

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2017 BUDGET**

|                                                 | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>AS OF 5/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET    | Notes |
|-------------------------------------------------|----------------|----------------|-----------------------|-------------------|-------------------|-------|
| <b>302 CABLE TELEVISION CAPITAL IMPROVEMENT</b> |                |                |                       |                   |                   |       |
| REVENUE:                                        |                |                |                       |                   |                   |       |
| TRANSFER IN                                     | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| <b>TOTAL REVENUES</b>                           | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| EXPENDITURES:                                   |                |                |                       |                   |                   |       |
| CAPITAL EQUIPMENT                               | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| <b>TOTAL EXEPENDITURES</b>                      | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| <b>303 WATER CAPITAL IMPROVEMENT</b>            |                |                |                       |                   |                   |       |
| REVENUE                                         |                |                |                       |                   |                   |       |
| TRANSFER IN                                     | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| <b>TOTAL REVENUES</b>                           | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| EXPENDITURES:                                   |                |                |                       |                   |                   |       |
| CAPITAL                                         | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| TRANSFERS                                       | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| <b>303 TOTAL EXEPENDITURES</b>                  | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| <b>304 SEWER CAPITAL IMPROVEMENT</b>            |                |                |                       |                   |                   |       |
| REVENUE                                         |                |                |                       |                   |                   |       |
| TRANSFER IN                                     | \$ -           |                | \$ 25,000             | \$ 25,000         | \$ 50,000         |       |
| <b>TOTAL REVENUES</b>                           | <b>\$ -</b>    |                | <b>\$ 25,000</b>      | <b>\$ 25,000</b>  | <b>\$ 50,000</b>  |       |
| EXPENDITURES:                                   |                |                |                       |                   |                   |       |
| CONTRACTUAL SERVICES                            | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| CAPITAL                                         | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| <b>304 TOTAL EXEPENDITURES</b>                  | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| <b>305 ELECTRIC CAPITAL IMPROVEMENT FUND</b>    |                |                |                       |                   |                   |       |
| REVENUE                                         |                |                |                       |                   |                   |       |
| TRANSFER IN                                     | \$ -           |                | \$ 500,000            | \$ 500,000        | \$ 50,000         |       |
| <b>TOTAL REVENUE</b>                            | <b>\$ -</b>    |                | <b>\$ 500,000</b>     | <b>\$ 500,000</b> | <b>\$ 50,000</b>  |       |
| EXPENSES                                        |                |                |                       |                   |                   |       |
| CONTRACTUAL SERVICES                            | \$ -           |                | \$ -                  | \$ -              | \$ -              |       |
| CAPITAL                                         | \$ -           |                | \$ -                  | \$ -              | \$ 115,000        |       |
| <b>305 TOTAL EXEPENDITURES</b>                  | <b>\$ -</b>    |                | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ 115,000</b> |       |

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2017 BUDGET**

|                                                    | 2014<br>ACTUAL   | 2015<br>ACTUAL   | 2016<br>AS OF 5/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET   | Notes |
|----------------------------------------------------|------------------|------------------|-----------------------|-------------------|------------------|-------|
| <b>306 PARKS &amp; RECREATION IMPROVEMENT FUND</b> |                  |                  |                       |                   |                  |       |
| REVENUE:                                           |                  |                  |                       |                   |                  |       |
| OTHER LOCAL GRANTS                                 | \$ -             | \$ 2,267         |                       | \$ -              | \$ -             |       |
| REIMBURSEMENT                                      | \$ -             |                  | \$ -                  | \$ 22,500         | \$ -             |       |
| TRANSFER IN                                        | \$ -             |                  | \$ 50,000             | \$ 50,000         | \$ 12,500        |       |
| <b>TOTAL REVENUE</b>                               | <b>\$ -</b>      | <b>\$ 2,267</b>  | <b>\$ 50,000</b>      | <b>\$ 72,500</b>  | <b>\$ 12,500</b> |       |
| EXPENDITURES                                       |                  |                  |                       |                   |                  |       |
| CONTRACTUAL SERVICES                               | \$ 38,933        | \$ 51,303        | \$ 27,612             | \$ 89,000         | \$ -             |       |
| CAPITAL                                            | \$ -             | \$ 17,175        | \$ -                  | \$ -              | \$ -             |       |
| <b>306 TOTAL EXPENDITURES</b>                      | <b>\$ 38,933</b> | <b>\$ 68,478</b> | <b>\$ 27,612</b>      | <b>\$ 89,000</b>  | <b>\$ -</b>      |       |
| <b>307 FACILITIES IMPROVEMENT FUND</b>             |                  |                  |                       |                   |                  |       |
| REVENUE:                                           |                  |                  |                       |                   |                  |       |
| TRANSFER IN                                        | \$ -             |                  | \$ 50,000             | \$ 50,000         | \$ 12,500        |       |
| <b>TOTAL REVENUE</b>                               | <b>\$ -</b>      |                  | <b>\$ 50,000</b>      | <b>\$ 50,000</b>  | <b>\$ 12,500</b> |       |
| EXPENDITURES:                                      |                  |                  |                       |                   |                  |       |
| CONTRACTUAL SERVICES                               | \$ -             |                  | \$ 26,657             | \$ 26,657         | \$ 12,000        |       |
| CAPITAL                                            | \$ -             |                  | \$ -                  | \$ -              | \$ -             |       |
| <b>307 TOTAL EXPENDITURES</b>                      | <b>\$ -</b>      |                  | <b>\$ 26,657</b>      | <b>\$ 26,657</b>  | <b>\$ 12,000</b> |       |
| <b>308 CAPITAL EQUIPMENT FUND</b>                  |                  |                  |                       |                   |                  |       |
| REVENUE:                                           |                  |                  |                       |                   |                  |       |
| AUCTION PROCEEDS                                   | \$ -             |                  | \$ 50,000             | \$ 50,000         | \$ -             |       |
| TRANSFER IN                                        | \$ -             |                  | \$ -                  | \$ -              | \$ 12,500        |       |
| <b>TOTAL REVENUE</b>                               | <b>\$ -</b>      |                  | <b>\$ 50,000</b>      | <b>\$ 50,000</b>  | <b>\$ 12,500</b> |       |
| EXPENDITURES:                                      |                  |                  |                       |                   |                  |       |
| CONTRACTUAL SERVICES                               | \$ -             |                  | \$ -                  | \$ -              | \$ -             |       |
| CAPITAL EQUIPMENT                                  | \$ -             |                  | \$ -                  | \$ -              | \$ -             |       |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ -</b>      |                  | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>      |       |

**CAPITAL PROJECTS & DEBT SERVICE FUNDS  
2017 BUDGET**

|                                      |                                     |    | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>AS OF 5/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | Notes |
|--------------------------------------|-------------------------------------|----|----------------|----------------|-----------------------|-------------------|----------------|-------|
| <b>351</b>                           | <b>USACE GRANT - CBE</b>            |    |                |                |                       |                   |                |       |
|                                      | <b>REVENUE:</b>                     |    |                |                |                       |                   |                |       |
|                                      | RESTRICTED FEDERAL GRANT - USACE    | \$ | -              |                | \$                    | -                 | \$             | -     |
| <b>351</b>                           | <b>TOTAL REVENUE</b>                | \$ | -              |                | \$                    | -                 | \$             | -     |
|                                      | <b>EXPENDITURES:</b>                |    |                |                |                       |                   |                |       |
|                                      | CONTRACTUAL SERVICES                | \$ | -              |                | \$                    | -                 | \$             | -     |
|                                      | CAPITAL                             | \$ | -              |                | \$                    | -                 | \$             | -     |
| <b>351</b>                           | <b>TOTAL EXPENDITURES</b>           | \$ | -              |                | \$                    | -                 | \$             | -     |
| <b>360</b>                           | <b>OPWC - LOOP COMPLETION GRANT</b> |    |                |                |                       |                   |                |       |
|                                      | <b>REVENUE:</b>                     |    |                |                |                       |                   |                |       |
|                                      | RESTRICTED STATE GRANT - OPWC       | \$ | -              | \$ 359,105     | \$                    | -                 | \$             | -     |
|                                      | TRANSFER IN                         |    |                | \$ 405,000     |                       |                   |                |       |
|                                      | REIMBURSEMENT                       | \$ | -              | \$ 405,000     |                       |                   |                |       |
| <b>360</b>                           | <b>TOTAL REVENUE</b>                | \$ | -              | \$ 1,169,105   | \$                    | -                 | \$             | -     |
|                                      | <b>EXPENDITURES:</b>                |    |                |                |                       |                   |                |       |
|                                      | CONTRACTUAL SERVICES                | \$ | -              |                | \$                    | -                 | \$             | -     |
|                                      | CAPITAL                             | \$ | -              | \$ 764,053     | \$                    | -                 | \$             | -     |
|                                      | TRANSFERS                           |    |                | \$ 405,051     |                       |                   |                |       |
| <b>360</b>                           | <b>TOTAL EXPENDITURES</b>           | \$ | -              | \$ 1,169,104   | \$                    | -                 | \$             | -     |
| <b>TOTAL CP AND DS FUNDS REVENUE</b> |                                     |    |                | \$ 1,171,372   | \$ 675,000            | \$ 697,500        | \$ 137,500     |       |
| <b>TOTAL CP AND DS FUNDS</b>         |                                     |    | \$ 38,933      | \$ 1,237,582   | \$ 54,269             | \$ 115,657        | \$ 127,000     |       |

# Village of Yellow Springs Capital Budget 2017

| Fund                                          | Project                                    |    | Est. Costs       | Account Code                                | 2017              | 2018             | 2019             | 2020             | 2021              |
|-----------------------------------------------|--------------------------------------------|----|------------------|---------------------------------------------|-------------------|------------------|------------------|------------------|-------------------|
| <b>GENERAL</b>                                |                                            |    |                  |                                             |                   |                  |                  |                  |                   |
| 101                                           | New cruiser                                | DH | \$ 85,000        | 101-1201-55102                              | \$ 40,000         |                  |                  | \$ 45,000        |                   |
|                                               | Dispatch console replacement               | DH | \$ 15,000        | 101-1201-55102                              | \$ -              | \$ 15,000        |                  |                  |                   |
|                                               | New computers for PD                       | DH | \$ 8,000         | 101-1201-54102                              |                   | \$ 8,000         |                  |                  |                   |
|                                               | 4 new mobile data terminals                | DH | \$ 15,000        | 101-1201-54102                              |                   |                  | \$ 15,000        |                  |                   |
| <b>TOTAL GENERAL FUND</b>                     |                                            |    | <b>\$ 85,000</b> | <b>Total General Fund Annual Costs:</b>     | <b>\$ 40,000</b>  | <b>\$ 23,000</b> | <b>\$ 15,000</b> | <b>\$ 45,000</b> | <b>\$ -</b>       |
| <b>SPECIAL REVENUE</b>                        |                                            |    |                  |                                             |                   |                  |                  |                  |                   |
| 202                                           | <b>Street Fund</b>                         |    |                  |                                             |                   |                  |                  |                  |                   |
|                                               | New field truck with plow                  | JH | \$ 16,000        | 202-1401-55102                              | \$ -              | \$ -             | \$ -             | \$ 16,000        | \$ -              |
|                                               | New truck for streets/sewer coll.          | JH | \$ 22,000        | 202-1401-55102                              | \$ -              | \$ 22,000        |                  |                  |                   |
| <b>Total Street Fund</b>                      |                                            |    | <b>\$ 16,000</b> |                                             | <b>\$ -</b>       | <b>\$ 22,000</b> | <b>\$ -</b>      | <b>\$ 16,000</b> | <b>\$ -</b>       |
| <b>TOTAL SPECIAL REVENUE FUND</b>             |                                            |    |                  | <b>Total SR Fund Annual Costs:</b>          | <b>\$ -</b>       | <b>\$ 22,000</b> | <b>\$ -</b>      | <b>\$ 16,000</b> | <b>\$ -</b>       |
| <b>CAPITAL PROJECTS</b>                       |                                            |    |                  |                                             |                   |                  |                  |                  |                   |
| 305                                           | <b>Electric Capital Improvement Fund</b>   |    |                  |                                             |                   |                  |                  |                  |                   |
|                                               | Infrared Camera                            | JB | \$ 10,000        | 305-1302-55102                              | \$ 15,000         | \$ -             | \$ -             | \$ -             | \$ -              |
|                                               | Power Pole Changeout                       | JB | \$ 100,000       | 305-1302-55103                              | \$ 100,000        |                  |                  |                  |                   |
| <b>Total Parks &amp; Rec Improvement Fund</b> |                                            |    | <b>\$ 10,000</b> |                                             | <b>\$ 115,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       |
| 307                                           | <b>Facilities Capital Improvement Fund</b> |    |                  |                                             |                   |                  |                  |                  |                   |
|                                               | Library Handrails                          | JH | \$ 12,000        | 307-1902-53135                              | \$ 12,000         | \$ -             | \$ -             | \$ -             | \$ -              |
|                                               | Windows for Library                        | JH | \$ 75,000        | 307-1902-53135                              |                   |                  |                  | \$ 75,000        |                   |
|                                               | ADA restrooms at Library                   | JH | \$ 135,000       | 307-1902-55103                              |                   |                  |                  |                  | \$ 135,000        |
|                                               | Sutton Farm Crew Quarters                  | JH | \$ 250,000       | 307-1902-55101                              | \$ 250,000        |                  |                  |                  |                   |
|                                               |                                            |    |                  |                                             | <b>\$ 262,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 75,000</b> | <b>\$ 135,000</b> |
| <b>TOTAL CAPITAL PROJECTS FUND</b>            |                                            |    |                  | <b>Total Capital Projects Annual Costs:</b> | <b>\$ 377,000</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 75,000</b> | <b>\$ 135,000</b> |

# Village of Yellow Springs Capital Budget 2017

| Fund                      | Project                               | Est. Costs          | Account Code                               | 2017                | 2018              | 2019             | 2020              | 2021              |
|---------------------------|---------------------------------------|---------------------|--------------------------------------------|---------------------|-------------------|------------------|-------------------|-------------------|
| <b>ENTERPRISE</b>         |                                       |                     |                                            |                     |                   |                  |                   |                   |
| <b>601</b>                | <b>Electric Fund</b>                  |                     |                                            |                     |                   |                  |                   |                   |
|                           | Covered storage area for material     | JB \$ 50,000        |                                            | \$ -                | \$ 50,000         | \$ -             | \$ -              | \$ -              |
|                           | CT and PT regulator testing           | JB \$ 25,000        |                                            | \$ -                | \$ 25,000         | \$ -             | \$ -              | \$ -              |
|                           | Pole Testing                          | JB \$ 25,000        |                                            |                     |                   |                  |                   | \$ 25,000         |
|                           | Replace pickup truck                  | JB \$ 40,000        |                                            |                     |                   |                  |                   | \$ 40,000         |
|                           | <b>Total Electric Fund</b>            | <b>\$ 140,000</b>   |                                            | <b>\$ -</b>         | <b>\$ 75,000</b>  | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ 65,000</b>  |
| <b>610</b>                | <b>Water Fund</b>                     |                     |                                            |                     |                   |                  |                   |                   |
|                           | <b>Water Distribution</b>             |                     |                                            |                     |                   |                  |                   |                   |
|                           | Remote water meters                   | JB \$ 700,000       |                                            | \$ 700,000          | \$ -              | \$ -             | \$ -              | \$ -              |
|                           | Covered storage area for material     | JB \$ 25,000        |                                            | \$ -                | \$ 25,000         | \$ -             | \$ -              | \$ -              |
|                           | Fire hydrant replacement              | JB \$ 75,000        | 610-1311-53104                             | \$ -                | \$ 10,000         | \$ 10,000        | \$ 10,000         | \$ 10,000         |
|                           | GIS for water lines and fire hydrants | JB \$ 15,000        | 610-1311-53104                             | \$ -                | \$ 15,000         | \$ -             | \$ -              | \$ -              |
|                           | Repairs for leak detection            | JB \$ 50,000        |                                            | \$ -                | \$ 15,000         | \$ 15,000        | \$ 10,000         | \$ 10,000         |
|                           | Replace water truck                   | JB \$ 40,000        |                                            | \$ -                | \$ -              | \$ -             | \$ 40,000         | \$ -              |
|                           | Replace meter van with electric van   | JB \$ 40,000        |                                            | \$ -                | \$ 40,000         | \$ -             | \$ -              | \$ -              |
|                           | <b>Total Water Distribution</b>       | <b>\$ 945,000</b>   |                                            | <b>\$ 700,000</b>   | <b>\$ 105,000</b> | <b>\$ 25,000</b> | <b>\$ 60,000</b>  | <b>\$ 20,000</b>  |
|                           | <b>Water Treatment</b>                |                     |                                            |                     |                   |                  |                   |                   |
|                           | New pickup for water/sewer plants     | BA \$ 22,000        | 610-1312-55102                             | \$ -                | \$ 22,000         |                  |                   |                   |
|                           | Painting water towers                 | BA \$ 284,000       | 610-1312-55103                             | \$ -                | \$ -              | \$ -             | \$ 284,000        |                   |
|                           | <b>Total Water Treatment</b>          | <b>\$ 22,000</b>    |                                            | <b>\$ -</b>         | <b>\$ 22,000</b>  | <b>\$ -</b>      | <b>\$ 284,000</b> | <b>\$ -</b>       |
|                           | <b>TOTAL WATER FUND</b>               | <b>\$ 967,000</b>   |                                            | <b>\$ 700,000</b>   | <b>\$ 127,000</b> | <b>\$ 25,000</b> | <b>\$ 344,000</b> | <b>\$ 20,000</b>  |
| <b>620</b>                | <b>Sewer Fund</b>                     |                     |                                            |                     |                   |                  |                   |                   |
|                           | <b>Sewer Collection</b>               |                     |                                            |                     |                   |                  |                   |                   |
|                           | Sewer re-lining                       | JH \$ 150,000       |                                            | \$ -                | \$ 50,000         | \$ 50,000        | \$ 50,000         | \$ -              |
|                           | New pickup for streets/sewer coll.    | JH \$ 22,000        |                                            | \$ -                | \$ 22,000         |                  |                   |                   |
|                           | New field truck with plow             | JH \$ 16,000        |                                            |                     |                   |                  | \$ 16,000         |                   |
|                           | <b>Total Sewer Collection</b>         | <b>\$ 172,000</b>   |                                            | <b>\$ -</b>         | <b>\$ 72,000</b>  | <b>\$ 50,000</b> | <b>\$ 66,000</b>  | <b>\$ -</b>       |
|                           | <b>Sewer Treatment</b>                |                     |                                            |                     |                   |                  |                   |                   |
|                           | New pickup for water/sewer plants     | BA \$ 22,000        | 620-1322-55102                             | \$ -                | \$ 22,000         | \$ -             | \$ -              | \$ -              |
|                           | Concrete work at WRF                  | BA \$ 20,000        | 620-1322-53135                             |                     | \$ 20,000         |                  |                   |                   |
|                           | <b>Total Sewer Treatment</b>          | <b>\$ 22,000</b>    |                                            | <b>\$ -</b>         | <b>\$ 42,000</b>  | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       |
|                           | <b>TOTAL SEWER FUND</b>               | <b>\$ 194,000</b>   |                                            | <b>\$ -</b>         | <b>\$ 114,000</b> | <b>\$ 50,000</b> | <b>\$ 66,000</b>  | <b>\$ -</b>       |
|                           | <b>TOTAL ENTERPRISE FUNDS</b>         | <b>\$ 1,301,000</b> | <b>Total Enterprise Fund Annual Costs:</b> | <b>\$ 700,000</b>   | <b>\$ 316,000</b> | <b>\$ 75,000</b> | <b>\$ 410,000</b> | <b>\$ 85,000</b>  |
| <b>TOTAL ALL PROJECTS</b> |                                       |                     | <b>TOTAL ALL PROJECTS ANNUAL COSTS:</b>    | <b>\$ 1,117,000</b> | <b>\$ 361,000</b> | <b>\$ 90,000</b> | <b>\$ 546,000</b> | <b>\$ 220,000</b> |

## 2017 ENTERPRISE FUNDS BUDGET

| ACCOUNT DESCRIPTION                        | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET                   | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                       |
|--------------------------------------------|----------------|----------------|----------------------------------|-----------------------|-------------------|----------------|-----------------------------|
| <b>ENTERPRISE FUND BREAKDOWN:</b>          |                |                |                                  |                       |                   |                |                             |
| <b>ELECTRIC FUND</b>                       |                |                |                                  |                       |                   |                |                             |
|                                            |                |                | BEGINNING FUND BALANCE           |                       | \$ 2,693,125      | \$ 1,983,623   |                             |
| REVENUE                                    | \$ 2,839,862   | \$ 3,154,922   | \$ 3,502,901                     | \$ 1,913,458          | \$ 3,025,268      | \$ 3,460,750   |                             |
| EXPENDITURES                               | \$ 2,860,923   | \$ 3,149,238   | \$ 4,447,119                     | \$ 2,599,478          | \$ 3,734,770      | \$ 3,374,997   |                             |
| REVENUE OVER/(UNDER) EXPENSES              | \$ (21,061)    | \$ 5,684       | \$ (944,218)                     | \$ (686,020)          | \$ (709,502)      | \$ 85,753      | RECOMMENDED RESERVE BALANCE |
|                                            |                |                | PROJECTED YEAR END FUND BALANCES |                       | \$ 1,983,623      | \$ 2,069,375   | \$ 1,482,373                |
| <b>WATER FUND</b>                          |                |                |                                  |                       |                   |                |                             |
|                                            |                |                | BEGINNING FUND BALANCE           |                       | \$ 248,527        | \$ 321,739     |                             |
| REVENUE                                    | \$ 796,837     | \$ 1,343,668   | \$ 797,039                       | \$ 543,813            | \$ 793,919        | \$ 974,361     | INCLUDES A 30% INCREASE     |
| EXPENDITURES                               | \$ 885,046     | \$ 431,327     | \$ 880,873                       | \$ 490,168            | \$ 720,707        | \$ 812,286     |                             |
| REVENUE OVER/(UNDER) EXPENSES              | \$ (88,209)    | \$ 53,673      | \$ (83,834)                      | \$ 53,645             | \$ 73,212         | \$ 162,076     | RECOMMENDED RESERVE BALANCE |
|                                            |                |                | PROJECTED YEAR END FUND BALANCES |                       | \$ 321,739        | \$ 483,814     | \$ 293,624                  |
| <b>SEWER FUND</b>                          |                |                |                                  |                       |                   |                |                             |
|                                            |                |                | BEGINNING FUND BALANCE           |                       | \$ 362,575        | \$ 504,989     |                             |
| REVENUE                                    | \$ 709,607     | \$ 818,870     | \$ 882,500                       | \$ 560,215            | \$ 840,323        | \$ 963,958     | INCLUDES A 15% INCREASE     |
| EXPENDITURES                               | \$ 871,597     | \$ 768,817     | \$ 873,095                       | \$ 432,592            | \$ 697,909        | \$ 862,668     |                             |
| REVENUE OVER/(UNDER) EXPENSES              | \$ (161,990)   | \$ 50,053      | \$ 9,405                         | \$ 127,623            | \$ 142,414        | \$ 101,290     | RECOMMENDED RESERVE BALANCE |
|                                            |                |                | PROJECTED YEAR END FUND BALANCES |                       | \$ 504,989        | \$ 606,278     | \$ 291,032                  |
| <b>SOLID WASTE FUND</b>                    |                |                |                                  |                       |                   |                |                             |
|                                            |                |                | BEGINNING FUND BALANCE           |                       | \$ 35,534         | \$ 43,447      |                             |
| REVENUE                                    | \$ 258,360     | \$ 274,785     | \$ 262,500                       | \$ 178,778            | \$ 268,167        | \$ 262,200     |                             |
| EXPENDITURES                               | \$ 327,608     | \$ 257,455     | \$ 270,200                       | \$ 173,503            | \$ 260,255        | \$ 262,200     |                             |
| REVENUE OVER/(UNDER) EXPENSES              | \$ (69,248)    | \$ 17,330      | \$ (7,700)                       | \$ 5,275              | \$ 7,913          | \$ -           |                             |
|                                            |                |                | PROJECTED YEAR END FUND BALANCES |                       | \$ 43,447         | \$ 43,447      |                             |
| <b>TOTAL REVENUE ALL ENTERPRISE FUNDS</b>  | \$ 4,604,666   | \$ 5,592,245   | \$ 5,444,940                     | \$ 3,196,264          | \$ 4,927,676      | \$ 5,661,270   |                             |
| <b>TOTAL EXPENSES ALL ENTERPRISE FUNDS</b> | \$ 4,945,174   | \$ 4,606,837   | \$ 6,471,287                     | \$ 3,695,741          | \$ 5,413,641      | \$ 5,312,152   |                             |
| <b>TOTAL REVENUE OVER/(UNDER) EXPENSES</b> | \$ (340,508)   | \$ 126,740     | \$ (1,026,347)                   | \$ (499,477)          | \$ (485,965)      | \$ 349,118     |                             |

# 2017 ENTERPRISE FUNDS BUDGET

| ACCOUNT DESCRIPTION            |                                           | 2014<br>ACTUAL      | 2015<br>ACTUAL      | 2016<br>BUDGET      | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED   | 2017<br>BUDGET      | NOTES                              |
|--------------------------------|-------------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|------------------------------------|
| <b>ENTERPRISE FUND DETAIL:</b> |                                           |                     |                     |                     |                       |                     |                     |                                    |
| <b>601</b>                     | <b>ELECTRIC FUND</b>                      |                     |                     |                     |                       |                     |                     |                                    |
|                                | <b>REVENUE:</b>                           |                     |                     |                     |                       |                     |                     |                                    |
| 601-0400-40402                 | STATE GRANT                               | \$ -                | \$ 40,000           | \$ -                | \$ -                  |                     | \$ -                |                                    |
|                                | INTERGOVERNMENTAL AID, GRANTS             | \$ -                | \$ 40,000           | \$ -                | \$ -                  | \$ -                | \$ -                |                                    |
| 601-0500-40506                 | CONSUMER FEES                             | \$ 2,749,555        | \$ 3,020,994        | \$ 3,417,913        | \$ 1,837,486          | \$ 2,945,857        | \$ 3,454,000        |                                    |
| 601-0500-40507                 | TURN ON FEES                              | \$ 1,115            | \$ 2,780            | \$ 1,800            | \$ 80                 | \$ 120              | \$ 1,000            |                                    |
|                                | <b>CHARGES FOR SERVICES</b>               | <b>\$ 2,750,670</b> | <b>\$ 3,023,774</b> | <b>\$ 3,419,713</b> | <b>\$ 1,837,566</b>   | <b>\$ 2,945,977</b> | <b>\$ 3,455,000</b> |                                    |
| 601-0800-40508                 | POLE RENTAL                               | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                |                                    |
| 601-0800-40804                 | ANTHEM-EMPLOYEE SHARE                     | \$ 9,602            | \$ 8,773            | \$ 7,700            | \$ -                  | \$ -                | \$ -                |                                    |
| 601-0800-40805                 | REIMBURSEMENTS                            | \$ 77,761           | \$ 9,088            | \$ 3,800            | \$ 6,502              | \$ 9,753            | \$ 4,000            |                                    |
| 601-0800-40806                 | MISCELLANEOUS                             | \$ 645              | \$ 914              | \$ 750              | \$ -                  | \$ -                | \$ 750              |                                    |
| 601-0800-40809                 | BAD CHECK FEE                             | \$ 580              | \$ 396              | \$ 500              | \$ 296                | \$ 444              | \$ 500              |                                    |
| 601-0800-40815                 | SALE OF SCRAP                             | \$ -                | \$ 1,962            | \$ 500              | \$ -                  | \$ -                | \$ 500              |                                    |
| 601-0800-40818                 | DELTA DENTAL                              | \$ 604              | \$ 577              | \$ 500              | \$ -                  | \$ -                | \$ -                |                                    |
|                                | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | <b>\$ 89,192</b>    | <b>\$ 21,710</b>    | <b>\$ 13,750</b>    | <b>\$ 6,798</b>       | <b>\$ 10,197</b>    | <b>\$ 5,750</b>     |                                    |
| 601-0900-40902                 | TRANSFER IN                               | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                |                                    |
| 601-0900-40903                 | PROCEEDS OF NOTES                         | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                |                                    |
| 601-0900-40904                 | ADVANCES IN                               | \$ -                | \$ 69,438           | \$ 69,438           | \$ 69,094             | \$ 69,094           | \$ -                |                                    |
|                                | <b>INTERFUND TRANSFERS</b>                | <b>\$ -</b>         | <b>\$ 69,438</b>    | <b>\$ 69,438</b>    | <b>\$ 69,094</b>      | <b>\$ 69,094</b>    | <b>\$ -</b>         | Bryan Center Debt paid off in 2016 |
| <b>601</b>                     | <b>TOTAL ELECTRIC REVENUE</b>             | <b>\$ 2,839,862</b> | <b>\$ 3,154,922</b> | <b>\$ 3,502,901</b> | <b>\$ 1,913,458</b>   | <b>\$ 3,025,268</b> | <b>\$ 3,460,750</b> |                                    |
| <b>1302</b>                    | <b>EXPENDITURES:</b>                      |                     |                     |                     |                       |                     |                     |                                    |
| 1                              | PERSONNEL SERVICES                        | \$ 416,814          | \$ 413,829          | \$ 442,578          | \$ 282,461            | \$ 423,692          | \$ 448,843          |                                    |
| 2                              | GENERAL OPERATING EXPENSES                | \$ 3,919            | \$ 3,399            | \$ 8,000            | \$ 2,137              | \$ 3,206            | \$ 8,000            |                                    |
| 3                              | CONTRACTUAL SERVICES                      | \$ 1,977,443        | \$ 2,203,001        | \$ 3,051,350        | \$ 1,686,679          | \$ 2,498,603        | \$ 2,726,163        |                                    |
| 4                              | MATERIALS & SUPPLIES                      | \$ 76,496           | \$ 155,415          | \$ 90,250           | \$ 66,311             | \$ 86,909           | \$ 91,950           |                                    |
| 5                              | CAPITAL                                   | \$ 191,102          | \$ 245,760          | \$ 175,000          | \$ 57,798             | \$ 175,000          | \$ -                |                                    |
| 6                              | DEBT SERVICE                              | \$ 37,840           | \$ 37,840           | \$ 37,541           | \$ -                  | \$ 37,541           | \$ 37,841           |                                    |
| 7                              | MISCELLANEOUS                             | \$ 13,257           | \$ 18,271           | \$ 12,400           | \$ 4,092              | \$ 9,821            | \$ 12,200           |                                    |
| 9                              | TRANSFERS                                 | \$ 144,052          | \$ 71,723           | \$ 630,000          | \$ 500,000            | \$ 500,000          | \$ 50,000           |                                    |
| <b>601</b>                     | <b>TOTAL ELECTRIC EXPEND.</b>             | <b>\$ 2,860,923</b> | <b>\$ 3,149,238</b> | <b>\$ 4,447,119</b> | <b>\$ 2,599,478</b>   | <b>\$ 3,734,770</b> | <b>\$ 3,374,997</b> |                                    |
|                                | <b>REVENUE OVER/(UNDER) EXPENSES</b>      | <b>\$ (21,061)</b>  | <b>\$ 5,684</b>     | <b>\$ (944,218)</b> | <b>\$ (686,020)</b>   | <b>\$ (709,502)</b> | <b>\$ 85,753</b>    |                                    |

# 2017 ENTERPRISE FUNDS BUDGET

| ACCOUNT DESCRIPTION |                                           | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                                              |
|---------------------|-------------------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|----------------------------------------------------|
| <b>610</b>          | <b>WATER FUND</b>                         |                |                |                |                       |                   |                |                                                    |
|                     | <b>REVENUE:</b>                           |                |                |                |                       |                   |                |                                                    |
| 610-0500-40509      | CONSUMER FEES                             | \$ 605,680     | \$ 660,765     | \$ 787,439     | \$ 499,211            | \$ 748,817        | \$ 973,461     | INCLUDES ADDTL 30% INCREASE                        |
| 610-0500-40510      | TAPS                                      | \$ 1,500       | \$ 1,625       | \$ 900         | \$ 1,000              | \$ 1,500          | \$ 900         |                                                    |
|                     | <b>CHARGES FOR SERVICES</b>               | \$ 607,180     | \$ 662,390     | \$ 788,339     | \$ 500,211            | \$ 750,317        | \$ 974,361     |                                                    |
|                     |                                           |                |                |                |                       |                   |                |                                                    |
| 610-0800-40801      | SALE OF PROPERTY                          | \$ 21,042      | \$ 4,520       |                | \$ 43,602             | \$ 43,602         | \$ -           |                                                    |
| 610-0800-40805      | REIMBURSEMENTS                            | \$ 3,478       | \$ 447,841     | \$ 1,500       | \$ -                  | \$ -              | \$ -           |                                                    |
| 610-0800-40806      | ANTHEM-EMPLOYEE SHARE                     | \$ 8,726       | \$ 1,305       | \$ 6,700       | \$ -                  | \$ -              | \$ -           |                                                    |
| 610-0800-40818      | DELTA DENTAL                              | \$ 611         | \$ 539         | \$ 500         | \$ -                  | \$ -              | \$ -           |                                                    |
| 610-0800-40819      | MISCELLANEOUS REVENUE                     | \$ -           | \$ 2,073       | \$ -           | \$ -                  | \$ -              | \$ -           |                                                    |
|                     | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | \$ 33,857      | \$ 456,278     | \$ 8,700       | \$ 43,602             | \$ 43,602         | \$ -           |                                                    |
|                     |                                           |                |                |                |                       |                   |                |                                                    |
|                     | <b>TRANSFERS</b>                          | \$ 155,800     | \$ 225,000     | \$ -           | \$ -                  | \$ -              | \$ -           |                                                    |
| <b>610</b>          | <b>TOTAL WATER REVENUE</b>                | \$ 796,837     | \$ 1,343,668   | \$ 797,039     | \$ 543,813            | \$ 793,919        | \$ 974,361     |                                                    |
|                     | <b>EXPENDITURES:</b>                      |                |                |                |                       |                   |                |                                                    |
| <b>1311</b>         | <b>WATER DISTRIBUTION</b>                 |                |                |                |                       |                   |                |                                                    |
| 1                   | PERSONNEL SERVICES                        | \$ 234,732     | \$ 242,339     | \$ 254,780     | \$ 160,095            | \$ 240,143        | \$ 261,076     |                                                    |
| 2                   | GENERAL OPERATING EXPENSES                | \$ 2,893       | \$ 1,498       | \$ 3,000       | \$ 787                | \$ 1,181          | \$ 3,000       |                                                    |
| 3                   | CONTRACTUAL SERVICES                      | \$ 136,950     | \$ 67,852      | \$ 88,250      | \$ 36,852             | \$ 47,165         | \$ 91,600      |                                                    |
| 4                   | MATERIALS & SUPPLIES                      | \$ 36,552      | \$ 41,808      | \$ 40,050      | \$ 21,928             | \$ 30,010         | \$ 40,050      |                                                    |
| 5                   | CAPITAL                                   | \$ 136,060     | \$ 464,865     | \$ 42,963      | \$ 42,963             | \$ 42,963         | \$ -           |                                                    |
| 6                   | DEBT SERVICE                              | \$ 21,506      | \$ 34,933      | \$ 73,918      | \$ 36,599             | \$ 73,918         | \$ 73,918      | Existing loan + Bottleneck & Loop Completion Loans |
| 7                   | MISCELLANEOUS                             | \$ 963         | \$ 5,373       | \$ 6,500       | \$ 554                | \$ 831            | \$ 6,500       |                                                    |
| 9                   | TRANSFERS                                 | \$ -           |                | \$ -           |                       |                   |                |                                                    |
| <b>1311</b>         | <b>TOTAL WATER DISTRIB. EXPENSES</b>      | \$ 569,656     | \$ 858,668     | \$ 509,461     | \$ 299,778            | \$ 436,210        | \$ 476,144     |                                                    |
| <b>1312</b>         | <b>WATER TREATMENT</b>                    |                |                |                |                       |                   |                |                                                    |
| 1                   | PERSONNEL SERVICES                        | \$ 134,241     | \$ 112,684     | \$ 145,462     | \$ 64,933             | \$ 97,400         | \$ 110,191     |                                                    |
| 2                   | GENERAL OPERATING EXPENSES                | \$ 1,427       | \$ 223         | \$ 1,000       | \$ 560                | \$ 1,000          | \$ 1,000       |                                                    |
| 3                   | CONTRACTUAL SERVICES                      | \$ 89,448      | \$ 315,521     | \$ 211,450     | \$ 121,359            | \$ 180,791        | \$ 211,450     |                                                    |
| 4                   | MATERIALS & SUPPLIES                      | \$ 9,142       | \$ 2,899       | \$ 13,500      | \$ 3,538              | \$ 5,307          | \$ 13,500      |                                                    |
| 5                   | CAPITAL                                   | \$ 81,132      | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                    |
| 6                   | DEBT SERVICE                              | \$ -           | \$ -           | \$ -           |                       |                   |                |                                                    |
| 7                   | MISCELLANEOUS                             | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                    |
| 9                   | TRANSFERS                                 | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                    |
| <b>1312</b>         | <b>WATER TRMT TOTAL EXPENSE</b>           | \$ 315,390     | \$ 431,327     | \$ 371,412     | \$ 190,390            | \$ 284,497        | \$ 336,141     |                                                    |
| <b>610</b>          | <b>TOTAL WATER FUND EXPENSE</b>           | \$ 885,046     | \$ 1,289,995   | \$ 880,873     | \$ 490,168            | \$ 720,707        | \$ 812,286     |                                                    |
|                     |                                           |                |                |                |                       |                   |                |                                                    |
|                     | <b>REVENUE OVER/(UNDER) EXPENSES</b>      | \$ (88,209)    | \$ 53,673      | \$ (83,834)    | \$ 53,645             | \$ 73,212         | \$ 162,076     |                                                    |

# 2017 ENTERPRISE FUNDS BUDGET

| ACCOUNT DESCRIPTION |                                           | 2014<br>ACTUAL      | 2015<br>ACTUAL    | 2016<br>BUDGET    | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET    | NOTES                        |
|---------------------|-------------------------------------------|---------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|------------------------------|
| <b>620</b>          | <b>SEWER FUND</b>                         |                     |                   |                   |                       |                   |                   |                              |
|                     | <b>REVENUE:</b>                           |                     |                   |                   |                       |                   |                   |                              |
| 620-0500-40512      | CONSUMER FEES                             | \$ 698,632          | \$ 810,193        | \$ 876,300        | \$ 557,367            | \$ 836,051        | \$ 961,458        | INCLUDES A 15% INCREASE      |
| 620-0500-40513      | TAPS                                      | \$ 1,125            | \$ 2,000          | \$ 1,400          | \$ 2,500              | \$ 3,750          | \$ 2,000          |                              |
|                     | <b>CHARGES FOR SERVICES</b>               | <b>\$ 699,757</b>   | <b>\$ 812,193</b> | <b>\$ 877,700</b> | <b>\$ 559,867</b>     | <b>\$ 839,801</b> | <b>\$ 963,458</b> |                              |
| 620-0800-40801      | PROPERTY SALES                            | \$ -                | \$ -              | \$ 0              | \$ 0                  | \$ -              | \$ -              |                              |
| 620-0800-40804      | ANTHEM-EMPLOYEE SHARE                     | \$ 6,503            | \$ 4,648          | \$ 4,300          | \$ -                  | \$ -              | \$ -              |                              |
| 620-0800-40805      | REIMBURSEMENTS                            | \$ 2,904            | \$ 1,688          | \$ 200            | \$ 348                | \$ 522            | \$ 200            |                              |
| 620-0800-40806      | LOGOS, CODES, MAPS, SPECS                 | \$ -                | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                              |
| 620-0800-40818      | DELTA DENTAL                              | \$ 443              | \$ 341            | \$ 300            | \$ -                  | \$ -              | \$ 300            |                              |
|                     | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | <b>\$ 9,850</b>     | <b>\$ 6,677</b>   | <b>\$ 4,800</b>   | <b>\$ 348</b>         | <b>\$ 522</b>     | <b>\$ 500</b>     |                              |
| <b>620</b>          | <b>TOTAL SEWER REVENUE</b>                | <b>\$ 709,607</b>   | <b>\$ 818,870</b> | <b>\$ 882,500</b> | <b>\$ 560,215</b>     | <b>\$ 840,323</b> | <b>\$ 963,958</b> |                              |
|                     | <b>EXPENDITURES:</b>                      |                     |                   |                   |                       |                   |                   |                              |
| <b>1321</b>         | <b>SEWER COLLECTION</b>                   |                     |                   |                   |                       |                   |                   |                              |
| 1                   | PERSONNEL SERVICES                        | \$ 176,631          | \$ 200,514        | \$ 233,341        | \$ 140,514            | \$ 210,771        | \$ 230,298        |                              |
| 2                   | GENERAL OPERATING EXPENSES                | \$ 1,156            | \$ 419            | \$ 1,400          | \$ 87                 | \$ 131            | \$ 1,400          |                              |
| 3                   | CONTRACTUAL SERVICES                      | \$ 39,186           | \$ 45,514         | \$ 67,070         | \$ 24,823             | \$ 34,225         | \$ 63,670         |                              |
| 4                   | MATERIALS & SUPPLIES                      | \$ 11,080           | \$ 14,010         | \$ 20,565         | \$ 7,322              | \$ 10,983         | \$ 18,565         |                              |
| 5                   | CAPITAL                                   | \$ 105,609          | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                              |
| 6                   | DEBT SERVICE                              | \$ -                | \$ 52,804         | \$ 52,949         | \$ -                  | \$ 52,949         | \$ 52,950         | Jet vac lease                |
| 7                   | MISCELLANEOUS                             | \$ 13,409           | \$ 13,295         | \$ 5,000          | \$ 546                | \$ 819            | \$ 5,000          |                              |
|                     | TRANSFERS                                 | \$ -                | \$ -              | \$ 12,500         | \$ 12,500             | \$ 12,500         | \$ 25,000         | Transfer out to Cap Imp Fund |
| <b>1321</b>         | <b>SEWER COLL. TOTAL EXPENSES</b>         | <b>\$ 347,071</b>   | <b>\$ 326,556</b> | <b>\$ 392,825</b> | <b>\$ 185,792</b>     | <b>\$ 322,377</b> | <b>\$ 396,883</b> |                              |
| <b>1322</b>         | <b>SEWER TREATMENT</b>                    |                     |                   |                   |                       |                   |                   |                              |
| 1                   | PERSONNEL SERVICES                        | \$ 137,525          | \$ 114,502        | \$ 147,294        | \$ 65,445             | \$ 98,168         | \$ 113,539        |                              |
| 2                   | GENERAL OPERATING EXPENSES                | \$ 3,231            | \$ 478            | \$ 3,100          | \$ 865                | \$ 1,298          | \$ 3,100          |                              |
| 3                   | CONTRACTUAL SERVICES                      | \$ 154,881          | \$ 199,009        | \$ 212,650        | \$ 120,353            | \$ 177,614        | \$ 219,370        |                              |
| 4                   | MATERIALS & SUPPLIES                      | \$ 24,575           | \$ 11,857         | \$ 27,750         | \$ 14,339             | \$ 21,478         | \$ 27,800         |                              |
| 5                   | CAPITAL                                   | \$ 143,248          | \$ 44,688         | \$ -              | \$ -                  | \$ -              | \$ -              |                              |
| 6                   | DEBT SERVICE                              | \$ 61,066           | \$ 67,578         | \$ 76,976         | \$ 33,298             | \$ 76,976         | \$ 76,976         | WWTP LOAN                    |
| 7                   | MISCELLANEOUS                             | \$ -                | \$ 4,149          | \$ -              | \$ -                  | \$ -              | \$ -              |                              |
| 9                   | TRANSFERS                                 | \$ -                | \$ -              | \$ 12,500         | \$ 12,500             | \$ 12,500         | \$ 25,000         |                              |
| <b>1322</b>         | <b>SEWER TRTMNT TOTAL EXPENSE</b>         | <b>\$ 524,526</b>   | <b>\$ 442,261</b> | <b>\$ 480,270</b> | <b>\$ 246,800</b>     | <b>\$ 375,532</b> | <b>\$ 465,785</b> |                              |
| <b>620</b>          | <b>TOTAL SEWER FUND EXPENSES</b>          | <b>\$ 871,597</b>   | <b>\$ 768,817</b> | <b>\$ 873,095</b> | <b>\$ 432,592</b>     | <b>\$ 697,909</b> | <b>\$ 862,668</b> |                              |
|                     | <b>REVENUE OVER/(UNDER) EXPENSES</b>      | <b>\$ (161,990)</b> | <b>\$ 50,053</b>  | <b>\$ 9,405</b>   | <b>\$ 127,623</b>     | <b>\$ 142,414</b> | <b>\$ 101,290</b> |                              |

# 2017 ENTERPRISE FUNDS BUDGET

| ACCOUNT DESCRIPTION                   |                                           | 2014<br>ACTUAL      | 2015<br>ACTUAL      | 2016<br>BUDGET      | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED   | 2017<br>BUDGET      | NOTES |
|---------------------------------------|-------------------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|-------|
| <b>630</b>                            | <b>SOLID WASTE FUND</b>                   |                     |                     |                     |                       |                     |                     |       |
|                                       | <b>REVENUE:</b>                           |                     |                     |                     |                       |                     |                     |       |
| 630-0500-40514                        | CONSUMER FEES                             | \$ 246,205          | \$ 270,735          | \$ 260,000          | \$ 176,097            | \$ 264,146          | \$ 260,000          |       |
| 630-0500-40515                        | PAPER & IRON                              | \$ 2,648            | \$ 167              | \$ 500              | \$ -                  | \$ -                | \$ -                |       |
| 630-0500-40518                        | TRASH BAGS                                | \$ 1,176            | \$ 1,334            | \$ 800              | \$ 889                | \$ 1,334            | \$ 1,000            |       |
| 630-0500-40520                        | GARBAGE STICKERS                          | \$ 1,878            | \$ 2,114            | \$ 1,200            | \$ 1,125              | \$ 1,688            | \$ 1,200            |       |
|                                       | <b>CHARGES FOR SERVICES</b>               | <b>\$ 251,907</b>   | <b>\$ 274,350</b>   | <b>\$ 262,500</b>   | <b>\$ 178,111</b>     | <b>\$ 267,167</b>   | <b>\$ 262,200</b>   |       |
| 630-0800-40805                        | REFUNDS & REIMBURSEMENTS                  | \$ 6,453            | \$ 435              | \$ -                | \$ 667                | \$ 1,001            | \$ -                |       |
| 630-0800-40806                        | ANTHEM-EMPLOYEE SHARE                     | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                |       |
| 630-0800-40818                        | DENTAL                                    | \$ -                | \$ -                | \$ -                | \$ -                  | \$ -                | \$ -                |       |
|                                       | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | <b>\$ 6,453</b>     | <b>\$ 435</b>       | <b>\$ -</b>         | <b>\$ 667</b>         | <b>\$ 1,001</b>     | <b>\$ -</b>         |       |
| <b>630</b>                            | <b>TOTAL SOLID WASTE REVENUE</b>          | <b>\$ 258,360</b>   | <b>\$ 274,785</b>   | <b>\$ 262,500</b>   | <b>\$ 178,778</b>     | <b>\$ 268,167</b>   | <b>\$ 262,200</b>   |       |
|                                       | <b>EXPENSES:</b>                          |                     |                     |                     |                       |                     |                     |       |
| 630-1331-53130                        | SOLID WASTE (RUMPKE)                      | \$ 327,254          | \$ 257,391          | \$ 270,000          | \$ 173,503            | \$ 260,255          | \$ 262,000          |       |
|                                       | <b>CONTRACTUAL SERVICES</b>               | <b>\$ 327,254</b>   | <b>\$ 257,391</b>   | <b>\$ 270,000</b>   | <b>\$ 173,503</b>     | <b>\$ 260,255</b>   | <b>\$ 262,000</b>   |       |
| 630-1331-57102                        | REFUNDS & REIMBURSEMENTS                  | \$ 354              | \$ 64               | \$ 200              | \$ -                  | \$ -                | \$ 200              |       |
|                                       | <b>MISCELLANEOUS</b>                      | <b>\$ 354</b>       | <b>\$ 64</b>        | <b>\$ 200</b>       | <b>\$ -</b>           | <b>\$ -</b>         | <b>\$ 200</b>       |       |
| <b>630</b>                            | <b>SOLID WASTE TOTAL EXPENSES</b>         | <b>\$ 327,608</b>   | <b>\$ 257,455</b>   | <b>\$ 270,200</b>   | <b>\$ 173,503</b>     | <b>\$ 260,255</b>   | <b>\$ 262,200</b>   |       |
|                                       | <b>REVENUE OVER/(UNDER) EXPENSES</b>      | <b>\$ (69,248)</b>  | <b>\$ 17,330</b>    | <b>\$ (7,700)</b>   | <b>\$ 5,275</b>       | <b>\$ 7,913</b>     | <b>\$ -</b>         |       |
| <b>TOTAL ENTERPRISE FUND EXPENSES</b> |                                           | <b>\$ 4,945,174</b> | <b>\$ 5,465,505</b> | <b>\$ 6,471,287</b> | <b>\$ 3,695,741</b>   | <b>\$ 5,413,641</b> | <b>\$ 5,312,152</b> |       |

# 2017 SPECIAL REVENUE FUNDS BUDGET

| ACCOUNT DESCRIPTION                    |                                               | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                                 |
|----------------------------------------|-----------------------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|---------------------------------------|
| <b>SPECIAL REVENUE FUNDS</b>           |                                               |                |                |                |                       |                   |                |                                       |
| <b>STREET MAINTENANCE/ REPAIR FUND</b> |                                               |                |                |                |                       | \$ 486,217        | \$ 337,628     |                                       |
| <b>REVENUE:</b>                        |                                               |                |                |                |                       |                   |                |                                       |
| 202-0200-40207                         | GASOLINE TAX                                  | \$ 104,798     | \$ 112,129     | \$ 100,000     | \$ 73,336             | \$ 110,004        | \$ 105,000     |                                       |
| 202-0200-40208                         | PERMISSIVE TAX                                | \$ 2,201       | \$ (2,201)     | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0200-40209                         | MOTOR VEHICLE LICENSE                         | \$ 19,662      | \$ 20,222      | \$ 18,000      | \$ 12,932             | \$ 19,398         | \$ 18,000      |                                       |
| 200                                    | STATE SHARED TAXES & PERMITS                  | \$ 126,661     | \$ 130,150     | \$ 118,000     | \$ 86,268             | \$ 129,402        | \$ 123,000     |                                       |
| 202-0400-40407                         | RESTRICTED STATE GRANT - ODOT SRTS            | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 400                                    | INTERGOVERNMENTAL AID,GRANTS                  | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0800-40802                         | INTEREST                                      | \$ 223         | \$ 225         | \$ 175         | \$ 274                | \$ 411            | \$ 175         |                                       |
| 202-0800-40804                         | OTHER                                         | \$ -           | \$ 1,107       | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0800-40805                         | REIMBURSEMENT                                 | \$ 1,490       | \$ 1,275       | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0800-40806                         | ANTHEM-EMPLOYEE SHARE                         | \$ 2,011       | \$ 519         | \$ 500         | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0800-40808                         | DONATIONS - ART CANS                          | \$ -           | \$ 20,856      | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 202-0800-40818                         | DELTA DENTAL                                  | \$ 199         | \$ 111         | \$ 100         | \$ -                  | \$ -              | \$ -           |                                       |
| 800                                    | MISC RECEIPTS & REIMBURSEMENTS                | \$ 3,923       | \$ 24,093      | \$ 775         | \$ 274                | \$ 411            | \$ 175         |                                       |
| 900                                    | TRANSFERS IN                                  | \$ 651,706     | \$ 496,392     | \$ 524,000     | \$ 524,000            | \$ 524,000        | \$ 238,723     |                                       |
| 202                                    | TOTAL STREET FUND REVENUE                     | \$ 782,290     | \$ 650,635     | \$ 642,775     | \$ 610,542            | \$ 653,813        | \$ 361,898     |                                       |
| <b>STREET FUND EXPENDITURES:</b>       |                                               |                |                |                |                       |                   |                |                                       |
| 1401                                   | Streets                                       |                |                |                |                       |                   |                |                                       |
| 1                                      | PERSONNEL SERVICES                            | \$ 174,700     | \$ 175,320     | \$ 211,471     | \$ 129,034            | \$ 193,551        | \$ 211,546     |                                       |
| 2                                      | GENERAL OPERATING EXPENSES                    | \$ 643         | \$ 75          | \$ 2,000       | \$ 170                | \$ 255            | \$ 2,000       |                                       |
| 3                                      | CONTRACTUAL SERVICES                          | \$ 290,934     | \$ 169,159     | \$ 268,800     | \$ 210,648            | \$ 251,412        | \$ 264,100     |                                       |
| 4                                      | MATERIALS & SUPPLIES                          | \$ 45,231      | \$ 47,222      | \$ 67,850      | \$ 5,579              | \$ 63,125         | \$ 65,800      |                                       |
| 5                                      | CAPITAL                                       | \$ 221,982     | \$ 79,332      | \$ 218,000     | \$ 189,814            | \$ 218,000        | \$ -           |                                       |
| 6                                      | DEBT SERVICE                                  | \$ -           | \$ 32,463      | \$ 45,209      | \$ 44,790             | \$ 44,790         | \$ 12,745      | INTL TRUCK PAYMENT                    |
| 7                                      | MISCELLANEOUS                                 | \$ 84          | \$ 2,765       | \$ -           | \$ 1,500              | \$ 2,250          | \$ 1,000       |                                       |
|                                        | TOTAL STREETS EXPENDITURES                    | \$ 733,574     | \$ 506,336     | \$ 813,330     | \$ 581,535            | \$ 773,382        | \$ 557,191     |                                       |
| 1402                                   | Safe Routes to School                         |                |                |                |                       |                   |                |                                       |
| 3                                      | CONTRACUAL SERVICES                           | \$ -           | \$ -           | \$ 90,000      | \$ -                  | \$ 29,020         | \$ -           |                                       |
| 5                                      | CAPITAL                                       | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
|                                        | TOTAL SAFE ROUTES TO SCHOOL EXP.              | \$ -           | \$ -           | \$ 90,000      | \$ -                  | \$ 29,020         | \$ -           |                                       |
| 202                                    | TOTAL STREET FUND EXP.                        | \$ 733,574     | \$ 506,336     | \$ 903,330     | \$ 581,535            | \$ 802,402        | \$ 557,191     | \$ 142,335 4 mos of operating in 2015 |
|                                        | STREET FUND REVENUE OVER/(UNDER) EXPENDITURES | \$ 48,716      | \$ 144,299     | \$ (260,555)   | \$ 29,007             | \$ (148,589)      | \$ (195,293)   |                                       |

| ACCOUNT DESCRIPTION                                   |                                           | 2014<br>ACTUAL    | 2015<br>ACTUAL    | 2016<br>BUDGET    | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET    | NOTES                              |
|-------------------------------------------------------|-------------------------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|------------------------------------|
| <b>203 STATE HIGHWAY MAINTENANCE FUND</b>             |                                           |                   |                   |                   |                       | \$ 20,582         | \$ 142,335        | PROJECTED END OF YEAR FUND BALANCE |
|                                                       |                                           |                   |                   |                   |                       |                   | \$ 31,099         |                                    |
| <b>REVENUE:</b>                                       |                                           |                   |                   |                   |                       |                   |                   |                                    |
| 203-0200-40207                                        | GASOLINE TAX                              | \$ 8,497          | \$ 9,092          | \$ 8,400          | \$ 5,946              | \$ 8,919          | \$ 8,500          |                                    |
| 203-0200-40209                                        | MOTOR VEHICLE LICENSE                     | \$ 1,595          | \$ 1,640          | \$ 1,200          | \$ 1,049              | \$ 1,574          | \$ 1,500          |                                    |
| <b>200</b>                                            | <b>STATE SHARED TAXES &amp; PERMITS</b>   | <b>\$ 10,092</b>  | <b>\$ 10,732</b>  | <b>\$ 9,600</b>   | <b>\$ 6,995</b>       | <b>\$ 10,493</b>  | <b>\$ 10,000</b>  |                                    |
| 203-0800-40802                                        | INTEREST                                  | \$ 13             | \$ 13             | \$ 10             | \$ 16                 | \$ 24             | \$ 22             |                                    |
| <b>800</b>                                            | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | <b>\$ 13</b>      | <b>\$ 13</b>      | <b>\$ 10</b>      | <b>\$ 16</b>          | <b>\$ 24</b>      | <b>\$ 22</b>      |                                    |
| <b>203</b>                                            | <b>TOTAL ST HWY FUND REVENUE</b>          | <b>\$ 10,105</b>  | <b>\$ 10,745</b>  | <b>\$ 9,610</b>   | <b>\$ 7,011</b>       | <b>\$ 10,517</b>  | <b>\$ 10,022</b>  |                                    |
| <b>EXPENDITURES:</b>                                  |                                           |                   |                   |                   |                       |                   |                   |                                    |
| <b>3</b>                                              | <b>CONTRACTUAL SERVICES</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| <b>4</b>                                              | <b>MATERIALS &amp; SUPPLIES</b>           | <b>\$ -</b>       | <b>\$ 14,567</b>  | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| <b>5</b>                                              | <b>CAPITAL</b>                            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| <b>9</b>                                              | <b>TRANSFERS</b>                          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| <b>203</b>                                            | <b>TOTAL ST HWY FUND EXPENDITURES</b>     | <b>\$ -</b>       | <b>\$ 14,567</b>  | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| <b>HIGHWAY FUND REVENUE OVER/(UNDER) EXPENDITURES</b> |                                           | <b>\$ 10,105</b>  | <b>\$ (3,822)</b> | <b>\$ 9,610</b>   | <b>\$ 7,011</b>       | <b>\$ 10,517</b>  | <b>\$ 10,022</b>  |                                    |
| <b>204 PARKS &amp; RECREATION FUND:</b>               |                                           |                   |                   |                   |                       | \$ 179,330        | \$ 176,758        |                                    |
| <b>REVENUE:</b>                                       |                                           |                   |                   |                   |                       |                   |                   |                                    |
| 204-0400-40403                                        | BRYAN CENTER YOUTH - LOCAL GRANT          | \$ 1,000          | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                                    |
| 204-0400-40411                                        | NATURE WORKS GRANT - TRAILSIDE            | \$ -              | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                                    |
| <b>400</b>                                            | <b>INTERGOVERNMENTAL AID,GRANTS</b>       | <b>\$ 1,000</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |                                    |
| 204-0500-40503                                        | SWIMMING POOL                             | \$ 39,767         | \$ 38,870         | \$ 35,000         | \$ 42,687             | \$ 44,000         | \$ 35,000         |                                    |
| 204-0500-40504                                        | RENT                                      | \$ 14,546         | \$ 13,846         | \$ 11,000         | \$ 8,365              | \$ 8,500          | \$ 11,000         |                                    |
| 204-0500-40505                                        | PROGRAM RECEIPTS                          | \$ -              | \$ 4,075          | \$ 4,500          | \$ 1,875              | \$ 2,813          | \$ 4,500          |                                    |
| 204-0500-40506                                        | RENTALS-PARKS                             | \$ 125            | \$ 75             | \$ -              | \$ 120                | \$ 180            | \$ 150            |                                    |
| 204-0500-40530                                        | CONCESSIONS                               | \$ 6,614          | \$ 6,617          | \$ 6,000          | \$ 10,182             | \$ 11,000         | \$ 6,000          |                                    |
| <b>500</b>                                            | <b>CHARGES FOR SERVICES</b>               | <b>\$ 61,052</b>  | <b>\$ 63,483</b>  | <b>\$ 56,500</b>  | <b>\$ 63,229</b>      | <b>\$ 66,493</b>  | <b>\$ 56,650</b>  |                                    |
| 204-0800-40805                                        | REIMBURSEMENTS                            | \$ 2,291          | \$ 619            | \$ -              | \$ 1,710              | \$ 2,565          | \$ -              |                                    |
| 204-0800-40806                                        | DONATIONS - POOL                          | \$ -              | \$ -              | \$ -              | \$ 2,346              | \$ 3,519          | \$ -              |                                    |
| 204-0800-40808                                        | DONATIONS - BRYAN YOUTH                   | \$ 2,820          | \$ 3,451          | \$ 1,500          | \$ 1,073              | \$ 1,610          | \$ 1,500          |                                    |
| 204-0800-40811                                        | ANTHEM-EMPLOYEE SHARE                     | \$ 1,062          | \$ 2,372          | \$ 2,000          | \$ -                  | \$ -              | \$ -              |                                    |
| 204-0800-40818                                        | DELTA DENTAL                              | \$ 59             | \$ 159            | \$ 125            | \$ -                  | \$ -              | \$ -              |                                    |
| 204-0800-40820                                        | MISCELLANEOUS REVENUE                     | \$ -              | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                                    |
| 204-0800-40821                                        | - SWIM FOR ALL (passes)                   | \$ -              | \$ -              | \$ -              | \$ -                  | \$ -              | \$ -              |                                    |
| <b>800</b>                                            | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | <b>\$ 6,232</b>   | <b>\$ 6,601</b>   | <b>\$ 3,625</b>   | <b>\$ 5,129</b>       | <b>\$ 7,694</b>   | <b>\$ 1,500</b>   |                                    |
| <b>900</b>                                            | <b>TRANSFERS IN</b>                       | <b>\$ 268,417</b> | <b>\$ 301,874</b> | <b>\$ 238,475</b> | <b>\$ 238,475</b>     | <b>\$ 238,475</b> | <b>\$ 240,536</b> |                                    |
| <b>204</b>                                            | <b>TOTAL PARKS &amp; REC REVENUE</b>      | <b>\$ 336,701</b> | <b>\$ 371,958</b> | <b>\$ 298,600</b> | <b>\$ 306,833</b>     | <b>\$ 312,661</b> | <b>\$ 298,686</b> |                                    |

| ACCOUNT DESCRIPTION                    |                            | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                                             |
|----------------------------------------|----------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|---------------------------------------------------|
| EXPENDITURES:                          |                            |                |                |                |                       |                   |                |                                                   |
| 1601                                   | PARKS                      |                |                |                |                       |                   |                |                                                   |
| 1                                      | PERSONNEL SERVICES         | \$ 28,047      | \$ 19,655      | \$ 28,822      | \$ 12,090             | \$ 18,135         | \$ 22,230      | JACOBSON MOWER                                    |
| 2                                      | GENERAL OPERATING EXPENSES | \$ 270         | \$ 90          | \$ 100         | \$ -                  | \$ -              | \$ 100         |                                                   |
| 3                                      | CONTRACTUAL SERVICES       | \$ 14,008      | \$ 10,875      | \$ 17,025      | \$ 9,890              | \$ 11,919         | \$ 15,025      |                                                   |
| 4                                      | MATERIALS & SUPPLIES       | \$ 8,723       | \$ 7,061       | \$ 9,200       | \$ 2,326              | \$ 3,489          | \$ 7,200       |                                                   |
| 5                                      | CAPITAL                    | \$ 20,746      | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 6                                      | DEBT SERVICE               | \$ -           | \$ -           | \$ 17,027      | \$ 17,027             | \$ 17,027         | \$ 17,027      |                                                   |
| 9                                      | TRANSFERS                  | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 1601                                   | PARKS TOTAL                | \$ 71,794      | \$ 37,681      | \$ 72,174      | \$ 41,333             | \$ 50,570         | \$ 61,582      |                                                   |
| 1602                                   | POOL                       |                |                |                |                       |                   |                |                                                   |
| 1                                      | PERSONNEL SERVICES         | \$ -           | \$ 5,954       | \$ 62,400      | \$ 56,374             | \$ 60,078         | \$ 64,675      |                                                   |
| 2                                      | GENERAL OPERATING EXPENSES | \$ -           | \$ 345         | \$ 500         | \$ -                  | \$ -              | \$ 500         |                                                   |
| 3                                      | CONTRACTUAL SERVICES       | \$ 85,159      | \$ 90,059      | \$ 20,400      | \$ 18,799             | \$ 22,836         | \$ 22,700      |                                                   |
| 4                                      | MATERIALS & SUPPLIES       | \$ 8,595       | \$ 10,360      | \$ 24,200      | \$ 12,185             | \$ 18,177         | \$ 14,300      |                                                   |
| 5                                      | CAPITAL                    | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 7                                      | MISCELLANEOUS              | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 1602                                   | POOL TOTAL                 | \$ 93,754      | \$ 106,718     | \$ 107,500     | \$ 87,358             | \$ 101,091        | \$ 102,175     |                                                   |
| 1603                                   | BRYAN CENTER               |                |                |                |                       |                   |                |                                                   |
| 1                                      | PERSONNEL SERVICES         | \$ 86,890      | \$ 109,183     | \$ 116,418     | \$ 65,524             | \$ 98,286         | \$ 107,950     |                                                   |
| 2                                      | GENERAL OPERATING EXPENSES | \$ 54          | \$ 153         | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 3                                      | CONTRACTUAL SERVICES       | \$ 63,418      | \$ 77,804      | \$ 71,700      | \$ 35,997             | \$ 53,960         | \$ 76,900      |                                                   |
| 4                                      | MATERIALS & SUPPLIES       | \$ 1,203       | \$ 6,143       | \$ 5,100       | \$ 3,554              | \$ 5,000          | \$ 5,100       |                                                   |
| 5                                      | CAPITAL                    | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 6                                      | DEBT SERVICE               | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 7                                      | MISCELLANEOUS              | \$ 1,485       | \$ 1,505       | \$ 1,500       | \$ 885                | \$ 1,328          | \$ 1,500       |                                                   |
| 9                                      | TRANSFERS                  | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 1603                                   | BRYAN CENTER TOTAL         | \$ 153,050     | \$ 194,788     | \$ 194,718     | \$ 105,960            | \$ 158,573        | \$ 191,450     |                                                   |
| 1604                                   | BRYAN YOUTH CENTER         |                |                |                |                       |                   |                |                                                   |
| 2                                      | GENERAL OPERATING EXPENSES | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 3                                      | CONTRACTUAL SERVICES       | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 4                                      | MATERIALS & SUPPLIES       | \$ 2,432       | \$ 6,525       | \$ 5,000       | \$ 1,834              | \$ 5,000          | \$ 5,000       |                                                   |
| 5                                      | CAPITAL                    | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                   |
| 1604                                   | BRYAN YOUTH CTR TOTAL      | \$ 2,432       | \$ 6,525       | \$ 5,000       | \$ 1,834              | \$ 5,000          | \$ 5,000       |                                                   |
| 204                                    | TOTAL PARKS AND REC EXP.   | \$ 321,030     | \$ 345,712     | \$ 379,392     | \$ 236,485            | \$ 315,234        | \$ 360,207     | \$ 115,237 4 mos of expenses based on 2015 budget |
| PARKS REVENUE OVER(UNDER) EXPENDITURES |                            | \$ 15,671      | \$ 26,246      | \$ (80,792)    | \$ 70,348             | \$ (2,573)        | \$ (61,521)    |                                                   |

| ACCOUNT DESCRIPTION                        |                                           | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                              |
|--------------------------------------------|-------------------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|------------------------------------|
| <b>205 ECONOMIC DEVELOPMENT FUND</b>       |                                           |                |                |                |                       | \$ 121,550        | \$ 115,237     | LEAVING RECOMM. AMOUNT IN RESERVES |
| <b>REVENUE:</b>                            |                                           |                |                |                |                       |                   |                |                                    |
| 205-0800-40805                             | LIFE INSURANCE - EMPLOYEE SHARE           | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| 205-0800-40806                             | ANTHEM - EMPLOYEE SHARE                   | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| 205-0800-40812                             | PRINCIPAL                                 | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| 205-0800-40813                             | INTEREST PAYMENT                          | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| 205-0800-40818                             | DENTAL INSURANCE - EMPLOYEE SHARE         | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>800</b>                                 | <b>MISC RECEIPTS &amp; REIMBURSEMENTS</b> | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>900</b>                                 | <b>TRANSFERS IN</b>                       | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>205 TOTAL ECON DEV FUND REV.</b>        |                                           | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>EXPENDITURES:</b>                       |                                           |                |                |                |                       |                   |                |                                    |
| <b>1003 ADMINISTRATION</b>                 |                                           |                |                |                |                       |                   |                |                                    |
| <b>3</b>                                   | <b>CONTRACTUAL SERVICES</b>               | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>1003 ADMINISTRATION (of Rev. Loans)</b> |                                           | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>1013 EDSC - ADMINISTRATION</b>          |                                           |                |                |                |                       |                   |                |                                    |
| <b>1</b>                                   | <b>PERSONNEL SERVICES</b>                 | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>2</b>                                   | <b>GENERAL OPERATING EXPENSES</b>         | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>3</b>                                   | <b>CONTRACTUAL SERVICES</b>               | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>4</b>                                   | <b>MATERIALS &amp; SUPPLIES</b>           | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>205 TOTAL ECON DEV EXP.</b>             |                                           | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>REVENUE OVER/(UNDER) EXPENSES</b>       |                                           | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>207 GREEN SPACE FUND</b>                |                                           |                |                |                |                       | \$ 170,950        | \$ 195,950     |                                    |
| <b>REVENUE:</b>                            |                                           |                |                |                |                       |                   |                |                                    |
| 900                                        | TRANSFER IN                               | \$ 25,000      | \$ -           | \$ 25,000      | \$ 25,000             | \$ 25,000         | \$ 5,000       |                                    |
| <b>TOTAL GREEN SPACE REVENUE</b>           |                                           | \$ 25,000      | \$ -           | \$ 25,000      | \$ 25,000             | \$ 25,000         | \$ 5,000       |                                    |
| <b>EXPENDITURES:</b>                       |                                           |                |                |                |                       |                   |                |                                    |
| <b>3</b>                                   | <b>CONTRACTUAL SERVICES</b>               | \$ -           |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>5</b>                                   | <b>CAPITAL</b>                            | \$ 100,000     |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>207 TOTAL GREEN SPACE FUND EXP.</b>     |                                           | \$ 100,000     |                | \$ -           | \$ -                  | \$ -              | \$ -           |                                    |
| <b>REVENUE OVER/(UNDER) EXPENSES</b>       |                                           | \$ (75,000)    |                | \$ 25,000      | \$ 25,000             | \$ 25,000         | \$ 5,000       |                                    |

| ACCOUNT DESCRIPTION |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                                 |
|---------------------|--------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|---------------------------------------|
| 208                 | MVL - PERMISSIVE TAX FUND      |                |                |                |                       | \$ 85,527         | \$ 110,481     |                                       |
|                     | REVENUE:                       |                |                |                |                       |                   |                |                                       |
| 208-0200-40208      | PERMISSIVE AUTO TAXES          | \$ 22,900      | \$ 28,166      | \$ 25,000      | \$ 16,613             | \$ 24,920         | \$ 25,000      |                                       |
| 200                 | STATE SHARED TAXES & PERMITS   | \$ 22,900      | \$ 28,166      | \$ 25,000      | \$ 16,613             | \$ 24,920         | \$ 25,000      |                                       |
| 208-0800-40802      | INTEREST                       | \$ 19          | \$ 19          | \$ 15          | \$ 23                 | \$ 35             | \$ 30          |                                       |
| 800                 | MISC RECEIPTS & REIMBURSEMENTS | \$ 19          | \$ 19          | \$ 15          | \$ 23                 | \$ 35             | \$ 30          |                                       |
| 208                 | TOTAL PERM. TAX REVENUE        | \$ 22,919      | \$ 28,185      | \$ 25,015      | \$ 16,636             | \$ 24,954         | \$ 25,030      |                                       |
|                     | EXPENDITURES                   |                |                |                |                       |                   |                |                                       |
| 3                   | CONTRACTUAL SERVICES           | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 4                   | MATERIALS AND SUPPLIES         | \$ -           | \$ 14,568      | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 5                   | CAPITAL                        | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 9                   | TRANSFERS                      | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 208                 | MVL - PERM. TAX TOTAL EXP.     | \$ -           | \$ 14,568      | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 210                 | MAYOR'S COURT COMPUTER FUND    |                |                |                |                       | \$ 2,894          | \$ 2,641       |                                       |
|                     | REVENUE:                       |                |                |                |                       |                   |                |                                       |
| 210-0600-40609      | FINES, COSTS, FORFEITURES      | \$ 1,949       | \$ 2,247       | \$ 1,800       | \$ 1,298              | \$ 1,947          | \$ 2,000       |                                       |
| 600                 | FINES,COSTS,FORFEITURES,PERMIT | \$ 1,949       | \$ 2,247       | \$ 1,800       | \$ 1,298              | \$ 1,947          | \$ 2,000       |                                       |
| 210                 | TOTAL MC COMP. REVENUE         | \$ 1,949       | \$ 2,247       | \$ 1,800       | \$ 1,298              | \$ 1,947          | \$ 2,000       |                                       |
|                     | EXPENDITURES:                  |                |                |                |                       |                   |                |                                       |
| 3                   | CONTRACTUAL SERVICES           | \$ 216         | \$ 2,314       | \$ 2,200       | \$ 1,936              | \$ 2,200          | \$ 2,200       | To cover MC computer software program |
| 5                   | CAPITAL                        | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 9                   | TRANSFERS                      | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                       |
| 210                 | TOTAL MC COMP. EXP.            | \$ 216         | \$ 2,314       | \$ 2,200       | \$ 1,936              | \$ 2,200          | \$ 2,200       |                                       |
|                     | REVENUE OVER/(UNDER) EXPENSES  | \$ 1,733       | \$ (67)        | \$ (400)       | \$ (638)              | \$ (253)          | \$ (200)       |                                       |

| ACCOUNT DESCRIPTION                           |                                     | 2014<br>ACTUAL  | 2015<br>ACTUAL  | 2016<br>BUDGET    | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET    | NOTES |
|-----------------------------------------------|-------------------------------------|-----------------|-----------------|-------------------|-----------------------|-------------------|-------------------|-------|
| <b>212 LAW ENFORCEMENT AND EDUCATION FUND</b> |                                     |                 |                 |                   |                       | \$ 5,220          | \$ 5,258          |       |
| <b>REVENUE:</b>                               |                                     |                 |                 |                   |                       |                   |                   |       |
| 212-0400-40406                                | FINES AND FORFEITURES               | \$ 275          | \$ 50           | \$ 30             | \$ 25                 | \$ 38             | \$ 50             |       |
| 400                                           | INTERGOVERNMENTAL AID,GRANTS        | \$ 275          | \$ 50           | \$ 30             | \$ 25                 | \$ 38             | \$ 50             |       |
| 212-0800-40805                                | REIMBURSEMENTS                      | \$ -            | \$ 2,080        | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 800                                           | MISC RECEIPTS AND REIMBURSEMENTS    | \$ -            | \$ 2,080        | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| <b>212</b>                                    | <b>TOTAL LEEF REVENUE</b>           | <b>\$ 275</b>   | <b>\$ 2,130</b> | <b>\$ 30</b>      | <b>\$ 25</b>          | <b>\$ 38</b>      | <b>\$ 50</b>      |       |
| <b>EXPENDITURES:</b>                          |                                     |                 |                 |                   |                       |                   |                   |       |
| 2                                             | GENERAL OPERATING EXPENSES          | \$ -            |                 | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 3                                             | CONTRACTUAL SERVICES                | \$ -            |                 | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 4                                             | MATERIALS & SUPPLIES                | \$ -            |                 | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| <b>212</b>                                    | <b>TOTAL LEEF EXPENDITURES</b>      | <b>\$ -</b>     |                 | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| <b>REVENUE OVER/(UNDER) EXPENSES</b>          |                                     | <b>\$ 275</b>   |                 | <b>\$ 30</b>      | <b>\$ 25</b>          | <b>\$ 38</b>      | <b>\$ 50</b>      |       |
| <b>213 COATS &amp; SUPPLIES FUND</b>          |                                     |                 |                 |                   |                       | \$ 11,383         | \$ 13,266         |       |
| <b>REVENUE:</b>                               |                                     |                 |                 |                   |                       |                   |                   |       |
| 213-0600-40808                                | DONATIONS                           | \$ 7,612        | \$ 3,379        | \$ 1,500          | \$ 1,255              | \$ 1,883          | \$ 1,500          |       |
| 600                                           | FINES,COSTS,FORFEITURES,PERMIT      | \$ 7,612        | \$ 3,379        | \$ 1,500          | \$ 1,255              | \$ 1,883          | \$ 1,500          |       |
| <b>213</b>                                    | <b>TOTAL COAT FUND REVENUE</b>      | <b>\$ 7,612</b> | <b>\$ 3,379</b> | <b>\$ 1,500</b>   | <b>\$ 1,255</b>       | <b>\$ 1,883</b>   | <b>\$ 1,500</b>   |       |
| <b>EXPENDITURES:</b>                          |                                     |                 |                 |                   |                       |                   |                   |       |
| 4                                             | MATERIALS & SUPPLIES                | \$ 3,267        | \$ 2,617        | \$ 3,000          | \$ -                  | \$ -              | \$ 3,000          |       |
| <b>213</b>                                    | <b>TOTAL COAT FUND EXPENDITURES</b> | <b>\$ 3,267</b> | <b>\$ 2,617</b> | <b>\$ 3,000</b>   | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ 3,000</b>   |       |
| <b>REVENUE OVER/(UNDER) EXPENSES</b>          |                                     | <b>\$ 4,345</b> | <b>\$ 762</b>   | <b>\$ (1,500)</b> | <b>\$ 1,255</b>       | <b>\$ 1,883</b>   | <b>\$ (1,500)</b> |       |
| <b>215 FEDERAL FORFEITED ASSETS</b>           |                                     |                 |                 |                   |                       | \$ 1,247          | \$ 122            |       |
| <b>REVENUE:</b>                               |                                     |                 |                 |                   |                       |                   |                   |       |
| 215-0400-40406                                | FEDERAL FORFEITURES                 | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 400                                           | INTERGOVERNMENTAL AID,GRANTS        | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 215-0800-40804                                | OTHER                               | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 800                                           | MISC RECEIPTS & REIMBURSEMENTS      | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| <b>215</b>                                    | <b>TOTAL FFA REVENUE</b>            | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>       | <b>\$ -</b>           | <b>\$ -</b>       | <b>\$ -</b>       |       |
| <b>EXPENDITURES:</b>                          |                                     |                 |                 |                   |                       |                   |                   |       |
| 3                                             | CONTRACTUAL SERVICES                | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 4                                             | MATERIALS & SUPPLIES                | \$ -            | \$ 2,045        | \$ -              | \$ 1,125              | \$ 1,125          | \$ -              |       |
| 5                                             | CAPITAL                             | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| 7                                             | MISCELLANEOUS                       | \$ -            | \$ -            | \$ -              | \$ -                  | \$ -              | \$ -              |       |
| <b>215</b>                                    | <b>TOTAL FFA EXPENDITURES</b>       | <b>\$ -</b>     | <b>\$ 2,045</b> | <b>\$ -</b>       | <b>\$ 1,125</b>       | <b>\$ 1,125</b>   | <b>\$ -</b>       |       |

| ACCOUNT DESCRIPTION                          |                                | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES                                          |
|----------------------------------------------|--------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|------------------------------------------------|
| <b>216 STATE LAW ENFORCEMENT TRUST FUND</b>  |                                |                |                |                |                       | \$ 73,940         | \$ 71,704      |                                                |
| <b>REVENUE:</b>                              |                                |                |                |                |                       |                   |                |                                                |
| 216-0400-40405                               | STATE GRANTS                   | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 400                                          | INTERGOVERNMENTAL AID,GRANTS   | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 216-0600-40610                               | FORFEITURES                    | \$ -           | \$ 8,499       | \$ -           | \$ 2,196              | \$ 3,294          | \$ -           |                                                |
| 600                                          | FINES,COSTS,FORFEITURES,PERMIT | \$ -           | \$ 8,499       | \$ -           | \$ 2,196              | \$ 3,294          | \$ -           |                                                |
| 216-0800-40804                               | OTHER (SALE OF VEHICLES)       | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 216-0800-40807                               | GR. CO. TASK FORCE - MISC      | \$ -           | \$ 14,177      | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 800                                          | MISC RECEIPTS & REIMBURSEMENTS | \$ -           | \$ 14,177      | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| <b>215 TOTAL SLTF REVENUE</b>                |                                | \$ -           | \$ 22,676      | \$ -           | \$ 2,196              | \$ 3,294          | \$ -           |                                                |
| <b>EXPENDITURES:</b>                         |                                |                |                |                |                       |                   |                |                                                |
| 216-1201-53104                               | PROFESSIONAL SERVICES          | \$ -           | \$ 941         | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 3                                            | CONTRACTUAL SERVICES           | \$ -           | \$ 12,941      | \$ 10,500      | \$ -                  | \$ -              | \$ -           |                                                |
| 4                                            | MATERIALS & SUPPLIES           | \$ -           | \$ 7,704       | \$ 10,000      | \$ 2,627              | \$ 3,941          | \$ 10,000      |                                                |
| 5                                            | CAPITAL                        | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 7                                            | MISCELLANEOUS                  | \$ -           | \$ 7,418       | \$ -           | \$ 1,060              | \$ 1,590          | \$ -           |                                                |
| <b>215 TOTAL SLTF EXPENDITURES</b>           |                                | \$ -           | \$ 28,063      | \$ 20,500      | \$ 3,687              | \$ 5,531          | \$ 10,000      |                                                |
| <b>903 POLICE PENSION FUND</b>               |                                |                |                |                |                       | \$ 5,959          | \$ 5,959       | Full time officers pension is paid out of this |
| <b>REVENUE:</b>                              |                                |                |                |                |                       |                   |                |                                                |
| 903-0100-40101                               | REAL ESTATE TAX                | \$ 26,462      | \$ 25,950      | \$ 26,000      | \$ 26,830             | \$ 40,245         | \$ 26,000      |                                                |
| 903-0100-40102                               | PERSONAL PROPERTY TAX          | \$ 510         | \$ 287         | \$ 250         | \$ 116                | \$ 174            | \$ 250         |                                                |
| 100                                          | LOCAL TAXES                    | \$ 26,972      | \$ 26,237      | \$ 26,250      | \$ 26,946             | \$ 40,419         | \$ 26,250      |                                                |
| 903-0200-40208                               | ROLLBACK AND HOMESTEAD         | \$ 4,054       | \$ 3,996       | \$ 3,900       | \$ 2,000              | \$ 3,000          | \$ 3,900       |                                                |
| 903-0200-40211                               | COMMERCIAL ACTIVITY TAX        | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 200                                          | STATE SHARED TAXES & PERMITS   | \$ 4,054       | \$ 3,996       | \$ 3,900       | \$ 2,000              | \$ 3,000          | \$ 3,900       |                                                |
| 903-0800-40804                               | REFUNDS AND REIMBURSEMENTS     | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 903-0800-40809                               | PU ELECTRIC DEREGULATION REIMB | \$ 16          | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 800                                          | MISC RECEIPTS & REIMBURSEMENTS | \$ 16          | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| 903-0900-40902                               | TRANSFER IN                    | \$ 71,641      | \$ 73,877      | \$ 77,310      | \$ 77,310             | \$ 73,877         | \$ 85,300      |                                                |
| 900                                          | TRANSFERS                      | \$ 71,641      | \$ 73,877      | \$ 77,310      | \$ 77,310             | \$ 73,877         | \$ 85,300      | Transfer from GF to support                    |
| <b>903 TOTAL POLICE PENSION REVENUE</b>      |                                | \$ 102,683     | \$ 104,110     | \$ 107,460     | \$ 106,256            | \$ 117,296        | \$ 115,450     |                                                |
| <b>EXPENDITURES:</b>                         |                                |                |                |                |                       |                   |                |                                                |
| 1                                            | PERSONNEL SERVICES             | \$ 94,426      | \$ 117,406     | \$ 110,000     | \$ 75,894             | \$ 113,841        | \$ 115,000     |                                                |
| 3                                            | CONTRACTUAL SERVICES           | \$ 207         | \$ 189         | \$ 310         | \$ 205                | \$ 308            | \$ 450         |                                                |
| 7                                            | MISCELLANEOUS                  | \$ -           | \$ -           | \$ -           | \$ -                  | \$ -              | \$ -           |                                                |
| <b>903 TOTAL POLICE PENSION EXPENDITURES</b> |                                | \$ 94,633      | \$ 117,595     | \$ 110,310     | \$ 76,099             | \$ 114,149        | \$ 115,450     |                                                |

| ACCOUNT DESCRIPTION                  | 2014<br>ACTUAL | 2015<br>ACTUAL | 2016<br>BUDGET | 2016<br>AS OF 8/31/16 | 2016<br>PROJECTED | 2017<br>BUDGET | NOTES |
|--------------------------------------|----------------|----------------|----------------|-----------------------|-------------------|----------------|-------|
| TOTAL SPECIAL REVENUE FUND REVENUE:  | \$ 1,289,534   | \$ 1,173,389   | \$ 1,111,790   | \$ 1,074,856          | \$ 1,148,108      | \$ 819,636     |       |
| TOTAL SPECIAL REVENUE FUND EXPENSES: | \$ 1,252,720   | \$ 991,187     | \$ 1,398,232   | \$ 897,180            | \$ 1,235,109      | \$ 1,048,048   |       |
| REVENUE (OVER)/UNDER EXPENSES:       | \$ 36,814      | \$ 182,202     | \$ (286,442)   | \$ 177,676            | \$ (87,002)       | \$ (228,412)   |       |