VILLAGE OF HORSEHEADS

2016-2017

BUDGET

4/14/16

VILLAGE OF HORSEHEADS
202 SOUTH MAIN STREET
HORSEHEADS, NEW YORK

Mayor Louise P. McIntosh
Board of Trustees

In accordance with Section 18 (4) (d) of the Village of Horseheads Local Law #4 of 1975, the Village budget for fiscal year 2016-2017 is submitted.

INTRODUCTION

The adopted budget for 2016-2017 reflects the regional economic realities challenging our local government. Rather than respond to the fiscal stress facing our municipality by seeking significant tax, fee and other revenue increases, which only add to the escalating burden being shouldered by our residents; this budget reduces controlled expenses and incorporates more efficient business practices. The department heads' submitted proposed departmental budgets that cut costs while preserving core capabilities and providing our residents with the same high level of services as in previous budget years. The adopted budget sustains our momentum, moving the Village of Horseheads toward the vision established by the Board of Trustees. The adopted budget is a responsible, fiscally sound road map to follow during this adverse economic period. This budget is fiscally constrained but executable. It reinforces the reason the Village has earned a reputation for being a great place to live, work, and raise a family.

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

The Real Property Tax Law (Section 495) requires all counties, cities, towns, and school districts to attach to their budgets an exemption report. Exemptions are reductions in property taxes granted to certain groups of property owners and are paid for by increases in property taxes on all other taxpayers. The new exemption reports will show how much of the total assessed value used in the budgetary process is exempt from taxation; and how much of the local property tax base has been removed from taxation. There are two reports, form prescribed by the State, one listing types of tax exempt properties and total dollar amount and one listing the type of properties that pay the Village taxes as a Payment in Lieu of Tax.

APPROPRIATIONS

General Fund: General fund expenses are estimated at $4,650,809 which is a decrease of $41,125 compared to the 2015-2016 budget. The decrease in expenses is primarily due to the overall staff reducing expenses but maintaining the same level of services.

Water Fund: Water appropriations have increased $24,241 from the 2015-2016 budget primarily due to the required water testing.

REVENUES

General Fund Revenues decreased $104,391 from 2015-2016 due to the County reducing the Sales Tax distribution and changes in Shared Service Agreements. Water fund revenues increased $34,241 from 2015-2016 primarily due to the meter replacement program being done this year which will more accurately read meters for water consumption.

FUND BALANCE/CAPITAL RESERVE

In order to produce a balanced budget, the amount of $399,111 has been appropriated from the Fund Balance and $200,000 appropriated from the Tax Stabilization Reserve Fund to reduce the amount appropriated from the Fund Balance. In addition, $112,000 has been appropriated from the Capital Reserve Account for equipment. The Village's historical budget execution and fiscal year-end audit results support the position that the Village is unlikely to expend the full amount designated from the Fund Balance. Changes in requirements, the economy, and improved business processes that take place during the budget year can minimize the need to transfer funds from the Fund Balance to cover operating expenses. In addition, the assessed valuation decreased compared to 2015-2016, mainly due to an assessment decreased for Belden, Inc. and HOST Terminal at 224 North Main Street.

TAX RATE

A fact of life is that costs go up every year. It is prudent to match tax rates to inflation rates. If this practice is not adopted, then fund balances/reserve funds will spend down to a point where the Village is unable to respond to contingencies or invest in its future. The increase in the real property tax rate will be 3.75 percent (20 cents per thousand) to $5.49 per thousand. Due to the fact of the reduction in State/County revenues, and to continue to provide services for the Village Residents such as the Trash Disposal Program, brush/leaf pickup and the Sidewalk Program, this tax increase is realistic and fair in order to maintain general operations of the Village.

CONCLUSION

The Village 2016-2017 Budget reflects the difficult economic climate facing all levels of government within New York State. It controls spending, maintains high levels of service, and is designed expressly with the intent of not adding to the financial burden state government is requiring our residents to carry.

We would like to express our appreciation to the department heads for their continued outstanding stewardship of our taxpayer's dollars, and all of the Village's employees, both full and part-time, for their dedication and commitment to our community.

Respectfully submitted,

Louise P. McIntosh	Sharron Cunningham
Acting Village Manager	Clerk-Treasurer

2016-2017 BUDGET BY FUNDS

		OPERATIONS			
		TOTAL	GENERAL	WATER	CAPITAL RESERVE
BUDGET:	Required Appropriations	$ 5,919,442	$ 4,650,809	$ 1,156,633	$ 112,000
REVENUE:	Estimated Revenue (Other than Real Estate Taxes)	$ 3,361,247	$ 2,204,614	$ 1,156,633	
	Appropriated From Fund Balance	$ 399,111			
	Appropriated From Tax Stabilization	$ 200,000			
	Appropriated From Capital Reserve	$ 112,000			
	Funds Raised By Real Estate Taxes	$ 1,847,084			
		$ 336,445,112	Total Current Assesssed Valuation		
		$ 5.49	Per Thousand of Assessed Valuation - Real Estate Tax Levy		

NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only - not to be filed with NYS Board of Real Property Services)

Tax Jurisdiction: VILLAGE OF HORSEHEADS
Fiscal Year Beginning: 6/1/2016
Total equalized value in taxing juristiction: $ 336,445,112

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NYS Owned	RPTL 404(1)	1	1,997,326.00	0.594%
13100	County Owned	RPTL 406(1)	3	544,301.00	0.162%
13500	Town Owned	RPTL 406(1)	12	3,103,978.00	0.923%
13650	Villlage Owned	RPTL 406(1)	23	7,458,925.00	2.217%
13660	Village Owned Cem.	RPTL 446	1	436,559.00	0.130%
13800	School District	RPTL 408	6	18,364,516.00	5.458%
14100	USA Owned	RPTL 400(1)	1	617,957.00	0.184%
18020	Mun.Ind.Dev. Agency	RPTL 412-a	3	24,441,935.00	7.265%
21600	Relg.Corp	RPTL 462	1	92,473.00	0.027%
25110	Relg.Nonprofit	RPTL 420-a	15	11,266,344.00	3.349%
25120	Educa.Nonprofit	RPTL 420-A	1	281,828.00	0.084%
25130	Charit/Moral/Mental	RPTL 420-a	1	12,258.00	0.004%
25230	Moral/Mental	RPTL 420-a	4	1,007,242.00	0.299%
25300	Non-Profit Various	RPTL 420-b	1	369,677.00	0.110%
25400	Fraternal Org.	RPTL 428	1	1,391,398.00	0.414%
26250	Historical Society	RPTL 444	2	210,000.00	0.062%
27350	Cemetry Priv.Owned	RPTL 446	3	151,183.00	0.045%
28520	Nursing Home	RPTL 422	1	4,420,645.00	1.314%
28550	Hous.Co.Sr.Cit.	RPTL 422	6	9,183,011.00	2.729%
41101	Veterans	RPTL 458(1)	7	16,290.00	0.005%
41121	War Veterans CT	RPTL 458(a)	165	1,896,613.00	0.564%
41131	Combat War Veterans	RPTL 458(a)	164	3,180,108.00	0.945%
41141-42	Disabled War Veterans	RPTL 458(a)	57	1,341,982.00	0.399%
41300	Paraplegic Vets	RPTL 458(3)	1	99,032.00	0.029%
41400	Clergy	RPTL 460	5	8,065.00	0.002%
41800	Aged C%	RPTL 467	7	251,589.00	0.075%
41801	Aged C/S%	RPTL 467	3	127,602.00	0.038%
41807	Aged V%	RPTL 467	41	926,773.00	0.275%
47610	Bus.Inv. A97	RPTL 485(B)	11	1,394,326.00	0.414%
		Totals	547	94,593,936.00	28.116%

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu taxes: $65,000.00

(details contained on RP-495-PILOT)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -not to be filed with NYS Board of Real Property Services)

Tax Jurisdiction: VILLAGE OF HORSEHEADS
Fiscal Year Beginning: 6/1/2016
Total equalized value in taxing juristiction: $336,445,112

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18020	Municipal IDA	RPTL412A	3	$ 64,000.00
28550	NON PROFIT HOUSING	RPTL422	1	$ 1,000.00
		Totals	4	$ 65,000.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001-1010 BOARD OF TRUSTEES							
001	1010	100	PERSONAL SERVICES	$ 7,999.94	$ -	$ 307.69	$ 8,000.00
001	1010	111	PERSONAL SERVICES	$ 7,999.94	$ 8,000.00	$ 4,307.66	$ -
001	1010	145	PERSONAL SERVICES	$ 3,846.13	$ 8,000.00	$ 4,615.35	$ 8,000.00
001	1010	147	PERSONAL SERVICES	$ 7,999.94	$ 8,000.00	$ 4,307.66	$ -
001	1010	149	PERSONAL SERVICES	$ 7,999.94	$ 8,000.00	$ 4,615.35	$ 8,000.00
001	1010	150	PERSONAL SERVICES	$ 4,153.82	$ -	$ 307.69	$ 8,000.00
001	1010	453	TRAVEL EXPENSE	$ -	$ -	$ -	$ -
	1010 Total			$ 39,999.71	$ 32,000.00	$ 18,461.40	$ 32,000.00
001-1110 VILLAGE JUSTICE #1							
001	1110	106	PERSONAL SERVICES	$ 16,094.90	$ 16,120.00	$ 9,055.50	$ 16,120.00
001	1110	109	PERSONAL SERVICES	$ -	$ -	$ 458.00	$ 1,000.00
001	1110	144	PERSONAL SERVICES	$ 3,280.34	$ 6,760.00	$ (284.18)	$ -
001	1110	145	PERSONAL SERVICES	$ -	$ -	$ -	$ -
001	1110	149	PERSONAL SERVICES	$ 28,358.98	$ 28,926.00	$ 16,687.95	$ 28,926.00
001	1110	160	OVERTIME	$ 27.23	$ 1,800.00	$ 167.42	$ 500.00
001	1110	172	COURT SECURITY	$ 1,928.07	$ 2,500.00	$ 540.28	$ -
001	1110	174	COURT ATTENDANT	$ 822.50	$ 1,300.00	$ 446.00	$ -
001	1110	200	EQUIPMENT	$ -	$ 200.00	$ -	$ 200.00
001	1110	411	OFFICE SUPPLIES	$ 2,984.76	$ 4,000.00	$ 2,207.41	$ 3,500.00
001	1110	440	CONTRACTED SERVICES	$ 12.00	$ 2,400.00	$ 995.00	$ 2,400.00
001	1110	452	TRAINING	$ 462.93	$ 1,000.00	$ 661.93	$ 1,000.00
001	1110	453	TRAVEL EXPENSE	$ 218.27	$ 1,000.00	$ 76.54	$ 500.00
	1110 Total			$ 54,189.98	$ 66,006.00	$ 31,011.85	$ 54,146.00
001-1111 VILLAGE JUSTICE #2							
001	1111	100	PERSONAL SERVICES	$ 14,724.86	$ -	$ -	$ -
001	1111	106	PERSONAL SERVICES	$ 16,097.46	$ 16,120.00	$ 9,057.34	$ 16,120.00
001	1111	109	PERSONAL SERVICES	$ -	$ -	$ 457.64	$ 1,000.00
001	1111	144	PERSONAL SERVICES-PT CLERK	$ 3,231.13	$ 6,760.00	$ 766.24	$ -

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	1111	146	PERSONAL SERVICES	$ 13,634.13	$ 28,926.00	$ 16,687.95	$ 28,926.00
001	1111	160	OVERTIME	$ 27.48	$ 1,800.00	$ 124.01	$ 500.00
001	1111	172	COURT SECURITY	$ 740.70	$ 2,500.00	$ 911.06	$ -
001	1111	174	COURT ATTENDANT	$ 1,240.00	$ 1,300.00	$ 569.08	$ -
	1111 Total			$ 49,695.76	$ 57,406.00	$ 28,573.32	$ 46,546.00
001-1112 JUSTICE COURT							
001	1112	201	COURT ADMIN. GRANT	$ -	$ -	$ -	$ -
001	1112	449	NYS FINE DISBURSEMENT	$ 110,353.50	$ 150,000.00	$ 47,121.46	$ 115,000.00
	1112 Total			$ 110,353.50	$ 150,000.00	$ 47,121.46	$ 115,000.00
001-1210 MAYOR							
001	1210	148	PERSONAL SERVICES	$ 9,299.94	$ 9,300.00	$ 5,007.66	$ -
001	1210	151	PERSONAL SERVICES	$ -	$ -	$ 359.69	$ 9,300.00
001	1210	453	TRAVEL EXPENSE	$ 70.00	$ 600.00	$ -	$ -
	1210 Total			$ 9,369.94	$ 9,900.00	$ 5,367.35	$ 9,300.00
001-1230 VILLAGE MANAGER							
001	1230	100	PERSONAL SERVICES	$ 79,401.92	$ 80,990.00	$ 45,225.91	$ 35,000.00
001	1230	110	PERSONAL SERVICES	$ 49,528.60	$ 50,808.00	$ 28,329.46	$ 50,808.00
001	1230	160	OVERTIME	$ -	$ 500.00	$ -	$ 500.00
001	1230	173	INSURANCE BUYOUT	$ 3,527.64	$ 3,600.00	$ 73.49	$ -
001	1230	411	OFFICE SUPPLIES	$ 744.11	$ 1,000.00	$ 316.97	$ 750.00
001	1230	415	NEWSLETTER	$ 5,702.34	$ 5,000.00	$ 1,591.18	$ 5,000.00
001	1230	418	GRANTWRITER	$ -	$ -	$ -	$ -
001	1230	440	CONTRACTED SERVICES	$ 22,451.69	$ 25,801.00	$ 13,431.42	$ 49,000.00
001	1230	451	NYCOM TRAINING	$ 4,467.15	$ 5,000.00	$ -	$ -
001	1230	453	TRAVEL EXPENSE	$ -	$ 750.00	$ -	$ 500.00
	1230 Total			$ 165,823.45	$ 173,449.00	$ 88,968.43	$ 141,558.00
001-1320 AUDITOR							

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	1320	440	CONTRACTED SERVICES	$ 5,700.00	$ 5,700.00	$ 6,768.75	$ 5,700.00
	1320 Total			$ 5,700.00	$ 5,700.00	$ 6,768.75	$ 5,700.00
001-1325 CLERK TREASURER							
001	1325	109	PERSONAL SERVICES	$ 4,350.00	$ 11,000.00	$ 11,287.94	$ 13,163.00
001	1325	110	PERSONAL SERVICES	$ 65,098.06	$ 66,348.00	$ 38,277.60	$ 66,348.00
001	1325	112	PERSONAL SERVICES (SPLIT W/WATER)	$ 21,174.00	$ 21,598.00	$ 14,898.62	$ -
001	1325	411	OFFICE SUPPLIES	$ 707.28	$ 500.00	$ 363.05	$ 500.00
001	1325	452	TRAINING	$ -	$ 300.00	$ -	$ 300.00
001	1325	453	TRAVEL EXPENSE	$ -	$ 200.00	$ -	$ 200.00
001	1325	454	ASSOCIATION DUES	$ 400.00	$ 250.00	$ 90.00	$ 150.00
	1325 Total			$ 91,729.34	$ 100,196.00	$ 64,917.21	$ 80,661.00
001-1362 TAX PREPARATION							
001	1362	470	TAX PREPARATION EXPENSE	$ 900.00	$ 900.00	$ 900.00	$ 900.00
	1362 Total			$ 900.00	$ 900.00	$ 900.00	$ 900.00
001-1420 VILLAGE ATTORNEY							
001	1420	100	PERSONAL SERVICES	$ 48,169.94	$ 49,133.00	$ 28,346.10	$ 49,133.00
001	1420	411	OFFICE SUPPLIES	$ 173.83	$ 250.00	$ 69.46	$ 250.00
001	1420	440	CONTRACTED SERVICES	$ 4,156.83	$ 4,000.00	$ 2,471.59	$ 3,000.00
001	1420	453	TRAVEL EXPENSE	$ 125.00	$ 300.00	$ -	$ 300.00
001	1420	454	ASSOCIATION DUES	$ -	$ 500.00	$ 443.00	$ 500.00
	1420 Total			$ 52,625.60	$ 54,183.00	$ 31,330.15	$ 53,183.00
001-1619 CODE ENFORCEMENT							
001	1619	137	PERSONAL SERVICES	$ 40,305.92	$ 40,985.00	$ 23,183.21	$ -
001	1619	142	PERSONAL SERVICES	$ 408.00	$ 42,000.00	$ 5,011.97	$ -
001	1619	143	PERSONAL SERVICES	$ 11,633.31	$ -	$ -	$ -
001	1619	151	PERSONAL SERVICES	$ -	$ 13,520.00	$ 14,225.81	$ 35,000.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	1619	200	EQUIPMENT	$ 2,407.79	$ 2,500.00	$ -	$ 2,000.00
001	1619	410	MATERIAL & SUPPLIES	$ 713.15	$ 1,000.00	$ 79.76	$ 1,500.00
001	1619	413	CLOTHING	$ 173.47	$ 1,000.00	$ 224.97	$ 750.00
001	1619	440	CONTRACTED SERVICES	$ 698.07	$ 2,500.00	$ 764.84	$ 1,500.00
001	1619	443	REPAIRS	$ 455.73	$ 2,000.00	$ 651.53	$ 2,000.00
001	1619	452	TRAINING	$ 508.85	$ 4,500.00	$ 3,548.19	$ 3,500.00
1619 Total				$ 57,304.29	$ 110,005.00	$ 47,690.28	$ 46,250.00
001.1620 VILLAGE HALL							
001	1620	100	PERSONAL SERVICES(SPLIT W/WATER)	$ 16,931.00	$ 17,430.00	$ 9,695.94	$ 17,340.00
001	1620	152	PERSONAL SERV.(PT BLDG.SECURITY)	$ 980.00	$ 600.00	$ 479.25	$ 900.00
001	1620	160	OVERTIME	$ 216.38	$ 375.00	$ -	$ -
001	1620	200	EQUIPMENT	$ 667.92	$ 1,500.00	$ 299.94	$ 1,000.00
001	1620	410	MATERIALS & SUPPLIES	$ 18,125.68	$ 14,000.00	$ 11,039.85	$ 14,000.00
001	1620	417	PAYROLL PROCESSING	$ 16,968.33	$ 15,000.00	$ 9,252.43	$ 15,000.00
001	1620	437	EMPLOYEE ASSISTANCE	$ 810.05	$ 1,800.00	$ -	$ 1,800.00
001	1620	440	CONTRACTED SERVICES	$ 38,186.84	$ 50,000.00	$ 11,775.77	$ 40,000.00
001	1620	441	LEGAL NOTICES	$ 838.54	$ 900.00	$ 23.24	$ 500.00
001	1620	443	REPAIRS	$ 1,771.50	$ 10,000.00	$ 377.40	$ 5,000.00
001	1620	444	GENERAL CODE UPDATES	$ 1,495.00	$ 3,000.00	$ 2,221.21	$ 3,000.00
001	1620	495	LANDFILL REMEDIATION	$ 62,000.00	$ 35,000.00	$ -	$ 35,000.00
001	1620	497	GASB 45 RETIREE BENEFITS	$ -	$ 1,250.00	$ -	$ 1,250.00
	1620 Total			$ 158,991.24	$ 150,855.00	$ 45,165.03	$ 134,790.00
001-1621 SHARED SERVICES							
001	1621	442	SHARED SERV.GAS/OIL	$ 62,559.33	$ 75,000.00	$ 27,734.77	$ 65,000.00
001	1621	457	SUMMER COHESION	$ 5,557.50	$ 6,500.00	$ 6,149.25	$ 6,500.00
001	1621	458	RECREATION SECRETARY	$ 1,500.00	$ 1,500.00	$ -	$ -
001	1621	459	ANIMAL CONTROL	$ 12,000.00	$ 6,000.00	$ 6,000.00	$ -
001	1621	466	DPW SHARED SERVICES	$ 21,000.00	$ 21,420.00	$ 14,644.19	$ 21,420.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	1621	508	GIS MAPPING	$ -	$ 2,500.00	$ -	$ 2,500.00
001	1621	509	MS4 STORMWATER/CONNECTOR RD	$ 4,754.10	$ 9,000.00	$ 4,004.10	$ 9,000.00
	1621 Total			$ 107,370.93	$ 121,920.00	$ 58,532.31	$ 104,420.00
001-1622 UTILITIES							
001	1622	421	VILLAGE HALL	$ 9,568.83	$ 6,794.00	$ 4,502.45	$ 8,000.00
001	1622	422	TRAFFIC LIGHTS	$ 483.06	$ 700.00	$ 310.17	$ 500.00
001	1622	423	FIRE DEPARTMENT	$ 14,453.76	$ 10,180.00	$ 4,902.40	$ 14,000.00
001	1622	424	STREET LIGHTING/LINEAR PARK	$ 142,423.03	$ 135,000.00	$ 75,916.97	$ 135,000.00
001	1622	425	PARKS	$ 440.94	$ 356.00	$ 442.24	$ 500.00
001	1622	426	PLAYGROUND/RECREATION	$ 2,461.10	$ 3,074.00	$ 2,376.21	$ 3,200.00
001	1622	427	POOL/CONCESSION STAND	$ 10,054.87	$ 9,000.00	$ 7,123.62	$ 9,000.00
001	1622	428	CEMETERY	$ 3,333.25	$ 3,178.00	$ 1,060.74	$ 2,500.00
001	1622	429	GARAGE	$ 8,847.85	$ 5,375.00	$ 2,167.41	$ 4,200.00
001	1622	487	COMPOST/BLOSTEIN	$ -	$ -	$ 33.15	$ 500.00
	1622 Total			$ 192,066.69	$ 173,657.00	$ 98,835.36	$ 177,400.00
001-1623 EQUIPMENT/NETWORK SUPPORT							
001	1623	456	RECREATION	$ 5,565.00	$ 6,000.00	$ 3,295.00	$ 5,500.00
001	1623	460	CODE ENFORCEMENT	$ 6,253.00	$ 6,300.00	$ 14,734.80	$ 12,000.00
001	1623	461	COURT	$ 1,812.80	$ 2,000.00	$ 1,373.90	$ 3,000.00
001	1623	462	CLERK	$ 8,383.28	$ 9,000.00	$ 9,285.83	$ 9,500.00
001	1623	463	POLICE	$ 15,409.86	$ 15,000.00	$ 10,515.67	$ 15,000.00
001	1623	464	FIRE	$ 2,615.43	$ 3,400.00	$ 675.00	$ 2,500.00
001	1623	465	VILLAGE HALL	$ 65,925.59	$ 45,000.00	$ 45,494.28	$ 55,000.00
001	1623	467	NETWORK ADMIN.	$ 662.22	$ -	$ -	$ -
	1623 Total			$ 106,627.18	$ 86,700.00	$ 85,374.48	$ 102,500.00
001-1624 POSTAGE							
001	1624	432	COURT	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
001	1624	433	MANAGER	$ 900.00	$ 900.00	$ 900.00	$ 900.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	1624	435	CLERK	$ 4,500.00	$ 1,500.00	$ 1,152.83	$ 1,500.00
001	1624	436	POLICE	$ -	$ 700.00	$ -	$ -
	1624 Total			$ 6,400.00	$ 4,100.00	$ 3,052.83	$ 3,400.00
001-1640 VILLAGE GARAGE							
001	1640	445	RADIO MAINTENANCE	$ 1,783.87	$ 2,000.00	$ 988.82	$ 2,000.00
001	1640	455	GARAGE MAINTENANCE	$ 1,282.61	$ 2,000.00	$ 1,272.17	$ 2,000.00
	1640 Total			$ 3,066.48	$ 4,000.00	$ 2,260.99	$ 4,000.00
001-1650 COMMUNICATIONS							
001	1650	471	COMMUNICATIONS	$ 26,961.69	$ 28,000.00	$ 19,169.04	$ 28,000.00
	1650 Total			$ 26,961.69	$ 28,000.00	$ 19,169.04	$ 28,000.00
001-1910 LIABILITY INSURANCE							
001	1910	472	LIABILITY INSURANCE	$ 80,487.83	$ 76,000.00	$ 88,702.73	$ 80,000.00
	1910 Total			$ 80,487.83	$ 76,000.00	$ 88,702.73	$ 80,000.00
001-1920 MUNICIPAL DUES							
001	1920	473	MUNICIPAL DUES	$ 3,147.00	$ 3,200.00	$ -	$ 3,200.00
	1920 Total			$ 3,147.00	$ 3,200.00	$ -	$ 3,200.00
001-1950 SEWER TAX							
001	1950	474	SEWER TAX	$ 1,647.65	$ 1,800.00	$ -	$ 1,800.00
	1950 Total			$ 1,647.65	$ 1,800.00	$ -	$ 1,800.00
001-1989 OTHER ECONOMIC ASSISTANCE							
001	1989	475	REFUND REAL ESTATE TAX	$ 5,372.14	$ -	$ 1,868.35	$ -
001	1989	476	STEG	$ 6,666.67	$ 10,000.00	$ 6,666.67	$ 10,000.00
	1989 Total			$ 12,038.81	$ 10,000.00	$ 8,535.02	$ 10,000.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001-1990 CONTINGENCY							
001	1990	477	CONTINGENCY	$ -	$ 30,000.00	$ -	$ 30,000.00
	1990 Total			$ -	$ 30,000.00	$ -	$ 30,000.00
001-3120 POLICE DEPARTMENT							
001	3120	116	POLICE CHIEF	$ 26,936.55	$ 20,000.00	$ 1,153.80	$ 29,999.00
001	3120	117	SERGEANT	$ 68,075.80	$ 67,801.00	$ 37,816.00	$ 74,821.00
001	3120	118	POLICE OFFICER	$ 56,169.16	$ 56,686.00	$ 31,610.00	$ 62,550.00
001	3120	119	POLICE OFFICER	$ 58,422.00	$ 58,759.00	$ 32,963.04	$ 66,466.00
001	3120	120	SERGEANT	$ 70,375.00	$ 67,801.00	$ 37,816.00	$ 74,821.00
001	3120	121	POLICE OFFICER	$ 59,040.12	$ 58,759.00	$ 32,808.64	$ 64,875.00
001	3120	122	CLERK-PT	$ 7,257.24	$ 14,206.00	$ 5,620.26	$ 14,206.00
001	3120	124	POLICE OFFICER- PART TIME	$ -	$ -	$ -	$ 15,000.00
001	3120	125	POLICE OFFICER	$ 58,648.00	$ 58,759.00	$ 32,883.01	$ 64,875.00
001	3120	126	SERGEANT	$ 67,068.69	$ 67,451.00	$ 37,618.81	$ 74,471.00
001	3120	128	POLICE RETRO PAY	$ -	$ -	$ -	$ 58,733.74
001	3120	130	HOLIDAY PAY	$ 11,671.92	$ 28,000.00	$ 3,949.28	$ 30,000.00
001	3120	133	POLICE OFFICER	$ 58,759.00	$ 58,759.00	$ 32,772.00	$ 64,875.00
001	3120	134	POLICE OFFICER	$ 58,874.00	$ 58,759.00	$ 32,883.00	$ 64,875.00
001	3120	135	POLICE OFFICER	$ 59,109.00	$ 59,109.00	$ 32,976.40	$ 65,225.00
001	3120	136	COURT SECURITY	$ -	$ -	$ -	$ 4,500.00
001	3120	155	CROSSING GUARDS	$ 5,205.42	$ 6,000.00	$ 2,352.19	$ -
001	3120	160	OVERTIME	$ 18,209.13	$ 20,000.00	$ 8,093.62	$ 25,000.00
001	3120	161	REIMBURSABLE OT	$ 9,061.61	$ 14,000.00	$ 1,207.70	$ 14,000.00
001	3120	200	EQUIPMENT	$ 8,199.43	$ 10,000.00	$ -	$ 10,000.00
001	3120	410	MATERIALS & SUPPLIES	$ 1,487.70	$ 5,000.00	$ 103.29	$ 4,000.00
001	3120	411	OFFICE SUPPLIES	$ 319.04	$ 2,500.00	$ 107.95	$ 2,250.00
001	3120	413	CLOTHING	$ 4,089.40	$ 14,000.00	$ 3,551.98	$ 14,000.00
001	3120	440	CONTRACTED SERVICES	$ 1,812.94	$ 3,000.00	$ 961.48	$ 3,000.00
001	3120	443	REPAIRS	$ 8,274.23	$ 14,000.00	$ 4,696.86	$ 14,000.00

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001	3120	445	RADIO MAINTENANCE	$ -	$ 1,500.00	$ -	$ 1,500.00
001	3120	452	TRAINING	$ -	$ 3,000.00	$ 250.00	$ 6,000.00
001	3120	453	TRAVEL EXPENSE	$ -	$ 1,500.00	$ -	$ 1,000.00
	3120 Total			$ 717,065.38	$ 769,349.00	$ 374,195.31	$ 925,042.74
001-3189 K-9 PROGRAM							
001	3189	498	K-9 PROGRAM	$ 2,921.83	$ 2,000.00	$ -	$ -
	3189 Total			$ 2,921.83	$ 2,000.00	$ -	$ -
001.3310 TRAFFIC CONTROL							
001	3310	410	MATERIALS & SUPPLIES	$ 2,387.08	$ 3,000.00	$ 409.07	$ 3,000.00
	3310 Total			$ 2,387.08	$ 3,000.00	$ 409.07	$ 3,000.00
001-3410 FIRE DEPARTMENT							
001	3410	102	PERSONAL SERVICES	$ 19,599.06	$ 19,991.00	$ 11,533.20	$ 19,991.00
001	3410	140	PERSONAL SERVICES (MAINTENANCE)	$ 3,400.02	$ 3,400.00	$ 1,961.55	$ 3,400.02
001	3410	200	EQUIPMENT	$ 4,369.74	$ 7,000.00	$ 488.14	$ 7,000.00
001	3410	408	EMS SUPPLIES	$ 3,411.72	$ 3,500.00	$ 571.85	$ 2,000.00
001	3410	410	MATERIALS & SUPPLIES	$ 6,990.69	$ 7,500.00	$ 4,345.11	$ 6,000.00
001	3410	411	OFFICE SUPPLIES	$ 554.60	$ 750.00	$ 599.74	$ 750.00
001	3410	413	CLOTHING	$ 14,286.64	$ 12,000.00	$ 70.05	$ 12,000.00
001	3410	440	CONTRACTED SERVICES	$ 6,729.78	$ 11,000.00	$ 8,128.77	$ 11,000.00
001	3410	443	REPAIRS	$ 8,649.22	$ 9,000.00	$ 7,124.82	$ 9,000.00
001	3410	445	RADIO MAINTENANCE	$ 5,086.26	$ 5,000.00	$ 276.88	$ 4,000.00
001	3410	452	TRAINING	$ 2,357.74	$ 3,500.00	$ 589.27	$ 3,500.00
001	3410	482	REPAIRS/BUILDING	$ 2,069.39	$ 5,000.00	$ 1,965.65	$ 4,000.00
001	3410	483	FIRE PREVENTION	$ 849.79	$ 1,000.00	$ -	$ 1,000.00
001	3410	484	INSPECTION DINNER	$ 6,113.43	$ 5,000.00	$ 426.92	$ 5,000.00
001	3410	490	DOCTOR FEES	$ 4,530.00	$ 6,000.00	$ 392.00	$ 6,000.00
	3410 Total			$ 88,998.08	$ 99,641.00	$ 38,473.95	$ 94,641.02

FUND	DEPT	LINE ITEM	DESCRIPTION	ACTUAL 2014-2015 BUDGET	ADJUSTED 2015 2016 BUDGET	DECEMBER 2015 YTD EXPENDITURES	ADOPTED 2016-2017 BUDGET
001-5110 STREET MAINTENANCE							
001	5110	107	PERSONAL SERVICES	$ 19,558.50	$ 18,034.00	$ 9,764.85	$ 18,034.00
001	5110	110	PERSONAL SERVICES-PT LABORERS	$ 10,602.00	$ 15,000.00	$ 14,174.00	$ -
001	5110	113	PERSONAL SERVICES	$ 44,547.82	$ 44,720.00	$ 24,940.01	$ 44,720.00
001	5110	127	PERSONAL SERVICES	$ 14,200.23	$ -	$ -	$ -
001	5110	160	OVERTIME	$ 2,078.89	$ 5,000.00	$ 3,045.78	$ 5,000.00
001	5110	200	EQUIPMENT	$ 24,335.98	$ 2,000.00	$ 798.89	$ 2,000.00
001	5110	410	MATERIALS & SUPPLIES	$ 60,917.95	$ 75,000.00	$ 40,210.39	$ 75,000.00
001	5110	413	CLOTHING	$ 1,961.71	$ 2,000.00	$ 2,156.31	$ 2,000.00
001	5110	440	CONTRACTED SERVICES	$ 356,180.57	$ 350,000.00	$ 290,278.03	$ 335,000.00
001	5110	443	REPAIRS	$ 8,403.64	$ 8,500.00	$ 11,402.54	$ 8,500.00
	5110 Total			$ 542,787.29	$ 520,254.00	$ 396,770.80	$ 490,254.00
001-5142 SNOW REMOVAL							
001	5142	103	PERSONAL SERVICES OT	$ 12,857.52	$ 12,000.00	$ -	$ 12,000.00
001	5142	410	MATERIALS & SUPPLIES	$ 47,235.88	$ 38,000.00	$ 14,459.06	$ 38,000.00
001	5142	443	REPAIRS	$ 8,429.22	$ 4,300.00	$ 189.75	$ 4,300.00
	5142 Total			$ 68,522.62	$ 54,300.00	$ 14,648.81	$ 54,300.00
001-6410 PUBLICITY							
001	6410	500	SISTER CITY	$ 3,496.96	$ 4,250.00	$ 4,049.38	$ 4,000.00
	6410 Total			$ 3,496.96	$ 4,250.00	$ 4,049.38	$ 4,000.00
001-7110 PARKS/PLAYGROUND							
001	7110	100	PERSONAL SERVICES-PT	$ 57,408.90	$ 59,389.00	$ 38,056.11	$ 64,992.00
001	7110	101	PERSONAL SERVICES	$ -	$ 18,034.00	$ 10,540.02	$ 18,034.00
001	7110	200	EQUIPMENT	$ 1,756.25	$ 2,060.00	$ 1,894.77	$ 866.00
001	7110	410	MATERIALS & SUPPLIES	$ 19,822.32	$ 24,894.00	$ 5,542.83	$ 16,972.00
001	7110	413	CLOTHING	$ 644.52	$ 900.00	$ -	$ 900.00
001	7110	440	CONTRACTED SERVICES	$ 1,515.50	$ 5,387.00	$ 3,057.12	$ 4,425.00
001	7110	443	REPAIRS	$ 3,564.82	$ 4,000.00	$ 3,192.68	$ 5,000.00