

PRELIMINARY DRAFT

Annual Budget Fiscal Year 2017

MAYOR

Ron Engels

COUNCIL

Kathryn Heider
Shirley Voorhies
Judy Laratta
Jeff Aiken



CITY MANAGER

Daniel R. Miera

FINANCE DIRECTOR

Abigail R. Adame



Memorandum

To: Central City Department Heads

From: Daniel R. Miera, City Manager 

Date: August 23, 2016

Re: Instructions for Preparing the Annual Operating Budget for Fiscal Year 2017

The operating budget for Fiscal Year (FY) 2017 will be prepared in accordance with the following budget policies. The budget worksheets will be provided to you by the Finance Director, so please coordinate with Abigail to access your budget documents.

If possible, it is recommended that you assemble a budget team within your department, including any supervisory and/or support positions, and any other employees you deem necessary to facilitate the development of your department's proposed budget.

Prior to preparing any line-items or actual figures, first identify three (3) general *Objectives* your department continually pursues, and three (3) specific *Goals* your department will set out to achieve in FY 2017 with its proposed budget. **Please remember that your goals must be feasible and measurable.** These objectives and goals (and the corresponding budget may be amended at a later date to more closely reflect the overall goals established by the City Council).

BUDGET PREPARATION GUIDELINES

1. The costs of salaries and benefits, operating expenses, and debt service or similar obligations will only be pledged from recurring revenues, not from cash balances or other revenue sources that will not be available in the long-term.
2. The costs of any capital outlay improvements will be pledged from the revenues received from receipts dedicated to the Capital Improvements Program (CIP) and from cash balances derived from any excess receipts from the current fiscal year (if available).
3. The City will maintain its required TABOR Reserve, equal to three percent (3%) of the fiscal year's expenditures (less any debt service or similar obligations, etc.). Any existing amounts in excess of the TABOR Reserve requirement will be reflected in the General Fund Unreserved Balance.

1. BUDGET POLICIES

- A. The budgeted expenditures for *salaries and benefits* for all existing employees of the City will be prepared using current salaries as of July 31, 2016.
- B. All departments will be required to maintain or minimize their *overtime (salaries and benefits)* expenditures used in FY 2016 – those figures will be the maximum amount allotted for FY 2017, unless otherwise approved by the City Manager.
NOTE: Additional adjustments may be recommended and/or required.
- C. There will be no increases in staffing this year except for those mandated by changes in Colorado Law or because of the reorganization of a department/division, unless otherwise authorized by the City Manager. Also, any action to fill any vacant positions that become vacant during the course of FY 2017 must receive prior approval from the City Manager.
- D. At this time, in an attempt to maintain the *2016 Classification and Compensation Plan* as a “living” document, eligible Merit Increases are expected to be authorized for the FY 2017 budget. However, do not make any provisions for such changes within your department/division budget, as any such changes will be implemented (in accordance with the approved Pay Plan) into the (final) Draft Budget Document by the Finance Director and/or City Manager prior to its presentation to the City Council.
- E. The expenditure budget for *operating expenses* in each department will be prepared using an adjusted figure based on the beginning FY 2016 Budget (this is the maximum allowance for FY 2017). The City Manager and Finance Director will make the needed adjustments for any justified changes (i.e. increases in insurances, utilities, vehicle maintenance, etc.). No other increases are authorized for operating expenses. You have the flexibility to change the amounts listed in other line-items, so long as the total amount for the operating expenses category does not exceed the amounts authorized above. Use the budget worksheets to show the increases/decreases for each line-item to reflect how you need to spend the money for your Division/Department. Please review your budget responsibly, so as to adequately plan for department goals and objectives (regardless of the fiscal constraints). **Each department will be required to provide detailed information regarding each line-item; a breakdown of costs by expenditure (including dates and timelines where applicable). Please round all figures to the nearest dollar.**
- F. **Office Supplies:** Each department will be responsible for identifying and budgeting for their “specialized” supplies. This category must be detailed by item (number of items) and cost, and must be accompanied by supporting documentation.
- G. **Travel Expenses:** You are authorized to *propose* travel for professional development activities related to your position and/or department (training, education, etc.), but approval of such is not guaranteed. Approval will be granted on a case-by-case basis, as some programs may be necessary and/or beneficial to the City of Central. However, if it

is not included within your budget with the specific estimated cost, date, location, and who is going, you will need future Council approval (an option which may be withheld).

NOTE: Although some (or all) proposed travel expenses may not be funded initially, they may eventually be appropriated should funding sources become available.

- H. ***Educational Financial Assistance*** may be authorized in FY 2017. Similar to the policy on *Travel Expenses* (above), proposals for education programs (degree, certificate, etc.) will be accepted during the budget preparation process; however, approval is not guaranteed. Please provide as much thought and detail as possible in a written proposal, including but not limited to, how the education program will provide added benefit to the City of Central and to what extent (if any) it will impact your work schedule.
- I. ***Computers:*** Computer equipment and software budget requests for each department will be submitted to the Finance Director for review and possible recommendation; however, the final budgeting and expenditure of such must be approved by the City Manager.
- J. The Finance Department shall contact CIRSA to obtain the cost estimates for all insurance policies for the City, and any proposed increases for the upcoming fiscal year. The Finance Department shall also contact our major medical and dental insurance carriers and obtain the cost estimates for these policies, and any proposed increases for the upcoming fiscal year. The Finance Director shall advise the City Manager of any increases prior to completing the final draft of the budget.

2. **CAPITAL IMPROVEMENT PROGRAM REQUESTS**

- A. The Capital Improvement Program (CIP) Fund was established in FY 2015 to direct specific funds for assignment to specific categories of improvements (i.e. General, Infrastructure, Public Safety, etc.) for appropriation to identified CIP Projects.
- B. All requests for funding in the CIP budget shall be prepared and submitted to the Finance Director for review, and subsequently to the City Manager, prior to receiving approval from the City Council; each submission shall be proposed using a **Capital Project Brief**. These briefs shall include: the name of the specific project, the estimated cost of the project, any engineering/design costs, potential grant funding, employee(s) responsible for facilitating the project, and a detailed timeline for the completion of the project.

Please identify 1-3 (prioritized) CIP Projects for FY 2017; however, please note that not all requests may be funded. Even if the project has been identified in previous fiscal years, it must be identified again using this process so that all projects will have an up-to-date CIP Brief on-file. Any projects with existing CIP Briefs must review and update them (as necessary) for resubmission in order to be considered for inclusion in the FY 2017 CIP List. The updated list of CIP Projects will be used to create/update a revolving five-year schedule of Capital Improvements for the City. Each project will be considered on a case-by-case basis, and any remaining (unfunded) projects will carry over into

subsequent fiscal years; however, each *CIP Brief* must continue to be updated annually.

- C. **Department Heads with current or potential grant funding will meet with the Finance Director to prepare and submit their CIP worksheets to the City Manager.** Similar to the Project Brief, the worksheets shall include: the project name, the responsible individual, the assigned engineer/designer, the estimated project cost, the amount and source of the grant, any loan funds, the amount of the City match (if any), and a detailed timeline for the completion of the project.
- D. The replacement of **City-owned vehicles** for all departments shall only be considered for those vehicles specifically identified in the approved vehicle replacement schedule for FY 2017, which shall be updated by each Department Head, with the assistance of the Public Works Director and through the Finance Director, and as approved by the City Manager. The Public Works Director and Finance Director will prepare and submit the recommendations for all vehicle replacements to the City Manager for review and approval. Only those vehicles approved for replacement by the City Manager may appear in the budget.
- E. A CIP meeting will be scheduled separately from your department's general budget meeting; however, you will need to bring your *CIP Project Brief* documents to your budget meeting.
- F. The Fire Chief will prepare and submit to the Finance Director and City Manager the training and vehicle/apparatus replacement schedule for the Fire Department. The Fire Chief will also prepare and submit a listing of: the number of current volunteers as of July 31, 2016; the anticipated number through the remainder of FY 2016; and, the expected number for FY 2017.
- G. The Interim Police Chief will prepare and submit to the Finance Director and City Manager the training and equipment replacement schedule for the Police Department.
- H. The Public Works Director will prepare and submit to the Finance Director and City Manager the training and equipment replacement schedule for the Public Works Department.
- I. The Public Works Director will prepare and submit the capital outlay budget request based on State and Federal grants and other funds available, along with an inventory of street and maintenance/improvement priorities (accompanied by scheduled timelines). The Director will also identify streets that need to be maintained, which may or may not be City-owned, so the Mayor and Council are aware of private streets within City limits and/or County streets that are contiguous to City boundaries (including road-share maintenance agreements, if any).

- J. The Public Utilities Director will prepare and submit to the Finance Director and City Manager the training and equipment replacement schedule for the Public Utilities Division.
- K. The Public Utilities Director will prepare and submit a Water Fund budget as an Enterprise Fund based on projected revenues from commercial, municipal, and residential accounts.
- L. The Community Development Director, with the assistance of the City Manager and Finance Director, will prepare a budget for the following functions: Planning & Zoning; Historic Preservation; Community & Economic Development; and, Tourism / Marketing & Advertising / Promotion.

3. DEPARTMENT GOALS AND OBJECTIVES

Department Heads and others directed by these budget instructions will complete documents containing the following information:

- A. **Mission, Objectives, and Goals:** This page will present the department’s mission statement, identify three (3) primary departmental objectives that are aligned with the organizational direction, and identify three (3) measurable departmental goals for FY 2017.
- B. **Organizational Chart:** This page will present the department’s organizational chart identifying all departmental positions accompanied by the associated employee names.
- C. **Performance Measures:** This page will present measures by which the department will evaluate and quantify its performance with respect to the goals set forth for FY 2017. We will build upon this data from year-to-year and present such in subsequent fiscal year budgets.
- D. **Personal (Vacation / Sick) Leave:** The Finance Director will prepare this page, which will provide a list for each department identifying each employee along with their respective leave balances as of July 31st of the Current Year (CY), and the estimated leave accumulations through December 31st of CY 2016, as well as the anticipated accrual for FY 2017. A line-item (in one or more budgets and/or funds) will be established to cover a percentage of this overall liability.

Each Department Head will supplement its departmental list by completing columns for the “Anticipated Use through CY 2016” and the “Planned Use for FY 2017.”

This will provide the City with an accurate accounting of its respective liabilities moving forward. Note: it is anticipated that the City will eventually move toward a policy that will implement a new consolidated Paid Time-Off (PTO) plan.

E. **Department Training Plan:** This page will present a departmental training plan for FY 2017, including costs where applicable. Indicate the number of work hours associated with each training program and whether it is required.

F. **Capital Project Briefs:** For any CIP Requests, each department will complete a *Project Brief* (as described in more detail above) for each capital project identified in previous fiscal years and any new projects being proposed in FY 2017.

4. **BUDGET MEETINGS**

Department Heads shall complete all budget worksheets and all other information requested in the above sections of these instructions in preparation for initial departmental budget meetings with Finance Director. Please remember to bring at least three (3) copies with you for your subsequent presentation to the City Manager and Finance Director. The Finance Department will contact you to schedule these budget presentation meetings. It is highly recommended that the Department Head work with the Finance Director (or her designee) to ensure that the worksheets and other budget documents have been prepared correctly prior to presentation.

Thank you for your cooperation and continued dedication to excellence!



CITY OF CENTRAL 2017 BUDGET CYCLE CALENDAR

August 24	City Manager provides an overview of the Budget Instructions for preparing FY 2017 departmental budgets.
August 30 & 31	Department directors meet with Finance Director to review operational budget figures and YE projections.
September 1	Finance Director reviews proposed figures. Department directors prepare supporting documentation for operational items and/or review and revise mission statement and goals/objectives.
September 12 - 14	City Manager reviews supporting documentation for operational items and mission statements and goals/objectives.
September 20	City Manager and Finance Director review the draft operational budget for FY 2017.
September 26 & 27	Directors meet with Finance Director to go over Capital Improvement budget requests and Project Briefings.
September 30	City Manager and Finance Director review CIP requests and potential funding of projects.
October 3 & 4	Directors meet with Finance Director and City Manager to discuss funding requests, revisions, etc.
October 7	Draft CIP is prepared.
October 15	Preliminary Draft of the proposed budget must be submitted to City Council.
October 18	Work session #1 – FY 2017 preliminary draft budget review and overview of General Fund Revenues and Expenditures.
November 1	Work session #2 – FY 2017 draft budget review and discussion of General Fund budgets.
November 15	Work session #3 – FY 2017 draft budget review and discussion of Special Fund budgets.
December 6	Adoption of Final Budget.



CITY OF CENTRAL 2017 BUDGET CYCLE CALENDAR

- December 15** Deadline for Certification of Mill Levy to Gilpin County / Council must have budget adopted by this date.
- December 20** Adoption of Final Supplemental Appropriations.
- December 31** Deadline for adopting supplemental appropriations for the year. Supplemental appropriations can be presented to Council at any point during the current fiscal year.

2014-2017 BUDGETED
POSITIONS BY DEPARTMENT

FULL TIME POSITIONS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Judicial Department	0.00	0.00	0.00	0.00
City Manager Department	1.00	1.00	2.00	2.00
Finance Department	1.00	1.00	2.00	2.00
Community Devel. Dept.	1.00	1.00	2.00	2.00
Police Department	8.00	7.00	8.00	0.00
Fire Department	1.00	1.00	1.00	1.00
Public Works Division	8.00	8.00	8.00	8.00
Water Division	3.00	2.00	2.00	2.00
<i>Total Full Time Employees</i>	24.00	22.00	25.00	17.00

PART TIME POSITIONS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Judicial Department	1.00	1.20	0.00	0.00
City Manager Department	0.00	1.00	0.00	0.25
Finance Department	1.00	0.80	0.00	0.00
Community Devel. Dept.	0.00	0.00	0.00	3.00
Police Department	0.00	0.00	0.00	0.00
Fire Department	0.00	0.00	0.00	0.00
Public Works Division	0.00	1.00	0.60	0.60
Water Division	0.00	2.00	0.00	0.00
<i>Total Part-Time Positions</i>	5.00	9.00	3.60	3.85

Total City Employees **29.00** **31.00** **28.60** **20.85**

2017 BUDGET CONSOLIDATED FUND STATEMENT

	General Fund	Historic Preservation Fund	Capital Improvement Fund	Conservation Trust Fund	Impact Fees Fund	Public Property Devel Fund	Water Fund	Trans- portation Fund	TOTAL
Beg. Fund Balance/Funds Avail	2,992,661	361,722	771,707	66,071	-	-	323,582	628,756	5,144,500
Sources of Funds									
Taxes	1,904,500	-	-	-	-	-	-	-	1,904,500
Tap/Impact Fees	-	-	-	-	-	-	-	-	-
Special Assessments	1,589,500	-	-	-	-	-	-	788,424	2,377,924
Licenses, Fees, Permits	19,600	-	-	-	-	-	-	-	19,600
Intergovernmental	210,200	-	-	6,700	-	-	-	-	216,900
Charges for Services	69,500	9,500	-	-	-	-	558,900	-	637,900
Grants	-	400,000	-	-	-	-	-	-	400,000
Interest Income	-	55	-	35	-	-	500	-	590
Miscellaneous	42,000	-	-	-	-	-	-	-	42,000
Total Revenue	3,835,300	409,555	-	6,735	-	-	559,400	788,424	5,599,414
Expenses by Category									
General Government	1,335,401	-	-	-	-	-	-	-	1,335,401
Community Services	587,750	168,603	-	-	-	-	-	-	756,353
Public Safety	987,775	-	-	-	-	-	-	-	987,775
Public Works	915,131	-	-	-	-	-	-	276,500	1,191,631
Water	-	-	-	-	-	-	519,864	-	519,864
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	115,560	-	-	-	-	135,824	251,385
Interest	-	-	14,045	-	-	-	-	38,042	52,087
Capital Outlay	-	503,400	258,119	-	-	-	150,000	460,000	1,371,519
Total Expenses	3,826,058	672,003	387,724	-	-	-	669,864	910,367	6,466,016
Loan Proceeds (SIB)	-	-	-	-	-	-	-	255,054	255,054
Interfund Transfers In/(Out)	100,000	93,400	(378,400)	-	-	-	185,000	-	-
Incr (Decr) in Balance	109,242	(169,048)	(766,124)	6,735	-	-	74,536	133,111	(611,548)
Ending Fund Bal./Funds Avail.	3,101,903	192,674	5,583	72,806	-	-	398,118	761,868	4,532,952
<i>Reserved for Specific Purposes</i>	-	-	-	-	-	-	129,966	-	129,966
<i>Reserved for Emergencies (TABOR)</i>	114,782	-	-	-	-	-	-	-	114,782
Unreserved Balance	2,987,122	192,674	5,583	72,806	-	-	268,152	761,868	4,288,204
Ending Fund Balance	3,101,903								
Water Loan Receivable	(1,416,188)								
Approx Ending CASH	1,685,715								

2017 BUDGET
GENERAL FUND-FUND STATEMENT

	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
Beginning Fund Balance	1,585,809	2,263,848	2,785,295	2,632,780	2,992,661
REVENUES					
Taxes	1,837,731	1,899,749	1,693,595	1,977,134	1,904,500
Special Assessments	2,595,336	2,048,628	2,416,277	2,024,283	1,589,500
Licenses, Fees & Permits	50,740	36,286	27,400	40,114	19,600
Intergovernmental	106,721	80,214	165,000	172,195	210,200
Charges for Services	51,538	33,759	61,633	76,255	69,500
Miscellaneous	196,549	155,554	117,000	87,590	42,000
Total Revenue	4,838,615	4,254,190	4,480,905	4,377,571	3,835,300
Expenditures by Department					
City Clerk	164,995	-	-	-	-
Judicial	47,649	17,072	18,574	18,003	18,569
Executive	810,429	781,756	893,743	767,927	750,787
Finance	226,151	513,467	537,607	537,046	566,045
Community Development	100,208	458,084	868,903	623,771	587,750
Public Works	706,725	843,631	974,297	901,672	533,250
Police	448,247	610,670	693,393	610,758	454,525
Fire/EMS	2,156,224	418,575	478,782	555,106	915,131
Public Relations	163,451	-	-	-	-
Total Expenditures	4,824,079	3,643,256	4,465,299	4,014,283	3,826,058
Proceeds of Capital Leases	308,518	-	-	-	-
Transfers In (Out) of Fund	-	(244,185)	(477,222)	(3,407)	100,000
Ending Fund Balance	1,908,863	2,632,780	2,323,679	2,992,661	3,101,903
Reserved for Specific Purposes	-	-	-	-	-
Reserved for Emergencies (TABOR)	-	-	162,943	120,428	114,782
Unreserved Fund Balance	1,908,863	2,632,780	2,160,736	2,872,233	2,987,122
Increase (Decrease) in Fund Balance	323,054	368,932	(461,616)	359,881	109,242
Unreserved Fund Balance	1,908,863	2,632,780	2,160,736	2,872,233	2,987,122
Water Loan Receivable	(1,284,279)	(1,281,188)	(1,284,279)	(1,281,188)	(1,416,188)
Available Fund Balance	624,584	1,351,592	876,457	1,591,045	1,570,934

2017 BUDGET
GENERAL FUND SUMMARY

DEPARTMENT	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
CITY CLERK TOTALS	164,995	-	-	-	-
JUDICIAL DEPARTMENT TOTALS	47,649	17,072	18,574	18,003	18,569
EXECUTIVE TOTALS	810,429	781,756	893,743	767,927	750,787
FINANCE/HR DEPT TOTALS	226,151	513,467	537,607	537,046	566,045
COMMUNITY DEVELOPMENT TOTALS	100,208	458,084	868,903	623,771	587,750
PUBLIC WORKS TOTALS	2,156,224	843,631	974,297	901,672	915,131
POLICE DEPARTMENT TOTAL	706,725	610,670	693,393	610,758	533,250
FIRE/EMS	448,247	418,157	478,782	555,106	454,525
PUBLIC RELATIONS TOTALS	163,451	-	-	-	-
TOTAL EXPENDITURES	4,824,079	3,642,837	4,465,299	4,014,283	3,826,058
<i>Revenues</i>	4,838,615	4,254,190	4,480,905	4,377,571	3,835,300
<i>Expenditures</i>	4,824,079	3,642,837	4,465,299	4,014,283	3,826,058
<i>Excess of Revenues Over Expenditures</i>	14,536	611,353	15,606	363,288	9,242
<i>Transfer to Debt Service Fund</i>	-	-	-	-	-
<i>Transfer to Impact Fees Fund</i>	-	-	(129,585)	(129,585)	-
<i>Transfer to Public Property Trust Fund</i>	-	-	(11,754)	(11,754)	-
<i>Transfer from TABOR Fund</i>	-	198,574	-	-	-
<i>Transfer from HP Fund</i>	-	198,400	137,932	137,932	100,000
<i>Transfer to Capital Improvement Fund</i>	-	(831,159)	-	-	-
<i>Transfer from Transportation Fund</i>	-	190,000	-	-	-
<i>Transfer from General Fund</i>	-	-	(473,815)	-	-
<i>Proceeds from Capital Leases</i>	308,518	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	308,518	(244,185)	(477,222)	(3,407)	100,000
<i>Net Change in Fund Balance</i>	323,054	367,168	(461,616)	359,881	109,242
Beginning Fund Balance	1,585,809	2,263,848	2,785,296	2,632,780	2,992,661
Ending GF Balance	1,908,863	2,632,780	2,323,680	2,992,661	3,101,903
Reserved for Prepaid Expenses	-	-	-	-	-
Reserved for Emergencies (TABOR)	-	-	162,943	120,428	114,782
Unreserved Fund Balance	1,908,863	2,632,780	2,160,737	2,872,233	2,987,122

BUDGET NOTES: Prior to 2015, the required TABOR Emergency Reserve was shown in a separate TABOR Fund.

2017 BUDGET
GENERAL FUND REVENUES BY SOURCE

	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
TAXES					
01-311-1000 General Property Taxes	273,547	303,586	305,000	274,000	270,000
01-311-0001 Delinquent Tax/Interest	(2,180)	3,243	500	500	500
01-311-0000 Specific Ownership Tax	18,705	21,801	14,000	14,000	14,000
01-313-0000 Sales Tax Revenue	640,909	587,797	545,000	545,000	545,000
01-313-1000 Use Tax Revenue	4,966	2,538	3,500	72,351	60,000
01-313-2000 Motor Vehicle Sales Tax	-	65,508	-	60,000	60,000
01-313-3000 Lodging Tax	46,126	52,912	35,000	40,000	40,000
01-313-4000 Marijuana Sales Tax	-	23,324	-	75,000	75,000
01-318-2000 Franchise Tax	71,278	59,468	50,000	50,000	50,000
01-335-9000 State Gaming Tax	784,380	779,573	740,595	846,283	790,000
<i>Subtotal Taxes</i>	<i>1,837,731</i>	<i>1,899,749</i>	<i>1,693,595</i>	<i>1,977,134</i>	<i>1,904,500</i>
SPECIAL ASSESSMENTS					
01-318-3000 Device Fees General	1,930,624	1,889,872	1,788,179	1,870,000	1,589,500
01-318-3001 Device Fees-Transportation	511,558	-	473,815	-	-
01-318-3002 Device Fees Marketing	153,154	158,756	154,283	154,283	-
<i>Subtotal Special Assessments</i>	<i>2,595,336</i>	<i>2,048,628</i>	<i>2,416,277</i>	<i>2,024,283</i>	<i>1,589,500</i>
LICENSES, FEES & PERMITS					
01-321-1000 Liquor License	2,939	6,464	4,000	1,650	4,000
01-320-1000 Sales Tax License	11,536	2,280	10,000	2,200	2,200
01-320-1001 Business Licencse	560	1,355	800	10,965	800
01-320-1002 Dispensary License	7,900	11,150	2,400	7,150	2,400
01-322-7000 Sign License	125	250	200	75	200
01-321-6000 Contractors License	2,415	1,870	2,000	2,684	2,000
01-322-1000 Building Permits	7,410	5,938	5,000	13,273	5,000
01-341-5000 Other Licenses, Fees & Per	17,855	6,979	3,000	2,118	3,000
<i>Subtotal Licenses, Permits & Fees</i>	<i>50,740</i>	<i>36,286</i>	<i>27,400</i>	<i>40,114</i>	<i>19,600</i>
INTERGOVERNMENTAL					
01-335-2000 Grant Revenues	2,435	7,484	100,000	102,503	145,000
01-335-2001 FEMA Grants	32,294	-	-	-	-
01-335-4000 Highway User Tax Fund	48,209	53,398	46,000	46,000	46,000
01-335-5000 Road & Bridges	11,863	17,840	12,800	16,941	12,800
01-335-6000 Cigarette Tax	1,708	1,492	1,500	1,400	1,400
01-335-4002 State Mineral Lease Distribution	430	-	500	272	500
01-335-4003 State Severance Tax Distribution	9,782	-	4,200	5,078	4,500
<i>Subtotal Intergovernmental Revenue</i>	<i>106,721</i>	<i>80,214</i>	<i>165,000</i>	<i>172,195</i>	<i>210,200</i>
CHARGES FOR SERVICES					
01-341-1000 Court Costs	17,718	10,931	15,000	8,000	10,000
01-341-2000 Other (Pub, Cop, B/D Cert)	231	213	-	-	-
01-341-3000 Design Review Fees	3,533	2,033	3,033	500	1,000
01-341-6000 Elevator Inspection Fee	6,520	3,980	9,500	14,300	9,500
01-342-0000 City Performed Services	7,266	600	1,500	6,379	3,000
01-342-1000 Fingerprinting Services	2,420	2,037	2,600	1,200	1,000
01-347-8000 Marketing Revenues-Events	-	100	-	100	-
01-363-1000 Lease Revenue	13,850	13,865	30,000	45,777	45,000
<i>Subtotal Charges for Services</i>	<i>51,538</i>	<i>33,759</i>	<i>61,633</i>	<i>76,255</i>	<i>69,500</i>

**2017 BUDGET
GENERAL FUND REVENUES BY SOURCE**

	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
MISCELLANEOUS					
01-351-1000 Fines	71,100	49,585	57,000	13,192	12,000
01-361-0000 Interest Income	8,908	339	-	288	-
01-362-2000 Surplus Sale Revenue	22,397	5,338	-	-	-
01-390-0000 Other Misc Revenue	61,471	37,667	15,000	44,110	20,000
01-390-2003 Deferred Revenue Recog.	1,639	-	15,000	5,000	5,000
01-390-0422 Fire Department Revenue	4,729	5,418	10,000	5,000	5,000
01-390-2000 Employee Medical Payments	26,305	13,849	-	-	-
01-390-2001 BID CCP Maintenance	-	40,000	20,000	20,000	-
01-390-2002 Short Term Loan-ENB	-	-	-	-	-
01-396-0000 Lawsuits/Insurance Settlements	-	3,358	-	-	-
<i>Subtotal Miscellaneous Revenue</i>	<i>196,549</i>	<i>155,554</i>	<i>117,000</i>	<i>87,590</i>	<i>42,000</i>
TOTAL REVENUES	4,838,615	4,254,190	4,480,905	4,377,571	3,835,300

BUDGET NOTES: Beginning in 2015, the Transportation Enterprise Fund was created (Transportation Device Fees removed from the General Fund Revenues in the Actual 2015 figures). Adopted 2016 figures show anticipated Transportation Device Fee Revenues; however, Projected Year-End 2016 corrects the revenues to reflect the recognition of those revenues in the Transportation Enterprise Fund (the same is shown for Proposed 2017). Aside from the recognition of revenues for the Transportation Device Fees moving from the GF to the TEF, the Marketing Device Fee Revenue is also removed from the Proposed 2017 figures. However, the Marketing Device Fee Expenditure have also been removed from the Community Development Budget for Proposed 2017.

2017 BUDGET
CITY CLERK

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-411-1100	SALARIES & WAGES	122,479	-	-	-	-
01-411-2100	HEALTH/DENTAL/VISION/LIFE/D&D	7,333	-	-	-	-
01-411-2200	FICA & MEDICARE	5,025	-	-	-	-
01-411-2210	SUTA	188	-	-	-	-
01-411-2300	401K	2,603	-	-	-	-
01-411-2400	TRAINING	-	-	-	-	-
01-411-2600	WORKER'S COMPENSATION	2,803	-	-	-	-
	<i>Total Personnel Services</i>	<i>140,431</i>	-	-	-	-
01-411-3300	OTHER PROFESSIONAL SERVICES	-	-	-	-	-
01-411-3402	CODIFICATION	3,432	-	-	-	-
01-411-3301	IT SERVICES & SUPPORT	6,242	-	-	-	-
	<i>Total Professional Services</i>	<i>9,674</i>	-	-	-	-
01-411-4100	ELECTRICITY	4,022	-	-	-	-
01-411-3002	ELECTIONS EXPENSE	4,444	-	-	-	-
01-411-3401	RECORDS PRESERVATION	-	-	-	-	-
01-411-3403	FILING FEES	-	-	-	-	-
01-411-4110	SEWER	128	-	-	-	-
01-411-4303	BUILDING MAINTENANCE	207	-	-	-	-
01-411-4304	ALARMS MONITORING	504	-	-	-	-
01-411-5100	POSTAGE	753	-	-	-	-
01-411-5200	LIABILITY INSURANCE	145	-	-	-	-
01-411-5300	TELEPHONE	1,482	-	-	-	-
01-411-5410	CLASSIFIEDS	280	-	-	-	-
01-411-5420	LEGAL PUBLICATIONS	265	-	-	-	-
01-411-5611	CREDIT CARD PROCESSING FEES	-	-	-	-	-
01-411-5700	SUBSCRIPTIONS & MEMBERSHIPS	320	-	-	-	-
01-411-6110	OFFICE SUPPLIES & SMALL EQUIP	515	-	-	-	-
01-411-6111	STATIONARY/FORMS	-	-	-	-	-
01-411-6112	PHOTOCOPIER CHARGES	925	-	-	-	-
01-411-6114	SOFTWARE	900	-	-	-	-
	<i>Total Operating Expenses</i>	<i>14,890</i>	-	-	-	-
01-411-7431	COMPUTERS & SOFTWARE	-	-	-	-	-
	<i>Total Capital Outlay</i>	<i>-</i>	-	-	-	-
	CITY CLERK TOTALS	164,995	-	-	-	-

**2017 BUDGET
JUDICIAL DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-412-1100	SALARIES & WAGES	26,072	9,015	9,731	9,731	9,731
01-412-2100	HEALTH/DENTAL/VISION/LIFE/D&	1,932	-	-	-	-
01-412-2200	FICA & MEDICARE	2,003	689	742	740	740
01-412-2210	SUTA	50	12	50	48	48
01-412-2300	401K RETIREMENT	720	(29)	-	-	-
01-412-2600	WORKER'S COMPENSATION	1,157	-	-	-	-
01-412-2400	TRAINING	-	-	100	100	100
	<i>Total Personnel Expenses</i>	<u>31,934</u>	<u>9,688</u>	<u>10,623</u>	<u>10,619</u>	<u>10,619</u>
01-412-3001	ATTORNEY/LEGAL	7,200	7,200	7,200	7,200	7,200
01-412-3301	IT MAINTENANCE	5,382	-	-	-	-
	<i>Total Professional Services</i>	<u>12,582</u>	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>	<u>7,200</u>
01-412-3330	MUNICIPAL COURT EXPENSE	281	5	500	5	500
0-412-5200	LIABILITY INSURANCE	194	-	-	-	-
01-412-5300	TELEPHONE	1,347	-	-	-	-
01-412-6110	OFFICE SUPPLIES	251	19	-	19	-
01-412-6111	STATIONARY/FORMS	-	160	250	160	250
01-412-5611	CREDIT CARD PROCESSING FEES	1,060	-	-	-	-
	<i>Total Operating Expenses</i>	<u>3,133</u>	<u>184</u>	<u>750</u>	<u>184</u>	<u>750</u>
JUDICIAL DEPARTMENT TOTALS		47,649	17,072	18,573	18,003	18,569

2017 BUDGET
EXECUTIVE DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-413-1100	SALARIES	122,130	184,207	177,569	187,402	187,402
01-413-2100	HEALTH/DENTAL/VISION/LIFE/D&I	28,954	32,979	24,760	25,575	33,000
01-413-2200	FICA & MEDICARE	9,254	13,613	13,380	17,357	17,357
01-413-2210	SUTA	471	312	520	315	520
01-413-2300	401K	2,120	8,202	7,945	13,589	13,589
01-413-2400	PROFESSIONAL DEVELOPMENT	69	2,993	7,500	7,500	7,500
01-413-2600	WORKER'S COMPENSATION	6,405	-	-	-	-
01-413-2901	REIMBURSEMENTS	-	-	1,040	1,040	1,040
01-413-2700	ORG. LEAVE LIABILITY	-	-	65,000	-	-
01-413-2800	PAY & CLASS IMPLEMENTATION	-	-	75,000	67,000	-
	<i>Total Personnel Services</i>	<i>169,403</i>	<i>242,306</i>	<i>372,714</i>	<i>319,777</i>	<i>260,408</i>
01-413-1101	MAYOR & COUNCIL SALARIES	34,025	38,400	39,600	39,600	39,600
01-413-2201	FICA & MEDICARE	2,603	2,524	3,029	3,029	3,029
01-413-2402	COUNCIL CONFERENCES/DUES	2,759	5,964	7,500	7,000	7,500
01-413-2900	EMPLOYEE APPRECIATION	12,874	11,026	12,500	12,500	12,500
01-413-3211	BOARDS & COMMISSIONS STIPEND	1,950	-	-	-	-
01-413-5990	COUNCIL DISCRETIONARY	24,367	3,671	5,000	5,000	5,000
01-413-5991	PUB. EDUCATION/CC PROMISE	5,000	5,500	10,000	10,000	-
	<i>Total Council</i>	<i>83,578</i>	<i>67,085</i>	<i>77,629</i>	<i>77,129</i>	<i>67,629</i>
01-413-3300	OTHER PROFESSIONAL SERVICES	111	65,143	40,000	10,000	20,000
01-413-3301	IT SERVICES & SUPPORT	6,565	-	-	-	-
01-413-3330	CITY ATTORNEY	69,172	78,608	90,000	61,620	80,000
01-413-3341	SPECIAL LEGAL COUNSEL	5,302	-	20,000	15,000	20,000
01-413-3402	CODIFICATION	-	2,040	3,000	-	3,000
01-413-4305	ELEVATOR CONTRACT	10,320	750	-	-	-
	<i>Total Professional Services</i>	<i>91,470</i>	<i>146,540</i>	<i>153,000</i>	<i>86,620</i>	<i>123,000</i>
01-413-3002	ELECTIONS EXPENSE	-	3,830	7,000	7,000	7,000
01-413-4100	ELECTRICITY	6,370	-	-	-	-
01-413-4110	SEWER	176	-	-	-	-
01-413-4303	BUILDING MAINTENANCE	7,696	4,012	6,000	2,500	5,000
01-413-4304	ALARMS MONITORING	504	-	-	-	-
01-413-4410	RENTAL EXPENSE-BUS STOP	(133)	-	-	-	-
01-413-4420	DEVICE FEE REBATE AGMTS.	410,403	304,238	240,000	245,000	250,000
01-413-5100	POSTAGE	763	-	-	-	-
01-413-5200	LIABILITY INSURANCE	14,727	-	-	-	-
01-413-5201	LIABILITY INSURANCE DEDUCTIBLES	-	1,000	-	-	-
01-413-5300	TELEPHONE	1,482	-	-	-	-
01-413-5301	CELLULAR PHONES	364	180	-	-	-
01-413-5410	CLASSIFIEDS	906	-	100	-	-
01-413-5420	LEGAL PUBLICATIONS	-	587	500	-	-
01-413-5700	SUBSCRIPTIONS & MEMBERSHIPS	4,565	6,527	6,000	6,000	6,000
01-413-5800	TRAVEL/MEALS	9,906	2,559	7,500	7,500	7,500
01-413-5997	MANAGER'S DISCRETIONARY	5,500	-	10,000	7,500	10,000
01-413-6000	MISC EXPENSE	988	-	10,000	5,000	10,000
01-413-6110	OFFICE SUPPLIES	782	519	200	300	500
01-413-6111	STATIONARY/FORMS	53	86	100	600	750
01-413-6112	PHOTOCOPIER CHARGES	925	-	-	-	-
01-413-6114	SOFTWARE	801	276	-	-	500
	<i>Total Operating Expenses</i>	<i>466,778</i>	<i>323,815</i>	<i>287,400</i>	<i>281,400</i>	<i>297,250</i>
01-413-7430	FURNITURE AND FIXTURES	-	-	500	500	500
01-413-7431	COMPUTERS & SOFTWARE	(800)	2,010	2,500	2,500	2,000
	<i>Total Capital Outlay</i>	<i>(800)</i>	<i>2,010</i>	<i>3,000</i>	<i>3,000</i>	<i>2,500</i>
	CITY MANAGER/GEN ADMIN TOTALS	810,429	781,756	893,743	767,927	750,787

2017 BUDGET
FINANCE / HUMAN RESOURCES DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-415-1100	SALARIES & WAGES	114,542	147,097	127,000	127,000	133,000
01-415-1300	OVERTIME			-	491	500
01-415-2100	HEALTH/DENTAL/VISION/LIFE/D&D	12,917	20,238	17,781	24,000	20,238
01-415-2200	FICA & MEDICARE	8,901	11,090	10,800	10,800	10,800
01-415-2210	SUTA	379	2,373	358	358	358
01-415-2300	401K	4,578	5,970	5,137	5,137	5,137
01-415-2310	457	-	-	-	-	5,137
01-415-2400	TRAINING/CONFERENCES	27	417	3,500	2,879	3,500
01-415-2600	WORKER'S COMPENSATION	4,957	55,730	46,935	46,935	37,786
	<i>Total Personnel Services</i>	<i>146,301</i>	<i>242,915</i>	<i>211,511</i>	<i>217,600</i>	<i>216,456</i>
01-415-3220	ACCOUNTING/AUDITORS	18,000	15,006	40,000	40,000	45,000
01-415-3300	OTHER PROFESSIONAL SVCS.		(709)	-	-	-
01-415-3301	IT SERVICES & SUPPORT	7,022	42,507	50,000	50,000	60,500
	<i>Total Professional Services</i>	<i>25,022</i>	<i>56,804</i>	<i>90,000</i>	<i>90,000</i>	<i>105,500</i>
01-415-4100	ELECTRICITY	4,022	15,730	26,200	18,744	24,000
01-415-4110	SEWER & WATER	128	636	1,570	1,626	1,600
01-415-4303	BUILDING MAINTENANCE	99	4,124	4,000	1,000	4,000
01-415-4304	ALARMS MONITORING	504	2,035	5,500	3,038	4,000
01-415-5100	POSTAGE	753	4,848	5,500	5,500	5,500
01-415-5110	ACCT SOFTWARE SUPPORT & SVCS	2,795	6,484	15,950	15,950	15,950
01-415-5200	LIABILITY INSURANCE	194	81,112	74,677	74,677	89,940
01-415-5300	TELEPHONE/INTERNET	1,482	35,525	40,000	40,000	40,000
01-415-5400	PROFESSIONAL COMP&TESTING	-	-	1,500	1,500	1,500
01-415-5410	CLASSIFIEDS/RECRUITMENT	88	370	3,500	1,602	2,000
01-415-5600	TREASURER'S FEES/PROPERTY TAX	5,434	6,886	6,800	6,800	6,800
01-415-5610	BANK CHARGES	11,294	4,682	6,500	3,218	4,500
01-415-5611	CREDIT CARD PROCESSING FEES	7	1,850	1,500	975	1,000
01-415-5700	SUBSCRIPTIONS & MEMBERSHIPS	887	320	1,000	309	1,000
01-415-5800	TRAVEL	-	48	2,000	2,000	2,200
01-415-6110	OFFICE SUPPLIES	2,045	6,222	10,000	7,689	9,500
01-415-6111	STATIONARY/FORMS	1,052	1,452	1,800	1,117	1,500
01-415-6112	PHOTOCOPIER CHARGES	925	10,067	12,000	13,586	12,000
01-415-6113	WELLNESS PROGRAM	-	-	10,000	4,307	10,000
01-415-6114	SOFTWARE	70	5,794	3,600	3,600	3,600
	<i>Total Operating Expenses</i>	<i>31,779</i>	<i>188,184</i>	<i>233,597</i>	<i>207,237</i>	<i>240,590</i>
					-	
01-415-7430	FURNITURE AND FIXTURES	-	-	-	1,645	1,000
01-415-7431	COMPUTERS & SOFTWARE	1,603	-	2,500	20,563	2,500
01-415-7432	ACCOUNTING SOFTWARE	21,447	25,564	-	-	-
	<i>Total Capital Outlay</i>	<i>23,049</i>	<i>25,564</i>	<i>2,500</i>	<i>22,208</i>	<i>3,500</i>
	FINANCE DEPT TOTALS	226,151	513,467	537,608	537,046	566,045

**2017 BUDGET
COMMUNITY DEVELOPEMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-419-1100	SALARIES & WAGES	42,360	24,897	115,000	115,000	117,000
01-419-2100	HEALTH/DENTAL/VISION/LIFE/D&	3,745	235	10,000	6,001	10,000
01-419-2200	FICA & MEDICARE	2,076	1,886	8,800	8,800	8,800
01-419-2210	SUTA	83	-	350	350	350
01-419-2300	401K	-	337	5,200	5,200	6,500
01-419-2310	457	-	-	-	-	-
01-419-2400	TRAINING	472	260	3,000	3,000	3,500
01-419-2600	WORKER'S COMPENSATION	2,200	-	-	-	-
01-419-2500	REIMBURSEMENTS	-	-	1,200	200	500
	<i>Total Personnel Services</i>	<u>50,935</u>	<u>27,615</u>	<u>143,550</u>	<u>138,551</u>	<u>146,650</u>
01-419-3301	IT SERVICES & SUPPORT	6,242	-	2,500	103	500
01-419-3302	PROJECTS / STUDIES	2,406	8,194	20,000	50	-
01-419-3401	PLANNING / ENGINEERING	23,495	31,576	20,000	2,500	20,000
01-419-3402	REIMBURSABLE PLANNING EXP.	804	2,942	15,000	5,000	5,000
01-419-3403	OTHER PROFESSIONAL SERVICES/GI	-	17,595	20,000	20,000	20,000
01-419-3404	DESIGN REVIEW FEES	2,229	1,797	5,000	2,500	5,000
01-419-3405	PLAN REVIEW	300	-	-	-	-
01-419-4305	BUILDING PERMITS	4,139	7,596	5,000	8,000	10,000
01-419-4306	COMP. PLAN / RESILIENCY	-	-	100,000	20,000	145,000
01-419-4307	DESIGN GUIDE./CODE UPDATES	-	12,450	100,000	20,000	70,000
01-419-4308	BUS./ECON. DEV. & GRANT MGMT.	-	-	20,000	18,000	25,000
01-419-4310	ELEVATOR CONTRACT	-	9,320	10,320	10,000	10,000
	<i>Total Professional Services</i>	<u>39,614</u>	<u>91,470</u>	<u>317,820</u>	<u>106,153</u>	<u>310,500</u>
01-419-5412	OPERA SUPPORT	-	25,000	25,000	25,000	-
01-419-5413	NON-PROFITS SUPPORT	-	35,564	76,500	57,000	-
01-419-5414	BID MARKETING/EVENTS	-	207,947	154,283	154,283	-
01-419-5415	CITY ART	-	(223)	7,500	7,500	7,500
01-419-5416	DOWNTOWN BEAUTIFICATION	-	14,405	12,500	12,500	12,500
01-419-5417	MARKETING & ADVERTISING	-	50,311	100,000	100,000	100,000
01-419-5418	WEBSITE MAINT. / UPDATES	-	3,156	2,500	-	-
01-419-5419	SIGNAGE	-	-	15,000	15,000	-
	<i>Total Creative District Support</i>	<u>-</u>	<u>336,160</u>	<u>393,283</u>	<u>371,283</u>	<u>120,000</u>
01-419-4100	ELECTRICITY	4,055	-	-	-	-
01-419-3221	PLANNING COMMISSION	-	250	7,000	3,750	5,000
01-419-4110	SEWER	96	-	-	-	-
01-419-4303	BUILDING MAINTENANCE	99	-	-	-	-
01-419-4304	ALARMS MONITORING	504	-	-	-	-
01-419-5100	POSTAGE	742	-	-	-	-
01-419-5200	LIABILITY INSURANCE	194	-	-	-	-
01-419-5300	TELEPHONE	1,482	-	-	-	-
01-419-5410	CLASSIFIEDS	424	10	-	10	400
01-419-5611	CREDIT CARD PROCESSING FEES	223	-	-	-	-
01-419-5700	SUBSCRIPTIONS & MEMBERSHIPS	-	125	1,500	400	500
01-419-5800	TRAVEL	-	-	1,500	400	1,000
01-419-6110	OFFICE SUPPLIES	516	1,500	1,500	1,200	1,200
01-419-6111	STATIONARY/FORMS	-	-	250	-	-
01-419-6112	PHOTOCOPIER CHARGES	925	-	-	-	-
01-419-6114	HARDWARE / SOFTWARE	400	-	2,500	2,026	2,000
01-419-7430	FURNITRE & FIXTURES	-	954	-	-	500
	<i>Total Operating Expenses</i>	<u>9,659</u>	<u>2,839</u>	<u>14,250</u>	<u>7,786</u>	<u>10,600</u>
	COMMUNITY DEVELOPEMENT TOTALS	100,208	458,084	868,903	623,771	587,750

2017 BUDGET
POLICE DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-421-1100	SALARIES & WAGES	399,287	410,104	452,038	300,000	-
01-421-1300	OVERTIME	29,962	43,849	17,000	13,563	-
01-421-2100	HEALTH/DENTAL/VISION/LIFE/D&D	41,943	49,307	59,325	46,000	-
01-421-2200	FICA & MEDICARE	6,466	6,429	6,500	6,000	-
01-421-2210	SUTA	1,201	616	1,260	900	-
01-421-2310	457	9,775	8,388	16,800	24,753	-
01-421-2320	FPPA	32,674	26,331	35,500	18,500	-
01-421-2400	TRAINING	843	(350)	2,000	650	-
01-421-2401	CONFERENCES	3,874	719	1,500	-	-
01-421-2600	WORKER'S COMPENSATION	19,569	-	-	-	-
01-421-2901	UNIFORM CLEANING ALLOW	1,218	-	-	-	-
	<i>Total Personnel Services</i>	<i>546,812</i>	<i>545,393</i>	<i>591,923</i>	<i>410,366</i>	<i>-</i>
01-421-3301	PROFESSIONAL SERVICES	7,107	560	1,000	96,123	517,000
01-421-5901	BLOOD ALCOHOL TESTING	775	253	1,200	150	-
01-421-6122	ANIMAL CONTROL	-	250	250	-	250
01-421-5900	VICTIM SERVICES	4,000	3,000	4,000	4,000	4,000
	<i>Total Professional Services</i>	<i>11,882</i>	<i>4,064</i>	<i>6,450</i>	<i>100,273</i>	<i>521,250</i>
01-421-3300	EQUIPMENT REPAIR	-	1,500	500	-	-
01-421-3305	DISCRETIONARY FUNDS		400	-	10,000	10,000
01-421-4100	ELECTRICITY	4,022	-	-	-	-
01-421-4110	SEWER	128	-	-	-	-
01-421-4303	BUILDING MAINTENANCE	515	-	-	500	-
01-421-4304	ALARMS MONITORING	504	-	-	-	-
01-421-4309	VEHICLE MAINTENANCE	14,133	21,115	15,000	3,000	-
01-421-5100	POSTAGE	742	-	-	500	-
01-421-5111	SLEUTH SUPPORT	5,178	5,557	6,000	6,000	-
01-421-5200	LIABILITY INSURANCE	34,375	1,000	-	-	-
01-421-5300	TELEPHONE	4,386	-	-	-	-
01-421-5301	CELL PHONES	4,805	-	-	-	-
01-421-5410	CLASSIFIEDS	1,880	1,288	1,000	-	-
01-421-5411	RECRUITMENT	315	1,126	-	-	-
01-421-5500	PRINTING	126	-	2,000	1,000	-
01-421-5700	DUES & SUBSCRIPTIONS	373	369	1,000	1,500	-
01-421-6000	MISCELLANEOUS	498	-	500	100	-
01-421-6107	RADIO EQUIPMENT REPAIR/MAINT	5,462	1,131	1,500	1,000	-
01-421-6109	EQUIPMENT & SUPPLIES	3,240	1,834	4,000	500	-
01-421-6110	OFFICE SUPPLIES	5,051	1,694	2,200	1,500	-
01-421-6111	STATIONARY/FORMS	-	202	500	-	-
01-421-6112	PHOTOCOPIER CHARGES	3,123	4,897	3,000	30,000	-
01-421-6113	UNIFORMS	3,804	3,629	5,000	2,000	-
01-421-6114	SOFTWARE/INTERNET	269	325	4,500	5,500	-

**2017 BUDGET
POLICE DEPARTMENT**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-421-6121	FIREARMS	401	-	2,500	1,100	-
01-421-6123	PROTECTIVE EQUIPMENT	-	-	1,600	-	-
01-421-6260	GAS AND OIL	309	-	34,220	34,220	-
01-421-6400	BOOKS	636	876	800	200	-
01-421-8001	PRISONER EXPENSE	1,320	3,176	2,000	-	2,000
01-421-6500	COMMUNITY OUTREACH	-	-	3,500	-	-
	<i>Total Operating Expenses</i>	95,595	50,119	91,320	98,620	12,000
01-421-7415	TASERS	-	-	1,200	-	-
01-421-7420	LEASE-PURCHASE PAYMENTS	33,751	11,095	-	-	-
01-421-7430	FURNITURE AND FIXTURES	-	-	1,000	-	-
01-421-7431	COMPUTERS AND SOFTWARE	12,100	-	-	-	-
01-421-7432	EMERGENCY EQUIPMENT-VEHICLES	-	-	-	-	-
01-421-7434	POLE MNTD SPEED SIGNS	6,585	-	1,500	1,500	-
01-421-7435	LICENSE PLATE READER	-	-	-	-	-
01-421-7436	TRAILERS	-	-	-	-	-
	<i>Total Capital Outlay</i>	52,436	11,095	3,700	1,500	-
	POLICE DEPARTMENT TOTALS	706,725	610,670	693,393	610,758	533,250

2017 BUDGET
FIRE/EMS DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-422-1100	SALARIES & WAGES	69,123	74,315	72,913	79,515	79,515
01-422-1110	LENGTH OF SERVICE PLAN/INCENTIVE	12,368	1,985	16,000	16,000	16,000
01-422-2100	HEALTH/DENTAL/VISION/LIFE/D&D	1,191	996	1,342	1,500	1,500
01-422-2200	FICA & MEDICARE	1,079	1,075	1,100	1,200	1,500
01-422-2210	SUTA	149	92	225	225	225
01-422-2300	401K	(200)	-	-	-	-
01-422-2310	457	2,806	2,468	2,917	5,000	5,000
01-422-2320	FPPA	5,730	4,936	5,833	5,900	6,300
01-422-2321	FPPA VOLUNTEERS	11,656	-	13,000	13,000	15,000
01-422-2400	TRAINING	9,017	4,510	15,000	15,000	17,000
01-422-2600	WORKER'S COMPENSATION	3,029	-	-	-	-
	<i>Total Personnel Services</i>	<i>115,948</i>	<i>90,376</i>	<i>128,330</i>	<i>137,340</i>	<i>142,040</i>
01-422-3301	IT SERVICES & SUPPORT	825	255	750	500	500
01-420-5001	DISPATCH CONTRACT	30,000	30,000	30,000	30,000	30,000
01-420-5002	AMBULANCE CONTRACT	163,575	171,541	146,000	146,000	158,435
01-422-5003	PROFESSIONAL SERVICES	-	8,171	50,000	33,000	-
	<i>Total Professional Services</i>	<i>194,400</i>	<i>209,967</i>	<i>226,750</i>	<i>209,500</i>	<i>188,935</i>
01-422-4100	ELECTRICITY	2,504	2,445	3,200	3,000	3,000
01-422-4110	SEWER	-	-	1,152	200	200
01-422-4302	SMALL EQUIPMENT MAINTENANCE	5,287	1,552	4,000	4,000	4,000
01-422-4303	BUILDING MAINTENANCE	200	650	5,000	3,000	5,000
01-422-4309	ROUTINE FIRE TRUCK MAINTENANCE	49,793	72,116	38,000	51,000	40,000
01-422-5200	LIABILITY INSURANCE	933	1,000	-	-	-
01-422-5300	TELEPHONE	-	-	-	-	-
01-422-5301	CELL PHONES	969	-	-	-	-
01-422-5410	CLASSIFIEDS/PRINTING	-	156	250	250	750
01-422-5700	DUES & SUBSCRIPTIONS	2,868	3,664	2,500	2,600	2,500
01-422-6107	SUPPLIES & SMALL EQUIPMENT	4,258	3,821	5,000	3,500	4,000
01-422-6109	FIRE STATION EQUIPMENT	1,075	3,604	2,500	2,500	2,500
01-422-6110	OFFICE SUPPLIES	2,730	1,293	1,500	1,500	1,500
01-422-6113	UNIFORMS	7,355	4,904	4,000	4,000	4,000
01-422-6114	SOFTWARE/INTERNET	936	3,905	4,500	4,000	4,500
01-422-6123	SAFETY GEAR	7,192	9,846	10,000	12,601	10,000
01-422-6125	MEDICAL SUPPLIES	3,109	2,681	4,000	2,000	4,000
01-422-6126	FIRE SUPPLIES FOR TRUCKS	6,016	1,987	6,000	6,000	6,000
01-422-6127	HOSES AND NOZZLES	970	-	5,000	5,000	5,000
01-422-6128	FIREFIGHTER HEALTH & SAFETY	439	299	1,000	800	1,000
01-422-6129	FIRE EXTINGUISHERS	1,250	954	4,000	4,000	4,000
01-422-6130	HIRING PHYSICALS	-	-	600	-	600
01-422-6260	FUEL	95	187	7,500	7,500	7,500
01-422-6400	RADIO EQUIPMENT	405	2,750	10,000	8,000	10,000
01-4225-6500	COMMUNITY OUTREACH	-	-	1,000	500	500
	<i>Total Operating Expenses</i>	<i>98,383</i>	<i>117,814</i>	<i>120,702</i>	<i>125,952</i>	<i>120,550</i>

2017 BUDGET
FIRE/EMS DEPARTMENT

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-422-7419	EQUIPMENT PURCHASE	37,884	-	-	79,314	-
01-422-7420	VEHICLES	-	-	-	-	-
01-422-7434	SELF CONTAINED BREATHING AP.	-	-	-	-	-
01-422-7435	BUNKER GEAR	-	-	-	-	-
01-422-7431	COMPUTER EQUIPMENT	1,631	-	3,000	3,000	3,000
01-422-7432	RADIOS/RADIO EQUIPMENT	-	-	-	-	-
	<i>Total Capital Outlay</i>	<u>39,515</u>	<u>-</u>	<u>3,000</u>	<u>82,314</u>	<u>3,000</u>
	FIRE DEPARTMENT TOTAL	448,247	418,157	478,782	555,106	454,525

2017 BUDGET
PUBLIC WORKS

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-431-1100	SALARIES & WAGES	288,246	333,007	338,720	338,720	338,720
01-431-1300	OVERTIME	10,732	13,668	14,500	14,500	14,500
01-431-2100	HEALTH/DENTAL/VISION/LIFE/D&D	41,745	45,527	40,329	40,329	40,329
01-431-2200	FICA & MEDICARE	23,144	26,025	27,567	27,567	27,567
01-431-2210	SUTA	1,029	525	1,081	1,081	1,081
01-431-2300	401K	3,864	5,137	10,000	10,000	10,000
01-431-2400	TRAINING	2,324	881	3,000	3,000	3,000
01-431-2600	WORKER'S COMPENSATION	15,759	22	-	161	-
01-431-5800	TRAVEL	47	63	150	-	150
	<i>Total Personnel Services</i>	<i>386,890</i>	<i>424,855</i>	<i>435,347</i>	<i>435,357</i>	<i>435,347</i>
01-431-3301	IT SERVICES & SUPPORT	7,548	2,500	-	-	-
01-431-4210	RECYCLING	-	-	-	-	-
01-431-4211	CITY TRASH SERVICE	14,301	12,465	14,500	14,500	14,500
01-431-4212	CITIZEN TRASH SERVICE	59,813	60,000	60,000	60,000	78,000
01-431-4213	SIDEWALK MAINTENANCE	-	-	7,500	100	-
	<i>Total Professional Services</i>	<i>81,663</i>	<i>74,965</i>	<i>82,000</i>	<i>74,500</i>	<i>92,500</i>
01-431-4100	ELECTRICITY	93,617	61,182	95,000	62,000	65,000
01-431-4110	SEWER & SANITATION	3,946	4,192	4,500	4,500	4,500
01-431-4301	RADIO PURCHASE & REPAIR	15,598	-	-	-	2,500
01-431-4303	BUILDING MAINTENANCE	4,399	18,245	14,745	14,745	19,745
01-431-4304	ALARMS MONITORING	504	-	-	-	-
01-431-4309	LIGHT EQUIPMENT REPAIR	9,718	11,548	12,000	17,000	17,000
01-431-4330	STREETS/CULVERTS/ROAD SUPPLIES	15,239	11,202	10,000	-	10,000
01-431-4331	STRIPING	5,121	3,595	5,000	2,700	5,000
01-431-4332	SMALL EQUIPMENT & TOOLS	9,040	10,327	10,000	10,000	13,700
01-431-4333	TIRES FOR FLEET	-	-	-	-	5,300
01-431-4345	PARK MAINTENANCE	1,689	1,515	1,500	2,200	1,500
01-431-4420	EQUIPMENT RENTALS	5,932	10,403	10,000	10,000	10,000
01-431-5100	POSTAGE	798	-	-	-	-
01-431-5200	LIABILITY INSURANCE	30,716	1,000	-	-	-
01-431-5300	TELEPHONE	4,770	-	-	-	-
01-431-5301	CELL PHONE	4,819	-	-	-	-
01-431-5400	PROFESSIONAL DRUG TESTING	-	-	-	-	1,000
01-431-5401	SUMMER FLOWERS	4,356	4,828	5,500	5,500	5,500
01-431-5402	HOLIDAY DECORATIONS	1,483	5,712	12,500	12,500	6,000
01-431-5403	BANNERS	107	522	1,500	125	1,500
01-431-5410	CLASSIFIEDS	1,493	1,809	750	500	750
01-431-5700	DUES & SUBSCRIPTIONS	288	35	500	92	250
01-431-6110	OFFICE SUPPLIES	2,323	1,275	1,500	1,500	1,500
01-431-6111	STATIONARY/FORMS	159	53	-	17	-
01-431-6112	PHOTOCOPIER CHARGES	925	-	-	-	-
01-431-6113	UNIFORMS	4,006	1,170	3,500	3,500	3,500
01-431-6114	SOFTWARE/INTERNET	1,357	2,043	1,400	1,400	1,400
01-431-6116	MODULAR TRAILER	1,639	1,838	1,639	1,639	1,639
01-431-6117	SAFETY EQUIPMENT	1,225	1,509	2,000	1,500	2,000
01-431-6261	FUEL TANK MAINTENANCE	66	-	500	35	500

**2017 BUDGET
PUBLIC WORKS**

01-431-6262	ROUTINE AUTO MAINT/REPAIR	5,654	-	-	-	-
01-431-6500	QUARTZ HILL MAINTENANCE	-	-	-	-	2,500
01-431-6501	SAND & SALT	15,273	68,447	64,000	64,000	68,000
01-431-6502	SIGNS	89	4,708	5,000	5,000	8,000
ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-431-6503	PAVING MATERIALS	-	52	7,500	5,000	7,500
	<i>Total Operating Expenses</i>	<u>246,351</u>	<u>227,209</u>	<u>270,534</u>	<u>225,453</u>	<u>265,784</u>
01-431-7302	CCP STRIPING	-	12,000	40,000	40,000	-
01-431-7303	SAND & SALT -CCP	47,757	4,007	-	4,008	-
01-431-7304	FUEL	72,358	35,415	58,916	38,720	45,000
01-431-7305	HEAVY EQUIPMENT REPAIR	36,988	21,927	20,000	31,000	25,000
01-431-7306	PLOW BLADES	8,968	9,636	6,000	6,000	6,000
01-431-7307	ELECTRICITY-CCP	12,097	23,037	13,000	16,000	16,000
01-431-7308	GUARDRAIL REPAIR	1,261	5,310	9,000	9,000	9,000
01-431-7309	CCP SIGNAGE	5,002	1,397	2,500	8,634	2,500
01-431-7311	STURGEON LIGHTING CONTRACT	-	495	2,000	3,000	3,000
01-431-7312	CCP CRACK FILLING/PAVING	2,815	2,831	20,000	10,000	-
01-431-7313	CCP ROCKSLIDE	207,174	-	-	-	-
01-431-7314	CCP FENCING	2,182	-	1,000	-	1,000
	<i>Total CCP Expenses</i>	<u>396,602</u>	<u>116,055</u>	<u>172,416</u>	<u>166,362</u>	<u>107,500</u>
01-431-7420	LEASE PURCHASE PAYMENTS	223,438	-	-	-	-
01-431-7424	EQUIPMENT PURCHASE	-	-	-	-	-
01-431-7426	STORMWATER MASTER PLAN	63,859	-	-	-	-
01-431-7427	FEMA PROJECT COSTS	3,969	-	-	-	-
01-431-7431	COMPUTER EQUIPMENT	1,504	546	1,000	-	1,000
01-431-8000	CAPITAL OUTLAY LEASES	308,518	-	-	-	-
	<i>Total Capital Outlay</i>	<u>601,287</u>	<u>546</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
TOTAL PUBLIC WORKS DIVISION		1,712,793	843,631	961,297	901,672	902,131
01-430-6260	GAS AND OIL	11,684	-	-	-	-
01-430-4308	HEAVY EQUIPMENT REPAIR	4,749	-	-	-	-
01-430-4309	LIGHT EQUIPMENT REPAIR	2,425	-	-	-	-
01-430-4333	SMALL ITEM REPAIRS	22	-	12,000	-	12,000
01-430-6110	SHUTTLE SERVICE	424,201	-	-	-	-
01-430-4332	EQUIPMENT & TOOLS	349	-	1,000	-	1,000
	<i>Total Transportation</i>	<u>443,431</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>13,000</u>
TOTAL FLEET MAINT DIVISION		443,431	-	13,000	-	13,000
PUBLIC WORKS TOTALS		2,156,224	843,631	974,297	901,672	915,131

2017 BUDGET
PUBLIC WORKS

BUDGET NOTES: Beginning in 2016, the Shuttle Service Contract is reflected in the Transportation Enterprise Fund.

**2017 BUDGET
PUBLIC RELATIONS**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
01-450-1100	SALARIES & WAGES	-	-	-	-	-
01-450-2200	FICA & MEDICARE	-	-	-	-	-
01-450-2210	SUTA	-	-	-	-	-
01-450-2600	WORKER'S COMPENSATION	-	-	-	-	-
	<i>Total Personnel Services</i>	-	-	-	-	-
01-450-3301	IT SERVICES & SUPPORT	5,382	-	-	-	-
01-450-3330	OTHER PROFESSIONAL SERVICES	-	-	-	-	-
01-450-3410	WEB SITE MAINTENANCE	-	-	-	-	-
	<i>Total Professional Services</i>	5,382	-	-	-	-
01-450-3413	MARKETING EXPENSES	-	-	-	-	-
01-450-4100	ELECTRICITY	-	-	-	-	-
01-450-4303	BUILDING MAINTENANCE	-	-	-	-	-
01-450-5100	POSTAGE	679	-	-	-	-
01-450-5200	LIABILITY INSURANCE	-	-	-	-	-
01-450-5300	TELEPHONE	90	-	-	-	-
01-450-5400	ADVERTISING	(600)	-	-	-	-
01-450-5411	MADAM LOU BUNCH EVENT	1,500	-	-	-	-
01-450-5413	FREEDOM FEST EVENT	-	-	-	-	-
01-450-5415	MISC EVENTS	394	-	-	-	-
01-450-5416	BUSINESS EVENTS/MARKETING	155,600	-	-	-	-
01-450-6110	OFFICE SUPPLIES	60	-	-	-	-
01-450-6112	PHOTOCOPIER CHARGES	177	-	-	-	-
01-450-6114	SOFTWARE	-	-	-	-	-
01-450-3415	STAGE MAINTENANCE/SUPPLIES	169	-	-	-	-
	<i>Total Operating Expenses</i>	158,069	-	-	-	-
	<u><i>Capital Outlay:</i></u>					
01-450-7432	ELECTRICAL UPGRADE-MAIN ST	-	-	-	-	-
	<i>Total Capital Outlay</i>	-	-	-	-	-
	PUBLIC RELATIONS DEPT TOTALS	163,451	-	-	-	-

2017 BUDGET
HISTORIC PRESERVATION FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
02-334-1000	STATE GRANT REVENUES	410,818	425,049	400,000	431,725	400,000
02-334-1001	MAIN STREET GRANTS	-	-	-	-	5,500
02-361-0000	INTEREST ON INVESTMENT	60	54	70	55	55
02-390-0005	DONATIONS RECEIVED	-	14,000	-	-	-
02-390-1000	MISCELLANEOUS INCOME	16,997	400	-	-	-
02-322-1000	GRANT BUILDING PERMIT FEES	-	-	-	-	-
02-347-8001	VISITORS CENTER REVENUE	8,735	11,761	7,000	8,500	9,500
	TOTAL REVENUES	436,610	451,264	407,070	440,280	415,055
02-456-1100	SALARIES & WAGES	34,500	19,767	33,842	27,309	33,842
02-456-2100	HEALTH/DENTAL/VISION/LIFE/D&D	4,209	-	-	-	-
02-456-2200	FICA & MEDICARE	2,712	1,512	2,589	1,300	2,589
02-456-2210	SUTA	111	38	102	40	102
02-456-2300	401K	-	-	-	-	-
02-456-2600	WORKER'S COMPENSATION	2,173	-	-	-	-
	Total Personnel Services	43,705	21,317	36,533	28,649	36,533
02-456-3201	TRAINING SEMINARS	521	706	1,500	-	1,500
02-456-3211	HPC COMMISSION STIPENDS	1,000	2,450	4,200	2,000	3,000
02-456-3220	ACCOUNTING/AUDITORS	-	-	-	700	3,000
02-456-3301	IT MAINTENANCE & SERVICES	77	-	-	-	-
02-456-3330	PROFESSIONAL SERVICES	-	1,595	5,000	-	-
02-456-5700	DUES AND SUBSCRIPTIONS	-	-	-	-	-
02-456-6110	OFFICE SUPPLIES	-	-	-	-	-
02-456-6111	STATIONARY AND FORMS	-	261	-	-	-
02-456-5411	HISTORIC TOURISM	52,499	-	-	-	55,000
02-456-5412	CC OPERA EVENTS/MARKETING	25,000	-	-	-	25,000
02-456-5413	NON-PROFITS EVENTS/MAIN STREET	2,045	-	-	-	20,000
02-451-4100	ELECTRICITY-VC	4,725	3,759	5,000	4,000	4,000
02-451-4110	SEWER & WATER	192	192	920	920	920
02-451-4303	BUILDING MAINTENANCE	2,873	2,335	3,500	2,300	3,500
02-451-5100	POSTAGE-VC	-	19	50	40	50
02-451-5300	TELEPHONE-VC	3,661	1,033	3,000	2,202	3,000
02-451-5611	CREDIT CARD PROCESSING FEES-VC	966	684	1,000	600	400
02-451-6110	OFFICE SUPPLIES-VC	166	473	200	500	500
02-451-6113	INVENTORY-VC	2,557	3,453	4,000	6,000	7,000
02-451-6114	SOFTWARE-VC	-	1,180	500	1,000	1,000
02-451-6115	STATE SALES TAX-VC	286	703	200	500	700
02-451-6116	GAA SALES	-	-	-	3,500	3,500
	Total Operating Expenses	96,569	18,842	29,070	24,523	132,070
02-456-1007	WASH HALL IMPROVEMENTS	-	-	-	-	60,000
02-456-1008	BELVEDIRE THEATER IMPROV.	-	-	-	-	443,400
02-456-4303	FIRE DEPT REPAIR	-	-	-	-	-
02-456-4304	CITY PROPERTY REHAB	4,892	-	-	-	-
02-456-4305	ENNOVATE LEASE PAYMENT	57,702	-	-	-	-
02-456-4390	CITY ROCK WALL RESTORATION	54,717	-	-	-	-
02-456-7200	BOODLE MILL RESTORATION	-	-	-	-	-
02-456-7201	HISTORIC PROP. RENOVATION	-	-	-	-	-
02-456-7203	MAIN STREET STREETScape	-	-	-	-	-
02-456-7204	MACK BREWERY DESIGN & REST	-	-	-	-	-
02-456-7205	LAWRENCE STREET WATERLINE	-	-	-	-	-
02-456-7207	MONUMENT SIGN	-	-	-	-	-
02-456-8807	SIDEWALKS	-	-	-	-	-
02-456-8808	ROW IMPROVEMENTS/PROJECTS	-	-	-	-	-
02-456-8809	ROCKSLIDE	200,000	-	-	-	-
	Total Capital Outlay	317,311	-	-	-	503,400
	HISTORIC PRESERVATION GRANTS					
02-456-8805	PROPERTY GRANTS	-	-	-	-	-
	Total Grants & Projects	-	-	-	-	-
	TOTAL EXPENDITURES	457,585	40,159	65,603	53,172	672,003
	<i>Transfer to General Fund</i>	-	(198,400)	(137,932)	(137,932)	(100,000)
	<i>Transfer to Capital Improvement Fund</i>	-	(80,000)	(217,535)	(217,535)	-
	<i>Transfer from Capital Improvement Fund</i>	-	-	-	-	193,400
	<i>Transfer to Water Fund</i>	-	-	-	-	-
	<i>Transfer from Transportation Fund</i>	-	-	-	-	-
	Total Transfers In(Out)	-	(278,400)	(355,467)	(355,467)	93,400
	<i>Increase (Decrease) in Fund Balance</i>	<i>(20,975)</i>	<i>132,705</i>	<i>(14,000)</i>	<i>31,641</i>	<i>(163,548)</i>
	Beginning Fund Balance	239,395	197,376	314,520	330,081	361,722
	Ending Fund Balance	218,420	330,081	300,520	361,722	198,174

2017 BUDGET
CAPTIAL IMPROVEMENT FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
30-335-1000	FEMA GRANT-FEDERAL	-	200,773	-	153,091	-
30-335-2000	FEMA GRANT-STATE	-	38,016	-	30,069	-
30-335-2001	STORM WATER GRANT	-	0	25,000	19,860	-
30-335-3001	FIRE (AFG) GRANT	-	44,000	35,000	35,000	-
30-335-3000	MISC. REVENUE (EQUIP. SALE)	-	-	20,000	12,400	-
	<i>Total Revenues</i>	-	282,790	80,000	250,420	-
30-431-7418	HOTSY STEAM CLEANER REPLACE	-	-	-	-	11,500
30-431-7420	STREET SWEEPER LEASE	-	-	-	-	-
30-431-7421	PW TRUCK LEASE	-	34,097	-	-	-
30-431-7422	FRONT END LOADER LEASE	-	33,202	33,302	33,203	11,069
30-431-7423	SNOWPLOW LEASE	-	38,601	38,601	38,601	37,452
30-456-7420	ENNOVATE LEASE	-	57,702	57,702	57,702	57,703
30-431-1000	FEMA CCP WORK	-	356,158	-	-	-
30-431-1001	STORM WATER WORK	-	695	185,000	-	-
30-422-1000	FD EQUIP(EXTRICATION, PUMP, ETC.)	-	60,418	45,000	79,795	-
30-456-1001	PARK/CEMETERY IMPROVEMENTS	-	-	20,000	-	30,000
30-431-1002	VMS BOARDS	-	14,594	-	-	15,000
30-421-1000	SPEED SIGNS (2)	-	12,400	-	-	-
30-421-1001	RADAR / PORTABLE VMS	-	-	-	-	-
30-421-1003	SIDEWALK REPLC./IMPROV.	-	-	50,000	58,765	-
30-421-1005	ROAD IMPROVEMENTS	-	-	50,000	61,858	-
30-421-1006	CCP ACCESS PROJECT	-	-	230,000	112,534	-
30-421-1007	BELVIDERE THEATER IMPROV.	-	-	217,535	24,135	-
30-421-1009	BIG T-LOT ACQUISITION & IMPROV.	-	59,627	600,000	296,501	200,000
30-412-2000	STAIR CHAIR-FD	-	-	8,000	8,000	-
30-431-7424	VEHICLE REPLACEMENT	-	-	25,000	22,999	25,000
30-431-7425	UTILITY VEHICLE	-	-	25,000	25,197	-
	<i>Total Expenditures</i>	-	667,495	1,585,140	819,291	387,724
	<i>Transfer from General Fund</i>	-	831,159	-	-	-
	<i>Transfer from Historic Preservation Fund</i>	-	80,000	217,535	217,535	-
	<i>Transfer to Historic Preservation Fund</i>	-	-	-	-	(193,400)
	<i>Transfer from TABOR</i>	-	6,589	-	-	-
	<i>Transfer to Water Fund</i>	-	(25,000)	-	-	(185,000)
	<i>Transfer from Transportation Fund</i>	-	430,000	185,000	185,000	-
	<i>Other Financing Sources (Uses)</i>	-	1,322,748	402,535	402,535	(378,400)
	<i>Increase (Decrease) in Fund Balance</i>	-	938,043	(1,102,605)	(166,336)	(766,124)
	Beginning Fund Balance	-	-	1,140,039	938,043	771,707
	Ending Fund Balance	-	938,043	37,434	771,707	5,583

2017 BUDGET
TABOR RESERVE FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
71-361-0000	INTEREST INCOME	89	142	-	-	-
	<i>Total Revenues</i>	89	142	-	-	-
71-390-0001	TRANSFER TO/(FROM) GENERAL FUND	-	(198,574)	-	-	-
71-390-0030	TRANSFER TO/(FROM) CAPITAL IMPR. FUND	-	(6,589)	-	-	-
	<i>Total Transfers In/(Out)</i>	-	(205,163)	-	-	-
	<i>Increase (Decrease) in Fund Balance</i>	89	(205,021)	-	-	-
	Beginning Fund Balance	204,932	205,021	(0)	-	-
	Ending Fund Balance	205,021	(0)	(0)	-	-

BUDGET NOTES: Beginning in 2015, the required TABOR Emergency Reserve is shown as a Reservation of Fund Balance in the General Fund.

**2017 BUDGET
DEBT SERVICE FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
	<i><u>Revenues:</u></i>					
40-311-0000	SPECIFIC OWNERSHIP TAX	-	-	-	-	-
40-311-0001	DELINQUENT TAX/INTEREST	-	-	-	-	-
40-311-1000	PROPERTY TAXES	-	-	-	-	-
40-318-3001	DEVICE FEES REVENUES	-	-	-	-	-
40-318-3002	TOLLGATE DEVICE FEES	-	-	-	-	-
40-361-0000	INTEREST EARNED ON INVESTMENTS	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-
	<i><u>Expenses:</u></i>					
40-471-8204	GO WATER REFUNDING 2010 PRINCIPAL	-	-	-	-	-
40-471-8204	EXCISE TAX REFUNDING 2010 PRINCIPAL	-	-	-	-	-
40-472-8204	GO WATER REFUNDING 2010 INTEREST	-	-	-	-	-
40-472-8205	EXCISE TAX REFUNDING 2010 INTEREST	-	-	-	-	-
40-472-8206	CCNB SHORT TERM LOAN INTEREST	-	-	-	-	-
40-475-3100	TRUSTEE FEES & SERVICES	-	-	-	-	-
40-475-3101	TREASURERS FEES	-	-	-	-	-
40-493-0001	PAYMENT TO REFUNDING AGENTS	-	-	-	-	-
	TOTAL BOND COST	-	-	-	-	-
	<i>Transfer from General Fund</i>	-	-	-	-	-
	<i>Other Financing Sources (Uses)</i>	-	-	-	-	-
	<i>Increase (Decrease) in Fund Balance</i>	-	-	-	-	-
	Beginning Fund Balance	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-

CITY OF CENTRAL
Existing Lease-Purchase/Financed Debt
Schedule

Year	John Deere Front End Loader 1		Freightliner Snow Plow 2		Ennovate-Energy Performance 3		SIB Loan 4		Total Debt		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2017	11,000	69	36,266	1,186	49,568	8,135	139,220	34,647	236,053	44,036	280,089
2018					51,224	6,478	142,701	31,166	193,924	37,645	231,569
2019					52,935	4,767	146,268	27,599	199,203	32,366	231,569
2020					54,704	2,998	149,925	23,942	204,628	26,940	231,569
2021					56,531	1,171	153,673	20,194	210,204	21,365	231,569
2022							157,515	16,352	157,515	16,352	173,867
2023							161,453	12,414	161,453	12,414	173,867
2024							165,489	8,378	165,489	8,378	173,867
2025							169,626	4,241	169,626	4,241	173,867
TOTALS	11,000	69	36,266	1,186	264,962	23,549	1,385,869	178,932	1,698,096	203,736	1,901,832

1. The Front End Loader annual lease payment is allocated in the Capital Improvement Fund line item 30-431-7422.
2. The Snow Plow annual lease payment is allocated in the Capital Improvement Fund, line item 30-431-7423.
3. The Ennovate Energy Performance Contract annual lease payment is allocated in the Capital Improvement Fund, line item 30-456-7420.
4. The SIB annual loan payment is allocated in the Transportation Fund, line item 33-475-3300.

2017 BUDGET
CONSERVATION TRUST FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
<i>Revenues</i>						
73-335-0001	Lottery Income	6,518	6,572	6,700	6,700	6,700
73-361-0000	Interests on Deposits	24	35	50	35	35
	Total Revenues	6,542	6,607	6,750	6,735	6,735
<i>Expenses:</i>						
73-431-7422	RESERVOIR TRAIL SYSTEM PH. I	-	-	-	-	-
73-342-7423	SUMMER FLOWERS	-	-	-	-	-
73-342-7425	PARK MAINTENANCE	-	-	-	-	-
73-342-7426	STREETSCAPE BENCHES	-	-	-	-	-
	Total Expenditures	-	-	-	-	-
	<i>Other Financing Sources (Uses)</i>	-	-	-	-	-
	<i>Increase (Decrease) in Fund Balance</i>	6,542	6,607	6,750	6,735	6,735
	Beginning Fund Balance	45,937	52,729	59,849	59,336	66,071
	Ending Fund Balance	52,479	59,336	66,599	66,071	72,806

**2017 BUDGET
IMPACT FEES FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
<i>Revenues</i>						
74-342-0001	Transportation Impact fees	-	-	-	-	-
74-342-0002	Public Works Impact Fees	-	-	-	-	-
74-342-0003	Fire Protection Impact Fees	-	-	-	-	-
74-342-0004	Police Impact Fees	-	-	-	-	-
74-342-0005	Impact Fees Income	-	-	-	-	-
74-361-0000	Interests on Deposits	-	-	-	-	-
	Total Revenues	-	-	-	-	-
<i>Expenses</i>						
74-390-0001	Street Paving	-	-	-	-	-
74-421-0004	Police Expenses	-	-	-	-	-
74-422-0003	Fire Protection Expenses	-	-	-	-	-
74-430-0001	Transportation Expenses	-	-	-	-	-
74-431-0002	Public Works Expenses	-	-	-	-	-
	Total Expenditures	-	-	-	-	-
	<i>Transfer from General Fund</i>	-	-	129,585	129,585	-
	<i>Other Financing Sources (Uses)</i>	-	-	129,585	129,585	-
	<i>Increase (Decrease) in Fund Balance</i>	-	-	129,585	129,585	-
	Beginning Fund Balance	(129,585)	(129,585)	(129,585)	(129,585)	-
	Ending GF Balance	(129,585)	(129,585)	-	-	-

2017 BUDGET
PUBLIC PROPERTY DEVELOPMENT
TRUST FUND

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
<i>Revenues</i>						
75-342-0000	RV PARK SALE	-	-	-	-	-
75-361-0000	INTEREST ON DEPOSITS	490	725	-	-	-
75-342-0001	CITY PROPERTY SALE	-	-	-	-	-
	Total Revenues	490	725	-	-	-
75-431-6505	MAIN STREET STREETScape	-	-	-	-	-
75-431-6506	NEVADA STREET ROCKWALL	-	-	-	-	-
75-431-6508	PARKWAY ROCKSLIDE	239,319	-	-	-	-
	Total Public Projects Expenses	239,319	-	-	-	-
	<i>Transfer from General Fund</i>	-	-	11,754	11,754	-
	<i>Other Financing Sources (Uses)</i>	-	-	11,754	11,754	-
	<i>Increase (Decrease) in Fund Balance</i>	<i>(238,829)</i>	<i>725</i>	<i>11,754</i>	<i>11,754</i>	<i>-</i>
	Beginning Fund Balance	227,075	(11,755)	(11,754)	(11,754)	-
	Ending Fund Balance	(11,754)	(11,030)	-	-	-

2017 PROPOSED BUDGET
PUBLIC UTILITIES (WATER DEPARTMENT)

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
					-	
50-340-0001	HYDRANT REVENUE	11,114	9,494	10,000	11,166	10,000
50-340-0002	WATER SALES RESIDENTIAL	232,368	249,803	220,000	220,000	220,000
50-340-0003	WATER SALES COMMERCIAL	348,596	410,807	325,000	325,000	325,000
50-340-0005	TURN ON/OFF FEES	525	125	500	-	300
50-340-0007	LATE FEES	-	-	3,600	2,000	3,600
50-340-0008	COMMERCIAL METER PAYBACK	-	-	42,720	-	-
50-340-0009	RESIDENTIAL METER PAYBACK	-	-	21,722	-	-
50-390-0000	MISC REVENUE	24,088	1,768	-	-	-
50-390-0030	TRANSFER FROM CAPITAL PROJECTS		25,000	-	-	50,000
	<i>Total Operating Revenues</i>	616,691	671,997	623,542	558,166	608,900
50-433-1100	SALARIES & WAGES	175,863	129,931	119,740	133,509	120,000
50-433-1300	OVERTIME	2,483	2,517	3,000	5,592	8,000
50-433-2100	HEALTH/DENTAL/VISION/LIFE/D&D	25,684	25,734	20,851	25,000	25,000
50-433-2200	FICA & MEDICARE	13,567	9,731	9,000	9,142	9,000
50-433-2210	SUTA	352	141	346	346	346
50-433-2300	401K	6,730	3,234	4,613	-	4,613
50-433-2400	TRAINING	936	1,877	1,500	1,000	1,500
50-433-2600	WORKER'S COMPENSATION	6,997	-	-	-	-
	<i>Total Personnel Services</i>	232,611	173,165	159,050	174,589	168,459
50-433-3220	ACCOUNTING/AUDITORS	-	-	-	6,378	10,000
50-433-3300	RAMEY-PROFESSIONAL SERVICES				7,848	8,000
50-433-3301	IT MAINTENANCE	1,608	11,237	12,000	6,941	12,500
50-433-3330	GENERAL LEGAL COUNSEL/LITIGATION	49,468	59,626	65,000	10,000	20,000
50-433-3331	TEMP SUPPLY PLAN	585	-	-	-	-
50-433-3334	FOREST SERVICE ROW	6,404	-	-	-	-
50-433-3391	MISC. GENERAL CONSULTING	15,189	3,659	10,000	10,000	10,000
50-433-3432	WATER ADMIN./ENGINEERING	12,914	3,832	55,000	55,000	57,000
50-433-3435	OPPOSITION TO WATER RIGHTS	19,819	4,113	30,000	1,000	4,000
50-433-3495	WATER RIGHTS /ENGINEERING	9,629	20,697	45,000	10,000	10,000
	<i>Total Professional Services</i>	115,616	103,163	217,000	92,941	113,500
50-433-4100	ELECTRICITY	30,319	30,636	33,000	25,250	33,000
50-433-4250	CHEMICAL TESTING	6,236	5,834	5,000	6,000	6,500
50-433-4303	BUILDING MAINTENANCE	207	3,295	5,000	1,500	5,000
50-433-4309	VEHICLE MAINTENANCE	2,361	1,749	1,500	600	2,500
50-433-4350	SPRING LINE COLLECTION	23	-	-	-	-
50-433-4351	PUMP STATION	389	13,429	15,000	6,262	43,000
50-433-4352	TOOLS	377	262	1,000	400	1,000
50-433-4353	PLANT REPAIRS	13,670	8,037	15,000	5,084	17,000
50-433-4354	DISTRIBUTION	39,136	10,530	12,000	12,000	25,000
50-433-4355	RESERVOIR MAINTENANCE	1,781	155	3,000	3,000	3,500
50-433-4356	METER MAINTENANCE	2,054	-	1,000	700	1,000
50-433-4357	FIRE HYDRANT REPAIR & MAINT	3,613	2,083	10,000	10,000	12,000
50-433-4401	DITCH FEES	21,625	21,610	30,000	30,000	30,000
50-433-5100	POSTAGE	94	-	-	15	15

2017 PROPOSED BUDGET
PUBLIC UTILITIES (WATER DEPARTMENT)

50-433-5200	LIABILITY INSURANCE	8,000	-	-	-	-
50-433-5300	TELEPHONE	1,771	438	-	875	925
50-433-5301	CELL PHONE	2,260	142	-	2,150	3,365
50-433-5410	CLASSIFIEDS	413	248	500	300	300
ACCOUNT	ACCOUNT DESCRIPTION	2014	2015	2016	2016 YE	2017
		ACTUAL	ACTUAL	ADOPTED	PROJ	PROPOSED
50-433-5611	CREDIT CARD PROCESSING FEES	891	812	1,000	600	1,000
50-433-5700	SUBSCRIPTIONS & MEMBERSHIPS	1,539	9,242	3,000	2,000	3,000
50-433-5701	LICENSING & MAINTENANCE	475	1,340	5,000	9,000	12,000
50-433-5800	TRAVEL	114	-	200	200	200
50-433-6000	MISCELLANEOUS	-	265	200	298	200
50-433-6110	OFFICE SUPPLIES	700	679	500	500	700
50-433-6111	STATIONARY FORMS		53	-	-	100
50-433-6112	PHOTOCOPIER CHARGES	857	-	-	-	-
50-433-6113	SMALL EQUIPMENT	709	635	1,000	1,000	1,000
50-433-6114	SOFTWARE/INTERNET	2,131	1,041	2,000	1,350	1,500
50-433-6115	UNIFORMS	624	-	500	500	600
50-433-6260	FUEL	-	-	14,000	14,000	14,000
50-433-6270	CHEMICALS	15,083	12,495	17,000	18,500	19,500
50-433-8900	BAD DEBTS/LIEN FEES	-	-	100	-	-
50-433-8901	LOAN REPAYMENT TO GENERAL FUND	-	-	-	-	10,000
	<i>Total Other Operating Expenses</i>	<hr/> 157,452	125,010	176,500	152,084	237,905
OPERATING INCOME (LOSS)		111,012	270,659	70,992	138,551	89,036
50-433-7001	DEPRECIATION	-	-	-	-	-
50-433-7420	WATER GENERAL	6,751	-	-	-	-
50-433-7421	CAPITAL REPAIRS/IMPROVEMENTS	10,531	22,802	-	-	-
50-433-7422	CHASE GULCH DAM CIP	-	84,557	-	681	150,000
50-433-7431	COMPUTERS & SOFTWARE	3,240	-	-	-	-
50-433-7422	RESIDENTIAL METERS/INSTALLATION	741	-	-	-	-
50-433-7423	COMMERCIAL METERS/INSTALLATION	1,928	-	-	-	-
50-433-7425	SPECIAL PROJECTS	-	-	-	-	-
50-433-7426	VEHICLE PURCHASE	1,500	-	-	-	-
50-433-7427	RAW WATER INTAKES	-	-	-	-	-
	<i>Total Capital Outlay</i>	<hr/> 24,691	107,359	-	681	150,000
TOTAL EXPENSES		<hr/> 530,370	508,697	552,550	420,295	669,864
50-361-0000	SHORT TERM LOAN FROM GENERAL FUND	-	-	-	-	135,000
50-361-1000	INTEREST ON WATER BILLS	-	-	1,500	-	500
50-340-0006	TAP FEES	10,705	-	-	-	-
50-335-0000	GRANT REVENUES	-	30,000	-	-	-
	<i>Transfer from Capital Improvement Fund</i>	-	25,000	-	-	185,000
	<i>Transfer from Historic Preservation Fund</i>	-	-	-	-	-
	<i>Total Other Sources/(Uses)</i>	<hr/> 10,705	30,000	1,500	-	135,500
<i>Increase (Decrease) in Funds Available</i>		97,026	193,300	72,492	137,870	74,536
Beginning Funds Available		(104,614)	(7,588)	16,655	185,712	323,582

**2017 PROPOSED BUDGET
PUBLIC UTILITIES (WATER DEPARTMENT)**

Ending Funds Available	(7,588)	185,712	89,147	323,582	398,118
<i>Reserved for Specific Purposes</i>	-	-	-	-	129,966
Unreserved Balance	(7,588)	185,712	89,147	323,582	268,152
Ending Funds Available	(7,588)	185,712	89,147	323,582	398,118

BUDGET NOTES: Beginning in 2015, the Water Fund Budget utilizes the Budget Basis of appropriation where items affecting cash flows (such as Capital Outlay) are displayed and items not affecting cash flows (such as Depreciation) are not displayed.

**2017 BUDGET
TRANSPORTATION FUND**

ACCOUNT	ACCOUNT DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ADOPTED	2016 YE PROJ	2017 PROPOSED
<i>Revenues</i>						
33-318-3001	DEVICE FEES-TRANSPORTATION	-	500,761	-	473,815	788,424
33-390-0000	MISCELLANEOUS REVENUE	-	3,000	-	-	-
	Total Revenues	-	503,761	-	473,815	788,424
<i>Operating Expenses</i>						
33-413-3330	LEGAL FEES	-	1,018	5,000	-	5,000
33-475-3100	TRUSTEE FEES & SERVICES	-	657	1,500	1,500	1,500
33-475-3200	SHUTTLE SERVICES	-	310,177	296,600	266,600	270,000
	Total Operating Expenses	-	311,852	303,100	268,100	276,500
<i>Capital Projects</i>						
33-431-3000	CCP-ACCESS PROJECT	-	56,639	-	-	-
33-456-1000	NEVADA STREET ROCK WALL	-	-	650,003	-	-
33-431-1002	MAIN STREET DESIGN/IMPROV.					50,000
33-431-1003	SIDEWALKS REPAIR/REPLACE.					75,000
33-431-1004	ASPHALT PAVING					125,000
33-431-1005	SPRING STREET PROJECT					150,000
33-431-1006	CCP STRIPING	-	-	-	-	40,000
33-431-1007	CCP CRACK FILLING / PAVING					20,000
	Total Capital Projects	-	56,639	650,003	-	460,000
<i>Other Sources/(Uses)</i>						
33-361-0000	INTEREST ON DEPOSITS	-	-	-	-	-
33-335-3001	SIB LOAN PROCEEDS	-	686,639	835,003	580,000	255,054
33-475-3300	SIB LOAN PAYMENT	-	-	(173,867)	(173,867)	(173,867)
	<i>Transfer to Capital Improvement Fund</i>	-	(430,000)	(185,000)	(185,000)	-
	<i>Transfer to Historic Preservation Fund</i>	-	-	-	-	-
	<i>Transfer from General Fund</i>	-	(190,000)	473,815	-	-
	Total Other Sources (Uses)	-	66,639	949,951	221,133	81,187
	<i>Increase (Decrease) in Fund Balance</i>	-	201,908	(3,152)	426,848	133,111
	<i>Beginning Fund Balance/Funds Available</i>	-	-	7,000	201,908	628,756
	Ending Fund Balance/Funds Available	-	201,908	3,848	628,756	761,868