

FINANCE COMMITTEE

Wednesday, October 26, 2016

6:30 P.M.

McFarland Municipal Center
Community Room

1. CALL TO ORDER

2. APPROVAL OF MINUTES

- a. Review and possible action of draft minutes from the September 28, 2016 meeting.

3. BUSINESS

- a. Presentation, discussion, and possible action to make a recommendation to the Village Board regarding the proposed 2017 Budget for the General and Capital Projects Fund(s).

4. ADJOURNMENT

- NOTES:**
- 1) Persons needing special accommodations should call 838-3153 at least 24 hours prior to the meeting.
 - 2) A quorum of the Village Board may attend this meeting for the purpose of gathering information relevant to their responsibilities as Village Trustees. No matters shall be considered by said Village Board members nor shall any action be taken by said Village Board members at this meeting.
 - 3) More specific information about agenda items may be obtained by calling 838-3153.

This agenda was posted, or caused to be posted, by my hand on the 21st day of October, 2016 at the following three (3) posting places in the Village of McFarland, to wit: McFarland Municipal Center, 5915 Milwaukee Street; E.D. Locke Public Library, 5920 Milwaukee Street; and McFarland State Bank, 5990 Highway 51.

Cassandra Suettinger, Clerk/Deputy Treasurer

Village of McFarland
2017 General Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	3,292,049	3,325,349	0	3,325,349	3,446,285	3.64%
Taxes (Non Property Taxes)	307,776	329,646	111,087	327,146	329,646	0.00%
Intergovernmental Revenue	1,019,416	992,222	236,455	939,326	957,398	-3.51%
Licenses and Permits	129,920	100,800	194,387	233,255	219,100	117.36%
Fines, Forfeits, and Penalties	74,339	76,000	49,477	76,000	76,000	0.00%
Public Charges for Services	299,997	273,600	143,202	287,478	279,760	2.25%
Miscellaneous Revenues	181,228	150,489	82,946	161,151	156,650	4.09%
Other Financing Sources	13,185	5,000	0	6,121	6,121	22.42%
Total Budget Revenue	5,317,910	5,253,106	817,554	5,355,826	5,470,960	4.15%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-1111 VILLAGE BOARD	40,208	46,585	15,457	43,184	42,184	-9.45%
51-2121 MUNICIPAL COURT	50,846	54,468	25,191	53,040	56,193	3.17%
51-2161 LEGAL	89,579	79,500	35,283	91,500	84,500	6.29%
51-4131 GENERAL ADMINISTRATION	271,108	257,432	125,385	226,550	212,411	-17.49%
51-4142 ELECTIONS	5,872	22,880	8,000	20,625	8,963	-60.82%
51-4151 FINANCIAL ADMINISTRATION	125,700	134,359	57,941	118,000	124,459	-7.37%
51-4154 ASSESSOR	39,269	40,400	38,500	40,400	42,900	6.19%
51-4170 INFORMATION TECHNOLOGY	34,469	20,400	16,123	26,000	23,500	15.20%
51-4194 INSURANCE ADMINISTRATION	188,229	96,149	17,173	96,149	147,026	52.91%
51-8080 FACILITIES	130,616	135,080	51,254	137,787	159,037	17.74%
52-1010 POLICE DEPARTMENT	1,790,079	1,775,316	821,866	1,687,500	1,928,666	8.64%
52-2020 FIRE DEPARTMENT	674,709	670,649	306,415	658,162	660,680	-1.49%
52-4040 EMERGENCY MEDICAL SERVICES	427,474	543,005	196,619	395,058	503,503	-7.27%
52-5050 EMERGENCY MANAGEMENT	8,582	9,336	2,198	6,786	6,787	-27.30%
55-5510 SENIOR OUTREACH	183,330	189,724	87,593	174,925	222,393	17.22%
52-7230 COMMUNITY DEVELOPMENT	175,319	180,440	90,685	179,745	204,839	13.52%
53-3030 PUBLIC WORKS	705,783	743,222	301,631	734,223	741,701	-0.20%
55-6050 PARKS	250,113	254,161	121,501	251,900	301,218	18.51%
Total Budget Expenditures	5,191,285	5,253,106	2,318,812	4,941,534	5,470,960	4.15%

Difference in Revenues over Expenditures **126,625** **0** **(1,501,259)** **414,292** **0**

Village of McFarland
2017 General Fund Operating Budget

Summary by Category

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's	PERSONNEL EXPENSES	3,393,156	3,583,447	1,585,284	3,256,155	3,716,874	3.72%
200's	SERVICES	655,295	686,085	287,165	691,816	711,041	3.64%
300's	OTHER OPERATING EXPENSES	429,799	472,775	211,644	470,272	493,925	4.47%
400's	MATERIALS	70,903	80,900	47,470	81,794	76,794	-5.08%
500'S	OTHER EXPENSES	529,012	414,899	177,137	414,513	465,526	12.20%
600's	MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S	CAPITAL OUTLAY	113,120	15,000	10,113	26,984	6,800	-54.67%
Total Budget Expenditures		5,191,285	5,253,106	2,318,812	4,941,534	5,470,960	4.15%

FACILITIES

CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

Provide sufficient capital funding to maintain adequate general public buildings and services.

PROGRAM DESCRIPTION:

Facilities Capital Projects technology related upgrades that effect the Village system wide, security enhancements as they effect service delivery, improvements to the Municipal Center, and other general facility needs throughout the Village.

PROGRAM OBJECTIVES:

Review opportunities to enhance security system wide through advances in technology.

Continue to review and study opportunities for the creation of a Community Center.

FACILITIES CAPITAL BUDGET SUMMARY

REVENUES	2015	2016	YTD	2016	2017	% Change
	Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
Allocated Revenues						
	136,681	310,000	0	400,000	250,000	-19.35%
EXPENDITURES	2015	2016	YTD	2016	2017	% Change
	Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
51-0081						
840 Facilities Study	0	0	0	0	25,000	-----
841 Network Equipment	0	10,000	0	0	25,000	150.00%
842 Security Upgrades	0	75,000	0	75,000	100,000	33.33%
843 Wireless Infrastructure	0	25,000	0	25,000	0	-100.00%
850 Municipal Center	41,500	0	0	0	0	-----
860 Office Equipment	41,627	0	0	0	0	-----
865 Computer Software	53,554	0	0	0	0	-----
870 Facilities Maintenance	0	100,000	0	100,000	0	-100.00%
890 Sinking Fund	0	100,000	0	200,000	100,000	0.00%
Total FACILITIES Expense	136,681	310,000	0	400,000	250,000	-19.35%

Notes:

- 840** The Village is need of some funding to hire a consultant to study facility space needs as well as make recommendations on preferred improvements to address needs and deficiencies, notably what to do with the Plan for Community Center. Regardless where this ends up, assistance is needed to help plan for the space.
- 841** The file, mail, SQL, and PD Video servers are all at capacity and in need of upgrade. New servers will increase the size of existing capacity to improve network performance.
- 842** 2016 began the first year of reviewing various security needs and beginning to address certain areas that were lacking. A report was completed by the Police Chief of which there are several items that will need to be addressed going forward and this ongoing number is provided to help provide some funding from year to year to complete these projects one step at a time.
- 890** Sinking fund was established in the 2015 Budget and for each year going forward to address the anticipated room replacement of the Municipal Center in the future. Setting funds aside now helps reduce the borrowing in the future to complete what will be a significant need.

PLANNING

CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

The long term vision for the Community is important across many different views, to that end the Planning Capital Projects fund will address those planning activities that advance the development of this vision.

PROGRAM DESCRIPTION:

The Planning Capital Fund addresses its needs as needed when required plans are due for an update or new initiatives are sought to address some sort of deficiency. The updated of the 2016 Comprehensive Plan began in 2016 and is expected to be completed in the first half of 2017. Additionally, there is a desire to address and/or re-establish the Village's brand.

PROGRAM OBJECTIVES:

Solicit RFP's and Implement Branding Initiative to redefine or reestablish McFarland's identity.

Finalize review and complete comprehensive plan update.

PLANNING CAPITAL BUDGET SUMMARY

REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenue	0	2,000	20,338	37,000	87,000	4250.00%

EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-7272						
820 Planning Services	0	0	20,338	35,000	10,000	-----
840 Inspector Vehicle	0	2,000	0	2,000	2,000	0.00%
850 Branding Initiative	0	0	0	0	75,000	-----
Total PLANNING Expense	0	2,000	20,338	37,000	87,000	4250.00%

Notes:

- 810** Funding is provided to complete the Comprehensive Plan early in 2017.
- 840** The inspector's vehicle has a sinking fund in order to set funds aside to pay for its replacement when needed.
- 850** The branding initiative is a goal of the Village Board to complete in 2017 to assess the Village's brand and re-establish as necessary through the assistance of a consultant.

POLICE DEPARTMENT CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:

The Police Department has entered into a lease agreement for police car vehicles, but also has a variety of small capital needs for its officers to be responsive in the Community when needed as well as keeping them safe within the hazardous conditions they are some times called to respond to.

PROGRAM OBJECTIVES:

Continue to fund lease program to provide optimal vehicles as police cars.

Keep protective gear, equipment, and other small capital needs current in order to ensure Officer safety.

POLICE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Allocated Revenues		58,096	88,500	118,766	127,000	59,500	-32.77%
4287	Police Dept Grants	0	0	0	0	0	-----
Total Revenue		58,096	88,500	118,766	127,000	59,500	-32.77%

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52-0010							
805	Equipment	0	52,000	27,000	27,000	31,000	-40.38%
810	Squad Car	58,096	36,500	91,766	100,000	28,500	-21.92%
Total POLICE DEPT Expense		58,096	88,500	118,766	127,000	59,500	-32.77%

Notes:

805 The following Police equipment is requested: Taser Replacement (2) \$2,500; Annual MDC replacement \$ 4,500; Replacement of evidence camera \$4,500; Purchase of two additional sets of tactical helmets and level 4 vests \$2,500; Purchase of two additional ballistic shields \$ 3,000; Addition of a base station radio for investigators office \$1,000; Addition of computer work station and additional monitor in Investigator Office \$3,000; Standard office furniture replacement \$1,500; One additional portable police radio \$3,500; Sinking fund for carpet replacement \$5,000.

810 Annual lease payments for police car vehicles which have all ben converted to Ford Explorer model police interceptors.

FIRE/EMS DEPARTMENT

CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:

Fire/EMS service is a combined Department within the Village that provides a full arranged of fire protection and emergency medical response when called upon. As such, their capital equipment needs over time are significant to maintain the vehicle and equipment inventory necessary to protect life and property. Several vehicles are included for replaced in 2017 as well as various equipment needs.

PROGRAM OBJECTIVES:

Prioritize vehicle replacement needs to address deficiencies within the fleet.

Maintain equipment in good working order and replace when service delivery may be compromised.

FIRE/EMS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenues	484,522	30,000	36,587	36,587	899,700	2899.00%
4288	FD Equip Grant	16,137	0	0	0	100,000	-----
	Total Revenue	500,659	30,000	36,587	36,587	999,700	3232.33%

Notes:

4288 The Fire Department was awarded a grant in 2016 to install an exhaust recovery system from the vehicles in the garage bay.

FIRE/EMS DEPARTMENT (continued)
CAPITAL PROJECTS FUND - FUND 500

EXPENDITURES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
52-0020							
840	Apparatus	234,989	0	0	0	700,500	-----
841	Equipment/Car Replacement	0	30,000	36,587	36,587	40,000	33.33%
843	Ambulance	236,146	0	0	0	0	-----
844	EMS Equipment	0	0	0	0	9,800	-----
???	Fire Equipment	0	0	0	0	19,400	-----
845	FEMA Equipment Grant	29,523	0	0	0	0	-----
???	Brush Fire Truck	0	0	0	0	80,000	-----
???	Garage Bay Exhaust System	0	0	0	0	150,000	-----
Total FIRE/EMS Expense		500,659	30,000	36,587	36,587	999,700	3232.33%

Notes:

- 840** This replacement engine will replace a vehicle that was purchased in 1992. There are currently two of these types of vehicles with the other one purchased in 2005. This vehicle will become the primary vehicle for responses and the 2005 model will become secondary. The vehicle has an order delivery time of 12-18 months and after 25 years in service the ISO typically drops these vehicles from our fire protection class which may adjust our overall rating for the community.
- 841** Replacement of the 2003 sedan vehicle that has seen several maintenance needs increase in the last few years and is currently inoperable due to additional failures. It is recommended to replace with a Ford Explorer which will be essentially identical to the vehicle that was purchased in 2016 within the Department. The vehicle will be equipped for emergency response and public works usage, and will also allow for use system wide by all Departments as available.
- 844** Provides funding for small equipment needs, turnout great replacements, and other general items.
- ???** Includes sinking fund contribution for Car 1 and the replacement/addition of six sets of turnout gear with current costs reflected.
- ???** This line item provides funds to replace a 1996 pickup truck used for brush fire responses plus upgrading that equipment and shifting vehicle responsibilities within the fleet. The 1996 vehicle would be retired and the skid unit on it for brush fires would be replaced and added to Car 2 which is a 2007 pickup truck. This would become the new brush truck and a new pickup truck would be purchased with a tow package as the Department pickup and Staff vehicle.
- ???** The current garage in the Municipal Center has a very large garage bay in order to house the large trucks of the Fire/EMS Department. These vehicles are a combination of gas and diesel engines that when started together create a noxious air environment due to the exhaust. The garage is not equipped with an exhaust system to extract this fumes and a grant was awarded in 2016 to assist in the installation of this improvement.

PUBLIC WORKS CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

The use of capital funds to support the large and long term public works projects including road construction, vehicle replacement, equipment upgrades, and other capital priorities identified by the Department.

PROGRAM DESCRIPTION:

Public Works oversees capital improvements concerning roads, utilities, and other general public improvements that have a long term useful life. They also maintain a fleet of vehicles and equipment used in the service delivery, operations, and maintenance of the Department.

PROGRAM OBJECTIVES:

Significant commitment to road construction through large and small projects to improve road network.

Design and develop streetscaping improvements to downtown areas with Phase 2 and 3 of County MN project.

PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	490,301	284,335	1,042,785	1,116,036	2,731,935	860.82%
4839	Miscellaneous Revenues	0	0	0	0	47,147	-----
4870	Transfer from UF	0	0	0	960,188	1,929,084	-----
	Total FINANCE ADMIN Revenues	490,301	284,335	1,042,785	2,076,224	4,708,166	1555.85%

Notes:

4839 The repaving of Larson Beach Road had been scheduled for implementation in 2016; however, grant funds to assist in the project were not awarded until the Fall of 2016 making it difficult to schedule the work before Winter conditions make construction difficult.

4870 There are several large road construction projects in 2017 in which the Utilities will need to be responsible for some portion of the expense plus other capital items in which the utilities share in the expense. Please note the following:

Project	Water Utility	Sanitary Sewer	Storm Sewer	Total
Holscher Road	758,000	567,000	520,000	1,845,000
Storm Sewer Construction	0	0	50,000	50,000
Sinking Fund - Street Sweeper	0	0	20,000	20,000
Sinking Fund - Director's Vehicle	1,000	1,000	0	2,000
Leased Equipment	4,028	4,028	4,028	12,084
	763,028	572,028	594,028	1,929,084

PUBLIC WORKS (continued)
CAPITAL PROJECTS FUND - FUND 500

EXPENDITURES		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
53-0030							
825	Annual Street Maintenance	0	0	186,351	200,000	245,000	-----
	Street Resurfacing	0	0	0	0	868,440	-----
841	Marsh Road Reconstruction	89,845	0	0	0	0	-----
843	Milw/Lani/Country Walk/Paulson	298,593	0	0	0	0	-----
845	Alben/McDaniel Path/Sigglekow	13,435	245,000	292,716	620,500	38,350	-84.35%
848	Storm Sewer Construction	0	0	0	0	50,000	-----
850	County MN (Broadhead)	17,063	0	502,864	1,135,000	555,000	-----
853	Street Tree Planting	0	0	24,712	24,712	25,000	-----
854	Sidewalks/Paths	0	10,000	0	10,000	85,000	750.00%
855	Holscher Road	11,547	0	7,297	10,000	2,442,000	-----
857	Sigglekow Rd. Reconstruction	(2,962)	0	0	0	0	-----
860	DPW Vehicle Equipment	62,780	29,335	28,844	28,844	165,000	462.47%
???	Mower Replacement	0	0	0	0	75,000	-----
???	Sinking Fund - Director's Vehicle	0	0	0	3,000	3,000	-----
???	Sinking Fund - Street Sweeper	0	0	0	20,000	20,000	-----
???	Leased Equipment	0	0	0	24,168	24,168	-----
870	Larson Beach Road Extension	0	0	0	0	112,208	-----
Total PUBLIC WORKS Expense		490,301	284,335	1,042,785	2,076,224	4,708,166	1555.85%

Notes:

- 825** Includes basic street repairs needed on annual basis that have a longer than one year useful life including chip sealing, crack filling, and various areas for patch work.
- ???** Several streets around the Waubesa School area have asphalt that was installed as part of the overall development that is failing at a rate that annual maintenance that has been used in the past is no longer effective. It is proposed to pulverize, reshape, and repave these streets to get new material in place.
- 845** This would provide for the final paving of Sigglekow from the railroad tracks to Terminal.
- 848** The ditches near the Taylor Road cottages are failing due to vegetation growth. The Stormwater Utility will pay for the cleaning of these ditches and then replacing the ditch bottom with concrete.
- 850** Second Phase of the County MN Project from Farwell through the Downtown to where Phase 1 left off around March Road. No utility work is anticipated with this project, and Staff is looking into Streetscaping improvements through the downtown.
- 854** Annual funds to repair and replace sidewalks as well as additional funds next year for bike path restoration.
- 855** Total reconstruction of Holscher Road from a rural cross section to a urban design that will include curb/gutter, sidewalks, and full utilities within the ROW to support future development. Most of this project is paid for by the utilities for their services but also offset by impact fees.
- 854** New patrol truck with snow plow for winter operations, replacement vehicle is over 11 years old.
- 860** Replacement of a new wide format lawn mower, replacement 16' mower is over 10 years old.
- ???-???** Sinking funds for both the Director's vehicle and street sweeper split with utilities as appropriate.
- ???** Leased equipment includes skid steer and front end loader that is shared with utilities as appropriate.
- 870** Reconstruct Larson Beach Road from USH 51 to Taylor Road to be offset partially by grant funds from State.

PARKS

CAPITAL PROJECTS FUND - FUND 500

MISSION STATEMENT:

To provide adequate, working, and functional capital equipment to meet the needs of users and Staff of the Parks facilities and other public/open spaces.

PROGRAM DESCRIPTION:

Parks' capital needs require a variety of different funding assistance to keep playground equipment functional and fresh, add/maintain shelters, park planning to determine new projects, and continued trail development. Some of these expenses can be offset by park development and impact fees as allowed under Ordinance in order to lower borrowing needs.

PROGRAM OBJECTIVES:

Review and prioritize capital trail development in the Village to complement the lower Yahara Trail Project.

Review opportunities for implementation of a Community Park that would allow for large acreage and long term athletic facilities.

PARKS CAPITAL BUDGET SUMMARY

REVENUES

		2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
	Allocated Revenue	77,288	25,000	319,025	505,000	498,600	1894.40%
4840	McFarland Baseball Boosters	0	0	0	0	0	-----
4841	Community Garden	600	0	0	0	0	-----
4850	Park Development Funds	0	0	0	250,000	100,000	-----
	Total FINANCE ADMIN Revenues	77,888	25,000	319,025	755,000	598,600	2294.40%

Notes:

4850 The Village charges park development and impact fees at the time of plat approval and permitting for construction. This allows for the development of parks without having to rely solely on borrowed money or tax levy. The funds planned for 2017 include some funding for improvements at Brandt Park.

PARKS (continued)
CAPITAL PROJECTS FUND - FUND 500

EXPENDITURES

		2015	2016	YTD	2016	2017	% Change
		Actual	Budget	6/30/2016	Projected	Budget	vs. 2016
55-0050							
???	Property Acquisition	0	0	0	0	0	-----
???	Brandt Park	0	0	0	0	350,000	-----
???	Urso/Schuetz Park	0	0	0	0	15,000	-----
???	Jaeger Park	0	0	0	0	15,000	-----
844	Park Landscaping	21,606	0	0	0	0	-----
848	Park Equipment	12,147	0	0	0	0	-----
856	WM McFarland Park	0	25,000	0	0	35,000	40.00%
857	Lewis Park Shelter	39,459	0	306,567	740,000	15,000	-----
858	Grandview Marsh	4,676	0	12,458	15,000	168,600	-----
Total PARKS Expense		77,888	25,000	319,025	755,000	598,600	2294.40%

Notes:

- ???
 - ???
 - ???
 - ???
 - 856
 - 857
 - 858
- Place holder for possible expense related to acquisition of property for park development.
- Replace playing field lighting and reconfigure playing fields according to more stringent competitive standards.
- Prepare an update to the master plan for the Urso/Schuetz Park, existing plan is over 10 years old.
- Replacement of existing pier/dock.
- Replace ice rink parking lot at William McFarland Park.
- The Lewis Park Shelter will be completed in 2016; however, some additional funds are needed within the park to address final restorations and other needs within the park related to the shelter.
- The approximately quarter mile trail through the Grandview Marsh Conservancy was originally anticipated to be asphalt but has been redesigned for boardwalk after objections to paving within wetland areas. Boardwalk is an acceptable product for this path; however, is twice the cost of asphalt and for a short distance it has to be determined whether or not this project remains feasible. It originally was projected at \$85,000 and now is almost twice that amount.

Village of McFarland
2017 Capital Projects Fund Operating Budget

SUMMARY of REVENUES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
Taxes	300,000	262,835	0	262,835	281,680	7.17%
Intergovernmental Revenue	16,137	0	0	0	100,000	-----
Special Fund Activity	0	0	0	464,900	260,000	-----
Miscellaneous Revenues	54,209	0	1,000	1,211,188	2,076,231	-----
Other Financing Sources - Borrowing	2,005,000	477,000	0	0	4,048,302	748.70%
Other Financing Sources	26,527	0	9,773	1,510,000	2,500	-----
Total Budget Revenue	2,401,873	739,835	10,773	3,448,923	6,768,713	814.89%

SUMMARY of EXPENDITURES

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
51-0081 FACILITIES	136,681	310,000	0	400,000	250,000	-19.35%
??-???? LIBRARY	0	0	0	0	65,747	-----
51-7272 PLANNING	0	2,000	20,338	37,000	87,000	4250.00%
52-0010 POLICE DEPARTMENT	58,096	88,500	118,766	127,000	59,500	-32.77%
52-0020 FIRE/EMS DEPARTMENT	500,659	30,000	36,587	36,587	999,700	3232.33%
53-0030 PUBLIC WORKS	490,301	284,335	1,042,785	2,076,224	4,708,166	1555.85%
55-0050 PARKS	77,888	25,000	319,025	755,000	598,600	2294.40%
Total Budget Expenditures	1,263,625	739,835	1,537,500	3,431,811	6,768,713	814.89%

Difference in Revenues over Expenditures **1,138,248** **0** **(1,526,727)** **17,112** **0**

Summary by Category

	2015 Actual	2016 Budget	YTD 6/30/2016	2016 Projected	2017 Budget	% Change vs. 2016
100's PERSONNEL EXPENSES	0	0	0	0	0	-----
200's SERVICES	0	0	0	0	0	-----
300's OTHER OPERATING EXPENSES	0	0	0	0	0	-----
400's MATERIALS	0	0	0	0	0	-----
500'S OTHER EXPENSES	0	0	0	0	0	-----
600's MISCELLANEOUS EXPENSES	0	0	0	0	0	-----
800'S CAPITAL OUTLAY	1,263,625	739,835	1,537,500	3,431,811	6,768,713	814.89%
Total Budget Expenditures	1,263,625	739,835	1,537,500	3,431,811	6,768,713	814.89%