

CITY OF PINE CITY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - DETAILED  
BUDGET DETAIL - ACTUAL 2017 AND 2018, BUDGETED FINANCE 2019 AND 2020

CODE	DESCRIPTION	Actual <u>2017</u>	Actual <u>2018</u>	Budget <u>2019</u>	Final Budget <u>2020</u>
<b>FUND 100 GENERAL FUND REVENUES</b>					
100-31010	Current Ad Valorem Taxes (Property/Real Taxes)	769,624	733,415	\$ 799,200	\$ 874,743
100-31810	Franchise Taxes	23,551	24,528	24,700	24,700
100-31900	Penalties and Interest on Delinquent Taxes	-	-	-	-
100-31920	Forfeited Tax Sale Apportionments	6,393	-	-	-
100-32110	Alcoholic Beverage Licenses and Permits	11,350	12,750	12,550	12,750
100-32161	Peddlers, Solicitors, Transient Merchant Fees	1,005	745	1,353	1,200
100-32170	Amusement Fees (Arcades)	120	120	140	140
100-32180	Solid Waste Hauling Franchise and Licensing Fees	2,046	4,072	2,050	2,050
100-32210	Building Permits w/ State Surcharge	48,403	81,614	48,792	82,000
100-32240	Animal Licenses (Dogs)	230	130	210	210
100-32245	Kennel Licenses	-	75	-	-
100-32260	Liquor Sales Inspection Fees	-	-	-	-
100-32261	Sewer Permit and Inspection Fees	375	-	475	475
100-32262	Rental Registration Fees	6,240	5,400	6,775	6,250
100-32263	Rental Inspection Fees	2,153	3,136	3,186	2,250
100-33400	Grants and Aids From Local Governmental Units	23,718	23,021	-	-
100-33401	Local Government Aid (LGA)	575,631	614,102	616,201	689,848
100-33402	Homestead and Agricultural Credit Aid (HACA)	201	11,712	239	239
100-33429	State – PERA Aid	2,846	2,846	2,846	2,846
100-33470	Fire Department State Grants and Aids	57,672	61,571	57,771	57,771
100-33480	Police Services State Grants and Aids	14,378	11,351	13,450	13,450
100-33600	State Grants and Aids	-	384	23,718	-
100-34102	Recording of Legal Instruments for Property	230	-	-	-
100-34103	Zoning and Subdivision Fees	5,074	4,647	3,792	4,240
100-34105	Sale of Maps and Publications	411	477	401	350
100-34107	Assessment Searches	3,590	4,200	3,263	3,100
100-34108	Administrative Charges to Other Funds	5,911	382	-	-
100-34120	Charges for Contract Inspection Service to Other Cities	22,186	16,825	13,282	12,172
100-34202	Special Fire Protection Services (Fire Calls)	12,370	34,971	36,600	38,500
100-35105	Dog Impoundment	476	280	500	500
100-34225	Charges for Contract Fire Service to Other Cities	169,823	178,258	185,596	216,898
100-34300	Revenues from Highways and Streets	11,151	4,906	6,380	8,190
100-34301	Street, Sidewalk and Curb Repair Fees	-	-	-	-
100-34720	Swimming Lesson Fees	8,001	7,675	8,000	7,800
100-34740	Park and Recreation Concessions	829	-	-	750
100-34780	Park Fees (Ballfields)	1,875	1,550	2,369	2,250
100-35100	FINES AND FORFEITURES (City Ordinance)	2,757	19,164	3,482	4,250
100-35102	Parking Fines (Towing)	4,450	2,045	3,500	3,000
100-35104	Returned Check Fine	(1,237)	842	-	-
100-36100	Special Assessment Principal/Interest (County)	1,077	1,143	750	750
100-36101	Special Assessment Principal/Interest (City)	-	-	-	-
100-36200	Miscellaneous Revenues	150	9,399	-	-
100-36210	Interest Earnings	9,870	969	4,925	2,463
100-36213	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
100-36220	Rents and Royalties (Rent and Lease Payments)	2,875	2,435	3,019	2,350
100-36221	Park Dedication Fees	-	-	-	-
100-36222	Compost Site User Fees	840	1,385	619	619
100-36223	(Old Farmers Market Revenue) Line Retired	-	-	-	-
100-36224	Misc-State Lease Payment	1,100	275	1,100	1,100
100-36230	Contributions and Donations from Private Sources	25	-	-	-
100-36231	Private Grants	2,000	1,000	-	-
100-36240	Refunds and Reimbursements	28,648	10,330	25,805	2,900
100-36250	Escrow Revenues (Retired)	-	-	-	-
100-39101	Sales of General Fixed Assets	2,751	5,342	-	-
100-39200	Interfund Transfers In	125,000	135,000	145,000	135,000
<b>TOTAL GENERAL FUND REVENUES</b>		<b>1,968,169</b>	<b>2,034,472</b>	<b>2,062,042</b>	<b>2,218,105</b>
<b>FUND 100 GENERAL FUND EXPENSES</b>					
<b>Legislative/Mayor</b>					
100-41100-101	Council and Mayor Salaries	14,792	14,714	15,600	15,600
100-41100-106	Per Diem Meeting Pay	1,350	750	1,500	1,500
100-41100-121	PERA Contributions	147	150	130	130
100-41100-122	FICA Contributions	1,219	901	1,060	1,060
100-41100-200	Office Supplies	-	-	-	-
100-41100-311	Conferences and Training (Other Services and Charges)	900	-	1,350	1,350
100-41100-331	Travel Expense	-	950	750	750
100-41100-340	Advertising - Employment Ads & Other Promotions	-	-	-	-
100-41100-350	Printing and Binding -Publications & Notices	-	-	-	-
100-41100-360	Insurance - Liabilities and Workers Compensation	222	219	111	115
100-41100-430	Miscellaneous	1,942	5,595	200	200
100-41100-433	Dues and Subscriptions	3,536	-	3,903	3,684
<b>TOTAL Legislative/Mayor Expense</b>		<b>24,108</b>	<b>23,280</b>	<b>24,603</b>	<b>24,389</b>
<b>Administration/Finance</b>					
100-41300-101	Salaries & Wages FT- Regular	118,190	145,306	137,180	128,051
100-41300-102	Salaries & Wages FT- Overtime	-	-	-	-
100-41300-104	Salaries Wages Temporary	-	-	-	-
100-41300-121	PERA Contributions	10,348	8,974	8,917	8,323
100-41300-122	FICA Contributions	11,494	10,941	8,655	7,939
100-41300-127	Deferred Compensation Deduction Payments	-	-	-	5,040
100-41300-131	Health Insurance	56,314	28,955	36,951	35,927
100-41300-132	Dental Insurance	-	-	2,063	2,053
100-41300-133	Life Insurance	-	29	301	301

100-41300-134	Disability Insurance	-	-	500	500
100-41300-135	HSA Contributions	2,593	-	-	-
100-41300-140	Unemployment Compensation	-	-	-	400
100-41300-200	Office Supplies	12,567	12,370	14,000	14,000
100-41300-208	Furniture	-	39	900	900
100-41300-210	Operating Supplies	-	117	300	155
100-41300-300	Professional Services	15,836	10,583	2,000	2,000
100-41300-301	Auditing and Accounting Services	8,633	15,448	8,440	11,234
100-41300-303	Engineering Fees	-	-	6,000	6,000
100-41300-304	General Legal Services	8,605	8,800	8,700	10,000
100-41300-309	Server, Website, and Network Support Services	21,169	15,780	24,480	20,000
100-41300-311	Conferences and Training	3,289	1,849	2,760	2,760
100-41300-314	Labor Legal Services	2,995	2,891	4,600	1,500
100-41300-316	Building Cleaning Services	7,200	5,400	7,200	7,200
100-41300-321	Telephone	4,657	6,142	3,960	3,960
100-41300-322	Postage	2,552	3,951	3,000	3,000
100-41300-331	Travel Expense	1,837	3,006	2,000	2,000
100-41300-340	Advertising - Employment Ads & Other Promotions	355	66	200	200
100-41300-350	Printing and Binding -Publications & Notices	635	1,848	2,000	2,500
100-41300-360	Insurance - Liabilities and Workers Compensation	14,104	12,825	12,943	13,484
100-41300-384	Refuse Disposal	-	-	-	-
100-41300-400	Repairs and Maintenance	464	830	100	100
100-41300-410	Rentals	50,000	50,000	50,000	60,600
100-41300-430	Miscellaneous	866	57	200	200
100-41300-433	Dues and Subscriptions	1,355	2,637	2,000	2,000
100-41300-437	Taxes & Licensing	-	-	-	-
100-41300-455	Payments to Other Agencies	-	-	304	-
100-41300-810	Refunds and Reimbursements	40	-	-	-
<b>TOTAL Administration/Finance Expense</b>		<b>356,098</b>	<b>348,845</b>	<b>350,654</b>	<b>352,328</b>
<b>Elections</b>					
100-41400-104	Salaries Wages Temporary	-	2,580	-	1,200
100-41400-300	Professional Services	-	268	-	2,600
100-41400-309	Voting Machine Service and Support	165	165	165	165
100-41400-331	Travel Expense	-	-	-	-
100-41400-350	Printing and Binding -Publications & Notices	-	129	-	-
100-41400-430	Miscellaneous	-	356	100	350
<b>TOTAL Election Expense</b>		<b>165</b>	<b>3,498</b>	<b>265</b>	<b>4,315</b>
<b>City Assessor</b>					
100-41550-300	Professional Services	<b>16,185</b>	<b>16,390</b>	<b>17,000</b>	<b>17,000</b>
<b>Prosecuting Attorney Services</b>					
100-41600-300	Professional Services	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>
<b>Planning &amp; Development</b>					
100-41910-101	Salaries & Wages FT- Regular	44,144	65,185	62,925	64,668
100-41910-103	Salaries & Wages PT- Regular	-	-	-	-
100-41910-104	Salaries Wages Temporary	-	3,380	-	-
100-41910-106	Per Diem Meeting Pay	1,375	1,875	2,100	2,100
100-41910-121	PERA Contributions	3,103	5,450	4,090	4,203
100-41910-122	FICA Contributions	3,194	5,090	4,126	4,009
100-41910-131	Health Insurance	6,948	14,892	15,321	15,549
100-41910-132	Dental Insurance	-	-	1,245	1,239
100-41910-133	Life Insurance	-	-	126	126
100-41910-134	Disability Insurance	-	-	266	266
100-41910-135	HSA Contributions	2,750	-	-	-
100-41910-140	Unemployment Compensation	-	140	-	-
100-41910-200	Office Supplies	492	418	700	500
100-41910-208	Furniture	-	-	-	1,200
100-41910-300	Professional Services	6,943	4,835	6,250	-
100-41910-303	Engineering Services	-	-	-	6,500
100-41910-304	Legal Services	-	-	-	6,500
100-41910-309	Graphic Information System Software Support	287	864	5,000	800
100-41910-311	Conferences and Training	952	295	-	750
100-41910-321	Telephone	441	855	780	900
100-41910-322	Postage	-	30	-	-
100-41910-331	Travel Expense	321	353	750	500
100-41910-340	Advertising - Employment Ads & Other Promotions	256	118	75	-
100-41910-350	Printing and Binding -Publications & Notices	80	111	300	700
100-41910-360	Insurance - Liabilities and Workers Compensation	1,110	1,096	1,106	1,152
100-41910-433	Dues and Subscriptions	1,564	-	300	-
100-41910-450	Escrow Payout (Retired)	-	-	-	-
100-41910-540	Heavy Machinery	-	-	-	-
100-41910-810	Refunds and Reimbursements	325	396	-	-
<b>TOTAL Planning &amp; Development Expense</b>		<b>74,286</b>	<b>105,381</b>	<b>105,460</b>	<b>111,663</b>
<b>Law Enforcement Services</b>					
100-42100-313	Professional Services - Police	<b>168,813</b>	<b>185,712</b>	<b>194,983</b>	<b>204,729</b>
<b>Fire Protection</b>					
100-42200-101	Salaries & Wages - Regular	37,824	23,891	38,305	38,211
100-42200-103	Salaries & Wages PT- Regular	-	28,013	28,049	28,817
100-42200-104	Salaries & Wages PT- Firefighters	53,326	16,639	-	-
100-42200-105	Salaries & Wages PT- Officers/Caretaker	-	-	14,900	14,900
100-42200-107	Fire On-Call/Meeting Pay	15,580	65,478	63,666	64,570
100-42200-121	PERA Contributions	2,668	4,730	4,313	4,357
100-42200-122	FICA Contributions	7,918	10,201	8,985	9,083
100-42200-124	Fire Pension Contributions	81,672	84,053	82,821	82,821
100-42200-131	Health Insurance	2,208	2,750	9,533	6,003
100-42200-132	Dental Insurance	-	-	723	719
100-42200-133	Life Insurance	-	-	86	86

100-42200-134	Disability Insurance	-	-	129	129
100-42200-135	HSA Contributions	-	-	-	-
100-42200-140	Unemployment Compensation	160	375	400	400
100-42200-200	Office Supplies	818	745	2,500	2,500
100-42200-208	Furniture	-	261	1,000	1,000
100-42200-210	Operating Supplies	21,325	44,579	23,000	30,000
100-42200-212	Motor Fuels	5,659	7,008	9,000	9,000
100-42200-218	Safety Equipment and Supplies	-	-	1,500	1,500
100-42200-300	Professional Services	227	2,200	2,000	2,000
100-42200-305	Employment Physicals	5,952	4,951	7,000	7,000
100-42200-310	Professional Services - Training	3,180	1,705	6,000	6,000
100-42200-311	Conferences and Training	590	1,500	2,500	2,500
100-42200-313	Professional Services - Inspections/Enforcement	8,400	9,100	8,400	-
100-42200-321	Telephone	1,613	1,543	2,450	2,450
100-42200-322	Postage	-	-	50	50
100-42200-331	Travel Expense	2,822	2,524	4,000	4,000
100-42200-340	Advertising - Employment Ads & Other Promotions	254	491	750	750
100-42200-350	Printing and Binding -Publications & Notices	-	-	-	-
100-42200-360	Insurance - Liabilities and Workers Compensation	39,344	38,845	39,197	40,836
100-42200-381	Electric	6,010	6,243	6,500	6,500
100-42200-384	Refuse Disposal	383	488	700	700
100-42200-400	General Repair and Maintenance	4,753	2,743	7,500	7,500
100-42200-404	Machinery and Equipment Repair and Maintenance	11,311	30,956	25,000	27,500
100-42200-406	Contractual Excavation	-	-	1,000	1,000
100-42200-417	Uniforms & Turnout Gear	14,845	14,770	20,000	16,500
100-42200-430	Miscellaneous	593	-	500	500
100-42200-433	Dues and Subscriptions	514	1,225	2,000	2,000
100-42200-455	Payments to Other Agencies	-	-	-	-
100-42200-530	Improvements Other Than Buildings	-	1,045	-	-
100-42200-540	Heavy Machinery	-	31,677	10,000	10,000
100-42200-810	Refunds and Reimbursements	-	-	-	-
	<b>TOTAL Fire Protection Expense</b>	<b>329,949</b>	<b>440,729</b>	<b>434,457</b>	<b>431,882</b>
	<b>Building Inspection</b>				
100-42400-101	Salaries & Wages FT- Regular	59,454	40,233	34,890	36,136
100-42400-103	Salaries & Wages PT- Regular	-	-	-	-
100-42400-121	PERA Contributions	4,288	3,013	2,268	2,349
100-42400-122	FICA Contributions	4,144	2,952	2,163	2,240
100-42400-127	Deferred Compensation Deduction Payments	-	-	-	5,040
100-42400-131	Health Insurance	7,819	1,373	9,516	4,013
100-42400-132	Dental Insurance	-	-	766	762
100-42400-133	Life Insurance	-	-	82	82
100-42400-134	Disability Insurance	-	-	102	102
100-42400-135	HSA Contributions	1,000	-	-	-
100-42400-140	Unemploment Contributions	-	-	-	-
100-42400-200	Office Supplies	239	1,321	900	500
100-42400-208	Furniture	17	-	-	1,200
100-42400-218	Safety Equipment and Supplies	-	-	50	50
100-42400-300	Professional Services	-	54,236	39,000	74,000
100-42400-303	Engineering Services	-	-	-	4,500
100-42400-304	Legal Services	-	-	-	2,000
100-42400-309	Graphic Information System Software Support	-	-	-	800
100-42400-311	Conferences and Training	375	415	-	-
100-42400-321	Telephone	245	-	-	-
100-42400-331	Travel Expense	1,087	943	1,500	1,500
100-42400-340	Advertising - Employment Ads & Other Promotions	-	-	125	-
100-42400-360	Insurance - Liabilities and Workers Compensation	1,110	1,096	1,106	1,152
100-42400-417	Uniforms	-	430	1,050	225
100-42400-430	Miscellaneous	-	-	12,500	-
100-42400-433	Dues and Subscriptions	135	-	3,160	500
100-42400-451	Building Permit Surcharges	1,257	2,622	2,000	2,000
100-42400-810	Refunds and Reimbursements	-	20	-	-
	<b>TOTAL Building Inspection Expense</b>	<b>81,171</b>	<b>108,655</b>	<b>111,178</b>	<b>139,151</b>
	<b>Dog Pound</b>				
100-42700-108	Dog Pound Callout Pay	-	-	2,113	2,113
100-42700-121	PERA Contributions	-	-	137	137
100-42700-122	FICA Contributions	-	-	131	131
100-42700-401	Buildings Repair and Maintenance	-	-	-	-
	<b>TOTAL Dog Pound Expense</b>	<b>-</b>	<b>-</b>	<b>2,381</b>	<b>2,381</b>
	<b>Public Works</b>				
100-43100-101	Salaries & Wages FT- Regular	149,020	140,240	147,555	151,672
100-43100-102	Salaries & Wages - Overtime	722	1,166	2,896	3,044
100-43100-103	Salaries & Wages PT- Regular	-	-	-	-
100-43100-104	Wages: Temporary Employees	-	-	9,000	11,033
100-43100-108	Call Out Pay - Regular	1,238	4,554	9,275	9,353
100-43100-121	PERA Contributions	10,717	11,353	10,382	10,664
100-43100-122	FICA Contributions	11,045	10,869	10,461	10,856
100-43100-131	Health Insurance	46,828	39,658	59,480	64,849
100-43100-132	Dental Insurance	-	-	4,442	4,421
100-43100-133	Life Insurance	-	-	406	406
100-43100-134	Disability Insurance	-	-	545	545
100-43100-135	HSA Contributions	5,095	952	500	500
100-43100-140	Unemploment Contributions	-	-	-	-
100-43100-200	Office Supplies	560	987	625	625
100-43100-208	Furniture	-	-	-	-
100-43100-210	Operating Supplies	229	-	470	470
100-43100-212	Motor Fuels	13,767	14,686	17,500	17,500
100-43100-218	Safety Equipment and Supplies	4,524	120	500	500
100-43100-224	Street Maintenance Materials (Sand & Gravel)	10,902	8,227	9,300	9,300
100-43100-300	Professional Services	1,102	428	150	150

100-43100-303	Engineering Fees	-	-	1,000	1,000
100-43100-309	Computer and Network Support	271	-	800	800
100-43100-310	Professional Services - Training	200	2,029	3,000	3,000
100-43100-311	Conferences and Training	-	295	500	500
100-43100-321	Telephone	1,431	1,306	1,200	1,200
100-43100-322	Postage	-	-	100	100
100-43100-331	Travel Expense	-	31	200	200
100-43100-340	Advertising - Employment Ads & Other Promotions	436	671	150	150
100-43100-350	Printing and Binding -Publications & Notices	14	538	270	270
100-43100-360	Insurance - Liabilities and Workers Compensation	24,908	24,590	24,816	25,854
100-43100-381	Electric	55,859	56,624	56,000	57,000
100-43100-383	Gas Utilities	3,683	5,081	7,000	7,000
100-43100-384	Refuse Disposal	202	879	500	500
100-43100-400	General Repair and Maintenance	20,030	31,976	24,400	24,400
100-43100-401	Buildings Repair and Maintenance	2,463	814	3,300	3,300
100-43100-403	Compost Site Repair and Maintenance	1,301	-	1,000	1,000
100-43100-404	Machinery and Equipment Repair and Maintenance	2,537	3,199	6,550	6,550
100-43100-406	Contractual Excavation	-	1,020	750	750
100-43100-407	Road Preservation (Sealcoating, Overlay, Etc.)	48,933	12,699	115,000	115,000
100-43100-408	Street, Sidewalk, and Curb Repairs	13,562	2,635	15,300	15,300
100-43100-409	Stormwater Utility Repair and Maintenance	168	1,585	4,000	4,000
100-43100-410	Rentals	3,630	1,452	2,190	2,190
100-43100-416	Machinery Rental (Snow Hauling)	1,570	3,220	7,400	7,400
100-43100-417	Uniforms	2,543	3,082	3,150	3,150
100-43100-418	Rug Cleaning Services	333	390	200	200
100-43100-433	Dues and Subscriptions	-	-	-	-
100-43100-436	Towing Charges	2,029	2,126	935	935
100-43100-437	Taxes & Licensing	571	602	700	700
100-43100-520	Buildings and Structures	-	-	-	-
100-43100-530	Improvements Other Than Buildings	-	41	-	-
100-43100-540	Heavy Machinery & Equipment	500	2,124	17,000	17,000
100-43100-810	Refunds and Reimbursements	-	-	-	-
<b>TOTAL Public Works Expense</b>		<b>442,923</b>	<b>392,248</b>	<b>580,899</b>	<b>595,336</b>
<b>Health Officer</b>					
100-44100-103	Wages & Salaries: Part-Time Employees	-	-	200	200
100-44100-122	FICA Contributions	-	-	12	12
<b>TOTAL Health Officer Expense</b>		<b>-</b>	<b>-</b>	<b>212</b>	<b>212</b>
<b>Recreational/Educational &amp; Social Programming</b>					
100-45100-230	City Beautification	-	192	500	500
100-45100-419	Public Dock Slip Lease - Bottle Cap Condos	1,050	1,070	-	-
100-45100-470	Summer Recreation	7,500	7,500	7,500	7,500
100-45100-471	Initiative Foundation	1,100	1,150	1,150	1,150
100-45100-472	County Fair Parade	1,500	1,500	1,500	1,500
100-45100-473	Act on Alzheimer's	13,182	147	-	-
100-45100-474	Northwest Fur Post	1,000	1,000	1,000	1,000
100-45100-475	Pine County Historical Society	1,000	-	1,000	1,000
100-45100-476	Pine City Arts Council	8,950	9,130	9,130	9,130
100-45100-477	Pine Center for the Arts	1,000	1,000	1,000	1,000
100-45100-478	Pine City Freedom Fest	2,500	1,500	1,500	1,500
100-45100-478	Pine EMS	2,500	1,500	-	-
100-45100-479	National Night Out	872	989	650	650
100-45100-480	Ballfield Concessions (Site Management)	-	750	1,000	1,000
100-45100-481	A Place for You	-	2,500	2,500	2,500
100-45100-482	East Central Minnesota Pride Fest	-	-	500	500
100-45100-483	Pine City Community Garden	-	-	-	4,000
100-45100-XXX	Pine City Area History Association	-	-	-	5,000
100-45100-XXX	American Legion Post 51	-	-	-	500
100-45100-810	Refunds and Reimbursements	-	-	-	-
<b>TOTAL Rec./Ed. &amp; Social Prog. Expense</b>		<b>42,153</b>	<b>29,929</b>	<b>28,930</b>	<b>38,430</b>
<b>Swimming Beach</b>					
100-45124-104	Wages: Temporary Employees	6,190	42,300	36,149	38,190
100-45124-106	Water Safety Instructor (WSI) Per Diem Wages	-	1,700	6,200	6,200
100-45124-122	FICA Contributions	2,922	3,366	2,626	2,752
100-45124-200	Office Supplies	263	481	350	350
100-45124-210	Operating Supplies	49	1,044	500	500
100-45124-218	Safety Equipment and Supplies	431	2,272	680	680
100-45124-270	Concession Merchandise for Resale	1,689	1,476	-	650
100-45124-300	Professional Services	1,782	1,942	2,000	2,000
100-45124-310	Professional Services - Training	300	813	300	300
100-45124-311	Conferences and Training	-	-	250	250
100-45124-312	Water Quality Testing	76	76	250	250
100-45124-321	Telephone	-	-	-	-
100-45124-322	Postage	-	-	-	-
100-45124-331	Travel Expense	2	92	100	100
100-45124-340	Advertising - Employment Ads & Other Promotions	83	720	500	500
100-45124-381	Electric	1,001	1,016	1,250	1,250
100-45124-400	Repairs and Maintenance	995	5,454	2,000	5,000
100-45124-417	Uniforms	-	598	500	500
100-45124-430	Miscellaneous	169	660	1,000	1,000
100-45124-437	Taxes & Licensing	-	-	100	100
100-45124-810	Refunds and Reimbursements	-	-	-	-
<b>TOTAL Swimming Beach Expense</b>		<b>15,952</b>	<b>64,009</b>	<b>54,755</b>	<b>60,572</b>
<b>Softball Fields</b>					
100-45127-104	Wages: Temporary Employees	-	-	-	-
100-45127-122	FICA Contributions	-	-	-	-
100-45127-210	Operating Supplies	-	2,571	1,500	1,000
100-45127-212	Motor Fuels	334	357	1,000	750

100-45127-218	Safety Equipment and Supplies	-	-	150	150
100-45127-300	Professional Services (Park Maintenance)	7,508	9,972	10,000	10,000
100-45127-360	Insurance - Liabilities and Workers Compensation	-	-	-	-
100-45127-381	Electric	-	-	1,000	1,000
100-45127-383	Gas Utilities	-	-	-	-
100-45127-384	Refuse Disposal	-	362	750	750
100-45127-400	Repairs and Maintenance	3,458	2,826	2,500	2,500
100-45127-404	Machinery and Equipment Repair and Maintenance	-	-	500	500
100-45127-430	Miscellaneous	-	-	100	100
100-45127-530	Improvements Other Than Buildings	-	-	6,000	5,000
<b>TOTAL Softball Fields Expense</b>		<b>11,301</b>	<b>16,088</b>	<b>23,500</b>	<b>21,750</b>
<b>Parks and Recreation Administration and Maintenance</b>					
100-45200-101	Salaries & Wages FT- Regular	18,577	5,589	5,625	55,638
100-45200-102	Salaries & Wages PT- Regular	-	-	-	-
100-45200-104	Wages: Temporary Employees	1,104	16,953	12,978	17,255
100-45200-121	PERA Contributions	261	878	366	3,616
100-45200-122	FICA Contributions	1,498	1,723	1,153	4,519
100-45200-131	Health Insurance	202	(50)	323	15,867
100-45200-132	Dental Insurance	-	-	19	1,257
100-45200-133	Life Insurance	-	-	6	132
100-45200-134	Disability Insurance	-	-	7	273
100-45200-135	HSA Contributions	-	-	-	-
100-45200-140	Unemployment Compensation	-	-	-	-
100-45200-200	Office Supplies	174	-	-	-
100-45200-210	Operating Supplies	-	333	-	250
100-45200-212	Motor Fuels	1,322	2,494	2,500	2,500
100-45200-218	Safety Equipment and Supplies	-	-	-	-
100-45200-300	Professional Services	-	120	4,500	2,500
100-45200-311	Conferences & Training	-	-	-	-
100-45200-312	Water Quality Testing	-	-	-	-
100-45200-331	Travel Expense	-	-	-	-
100-45200-340	Advertising - Employment Ads & Other Promotions	364	291	300	300
100-45200-350	Printing and Binding -Publications & Notices	-	-	-	-
100-45200-360	Insurance - Liabilities and Workers Compensation	7,883	7,783	7,965	8,298
100-45200-381	Electric	5,328	6,767	6,500	6,500
100-45200-383	Gas Utilities	308	603	500	500
100-45200-384	Refuse Disposal	1,632	2,225	2,000	2,000
100-45200-400	General Repairs and Maintenance	4,295	5,455	6,000	6,000
100-45200-404	Machinery and Equipment Repair and Maintenance	-	103	500	500
100-45200-405	Landscaping	536	-	-	-
100-45200-410	Rentals	13,419	11,753	13,500	13,500
100-45200-417	Uniforms	-	-	100	100
100-45200-430	Miscellaneous	153	-	1,500	1,500
100-45200-433	Dues and Subscriptions	-	-	-	-
100-45200-437	Taxes & Licensing	-	16	-	-
100-45200-510	Recreation Trail Maintenance / Land	-	-	500	500
100-45200-520	Buildings and Structures	-	344	-	-
100-45200-530	Improvements Other Than Buildings	2,250	-	3,500	3,500
100-45200-810	Refunds and Reimbursements	100	-	-	-
<b>TOTAL P&amp;R Admin/Maint Expense</b>		<b>59,406</b>	<b>63,380</b>	<b>70,342</b>	<b>147,007</b>
<b>Skating Rink</b>					
100-45125-104	Wages: Temporary Employees	855	9,704	4,000	6,000
100-45125-122	FICA Contributions	65	743	200	459
100-45125-210	Operating Supplies	-	-	750	500
100-45125-212	Motor Fuels	38	115	1,000	1,000
100-45125-218	Safety Equipment and Supplies	-	-	150	150
100-45125-300	Professional Services	-	-	-	12,500
100-45125-381	Electric	-	-	500	500
100-45125-383	Gas Utilities	-	-	500	500
100-45125-384	Refuse Disposal	-	-	250	250
100-45125-400	General Repairs and Maintenance	147	-	1,500	1,500
100-45125-404	Machinery and Equipment Repair and Maintenance	-	-	500	500
100-45125-410	Rentals	-	-	1,800	2,500
100-45125-430	Miscellaneous	-	-	100	100
<b>TOTAL Skating Rink Expense</b>		<b>1,105</b>	<b>10,562</b>	<b>11,250</b>	<b>26,459</b>
<b>Library</b>					
100-45500-217	Library Contribution	8,183	7,581	9,000	9,000
100-45500-401	Building Operations / Maintenance Expenses	18,708	19,071	20,500	20,500
<b>TOTAL Library Expense</b>		<b>26,892</b>	<b>26,652</b>	<b>29,500</b>	<b>29,500</b>
<b>Miscellaneous Expenses</b>					
100-49990-430	Miscellaneous	(580)	-	-	-
100-49990-720	Interfund Transfers Out	15,927	20,000	-	-
<b>TOTAL Miscellaneous Expense</b>		<b>15,347</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND EXPENSE TOTAL</b>		<b>1,676,854</b>	<b>1,866,357</b>	<b>2,051,369</b>	<b>2,218,105</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>291,315</b>	<b>168,115</b>	<b>10,672</b>	<b>1</b>

**FUND 201 ECONOMIC DEVELOPMENT AUTHORITY**

201-31010	Current Ad Valorem Taxes (Property/Real Taxes)	36,962	37,243	37,562	40,363
201-31900	Penalties and Interest on Delinquent Taxes	-	-	-	-
201-35104	Late Payment Penalties (Other Fines)	(1)	-	-	-
201-36200	Business Subsidy Fees & Miscellaneous Revenue	100	100	100	100
201-36210	Cash and Investment Interest Earnings	751	551	828	500
201-36211	Loan Interest Earnings	-	-	-	-
201-36213	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
201-36231	Contributions and Donations from Private Sources	-	-	-	-
201-36240	Refunds and Reimbursements	135	80	-	-
201-39101	Sales of General Fixed Assets	-	-	-	-
201-39200	Interfund Transfers In	-	-	-	-
	<b>TOTAL EDA Revenue</b>	<b>37,947</b>	<b>37,973</b>	<b>38,491</b>	<b>40,963</b>
201-46500-200	Office Supplies	-	-	-	-
201-46500-300	Professional Services	2,236	7,966	15,453	25,250
201-46500-301	Auditing and Accounting Services	540	1,718	1,913	1,500
201-46500-303	Engineering Fees	-	-	650	-
201-46500-311	Conferences and Training	40	1,100	750	-
201-46500-318	Incubator Support Service Fees	147	-	-	-
201-46500-331	Travel Expense	743	329	950	475
201-46500-340	Advertising & Other Promotions	6,080	6,636	7,400	6,825
201-46500-344	Signs	-	-	2,400	-
201-46500-360	Insurance - General	925	925	930	925
201-46500-419	Public Dock Slip Contribution	1,050	1,070	1,050	-
201-46500-430	Miscellaneous	5,394	327	-	-
201-46500-433	Dues and Subscriptions	1,900	1,840	1,995	2,695
201-46500-440	City Staff Expense	5,000	15	-	-
201-46500-510	Land	-	-	-	-
201-46500-720	Interfund Transfer Out	11,021	14,691	5,000	5,000
201-46500-810	Refunds and Reimbursements	-	-	-	-
	<b>Total EDA Expense</b>	<b>35,075</b>	<b>36,617</b>	<b>38,491</b>	<b>42,670</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>2,872</b>	<b>1,356</b>	<b>-</b>	<b>(1,707)</b>

<b>FUND 204 Cemetery</b>					
204-31010	Current Ad Valorem Taxes (Property/Real Taxes)	-	-	-	-
204-34940	Grave Lot Sales	1,650	7,125	3,000	\$ 3,000
204-34941	Grave Openings	5,025	7,475	5,000	5,000
204-36210	Interest Earnings	1,487	938	2,000	1,500
204-36213	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
204-36240	Refunds and Reimbursements	-	-	-	-
<b>TOTAL Cemetery Revenue</b>		<b>8,162</b>	<b>15,538</b>	<b>10,000</b>	<b>9,500</b>
204-49010-104	Wages: Temporary Employees	767	3,917	9,012	9,206
204-49010-122	FICA Contributions	609	300	559	571
204-49010-140	Unemployment Compensation	-	-	-	-
204-49010-210	Operating Supplies	-	39	-	-
204-49010-212	Motor Fuels	616	784	1,300	1,300
204-49010-300	Professional Services	331	-	200	200
204-49010-360	Insurance - Liabilities and Workers Compensation	777	767	774	807
204-49010-381	Electric	-	-	-	-
204-49010-400	General Repairs and Maintenance	2,184	916	2,500	2,000
204-49010-406	Contractual Excavation	1,312	1,007	2,000	2,000
204-49010-410	Rentals	-	3,986	-	500
204-49010-417	Uniforms	-	-	-	-
204-49010-520	Buildings and Structures	-	-	-	-
204-49010-530	Improvements Other Than Buildings	-	-	-	-
204-49010-540	Heavy Machinery & Equipment	-	-	-	-
204-49010-720	Interfund Transfers Out	2,727	5,000	-	-
<b>TOTAL Cemetery Expense</b>		<b>9,323</b>	<b>16,715</b>	<b>16,345</b>	<b>16,584</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>(1,162)</b>	<b>(1,176)</b>	<b>(6,345)</b>	<b>(7,084)</b>

**FUND 213 HOUSING REDEVELOPMENT AUTHORITY**

213-31010	Current Ad Valorem Taxes (Property/Real Taxes)	-	36,618	38,329	56,393
213-31900	Penalties and Interest on Delinquent Taxes	-	-	-	-
213-35104	Late Payment Penalties (Other Fines)	-	-	-	-
213-36210	Cash and Investment Interest Earnings	-	131	420	420
213-36240	Refunds and Reimbursements	-	-	-	-
213-39101	Sales of General Fixed Assets	-	-	-	-
213-39200	Interfund Transfers In	-	-	-	-
	<b>TOTAL HRA Revenue</b>	-	<b>36,748</b>	<b>38,749</b>	<b>56,813</b>
213-46550-300	Professional Services	-	7,722	1,000	1,000
213-46550-301	Auditing and Accounting Services	-	-	-	-
213-46550-311	Conferences and Training	-	-	500	500
213-46550-331	Travel Expense	-	-	500	500
213-46550-340	Advertising & Other Promotions	-	-	-	-
213-46550-360	Insurance - General	-	-	-	-
213-46550-430	Miscellaneous	-	-	8,900	8,900
213-46550-433	Dues and Subscriptions	-	-	-	-
213-46550-440	City Staff Expense	-	-	-	-
213-46550-530	Improvements Other Than Buildings	-	-	-	-
213-46550-720	Interfund Transfer Out (to HRA for salaries and wages)	-	-	-	-
213-46550-720	Interfund Transfer Out (Money to Loan Fund)	-	21,309	-	40,913
213-46550-720	Interfund Transfer Out (Money to HRA- other )programming)	-	-	-	-
213-46550-720	Interfund Transfer Out (to General Fund)	-	5,000	5,000	5,000
213-46550-810	Refunds and Reimbursements	-	-	-	-
	<b>TOTAL HRA Expense</b>	-	<b>34,031</b>	<b>15,900</b>	<b>56,813</b>
	<b>NET REVENUE OVER EXPENDITURES</b>		<b>2,718</b>	<b>22,849</b>	<b>-</b>



<b>FUND 401 Capital Improvement Fund</b>					
401-31010	Current Ad Valorem Taxes (Property/Real Taxes)	380,000	223,500	200,000	\$ 148,992
401-31900	Penalties and Interest on Delinquent Taxes	-	-	-	-
401-34225	Fire Contracts	45,274	45,274	121,457	43,459
401-36210	Interest Earnings	5,957	4,340	5,800	5,800
401-36213	Net Increase (Decrease) in the Fair Value of Investments	405	-	-	-
401-36225	Fiber Optic Franchise Revenue	6,000	6,000	6,000	6,000
401-36240	Refunds and Reimbursements	7,739	-	-	-
401-39200	Interfund Transfers In	44,109	80,000	35,000	86,008
<b>Total 401 Capital Improvement Fund Revenue</b>		<b>489,484</b>	<b>359,114</b>	<b>368,257</b>	<b>290,259</b>
401-41300-300	Professional Services	23,600	32,191	24,960	32,960
401-41300-530	Improvements Other Than Buildings	5,251	1,992	57,000	-
401-42200-530	Improvements Other Than Buildings	-	-	-	-
401-42200-540	Heavy Machinery & Equipment	-	25,000	40,560	91,174
401-43000-530	Improvements Other Than Buildings	6,128	-	98,720	-
401-43100-520	Buildings and Structures	15,156	-	48,672	-
401-43100-530	Improvements Other Than Buildings	2,900	-	58,000	104,720
401-43100-540	Heavy Machinery & Equipment	131,517	39,553	80,533	151,445
401-45200-530	Improvements Other Than Buildings	-	5,000	60,608	125,624
<b>Total 401 Capital Improvement Fund Expense</b>		<b>184,553</b>	<b>103,736</b>	<b>469,053</b>	<b>505,923</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>304,930</b>	<b>255,379</b>	<b>-100,796</b>	<b>-215,664</b>

<b>FUND 601 Water</b>					
601-31010	Current Ad Valorem Taxes (Property/Real Taxes)	-	-	-	-
601-33100	Federal Grants and Aids.	-	-	-	-
601-34300	Revenues from Highways and Streets	2,319	-	2,148	1,461
601-35104	Late Payment Penalties (Other Fines)	0	-	-	-
601-36100	Special Assessment Principal/Interest (County)	52,308	4,180	32,185	15,169
601-36101	Special Assessment Principal/Interest (City)	3,402	2,807	-	-
601-36210	Interest Earnings	15,027	10,650	11,739	12,091
601-36213	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
601-36220	Rents and Royalties (Rent and Lease Payments)	23,904	20,726	20,000	20,000
601-36240	Refunds and Reimbursements	1,454	6	1,490	732
601-37100	Water Sales	1,032,091	1,072,311	1,090,269	1,122,977
601-37150	Connection/Reconnection Fees	15,175	21,150	12,565	10,765
601-37155	Water Meter Charge	668	1,431	1,207	1,400
601-37160	Penalties and Forfeited Discounts (Late Fees)	25,080	-	25,461	19,480
601-39101	Sales of General Fixed Assets	-	-	5,302	-
601-39200	Interfund Transfers In	-	-	-	-
	<b>TOTAL Water Revenue</b>	<b>1,171,428</b>	<b>1,133,261</b>	<b>1,202,366</b>	<b>1,204,075</b>
601-49400-101	Salaries & Wages FT- Regular	126,794	131,354	145,735	144,851
601-49400-102	Salaries & Wages - Overtime	360	584	1,448	1,522
601-49400-103	Salaries & Wages PT- Regular	-	-	-	-
601-49400-104	Wages: Temporary Employees	-	-	-	-
601-49400-121	PERA Contributions	8,546	10,579	9,868	9,818
601-49400-140	Unemployment Compensation	-	-	-	-
601-49400-122	FICA Contributions	9,851	10,015	9,413	9,365
601-49400-131	Health Insurance	31,615	32,230	45,979	48,620
601-49400-132	Dental Insurance	-	-	3,358	3,342
601-49400-133	Life Insurance	-	-	369	369
601-49400-134	Disability Insurance	-	-	531	531
601-49400-135	HSA Contributions	3,755	74	250	250
601-49400-200	Office Supplies	541	666	350	350
601-49400-208	Furniture	-	-	-	-
601-49400-210	Operating Supplies	12,505	16,140	14,000	14,000
601-49400-212	Motor Fuels	1,701	3,323	2,200	2,200
601-49400-300	Professional Services	5,798	304	2,000	2,000
601-49400-301	Auditing and Accounting Services	1,381	6,056	4,448	4,448
601-49400-304	General Legal Services	1,118	-	1,200	1,200
601-49400-309	Computer and Network Support	4,796	1,944	5,000	5,000
601-49400-311	Conferences and Training	365	-	500	500
601-49400-312	Water Quality Testing	1,378	932	2,000	2,000
601-49400-321	Telephone	1,667	3,297	1,290	1,290
601-49400-322	Postage	2,293	2,760	2,000	2,000
601-49400-331	Travel Expense	824	206	600	600
601-49400-340	Advertising - Employment Ads & Other Promotions	629	610	500	500
601-49400-350	Printing and Binding -Publications & Notices	-	68	-	-
601-49400-360	Insurance - Liabilities and Workers Compensation	5,996	5,919	5,974	6,223
601-49400-381	Electric	33,473	36,043	36,900	36,900
601-49400-383	Gas Utilities	8,297	11,069	13,700	13,700
601-49400-400	General Repairs and Maintenance	11,085	20,571	20,000	20,000
601-49400-406	Contractual Excavation	750	-	2,000	2,000
601-49400-420	Depreciation	197,704	197,585	211,577	213,569
601-49400-433	Dues and Subscriptions	1,239	744	850	850
601-49400-435	Bank Service Charges	2,159	986	1,500	1,500
601-49400-437	Taxes & Licensing	23	17,881	-	-
601-49400-440	City Staff Expense	-	-	-	-
601-49400-611	Bond Interest	151,461	143,802	148,729	153,191
601-49400-620	Fiscal Agents' Fees	2,167	1,638	2,470	2,470
601-49400-720	Interfund Transfers Out	29,211	18,494	21,928	11,929
601-49400-810	Refunds and Reimbursements	242	420	1,755	1,755
	<b>TOTAL Water Expense</b>	<b>659,725</b>	<b>676,293</b>	<b>720,422</b>	<b>718,841</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>511,703</b>	<b>456,968</b>	<b>481,944</b>	<b>485,234</b>

<b>FUND 602 Sewer</b>					
602-31010	Current Ad Valorem Taxes (Property/Real Taxes)	-	-	-	-
602-34300	Revenues from Highways and Streets	1,021	1,563	634	1,292
602-36100	Special Assessment Principal/Interest (County)	51,602	4,115	22,353	22,577
602-36101	Special Assessment Principal/Interest (City)	3,402	3,008	-	3,205
602-36210	Interest Earnings	15,167	9,518	15,501	12,342
602-36213	Net Increase (Decrease) in the Fair Value of Investments	-	-	-	-
602-36240	Refunds and Reimbursements	1,202	1,239	1,429	1,221
602-37200	Sewer Charges	668,932	691,618	713,708	729,657
602-37250	Connection/Reconnection Fees	14,000	19,500	14,000	16,750
602-37270	CL & PL Maint/Sample Fees	-	-	450	-
602-39200	Interfund Transfers In	-	-	-	-
<b>TOTAL Sewer Revenue</b>		<b>755,326</b>	<b>730,561</b>	<b>768,075</b>	<b>787,043</b>
<b>Sewer General Operation Expense</b>					
602-49450-101	Salaries & Wages FT- Regular	126,791	131,355	145,735	144,851
602-49450-102	Salaries & Wages - Overtime	360	584	1,448	1,522
602-49450-103	Salaries & Wages PT- Regular	-	-	-	-
602-49450-104	Wages: Temporary Employees	-	-	-	-
602-49450-121	PERA Contributions	8,546	10,579	9,868	9,818
602-49450-140	Unemployment Compensation	-	-	-	-
602-49450-122	FICA Contributions	9,851	10,015	9,413	9,365
602-49450-131	Health Insurance	31,615	32,230	45,979	48,620
602-49450-132	Dental Insurance	-	-	2,247	3,342
602-49450-133	Life Insurance	-	-	369	369
602-49450-134	Disability Insurance	-	-	531	531
602-49450-135	HSA Contributions	3,405	74	50	250
602-49450-200	Office Supplies	541	616	350	350
602-49450-208	Furniture	-	-	-	-
602-49450-210	Operating Supplies	-	-	-	-
602-49450-212	Motor Fuels	2,979	2,825	5,000	3,000
602-49450-300	Professional Services	5,666	12,774	500	500
602-49450-301	Auditing and Accounting Services	1,381	5,181	3,805	3,800
602-49450-304	General Legal Services	1,448	25	1,200	1,200
602-49450-309	Computer and Network Support	848	1,150	1,000	1,000
602-49450-311	Conferences and Training	-	390	-	500
602-49450-312	Water Quality Testing	1,060	505	-	-
602-49450-321	Telephone	1,896	4,184	1,300	2,000
602-49450-322	Postage	2,283	2,856	2,000	2,000
602-49450-331	Travel Expense	12	-	600	600
602-49450-350	Printing and Binding -Publications & Notices	-	-	-	-
602-49450-360	Insurance - Liabilities and Workers Compensation	6,509	6,358	6,416	6,684
602-49450-400	General Repairs and Maintenance	4,148	3,002	8,000	6,500
602-49450-404	Machinery and Equipment Repair and Maintenance	135	-	250	250
602-49450-419	Lease and Rental Expenses	2,566	2,643	2,500	2,600
602-49450-420	Depreciation	107,428	122,173	122,742	122,173
602-49450-435	Bank Service Charges	2,159	986	1,716	1,700
602-49450-437	Taxes & Licensing	-	248	40	40
602-49450-440	City Staff Expense	-	-	-	-
602-49450-611	Bond Interest	27,728	32,560	27,586	30,144
602-49450-620	Fiscal Agents' Fees	1,008	46	323	300
602-49450-720	Interfund Transfers Out	29,211	32,964	24,003	14,003
602-49450-810	Refunds and Reimbursements	13	2,017	-	-
<b>TOTAL Sewer General Operation Expense</b>		<b>379,588</b>	<b>418,337</b>	<b>426,083</b>	<b>418,162</b>
<b>Lift Stations</b>					
602-49470-212	Motor Fuels	-	-	100	100
602-49470-303	Engineering Fees	-	-	500	500
602-49470-309	Computer and Network Support	14,465	-	3,200	3,000
602-49470-321	Telephone	2,149	-	600	600
602-49470-381	Electric	11,767	12,779	15,000	12,518
602-49470-400	General Repairs and Maintenance	5,072	4,136	6,500	4,834
<b>TOTAL Lift Station Expense</b>		<b>33,453</b>	<b>16,915</b>	<b>25,900</b>	<b>21,552</b>
<b>WWTP Operations</b>					
602-49480-210	Operating Supplies	-	-	-	-
602-49480-212	Gas Utilities	73	106	2,000	2,000
602-49480-312	Water Quality Testing	6,194	6,556	7,300	6,566
602-49480-317	Lagoon Insect Treatment	6,171	4,555	4,000	5,524
602-49480-381	Electric	41,162	33,238	40,000	38,316
602-49480-383	Gas Utilities	839	296	2,300	584
602-49480-400	General Repairs and Maintenance	1,647	2,511	1,000	2,141
602-49480-404	Machinery and Equipment Repair and Maintenance	-	-	-	-
602-49480-433	Dues and Subscriptions	2,690	1,450	-	2,132
602-49480-437	Taxes & Licensing	-	-	-	-
<b>TOTAL WWTP Expense</b>		<b>58,777</b>	<b>48,711</b>	<b>56,600</b>	<b>57,264</b>
<b>TOTAL SEWER EXPENSE</b>		<b>471,818</b>	<b>483,963</b>	<b>508,583</b>	<b>496,978</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>283,508</b>	<b>246,598</b>	<b>259,492</b>	<b>290,065</b>

<b>FUND 609 Liquor Revenue</b>					
609-36210	Interest Earnings	1,729	2,296	1,300	1,300
609-36240	Refunds and Reimbursements	1,578	3,986	1,600	1,600
609-37811	Liquor Sales	674,213	676,049	714,534	714,534
609-37812	Beer Sales	927,375	943,235	1,019,595	1,019,595
609-37813	Wine Sales	226,546	234,084	238,845	238,845
609-37814	Soft Drink Sales	26,959	27,452	32,045	32,045
609-37815	Other Merchandise Sales	34,247	33,261	42,109	42,109
609-37817	Non-taxable Beverage Sales ( Ice)	11,699	12,746	21,084	21,084
609-37818	Tap Rental Fees	350	200	350	350
609-37819	Keg Deposits and Returns	(730)	(1,050)	-	-
609-37820	ATM Commissions	321	-	-	-
609-37840	Cash Over/Short	(185)	(161)	(225)	-
609-39200	Interfund Transfers In	-	-	-	-
<b>TOTAL LIQUOR REVENUE</b>		<b>1,904,100</b>	<b>1,932,099</b>	<b>2,071,237</b>	<b>2,071,462</b>
<b>Liquor Expense</b>					
609-49750-101	Salaries & Wages FT- Regular	166,327	72,947	76,689	75,029
609-49750-102	Salaries & Wages - Overtime	832	1,815	-	-
609-49750-103	Salaries & Wages PT- Regular	20,401	91,982	106,364	130,409
609-49750-104	Wages: Temporary Employees	8,742	30,088	16,800	18,400
609-49750-121	PERA Contributions	12,539	13,522	11,898	13,353
609-49750-140	Unemployment Compensation	-	-	-	-
609-49750-122	FICA Contributions	16,601	15,246	12,391	13,878
609-49750-127	Deferred Compensation Deduction Payments	4,620	5,040	-	5,040
609-49750-131	Health Insurance	10,577	2,783	17,354	2,129
609-49750-132	Dental Insurance	-	-	908	904
609-49750-133	Life Insurance	-	-	442	442
609-49750-134	Disability Insurance	-	-	263	263
609-49750-135	HSA Contributions	2,053	-	-	-
609-49750-200	Office Supplies	3,866	2,695	7,500	7,500
609-49750-208	Furniture	-	-	-	-
609-49750-210	Operating Supplies	345	1,098	1,250	1,250
609-49750-214	Liquor Store Supplies	3,139	2,358	3,500	3,500
609-49750-251	Liquor Merchandise for Resale	454,059	483,199	500,174	500,174
609-49750-252	Beer Merchandise for Resale	717,980	737,682	785,088	785,088
609-49750-253	Wine Merchandise for Resale	151,511	154,856	152,860	152,860
609-49750-254	Soft Drink Merchandise for Resale	17,952	20,454	21,470	21,470
609-49750-255	Miscellaneous Purchases	(2,197)	8,150	21,055	21,055
609-49750-257	Ice & Non-Taxable Beverages	6,068	5,966	11,175	11,175
609-49750-259	Keg Deposits to Vendors	137	1,110	150	150
609-49750-260	Cost of Freight of Merchandise	12,680	12,276	17,469	17,469
609-49750-300	Professional Services	(850)	3,882	-	-
609-49750-301	Auditing and Accounting Services	1,295	3,390	927	927
609-49750-304	General Legal Services	3,752	449	3,000	3,000
609-49750-309	Computer and Network Support	342	1,039	3,500	3,500
609-49750-311	Conferences and Training	15	790	1,500	1,500
609-49750-321	Telephone	1,650	1,719	2,000	2,000
609-49750-331	Travel Expense	394	291	1,000	1,000
609-49750-340	Advertising - Employment Ads & Other Promotions	6,414	8,423	12,000	12,000
609-49750-343	Promotional Events	210	93	2,000	2,000
609-49750-360	Insurance - Liabilities and Workers Compensation	10,229	10,121	10,214	10,641
609-49750-381	Electric	11,911	11,899	17,465	17,465
609-49750-383	Gas Utilities	1,436	1,765	2,483	2,483
609-49750-384	Refuse Disposal	752	451	900	900
609-49750-400	General Repairs and Maintenance	3,769	9,290	10,000	10,000
609-49750-417	Uniforms	1,354	1,127	1,250	1,250
609-49750-418	Rugs	1,571	1,874	2,926	2,926
609-49750-420	Depreciation	7,548	11,480	11,640	11,640
609-49750-430	Miscellaneous	519	61	-	-
609-49750-433	Dues and Subscriptions	1,720	1,780	1,800	1,800
609-49750-435	Bank Service Charges	24,121	27,956	26,500	26,500
609-49750-437	Taxes & Licensing	-	2,790	100	100
609-49750-440	City Staff Expense	-	-	-	-
609-49750-720	Interfund Transfer Out	125,000	160,000	160,000	160,000
<b>TOTAL Liquor Expense</b>		<b>1,811,383</b>	<b>1,923,932</b>	<b>2,036,005</b>	<b>2,053,171</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>92,717</b>	<b>8,167</b>	<b>35,232</b>	<b>18,291</b>