
PUBLIC WORKS:				
Highways & Streets	$389,310			
Sanitation (Sewer)			$296,725	
Solid Waste (Garbage)			163,610	

Water			380,940	
Electricity			1,688,040	
Cemeteries	25,250			
TOTAL PUBLIC WORKS	$414,560		$2,529,315	
HEALTH & WELFARE:				
Humane Society	$ 600			
CULTURE & RECREATION:				
Recreation	$90,000			$2,375
Parks	70,085			
Libraries	33,200			
Museum	2,000			
Senior Citizen Acct.	1,000			
TOTAL CUL & REC	$196,285			$2,375
PLANNING & ZONING:				
General Expense	$ 5,190			
TOTAL DEBT SERVICE:				
Principal	$ 15,800			
Interest	5,000			
TOTAL DEBT SERVICE	$ 20,800			
OPERATING TRANSFER OUT	$ 20,000		75,625	
EQUIPMENT REPLACEMENT				
Reserve for Equipment	$ 10,000			
TOTAL EQUIPMENT RE	$ 10,000			
ECONOMIC DEVELOPMENT AND ASSITANCE	$ 60,000	$ 28,210		

TOTAL 2015 Appropriations:	$1,379,550	$28,410	$2,604,940	$ 2,375
GOVERNMENT FUNDS:				
Unassigned Fund Balance	$ 0.00	$ 0.00	$ 0.00	$ 0.00
ANITICIPATED REVENUE:				
Current Year Taxes	$772,075			
Licenses & Permits	9,250			
Prior Year Taxes & Penalties	11,200			
State Shared Revenue	52,400			
County Shared Revenue	7,000			
Charges for Goods & Services	30,500		$2,675,010	
Fines & Forfeitures	1,750			
Principal	4,200			
Interest	3,050	$ 350		
Miscellaneous Revenue	22,500			$ 2,500
Transfer In	35,625			
General Sales and Use Tax	430,000			
1% B&B Tax		28,500		
TOTAL Anticipated Revenue:	$1,379,550	$ 28,850	$2,675,010	$ 2,500

SECTION II.

That there is hereby levied upon all taxable property within the said City of Elk Point, South Dakota, for the purpose of providing funds to meet the lawful expenses and liabilities for the City of Elk Point, as hereinbefore set forth for the fiscal year 2016; a tax sufficient to raise the following amount, which as received by the City shall be credited to the following fund, to wit:

GENERAL TAX FUND LEVY FOR 2016: $772,075

SECTION III.

The City Finance Officer of the City of Elk Point is hereby authorized and directed to certify the dollar amount to property tax levies stated in this ordinance to the Union County Auditor.

SECTION IV.

That all ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of conflict only.

Dated this 28th day of September 2015.

Voting in favor of this Ordinance:
Voting Against:

_____
Mayor

Attest: _____
Finance Officer

First Reading: September 14, 2015
Second Reading: September 28, 2015
Passed and Adopted: September 28, 2015
Published: October 8, 2015

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
GENERAL FUND:					
ADMINISTRATION 101-41100					
EXPENDITURES:					
41100 Wages:	159,700	113,665	163,700	159,622	159,950
41101 Executive Wages	21,000	9,860	21,000	18,720	21,000
41103 Overtime Wages	200	142	200	83	200
41106 Longevity Pay	450	250	650	550	550
41200 OASI**	13,900	8,605	14,200	12,184	13,900
41300 Retirement	9,700	6,984	9,900	9,570	9,700
42100 Group Insurance	21,000	13,912	19,200	18,973	19,200
1 Family @$7000; 2 employee+spouse: $550					
42150 Ins-Liab/WC/Prop	4,200	3,883	4,350	3,981	4,550
42200 Professional Fees & Services Audit & Legal	25,000	4,521	25,000	25,813	22,000
2014 Audit fees: $22,350.00					
42300 Publishing	1,000	410	1,000	439	1,500
42310 Election Expense	1,000	944	2,500	11	2,500
42320 Dues	4,860	4,839	4,500	4,403	5,500
42500 Repairs & maintenance	2,500	1,842	2,500	1,950	3,000
42600 Supplies	4,000	2,909	3,500	3,319	4,000
42626 Off-Sale Beer					
42700 Travel & Conference	1,800	1,231	1,800	2,491	2,000
42750 Training	500	225	500		500
42800 Utilities	1,200	700	1,200	1,158	1,200
42900 Other Other	1,500	211	1,500	3,585	2,000
43400 Machinery & Equipment	500	209	500	215	500
Copier lease					
43410 Software	250		250	123	0
43440 Subscriptions	100	35	100	35	100
43510 Furnishings					0
TOTAL LEGISLATIVE EXPEND:	**274,360**	**175,377**	**278,050**	**267,226**	**273,850**
CITY HALL 101-41120					
41100 Salaries & Wages	5,580	3,909	5,580	5,599	5,580
41120 OASI	450	312	450	427	450
42150 Ins-Liab/Prop/WC	2,800	2,039	2,900	2,620	2,700
42400 Rentals					
42500 Repairs & Maintenance	2,500	1,661	2,200	2,546	1,500
42600 Supplies & Materials	2,600	1,790	2,000	1,674	2,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
42800 Utilities	9,900	6,181	9,950	9,674	9,800
42900 Other Current Expense	500		500	130	500
Improvements Other than Bldgs	500		500		1,000
Machinery& Equipment	300		300		500
TOTAL CITY HALL EXPENDITURES	**25,130**	**15,892**	**24,380**	**22,670**	**24,030**
CONTINGENCY 101-41150					
EXPENDITURES:					
41150	30,000	0	30,000	10,000	30,000
TOTAL CONTINGENCY EXPENDITURES	**30,000**	**0**	**30,000**	**10,000**	**30,000**
POLICE 101-42100					
EXPENDITURES:					
41100 Wages	193,000	129,354	185,000	189,895	175,100
41103 Overtime wages	7,000	3,019	7,000	3,270	3,000
41106 Longevity Pay	800	700	700	600	600
41200 OASI**	15,200	9,333	14,975	13,051	13,700
41300 Retirement** (8%)	14,325	10,469	14,000	13,745	13,400
42100 Insurance	29,400	19,731	27,000	27,185	26,400
1 single @ $500, 1 employee + child @ $550 & 2 family @ $700					
42150 Ins-Liab/WC/Prop	8,400	7,604	8,650	7,861	9,100
42200 Professional Fees & Service	10,000	5,881	11,000	12,746	11,000
42300 Publishing	1,000	825	1,000	750	1,000
42320 Dues	500	413	500	238	1,500
42500 Repairs & Maintenance	3,500	2,303	3,000	3,986	3,000
42550 Office Expense	2,000	1,033	2,500	1,676	2,500
42600 Supplies	2,500	1,690	2,500	917	4,500
DARE Supplies: $1,000.00					
42610 Uniforms	2,500	435	2,500	874	2,500
42620 Auto Expense	12,000	6,546	15,000	12,047	15,000
42630 Police Radio	3,000	473	2,000	140	2,500
Upgrade One Mobile Radio: $2,500.00					
42700 Travel & Conference	1,000	448	1,000	153	1,000
42750 Training	1,000	387	1,000	723	1,000
42800 Utilities	3,550	2,175	3,300	3,272	3,450
42900 Other Current Expense	2,000	61	2,000	1,523	2,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
43300 Improvement other than Building					
43400 Machinery & Equipment	1,000	209	1,300	700	0
Body Camera Accessories: $500.00					
Copier Lease: $280.00					
43410 Software	1,200	900	1,200	1,023	500
43440 Subscription	200	403	200	479	100
TOTAL POLICE EXPENDITURES:	**315,075**	**204,390**	**307,325**	**296,853**	**292,850**
OTHER PROTECTION SVCS #101-42900					
41100 Wages					
41200 OASI					
41300 Retirement					
42100 Insurance					
42150 Ins-Liab/Prop/WC					
42500 Repairs					
42600 Supplies	500		500		500
42700 Travel & Conference					
42800 Utilities(amb barn & fire hall)	5,300	2,986	4,900	5,078	4,700
43400 Machinery & Equipment				2,000	2,000
~~(Fire Dept donation request $2,000)~~					
TOTAL OTHER PROTECTION EXPENSE	**5,800**	**2,986**	**5,400**	**7,078**	**7,200**
(includes fire dept/civil defense)					
HIGHWAY AND STREETS 101-43100					
EXPENDITURES:					
41100 Wages	122,850	84,128	114,700	111,967	108,300
41102 Snow Removal Wages	7,000	1,042	10,000	954	10,000
41103 Overtime Wages	1,000	199	1,000	5	2,200
41106 Longevity Pay	1,305	745	1,170	1,013	1,010
41200 OASI	9,800	6,523	9,100	8,305	8,625
41300 Retirement	7,200	4,907	7,000	6,678	6,600
42100 Group Insurance	17,220	10,989	15,350	15,592	15,350
1 Employee + Dep. @ $500 3 Single @ $450					
42150 Ins-Liab/WC/Prop	16,800	15,032	16,600	15,280	17,275
42200 Professional Fees & Services	72,200	5,286	72,200	1,801	5,000
Rose Street Engineering Fees: $67,200.00					
42300 Publishing	750	518	500	417	500
42320 Dues	1,235	35	1,300	1,235	1,300

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
42400 Rentals	3,000	2,600	2,000	1,657	2,000
42500 Repairs & Maintenance	25,000	21,724	25,000	17,993	25,000
42550 Office Expense	1,000	581	1,000	882	1,000
42600 Supplies & Materials	15,000	9,125	15,000	13,011	20,000
42610 Uniforms	1,350	1,096	1,350	1,350	1,350
4 employees @ $450- 2 @ 50%					
42620 Auto Expense	8,000	4,376	10,000	8,699	10,000
42700 Travel & Conference	1,000	939	1,000	515	1,000
42715 Street Repairs	55,000	44,462	55,000	72,032	58,000
Asphalt: $30,000					
Chip Seal & Crack Repair: $25,000					
42720 Snow Removal	8,000	1,987	10,000	8,303	15,000
42750 Training	500	205	500		1,000
42800 Utilities	12,000	6,944	13,250	13,129	12,000
42900 Other Current Expense	500	351	500	1,326	1,000
43200 Buildings					
43300 Improve other than Bldgs					20,000
43400 Machinery & Equipment	1,000	977	1,000	2,115	2,000
~~New box on truck for snow removal: $15,000~~					
43410 Computer Software	500		500	123	500
43440 Subscriptions	100		100		100
TOTAL HWAY AND STREET EXPEND:	**389,310**	**224,773**	**385,120**	**304,379**	**346,110**
CEMETERIES 101-43700					
EXPENDITURES:					
41100 Wages	15,000	12,328	15,500	12,093	18,000
41103 Overtime	1,000	398	1,000	1,006	500
41106 Longevity				25	25
41200 OASI	1,150	968	1,200	996	1,380
41300 Retirement	100	74	100	104	300
42100 Insurance	300	178	275	235	300
42150 Ins-Liab/WC/Prop	1,400	1,334	1,450	1,310	1,500
42200 Professional Fees & Services	500		1,000	2,173	1,875
42300 Publishing	100		100		100
42500 Repairs & Maintenance	1,500	870	1,500	1,162	1,500
42600 Supplies & Materials	2,000	1,248	2,000	2,035	2,000
42800 Utilities	850		500	317	500
42900 Other Current Expense	500	510	500	593	500
43400 Machinery & Equipment	750	368	750	536	1,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
43410 Computer Software	100		100	750	750
TOTAL CEMETERY EXPENDITURES:	**25,250**	**18,276**	**25,975**	**23,334**	**30,230**
WEST NILE 101-44130					
EXPENDITURES:					
41100 Wages	500	105	500	97	500
41103 Overtime wages	200	68	200	60	200
41200 OASI	50	22	50	21	50
41300 Retirement	50	17	50	17	50
42100 Insurance	100	42	100	40	100
42300 Publishing					
42500 Repairs & Maintenance	250	79	250	177	250
42600 Supplies & Materials	500	2,079	500	1,206	500
42900 Other Current Expense	100	1	100	101	100
TOTAL WEST NILE EXPENDITURES	**1,750**	**2,413**	**1,750**	**1,719**	**1,750**
HUMANE SOCIETY 101-44400					
EXPENDITURES:					
42900 Other Current Expense	200		250	0	500
43430 Animals	400	35	400	111	500
TOTAL HUMANE SOCIETY EXPEND:	**600**	**35**	**650**	**111**	**1,000**
RECREATION 101-45100 (Pool)					
EXPENDITURES:					
41100 Wages	32,000	32,874	30,500	28,433	29,500
41103 Overtime Wages	100	116	100	35	400
41200 OASI	2,450	2,524	2,375	2,178	2,300
41300 Retirement					
42100 Insurance					
42150 Ins.-Liab/WC/Prop	2,500	2,484	2,200	1,965	2,300
42200 Professional Fees & Services	250	61	500		750
42320 Publishing	200	154	150	39	200
42500 Repairs & Maintenance	4,000	815	4,000	2,500	6,000
42600 Supplies	15,000	14,984	14,000	8,780	14,000
Replace chairs: $2,000					
42629 Other Materials for Resale concessions	6,000	5,535	6,000	5,087	6,000
42700 Travel and Conference	100		100		100
42750 Training	1,200	1,523	900	759	600
42800 Utilities	18,700	14,573	13,650	17,480	11,200

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
42900 Other Current Expense	500	175	500		500
43300 Impr Other than Bldgs	5,000	5,293	10,000		500
Diving Board Repairs: $5,000.00					
43400 Machinery & Equipment	2,000	169	2,000	4,133	4,500
Replace Cl2 pump in baby pool: $2,000					
45900 Sates Sales Tax (moved to GL account)					
TOTAL RECREATION EXPEN	**90,000**	**81,280**	**86,975**	**71,388**	**78,850**
SENIOR CITIZENS 101-45140					
EXPENDITURES:					
43500 Donations	1,000	0	1,000	1,000	1,000
(Sr Companion Program)					
TOTAL SENIOR CITIZEN EXPENDITURES	**1,000**	**0**	**1,000**	**1,000**	**1,000**
PARKS 101-45200					
EXPENDITURES:					
41100 Wages	11,000	9,001	9,750	8,675	9,700
41103 Overtime	200	10	200		200
41105 Longevity	35		30	25	25
41200 OASI	875	685	800	675	800
41300 Retirement	200	141	200	187	200
42110 Insurance	275	197	275	270	275
42200 Ins.-Liab/WC/Prop	3,500	3,205	3,600	3,320	3,800
42200 Professional Fees & Services	500	749	100	445	100
42300 Publishing	100	89	100	12	100
42400 Rentals	500		500		1,000
42500 Repairs & Maintenance	6,000	3,944	6,000	7,379	8,000
42600 Supplies	6,000	2,541	6,000	4,425	6,000
42605 Fertilizer & Pest Control	1,000	903	1,000	690	1,000
42620 Auto Expense	1,500	1,094	1,600	1,291	1,600
42700 Travel and Conference					
42800 Utilities	7,400	4,892	8,700	7,023	10,400
42900 Other Current Expense		237		232	1,000
43200 Buildings					
43300 Improvements Other than Buildings	2,000				500
Tree Replacement: $2,000					
43400 Machinery & Equipment	28,000	15,167	50,000	8,877	500
Replace Park Mower: $13,000					
Park Equipment: $15,000					
43500 Donations	1,000	1,783	1,000	1,000	1,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
44100 Principal					
44200 Interest					
TOTAL PARK EXPENDITURES:	**70,085**	**44,636**	**89,855**	**44,526**	**46,200**
LIBRARY 101-45500					
EXPENSES:					
41100 Wages	21,000	13,252	22,000	19,465	22,000
41200 OASI	1,650	1,031	1,700	1,485	1,700
42150 Ins.-Liab/WC/Prop	1,050	1,049	750	655	775
42200 Professional fees					
42300 Publishing	100	100	100	91	100
42500 Repairs & Maintenance	50	192		19	
42600 Supplies	750	496	750	284	1,000
42700 Travel & Conference	100		100	17	100
42900 Other Current Expense	400		400	102	500
43400 Machinery and Equipment	100	250	100		500
43410 Software					100
43420 Books	7,000	2,801	7,000	5,117	5,000
43440 Subscriptions	1,000	785	1,000	975	1,000
TOTAL LIBRARY EXPENDITURES:	**33,200**	**19,955**	**33,900**	**28,210**	**32,775**
MUSEUM 101-45800					
EXPENDITURES:					
42320 Dues	250	220	250		
42800 Utilities	1,750		1,750	1,750	1,750
TOTAL MUSEUM EXPENDITURES:	**2,000**	**220**	**2,000**	**1,750**	**1,750**
ECOMONIC DEVELOP & ASST 46500					
42900 Other (put in reserve)	50,000	1,897	50,000	2,739	3,000
43500 Donations	10,000	10,000	10,000	10,000	10,000
TOTAL ECONOMIC DEVELOP & ASST	**60,000**	**11,897**	**60,000**	**12,739**	**13,000**
PLANNING & ZONING - 46520					
41100 Wages P & Z members	500		1,000	720	1,000
41200 OASI	40		75	55	75
41300 Retirement					
42100 Insurance	1,700	840	1,700	1,680	1,500
42200 Professional	2,000	520	3,000	2,351	3,500

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
42300 Publishing	500	28	500	144	500
42320 Dues	50	50	50	50	50
42600 Supplies & Materials	100		400		400
42700 Travel & Conference	100		100		100
42900 Other	200		200	900	200
TOTAL PLANNING & ZONING EXPEND	**5,190**	**1,438**	**7,025**	**5,901**	**7,325**
STORAGE BUILDING 46610					
42150 Ins-Liab/Prop/WC				1,933	2,300
42500 Repairs and Maintenance				259	1,000
42600 Supplies and Materials					
42800 Utilities				1,850	2,400
42900 Other Other Current Expenses				414	
TOTAL STORAGE BUILDING EXPEND	**0**	**0**	**0**	**4,455**	**5,700**
DEBT SERVICE: 101-47140					
44103 **Principal:**			0	24,661	24,661
Motorgrader Principal (5 year lease) - $15,800	15,800				
44203 **Interest:**			0	1,097	1,150
Motorgrader Interest (5 year lease) - $5,000	5,000				
TOTAL DEBT SERVICE PAYMENT	**20,800**	**0**	**0**	**25,758**	**25,811**
OPERATING TRANSFER OUT					
Rose Street Reconstruction Reserve: $20,000.00	20,000				
TOTAL OPERATING TRANSFER OUT	**20,000**	**0**	**0**	**0**	**0**
EQUIPMENT REPLACEMENT DEPT 101-51300					
43400 Machinery & Equipment	10,000	44,257	42,000	82,075	65,000
Police Car Reserve: $10,000.00					
44100 Principal					13,261
44200 Interest					4,140
TOTAL EQUIP REPLACEMENT FUND	**10,000**	**44,257**	**42,000**	**82,075**	**82,401**
TOTAL GENERAL FUND EXPENSES:	**1,379,550**	**847,826**	**1,381,405**	**1,211,173**	**1,301,832**

		2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
GENERAL FUND REVENUE:						
31110	Gen Prop Taxes-Current Year	772,075	391,578	745,750	715,305	725,720
	2011 Mill Levy: .008292					
	2012 Mill Levy: .008200					
	2013 Mill Levy: .008683					
	2014 Mill Levy: .008750					
	2015 Mill Levy: .008582					
	2016 Mill Levy: .008586					
	Could add an additional $26,325					
31120	Gen Prop taxes-Last year	5,000	10,482	5,000	2,697	5,000
31130	Gen Prop Taxes-Prior Year	1,500	642	1,500	1,129	1,500
31160	Gen Prop Taxes-All Prior Years					
31170	Gen Prop Taxes-Mobile Homes	3,500	2,587	3,500	4,886	3,500
31300	Gen Sales & Use Tax	430,000	304,809	420,000	447,678	390,000
31400	Gross Receipts Business Tax					
31500	Amusement Taxes	200	192	200	12	300
31900	Penalties&Interest-Delinq Tax	1,000	373	1,000	1,097	1,000
32000	Licenses & Permits	7,500	1,679	7,500	7,625	8,000
32400	Video Lottery Fee	1,750	350	2,000	1,400	2,000
33100	Federal Grants					
33140	Land and Water Conservation Fund			25,000		
33200	Federal Shared Revenue					
33499	Other State Grants		4,035		1,804	0
Mosquito Grant						
33510	Bank Franchise Tax	3,000	3,408	3,000	2,881	2,000
33530	Liquor Tax Reversion	11,000	8,585	11,000	11,849	11,000
33540	Motor Vehicle Licenses	20,000	16,262	18,000	19,200	15,000
33570	Licenses Reversion					
33580	Local Govt. Hwy Bridge Reserve	13,000	6,323	14,000	15,943	13,000
33590	Other State Shared Revenue	5,400	3,515	5,200	5,403	5,200
33820	County Hwy & Bridge					
33830	County Wheel Tax	7,000	4,900	7,000	6,290	7,000
34000	Charges for Goods & Services	500		500	778	1,000
34110	Zoning & Subdivision fees	2,000	1,205	2,000	3,385	2,000
34120	Sale of Map				600	
32200	Right of Way fees					
34200	Public Safety	1,500	624	2,000	1,652	2,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
34210 Special Police					
34290 Other Public Safety	200		200	265	500
34300 Highway & Streets					
34520 Animal Control & Shelter Fees	750	505	750	520	1,500
34620 Swimming Pool Fees	500	1,028	500	374	1,200
34621 Daily Fees	5,000	4,807	5,500	4,813	6,500
34622 Single Membership	1,000	953	1,000	860	800
34623 Family Membership	5,000	4,794	5,200	5,238	4,800
34624 Simming Lessons	4,000	3,920	3,800	3,892	3,750
34640 Concessions	7,500	8,046	7,500	7,374	7,500
34670 Sign Advertisment	550	637	550	943	1,000
34690 Other Culture-Recreation	2,000	2,286	2,000	1,418	2,000
35000 Fines & Forfeiture	1,500	798	1,500	975	2,000
35100 Court Fines & Forfeiture	250	39	500	72	500
35900 Other Fines				2,707	
36000 Miscellaneous Revenue	500	33	500	3,043	1,000
36100 Interest Earned	1,200	1,442	1,000	1,110	300
36200 Rental	500		500		1,000
36310 Principal Collected-County	4,200	2,587	3,950	3,676	3,676
36300 Special Assets					
36320 Interest and Penalty-County	1,850	1,496	2,150	2,423	2,424
36330 Principal Collected by Muni					
36340 Int and Penalty Collected-Muni					
36401 Street Maintenance Assessment ($.50/front foot)					
36600 Gain on Sale of		520			
36700 Contributions & Donations			10,000		
36900 Other Miscellaneous Revenue					
38600 Cemetery Revenue					
38610 Sale of Lots	5,000	6,500	2,500	5,000	5,500
38620 Grave Digging Charges	2,500	2,590	2,500	4,198	3,000
38690 Other Cemetery Revenue					200
38750 Franchise fees	14,000		14,000	13,804	15,000
39000 Other Sources of Revenue					
39100 Other Financing Sources					
39110 Operating Transfers In * see breakdown					
from Electric Fund					
39120 Sale of Bonds					
39130 Sale of General Fixed Assets					
39140 Comp for Loss/Dam Fixed Asset					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
TOTAL REVENUE GENERAL FUND	1,343,925	804,529	1,340,250	1,314,317	1,259,370
GENERAL FUND PROFIT/LOSS	-35,625	-43,297	-41,155	103,144	-42,462
Oper Transfers In-Water Utilities	20,000				
Oper Transfers In-Elec Utilities	15,625	0	41,155		9,500
Oper Transfers In-Sewer fund					
Oper Transfers In-Garbage Utility					
TOTAL TRANSFERS IN	35,625	0	41,155	0	9,500
General Fund Profit/Loss after Transfer	0	-43,297	0	103,144	-32,962
SPECIAL REVENUE 200-46500					
EXPENDITURES:					
42200 Professional Fees & Services					1,000
42900 Other-SE Devel Found donation					
44300 UDAG Expense	200		500		500
TOTAL SPECIAL REVENUE EXPENSES:	200	0	500	0	1,500
REVENUE:					
36000 Misc					
36100 Interest Earned	300	240	300	394	950
36330 Prin Coll by Mun(UDAG Princ)					
36340 Int Coll by Mun (UDAG Interest)	50	364	425	961	8,400
TOTAL SPECIAL REVENUE RECEIPTS	350	604	725	1,355	9,350
NET PROFIT -SPECIAL REVENUE FUND	150	604	225	1,355	7,850
LIQ, LODG, DINING SALES TAX FUND 211-46500					
EXPENDITURES:					
42150 Ins.-Liab/WC/Prop			2,000		2,000
42200 Professional Fees and Services	1,000			194	
42500 Repairs and Maintenance					
42900 Other Other Current Expenses					
43200 Buildings					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
44100 Principal	13,640	9,878	13,150	13,258	28,000
44200 Interest	13,570	10,530	14,100	16,221	
TOTAL LIQ, LODG, DINING SALES TAX EXP	**28,210**	**20,408**	**29,250**	**29,672**	**30,000**
REVENUE:					
31400 Gross Receipts	28,500	17,984	30,000	27,810	31,000
36700 Contribution & Donation					
TOTAL LIQ, LODG, DINING SALES TAX RECEIPTS	**28,500**	**17,984**	**30,000**	**27,810**	**31,000**
NET PROFIT-LIQ,LODG,DINING SALES TAX FUND	**290**	**-2,424**	**750**	**-1,862**	**1,000**
CAPITAL PROJECTS FUND 500-41900					
EXPENDITURES:					
41100 Wages					
41103 Overtime Wages					
41106 Longevity					
41200 OASI					
41300 Retirement					
42100 Insurance					
42200 Professional Fees & Services				347	
42400 Rentals					
42600 Supplies & Materials				3,665	
42715 Street Repairs					
42830 Transfer Out					
42900 Other Current Expense				1,538	14,693
43300 Improvements Other than Bldg				1,369	185,000
43400 Machinery & Equipment					
TOTAL CAPITOL PROJECT EXPENSES:	**0**	**0**	**0**	**6,920**	**199,693**
REVENUE:					
33175 Community Access Grant					
33100 Ferderal Grants (SRTS)				6,811	199,693
33200 Federal Shared Revenue					
33401 Water Facilty Construction Grant					
33499 Other State Grants					
39125 SRF Bond Proceeds					
SRF Principal Forgiveness					
36000 Miscellaneous Revenue					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
39000 Other Sources of Revenue					
39110 Operating Transfers Inc					
TOTAL CAPITOL PROJECTS REVENUE:	0	0	0	6,811	199,693
NET INCOME CAPITOL PROJECTS:	0	0	0	-109	0
WATER FUND 602-43300					
EXPENDITURES:					
41100 Wages	80,500	54,406	78,100	73,745	75,900
41103 Overtime Wages	4,500	1,887	4,400	2,117	4,350
41106 Longevity Pay	950	750	875	800	800
41200 OAIS	6,400	4,400	6,200	5,844	5,750
41300 Retirement	5,000	3,571	4,900	4,714	4,500
42100 Insurance	10,260	6,736	9,300	9,250	9,300
42150 Ins-Liab/WC/Prop	8,400	7,425	7,950	7,206	8,300
42200 Professional Fees & Services	25,000	29,868	25,400	13,080	5,000
Rose Street Engineering Fees: $20,400.00					
42300 Publishing	750	453	750	563	750
42320 Dues	1,200	1,155	1,200	1,165	800
42250 Contract Labor					
42400 Rentals	500		500		1,000
42500 Repairs & Maintenance	25,000	17,768	15,000	11,882	13,000
Increased due to inspection cost of water tower					
42550 Office Expense	2,500	1,582	2,500	1,964	2,500
42600 Supplies	22,000	13,023	22,000	28,623	20,000
42610 Uniforms	450	77	450	450	450
42620 Auto Expense	3,000	1,134	3,600	3,013	3,600
42700 Travel & Conference	1,000		1,000	492	1,000
42750 Training	1,000		1,000	294	1,000
42800 Utilities	48,500	28,411	49,850	42,363	40,000
42830 Transfer Out					
42900 Other Current Expense	500	270	500	417	1,000
43200 Buildings					
43300 Improvements Other than Bldgs	10,000	101,759	45,000		60,000
Valve Replacement program: $10,000.00					
~~Paint the Old Water Tower: $60,000.00~~					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
43400 Machinery & Equipment	1,000	5,062	5,500	2,489	1,000
Annual Copier Lease $350					
43410 Computer Software	100		100	88	0
43440 Subscriptions					
43460 Debt Service Reserve Fund					
43510 Furnishings					
44100 Principal	83,150		80,475		77,922
2002 SRF Pearl Street Loan: 2015 payment: $12,073.84 final pymt 2022					
2004 SRF WTP Loan: 2015 pymt: $27,824.41 final pymt 2026					
2006 SRF Loan, westside lift station, 2015 payment $5,291.49 final pymt 2028					
2008 SRF Loan, Clay/Wash/AMR, 2015 payment: $22,915.16 final pymt 2030					
2009 SRF Loan, Main Street , 2015 pymt: $15,013.45 final pymt 2031					
44200 Interest	39,280	31,660	41,900	44,444	44,444
2002 SRF Pearl Street Loan, 2015 pymt: $3,267.84					
2004 SRF WTP Loan, 2015 pymt: $11,102.95					
2006 SRF Loan, westside lift station, 2015 payment $2,606.59					
2008 SRF Loan, Clay/Wash/AMR, 2015 payment $13,872.04					
2009 SRF Loan, Main Street Project, 2015 pymt $8,397.91					
45700 Depreciation				126,810	
TOTAL WATER EXPENSES	**380,940**	**311,395**	**408,450**	**381,813**	**382,366**
REVENUE:					
33100 Federal Grant					
33499 Other State					
36100 Interest Earned	10	6	150		150
36900 Other Miscellaneous				64	
38110 Metered Water Sales	410,000	287,016	421,000	385,271	402,500
~~Including a 3% rate increase: $13,100~~					
38120 Bulk Water Sales	1,000		1,000	109	1,000
38130 Surcharge	26,000	17,201	25,000	25,253	25,000
38180 Sale of Supplies		65		198	
38190 Other Water Revenue					
38295 Penalty Charges	2,000	1,562	2,000	2,052	2,500
38380 Utility Connection Fees	1,000	500	1,000	1,500	500
39100 Other Financing Sources					
39110 Operating Transfer In					
39130 Sale of General Fixed Asset					
TOTAL WATER REVENUE	**440,010**	**306,350**	**450,150**	**414,445**	**431,650**

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
WATER FUND PROFIT	**59,070**	**-5,045**	**41,700**	**32,633**	**49,284**
TRANSFERS IN:					
From Electric Fund for Main Street Project Reserve					
TRANSFERS OUT:					
To General Fund:	20,000				
To Water Repair and Replacement Reserve Fund for Rose Street	20,000		30,000		20,000
NET PROFIT - WATER FUND	**19,070**	**-5,045**	**11,700**	**32,633**	**29,284**
SEWER FUND 604-43200					
EXPENDITURES:					
41100 Wages	60,875	41,156	59,150	55,973	57,500
41103 Overtime Wages	3,900	1,260	3,800	1,438	3,700
41106 Longevity Pay	675	500	620	570	570
41200 OASI	4,800	3,316	4,675	4,413	4,350
41300 Retirement	3,775	2,687	3,700	3,553	3,425
42100 Insurance	5,100	5,079	4,600	6,974	4,600
42150 Ins.-Liab/WC/Prop	4,200	3,833	4,350	3,931	4,550
42200 Professional Fees & Services	37,000	4,791	37,400	10,937	5,000
Engineering for Rose Stree Reconstruction: $32,400.00					
~~Engineering to Replace Green Street Liftstation:~~					
42250 Contract Labor					
42300 Publishing	400	225	400	359	400
42320 Dues	100	30	100	40	1,600
42400 Rentals	1,000		1,000		1,000
42500 Repairs & Maintenance	35,000	27,870	32,000	35,453	30,000
42550 Office Expense	2,000	1,441	2,000	1,109	2,000
42600 Supplies & Materials	16,000	11,883	16,000	13,711	16,000
42610 Uniforms	450	77	450	450	450
42620 Auto Expense	3,000	1,621	3,300	2,830	3,350
42700 Travel and Conference	500	51	500		1,000
42750 Training	250		250		250
42800 Utilities	30,000	18,372	30,100	29,590	28,000
42830 Transfer Out					
42900 Other Current Expense	300	137	300	89	2,000

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
43200 Buildings	0	10,500	12,000		
43300 Improvements Other than Bldg.	0				6,000
43400 Machinery & Equipment	1,000	11,613	5,500	936	1,000
Copier:: $300					
43410 Computer Software	100		100	88	0
43440 Subscriptions					
43460 Debt Service Reserve Fund					
43510 Furnishings					
44100 Principal	61,250		59,275		58,172
2002 SRF Pearl Street Loan: 2015 pymt: $25,473 final pymt 2023					
2006 SRF loan, westside lift station, 2015 pymt $4,622.98 final pymt 2028					
2008 SRF loan, Clay/Wash, 2015 pymt $6,581.47 final pymt 2029					
2009 SRF loan, Main Street, 2015 payment $24,534.69 final pymt 2029					
44200 Interest	25,050	20,426	26,995	28,883	28,885
2002 SRF-Pearl Street Loan: 2015 pymt: $7,177.74					
2006 SRF loan, westside lift station, 2015 pymt $2,277.30					
2008 SRF Loan, Clay/Wash 2015 pymt: $3,647.65					
2009 SRF Loan Main Street, 2015 pymt: $11,939.07					
45700 Depreciation				138,771	
TOTAL SEWER EXPENDITURES:	**296,725**	**166,867**	**308,565**	**340,098**	**263,802**
REVENUE:					
33100 Federal Grants					
33499 Other State					
33580 Local Gov HW		1,923			
36100 Miscellaneous Revenue					
36100 Interest Earned					
36310 Principal (Special Assessment)					
36320 Interest (Special Assessment)					
36600 Gain on Sale					
38130 Sewer Surcharge	42,000	26,844	35,000	39,303	33,000
38180 Sale of Supplies				500	

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
38190 Other Water Revenue					
38295 Penalty Charges	2,000	1,320	2,000	1,722	2,000
38300 Sewer Revenue					
38310 Sewer Charges	276,000	187,337	281,000	269,794	264,000
~~Including a 3% rate increase: $9,300~~					
38380 Utility Connection Fees	1,000	500	1,000	1,500	500
38390 Other Sewer Revenue					
39100 Other Financing					
39110 Operating Transfers In					
39130 Sale of General Fixed Asset					
TOTAL SEWER REVENUE:	**321,000**	**217,925**	**319,000**	**312,818**	**299,500**
SEWER FUND PROFIT	**24,275**	**51,058**	**10,435**	**-27,280**	**35,698**
TRANSFERS IN:					
From Electric Fund for Main Street Project Reserve					
From Electric Fund to (Operating Transfer)					
TRANSFERS OUT:					
To General Fund for Main Street Project					
Reserve for Rose Street Sewer Repair and Replacement	**20,000**		10,000		20,000
NET SEWER FUND PROFIT/LOSS	**4,275**	**51,058**	**435**	**-27,280**	**15,698**
ELECTRIC FUND 610-43400					
EXPENDITURES:					
41100 Wages	128,350	86,792	124,650	121,158	121,050
41103 Overtime Wages	6,000	3,669	5,900	4,622	5,800
41106 Longevity Pay	1,530		1,420	1,310	1,310
41200 OASI	10,200	6,948	9,900	9,418	9,620
41300 Retirement	8,000	5,664	7,800	7,610	7,545
42100 Insurance	15,300	10,099	13,850	13,792	15,650
42150 Ins-Liab/WC/Prop	11,200	9,939	10,800	9,826	11,275
42200 Professional Fees & Services	85,000	8,416	5,000	4,055	5,000
Arc Flash Test: $20,000 (REQUIREMENT)					
Engineering fees for substation to Industrial Park: $59,500					
42250 Contract Labor					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
42300 Publishing	500	225	500	359	500
42320 Dues	1,300	1,215	1,300	1,220	1,300
42400 Rentals		210			
42500 Repairs & Maintenance	10,000	5,537	10,000	9,427	11,000
42550 Office Expense	5,500	1,717	5,500	5,408	5,000
42600 Supplies & Materials	50,000	69,306	50,000	59,692	40,000
42610 Uniforms	900	719	900	889	900
4 employees @ 450/each x 50%					
42620 Auto Expense	4,000	2,139	4,800	3,975	4,000
42629 Other Material for ReSale	1,200,000	891,705	1,252,500	1,201,301	1,180,000
42700 Travel & Conference	1,000	448	1,000	892	1,000
42750 Training	1,500	609	1,500	967	1,000
42800 Utilities	10,500	4,821	11,150	9,321	9,500
42810 Conversion	25,000		32,000		61,000
42830 Transfer Out					
42900 Other Current Expense	1,000	3,861	1,000	19,670	5,000
43200 Buildings					
43300 Improvements Other than Bldgs.					
43400 Machinery & Equipment	14,500	5,062	5,500	4,850	36,000
Annual Copier Lease: $300					
~~Walk behind trencher: $13,000~~					
Suc-vac: $14,000					
43410 Computer Software	100		100	123	0
43510 Furnishings					
43700 Refunds		-114		116	5,000
44100 Principal	88,330		83,704		65,000
*2002 Conversion Bonds: 2016 payment $85,000					
44200 Interest	8,330	8,704	8,704	8,653	39,432
*2002 Conversion Bonds: 2016 payment $39,432					
45500 Pensions					
45700 Depreciation				83,483	
45710 Ammortization					
47000 Interest Expense					
TOTAL ELECTRIC EXPENDITURES	**1,688,040**	**1,127,691**	**1,649,478**	**1,582,136**	**1,642,882**

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
REVENUE:					
33499 Other State Grants					
36000 Miscellaneous Revenue	100	70		280	
36100 Interest Earned			3,000	2,289	3,000
38200 Electric Revenue					
38210 Metered Sales	1,670,000	1,132,171	1,673,000	1,615,568	1,583,000
~~Including a 3% rate increase: $42,000~~					
38220 Sales of Supplies & Materials		3,691			5,000
38230 Meter Collection		25			
38240 Return Check Chgs	500	545	500	690	500
38290 Other Electric Revenue	52,000	49,448	60,000	63,564	85,400
Stabilization credits $11,000					
Capitol Credit Retirement $8,700					
REC 4% tax distribution $5,000					
Basin Electric Member Investment Proceeds: $27,000					
38295 Penalty Charges	8,000	5,517	8,000	6,785	8,000
38296 Reconnection Chgs	2,000	2,129	2,000	3,403	2,000
38380 Utility Connection Fees	750	750	500	1,750	500
38380 Service Charges					
38810 Collection fees					
39100 Other Financing Sources					
39130 Sales of Fixed Assets		287		-27,806	
39120 Sale of Bonds					
TOTAL ELECTRIC REVENUE	**1,733,350**	**1,194,633**	**1,747,000**	**1,666,524**	**1,687,400**
ELECTRIC FUND PROFIT	**45,310**	**66,942**	**97,522**	**84,388**	**44,518**
Transfer Out-Water Fund Main St Project Reserve (5%)					
Transfer Out-Sewer Fund Main St Project Reserve (5%)					
Operating Transfer Out-General Fund	**15,625**		41,155		**9,500**
-Water Fund					
-Sewer Fund					
NET ELECTRIC FUND PROFIT	**29,685**	**66,942**	**56,367**	**84,388**	**35,018**

SOLID WASTE FUND 612-43250

		2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
EXPENDITURES:						
41100	Wages	47,000	33,072	47,800	44,074	46,800
41103	Overtime Wages **	1,100	473	1,150	499	1,150
41106	Longevity Pay	275	105	240	208	210
41200	OASI**	3,800	2,619	3,800	3,324	3,700
41300	Retirement**	2,200	1,502	2,150	2,022	2,075
42100	Group Insurance**	5,580	3,636	5,050	5,013	5,050
42150	Ins.-Liab/WC/Prop	6,400	5,937	6,500	5,674	6,775
42200	Professional Fees & Services	1,000	679	1,000	1,132	1,000
42300	Publishing	800	461	800	928	500
42320	Dues					
42400	Rentals					
42500	Repairs & Maintenance	5,000	3,039	5,000	3,710	8,000
42550	Office Expense	1,500	1,369	1,500	982	1,500
42600	Supplies & Materials	4,000	3,445	3,000	2,036	3,000
42610	Uniforms	450	77	450	443	450
	1 emp @ 450/each					
42620	Auto Expense	7,000	4,081	9,900	9,241	9,950
42629	Other Materials for Resale					2,500
72700	Travel and Conference	100		100		100
42710	Tipping Fees	46,000	33,756	45,000	42,659	45,000
42750	Training	250		250		250
42730	Recycling	2,400				
Recycling Containers: $2,400						
42800	Utilities	1,700	982	1,700	1,601	1,700
42830	Transfer Out					
42900	Other Current Expense	500		500		1,000
43100	Land					
43200	Buildings					
43300	Improvements other than buildings					0
43400	Machinery & Equipment	1,000	11,339	10,500	751	
43410	Computer Software			100	88	
43440	Subscriptions					
44100	Principal	23,705		23,125		23,973
	Garbage Truck: $23,703.97					
44200	Interest	1,850	2,356	2,400	1,545	1,153
	Garbage Truck: $1,822.53					

		2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
*	45700 Depreciation				24,608	
	45900 State Sales Tax (moved to GL account)					
*	TOTAL SOLID WASTE EXPEN	163,610	108,929	172,015	150,538	165,836
	REVENUE:					
	36000 Miscellaneous Revenue					
	36100 Interest Earned	50		50		50
	38180 Sale of supplies					2,500
	38295 Penalty Charges	1,000	643	1,000	741	1,000
	38800 Solid Waste Rev	167,000	111,626	167,000	158,583	159,000
	~~Including a 3% rate increase: $5,100~~					
	38810 Collection Fees	9,100	7,036	9,400	10,444	9,400
*	38820 Landfill Fees	2,000	1,855	2,000	2,381	2,000
	38890 Other Solid Waste (sale of garbage containers & scrap metal)	1,500	1,055	2,000	148	4,500
	39110 Operating Transfer In					
	39130 Sale of General Fixed Asset					
	TOTAL REVENUE:	180,650	122,216	181,450	172,297	178,450
	NET SOLID WASTE PROFIT	17,040	13,287	9,435	21,759	12,614
	TRUST AND AGENCY 700-41900					
	EXPENDITURES:					
	42600 Supplies & Materials					
	42830 Transfers Out					
	44400 East River Loan Payments				1,220	5,550
	45600 Subsidies					
	42900 Other Other		900			
	700-45200 SUMMER REC					
	41100 Salaries and Wages	2,000	1,413	2,000	1,440	2,000
	41200 OASI	175	108	175	110	175
	42600 Supplies & Materials	200		200		200
	42900 Other other					
	TOTAL T&A EXPENDITURES	2,375	2,421	2,375	2,770	7,925
	TRUST AND AGENCY REVENUE:					
	REVENUE:					
	34000 Charges Goods & Services					

	2016 Proposed Budget	2015 Expenses as of 09/22/2015	2015 Adopted Budget	2014 Totals	2014 Adopted Budget
34290 Other Public Safety					
34490 Other Sanitation					
35400 Library Fines					
36000 Miscellaneous					
36910 East River Loan Payments				1,358	5,550
36920 East River Rebates					
36960 East River Loan Program					
37000 Trust and Ag					
39100 Other Financing Sources					
700-45200 SUMMER REC					
34000 Charges Goods & Services					
34630 Recreation Program	1,500	1,245	1,500	958	1,500
36700 Contribution or Donation	1,000	700	1,000	650	1,000
TOTAL T&A REVENUE:	**2,500**	**1,945**	**2,500**	**2,965**	**8,050**
TRUST AND AGENCY PROFIT:	**125**	**-476**	**125**	**195**	**125**